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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

JIM O'CONNOR - Chairman
LEA MARQUEZ PETERSON
ANNA TOVAR
KEVIN THOMPSON
NICK MYERS

IN THE MATTER OF THE APPLICATION
OF CLEAR SPRINGS UTILITY COMPANY,
INC. FOR A DETERMINATION OF THE
CURRENT FAIR VALUE OF ITS UTILITY
PLANT AND PROPERTY AND FOR
CHANGES IN ITS RATES AND CHARGES
THEREON FOR UTILITY SERVICE AND
FOR CERTAIN RELATED APPROVALS.

DOCKET NO. WS-01689A-24-____
APPLICATION



Clear Springs Utility Company, Inc. ("Clear Springs") hereby submits this Application ("Application") for an order determining the fair value of the utility plant and property used for the provision of wastewater utility service and, based on such finding, approving permanent rates and charges for utility service designed to produce a fair return thereon. In support of this Application, Clear Springs states as follows:

1. Clear Springs is a Class E wastewater utility under current classifications. Clear Springs provides wastewater services to approximately 361 customers in Cochise County, Arizona. Clear Springs is owned by Hearthstone Water, Inc. ("Hearthstone Water"), a public utility holding company that owns and operates 15 regulated water and wastewater subsidiaries in Arizona.

2. Clear Springs' business address is 6808 N. Dysart Rd # 116, Glendale, AZ 85307. Clear Springs' mailing address, phone number, and e-mail contact for Mr. Bryan Thomas, Clear Springs' President and General Manager and primary management contact, is:

Clear Springs Utility Company, Inc.
Mr. Bryan Thomas
6808 N. Dysart Rd #116,
Glendale, AZ 85307

1 Telephone: (623-935-1100)
2 E-mail: bnthomas@hearthstonecompany.com

3 3. Mr. Thomas is the person responsible for overseeing and directing the
4 conduct of this Application, in conjunction with outside legal counsel, Meghan Grabel.
5 Ms. Grabel's contact information is as follows:

6 Ms. Meghan H. Grabel
7 Osborn Maledon, P.A.
8 2929 N. Central Avenue, 20th Floor
9 Phoenix, AZ 85012
Phone: 602-640-9399
E-mail: mgrabel@omlaw.com

10 All parties should please direct copies of all notices, filings, discovery, data
11 requests and similar requests, and other papers related to this Application to Mr.
12 Thomas and Ms. Grabel.

13 4. In this Application, Clear Springs seeks adjustments to its rates and
14 charges for utility service for Clear Springs' wastewater system, and consolidation into
15 a larger utility to be known as "Hearthstone Water South."

16 5. As shown in the testimony filed with this Application, the primary
17 driver of this rate case is Hearthstone Water's interest in consolidating the operations
18 and, for the water utilities, the rates for the following utilities: Clear Springs Utility
19 Company (water and wastewater), Baca Float Water Company (water and
20 wastewater), East Slope Water Company (water), Mescal Lakes Water Company
21 (water), and Naco Water Company (water) (collectively, the "Utilities" or
22 "Applicants"). Clear Springs' consolidation request is further described in the Direct
23 Testimonies of Bryan Thomas and Ray Jones.

24 6. Clear Springs served approximately 361 customers at the end of the 12-
25 month test year ending on August 31, 2023 ("Test Year") used in this Application.

26 7. Clear Springs filed its last rate case in 2016, using a Test Year ending
27 December 31, 2015 (Docket No. WS-01689A-16-0184). Clear Springs' current rates
28

1 and charges for wastewater service were set in Decision No. 76717 (May 22, 2018), as
2 amended by Decision No. 77465 (Nov. 7, 2019).

3 8. Clear Springs' adjusted rate base in this Application is \$223,845. Clear
4 Springs proposes certain pro forma adjustments to account for known and measurable
5 changes to rate base, expenses and revenues, and to present a normalized and more
6 realistic relationship between revenues, expenses and rate base.

7 9. Accordingly, Clear Springs respectfully requests that the Arizona
8 Corporation Commission ("Commission") approve adjustments to its rates and charges
9 for utility service and consolidation into a larger Hearthstone Water South utility as
10 discussed in the Direct Testimony of Mr. Ray Jones.

11 10. The Direct testimony of Clear Springs' witnesses, Mr. Bryan Thomas
12 and Mr. Ray Jones, filed concurrently with and in support of this Application, are
13 attached as **Exhibit 1** and **Exhibit 2**, respectively.

14 11. The proposed cost of debt for Clear Springs is its actual cost of debt,
15 which is 4.54% for its wastewater division. Clear Springs is proposing a cost of
16 equity of 10% to determine the required rate of return. When combined with Clear
17 Springs' debt, the required return on fair value rate base is 7.02% for the wastewater
18 system, as described in the Direct Testimony of Mr. Ray Jones.

19 12. Clear Springs' other requests for relief are set forth in the direct
20 testimony of its witnesses.

21 13. If consolidation is approved, Hearthstone Water South would be a Class
22 C utility under the Commission's classifications. Accordingly, the schedules required
23 by A.A.C. R14-2-103 for Class C utility rate applications are attached to the Direct
24 Testimony of Mr. Ray Jones as Exhibit RLJ-DT3. To prepare its schedules, Clear
25 Springs used a Test Year consisting of the 12-month period ending August 31, 2023.
26 Clear Springs requests that the Commission use this Test Year in connection with this
27 Application.

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WHEREFORE, Clear Springs requests the following relief:

A. That the Commission, upon proper notice and at the earliest possible time, approve Clear Springs' requests herein and as set forth in the exhibits, schedules, and testimony of its witnesses as they relate to Clear Springs' service areas;

B. That the Commission authorize such other and further relief as may be appropriate to ensure that Clear Springs has an opportunity to recover its prudently incurred cost of service, including the cost of its capital deployed in the provision of such service; and

C. That the Commission authorize the operational and rate consolidation of the Utilities into a larger "Hearthstone Water South" entity and such other and further relief as may be necessary or appropriate.

RESPECTFULLY SUBMITTED this 12th day of January, 2024.

OSBORN MALEDON, P.A.

By 

Meghan H. Grabel
Elias J. Ancharski
Osborn Maledon, PA
2929 North Central Ave. 20th Floor
Phoenix, Arizona 85012
Attorneys for Clear Springs Utility Company,
Inc.

Copy efiled this 12th day of January, 2024, with:

<https://efiling.azcc.gov>
ARIZONA CORPORATION COMMISSION
1200 West Washington Street
Phoenix, Arizona 85007

1 Copy of the foregoing e-mailed
2 this 12th day of January, 2024 to:

3 utildivservicebyemail@azcc.gov
4 Director Utilities Division
5 ARIZONA CORPORATION COMMISSION
6 1200 W. Washington
7 Phoenix, Arizona 85007

8 Robin Mitchell
9 legaldiv@azcc.gov
10 Legal Division Chief Counsel
11 ARIZONA CORPORATION COMMISSION
12 1200 W Washington
13 Phoenix, Arizona 85007

14 *Patricia S. Palmer*
15 _____
16 10205506

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Exhibit 1

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

JIM O'CONNOR - Chairman
LEA MARQUEZ PETERSON
ANNA TOVAR
KEVIN THOMPSON
NICK MYERS

IN THE MATTER OF THE APPLICATION
OF CLEAR SPRINGS UTILITY COMPANY,
INC. FOR A DETERMINATION OF THE
CURRENT FAIR VALUE OF ITS UTILITY
PLANT AND PROPERTY AND FOR
CHANGES IN ITS RATES AND CHARGES
THEREON FOR UTILITY SERVICE AND
FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-01689A-24-___

IN THE MATTER OF THE APPLICATION
OF CLEAR SPRINGS UTILITY COMPANY,
INC. FOR A DETERMINATION OF THE
CURRENT FAIR VALUE OF ITS UTILITY
PLANT AND PROPERTY AND FOR
CHANGES IN ITS RATES AND CHARGES
THEREON FOR UTILITY SERVICE AND
FOR CERTAIN RELATED APPROVALS.

DOCKET NO. WS-01689A-24-___

IN THE MATTER OF THE APPLICATION
OF BACA FLOAT WATER COMPANY, INC.
FOR A DETERMINATION OF THE
CURRENT FAIR VALUE OF ITS UTILITY
PLANT AND PROPERTY AND FOR
CHANGES IN ITS RATES AND CHARGES
THEREON FOR UTILITY SERVICE AND
FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-01678A-24-___

IN THE MATTER OF THE APPLICATION
OF BACA FLOAT WATER COMPANY, INC.
FOR A DETERMINATION OF THE
CURRENT FAIR VALUE OF ITS UTILITY
PLANT AND PROPERTY AND FOR
CHANGES IN ITS RATES AND CHARGES
THEREON FOR UTILITY SERVICE AND
FOR CERTAIN RELATED APPROVALS.

DOCKET NO. WS-01678A-24-___

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IN THE MATTER OF THE APPLICATION OF EAST SLOPE WATER COMPANY, INC. FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR CHANGES IN ITS RATES AND CHARGES THEREON FOR UTILITY SERVICE AND FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-01906A-24-___

IN THE MATTER OF THE APPLICATION OF MESCAL LAKES WATER SYSTEMS, INC. FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR CHANGES IN ITS RATES AND CHARGES THEREON FOR UTILITY SERVICE AND FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-02472A-24-___

IN THE MATTER OF THE APPLICATION OF NACO WATER COMPANY, L.L.C. FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR CHANGES IN ITS RATES AND CHARGES THEREON FOR UTILITY SERVICE AND FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-02860A-24-___

**DIRECT TESTIMONY
OF
BRYAN THOMAS
ON BEHALF OF
CLEAR SPRINGS UTILITY COMPANY, ET. AL.
January 12, 2024**

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1 **I** **Introduction**

2
3 **Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?**

4 A. My name is Bryan Thomas. My business address is 6808 N Dysart Rd # 116
5 Glendale, AZ 85307.

6 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

7 A. I am the President and General Manager of Hearthstone Water, Inc. (“Hearthstone”).
8 Hearthstone is a public utility holding company that owns and operates 14 regulated
9 water and wastewater subsidiaries in Arizona, serving approximately 8,000
10 customers. Of relevance for the present application, the following utilities are
11 affiliates of Hearthstone:

- 12 • Baca Float Water Company (water and wastewater) (“Baca Float”)
- 13 • Clear Springs Utility Company (water and wastewater) (“Clear Springs”)
- 14 • East Slope Water Company (water) (“East Slope”)
- 15 • Mescal Lakes Water Systems (water) (“Mescal Lakes”)
- 16 • Naco Water Company (water) (“Naco Water”)

17 (collectively, the “Utilities” or “Applicants”).

18 **Q. WHAT IS YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND?**

19 A. I have a Bachelor’s degree in Accounting from DeVry University. I am a Certified
20 Public Accountant in the State of Arizona. I worked for an Arizona public
21 accounting firm specializing in water and wastewater utilities for 14 years.
22 Subsequently, I have been employed by Hearthstone (and its predecessors) for over
23 14 years, first as its Chief Financial Officer and now as President and General
24 Manager.

25 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE COMMISSION?**

26 A. Yes. I have previously provided pre-filed testimony in the Valley Utilities Water
27 Company and Tierra Buena Water Company consolidated rate case, which is
28

1 currently pending in Docket Nos. W-01412A-23-00700, W-02076A-23-0071, W-
2 01412A-23-0072 and W-02076A-23-0072.

3 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

4 A. I am testifying on behalf of the Applicants.

5 **Q. WHAT IS THE PURPOSE OF THIS TESTIMONY?**

6 A. I will explain and support the Applicants' rate related requests, generally, and the
7 request for consolidation.
8

9 **II Description of Requested Consolidation**

10 **Q. PLEASE EXPLAIN THE REQUESTED CONSOLIDATION.**

11 A. First, we will be requesting that the Arizona Corporation Commission
12 ("Commission") consolidate, as a procedural matter, each rate application filed by the
13 Utilities, respectively. The purpose of consolidating these related matters
14 procedurally is so the Commission can consider our request to consolidate the
15 operations of the Utilities and, in most cases, their rates in one proceeding. If the
16 Commission grants the requested operational consolidation in this docket, the
17 resulting consolidated water and wastewater district would be the "Hearthstone Water
18 South" utility.

19 **Q. HOW MANY CUSTOMERS WOULD THE "HEARTHSTONE WATER
20 SOUTH" UTILITY HAVE IF THIS CONSOLIDATION REQUEST WAS
21 GRANTED?**

22 A. Approximately 2,898 water customers and 785 wastewater customers.

23 **Q. ARE YOU ALSO REQUESTING CONSOLIDATED RATES?**

24 A. Yes. We are asking that the Commission approve one tariff of rates and charges for
25 water utility service for a consolidated Hearthstone Water South utility. Because of
26 the currently large rate disparity between the Clear Springs and Baca Float
27 wastewater utilities, we will not seek rate consolidation of these two systems at this
28

1 time. However, we anticipate having significant capital investment in the Clear
2 Springs wastewater system within the next few years as the existing wastewater
3 treatment system installed in the 1970s is beyond its estimated service life. When
4 that capital investment is included in rates, the rates for Clear Springs and Baca Float
5 will be much closer, making rate consolidation a more viable option to pursue as part
6 of a future rate case. Specific information regarding the impact of the proposed
7 consolidation is provided in the Direct Testimony of Ray Jones, filed concurrently
8 with this testimony.
9

10 **III The Requested Consolidation is in the Public Interest**

11 **Q. WHY SHOULD THE COMMISSION APPROVE THE REQUESTED**
12 **CONSOLIDATION?**

13 A. As discussed herein, rate consolidation can provide many benefits to water and
14 wastewater utilities and their customers. This consolidation request is supported by
15 both the Commission's Water Policy and the specific circumstances presented here.

16 **Q. HAVE YOU REVIEWED THE COMMISSION'S WATER POLICY IN**
17 **DECISION NO. 75626 (JULY 25, 2016)?**

18 A. Yes.

19 **Q. DOES THE COMMISSION'S WATER POLICY SUPPORT THE PRESENT**
20 **CONSOLIDATION REQUEST?**

21 A. Yes. The Commission's Water Policy, approved in Decision No. 75626 (July 25,
22 2016), acknowledges the financial and operational struggles that small water and
23 wastewater companies face in Arizona. The Commission's policy further recognized
24 that "consolidation can be an effective method of solving problems associated with
25 small systems" and proposed several policies to encourage such consolidation.¹
26

27 _____
28 ¹ Decision No. 75626 (July 25, 2016), Introduction at 1.

1 The Water Policy makes several references to the Commission’s preference to
2 consolidate small water and wastewater utilities to form larger utilities. Of relevance,
3 in Policy Statement No. 5, the Commission delineates its “Policy Regarding Rate
4 Consolidation for Small Jointly Owned Water Utilities.” According to the Water
5 Policy, the Commission “generally encourages and is in favor of allowing jointly
6 owned Class D and E water and wastewater utilities to adopt a single rate design
7 and/or merge into a single entity.”² This applies to both jointly owned Class D and E
8 water and wastewater utilities as well as Class D and E water and wastewater utilities
9 owned by larger classes of utilities.³ According to the Policy, the Commission will
10 generally favor proposals (brought forward in rate cases) to consolidate the rates of
11 cases involving Class D and E water and wastewater utilities.⁴

12 **Q. DO THE UTILITIES FIT WITHIN THE SCOPE OF THE COMMISSION’S**
13 **POLICY THAT YOU JUST DESCRIBED?**

14 A. Yes. The classification for each Utility is as follows:

- 15 • Baca Float (Water) – Class D
- 16 • Baca Float (Wastewater) – Class D
- 17 • Clear Springs (Water) – Class D
- 18 • Clear Springs (Wastewater) – Class E
- 19 • East Slope – Class D
- 20 • Mescal Lakes – Class E
- 21 • Naco Water – Class D

22 As class D and E utilities, the Utilities would benefit from consolidation for the
23 reasons set forth in the Commission’s Water Policy and as further set forth herein.

