



## 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:

	<u>Current Rate</u>	<u>New Rate</u>	<u>\$ Change</u>	<u>% Change</u>
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.

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

Line			FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2021 Amount
1.000							30	
1.001							Years	
1.002								
1.003								
1.004								
1.005	<u>Water System Demands and Usage</u>							
1.006								
1.007	System Annual Quantity	Mil. Gal.	4,846	+\$10.050	0%	-0.63%	0.827	4,010
1.008								
1.009	District Annual Quantity							
1.010	Southeast Daviess	Mil. Gal.	532	+\$10.039	0%	1.02%	1.355	721
1.011	West Daviess	Mil. Gal.	345	+\$10.039	0%	0.60%	1.197	413
1.012	East Daviess	Mil. Gal.	154	+\$10.039	0%	2.47%	2.078	320
1.013								
1.014	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1.990	+\$10.040	0%	1.07%	1.377	2,740
1.016	West Daviess	mgd	1.378	+\$10.040	0%	0.56%	1.181	1,628
1.017	East Daviess	mgd	0.612	+\$10.040	0%	2.18%	1.908	1,168
1.018								
1.019	System Maximum Day Quantity	mgd	16.91	+\$10.045	0%	-0.65%	0.823	13.91
1.020								
1.021	<u>Operation and Maintenance Expense</u>							
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								
1.043	(a) FY 1991 financial statements.		<u>2,110,050</u>					<u>7,445,366</u>
1.044								
1.045								
1.046	<u>Debt Service Payments</u>							
1.047								
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	2015 Improvements	\$	0					220,585
1.054	Cavin Plant	\$	0					843,115
1.055	2018 Improvements	\$	0					2,502,974
1.056			<u>487,100</u>					<u>4,501,615</u>
1.057								
1.058								

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

Line		Units	Wholesale Customers			Subtotal	OMU Retail Customers	Total OMU System	
			Southeast Daviess	West Daviess	East Daviess				
2.000									
2.001									
2.002									
2.003									
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, +S1.011, +S1.012		
2.008									
2.009	District Responsibility for Variable Expenses		17.98%	10.30%	7.98%	36.26%	@ROUND(+S2.007/S2.006,4)		
2.010									
2.011									
2.012	<u>District Responsibility for Fixed Costs of Existing Facilities</u>								
2.013									
2.014	FY 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+S10.010		
2.015	FY 1989 Plant Usage (Base)	mgd						17.54	+S10.021
2.016	After June 1, 2018?	Yes							
2.017	Percentages after June 1, 2018		13.56%	9.65%	4.09%	27.30%			
2.018	District Responsibility for Fixed Costs of Existing Facilities								
2.019	Percent		13.56%	9.65%	4.09%	27.30%	@IF(S2.016=No,ROUND(+S2.014/S2.015,4),ROUND(+S2.018,4)		
2.020									
2.021									
2.022	<u>District Responsibility for Fixed Costs of Existing Transmission Facilities</u>								
2.023									
2.024	FY 2021 District Maximum Day Quantity		2.740	1.628	1.168	5.536	+S1.015, +S1.016, +S1.017		
2.025	FY 2021 System Maximum Day Quantity							13.91	+S1.019
2.026									
2.027	District Responsibility for Fixed Costs of Existing Transmission Facilities								
2.028	Percent		19.70%	11.70%	8.40%	39.80%	@ROUND(+S2.024/S2.025,4)		
2.029									
2.030									
2.031	<u>District Responsibility for Fixed Costs of New Facilities</u>								
2.032									
2.033	FY 2021 System Maximum Day Quantity	mgd						13.91	+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						(3.63)	+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-S2.042		
2.044	But not less than zero	mgd	0.362	0.000	0.574		@IF(S2.043<0,0,+S2.043)		
2.045									
2.046	District Growth Ratio		1.000	0.000	1.000		@IF(S2.038=0,@IF(S2.044=0,0,1),S2.044/S2.038		
2.047									
2.048	Ratio District Growth Quantity / New Plant Capacity								
2.049									
2.050	Factor	percent	3.62%	0.00%	5.74%		@ROUND(S2.044/S2.036,4)		
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 New Facilities								
2.056	Percent		12.75%	8.25%	5.74%	26.74%	@MAX(S2.050,S2.053)		
2.057	(a) Per Contracts.								
2.058									
2.059									
2.060	<u>District Responsibility for Fixed Costs of Expanded Facilities</u>								
2.061									
2.062	FY 2021 System Maximum Day Quantity	mgd						13.91	+S1.019
2.063	less Base Year Plant Usage	mgd						17.54	Contract
2.064									
2.065	New Plant Capacity	mgd						10.00	Input
2.066	FY 2021 Expanded Plant Usage	mgd						(3.63)	+S2.062-S2.063
2.067	FY 2021 Expanded Plant Usage	mgd	(but not less than zero)					0.00	@IF(S2.066<0,0,+S2.066)
2.068	FY 2021 Reserve Capacity	mgd						10.00	+S2.065-S2.067
2.069									
2.070	FY 2021 Maximum Day Quantity	mgd	2.740	1.628	1.168	5.536	+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	0.362	(0.311)	0.574		+S2.070-S2.071		
2.073	But not less than zero	mgd	0.362	0.000	0.574		@IF(S2.072<0,0,+S2.072)		
2.074									
2.075	District Growth Ratio		1.000	0.000	1.000		@IF(S2.067=0,@IF(S2.073=0,0,1),S2.073/S2.067		
2.076									
2.077	Ratio District Growth Quantity / Expanded Plant Capacity								
2.078									
2.079	Factor	percent	3.62%	0.00%	5.74%		@ROUND(S2.073/S2.065,4)		
2.080									
2.081									
2.082	Minimum District Responsibility	percent	15.61%	10.94%	7.07%	33.62%	(a)		
2.083									
2.084	District Responsibility for Fixed Costs of Expanded Facilities								
2.085	Percent		15.61%	10.94%	7.07%	33.62%	@MAX(S2.079,S2.082)		
2.086	(a) Per Contracts.								

