

East Northfield Water Company
Rate Year Requirements & Adjustments

	Test Year <u>2018</u>	Adjustments <u>to Test Year</u>	Rate Year <u>2021</u>
Revenue Requirements			
<u>Operating Expenses</u>			
Maintenance of Trans and Dist Buildings and Expenses	\$ 103,860	\$ -	\$ 103,860
General Office Supplies and Expenses	46,936	18,000	64,936
Law Expenses - General	61,194	-	61,194
Insurance	14,876	-	14,876
Maintenance of General Structure	27,391	-	27,391
Miscellaneous General Expenses	5,689	-	5,689
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<i>Total: Operating Expenses</i>	\$ 259,946	\$ 18,000	\$ 277,946
<u>Non-Operating Expenses</u>			
Depreciation Expense	\$ 36,707	\$ -	\$ 36,707
Amortization Expense	-	21,000	21,000
Taxes Other Than Income	-	-	-
Massachusetts Taxes	-	5,646	5,646
Federal Taxes	-	13,635	13,635
Return on Rate Base	-	51,294	51,294
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<i>Total: Non-Operating Expenses</i>	\$ 36,707	\$ 91,575	\$ 128,282
Total: Revenue Requirements	<u>\$ 296,653</u>	<u>\$ 109,575</u>	<u>\$ 406,228</u>

Meters

Water Service Accounts (Semi-Annually)

5/8" (Year Round)	228
5/8" (Ridge-Seasonal)	51
1"	14
1 1/2"	6
2"	11
3"	1
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<i>Total: Accounts</i>	311

Ccf

Annual Consumption

All Year-Round Customers	13,513
Seasonal Ridge Customers	920
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<i>Total: Consumption</i>	14,433

Connections

Fire Service Accounts (Billed Monthly)

Private Fire Hydrants	13
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East Northfield Water Company
Current & Proposed Rates

Rates	Existing Rates	Step 1 Rates	Step 2 Rates	Annual Percentage Change	
				Step 1	Step 2
Water Rates					
<u>Customer Charges (Billed Semi-annually)</u>					
5/8" (Year Round)	\$ 87.50	\$ 151.88	\$ 216.26	73.6%	42.4%
5/8" (Ridge-Seasonal)	87.50	151.88	216.26	73.6%	42.4%
1"	215.00	373.19	531.37	73.6%	42.4%
1 1/2"	415.00	720.34	1,025.67	73.6%	42.4%
2"	690.00	1,197.67	1,705.34	73.6%	42.4%
3"	1,253.00	2,174.90	3,096.79	73.6%	42.4%
<u>Volumetric Revenues</u>					
All Year-Round Customers	\$ 5.64	\$ 9.79	\$ 13.94	73.6%	42.4%
Seasonal Ridge Customers	6.48	11.25	16.02	73.6%	42.4%
Fire Rates					
<u>Public Fire Hydrant Charge (Billed Annually)</u>	\$ 700.00	\$ 1,215.03	\$ 1,730.05	73.6%	42.4%

East Northfield Water Company
Customer Impact Schedule

<u>Cons. (Ccf)</u>	<u>Meter Size</u>	<u>Existing</u>			<u>Proposed - Step 1</u>			<u>Change</u>	
		<u>Volumetric Charge</u>	<u>Customer Charge</u>	<u>Semi-Annual Total Bill</u>	<u>Volumetric Charge</u>	<u>Customer Charge</u>	<u>Semi-Annual Total Bill</u>	<u>\$</u>	<u>%</u>
26	5/8"	\$ 146.64	\$ 87.50	\$ 234.14	\$ 254.54	\$ 151.88	\$ 406.42	172.28	73.6%
40	1"	225.60	215.00	440.60	391.60	373.19	764.79	324.19	73.6%
17	1 1/2"	95.88	415.00	510.88	166.43	720.34	886.77	375.89	73.6%
90	2"	507.60	690.00	1,197.60	881.10	1,197.67	2,078.77	881.17	73.6%

<u>Cons. (Ccf)</u>	<u>Meter Size</u>	<u>Proposed - Step 1</u>			<u>Proposed - Step 2</u>			<u>Change</u>	
		<u>Volumetric Charge</u>	<u>Customer Charge</u>	<u>Semi-Annual Total Bill</u>	<u>Volumetric Charge</u>	<u>Customer Charge</u>	<u>Semi-Annual Total Bill</u>	<u>\$</u>	<u>%</u>
26	5/8"	\$ 254.54	\$ 151.88	\$ 406.42	\$ 362.44	\$ 216.26	\$ 578.70	172.28	42.4%
40	1"	391.60	373.19	764.79	557.60	531.37	1,088.97	324.19	42.4%
17	1 1/2"	166.43	720.34	886.77	236.98	1,025.67	1,262.65	375.89	42.4%
90	2"	881.10	1,197.67	2,078.77	1,254.60	1,705.34	2,959.94	881.17	42.4%

East Northfield Water Company
Revenue Proof

User Charge Revenues		Existing	Step 1	Step 2		Existing	Step 1	Step 2
Water Revenues	Units	Rates	Rates	Rates	Frequency	Revenue	Revenue	Revenue
<u>Customer Charges</u>								
5/8" (Year Round)	228	\$ 87.50	\$ 151.88	\$ 216.26	2	\$ 39,900	\$ 69,257	\$ 98,615
5/8" (Ridge-Seasonal)	51	87.50	151.88	216.26	1	4,463	7,746	11,029
1"	14	215.00	373.19	531.37	2	6,020	10,449	14,878
1 1/2"	6	415.00	720.34	1,025.67	2	4,980	8,644	12,308
2"	11	690.00	1,197.67	1,705.34	2	15,180	26,349	37,517
3"	1	1,253.00	2,174.90	3,096.79	2	2,506	4,350	6,194
Annual School Payment	1	35,000.00	-	-	1	35,000	-	-
<i>Subtotal: Customer Charges</i>	312					\$ 108,049	\$ 126,795	\$ 180,541
<u>Volumetric Revenues</u>								
All Year-Round Customers	13,513	\$ 5.64	\$ 9.79	\$ 13.94		\$ 76,215	\$ 132,296	\$ 188,376
Seasonal Ridge Customers	920	6.48	11.25	16.02		5,962	10,351	14,740
<i>Subtotal: Volumetric Revenues</i>	14,433					\$ 82,177	\$ 142,647	\$ 203,116
<i>Total: Water Revenues</i>						\$ 190,226	\$ 269,442	\$ 383,657
Fire Service Revenues								
Private Fire Hydrants	13	\$ 700.00	\$ 1,215.03	\$ 1,730.05	1	\$ 9,100	\$ 15,795	\$ 22,491
Calculated User Charge Revenues						\$ 199,326	\$ 285,237	\$ 406,148
Check Against Rate Year Revenue Requirements						406,228	406,228	406,228
Difference						(206,902)	(120,991)	(80)
Difference (%)						-50.93%	-29.78%	-0.02%
							<i>Difference due to rounding</i>	