24
25
26 ² Decision No. 75626 (July 25, 2016), Policy No. 5 at 1.

27 ³ *See id.*

28 ⁴ *See id.*

1 **Q. WILL SOME CUSTOMERS PAY MORE IF THE REQUESTED**
2 **CONSOLIDATION IS GRANTED THAN THEY WOULD IF IT WAS NOT**
3 **GRANTED?**

4 A. Yes, Clear Spring (Water and Wastewater), Baca Float (Water), and Mescal Lakes
5 customers will pay slightly more if the requested consolidation is approved compared
6 to the proposed rates on a standalone basis. Baca Float (Wastewater), East Slope, and
7 Naco Water would pay less if the requested consolidation is approved compared to
8 the proposed rates on a standalone basis.

9 **Q. ON A STANDALONE BASIS, WOULD CUSTOMERS SEE AN INCREASE**
10 **AS A RESULT OF EACH RESPECTIVE RATE APPLICATION?**

11 A. Yes. With the exception of Clear Springs (Water) and Mescal, customers of the
12 Utilities would expect to see rate increases. Rate increases are a direct result of rising
13 operational costs. For several of the Utilities, it has been many years since the last
14 rate adjustment.

15 **Q. DO YOU BELIEVE THAT CUSTOMERS WILL SEE BENEFITS AS A**
16 **RESULT OF CONSOLIDATION?**

17 A. Yes. Granting the consolidation request will lead to regulatory and administrative
18 efficiencies. The Commission will be regulating one utility district with
19 approximately 2,898 water customers and 785 wastewater customers instead of seven
20 individual utilities. The Utilities will need one rate case in the future. As standalone
21 entities, the Utilities generally struggle to maintain a healthy financial position due to
22 high levels of capital expenditures across relatively small rate bases. If consolidated,
23 the Utilities' finances will be stabilized. Moreover, a consolidated entity would likely
24 not need a financing surcharge to support a debt issuance, again moderating customer
25 rate impacts.

26 Consolidated systems can also benefit through increased operational efficiencies.

27 Shared-services models are recognized as a factor in favor of consolidation, and

28 Hearthstone already has consolidated operations personnel working with these

1 entities. Through Hearthstone’s shared-services model, administrative and customer
2 service functions are performed by employees who serve a broad range of water and
3 sewer utilities throughout the State of Arizona, taking full advantage of economies of
4 scale to provide high quality service while saving costs. Consolidating the systems
5 under a single entity could reduce costs further by reducing record-keeping and the
6 costs for implementation of Best Management Practices and water sampling
7 programs, by way of example. In the event of further cost-savings, the customers of
8 the Utilities benefit because all customers are sharing the total cost of service in a fair
9 and equitable fashion.

10 **Q. HAS THE COMMISSION APPROVED SIMILAR CONSOLIDATION**
11 **REQUESTS?**

12 A. Yes. The Commission approved significant consolidations of EPCOR Water Arizona
13 Inc. (“EPCOR”) and Global Water Utilities (“Global”) water and wastewater districts
14 on several occasions.⁵ In Decision No. 76162, the Commission found that: (1)
15 consolidating geographically distant districts did not violate cost causation principles,
16 (2) consolidation lessens the burden of projected capital expenditures, (3)
17 consolidation addresses rate disparities between districts that are otherwise receiving
18 the same service from the same company, (4) physical interconnection is not
19 necessary for consolidation, and (5) based on the record, consolidation would result in
20 cost savings to customers. These findings have been upheld by the Arizona Supreme
21 Court.⁶

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25 _____
26 ⁵ See e.g. Decision No. 78644 (July 27, 2022) (consolidation of Global water and wastewater
27 districts); Decision No. 78439 (Feb. 1, 2022) (consolidation of EPCOR water districts);
28 Decision No. 76162 (June 28, 2017) (consolidation of EPCOR wastewater districts).

⁶ *Sun City Home Owners Ass'n v. Arizona Corp. Comm'n*, 252 Ariz. 1 (2021).

1 **Q. ARE THE FACTORS THAT YOU JUST DISCUSSED APPLICABLE TO THE**
2 **PRESENT CONSOLIDATION REQUEST?**

3 A. Yes. As a general matter, the same principles that supported consolidation requests
4 for various other utilities exist here. Although the Utilities are geographically distant,
5 the cost causation principle is not a valid basis for rejecting consolidation because the
6 Commission can consider economic, social, historical, and other factors, such as the
7 public interest, when determining revenue allocation and that such considerations
8 often result in rates that deviate from strict cost of service. The Commission's Water
9 Policy expressly recognizes that "the practical benefits from allowing rate
10 consolidation involving small water and wastewater utilities far outweigh the benefits
11 of a strict adherence to this theoretical principle"⁷ Second, consolidation mitigates
12 large rate impacts from significant capital expenditures on small groups of customers.
13 Third, the Utilities all receive similar service from a management and operational
14 perspective, and consolidation apportions those costs equally among a larger rate
15 base. Fourth, the consolidation principles recognize that physical interconnections
16 are not necessary for consolidation. Finally, Hearthstone recognizes that some
17 customers will see increases due to consolidation. While the rate impacts are
18 immediately evident, the short- and long-term benefits of consolidation will outweigh
19 those impacts.

20 **Q. DO YOU BELIEVE THAT CONSOLIDATION IS IN THE PUBLIC**
21 **INTEREST?**

22 A. Yes.

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28 ⁷ Decision No. 75626 (July 25, 2016), Policy No. 5 at 1.

Exhibit 2

BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

JIM O'CONNOR - Chairman
LEA MARQUEZ PETERSON
ANNA TOVAR
KEVIN THOMPSON
NICK MYERS

IN THE MATTER OF THE APPLICATION
OF CLEAR SPRINGS UTILITY COMPANY,
INC. FOR A DETERMINATION OF THE
CURRENT FAIR VALUE OF ITS UTILITY
PLANT AND PROPERTY AND FOR
CHANGES IN ITS RATES AND CHARGES
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FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-01689A-24-___

IN THE MATTER OF THE APPLICATION
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DOCKET NO. WS-01689A-24-___

IN THE MATTER OF THE APPLICATION
OF BACA FLOAT WATER COMPANY, INC.
FOR A DETERMINATION OF THE
CURRENT FAIR VALUE OF ITS UTILITY
PLANT AND PROPERTY AND FOR
CHANGES IN ITS RATES AND CHARGES
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DOCKET NO. WS-01678A-24-___

IN THE MATTER OF THE APPLICATION OF EAST SLOPE WATER COMPANY, INC. FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR CHANGES IN ITS RATES AND CHARGES THEREON FOR UTILITY SERVICE AND FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-01906A-24-___

IN THE MATTER OF THE APPLICATION OF MESCAL LAKES WATER SYSTEMS, INC. FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR CHANGES IN ITS RATES AND CHARGES THEREON FOR UTILITY SERVICE AND FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-02472A-24-___

IN THE MATTER OF THE APPLICATION OF NACO WATER COMPANY, L.L.C. FOR A DETERMINATION OF THE CURRENT FAIR VALUE OF ITS UTILITY PLANT AND PROPERTY AND FOR CHANGES IN ITS RATES AND CHARGES THEREON FOR UTILITY SERVICE AND FOR CERTAIN RELATED APPROVALS.

DOCKET NO. W-02860A-24-___

**DIRECT TESTIMONY
OF
RAY L. JONES
ON BEHALF OF
CLEAR SPRINGS UTILITY COMPANY, ET AL.
JANUARY 12, 2024**



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Clear Springs

- Exhibit RLJ-DT1 – Resume Ray L. Jones, P.E.
- Exhibit RLJ-DT2 – Clear Springs Water Schedules
- Exhibit RLJ-DT3 – Clear Springs Sewer Schedules
- Exhibit RLJ-DT4 – Consolidated Water Schedules
- Exhibit RLJ-DT5 – Consolidated Sewer Schedules
- Exhibit RLJ-DT6 – Consolidated Regulatory Expense Surcharge Calculation

Baca Float

- Exhibit RLJ-DT1 – Resume Ray L. Jones, P.E.
- Exhibit RLJ-DT2 – Baca Float Water Schedules
- Exhibit RLJ-DT3 – Baca Float Sewer Schedules

East Slope

- Exhibit RLJ-DT1 – Resume Ray L. Jones, P.E.
- Exhibit RLJ-DT2 – East Slope Schedules

Mescal Lakes

- Exhibit RLJ-DT1 – Resume Ray L. Jones, P.E.
- Exhibit RLJ-DT2 – Mescal Lakes Schedules

Naco Water

- Exhibit RLJ-DT1 – Resume Ray L. Jones, P.E.
- Exhibit RLJ-DT2 – Naco Water Schedules

1 **I** **INTRODUCTION**

2 **Q. WHAT IS YOUR NAME AND BUSINESS ADDRESS?**

3 A. My name is Ray L. Jones. My business address is 1630 Cougar Trl., Prescott, AZ 86303.

4 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

5 A. I am testifying on behalf of Clear Springs Utility Company (“Clear Springs”), Baca Float
6 Water Co., Inc. (“Baca Float”), East Slope Water Company (“East Slope”), Mescal Lakes
7 Water Systems, Inc. (“Mescal Lakes”) and Naco Water Company, L.L.C. (“Naco
8 Water”). Collectively I will refer to all of the applicants as “Hearthstone Water South” or
9 “Applicants.”

10 **Q. WHAT IS YOUR RELATIONSHIP WITH HEARTHSTONE WATER SOUTH?**

11 A. I have been retained by Hearthstone Water Inc. (“HWI”), the parent company of the
12 Applicants, to provide consulting services in support of the separate applications for rate
13 relief before the Arizona Corporation Commission (“Commission”) for Clear Springs
14 (water and wastewater divisions), Baca Float (water and wastewater divisions), East
15 Slope, Mescal Lakes and Naco Water. Additionally, I am supporting the Applicants’
16 request to consolidate each of the Applicants into a single entity with consolidated water
17 and wastewater rates.

18 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

19 A. I am the owner and principal of ARICOR Water Solutions LC (“ARICOR”), a consulting
20 firm providing services to the water and wastewater utility industry.

1 **Q. WHAT IS YOUR EDUCATIONAL AND PROFESSIONAL BACKGROUND?**

2 A. I began my working career with Citizens Utilities Company (“Citizens”) in 1985 as a
3 Staff Engineer for the Maricopa County water and wastewater division. I was employed
4 at Citizens for 17 years, ascending to Vice President and General Manager for the
5 Arizona water and wastewater operations. In 2002, American Water (“American”)
6 purchased the water and wastewater assets of Citizens, and I joined American as the
7 President of Arizona-American Water Company. I left American in 2004 to start
8 ARICOR.

9 I received a Bachelor of Science in Civil Engineering degree in 1985 from the University
10 of Kansas, and a Master of Business Administration degree in 1991 from Arizona State
11 University. I am a Registered Professional Engineer in Arizona and California and a
12 Grade 3 Certified Operator in Arizona for all four water and wastewater classifications. I
13 specialize in water resource issues, regulatory strategies, rate case filings, and water and
14 wastewater utility management and operations.

15 In addition to my consulting practice, I am the Executive Director of the Water Utilities
16 Association of Arizona (“WUAA”). Founded in 1961, WUAA is a non-profit association
17 representing Arizona’s private, regulated water and wastewater utilities.

18 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE COMMISSION?**

19 A. In my time with Citizens and American, I prepared or assisted in the preparation of
20 multiple filings before the Commission, including rate applications and certificate of
21 convenience and necessity (“CC&N”) filings. Since starting ARICOR, I have prepared
22 many filings and assisted in the preparation of several more filings before the

1 Commission, including rate applications, financing applications and CC&N filings. I
2 have also provided testimony in all these cases before the Commission. A summary of
3 my regulatory work experience is included in my resume attached hereto as **Exhibit**
4 **RLJ-DT1**.

5 **II PURPOSE OF TESTIMONY**

6 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY IN THIS**
7 **DOCKET?**

8 A. My testimony supports Hearthstone Water South's applications for rate relief for the
9 Applicants in this proceeding ("Applications"). I am sponsoring Schedules "A" through
10 "H" (as required for a Class C utility), which are also being filed concurrently herewith in
11 support of each of the Applications. I was responsible for and/or supervised the
12 preparation of these schedules based on my investigation and review of each applicant's
13 relevant books and records. The Applicants' service areas consist overwhelmingly of
14 residential customers with only a small percentage of commercial customers.
15 Accordingly, Hearthstone Water South has not prepared a cost of service study (G
16 schedules), and the G Schedules are omitted from this filing.

17 **III OVERVIEW OF HEARTHSTONE WATER SOUTH'S APPLICATIONS.**

18 **Q. PLEASE SUMMARIZE HEARTHSTONE WATER SOUTH'S APPLICATIONS.**

19 A. The test year for each of the applications is the 12-month period ending on August 31,
20 2023. The Applicants request rate base and revenue increases as follows:

Application Summary			
	Rate	Revenue	Percent
	Base	Increase	Increase
Water			
Clear Springs	\$ 832,239.90	(685.22)	-0.19%
Baca Float	650,746.23	52,227.45	16.58%
East Slope	2,604,729.45	413,975.10	72.06%
Mescal Lakes	49,996.78	(41,977.39)	-15.12%
Naco Water	1,409,297.64	295,491.09	109.50%
Water Total	\$ 5,547,010.00	\$ 719,031.04	40.14%
Sewer			
Clear Springs	\$ 223,844.79	89,720.95	98.51%
Baca Float	549,384.92	15,917.13	4.68%
Sewer Total	\$ 773,229.71	\$ 105,638.08	24.51%

The Applicants propose certain pro forma adjustments to account for known and measurable changes to rate base, expenses and revenues, and to present a normalized and more realistic relationship between revenues, expenses and rate base. The Applicants are not requesting inclusion of post-test year plant.

Q. WHAT IS THE IMPACT OF PROPOSED RATES ON TYPICAL RESIDENTIAL CUSTOMERS?

A. Hearthstone Water South’s residential customers primarily use the 5/8” x 3/4” meter size. The following table provides a summary of the impact of proposed rate increases on typical residential customers.

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Typical Residential Rate Impact					
	Meter	Percent of	Median		Percent
	Size	Res. Meters	Usage	Increase	Increase
Water					
Clear Springs	5/8 x 3/4	99.4%	2,482	\$ (1.72)	-4.39%
Baca Float	5/8 x 3/4	66.8%	3,508	4.96	11.67%
East Slope	5/8 x 3/4	99.7%	3,483	21.23	64.26%
Mescal Lakes	5/8 x 3/4	99.4%	2,478	(4.19)	-14.91%
Naco Water	5/8 x 3/4	99.6%	3,492	54.43	96.89%
	Class	Percent of	Median		Percent
		Res. Meters	Usage	Increase	Increase
Sewer					
Clear Springs	All Residential	100.0%	2,491	\$ 19.48	101.19%
Baca Float	All Residential	100.0%	n/a	2.80	4.24%

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2 **Q. PLEASE IDENTIFY THE RATE CASE SCHEDULES PROVIDED WITH YOUR**
3 **TESTIMONY.**

4 **A.** I have prepared the following schedules for each division of Clear Springs and Baca Float
5 and for East Slope, Mescal Lakes and Naco Water. The schedules of each of the water
6 applications are attached as **Exhibit RLJ-DT2** to my direct testimony for each applicant.
7 The schedules for the two wastewater divisions are attached as **Exhibit RLJ-DT3** to my
8 direct testimony for Clear Springs and Baca Float.