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	Transmission mains ( 8 inch & over)	5,316,958		
3.009				
3.010	Total	12,243,820		
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				
3.016	Net Distribution O&M Expense	\$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				

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

Line	FY 2021	
-----	-----	
4.000		
4.001		
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		
4.019 Pumping Expense		
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		
4.025 Variable Expenses		
4.026 Electric Power	640,368	+S4.020
4.027 Chemicals-Existing Plant	245,613	+S4.008
4.028 Chemicals-New and Expanded Plant	197,172	+S4.012
4.029 Total Variable Expenses	1,083,153	@SUM(S4.026..S4.028)
4.030		
4.031		
4.032		
4.033		

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

Line			FY 2021	
			-----	
5.000				
5.001				
5.002			\$	
5.003	Existing Revenue Bonds			
5.004	Annual P & I		0	+S1.048
5.005				
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	Total	100.00%	0	+S5.007+S5.008
5.010				
5.011	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	Annual P & I		311,838	+S1.050
5.016	Debt Service on Improvements - 2009 Bonds			
5.017	Annual P & I		390,644	+S1.051
5.018	Debt Service on Improvements - 2014 Bonds			
5.019	Annual P & I		232,459	+S1.052
5.020	Debt Service on Improvements - 2015 Bonds			
5.021	Annual P & I		220,585	+S1.053
5.022	Debt Service on Cavin Project			
5.023	Annual P & I		843,115	+S1.054
5.024	Debt Service on Improvements - 2018 Bonds			
5.025	Annual P & I		2,502,974	+S1.055
5.026				
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(S5.013*S5.029,0)
5.030	Total	100.00%	0	+S5.028+S5.029
5.031				
5.032	Allocation - 2003 Improvements	(b)		
5.033	Water Supply & Treatment	47.74%	148,871	@ROUND(S5.015*S5.033,0)
5.034	Transmission Mains	52.26%	162,966	@ROUND(S5.015*S5.034,0)
5.035	Total	100.00%	311,837	+S5.033+S5.034
5.036				
5.037	Allocation - 2009 Improvements	(c)		
5.038	Water Supply & Treatment	58.51%	228,567	@ROUND(S5.017*S5.038,0)
5.039	Transmission Mains	4.74%	18,517	@ROUND(S5.017*S5.039,0)
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	Total	100.00%	390,646	+S5.038+S5.039+S5.040+S5.041
5.043				
5.044	Allocation - 2014 Improvements	(d)		
5.045	Water Supply & Treatment	37.74%	87,730	@ROUND(S5.019*S5.045,0)
5.046	Transmission Mains	24.64%	57,278	@ROUND(S5.019*S5.046,0)
5.047	Cavin Plant	8.80%	20,456	@ROUND(S5.019*S5.047,0)
5.048	Distribution/General Plant	28.82%	66,995	@ROUND(S5.019*S5.048,0)
5.049	Total	100.00%	232,459	+S5.045+S5.046+S5.047+S5.048
5.050				
5.051	Allocation - 2015 Improvements	(e)		
5.052	Water Supply & Treatment	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(S5.021*S5.054,0)
5.055	Total	100.00%	220,586	+S5.052+S5.053+S5.054
5.056				
5.057	Allocation - 2018 Improvements	(f)		
5.058	Water Supply & Treatment	6.13%	153,432	@ROUND(S5.025*S5.058,0)
5.059	Transmission Mains	2.79%	69,833	@ROUND(S5.025*S5.059,0)
5.060	Cavin Plant	0.00%	0	@ROUND(S5.025*S5.060,0)
5.061	Expanded Plant	88.93%	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	Total	100.00%	2,502,974	+S5.058+S5.059+S5.060+S5.061+S5.062
5.064				
5.065	Debt Service Summary			
5.066	Existing Treatment Facility		715,658	+S5.007+S5.028+S5.033+S5.038+S5.045+S5.052+S5.058
5.067	New Treatment Facility		917,011	+S5.023+S5.040+S5.047+S5.053+S5.060
5.068	Transmission Facilities		308,594	+S5.008+S5.029+S5.034+S5.039+S5.046+S5.059
5.069	Expanded Treatment Facility		2,349,423	+S5.054+S5.061
5.070	Distribution/General Plant		210,931	+S5.041+S5.048+S5.062
5.071			4,501,617	+S5.066+S5.067+S5.068+S5.069+S5.070
5.072	(a) Exhibit E, Contract			
5.073	(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 improvements, per Water Financial model.			
5.076	(e) Based on estimated dollars to be spent on improvements, per Water Financial model.			
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, 2021**  
**TRUE-UP CALCULATION**

Line		FY 2021	
-----		-----	
6.000			
6.001			
6.002		\$	
6.003			
6.004	Administrative and General Expenses	1,321,812	+\$1.040
6.005			
6.006	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	+\$4.013+\$4.022
6.010			
6.011	Expanded Treatment Facility	0	+\$4.017+\$4.023
6.012			
6.013	Transmission System	636,131	+\$3.014
6.014			
6.015	Distribution System	828,596	+\$3.016
6.016			
6.017	Customer Accounting & Information	514,062	+\$1.041
6.018			
6.019	Total Above	<u>5,040,400</u>	@SUM(\$6.007..\$6.017)
6.020			
6.021	Allocation Of Admin. & Gen. Expense		
6.022	Existing Treatment Facility	534,700	@ROUND(+\$6.004*\$6.007/\$6.019,0)
6.023			
6.024	New Treatment Facility	268,188	@ROUND(+\$6.004*\$6.009/\$6.019,0)
6.025			
6.026	Expanded Treatment Facility	0	@ROUND(+\$6.004*\$6.011/\$6.019,0)
6.027			
6.028	Transmission System	166,821	@ROUND(+\$6.004*\$6.013/\$6.019,0)
6.029			
6.030	Distribution System	217,294	@ROUND(+\$6.004*\$6.015/\$6.019,0)
6.031			
6.032	Customer Accounting & Information	134,809	@ROUND(+\$6.004*\$6.017/\$6.019,0)
6.033			
6.034	Total Above	<u>1,321,812</u>	@SUM(\$6.022..\$6.032)
6.035			
6.036	(b) Excludes expenses which vary with the quantity of water produced.		



