

Response 1b DELINQUENT SERVICE FEE

| | Cost Justification Filed 5/3/2024 | | | Cost Justification Filed 9/22/1999 | | | Difference | | |
|-----------------------------|-----------------------------------|-------|----------------|------------------------------------|-------|----------------|------------|-------|----------------|
| | Hours | Rate | Total | Hours | Rate | Total | Hours | Rate | Total |
| 1 Field Expense | | | | | | | | | |
| A Materials | - | - | - | - | - | - | - | - | - |
| B Labor | 1.1229 | 44.04 | 49.45 | 1.00 | 20.60 | 20.60 | 0.1229 | 23.44 | 28.85 |
| Subtotal | 1.1229 | 44.04 | 49.45 | 1.00 | 20.60 | 20.60 | 0.1229 | 23.44 | 28.85 |
| 2 Clerical & Office Expense | | | | | | | | | |
| A Supplies | - | 1.11 | 1.11 | - | - | - | - | 1.11 | 1.11 |
| B Labor | 0.1997 | 33.22 | 6.63 | - | - | - | 0.1997 | 33.22 | 6.63 |
| Subtotal | 0.1997 | 34.33 | 7.74 | - | - | - | 0.1997 | 34.33 | 7.74 |
| 3 Miscellaneous Expense | | | | | | | | | |
| A Transportation | 1.1229 | 10.00 | 11.23 | 1.00 | 6.20 | 6.20 | 0.1229 | 3.80 | 5.03 |
| B Other | - | - | - | - | - | - | - | - | - |
| Subtotal | 1.1229 | 10.00 | 11.23 | 1.00 | 6.20 | 6.20 | 0.1229 | 3.80 | 5.03 |
| Total | | | <u>\$68.42</u> | | | <u>\$26.80</u> | | | <u>\$41.62</u> |

EXPLANATION:

- 1B Field labor costs have increased over 24+ years since last cost justification filed. Labor expense includes both wages and employee overhead.
- 2A Cost of plastic seal secured on cutoff when service disconnected for non-payment.
- 2B No clerical expense was itemized in cost justification filed in 1999. Clerical expense consists of preparing collection list for field collector, reviewing broken arrangement report, adding collection notes on delinquent accounts, reconciling field collectors list at the end of the day, and keying payments received by field collector. Labor expense includes both wages and employee overhead.
- 3A Transportation costs have increased over 24+ years since last cost justification filed.