- 9 • Schedules A-1 through A-5 – Summary Information.
- 10 • Schedules B-1, B-2 and B-5 – Rate Base Information and Adjustments.
- 11 • Schedules C-1 through C-3 – Income Statements and Adjustments.
- 12 • Schedules D-1 and D-2 – Cost of Capital Information.
- 13 • Schedules E-1 through E-5, E-7 through E-9 – Financial Statements and
- 14 Statistical Data.
- 15 • Schedules F-1 through F-4 – Projections and Forecasts.
- 16 • Schedules H-1 through H-5 – Effect of Proposed Rate Schedules.

1 I prepared these schedules based on my investigation and review of the relevant books
2 and records of the Applicants.

3 **IV COST OF CAPITAL**

4 **Q. HAVE YOU PREPARED STANDARD COST OF CAPITAL SCHEDULES FOR**
5 **THE APPLICANTS?**

6 A. Yes. I have prepared all required cost of capital schedules and presented a capital
7 structure for each applicant.

8 **Q. WHAT ARE THE RESULTING CAPITAL STRUCTURES?**

9 A. As shown on Schedule D-1 for each applicant, the capital structure used for ratemaking
10 for the Applicants are as follows:

Capital Structure Summary				
	Long-Term		Percent	Percent
	Debt	Equity	Debt	Equity
Water				
Clear Springs	\$ 634,162.92	\$ 137,636.11	82.17%	17.83%
Baca Float	-	628,271.95	n/a	100.00%
East Slope	1,434,535.83	553,193.40	72.17%	27.83%
Mescal Lakes	-	44,359.83	n/a	100.00%
Naco Water	640,673.43	710,935.11	47.40%	52.60%
Water Total	\$ 2,709,372.18	\$ 2,074,396.39	56.64%	43.36%
Sewer				
Clear Springs	\$ 101,457.51	\$ 84,352.38	54.60%	45.40%
Baca Float	-	569,772.52	n/a	100.00%
Sewer Total	\$ 101,457.51	\$ 654,124.90	13.43%	86.57%

1 **Q. WHAT IS THE COST OF DEBT AND EQUITY USED IN YOUR**
2 **PRESENTATION?**

3 A. The cost of debt is determined for each applicant using the actual cost of debt for the
4 applicant. Based on review of recent filings by larger water and sewer providers,
5 Hearthstone Water South is proposing a cost of equity of 10.0% for the Applicants. The
6 table below summarizes the cost of capital for the Applicants.

Rate of Return Summary					
	Cost of Debt	Cost of	Weighted Cost		Return on
	Debt	Equity	Debt	Equity	FVRB
Water					
Clear Springs	4.53%	10.00%	3.72%	1.78%	5.50%
Baca Float	n/a	10.00%	n/a	10.00%	10.00%
East Slope	4.23%	10.00%	3.05%	2.78%	5.83%
Mescal Lakes	n/a	10.00%	n/a	10.00%	10.00%
Naco Water	4.83%	10.00%	2.29%	5.26%	7.55%
Sewer					
Clear Springs	4.54%	10.00%	2.48%	4.54%	7.02%
Baca Float	n/a	10.00%	n/a	10.00%	10.00%

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8 **V RATE BASE AND RATE BASE ADJUSTMENTS**

9 **A GENERAL**

10 **Q. HAVE YOU PREPARED STANDARD RATE BASE SCHEDULES FOR THE**
11 **APPLICANTS?**

12 A. Yes. I have prepared all required rate base schedules and established a rate base for each
13 applicant. The original cost rate base is shown on Schedule B-1, Line 22 of the schedules
14 for each applicant.

1 **Q. HOW DID HEARTHSTONE WATER SOUTH ARRIVE AT ITS TEST YEAR**
2 **ORIGINAL COST RATE BASE SHOWN ON SCHEDULE B-1, LINE 22?**

3 A. The original cost rate base was calculated by establishing the balance of utility plant in
4 service at the end of the test year. Deductions were made for accumulated depreciation,
5 advances in aid of construction, net contributions in aid of construction, and customer
6 security deposits. Deferred income taxes and regulatory assets/liabilities were additions
7 or subtractions to rate base, as appropriate. Working capital was determined as shown on
8 Schedule B-5. In arriving at the rate base for the Applicants, Hearthstone Water South
9 made various pro forma adjustments [OC-1 through OC-4] to the actual test-year-end
10 balances to arrive at the adjusted test-year-end original cost rate base for each applicant.

11 **B RATE BASE ADJUSTMENTS**

12 **Q. PLEASE EXPLAIN RATE BASE ADJUSTMENT OC-1.**

13 A. Rate Base Adjustment OC-1, detailed on page 2 of Schedule B-2, increases the plant in
14 service balance for the Applicants. This adjustment is made up of two separate
15 adjustments further detailed on subsequent pages of Schedule B-2 as plant in service
16 adjustments labeled [OC-1.1] and [OC-1.2].

17 Adjustment [OC-1.1] increases plant in service to allocate items of corporate plant
18 utilized at the Sierra Vista Operations Office serving the Applicants. Adjustment [OC-
19 1.2] increases plant in service to allocate items of corporate plant associated with the
20 Glendale, Arizona Corporate Office supporting the Applicants. Adjustments [OC-1.1]
21 and [OC-1.2] are detailed on Schedule B-2 and in the referenced workpapers and
22 summarized as follows:

	<u>OC-1.1</u>	<u>OC-1.2</u>
	Allocated	Allocated
	Plant	Plant
	<u>Sierra Vista</u>	<u>Glendale</u>
<u>Water</u>		
Clear Springs	\$ 43,120.82	\$ 13,179.82
Baca Float	25,780.29	13,367.87
East Slope	122,623.75	38,311.68
Mescal Lakes	38,451.55	12,420.16
Naco Water	57,091.07	18,815.19
<u>Sewer</u>		
Clear Springs	\$ 31,225.42	\$ 9,544.01
Baca Float	24,386.08	12,843.64

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Q. PLEASE EXPLAIN RATE BASE ADJUSTMENT OC-2.

A. Rate Base Adjustment OC-2, detailed on page 5 of Schedule B-2, adjusts the accumulated depreciation balances for the Applicants, considering three separate accumulated depreciation adjustments labeled [OC-2.1] through [OC-2.3].

Adjustment [OC-2.1] classifies accumulated depreciation to various plant accounts based in the detailed plant and depreciation schedule for each applicant. This adjustment is necessary because the Applicants do not maintain plant account level accumulated depreciation balances on their general ledgers. The adjustment also reconciles the respective balances to the calculated 8/31/2023 test year-end balance.

Adjustment [OC-2.2] adjusts accumulated depreciation to allocate accumulated depreciation recorded on items of corporate plant utilized at the Sierra Vista Operations Office serving the Applicants.

1 Adjustment [OC-2.3] increases accumulated depreciation to allocate accumulated
2 depreciation recorded on items of corporate plant associated with the Glendale, Arizona
3 Corporate Office supporting the Applicants.

4 Adjustments [OC-2.1] through [OC-2.3] are detailed on Schedule B-2 and in the
5 referenced workpapers and summarized as follows:

	<u>OC-2.1</u>	<u>OC-2.2</u>	<u>OC-2.3</u>
	Classify A/D	Allocated	Allocated
	To Plant	A/D	A/D
	<u>Accounts</u>	<u>Sierra Vista</u>	<u>Glendale</u>
<u>Water</u>			
Clear Springs	\$ (143.10)	\$ 10,377.74	\$ 1,260.27
Baca Float	(163.14)	(8,989.00)	1,278.24
East Slope	850.66	29,511.43	3,663.39
Mescal Lakes	977.25	9,254.00	1,187.62
Naco Water	299.26	13,739.91	1,799.12
<u>Sewer</u>			
Clear Springs	\$ (85.05)	\$ 7,514.91	\$ 912.60
Baca Float	5,885.38	(9,056.66)	1,228.11

6
7 **Q. PLEASE EXPLAIN RATE BASE ADJUSTMENT OC-3.**

8 A. Rate Base Adjustment OC-3 adjusts accumulated amortization of CIAC to conform with
9 the calculated 8/31/2023 test year-end balance. The reconstruction of the accumulated
10 amortization of CIAC is presented on the indicated workpaper for each applicant.

11 Adjustment [OC-3] is detailed on Schedule B-2 and in the referenced workpapers and
12 summarized as follows:

	<u>OC-3</u>
	<u>AA CIAC</u>
<u>Water</u>	
Clear Springs	\$ (2.24)
Baca Float	2.68
East Slope	3.14
Mescal Lakes	(975.49)
Naco Water	12.78
<u>Sewer</u>	
Clear Springs	\$ 2.54
Baca Float	169.10

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Q. PLEASE EXPLAIN RATE BASE ADJUSTMENT OC-4.

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A. Rate Base Adjustment OC-4 adjusts the regulatory liability balances for Clear Springs and East Slope. The adjustment is required by the Commission decisions authorizing financing for Clear Springs and East Slope. The purpose of the adjustment is to record a regulatory liability so that customer-provided funds related to the approved DSR Surcharge can be subtracted from rate base. Adjustment [OC-4] is detailed on Schedule B-2 and in the referenced workpapers and summarized as follows:

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	<u>OC-4</u>
	<u>Regulatory Liability</u>
<u>Water</u>	
Clear Springs	\$ 51,010.95
Baca Float	Not Used
East Slope	117,042.76
Mescal Lakes	Not Used
Naco Water	Not Used
<u>Sewer</u>	
Clear Springs	\$ 15,295.65
Baca Float	Not Used

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1 **VI INCOME STATEMENT AND INCOME STATEMENT ADJUSTMENTS**

2 **A GENERAL**

3 **Q. HAVE YOU PREPARED STANDARD INCOME STATEMENT SCHEDULES**
4 **FOR THE APPLICANTS?**

5 A. Yes. I have prepared Schedules C-1, C-2, and C-3. The schedules contain pro forma
6 adjustments to account for known and measurable changes to revenues and expenses in
7 order to present a normalized and more realistic adjusted operating income.

8 **B OPERATING INCOME ADJUSTMENTS**

9 **Q. WHAT IS THE PURPOSE OF INCOME STATEMENT ADJUSTMENT IS-1?**

10 A. This adjustment removes all management fees paid to Southwestern Utility Management
11 (“SUM”) during the test year. This adjustment is necessary because Hearthstone Water
12 South discontinued the use of SUM and is now providing the services formerly provided
13 by SUM via a new workforce employed by HWI or via shared services provided by HWI
14 and its affiliates. Income Statement Adjustment IS-1 is detailed on Schedule C-2 and in
15 the referenced workpapers and is summarized as follows:

	<u>IS-1</u>
	Eliminate
	SUM
	<u>Mgt. Fee</u>
<u>Water</u>	
Clear Springs	\$ (64,825.75)
Baca Float	(11,467.11)
East Slope	(93,565.75)
Mescal Lakes	(66,181.00)
Naco Water	(39,588.25)
<u>Sewer</u>	
Clear Springs	(8,744.00)
Baca Float	(10,152.00)

1 **Q. PLEASE DESCRIBE INCOME STATEMENT ADJUSTMENT IS-2.**

2 A. This adjustment allocates annualized costs for HWI personnel and operations incurred to
3 operate the Applicants' water systems. The costs are allocated based on a 3-Factor
4 allocation methodology between the five water and two sewer operations serviced by the
5 Sierra Vista Operations office. Income Statement Adjustment IS-2 is detailed on
6 Schedule C-2 and on the referenced workpapers and is summarized as follows:

	IS-2
	Allocate
	SV Workforce
	<u>Costs</u>
<u>Water</u>	
Clear Springs	\$ 90,129.36
Baca Float	8,681.28
East Slope	256,303.13
Mescal Lakes	80,369.85
Naco Water	119,329.41
<u>Sewer</u>	
Clear Springs	65,266.09
Baca Float	8,341.08

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8 **Q. PLEASE DESCRIBE INCOME STATEMENT ADJUSTMENT IS-3.**

9 A. This adjustment updates and allocates management fees to reflect the annualized actual
10 ongoing cost of shared services provided by HWI and its affiliates. Shared services costs
11 are allocated to all utilities owned by HWI based on a 3-Factor allocation methodology.
12 All management fees paid to HWI (f/k/a Triton) during the test year are removed as part
13 of this adjustment. Income Statement Adjustment IS-3 is detailed on Schedule C-2 and
14 on the indicated workpapers and is summarized as follows:

	<u>IS-3</u>
	Normalize
	Shared Serv.
	<u>Costs</u>
<u>Water</u>	
Clear Springs	\$ 6,929.53
Baca Float	6,701.57
East Slope	88,841.80
Mescal Lakes	6,602.65
Naco Water	46,860.05
<u>Sewer</u>	
Clear Springs	10,935.14
Baca Float	6,391.71

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Q. WHAT IS INCOME STATEMENT ADJUSTMENT IS-4?

A. Due to a delay in receiving monthly revenue reporting from SUM, Applicants book estimated revenue each month. During the following month the estimated revenue entry is reversed, and the actual revenue amount is booked. This procedure causes test year revenue booked on the general ledger to be inaccurate. This adjustment corrects the revenue to reflect the actual revenue for the test year. This adjustment also eliminates nonrecurring reconciling entries. Income Statement Adjustment IS-4 is detailed on Schedule C-2 and in the referenced workpaper and is summarized as follows:

	IS-4
	Adjust TY
	Revenue
	<u>to Actual</u>
<u>Water</u>	
Clear Springs	\$ 5,641.71
Baca Float	(133.23)
East Slope	(4,712.03)
Mescal Lakes	(834.27)
Naco Water	(5,259.72)
<u>Sewer</u>	
Clear Springs	1,360.72
Baca Float	(286.52)

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Q. WHAT IS INCOME STATEMENT ADJUSTMENT IS-5?

A. This adjustment adjusts revenue to reflect Commission authorized revenue. For Clear Springs and East Slope, Adjustment IS-5 removes billed DSR Surcharges from revenue. The adjustment is needed because the decisions authorizing financing for Clear Springs and East Slope require the DSR Surcharge receipts to be recorded on the balance sheet as a regulatory liability. In accordance with Decision No. 78742, Mescal Lakes implemented new rates on November 1, 2022. This adjustment increases revenue to include proforma revenue that would have been generated for the two month period from September 2022 through October 2022, assuming the rate increase had been in effect for the entire test year. Income Statement Adjustment IS-5 is detailed on Schedule C-2 and in the referenced workpapers and is summarized as follows:

	<u>IS-5</u>
	<u>Adjust</u>
	<u>Revenue</u>
<u>Water</u>	
Clear Springs	\$ (11,863.67)
Baca Float	Not Used
East Slope	(34,716.99)
Mescal Lakes	6,240.31
Naco Water	Not Used
<u>Sewer</u>	
Clear Springs	(3,421.25)
Baca Float	Not Used

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Q. PLEASE DESCRIBE INCOME STATEMENT ADJUSTMENT IS-6.