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

Line		FY 2021		
-----		-----		
7.000		FY 2021		
7.001		-----		
7.002		\$		
7.003	Existing Treatment Facility Fixed Costs			
7.004	Debt Service	715,658	+\$5.066	
7.005				
7.006	O&M Expense	2,038,945	+\$4.004+\$4.009+\$4.021	
7.007				
7.008	Replacements & Improvements	147,471	+\$7.057	
7.009				
7.010	Admin. & General Expense	<u>534,700</u>	+\$6.022	
7.011				
7.012	Total Existing Treatment Facility Fixed Costs	3,436,774	@SUM(\$7.004..\$7.010)	
7.013				
7.014				
7.015	New Treatment Facility Fixed Costs			
7.016				
7.017	Debt Service	917,011	+\$5.067	
7.018				
7.019	O&M Expense	1,022,666	+\$4.013+\$4.022	
7.020				
7.021	Replacements & Improvements	313,606	+\$7.061	
7.022				
7.023	Admin. & General Expense	<u>268,188</u>	+\$6.024	
7.024				
7.025	Total New Treatment Facility Fixed Costs	2,521,471	@SUM(\$7.017..\$7.023)	
7.026				
7.027	Transmission Facility Fixed Costs			
7.028	Debt Service	308,594	+\$5.068	
7.029				
7.030	O&M Expense	636,131	+\$3.014	
7.031				
7.032	Replacements & Improvements	250,617	+\$7.065	
7.033				
7.034	Admin. & General Expense	<u>166,821</u>	+\$6.028	
7.035				
7.036	Total Transmission Facility Fixed Costs	1,362,163	@SUM(\$7.028..\$7.034)	
7.037				
7.038	Expanded Treatment Facility Fixed Costs			
7.039				
7.040	Debt Service	2,349,423	+\$5.069	
7.041				
7.042	O&M Expense	0	+\$4.017+\$4.023	
7.043				
7.044	Replacements & Improvements	75,946	+\$7.069	
7.045				
7.046	Admin. & General Expense	<u>0</u>	+\$6.026	
7.047				
7.048	Total Expanded Treatment Facility Fixed Costs	2,425,369	@SUM(\$7.040..\$7.046)	
7.049				
7.050	Variable Expenses			
7.051	Total Amount	1,083,153	+\$4.029	
7.052				
7.053	<b>Plant Investment as of May 31, 2020:</b>			
7.054	Existing Treatment Facilities			
7.055	Existing/Additions	(a) <u>10,185,837</u>	1.25%	127,323
7.056	Cavin Project Improvements	(a) <u>1,611,825</u>	1.25%	<u>20,148</u>
7.057		11,797,662		147,471
7.058	New Treatment Facilities			
7.059	Additions	(a) <u>1,870,992</u>	1.25%	23,387
7.060	Cavin Project Improvements	(a) <u>23,217,545</u>	1.25%	<u>290,219</u>
7.061		25,088,537		313,606
7.062	Transmission Facilities			
7.063	Existing/Additions	(a) <u>17,593,927</u>	1.25%	219,924
7.064	Cavin Project Improvements	(a) <u>2,455,475</u>	1.25%	<u>30,693</u>
7.065		20,049,402		250,617
7.066	Expanded Treatment Facilities			
7.067	Additions	(a) <u>6,075,708</u>	1.25%	75,946
7.068	Cavin Project Improvements	(a) <u>0</u>	1.25%	<u>0</u>
7.069		6,075,708		75,946
7.070				
7.071	(a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment,			
7.072	excluding land. Distribution Plant and General Plant are excluded from			<u>787,640</u>
7.073	Water District cost allocations.			

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

Line	Total System Costs	Wholesale Customers			Subtotal	
		Southeast Daviess	West Daviess	East Daviess		
8.000						
8.001						
8.002						
8.003						
8.004						
8.005						
8.006	Existing Treatment Facility					
8.007	\$3,436,774	+S7.012				
8.008						
8.009	District Responsibility					
8.010		13.56%	9.65%	4.09%	27.30%	+S2.019
8.011		\$466,027	\$331,649	\$140,564	\$938,240	@ROUND(S8.007*S8.010,0)
8.012						
8.013						
8.014	New Treatment Facility					
8.015	\$2,521,471	+S7.025				
8.016						
8.017	District Responsibility					
8.018		12.75%	8.25%	5.74%	26.74%	+S2.056
8.019		\$321,488	\$208,021	\$144,732	\$674,241	@ROUND(S8.015*S8.018,0)
8.020						
8.021						
8.022	Transmission Facilities					
8.023	\$1,362,163	+S7.036				
8.024						
8.025	District Responsibility					
8.026		19.70%	11.70%	8.40%	39.80%	+S2.028
8.027		\$268,346	\$159,373	\$114,422	\$542,141	@ROUND(S8.023*S8.026,0)
8.028						
8.029						
8.030	Expanded Treatment Facility					
8.031	\$2,425,369	+S7.048				
8.032						
8.033	District Responsibility					
8.034		15.61%	10.94%	7.07%	33.62%	+S2.085
8.035		\$378,600	\$265,335	\$171,474	\$815,409	@ROUND(S8.031*S8.034,0)
8.036						
8.037						
8.038	Variable Expenses					
8.039	\$1,083,153	+S7.051				
8.040						
8.041	District Responsibility					
8.042		17.98%	10.30%	7.98%	36.26%	+S2.009
8.043		\$194,751	\$111,565	\$86,436	\$392,752	@ROUND(S8.039*S8.042,0)
8.044						
8.045		<b>SEDC</b>	<b>WDC</b>	<b>EDC</b>		
8.046	Total Prior Year True-Up Adjustment	\$0	\$0	\$0	\$0	
8.047	Unrecovered True-Up Charges	\$0	\$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						
8.053	Effective Unit Charge					
8.054	Existing Treatment Facility	\$0.660	\$0.817	\$0.448	\$0.658	@ROUND(+S8.011/(1000*S9.008),3)
8.055	New Treatment Facility	\$0.455	\$0.512	\$0.461	\$0.473	@ROUND(+S8.019/(1000*S9.008),3)
8.056	Transmission Facilities	\$0.380	\$0.393	\$0.364	\$0.380	@ROUND(+S8.027/(1000*S9.008),3)
8.057	Expanded Treatment Facility	\$0.536	\$0.654	\$0.546	\$0.572	@ROUND(+S8.035/(1000*S9.008),3)
8.058	Variable Expenses	\$0.276	\$0.275	\$0.275	\$0.275	@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						
8.061	<b>w/ true up</b>	<b>\$2.308</b>	<b>\$2.650</b>	<b>\$2.094</b>	\$2.358	@SUM(S8.054..S8.059)
8.062	<b>w/o true up</b>	<b>\$2.308</b>	<b>\$2.650</b>	<b>\$2.094</b>		