A. This adjustment applies only to Mescal Lakes. For Mescal Lakes, this adjustment removes recorded regulatory commission expense amortization to reflect Hearthstone Water South's request to collect rate case expense as a surcharge rather than in rates. Mescal Lakes' Income Statement IS-6 decreases regulatory commission expense by \$7,181 and is detailed on Schedule C-2.

Q. PLEASE EXPLAIN INCOME STATEMENT ADJUSTMENT IS-7.

A. Income statement adjustment IS-7 synchronizes interest expense with the test-year adjusted rate base and debt structure for the Applicants. Income statement adjustment IS-7 is detailed on Schedule C-2 and is summarized as follows:

	IS-7
	Synchro
	Interest
	<u>Expense</u>
<u>Water</u>	
Clear Springs	\$ (5,575.37)
Baca Float	Not Used
East Slope	(7,669.14)
Mescal Lakes	Not Used
Naco Water	(642.57)
<u>Sewer</u>	
Clear Springs	\$ (3,468.04)
Baca Float	Not Used

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2 **Q. WHAT IS INCOME STATEMENT ADJUSTMENT IS-8?**

3 A. Income statement adjustment IS-8 normalizes depreciation expense using adjusted test-
4 year-end plant balances and proposed depreciation rates. Hearthstone Water South has
5 used Staff's standard recommended depreciation rates for all accounts. Income
6 Statement Adjustment IS-8 also normalizes amortization expense related to the regulatory
7 liability for Clear Springs and East Slope. Income statement adjustment IS-8 is detailed
8 on Schedule C-2 and is summarized as follows:

	IS-8	IS-8
	Depreciation	Amortization
	<u>Expense</u>	<u>Expense</u>
<u>Water</u>		
Clear Springs	\$ 7,592.85	\$ (3,400.73)
Baca Float	5,805.76	Not Used
East Slope	7,572.52	(7,802.85)
Mescal Lakes	(2,698.36)	Not Used
Naco Water	7,156.94	Not Used
<u>Sewer</u>		
Clear Springs	\$ 789.72	\$ (1,019.71)
Baca Float	(16,209.13)	Not Used

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1 **Q. WHAT IS INCOME STATEMENT ADJUSTMENT IS-9?**

2 A. Income statement adjustment IS-9 restates property taxes consistent with the method
3 supported by Commission Staff and approved in numerous Commission decisions.
4 Specifically, following the Arizona Department of Revenue - Centrally Valued Properties
5 method, full cash value was determined by using twice the average of three years of
6 revenue, plus an addition for CWIP and a deduction for the book value of transportation
7 equipment. Consistent with Commission practice, three times the adjusted revenues for
8 the test year was used to determine the average revenue. The assessed value (16.5% of
9 full cash value) was then multiplied by the tax year 2023 property tax rate to determine
10 adjusted property tax expense. Income statement adjustment IS-9 adjusts test year
11 property tax expense, and after considering the effect of the proposed rate increase,
12 adjusts the test year adjusted amount to the final proposed property tax amount. Income
13 statement adjustment IS-9 is detailed on Schedule C-2 and is summarized as follows:

	<u>IS-9</u>	<u>IS-9</u>
	Property	Property
	Tax	Tax
	<u>Test Year</u>	<u>Proposed</u>
<u>Water</u>		
Clear Springs	\$ (1,923.17)	\$ (13.32)
Baca Float	(449.80)	761.42
East Slope	(3,235.06)	6,217.36
Mescal Lakes	2,307.75	(660.27)
Naco Water	4,446.90	5,813.95
<u>Sewer</u>		
Clear Springs	\$ (937.90)	\$ 1,736.99
Baca Float	(196.21)	231.83

1 **Q. WHAT IS INCOME STATEMENT ADJUSTMENT IS-10?**

2 A. Income statement adjustment IS-10 calculates the test year income tax expense for the
3 Applicants, considering all other adjustments. The income tax expense is calculated in
4 accordance with currently effective federal and State corporate income tax rates. Income
5 statement adjustment IS-10 adjusts the test year income tax expense, and after
6 considering the effect of the proposed rate increase, adjusts the test year adjusted amount
7 to the final proposed income tax amount. Income Statement IS-10 is detailed on
8 Schedule C-2 and is summarized as follows:

	<u>IS-10</u>	<u>IS-10</u>
	Income	Income
	Tax	Tax
	<u>Test Year</u>	<u>Proposed</u>
<u>Water</u>		
Clear Springs	\$ (10,226.47)	\$ (165.36)
Baca Float	(20,064.21)	12,793.77
East Slope	(76,092.82)	101,413.43
Mescal Lakes	(2,267.42)	(10,139.46)
Naco Water	(35,553.30)	71,767.90
<u>Sewer</u>		
Clear Springs	\$ (16,231.99)	\$ 21,724.03
Baca Float	(14,856.73)	3,896.78

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10 **VII RATE DESIGN AND REVENUE PROOF**

11 **A GENERAL**

12 **Q. PLEASE DESCRIBE THE H SCHEDULES.**

13 A. Schedule H-1 summarizes the revenue by billing class as billed under present rates and
14 the amount that would be generated by the proposed increase in water rates. Schedule H-
15 2 analyzes revenue at present and proposed rates by billing class, and meter size in dollar
16 amount and percentage. The average number of customers derived from the bill count is

1 also shown by meter size and in total. Lastly, Schedule H-2 for water service contains
2 supplemental schedules that provide a breakdown of revenue at the existing and proposed
3 rates by the components of the proposed rate design. Schedule H-3 compares present and
4 proposed rates and shows the changes in each rate. Schedule H-4 compares present and
5 proposed rates and shows the amount of present and proposed bills and the percentage
6 increase at various consumption levels for each meter size. Schedule H-5 is the bill count
7 of the bills issued during the test year.

8 **B RATE DESIGN**

9 **1 Water Service**

10 **Q. PLEASE DESCRIBE HEARTHSTONE WATER SOUTH'S CURRENT WATER**
11 **RATE DESIGNS.**

12 A. Hearthstone Water South currently uses a three-tier rate design for small residential
13 meters and a two-tier rate design for most commercial meters and residential meters 1”
14 and larger. The rate designs are generally consistent with Policy Statement No. 2 in
15 Decision No. 75626.

16 **Q. PLEASE DESCRIBE HEARTHSTONE WATER SOUTH'S PROPOSED RATE**
17 **DESIGN.**

18 A. Hearthstone Water South proposes to continue using an increasing block three-tier rate
19 design for the Applicants. The Applicants will maintain unique base charges and
20 commodity rates while adopting a single consistent tier structure for all classes and meter
21 sizes. The 1st tier will include usage up to 3,000 gallons and is applicable only to small
22 residential meters. The 2nd tier will include usage up to 8,000 gallons for small

1 residential and commercial meters, with the allowed usage being increased for meters 1”
2 in size and larger. In each case, the Applicants propose to increase base charges and
3 commodity charges by approximately the same percentage, thereby maintaining their
4 current distribution of revenue among base charges and commodity tiers. Detailed
5 information on revenue distribution is provided for the Applicants in the supplemental
6 schedules provided with the H-2 schedules and summarized as follows:

Metered Water Revenue by Rate Component				
	Base Charge	1st Tier	2nd Tier	3rd Tier
Water				
Clear Springs	60.2%	13.8%	12.8%	13.2%
Baca Float	47.2%	16.0%	17.0%	19.8%
East Slope	53.8%	11.2%	14.3%	20.8%
Mescal Lakes	47.3%	18.6%	16.8%	17.3%
Naco Water	55.9%	16.2%	19.2%	8.8%

7
8 **Q. DOES HEARTHSTONE WATER SOUTH PROPOSE TO CREATE ANY NEW**
9 **RATES OR ELIMINATE ANY EXISTING RATES?**

10 A. Yes. In order to have consistent rate structures across all Applicants, the Applicants
11 propose to establish a fire sprinkler rate for the entities that currently do not have a fire
12 sprinkler rate.

13 Because there are no customers with 8” or 10” meters, Hearthstone Water South is
14 proposing to eliminate rates for the 8” and 10” meter sizes where they exist. Hearthstone
15 Water South also notes that the relatively small water systems operated by the Applicants
16 are not able to support 8” and 10” meter sizes without significant capital upgrades.

1 Hearthstone Water South proposes to eliminate the WIFA and CoBank loan surcharges
2 for Clear Springs and East Slope.

3 **Q. IS HEARTHSTONE WATER SOUTH PROPOSING A CHANGE TO ITS FIRE**
4 **SPRINKLER RATE?**

5 A. Yes. Applicants propose to increase the fire sprinkler rate to \$12.00 per month.

6 **Q. IS HEARTHSTONE WATER SOUTH PROPOSING ANY CHANGES TO**
7 **MISCELLANEOUS SERVICE CHARGES?**

8 A. As detailed in Schedule H-3, Applicants are proposing adjustments to their miscellaneous
9 charges to better reflect the costs of providing the services and to make the charges
10 consistent for all Applicants.

11 **Q. ARE THERE ANY CHANGES TO METER AND SERVICE LINE**
12 **INSTALLATION CHARGES?**

13 A. Yes. As detailed in Schedule H-3, Hearthstone Water South is proposing to increase
14 service line costs to better reflect costs.

15 **2 Sewer Service**

16 **Q. PLEASE DESCRIBE HEARTHSTONE WATER SOUTH'S CURRENT SEWER**
17 **RATE DESIGNS.**

18 A. Clear Springs currently uses a base charge that varies by customer class combined with a
19 usage based rate component. For residential customers, a \$0.75 per 1,000 gallons usage
20 charge is applied to water usage up to 7,000 gallons. For commercial customers a \$1.00

1 per 1,000 gallons usage charge is applied to all water usage. Baca Float currently uses a
2 flat rate billing consisting of a base charge that varies by customer class.

3 **Q. PLEASE DESCRIBE HEARTHSTONE WATER SOUTH'S PROPOSED RATE**
4 **DESIGN.**

5 A. Hearthstone Water South proposes to eliminate the usage-based charge for Clear Springs
6 and use a flat rate billing consisting of a base charge that varies by customer class for
7 both Clear Springs and Baca Float.

8 **Q. DOES HEARTHSTONE WATER SOUTH PROPOSE TO CREATE ANY NEW**
9 **RATES OR ELIMINATE ANY EXISTING RATES?**

10 A. Yes. Hearthstone Water South proposed to eliminate Service Lateral Installation Charges
11 for the 10-inch and 12-inch sizes because the small sewer systems are not capable of
12 accepting flows from large laterals.

13 Hearthstone Water South proposes to eliminate the CoBank loan surcharges for Clear
14 Springs.

15 **Q. IS HEARTHSTONE WATER SOUTH PROPOSING ANY CHANGES TO**
16 **MISCELLANEOUS SERVICE CHARGES?**

17 A. As detailed in Schedule H-3, Applicants are proposing adjustments to their miscellaneous
18 charges to better reflect the costs of providing the services and to make the charges
19 consistent for all Applicants.

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C REVENUE PROOF

Q DID HEARTHSTONE WATER SOUTH VERIFY AND PROVE THE TEST YEAR REVENUES?

A. Yes. Schedule H-5 for the Applicants lists the number of bills by thousand-gallon block and the cumulative consumption by rate block for each class of customer and meter size. As shown on Schedule H-1, total calculated revenues, using bill counts, at present rates for the test year is compared to the per-book adjusted revenues. As shown in the following summary, the combined unreconciled difference of \$ (4,419.95) for the water systems amounts to -0.25% of per-book adjusted revenues and the unreconciled difference of \$ (1,260.19) for the sewer systems amounts to -0.29% of per-book adjusted revenues.

Revenue Reconciliation				
	Bill Count	Adjusted	Unreconciled	Percentage
	<u>Revenue</u>	<u>GL Revenue</u>	<u>Difference</u>	<u>Difference</u>
<u>Water</u>				
Clear Springs	\$ 355,287.61	\$ 354,471.67	\$ (815.94)	-0.23%
Baca Float	317,566.53	314,940.30	(2,626.23)	-0.83%
East Slope	578,491.75	574,469.79	(4,021.96)	-0.70%
Mescal Lakes	276,006.30	277,699.78	1,693.48	0.61%
Naco Water	268,506.45	269,857.15	1,350.70	0.50%
	\$ 1,795,858.64	\$ 1,791,438.69	\$ (4,419.95)	-0.25%
<u>Sewer</u>				
Clear Springs	\$ 90,098.12	\$ 91,082.08	\$ 983.96	1.08%
Baca Float	342,127.37	339,883.22	(2,244.15)	-0.66%
	\$ 432,225.49	\$ 430,965.30	\$ (1,260.19)	-0.29%

13

1 **VIII CONSOLIDATION**

2 **A CONSOLIDATION REQUEST**

3 **Q. IS HEARTHSTONE WATER SOUTH PROPOSING TO CONSOLIDATE THE**
4 **VARIOUS RATE APPLICATIONS THIS TESTIMONY ADDRESSES?**

5 A. Yes. As discussed in more detail in the Direct Testimony of Bryan Thomas, Hearthstone
6 Water South will be requesting that the Commission consolidate, as a procedural matter,
7 the individual rate applications filed by the Applicants.

8 **Q. WHAT IS HEARTHSTONE WATER SOUTH'S CONSOLIDATION REQUEST?**

9 A. The Applicants are requesting that all of the Applicants be operationally consolidated into
10 a single water division and a single sewer division. The Applicants further request that
11 rates be consolidated as discussed herein. Additional detail is provided in the Direct
12 Testimony of Mr. Bryan Thomas.

13 **Q. HAVE YOU PREPARED SCHEDULES FOR THE CONSOLIDATED**
14 **HEARTHSTONE WATER SOUTH?**

15 A. Yes. I have prepared the following schedules, which are attached (to the direct testimony
16 for Clear Springs only) as **Exhibit RLJ-DT4** for the water division and as **Exhibit RLJ-**
17 **DT5** for the sewer division:

- 18 • Schedule A-1 – Gross Revenue Requirements.
- 19 • Schedules B-1 and B-2 – Rate Base Information and Adjustments.
- 20 • Schedules C-1 through C-3 – Income Statements and Adjustments.
- 21 • Schedules D-1 and D-2 – Cost of Capital Information.
- 22 • Schedules H-1 through H-5 – Effect of Proposed Rate Schedules.

1 **Q. PLEASE SUMMARIZE THE CONSOLIDATED SCHEDULES.**

2 A. The consolidated schedules use the same test year as the individual rate filings, a 12-
3 month period ending on August 31, 2023. The Applicants request consolidated rate base
4 and revenue increases as follows:

Consolidated Application Summary			
	Rate	Revenue	Percent
	Base	Increase	Increase
Water Division	\$ 5,369,414.41	\$ 715,705.68	39.95%
Sewer Division	773,229.71	106,717.39	24.76%

5
6 For the water division, the required increase is \$3,325.37 less than the combined water
7 increases of the Applicants on a standalone basis. For the sewer division, the required
8 increase is \$1,079.31 more than the combined sewer increases of the Applicants on a
9 standalone basis. For the water division, the combined rate base is \$177,595.60 less than
10 the combined rate base on a standalone basis. For the sewer division, the rate base is the
11 same on a consolidated and standalone basis.

12 **Q. WHAT CAUSES THE COMBINED REVENUE INCREASES TO BE**
13 **DIFFERENT ON A CONSOLIDATED BASIS?**

14 A. For the water division, the primary cause is the difference in rate base. On a consolidated
15 basis, the Applicants' water divisions would be classified as a Class "C" utility. Because
16 the consolidated entity is a Class "C" utility, the Applicants have not used the formula
17 method to establish cash working capital as is done for the standalone Class "D" and
18 Class "E" entities. Instead the Applicants are requesting \$0.00 in cash working capital

1 for the consolidated water entity, lowering rate base by \$177,595.60. Additional
2 differences for both the water and sewer divisions are due to minor differences in
3 calculations of bad debt expense, interest expense, property taxes and income taxes on a
4 consolidated basis as compared to on a standalone basis.

5 **B CONSOLIDATED RATE BASE**

6 **Q. HOW DID HEARTHSTONE WATER SOUTH ARRIVE AT THE**
7 **CONSOLIDATED TEST YEAR ORIGINAL COST RATE BASE SHOWN ON**
8 **SCHEDULE B-1, LINE 24?**

9 A. As shown and Schedule B-2 - Consolidated, the combined rate base is the sum of the
10 standalone rate bases for the Applicants, with the adjustment to cash working capital for
11 the water division as discussed above.

12 **C CONSOLIDATED INCOME STATEMENT**

13 **Q. HOW DID HEARTHSTONE WATER SOUTH DETERMINE THE**
14 **CONSOLIDATED ADJUSTED TEST YEAR INCOME STATEMENT?**

15 A. As shown on Schedule C1 – Consolidated, for the Applicants, for all revenue and
16 expense categories, except property taxes, income taxes and interest expense, the Test
17 Year Adjusted Income Statement from the standalone filings is the starting point.
18 Because the adjustments for property taxes, income taxes and interest expense on a
19 consolidated basis will not equal the sum of the standalone adjustments, the actual test
20 year expenses were used as the starting point for these categories. New consolidated
21 adjustments were calculated for property taxes, income taxes and interest expense using
22 the consolidated results of the Applicants. These adjustments are presented as Income

1 Statement Adjustment IS-1, IS-2 and IS-3 on Schedule C-2 – Consolidated. Also
2 provided is an updated Schedule C-3 – Consolidated.

3 **D CONSOLIDATED COST OF CAPITAL**

4 **Q. WHAT IS THE APPLICANTS’ CONSOLIDATED CAPITAL STRUCTURE?**

5 A. As shown on Schedule D-1 – Consolidated, the projected capital structure for the
6 Applicants is as follows:

Consolidated Capital Structure				
	Long-Term		Percent	Percent
	Debt	Equity	Debt	Equity
Water Division	\$ 2,709,372.18	\$ 2,074,396.39	56.64%	43.36%
Sewer Division	101,457.51	654,124.90	13.43%	86.57%

8 **Q. WHAT IS THE RESULTING REQUIRED RATE OF RETURN?**

9 A. The table below summarizes the cost of capital for the Applicants on a consolidated
10 basis.

Consolidated Rate of Return					
	Cost of Debt	Cost of	Weighted Cost		Return on
	Debt	Equity	Debt	Equity	FVRB
Water Division	4.44%	10.00%	2.51%	4.34%	6.85%
Sewer Division	4.54%	10.00%	0.61%	8.66%	9.27%

E RATE DESIGN

1 Water Division

Q. WHAT IMPACT DOES THE CONSOLIDATION HAVE ON THE APPLICANTS' PROPOSED RATE DESIGNS?

A. The consolidated rate design establishes a single base charge for all of the water division Applicants and a common set of commodity charges for the tiered rates. Tier to Tier break-over points are unchanged from the standalone case for all water division Applicants. Details of the proposed consolidated rate design are provided on Schedule H-3 – Consolidated.

Q. WHAT ARE THE RELATIVE RATE IMPACTS ON THE WATER DIVISION APPLICANTS' RESIDENTIAL CUSTOMERS?

A. The table below summarizes the relative rate impacts for the Applicants' water division average and median usage customers.

	Clear Springs	Baca Float	East Slope	Mescal Lakes	Naco Water
Consolidated Rate Impact					
Proposed Median Residential Bill	\$ 45.31	\$ 51.01	\$ 50.85	\$ 45.30	\$ 50.90
Change from Current	\$ 6.15	\$ 8.50	\$ 17.81	\$ 17.20	\$ (5.28)
Change from Proposed Standalone	\$ 7.87	\$ 3.54	\$ (3.42)	\$ 21.39	\$ (59.71)
Proposed Average Residential Bill	\$ 51.63	\$ 55.55	\$ 69.85	\$ 58.82	\$ 56.21
Change from Current	\$ 8.15	\$ 8.04	\$ 29.45	\$ 20.44	\$ (6.90)
Change from Proposed Standalone	\$ 8.97	\$ 2.53	\$ (0.31)	\$ 26.26	\$ (67.67)

Q. ARE THERE ANY ADDITIONAL FACTORS THAT SHOULD BE CONSIDERED WHEN COMPARING RELATIVE RATE IMPACTS?

1 A. Yes. Mescal Lakes is projected to receive the largest increase due to consolidation, but
2 there is a benefit to Mescal Lakes that is not reflected in the above table. Decision No.
3 78742 for Mescal Lakes authorized financing surcharges for Mescal Lakes' pending
4 financing. Per the decision, Staff estimated the surcharges at \$18.60 per month for a
5 typical residential customer. If rate consolidation is approved, any financing surcharges
6 implemented for Mescal Lakes customers while this case is pending can be discontinued,
7 and Mescal Lakes customers will pay only the newly approved consolidated rate without
8 any surcharges¹. After consideration of Staff's estimate of the pending surcharge that
9 may be implemented on a standalone basis, the actual rate impact of consolidation on
10 Mescal Lakes could be as much as \$18.60 per month less than reflected in the table, or
11 \$2.79 for a median use customer and \$7.66 for an average use customer.

12 **2** *Sewer Division*

13 **Q. WHAT IMPACT DOES THE CONSOLIDATION HAVE ON THE APPLICANTS'**
14 **PROPOSED RATE DESIGNS?**

15 A. Because Clear Springs' and Baca Float's current rate base per customer and customer
16 rates are significantly different, with Clear Springs being relatively low and Baca Float
17 being relatively high, the Applicants are proposing to keep a rate differential between the
18 two service areas. More specifically, Applicants propose to keep the Baca Float rate at
19 its current rate while increasing the Clear Springs rate by a small amount as compared to

¹ Mescal Lakes expects that financing surcharges will be required in order to meet WIFA's debt coverage requirements for Mescal Lakes on a standalone basis.

1 the Clear Springs proposed standalone rate. Full details of the proposed consolidated rate
2 design are provided on Schedule H-3 – Consolidated.

3 **Q. WHAT ARE THE RELATIVE RATE IMPACTS ON THE SEWER DIVISION**
4 **APPLICANTS' RESIDENTIAL CUSTOMERS?**

5 A. The table below summarizes the relative rate impacts for the sewer division customers.

Sewer	Clear Springs	Baca Float
Consolidated Rate Impact		
Proposed Residential Sewer	\$ 42.16	\$ 65.97
Change from Current (7,000 gallons)	\$ 19.53	\$ -
Change from Standalone	\$ 3.43	\$ (2.80)

6
7 **Q. WERE THERE ANY ADDITIONAL FACTORS THAT WERE CONSIDERED**
8 **WHEN SELECTING THE CONSOLIDATED RATE DESIGN?**

9 A. Yes. As discussed in more detail in the Direct Testimony of Bryan Thomas, Clear
10 Springs is facing potential significant capital investment related to its sewer treatment
11 system. In comparison, significant investment in the Baca Float system is not
12 anticipated. When the anticipated investment in Clear Springs sewer treatment is
13 included in a future rate case, the revenue requirement will increase and provide the
14 opportunity to move the Clear Springs and Baca Float rates closer together (or possibly to
15 the same rate) while likely having a lower rate impact on Clear Springs customers as
16 compared to Clear Springs continuing as a standalone rate entity.

1 **F PUBLIC INTEREST**

2 **Q. DO YOU BELIEVE IT IS IN THE PUBLIC INTEREST TO CONSOLIDATE**
3 **RATES FOR THE APPLICANTS?**

4 A. Yes. As explained in the Direct Testimony of Bryan Thomas, granting the consolidation
5 of the Applicants' water divisions and the Applicants' sewer divisions will lead to
6 regulatory and administrative efficiencies. The need for financing surcharges will be
7 eliminated. The Commission will be regulating one utility with two divisions instead of
8 five utilities with seven rate making entities. Each division will need one rate case in the
9 future, instead of five for water and two for sewer. As discussed by Mr. Thomas, there
10 are also operational advantages resulting from the consolidation of the Applicants.
11 Overall, I believe that the public interest is clearly served by consolidating the
12 Applicants' water divisions and the Applicants' sewer divisions.

13 **IX REGULATORY EXPENSE SURCHARGE**

14 **Q. HOW IS HEARTHSTONE WATER SOUTH REQUESTING RECOVERY OF**
15 **RATE CASE EXPENSE?**

16 A. Hearthstone Water South is requesting recovery of rate case expense through a regulatory
17 expense surcharge.

18 **Q. WHY ARE APPLICANTS REQUESTING APPROVAL OF A REGULATORY**
19 **EXPENSE SURCHARGE?**

20 A. It is my understanding that, in recent cases, Commission Staff has indicated a preference
21 for recovering rate case expense in a surcharge rather than in rates as a normalized
22 expense. Further, the surcharge method is fair to both Hearthstone Water South and its

1 customers because it avoids potential over or under recovery of rate case expense that can
2 happen when rate case expense is treated as a normalized expense. Rate case expense is
3 incurred for a special purpose, outside of the test year and recurs at an uncertain interval.
4 If treated as a normalized expense, if the utility is authorized new rates before the end of
5 the amortization period, any unrecovered rate case expense is stranded. Conversely, if
6 the utility stays out longer than the amortization period, the utility over recovers.

7 A surcharge avoids both possible outcomes, provided the order authorizing the surcharge
8 allows it to be collected throughout the adopted amortization period irrespective of
9 whether new rates are set before the amortization period expires. For that reason,
10 Hearthstone Water South proposes that it be allowed to collect the surcharge until it
11 recovers the authorized level of rate case expense and then the surcharge will be
12 terminated, regardless of when subsequent new rates are authorized. Under this
13 surcharge approach, Hearthstone Water South will recover the amount authorized, no
14 more, and no less.

15 **Q. WHAT IS THE TOTAL RATE CASE EXPENSE REQUESTED FOR**
16 **RECOVERY?**

17 A. Hearthstone Water South is requesting recovery of \$120,000 in total, with \$90,000
18 allocated to the water division and \$30,000 allocated to the sewer division. Hearthstone
19 Water South used estimated amounts from external consultants and outside counsel for its
20 regulatory expense. The total rate case costs also include the costs of public noticing,
21 printing, hearings, and other rate case expenses during the rate case proceeding.

1 **Q. BASED ON TEST YEAR END CUSTOMER COUNTS, WHAT IS THE**
2 **PROJECTED MONTHLY REGULATORY EXPENSE SURCHARGE?**

3 A. The resulting monthly regulatory expense surcharge to a typical residential customer
4 would be \$0.76 for water and \$0.79 and \$1.24 for Clear Springs sewer and Baca Float
5 sewer, respectively. **Exhibit RLJ-DT6** (attached to the direct testimony for Clear
6 Springs only) provides details for the surcharge calculation and charges for other classes
7 of customers.

8 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

9 A. Yes.

**CLEAR SPRINGS
EXHIBIT RLJ-DT1**

Resume

ARICOR

Water Solutions

Ray L. Jones P.E.

Principal

**1630 Cougar Trail
Prescott, Arizona 86303**

EXPERTISE

Mr. Jones founded ARICOR Water Solutions in 2004. Through ARICOR Water Solutions, Mr. Jones offers a wide range of engineering and financial analysis services to the private and public sectors. Projects include development of regulatory strategies and preparing rate cases, including preparation of rate studies, cost of service studies, financial schedules and testimony for filings before the Arizona Corporation Commission. Services also include consultation on water and wastewater utility formation, management and operations, and valuation, including due diligence analysis, water resources strategy development and water rights valuation. ARICOR Water Solutions provides water, wastewater and water resource master planning, water and wastewater facilities design, and owner representation; including value engineering, program management and construction oversight. Lastly, ARICOR Water Solutions supports water solutions with contract operations and expert witness testimony and litigation support.

EMPLOYMENT HISTORY

2002 to 2004

Arizona-American Water Company

President

Responsible for leadership of the Arizona business activities of Arizona-American Water Company. Key responsibilities include developing and evaluation new business opportunities, developing strategic plans, establishing effective government and community relations, insuring compliance with all regulatory requirements, and providing management and guidance to key operations and support personnel.

1998 to 2002

Citizens Water Resources, Arizona Operations

Vice President and General Manager

Responsible for leadership of the Arizona regulated and unregulated business activities of Citizens Water Resources. Key responsibilities included developing and evaluation new business opportunities, developing strategic plans, establishing effective government and community relations, insuring compliance with all regulatory requirements, and providing management and guidance to key operations and support personnel.

1990 to 1998

Citizens Water Resources, Arizona Operations

Engineering and Development Services Manager

Responsible for management of a diverse group of business growth related activities. Responsibilities include: marketing of operation and maintenance services (unregulated business growth), management of new development activity (regulated business growth), management of engineering functions (infrastructure planning and construction), management of water resources planning and compliance, management of growth-related regulatory functions (CC&N's and Franchises), and management of capital budgeting functions and capital accounting functions.

1985 to 1990

Citizens Water Resources, Arizona Operations

Civil Engineer

Responsible for the planning, coordination and supervision of capital expansion and major maintenance and rehabilitation projects as assigned. Responsible for development of capital program for Maricopa County Operations.

EDUCATION

Arizona State University – Master of Business Administration (1991)

University of Kansas – Bachelor of Science in Civil Engineering (1985)

PROFESSIONAL CERTIFICATION

Registered Professional Engineer – Civil Engineering – Arizona
 Registered Professional Engineer – Civil Engineering – California
 Certified Operator – Wastewater Treatment, Wastewater Collection, Water Treatment, Water Distribution – Arizona

PROFESSIONAL AFFILIATIONS

- Executive Director – Water Utilities Association of Arizona
- Member - American Society of Professional Engineers
- Member – American Society of Civil Engineers
- Member - American Water Works Association
- Member - Arizona Water Association
- Member - Water Environment Federation

CIVIC AND COMMUNITY INVOLVEMENT

- Member – Arizona Water Banking Authority (2015-2021)
- Board of Directors – Greater Maricopa Foreign Trade Zone (2009 – 2018)
- Advisory Member - Water Resources Development Commission (2010 – 2012)
- Chairman WESTMARC (2008)
- Director and Member of the Executive Committee- WESTMARC (1998 – 2010)
- Co-Chairman, WESTMARC Water Committee (2006 – 2007)
- Chairman-Elect WESTMARC (2007)
- Member – Corporate Contributions Committee, West Valley Fine Arts Council Diamond Ball (Chairman 2005)
- Member – Technical Advisory Committee – Governor’s Water Management Commission (2001)
- Board Member, Manager & Past Chairman – North Valley Little League Softball

REGULATORY EXPERIENCE

Testimony and/or filing schedules has been provided before the Arizona Corporation Commission in the dockets listed below. Unless otherwise indicated, work performed was on behalf of the utility.

Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
1992	Sun City West Utilities Company	CC&N Extension (Expansion of Sun City West)	U-2334-92-244
1993	Sun City Water Company Sun City Sewer Company	CC&N Extension (Addition of Coyote Lakes)	U-1656-93-060 U-2276-93-060
1993	Tubac Valley Water Co., Inc.	CC&N Extension (Various Subdivisions on western border)	U-1595-93-241
1993	Sun City West Utilities Company	CC&N Extension (Expansion of Sun City West)	U-2334-93-293
1995	Citizens Utilities Company Sun City Water Company Sun City Sewer Company Sun City West Utilities Company Tubac Valley Water Company	Ratemaking	E-1032-95-417 U-1656-95-417 U-2276-95-417 U-2334-95-417 U-1595-95-417
1996	City Water Company Sun City Sewer Company	CC&N Extension (Acquisition of Youngtown)	U-1656-96-282 U-2276-96-282
1996	Citizens Utilities Company	CC&N Extension and Deletion (Realignment of Surprise Bdry.)	E-1032-96-518

Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
1998	Sun City Water Company Sun City West Utilities Company	CAP Water Plan and Accounting Order (Sun Cities CAP plan)	W-01656A-98-0577 SW-02334A-98-0577
2000	Citizens Water Resources Company of Arizona Citizens Water Services Company of Arizona	CC&N Extension and Accounting Order (Anthen Jacka Property and Phoenix Treatment Agreement)	SW-3455-00-1022 SW-3454-00-1022
2000	Citizens Communications Company Citizens Water Services Company of Arizona	CC&N Extension and Approval of Hook-Up Fee (Verrado)	W-0132B-00-1043 SW-0354A-00-1043
2002	Arizona-American Water Company	Ratemaking	WS-01303A-02-0867 WS-01303A-02-0868 WS-01303A-02-0869 WS-01303A-02-0870 WS-01303A-02-0908
2004	Arizona-American Water Company Rancho Cabrillo Water Company Rancho Cabrillo Sewer Company	CC&N Transfer	WS-01303A-04-0089 W-01303A-04-0089 SW-03898A-04-0089
2004	Johnson Utilities Company, LLC (Representing Pulte Home Corporation)	CC&N Extension	WS-02987A-04-0288
2005	Perkins Mountain Utility Company Perkins Mountain Water Company	New CC&N & Initial Rates	WS-20379A-05-0489 W-20380A-05-0490
2005	West End Water Company	CC&N Extension	W-01157A-05-706
2005	Arizona-American Water Company	Approvals Associated with Construction of Surface Water Treatment Facility	W-01303A-05-0718
2006	Arizona-American Water Company	Ratemaking	WS-01303A-06-0403
2008	Sunrise Water Company	Ratemaking	W-02069A-08-0406
2009	Baca Float Water Company	Ratemaking	WS-01678A-09-0376
2009	Aubrey Water Company	Lost Water Evaluation (Rate Case Compliance)	W-03476A-06-0425
2009	White Horse Ranch Owner's Assn.	Ratemaking	W-04161A-09-0471
2010	Litchfield Park Service Company	Ratemaking	W-01427A-09-0104
2010	Chino Meadows II Water Company	Ratemaking	W-02370A-10-0519
2011	Pima Utility Company	Ratemaking	W-021999A-11-0329 WS-02199A-11-0330
2011	Tusayan Water Development Association, Inc. (Representing the Town of Tusayan)	Ratemaking	W-02350A-10-0163

Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2012	Valley Utilities Water Company, Inc.	Ratemaking	W-01412A-12-0195
2012	Far West Water & Sewer, Inc.	Ratemaking	WS-03478A-12-0307
2012	Sahuarita Water Company, LLC	Amend Off-Site Facilities Hook-Up Fee	W-03718A-09-0359
2012	New River Utility Company	Ratemaking	W-01737A-12-0478
2013	Far West Water & Sewer, Inc.	New Off-Site Facilities Hook-Up Fees	WS-03478A-13-0200
2012	Adman Mutual Water Company	Ratemaking	W-01997A-12-0501
2013	Far West Water & Sewer, Inc.	CC&N Extension	WS-03478A-13-0250
2013	Lago Del Oro Water Company	Ratemaking	W-01944A-13-0215
2013	Lago Del Oro Water Company	Financing	W-01944A-13-0242
2012	Sunrise Water Company	Financing	W-02069A-12-0261
2010	Far West Water & Sewer, Inc.	CC&N Extension	WS-03478A-10-0523
2014	Granite Mountain Water Co., Inc.	Ratemaking	W-02467A-14-0230
2014	Chino Meadows II Water Co., Inc.	Ratemaking	W-02370A-14-0231
2014	Quail Creek Water Company	Ratemaking	W-02514A-14-0343
2015	Cordes Lakes Water Company	Ratemaking	W-02060A-15-0245
2015	Community Water Company of Green Valley	Ratemaking	W-02304A-15-0263
2015	BN Leasing Corporation d.b.a. Aubrey Water Company	Ratemaking	W-03476A-15-0286
2016	Rio Verde Utilities, Inc.	Ratemaking	WS-02156A-16-0201
2016	Pima Utility Company	Ratemaking	W-021999A-16-0421 WS-02199A-16-0422
2017	Cordes Lakes Water Company	Emergency Ratemaking Emergency Financing	W-02060A-17-0228
2017	Cordes Lakes Water Company	Ratemaking	W-02060A-17-0274

Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2017	Brooke Water, LLC	Ratemaking	W-03039A-17-0295
2017	Biasi Water Company, Inc.	Ratemaking	WS-02812A-17-0321
2018	Rio Verde Utilities, Inc.	Tariff Revision – Federal Tax Reform	WS-02156A-18-0089
2018	Far West Water & Sewer, Inc.	Tariff Revision – Federal Tax Reform	WS-03478A-18-0090
2018	Big Park Water Company	Tariff Revision – Federal Tax Reform	W-01624A-18-0091
2018	Little Park Water Company, Inc.	Ratemaking	W-02192A-18-0093
2019	Johnson Utilities, LLC (Representing the Water Utilities Association of Arizona)	Evaluation of Certificate of Convenience and Necessity	WS-02987A-18-0329 et al.
2019	Brooke Water, LLC	Joint Application to Transfer Assets to EPCOR Water Arizona, Inc.	WS-03039A-19-0092 WS-01303A-19-0092
2019	Big Park Water Company	Ratemaking	W-01624A-19-0106
2019	Far West Water & Sewer, Inc.	Extension of CC&N Territory	WS-03478A-19-0275
2019	Big Park Water Company	Revision – Arsenic Impact Hook-Up Fee Tariff	WS-01624A-19-0302
2020	Johnson Utilities, LLC (Through its Interim Manager, EPCOR Water Arizona, Inc.)	Ratemaking	WS-02987A-20-0025
2020	Saddlebrooke Utility Company	Ratemaking	SW-02849A-20-0262
2020	Big Park Water Company	Tank Coating Surcharge and Tariff	W-01624A-20-0260
2020	Big Park Water Company	Financing	W-01624A-20-0280
2020	Big Park Water Company	Fire Sprinkler Service Line Tariff	W-01624A-20-0375
2021	EPCOR Water Arizona, Inc. San Tan Water and Wastewater District	Ratemaking	WS-01303A-20-0025

Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2021	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-21-0135 WS-21155A-21-0137 WS-21155A-21-0138 WS-21155A-21-0139 WS-21155A-21-0140 WS-21155A-21-0141 WS-21155A-21-0143 WS-21155A-21-0149 WS-21155A-21-0150 WS-21155A-21-0151 WS-21155A-21-0152 WS-21155A-21-0153 WS-21155A-21-0154 WS-21155A-21-0155 WS-21155A-21-0156 WS-21155A-21-0161
2021	Adaman Mutual Water Company	Ratemaking	W-01997A-21-0280
2021	Adaman Mutual Water Company	Financing	W-01997A-21-0297
2021	Adaman Mutual Water Company	Fire Service Line Tariff	W-01997A-21-0304
2022	Far West Water & Sewer, Inc.	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-03478A-22-0058
2022	Far West Water & Sewer, Inc. Foothills Water & Sewer, LLC	Extension of CC&N Territory	WS-03478A-22-0109 WS-21182A-22-0109
2022	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-22-0051 WS-21155A-22-0052 WS-21155A-22-0055 WS-21155A-22-0061
2022	Cactus State Utility Operating Company, LLC	Extension of CC&N Territory (New Service District)	WS-21155A-22-0198
2022	Graham County Electric Cooperative, Inc (Water Division)	Ratemaking	W-01749A-22-0310
2022 2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-22-0309 WS-21155A-22-0314 WS-21155A-22-0319 WS-21155A-22-0324 WS-21155A-22-0327 WS-21155A-23-0013
2023	Valley Utilities Water Company, Inc. Tierra Buena Water Company, Inc.	Ratemaking / Sale of Assets and Consolidation	W-01412A-23-0070 W-02076A-23-0071 W-02076A-23-0072
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-23-0227
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-23-0267

Filing Year	Utility(ies)	Filing Type(s)	Docket(s)
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-23-0268
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-23-0269
2023	Foothills Water & Sewer, LLC	Ratemaking	WS-21182A-23-0292
2023	Cactus State Utility Operating Company, LLC	Transfer of Certificate of Convenience and Necessity and Transfer of Utility Assets	WS-21155A-23-0322

December 2024

CLEAR SPRINGS
EXHIBIT RLJ-DT2

Standard Schedules - Water

Line No.	Original Cost Rate Base				
1	Adjusted Rate Base	\$	832,240		
2					
3	Adjusted Operating Income		46,284		
4					
5	Current Rate of Return		5.56%		
6					
7	Weighted Average Cost of Capital		5.50%		
8					
9	Required Operating Income	\$	45,785		
10					
11	Operating Income Deficiency	\$	(499)		
12					
13	Gross Revenue Conversion Factor		1.3718		
14					
15	Required Increase in Gross Revenue	\$	(685)		
16					
17	Adjusted Test Year Revenue	\$	354,472		
18					
19	Proposed Annual Revenue	\$	353,786		
20					
21	Percent Increase in Gross Revenue		-0.19%		
22					
23	Resulting Operating Margin		12.94%		
24					
25					
26					
27					
28				Projected	
29		Current	Projected	Revenue	%
30	<u>Customer Classification</u>	<u>Rates</u>	<u>Rates</u>	<u>Increase Due To Rates</u>	<u>Dollar Increase</u>
31					
32	Fire Lines	-	-	\$ -	n/a
33					
34	<u>Metered Revenue</u>				
35	Residential - Small Meters	231,617	281,467	49,850	21.52%
36	Commercial - Small Meters	17,080	20,843	3,763	22.03%
37	All Classes - Large Meters	33,200	40,519	7,320	22.05%
38	Standpipe	369	451	82	22.13%
39	Metered Revenue	282,266	343,281	61,015	21.62%
40					
41					
42	Miscellaneous Service Revenue	11,390	11,390	-	0.00%
43					
44	Reconciling Amount	(816)	(884)	\$ (68)	
45					
46	Subtotal	\$ 292,840	\$ 353,786	\$ 60,947	20.81%
47					
48					
49	<u>Supporting Schedules:</u>				
50	B-1 C-1				
51	C-3 H-1				
52					

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Summary Results of Operations

Exhibit: RLJ-DT2

Schedule A-2

Page 1

Witness: Jones

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		8/31/2021	8/31/2022	Actual 8/31/2023	Adjusted 8/31/2023	Present Rates 8/31/2024	Proposed Rates 8/31/2024
1	Gross Revenues	\$ 368,445	\$ 384,353	\$ 360,694	\$ 354,472	\$ 354,472	\$ 353,786
2	Revenue Deductions and						
3	Operating Expenses	273,636	302,088	283,912	308,188	315,053	313,228
4	Operating Income	94,810	82,265	76,782	46,284	39,419	40,558
5							
6	Other Income and						
7	Deductions	(32,939)	(31,591)	(31,938)	(26,363)	(26,363)	(26,363)
8	Interest Expense	-	-	-	-	-	-
9	Net Income	\$ 61,871	\$ 50,673	\$ 44,843	\$ 19,921	\$ 13,056	\$ 14,195
10							
11	Earned Per Average						
12	Common Share	\$ 62	\$ 51	\$ 45	\$ 20	\$ 13	\$ 14
13							
14	Dividends Per						
15	Common Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16							
17	Payout Ratio	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18							
19	Return on Average						
20	Invested Capital	6.4%	5.1%	4.3%	1.8%	1.1%	1.2%
21							
22	Return on Year End						
23	Capital	6.3%	4.9%	4.2%	1.8%	1.1%	1.2%
24							
25	Return on Average						
26	Common Equity	153.7%	67.9%	37.7%	16.7%	9.5%	10.3%
27							
28	Return on Year End						
29	Common Equity	127.0%	50.4%	32.6%	14.5%	9.5%	10.3%
30							
31	Times Bond Interest Earned						
32	Before Income Taxes	2.81	3.05	2.52	1.66	1.44	1.47
33							
34	Times Total Interest and						
35	Preferred Dividends Earned						
36	After Income Taxes	2.42	2.19	2.10	1.50	1.27	1.31
37							
38							
39	<u>Supporting Schedules:</u>						
40	E-2 F-1						
41	C-1						
42							

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Summary of Capital Structure

Exhibit: RLJ-DT2

Schedule A-3

Page 1

Witness: Jones

Line No.	Description:	Prior Years Ended		Test Year	Projected Year
		8/31/2021	8/31/2022	8/31/2023	8/31/2024
3	Short-Term Debt	-	-	-	-
4	Long-Term Debt	719,916	692,029	663,096	634,163
5	Total Debt	\$ 719,916	\$ 692,029	\$ 663,096	\$ 634,163
7	Preferred Stock	-	-	-	-
8	Common Equity	48,721	100,535	137,636	137,636
9	Total Capital & Debt	\$ 768,638	\$ 792,564	\$ 800,732	\$ 771,799
12	Capitalization Ratios:				
14	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
15	Long-Term Debt	93.66%	87.32%	82.81%	82.17%
16	Total Debt	93.66%	87.32%	82.81%	82.17%
18	Preferred Stock	0.00%	0.00%	0.00%	0.00%
19	Common Equity	6.34%	12.68%	17.19%	17.83%
20	Total Capital	100.00%	100.00%	100.00%	100.00%
22	Weighted Cost of				
23	Short-term Debt	0.0000%	0.0000%	0.0000%	0.0000%
25	Weighted Cost of				
26	Long-term Debt	5.0876%	4.7391%	3.7472%	3.7180%
28	Weighted Cost of				
29	Senior Capital	5.0876%	4.7391%	3.7472%	3.7180%
35	Supporting Schedules:				
36	E-1 D-1				

Clear Springs Utility Company - Water Division
Test Year Ended August 31, 2023
Construction Expenditures and Gross Utility Plant In Service

Exhibit: RLJ-DT2
Schedule A-4
Page 1
Witness: Jones

Line No.	Year		Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1					
2	Prior Year Ended	8/31/2021	\$ 119,822	\$ 170,540	\$ 2,168,094
3					
4	Prior Year Ended	8/31/2022	63,333	63,333	2,231,426
5					
6	Test Year Ended	8/31/2023	45,635	45,635	2,277,062
7					
8	Projected Year Ending	8/31/2024	59,625	59,625	2,336,687
9					
10	Projected Year Ending	8/31/2025	60,175	60,175	2,396,862
11					
12	Projected Year Ending	8/31/2026	60,175	60,175	2,457,037
13					
14	<u>Supporting Schedules:</u>				
15	F-3				
16					
17					