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

Line			Wholesale Customers				
			-----	-----	-----	-----	
			Southeast Davieess	West Davieess	East Davieess	Subtotal	
			-----	-----	-----	-----	
9.000							
9.001							
9.002							
9.003							
9.004							
9.005							
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	Sales, FY 2021	Mil. gal	706	406	314	1,426	@ROUND(S9.006*S9.007,0)
9.009							
9.010	Total FY 2021 Charges		\$1,629,212	\$1,075,943	\$657,628	\$3,362,783	+S8.050
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							
9.017	<b>WATER RATES effective June 1, 2021</b>		<b>\$2.308</b>	<b>\$2.650</b>	<b>\$2.094</b>	\$2.358	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective Rate Over (Under) Floor		\$1.160	\$1.437	\$0.946		
9.020							
9.021							
9.022	<b>Current Rates (per 1000 gallons) - effective 6-1-20</b>		<b>\$2.350</b>	<b>\$2.800</b>	<b>\$1.940</b>		
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**  
**TRUE-UP CALCULATION**

Line		Wholesale Customers			Subtotal	OMU Retail Customers	Total OMU System
		Southeast Daviness	West Daviness	East Daviness			
10.000							
10.001							
10.002							
10.003	Units						
10.004							
10.005	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						
10.013	Annual sales	Mil cf	67.08	45.89	21.02	(a)	
10.014	Annual sales	Mil. gal.	502	343	157	@ROUND(7.48*S10.013,0)	
10.015	Average Day	mgd	1.38	0.94	0.43	+S10.014/365	
10.016	Ratio Max to Average Day		1.69	2.02	1.35	+S10.008/S10.015	
10.017							
10.018							
10.019	Average of System 5 maximum day demands				mgd	17.90 (a)	
10.020	Allowance for filter wash water					2%	
10.021	Adj. System 5 Maximum Day Demands (Base year plant usage)				mgd	17.54 @ROUND(+S10.019*(1-S10.020),2)	
10.022							
10.023							
10.024							
10.025	Input data for FY 1991 (a)						
10.026	Annual Sales	Million cf		(b)	135.0	399.2 534.2	
10.027	Annual Sales	Mil. gal.	521	338	151	1,010 2,986 3,996	
10.028				(c)			
10.029	Average of 5 Maximum Day Demands	mgd	1.95	1.35	0.60	@ROUND(S10.033*S10.027/365,3)	
10.030							
10.031	For Information Only						
10.032	Average Day	mgd	1.427	0.926	0.414	+S10.027/365	
10.033	Ratio Max to Average Day		1.37	1.46	1.45	+S10.029/S10.032 1.41 << Ave SE & W	
10.034							
10.035	Allowance for Transmission Losses		2%	2%	2%	Estimated	
10.036							
10.037	Data Adjusted for Water Losses						
10.038	District Data:						
10.039	Annual Water Sales	Mil. gal.	532	345	154	@ROUND(+S10.027/(1-S10.035),0)	
10.040	Average of 5 Maximum Day Demands	mgd	1.990	1.378	0.612	@ROUND(+S10.029/(1-S10.035),3)	
10.041							
10.042	Total System Data:						
10.043	Average of 5 Maximum Day Demands				mgd	17.26 (a)	
10.044	Filter wash water				mgd	0.35 @ROUND(0.02*S10.043,2)	
10.045	Adj. 5 Max. Day Demands				mgd	16.91 +S10.043-S10.044	
10.046							
10.047							
10.048	Total treated water			(a)	Mil. gal.	4,944 @ROUND(660.9*7.48,0)	
10.049	Filter wash water			(a)	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 8-19-91			(b) Total wholesale less Southeast Daviness and West Daviness.			
10.055	May, 1991 Financial Statement			(c) Amount per Districts' attorney.			
10.056				ratios of the other districts.			
10.057							
10.058	(d) East Daviness est 5 day max day demand						
10.059	FY 1989 Annual Sales	Million cf	21.02	<< OMU monthly listing of district sales			
10.060	FY 1989 Annual Sales	Mil. gal.	157.2	@ROUND(S10.059*7.48,1)			
10.061	Average day demand	mgd	0.431	@ROUND(S10.060/365,3)			
10.062	Estimated Max day ratio		1.35				
10.063	Est. East Daviness 5 day max day demand (mgd)		0.582	@ROUND(S10.061*S10.062,3)			
10.064							
10.065							
10.066							
10.067							

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

<b>Fiscal Year</b>	<b>Rate Chg. %</b>	<b>Estimate Gals. (000)</b>	<b>Actual Gals. (000)</b>	<b>Rate/Thous. Gals. \$</b>	<b>Collected From District \$</b>	<b>Actual Cost \$</b>	<b>Difference</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)
FY 2021	19.02%	310,000	313,709	\$1.940	\$608,554	\$657,628	(\$49,074)
<b>Totals to Date</b>		<b>4,535,000</b>	<b>4,548,461</b>		<b>\$6,173,779</b>	<b>\$6,256,238</b>	<b>(\$82,459)</b>

Analysis: Proforma Charges to Wholesale Customers  
**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line			FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2022 Amount
1.000							31	
1.001							Years	
1.002								
1.003								
1.004								
1.005	<u>Water System Demands and Usage</u>							
1.006								
1.007	System Annual Quantity	Mil. Gal.	4,846	+\$10.050	0%	-0.52%	0.851	4,126
1.008								
1.009	District Annual Quantity							
1.010	Southeast Daviess	Mil. Gal.	532	+\$10.039	0%	1.02%	1.370	729
1.011	West Daviess	Mil. Gal.	345	+\$10.039	0%	0.64%	1.217	420
1.012	East Daviess	Mil. Gal.	154	+\$10.039	0%	2.40%	2.084	321
1.013								
1.014	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1.990	+\$10.040	0%	1.24%	1.465	2.916
1.016	West Daviess	mgd	1.378	+\$10.040	0%	0.58%	1.198	1.651
1.017	East Daviess	mgd	0.612	+\$10.040	0%	1.95%	1.820	1.114
1.018								
1.019	System Maximum Day Quantity	mgd	16.91	+\$10.045	0%	-0.48%	0.862	14.57
1.020								
1.021	<u>Operation and Maintenance Expense</u>							
1.022								
1.023	Transmission and Dist. Expense	\$	269,521	(a)	5.59%	0%	5.393	1,453,523
1.024	Source of Supply Expense	\$	121,068	(a)	7.42%	0%	9.201	1,113,905
1.025	Existing Treatment Plant Expense							
1.026	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							
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							
1.035	Electric Power	\$	240,191	(a)	3.67%	-0.52%	2.617	628,669
1.036	Other-Existing Plant	\$	8,840	(a)	2.13%	0%	1.920	16,977
1.037	Other-New Plant	\$	0		n/a	n/a	n/a	70,893
1.038	Other-Expanded Plant	\$	0		n/a	n/a	n/a	58,881
1.039								
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.		<u>2,110,050</u>					<u>8,609,267</u>
1.044								
1.045								
1.046	<u>Debt Service Payments</u>							
1.047								
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	\$	0					2,518,050
1.056			<u>487,100</u>					<u>4,531,789</u>
1.057								
1.058								

Determine District Percentage Responsibility for Costs

Analysis: Proforma Charges to Wholesale Customers

**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line		Units	Wholesale Customers			Subtotal	OMU Retail Customers	Total OMU System
			Southeast Daviess	West Daviess	East Daviess			
2.000								
2.001								
2.002								
2.003								
2.004								
2.005								
2.006	FY 2022 System Annual Quantity	Mil. gal.					2,656	4,126 +\$1.007
2.007	FY 2022 District Annual Quantity	Mil. gal.	729	420	321	1,470	+\$1.010, +\$1.011, +\$1.012	
2.008								
2.009	District Responsibility for Variable Expenses		17.67%	10.18%	7.78%	35.63%	@ROUND(+\$2.007/\$2.006,4)	
2.010								
2.011								
2.012	<u>District Responsibility for Fixed Costs of Existing Facilities</u>							
2.013								
2.014	FY 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+\$10.010	
2.015	FY 1989 Plant Usage (Base)	mgd						17.54 +\$10.021
2.016	After June 1, 2018?	Yes						
2.017	Percentages after June 1, 2018		13.56%	9.65%	4.09%	27.30%		
2.018	District Responsibility for Fixed Costs of Existing Facilities							
2.019	Percent		13.56%	9.65%	4.09%	27.30%	@IF(\$2.016=No,ROUND(+\$2.014/\$2.015,4),ROUND(+\$2.018,4)	
2.020								
2.021								
2.022	<u>District Responsibility for Fixed Costs of Existing Transmission Facilities</u>							
2.023								
2.024	FY 2022 District Maximum Day Quantity		2.916	1.651	1.114	5.681	+\$1.015, +\$1.016, +\$1.017	
2.025	FY 2022 System Maximum Day Quantity							14.57 +\$1.019
2.026								
2.027	District Responsibility for Fixed Costs of Existing Transmission Facilities							
2.028	Percent		20.01%	11.33%	7.65%	38.99%	@ROUND(+\$2.024/\$2.025,4)	
2.029								
2.030								
2.031	<u>District Responsibility for Fixed Costs of New Facilities</u>							
2.032								
2.033	FY 2022 System Maximum Day Quantity	mgd						14.57 +\$1.019
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 2022 New Plant Usage	mgd						(2.97) +\$2.033-\$2.034
2.038	FY 2022 New Plant Usage	mgd	(but not less than zero)					0.00 @IF(\$2.037<0,0,+\$2.037)
2.039	FY 2022 Reserve Capacity	mgd						10.00 +\$2.036-\$2.038
2.040								
2.041	FY 2022 Maximum Day Quantity	mgd	2.916	1.651	1.114	5.681	+\$2.024	
2.042	FY 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+\$10.010	
2.043	District Growth Quantity	mgd	0.538	(0.288)	0.520		+\$2.041-\$2.042	
2.044	But not less than zero	mgd	0.538	0.000	0.520		@IF(\$2.043<0,0,+\$2.043)	
2.045								
2.046	District Growth Ratio		1.000	0.000	1.000		@IF(\$2.038=0,@IF(\$2.044=0,0,1),S2.044/\$2.038)	
2.047								
2.048	Ratio District Growth Quantity / New Plant Capacity							
2.049								
2.050	Factor	percent	5.38%	0.00%	5.20%		@ROUND(\$2.044/\$2.036,4)	
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 New Facilities							
2.056	Percent		12.75%	8.25%	5.20%	26.20%	@MAX(\$2.050,\$2.053)	
2.057	(a) Per Contracts.							
2.058								
2.059								
2.060	<u>District Responsibility for Fixed Costs of Expanded Facilities</u>							
2.061								
2.062	FY 2022 System Maximum Day Quantity	mgd						14.57 +\$1.019
2.063	less Base Year Plant Usage	mgd						17.54 Contract
2.064								
2.065	New Plant Capacity	mgd						10.00 Input
2.066	FY 2022 Expanded Plant Usage	mgd						(2.97) +\$2.062-\$2.063
2.067	FY 2022 Expanded Plant Usage	mgd	(but not less than zero)					0.00 @IF(\$2.066<0,0,+\$2.066)
2.068	FY 2022 Reserve Capacity	mgd						10.00 +\$2.065-\$2.067
2.069								
2.070	FY 2022 Maximum Day Quantity	mgd	2.916	1.651	1.114	5.681	+\$2.024	
2.071	FY 1989 District Base Quantity	mgd	2.378	1.939	0.594	4.911	+\$10.010	
2.072	District Growth Quantity	mgd	0.538	(0.288)	0.520		+\$2.070-\$2.071	
2.073	But not less than zero	mgd	0.538	0.000	0.520		@IF(\$2.072<0,0,+\$2.072)	
2.074								
2.075	District Growth Ratio		1.000	0.000	1.000		@IF(\$2.067=0,@IF(\$2.073=0,0,1),S2.073/\$2.067)	
2.076								
2.077	Ratio District Growth Quantity / Expanded Plant Capacity							
2.078								
2.079	Factor	percent	5.38%	0.00%	5.20%		@ROUND(\$2.073/\$2.065,4)	
2.080								
2.081								
2.082	Minimum District Responsibility	percent	15.61%	10.94%	7.07%	33.62%	(a)	
2.083								
2.084	District Responsibility for Fixed Costs of Expanded Facilities							
2.085	Percent		15.61%	10.94%	7.07%	33.62%	@MAX(\$2.079,\$2.082)	
2.086	(a) Per Contracts.							