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Summary Changes In Financial Position

Exhibit: RLJ-DT2

Schedule A-5

Page 1

Witness: Jones

Line No.		Prior	Prior	Test	Projected Year	
		Year Ended 8/31/2021	Year Ended 8/31/2022	Year Ended 8/31/2023	Present Rates 8/31/2024	Proposed Rates 8/31/2025
1	<u>Source of Funds</u>					
2	Operations	\$ 122,718	\$ 115,205	\$ 100,554	\$ 65,838	\$ 66,977
3						
4	Outside Financing	(26,380)	(27,887)	(28,933)	(28,933)	(24,512)
5						
6	Total Funds Provided	\$ 96,337	\$ 87,318	\$ 71,621	\$ 36,904	\$ 42,465
7						
8	<u>Application of Funds</u>					
9	Constriction Expenditures	\$ (119,822)	\$ (63,333)	\$ (45,635)	\$ (59,625)	\$ (60,175)
10						
11	Dividends/Distributions	-	-	-	-	-
12						
13	Other	-	-	-	-	-
14						
15	Total Funds Applied	\$ (119,822)	\$ (63,333)	\$ (45,635)	\$ (59,625)	\$ (60,175)
16						
17	Change in Allocation between Departments	\$ (44,921)	\$ 1,141	\$ (7,884)	\$ -	\$ -
18						
19	Net Increase/(Decrease) in Cash	\$ (68,406)	\$ 25,126	\$ 18,102	\$ (22,721)	\$ (17,710)
20						
21						
22						
23	<u>Supporting Schedules:</u>					
24	E-3					
25	F-2					
26						

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Summary of Original Cost Rate Base Elements

Exhibit: RLJ-DT2

Schedule B-1

Page 1

Witness: Jones

Line No.		Original Cost Rate Base*
1		
2	Gross Utility Plant in Service	\$ 2,333,362
3		
4	Less: Accumulated Depreciation	<u>(1,379,935)</u>
5		
6	Net Utility Plant in Service	953,427
7		
8	Less:	
9	Advances in Aid of Construction	9,850
10		
11	Contributions in Aid of Construction	381,716
12	Accumulated Amortization of CIAC	<u>(271,959)</u>
13	Contributions in Aid of Construction - Net	109,757
14		
15	Customer Security Deposits	18,005
16	Deferred Income Taxes	8,089
17		
18	Plus:	
19	Working Capital	75,525
20	Net Regulatory Asset / (Liability)	(51,011)
21		
22	Rate Base	<u>\$ 832,240</u>
23		
24	* including pro forma adjustments	
25		
26		
27	<u>Supporting Schedules:</u>	
28	B-2 B-5	
29	E-1	
30		

Recap Schedules:

A-1

Line No.	Actual End of Test Year	ADJ OC-1	ADJ OC-2	ADJ OC-3	ADJ OC-4	Total Pro Forma Adjustments	Adjusted End of Test Year
1							
2	\$ 2,277,062	\$ 56,301				\$ 56,301	\$ 2,333,362
3							
4	(1,368,440)		(11,495)			(11,495)	(1,379,935)
5							
6	908,622	56,301	(11,495)	-	-	44,806	953,427
7							
8	Less:						
9	Advances in Aid of Construction	9,850				-	9,850
10							
11	Contributions in Aid of Construction	381,716			-	-	381,716
12	Accumulated Amortization of CIAC	(271,961)			2	2	(271,959)
13	Contributions in Aid of Construction - Net	109,755	-	-	2	2	109,757
14							
15	Customer Security Deposits	18,005				-	18,005
16	Deferred Income Taxes	8,089				-	8,089
17							
18	Plus:						
19	Working Capital	75,525				-	75,525
20	Net Regulatory Asset / (Liability)					(51,011)	(51,011)
21							
22	Rate Base	\$ 838,447	\$ 56,301	\$ (11,495)	\$ (2)	\$ (51,011)	\$ (6,207)
23							\$ 832,240

28 Supporting Schedules:
 29 E-1
 30

Recap Schedules:
 B-1

Line No.	Acct No.	Description	Book Adjustments		Adjusted Book End of Test Year	Rate Making Adjustments				Total Rate Making Adjustments	Adjusted End of Test Year
			Actual End of Test Year	Not Used		Not Used	[OC-1.1] Allocated Plant Sierra Vista	[OC-1.2] Allocated Plant Glendale	Not Used		
4	301	Organization Cost	\$ 1,625		1,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,625
5	302	Franchise Cost	-		-						-
6	303	Land and Land Rights	5,010		5,010						5,010
7	304	Structures & Improvements	36,599		36,599	197	2,572			2,572	39,368
8	305	Collecting & Impounding Reservoirs	-		-						-
9	306	Lake, River, Canal Intakes	-		-						-
10	307	Wells & Springs	328,743		328,743						328,743
11	308	Infiltration Galleries	-		-						-
12	309	Raw Water Supply Mains	-		-						-
13	310	Power Generation Equipment	-		-						-
14	311	Pumping Equipment	406,329		406,329						406,329
15	320	Water Treatment Equipment	-		-						-
16	320.1	Water Treatment Plants	-		-						-
17	320.2	Solution Chemical Feeders	10,410		10,410						10,410
18	320.3	Point-of-Use Treatment Devices	-		-						-
19	320.4	Arsenic Treatment Media	-		-						-
20	330	Distribution Reservoirs & Standpipes	-		-						-
21	330.1	Storage Tanks	465,806		465,806						465,806
22	330.2	Pressure Tanks	25,065		25,065						25,065
23	331	Transmission & Distribution Mains	507,610		507,610						507,610
24	333	Services	173,418		173,418						173,418
25	334	Meters	145,860		145,860						145,860
26	335	Hydrants	165,472		165,472						165,472
27	336	Backflow Prevention Devices	-		-						-
28	339	Other Plant & Misc. Equipment	-		-						-
29	340	Office Furniture & Equipment	-		-	846	240			240	1,086
30	340.1	Computers & Software	-		-		10,368			10,368	10,368
31	341	Transportation Equipment	-		-	37,009					37,009
32	342	Stores Equipment	-		-						-
33	343	Tools, Shop & Garage Equipment	1,045		1,045	5,068					6,113
34	344	Laboratory Equipment	-		-						-
35	345	Power Operated Equipment	-		-						-
36	346	Communication Equipment	4,071		4,071						4,071
37	347	Miscellaneous Equipment	-		-						-
38	348	Other Tangible Plant	-		-						-
39	TOTALS		\$ 2,277,062	\$ -	\$ 2,277,062	\$ 43,121	\$ 13,180	\$ -	\$ -	\$ 13,180	\$ 2,333,362
40	Equity Adjustments (Schedule D-1)										\$ -
42	Plant In Service per Books										\$ 2,277,062
44	Increase / (Decrease) in Plant in Service										\$ 56,301

47 Supporting Schedules: Workpapers:
 48 See following pages for workpapers

Allocated Corporate Plant - Sierra Vista Operations Office

This adjustment allocates Hearthstone Water corporate plant associated with the Sierra Vista Operations Office serving the Clear Springs water system. The costs are allocated based on a 3-Factor allocation methodology between the five water and two sewer operations serviced by the Sierra Vista Operations Office.

Line No.	Plant Acct	Description	Allocated Plant
1			
2	304	Structures & Improvements	196.99
3	340	Office Furniture & Equip	846.34
4	340.1	Computer & Software	-
5	341	Transportation Equip	37,009.21
6	343	Tools, Shop & Garage Equip	5,068.28
7			<u>43,120.82</u>
8			
9			
10		Total Increase/(Decrease) in Plant In Service	<u>\$ 43,120.82</u>
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Allocated Corporate Plant - Glendale Corporate Office

This adjustment allocates Hearthstone Water corporate plant associated with the Glendale, Arizona Corporate Office. The costs are allocated based on a 3-Factor allocation methodology between all Hearthstone Water utility subsidiaries.

Line No.	Plant Acct	Description	Allocated Plant
1			
2	304	Structures & Improvements	2,572.43
3	340	Office Furniture & Equip	239.78
4	340.1	Computer & Software	10,367.61
5	341	Transportation Equip	-
6	343	Tools, Shop & Garage Equip	-
7			<u>13,179.82</u>
8			
9			
10		Total Increase/(Decrease) in Plant In Service	<u>\$ 13,179.82</u>
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Rate Base Adjustment OC-2
 Accumulated Depreciation Adjustments

Exhibit: RLI-DT2
 Schedule B-2
 Page 5
 Witness: Jones

Line No.	Acct No.	Description	Book Adjustments			Rate Making Adjustments				Total Rate Making Adjustments	Adjusted End of Test Year		
			Actual End of Test Year	[OC-2.1] Classify A/D To Plant Accounts	Not Used	Adjusted Book End of Test Year	[OC-2.2] Allocated A/D Sierra Vista	[OC-2.3] Allocated A/D Glendale	Not Used			Not Used	
4	301	Organization Cost		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	302	Franchise Cost		-		-	-	-	-	-	-		
6	303	Land and Land Rights		-		-	-	-	-	-	-		
7	304	Structures & Improvements		29,902		29,902	8	178	-	-	186	30,088	
8	305	Collecting & Impounding Reservoirs		-		-	-	-	-	-	-	-	
9	306	Lake, River, Canal Intakes		-		-	-	-	-	-	-	-	
10	307	Wells & Springs		200,043		200,043	-	-	-	-	-	200,043	
11	308	Infiltration Galleries		-		-	-	-	-	-	-	-	
12	309	Raw Water Supply Mains		-		-	-	-	-	-	-	-	
13	310	Power Generation Equipment		-		-	-	-	-	-	-	-	
14	311	Pumping Equipment		313,633		313,633	-	-	-	-	-	313,633	
15	320	Water Treatment Equipment		-		-	-	-	-	-	-	-	
16	320.1	Water Treatment Plants		-		-	-	-	-	-	-	-	
17	320.2	Solution Chemical Feeders		7,233		7,233	-	-	-	-	-	7,233	
18	320.3	Point-of-Use Treatment Devices		-		-	-	-	-	-	-	-	
19	320.4	Arsenic Treatment Media		-		-	-	-	-	-	-	-	
20	330	Distribution Reservoirs & Standpipes		-		-	-	-	-	-	-	-	
21	330.1	Storage Tanks		183,190		183,190	-	-	-	-	-	183,190	
22	330.2	Pressure Tanks		2,967		2,967	-	-	-	-	-	2,967	
23	331	Transmission & Distribution Mains		359,882		359,882	-	-	-	-	-	359,882	
24	333	Services		128,438		128,438	-	-	-	-	-	128,438	
25	334	Meters		114,104		114,104	-	-	-	-	-	114,104	
26	335	Hydrants		27,280		27,280	-	-	-	-	-	27,280	
27	336	Backflow Prevention Devices		-		-	-	-	-	-	-	-	
28	339	Other Plant & Misc. Equipment		-		-	-	-	-	-	-	-	
29	340	Office Furniture & Equipment		-		-	30	29	-	-	59	59	
30	340.1	Computers & Software		-		-	-	1,053	-	-	1,053	1,053	
31	341	Transportation Equipment		-		-	10,209	-	-	-	10,209	10,209	
32	342	Stores Equipment		-		-	-	-	-	-	-	-	
33	343	Tools, Shop & Garage Equipment		165		165	131	-	-	-	131	296	
34	344	Laboratory Equipment		-		-	-	-	-	-	-	-	
35	345	Power Operated Equipment		-		-	-	-	-	-	-	-	
36	346	Communication Equipment		1,460		1,460	-	-	-	-	-	1,460	
37	347	Miscellaneous Equipment		-		-	-	-	-	-	-	-	
38	348	Other Tangible Plant		-		-	-	-	-	-	-	-	
39				1,368,440	(1,368,440)	-	-	-	-	-	-	-	
40		TOTALS	\$	1,368,440	\$ (143)	\$ -	\$ 1,368,297	\$ 10,378	\$ 1,260	\$ -	\$ -	\$ 11,638	\$ 1,379,935
41		Equity Adjustments (Schedule D-1)		\$ 143	\$ -			\$ -	\$ -				\$ 143
43		Accumulated Depreciation per Books										\$ 1,368,440	
45		Increase / (Decrease) in Accumulated Depreciation										\$ 11,495	

48 Supporting Schedules: Workpapers:
 49 See following pages for workpapers
 50

Classify Accumulated Depreciation to Plant Accounts

This adjustment classifies accumulated depreciation to various plant accounts based on detailed plant and depreciation schedule.

Line No.	Plant Acct Description	Accumulated Depreciation Per Detailed Plant Schedule	Accumulated Depreciation Per General Ledger	Adjustment
1				
2	301 Organization Cost	\$ -		\$ -
3	302 Franchise Cost	-		-
4	303 Land and Land Rights	-		-
5	304 Structures & Improvements	29,902.19		29,902.19
6	305 Collecting & Impounding Reservoirs	-		-
7	306 Lake, River, Canal Intakes	-		-
8	307 Wells & Springs	200,042.56		200,042.56
9	308 Infiltration Galleries	-		-
10	309 Raw Water Supply Mains	-		-
11	310 Power Generation Equipment	-		-
12	311 Pumping Equipment	313,633.44		313,633.44
13	320 Water Treatment Equipment	-		-
14	320.1 Water Treatment Plants	-		-
15	320.2 Solution Chemical Feeders	7,232.79		7,232.79
16	320.3 Point-of-Use Treatment Devices	-		-
17	320.4 Arsenic Treatment Media	-		-
18	330 Distribution Reservoirs & Standpipes	-		-
19	330.1 Storage Tanks	183,190.04		183,190.04
20	330.2 Pressure Tanks	2,967.27		2,967.27
21	331 Transmission & Distribution Mains	359,881.51		359,881.51
22	333 Services	128,438.11		128,438.11
23	334 Meters	114,104.15		114,104.15
24	335 Hydrants	27,279.95		27,279.95
25	336 Backflow Prevention Devices	-		-
26	339 Other Plant & Misc. Equipment	-		-
27	340 Office Furniture & Equipment	-		-
28	340.1 Computers & Software	-		-
29	341 Transportation Equipment	-		-
30	342 Stores Equipment	-		-
31	343 Tools, Shop & Garage Equipment	165.45		165.45
32	344 Laboratory Equipment	-		-
33	345 Power Operated Equipment	-		-
34	346 Communication Equipment	1,459.52		1,459.52
35	347 Miscellaneous Equipment	-		-
36	348 Other Tangible Plant	-		-
37			1,368,440.08	(1,368,440.08)
38		\$ 1,368,296.98	\$ 1,368,440.08	\$ (143.10)
39				
40	Total Increase/(Decrease) in Accumulated Depreciation			\$ (143.10)

Workpapers:

Clear Springs book depreciation.xlsx, Tab: UPIS

44
45

Allocated Corporate Accumulated Depreciation - Sierra Vista Operations Office

This adjustment allocates Hearthstone Water corporate accumulated depreciation associated with the plant located at the Sierra Vista Operations Office serving the Clear Springs water system. The costs are allocated based on a 3-Factor allocation methodology between the five water and two sewer operations serviced by the Sierra Vista Operations Office.