Rate Calculation.xls

Analysis: Proforma Charges to Wholesale Customers  
**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line				
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 system			
3.005				
3.006	Distribution mains (less than 8 inch)	6,943,944		
3.007				
3.008	Transmission mains ( 8 inch & over)	5,331,132		
3.009				
3.010	Total	12,275,076		
3.011				
3.012	Transmission portion	43.43%		
3.013				
3.014	Calculated Transmission O&M Expense	\$631,265	@ROUND(S3.002*S3.012,0)	
3.015				
3.016	Net Distribution O&M Expense	\$822,258	+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				



Analysis: Proforma Charges to Wholesale Customers  
**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line	FY 2022	
-----	-----	
4.000		
4.001		
4.002	\$	
4.003		
4.004 Source of Supply Expense	1,113,905	+S1.024
4.005		
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 Chemicals	543,975	+S1.032
4.017 Other	1,140,303	+S1.033
4.018		
4.019 Pumping Expense		
4.020 Electric Power	628,669	+S1.035
4.021 Other-Existing Plant	16,977	+S1.036
4.022 Other-New Plant	70,893	+S1.037
4.023 Other-Expanded Plant	58,881	+S1.038
4.024		
4.025 Variable Expenses		
4.026 Electric Power	628,669	+S4.020
4.027 Chemicals-Existing Plant	12,536	+S4.008
4.028 Chemicals-New and Expanded Plant	609,666	+S4.012+S4.016
4.029 Total Variable Expenses	1,250,871	@SUM(S4.026..S4.028)
4.030		
4.031		
4.032		
4.033		

Analysis: Proforma Charges to Wholesale Customers  
**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line				
5.000			FY 2022	
5.001			-----	
5.002			\$	
5.003	Existing Revenue Bonds			
5.004	Annual P & I		0	+S1.048
5.005				
5.006	Allocation - Existing Revenue Bonds	(a)		
5.007	Water Supply & Treatment	66.28%	0	@ROUND(\$5.004*\$5.007,0)
5.008	Transmission Mains	33.72%	0	@ROUND(\$5.004*\$5.008,0)
5.009	Total	100.00%	0	+\$5.007+\$5.008
5.010				
5.011	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	Annual P & I		310,716	+S1.050
5.016	Debt Service on Improvements - 2009 Bonds			
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	Debt Service on Improvements - 2015 Bonds			
5.021	Annual P & I		221,654	+S1.053
5.022	Debt Service on Cavin Project			
5.023	Annual P & I		832,622	+S1.054
5.024	Debt Service on Improvements - 2018 Bonds			
5.025	Annual P & I		2,518,050	+S1.055
5.026				
5.027	Allocation - 1999 Improvements	(b)		
5.028	Water Supply & Treatment	42.25%	0	@ROUND(\$5.013*\$5.028,0)
5.029	Transmission Mains	57.75%	0	@ROUND(\$5.013*\$5.029,0)
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%	148,336	@ROUND(\$5.015*\$5.033,0)
5.034	Transmission Mains	52.26%	162,380	@ROUND(\$5.015*\$5.034,0)
5.035	Total	100.00%	310,716	+\$5.033+\$5.034
5.036				
5.037	Allocation - 2009 Improvements	(c)		
5.038	Water Supply & Treatment	58.51%	239,617	@ROUND(\$5.017*\$5.038,0)
5.039	Transmission Mains	4.74%	19,412	@ROUND(\$5.017*\$5.039,0)
5.040	Cavin Plant	13.68%	56,024	@ROUND(\$5.017*\$5.040,0)
5.041	Distribution/General Plant	23.07%	94,479	@ROUND(\$5.017*\$5.041,0)
5.042	Total	100.00%	409,532	+\$5.038+\$5.039+\$5.040+\$5.041
5.043				
5.044	Allocation - 2014 Improvements	(d)		
5.045	Water Supply & Treatment	37.74%	90,280	@ROUND(\$5.019*\$5.045,0)
5.046	Transmission Mains	24.64%	58,943	@ROUND(\$5.019*\$5.046,0)
5.047	Cavin Plant	8.80%	21,051	@ROUND(\$5.019*\$5.047,0)
5.048	Distribution/General Plant	28.82%	68,942	@ROUND(\$5.019*\$5.048,0)
5.049	Total	100.00%	239,216	+\$5.045+\$5.046+\$5.047+\$5.048
5.050				
5.051	Allocation - 2015 Improvements	(e)		
5.052	Water Supply & Treatment	44.00%	97,528	@ROUND(\$5.021*\$5.052,0)
5.053	Cavin Plant	0.00%	0	@ROUND(\$5.021*\$5.053,0)
5.054	Expanded Plant	56.00%	124,126	@ROUND(\$5.021*\$5.054,0)
5.055	Total	100.00%	221,654	+\$5.052+\$5.053+\$5.054
5.056				
5.057	Allocation - 2018 Improvements	(f)		
5.058	Water Supply & Treatment	6.13%	154,356	@ROUND(\$5.025*\$5.058,0)
5.059	Transmission Mains	2.79%	70,254	@ROUND(\$5.025*\$5.059,0)
5.060	Cavin Plant	0.00%	0	@ROUND(\$5.025*\$5.060,0)
5.061	Expanded Plant	88.93%	2,239,302	@ROUND(\$5.025*\$5.061,0)
5.062	Distribution/General Plant	2.15%	54,138	@ROUND(\$5.025*\$5.062,0)
5.063	Total	100.00%	2,518,050	+\$5.058+\$5.059+\$5.060+\$5.061+\$5.062
5.064				
5.065	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	New Treatment Facility		909,697	+\$5.023+\$5.040+\$5.047+\$5.053+\$5.060
5.068	Transmission Facilities		310,989	+\$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			4,531,790	+\$5.066+\$5.067+\$5.068+\$5.069+\$5.070
5.072	(a) Exhibit E, Contract			
5.073	(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 improvements, per Water Financial model.			
5.076	(e) Based on estimated dollars to be spent on improvements, per Water Financial model.			
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, 2022**  
**Estimate for FY 2023 Rate**

Line		FY 2022	
		-----	
6.000			
6.001			
6.002		\$	
6.003			
6.004	Administrative and General Expenses	1,422,124	+\$1.040
6.005			
6.006	Basis of Allocation = Supervised Expenses (b)		
6.007	Existing Treatment Facility	1,497,534	+\$4.004+\$4.009+\$4.021
6.008			
6.009	New Treatment Facility	1,103,823	+\$4.013+\$4.022
6.010			
6.011	Expanded Treatment Facility	1,199,184	+\$4.017+\$4.023
6.012			
6.013	Transmission System	631,265	+\$3.014
6.014			
6.015	Distribution System	822,258	+\$3.016
6.016			
6.017	Customer Accounting & Information	682,208	+\$1.041
6.018			
6.019	Total Above	5,936,272	@SUM(\$6.007..\$6.017)
6.020			
6.021	Allocation Of Admin. & Gen. Expense		
6.022	Existing Treatment Facility	358,757	@ROUND(+\$6.004*\$6.007/\$6.019,0)
6.023			
6.024	New Treatment Facility	264,438	@ROUND(+\$6.004*\$6.009/\$6.019,0)
6.025			
6.026	Expanded Treatment Facility	287,283	@ROUND(+\$6.004*\$6.011/\$6.019,0)
6.027			
6.028	Transmission System	151,229	@ROUND(+\$6.004*\$6.013/\$6.019,0)
6.029			
6.030	Distribution System	196,984	@ROUND(+\$6.004*\$6.015/\$6.019,0)
6.031			
6.032	Customer Accounting & Information	163,433	@ROUND(+\$6.004*\$6.017/\$6.019,0)
6.033			
6.034	Total Above	1,422,124	@SUM(\$6.022..\$6.032)
6.035			
6.036	(b) Excludes expenses which vary with the quantity of water produced.		

Analysis: Proforma Charges to Wholesale Customers  
**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line				
7.000			FY 2022	
7.001			-----	
7.002			\$	
7.003	Existing Treatment Facility Fixed Costs			
7.004	Debt Service	730,117		+\$5.066
7.005				
7.006	O&M Expense	1,497,534		+\$4.004+\$4.009+\$4.021
7.007				
7.008	Replacements & Improvements	154,265		+\$7.057
7.009				
7.010	Admin. & General Expense	<u>358,757</u>		+\$6.022
7.011				
7.012	Total Existing Treatment Facility Fixed Costs	2,740,673		@SUM(\$7.004..\$7.010)
7.013				
7.014				
7.015	New Treatment Facility Fixed Costs			
7.016				
7.017	Debt Service	909,697		+\$5.067
7.018				
7.019	O&M Expense	1,103,823		+\$4.013+\$4.022
7.020				
7.021	Replacements & Improvements	313,111		+\$7.061
7.022				
7.023	Admin. & General Expense	<u>264,438</u>		+\$6.024
7.024				
7.025	Total New Treatment Facility Fixed Costs	2,591,069		@SUM(\$7.017..\$7.023)
7.026				
7.027	Transmission Facility Fixed Costs			
7.028	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		+\$7.065
7.033				
7.034	Admin. & General Expense	<u>151,229</u>		+\$6.028
7.035				
7.036	Total Transmission Facility Fixed Costs	1,348,234		@SUM(\$7.028..\$7.034)
7.037				
7.038	Expanded Treatment Facility Fixed Costs			
7.039				
7.040	Debt Service	2,363,428		+\$5.069
7.041				
7.042	O&M Expense	1,199,184		+\$4.017+\$4.023
7.043				
7.044	Replacements & Improvements	575,597		+\$7.069
7.045				
7.046	Admin. & General Expense	<u>287,283</u>		+\$6.026
7.047				
7.048	Total Expanded Treatment Facility Fixed Costs	4,425,492		@SUM(\$7.040..\$7.046)
7.049				
7.050	Variable Expenses			
7.051	Total Amount	1,250,871		+\$4.029
7.052				
7.053	<b>Plant Investment as of May 31, 2021:</b>			
7.054	Existing Treatment Facilities			
7.055	Existing/Additions	(a) <u>10,729,378</u>	1.25%	134,117
7.056	Cavin Project Improvements	(a) <u>1,611,825</u>	1.25%	20,148
7.057		12,341,203		<u>154,265</u>
7.058	New Treatment Facilities			
7.059	Additions	(a) <u>1,831,368</u>	1.25%	22,892
7.060	Cavin Project Improvements	(a) <u>23,217,545</u>	1.25%	290,219
7.061		25,048,913		<u>313,111</u>
7.062	Transmission Facilities			
7.063	Existing/Additions	(a) <u>17,924,644</u>	1.25%	224,058
7.064	Cavin Project Improvements	(a) <u>2,455,475</u>	1.25%	30,693
7.065		20,380,119		<u>254,751</u>
7.066	Expanded Treatment Facilities			
7.067	Additions	(a) <u>46,047,733</u>	1.25%	575,597
7.068	Cavin Project Improvements	(a) <u>0</u>	1.25%	0
7.069		46,047,733		<u>575,597</u>
7.070				
7.071	(a) Contributions to R&R Fund for FY 2017 were 1.25% of Plant Investment,			
7.072	excluding land. Distribution Plant and General Plant are excluded from			<u>1,297,724</u>
7.073	Water District cost allocations.			

Analysis: Proforma Charges to Wholesale Customers  
**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line	Total System Costs	Wholesale Customers			Subtotal	
		Southeast Daviess	West Daviess	East Daviess		
8.000						
8.001						
8.002						
8.003						
8.004						
8.005						
8.006						Existing Treatment Facility
8.007	\$2,740,673	+S7.012				Total Costs
8.008						
8.009						District Responsibility
8.010		13.56%	9.65%	4.09%	27.30%	Percent
8.011		\$371,635	\$264,475	\$112,094	\$748,204	Amount
8.012						@ROUND(\$8.007*\$8.010,0)
8.013						
8.014						New Treatment Facility
8.015	\$2,591,069	+S7.025				Total Costs
8.016						
8.017						District Responsibility
8.018		12.75%	8.25%	5.20%	26.20%	Percent
8.019		\$330,361	\$213,763	\$134,736	\$678,860	Amount
8.020						@ROUND(\$8.015*\$8.018,0)
8.021						
8.022						Transmission Facilities
8.023	\$1,348,234	+S7.036				Total Costs
8.024						
8.025						District Responsibility
8.026		20.01%	11.33%	7.65%	38.99%	Percent
8.027		\$269,782	\$152,755	\$103,140	\$525,677	Amount
8.028						@ROUND(\$8.023*\$8.026,0)
8.029						
8.030						Expanded Treatment Facility
8.031	\$4,425,492	+S7.048				Total Costs
8.032						
8.033						District Responsibility
8.034		15.61%	10.94%	7.07%	33.62%	Percent
8.035		\$690,819	\$484,149	\$312,882	\$1,487,850	Amount
8.036						@ROUND(\$8.031*\$8.034,0)
8.037						
8.038						Variable Expenses
8.039	\$1,250,871	+S7.051				Total Costs
8.040						
8.041						District Responsibility
8.042		17.67%	10.18%	7.78%	35.63%	Percent
8.043		\$221,029	\$127,339	\$97,318	\$445,686	Amount
8.044						@ROUND(\$8.039*\$8.042,0)
8.045						
8.046		<b>SEDC</b>	<b>WDC</b>	<b>EDC</b>		Total Prior Year True-Up Adjustment
8.047		\$236,681	\$139,058	\$82,459	\$458,198	Unrecovered True-Up Charges
8.048		(\$142,527)	(\$79,619)	(\$11,029)	(\$233,175)	True-Up Adjustment This Period
8.049		\$94,154	\$59,439	\$71,430	\$225,023	
8.050	\$1,977,780	\$1,301,920	\$831,600	\$4,111,300	+S8.011+S8.019+S8.027+S8.035+S8.043+S8.048	Total Charges to Districts for FY 2022
8.051						
8.052						
8.053		<b>SEDC</b>	<b>WDC</b>	<b>EDC</b>		Effective Unit Charge
8.054		\$0.521	\$0.642	\$0.356	\$0.519	Existing Treatment Facility
8.055		\$0.463	\$0.519	\$0.428	\$0.471	New Treatment Facility
8.056		\$0.378	\$0.371	\$0.327	\$0.365	Transmission Facilities
8.057		\$0.968	\$1.175	\$0.993	\$1.033	Expanded Treatment Facility
8.058		\$0.310	\$0.309	\$0.309	\$0.309	Variable Expenses
8.059		\$0.132	\$0.144	\$0.227	\$0.156	Prior Year Trueup
8.060						
8.061		<b>\$2.770</b>	<b>\$3.160</b>	<b>\$2.640</b>	\$2.853	w/ true up
8.062		<b>\$2.638</b>	<b>\$3.016</b>	<b>\$2.413</b>		w/o true up

Analysis: Proforma Charges to Wholesale Customers  
**Fiscal Year Ending May 31, 2022**  
**Estimate for FY 2023 Rate**

Line			Wholesale Customers				
			-----	-----	-----	-----	
			Southeast Davieess	West Davieess	East Davieess	Subtotal	
			-----	-----	-----	-----	
9.000							
9.001							
9.002							
9.003							
9.004							
9.005							
9.006	Sales, FY 1991	Mil. gal	521	338	151	1,010	+S10.027
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	<b>WATER RATES effective June 1, 2022</b>		<b>\$2.770</b>	<b>\$3.160</b>	<b>\$2.640</b>	\$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	<b>Current Rates (per 1000 gallons) - effective 6-1-21</b>		<b>\$2.770</b>	<b>\$3.160</b>	<b>\$2.160</b>		
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**  
**Estimate for FY 2023 Rate**

Line		Wholesale Customers			Subtotal	OMU Retail Customers	Total OMU System
		Southeast Daviness	West Daviness	East Daviness			
10.000							
10.001							
10.002							
10.003	Units						
10.004							
10.005	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						
10.013	Annual sales	Mil cf	67.08	45.89	21.02	(a)	
10.014	Annual sales	Mil. gal.	502	343	157	@ROUND(7.48*S10.013,0)	
10.015	Average Day	mgd	1.38	0.94	0.43	+S10.014/365	
10.016	Ratio Max to Average Day		1.69	2.02	1.35	+S10.008/S10.015	
10.017							
10.018							
10.019	Average of System 5 maximum day demands				mgd	17.90 (a)	
10.020	Allowance for filter wash water					2%	
10.021	Adj. System 5 Maximum Day Demands (Base year plant usage)				mgd	17.54 @ROUND(+S10.019*(1-S10.020),2)	
10.022							
10.023							
10.024							
10.025	Input data for FY 1991 (a)						
10.026	Annual Sales	Million cf		(b)	135.0	399.2 534.2	
10.027	Annual Sales	Mil. gal.	521	338	151	1,010 2,986 3,996	
10.028				(c)			
10.029	Average of 5 Maximum Day Demands	mgd	1.95	1.35	0.60	@ROUND(S10.033*S10.027/365,3)	
10.030							
10.031	For Information Only						
10.032	Average Day	mgd	1.427	0.926	0.414	+S10.027/365	
10.033	Ratio Max to Average Day		1.37	1.46	1.45	+S10.029/S10.032 1.41 << Ave SE & W	
10.034							
10.035	Allowance for Transmission Losses		2%	2%	2%	Estimated	
10.036							
10.037	Data Adjusted for Water Losses						
10.038	District Data:						
10.039	Annual Water Sales	Mil. gal.	532	345	154	@ROUND(+S10.027/(1-S10.035),0)	
10.040	Average of 5 Maximum Day Demands	mgd	1.990	1.378	0.612	@ROUND(+S10.029/(1-S10.035),3)	
10.041							
10.042	Total System Data:						
10.043	Average of 5 Maximum Day Demands				mgd	17.26 (a)	
10.044	Filter wash water				mgd	0.35 @ROUND(0.02*S10.043,2)	
10.045	Adj. 5 Max. Day Demands				mgd	16.91 +S10.043-S10.044	
10.046							
10.047							
10.048	Total treated water			(a)	Mil. gal.	4,944 @ROUND(660.9*7.48,0)	
10.049	Filter wash water			(a)	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 8-19-91			(b) Total wholesale less Southeast Daviness and West Daviness.			
10.055	May, 1991 Financial Statement			(c) Amount per Districts' attorney.			
10.056				ratios of the other districts.			
10.057							
10.058	(d) East Daviness est 5 day max day demand						
10.059	FY 1989 Annual Sales	Million cf	21.02	<< OMU monthly listing of district sales			
10.060	FY 1989 Annual Sales	Mil. gal.	157.2	@ROUND(S10.059*7.48,1)			
10.061	Average day demand	mgd	0.431	@ROUND(S10.060/365,3)			
10.062	Estimated Max day ratio		1.35				
10.063	Est. East Daviness 5 day max day demand (mgd)		0.582	@ROUND(S10.061*S10.062,3)			
10.064							
10.065							
10.066							
10.067							