Line No.	Plant Acct	Description	Allocated A/D
1			
2	304	Structures & Improvements	7.66
3	340	Office Furniture & Equip	30.03
4	340.1	Computer & Software	-
5	341	Transportation Equip	10,209.43
6	343	Tools, Shop & Garage Equip	130.62
7			<u>10,377.74</u>
8			
9			
10		Total Increase/(Decrease) in Accumulated Depreciation	<u>\$ 10,377.74</u>
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Allocated Corporate Accumulated Depreciation - Glendale Corporate Office

This adjustment allocates Hearthstone Water corporate accumulated depreciation associated with the plant located at the Glendale, Arizona Corporate Office. The costs are allocated based on a 3-Factor allocation methodology between all Hearthstone Water utility subsidiaries.

Line No.	Plant Acct	Description	Allocated A/D
1			
2	304	Structures & Improvements	178.09
3	340	Office Furniture & Equip	29.31
4	340.1	Computer & Software	1,052.87
5	341	Transportation Equip	-
6	343	Tools, Shop & Garage Equip	-
7			<u>1,260.27</u>
8			
9			
10		Total Increase/(Decrease) in Accumulated Depreciation	<u>\$ 1,260.27</u>
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Contributions-In-Aid of Construction (CIAC) and Accumulated Amortization of CIAC

<u>Line No.</u>		<u>CIAC</u>	<u>Accumulated Amortization</u>
1			
2	Workpaper Balance at 08/31/2023	\$ 381,716.10	\$ 271,959.06
3			
4	Book Balance at 08/31/2023	\$ 381,716.10	\$ 271,961.30
5			
6	Increase / (Decrease) in CIAC or AA CIAC	\$ -	\$ (2.24)
7			
8	Equity Adjustments (Schedule D-1)	\$ -	\$ (2.24)
9			
10			
11			
12			
13			
14			
15	<u>Supporting Schedules:</u>	<u>Workpaper:</u>	
16	Schedule B-2, Page 8	Clear Springs book depreciation.xlsx, Tab: Water CIAC	
17			

Line

No.

1 Adjust Regulatory Liability for Debt Reserve

2

3 Decision No. 76717 requires Clear Springs to record DSR Surcharge collections as a Regulatory
4 Liability. This adjustment records the required regulatory liability so that the customer provided
5 funds can be subtracted from rate base.

6

7

8

9

10 NARUC Account

DSR Surcharge
through 8/31/23

11 253 Regulatory Liabilities

\$ 51,010.95

12

13 Increase/(Decrease) in Regulatory Liabilities

\$ 51,010.95

14

15

16

17 Workpapers:

18 HWS Rate Case Data.xlsx, Tab: CS CoBank Surcharge

19

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Computation of Working Capital

Exhibit: RLJ-DT2

Schedule B-5

Page 1

Witness: Jones

Line No.		<u>Working Capital</u>
1		
2	Cash Working Capital	\$ 25,232
3		
4	Material and Supplies Inventories	-
5		
6	Working Funds and Special Deposits	
7	WIFA Debt Reserve	12,545
8	WIFA Replacement Reserve	595
9	CoBank Debt Reserve	29,260
10	Investment in CoBank	7,829
11		
12	Prepayments	64
13		
14	Total Working Capital Allowance	<u>\$ 75,525</u>
15		
16	<u>Supporting Schedules:</u>	
17	E-1	
18		

Recap Schedules:

B-1

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Computation of Working Capital

Exhibit: RLJ-DT2

Schedule B-5

Page 2

Witness: Jones

Line		
<u>No.</u>		
1		
2	Operation and Maintenance Expense	\$ 190,092
3	Less depreciation, taxes, purchased	
4	power and purchased water	
5	Factor - 1/8	<u>0.1250</u>
6		\$ 23,761
7		
8	Purchased Power and Purchased Water	\$ 35,294
9	Factor - 1/24	<u>0.0417</u>
10		\$ 1,471
11		
12	Total Cash Working Capital	<u>\$ 25,232</u>
13		
14		

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Adjusted Test Year Income Statement

Exhibit: RJJ-DT2
 Schedule C-1
 Page 1
 Witness: Jones

Line No.		Actual for Test Year Ended 8/31/2023	Total Pro forma Adjustments	Test Year Results After Pro forma Adjustments	Proposed Rate Increase	Adjusted With Rate Increase
1	Revenues					
2	461 Metered Water Revenues	\$ 276,088	\$ 5,288	\$ 281,376	61,021	\$ 342,397
3	469 Guaranteed Revenues	73,452	(11,746)	61,706	(61,706)	-
4	471 Miscellaneous Service Revenue	11,154	236	11,390	-	11,390
5	474 Other Water Revenues	-	-	-	-	-
6	Total Revenues	\$ 360,694	\$ (6,222)	\$ 354,472	\$ (685)	\$ 353,786
7	Operating Expenses					
8	601 Salaries and Wages	\$ -	\$ 77,145	\$ 77,145		\$ 77,145
9	603 Salaries and Wages - Officers and Directors	-	-	-		-
10	604 Employee Pension and Benefits	-	4,836	4,836		4,836
11	610 Purchased Water	-	-	-		-
12	615 Purchased Power	35,294	-	35,294		35,294
13	618 Chemicals	1,376	-	1,376		1,376
14	620 Materials and Supplies	-	-	-		-
15	620.1 Repairs and Maintenance	7,375	4,599	11,974		11,974
16	620.2 Office Supplies Expense	4,777	2,186	6,964		6,964
17	631 Contractual Services - Engineering	-	-	-		-
18	632 Contractual Services - Accounting	1,560	55	1,615		-
19	633 Contractual Services - Legal	3,648	124	3,772		3,772
20	634 Contractual Services - Management Fees	126,026	(94,086)	31,940		31,940
21	635 Contractual Services - Testing	6,270	-	6,270		6,270
22	636 Contractual Services - Other	2,981	8,118	11,099		11,099
23	641 Rent - Buildings	-	3,215	3,215		3,215
24	642 Rent - Equipment	-	-	-		-
25	650 Transportation Expense	3,318	4,715	8,034		8,034
26	656 Insurance - Vehicle	-	-	-		-
27	657 Insurance - General Liability	5,658	722	6,380		6,380
28	658 Insurance - Worker's Compensation	-	190	190		190
29	659 Insurance - Other	-	6,221	6,221		6,221
30	666 Regulatory Commission Expense - Rate Case	-	-	-		-
31	667 Regulatory Expense - Other	1,000	-	1,000		1,000
32	670 Bad Debt Expense	3,642	-	3,642	(7)	3,635
33	675 Miscellaneous Expense	2,302	2,120	4,422		4,422
34	403 Depreciation Expense	41,534	14,649	56,183		56,183
35	407 Amortization Expense	-	(3,401)	(3,401)		(3,401)
36	408 Taxes Other Than Income	-	5,018	5,018		5,018
37	408.11 Property Taxes	21,816	(1,923)	19,892	(13)	19,879
38	409 Income Tax	15,305	(10,226)	5,079	(165)	4,913
39	427.1 Interest Expense Security Deposits	31	-	31		31
40	Total Operating Expenses	\$ 283,912	\$ 24,276	\$ 308,188	\$ (186)	\$ 308,002
41	Operating Income	\$ 76,782	\$ (30,498)	\$ 46,284	\$ (499)	\$ 45,785
42	Other Income (Expense)					
43	419 Interest and Dividend Income	\$ 3,427	\$ -	\$ 3,427		\$ 3,427
44	421 Non-Utility Income	\$ 1,153	\$ -	\$ 1,153		\$ 1,153
45	426 Miscellaneous Non-Utility Expenses	-	-	-		-
46	427 Interest Expense	(36,518)	5,575	(30,943)		(30,943)
47	428 Amortization of Debt Discount and Expense	-	-	-		-
48	429 Amortization of Premium on Debt	-	-	-		-
49	Total Other Income (Expense)	\$ (31,938)	\$ 5,575	\$ (26,363)	\$ -	\$ (26,363)
50	Net Income (Loss)	\$ 44,843	\$ (24,922)	\$ 19,921	\$ (499)	\$ 19,422

51
 52 Supporting Schedules:
 53 E-2
 54
 55

Recap Schedules:
 A-1

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Income Statement Pro forma Adjustments

Exhibit: RU-DT2
 Schedule C-2
 Page 1
 Witness: Jones

Line No.		Actual for Test Year Ended 8/31/2023	ADJ IS-1	ADJ IS-2	ADJ IS-3	ADJ IS-4	ADJ IS-5	Not Used IS-6
1	Revenues							
2	461 Metered Water Revenues	\$ 276,088				\$ 5,288		
3	469 Guaranteed Revenues	73,452				118	(11,864)	
4	471 Miscellaneous Service Revenue	11,154				236		
5	474 Other Water Revenues	-						
6	Total Revenues	\$ 360,694	\$ -	\$ -	\$ -	\$ 5,642	\$ (11,864)	\$ -
7	Operating Expenses							
8	601 Salaries and Wages	\$ -		\$ 56,605	\$ 20,540			
9	603 Salaries and Wages - Officers and Directors	-						
10	604 Employee Pension and Benefits	-		3,421	1,415			
11	610 Purchased Water	-						
12	615 Purchased Power	35,294						
13	618 Chemicals	1,376						
14	620 Materials and Supplies	-						
15	620.1 Repairs and Maintenance	7,375		4,599				
16	620.2 Office Supplies Expense	4,777		1,893	293			
17	631 Contractual Services - Engineering	-						
18	632 Contractual Services - Accounting	1,560				55		
19	633 Contractual Services - Legal	3,648				124		
20	634 Contractual Services - Management Fees	126,026	(64,826)		(29,261)			
21	635 Contractual Services - Testing	6,270						
22	636 Contractual Services - Other	2,981				8,118		
23	641 Rent - Buildings	-		2,281	933			
24	642 Rent - Equipment	-						
25	650 Transportation Expense	3,318		4,702	13			
26	656 Insurance - Vehicle	-						
27	657 Insurance - General Liability	5,658				722		
28	658 Insurance - Worker's Compensation	-		161	29			
29	659 Insurance - Other	-		6,041	180			
30	666 Regulatory Commission Expense - Rate Case	-						
31	667 Regulatory Expense - Other	1,000						
32	670 Bad Debt Expense	3,642						
33	675 Miscellaneous Expense	2,302		972	1,148			
34	403 Depreciation Expense	41,534		5,556	1,500			
35	407 Amortization Expense	-						
36	408 Taxes Other Than Income	-		3,899	1,120			
37	408.11 Property Taxes	21,816						
38	409 Income Tax	15,305						
39	427.1 Interest Expense Security Deposits	31						
40	Total Operating Expenses	\$ 283,912	\$ (64,826)	\$ 90,129	\$ 6,930	\$ -	\$ -	\$ -
41	Operating Income	\$ 76,782	\$ 64,826	\$ (90,129)	\$ (6,930)	\$ 5,642	\$ (11,864)	\$ -
42	Other Income (Expense)							
43	419 Interest and Dividend Income	\$ 3,427						
44	421 Non-Utility Income	1,153						
45	426 Miscellaneous Non-Utility Expenses	-						
46	427 Interest Expense	(36,518)						
47	428 Amortization of Debt Discount and Expense	-						
48	429 Amortization of Premium on Debt	-						
49	Total Other Income (Expense)	\$ (31,938)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Net Income (Loss)	\$ 44,843	\$ 64,826	\$ (90,129)	\$ (6,930)	\$ 5,642	\$ (11,864)	\$ -

Supporting Schedules:

Recap Schedules:

C-1

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Line No.		ADJ IS-7	ADJ IS-8	ADJ IS-9	ADJ IS-10	Total Adjustments	Test Year Adjusted Results
1	Revenues						
2	461 Metered Water Revenues					\$ 5,288	\$ 281,376
3	469 Guaranteed Revenues					(11,746)	61,706
4	471 Miscellaneous Service Revenue					236	11,390
5	474 Other Water Revenues					-	-
6	Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ (6,222)	\$ 354,472
7	Operating Expenses						
8	601 Salaries and Wages					\$ 77,145	\$ 77,145
9	603 Salaries and Wages - Officers and Directors					-	-
10	604 Employee Pension and Benefits					4,836	4,836
11	610 Purchased Water					-	-
12	615 Purchased Power					-	35,294
13	618 Chemicals					-	1,376
14	620 Materials and Supplies					-	-
15	620.1 Repairs and Maintenance					4,599	11,974
16	620.2 Office Supplies Expense					2,186	6,964
17	631 Contractual Services - Engineering					-	-
18	632 Contractual Services - Accounting					55	1,615
19	633 Contractual Services - Legal					124	3,772
20	634 Contractual Services - Management Fees					(94,086)	31,940
21	635 Contractual Services - Testing					-	6,270
22	636 Contractual Services - Other					8,118	11,099
23	641 Rent - Buildings					3,215	3,215
24	642 Rent - Equipment					-	-
25	650 Transportation Expense					4,715	8,034
26	656 Insurance - Vehicle					-	-
27	657 Insurance - General Liability					722	6,380
28	658 Insurance - Worker's Compensation					190	190
29	659 Insurance - Other					6,221	6,221
30	666 Regulatory Commission Expense - Rate Case					-	-
31	667 Regulatory Expense - Other					-	1,000
32	670 Bad Debt Expense					-	3,642
33	675 Miscellaneous Expense					2,120	4,422
34	403 Depreciation Expense		7,593			14,649	56,183
35	407 Amortization Expense		(3,401)			(3,401)	(3,401)
36	408 Taxes Other Than Income:					5,018	5,018
37	408.11 Property Taxes			(1,923)		(1,923)	19,892
38	409 Income Tax				(10,226)	(10,226)	5,079
39	427.1 Interest Expense Security Deposits					-	31
40	Total Operating Expenses	\$ -	\$ 4,192	\$ (1,923)	\$ (10,226)	\$ 24,276	\$ 308,188
41	Operating Income	\$ -	\$ (4,192)	\$ 1,923	\$ 10,226	\$ (30,498)	\$ 46,284
42	Other Income (Expense)						
43	419 Interest and Dividend Income					\$ -	\$ 3,427
44	421 Non-Utility Income					-	1,153
45	426 Miscellaneous Non-Utility Expenses					-	-
46	427 Interest Expense	5,575				5,575	(30,943)
47	428 Amortization of Debt Discount and Expense					-	-
48	429 Amortization of Premium on Debt					-	-
49	Total Other Income (Expense)	\$ 5,575	\$ -	\$ -	\$ -	\$ 5,575	\$ (26,363)
50	Net Income (Loss)	\$ 5,575	\$ (4,192)	\$ 1,923	\$ 10,226	\$ (24,922)	\$ 19,921

51
 52 Supporting Schedules:
 53
 54
 55

Line

No.

1 Adjust Management Fees to eliminate Southwestern Utility Management Fees
 2
 3 This adjustment removes management fees paid to Southwestern Utility Management (SUM)
 4 during the test year. This adjustment is necessary because Clear Springs discontinued
 5 the use of SUM and is providing the services formerly provided by SUM via a new workforce
 6 employed by Hearthstone Water or via shared services provided by Hearthstone Water.
 7

8
 9 Southwestern Utility Management Costs

<u>NARUC</u>	<u>Account</u>	<u>TY Amount</u>	<u>Adjustment</u>
634	Contractual Services - Management Fees	64,825.75	(64,825.75)
		\$ 64,825.75	\$ (64,825.75)
	Increase/(Decrease) in Contractual Services - Management Fees		\$ (64,825.75)

19 Workpaper:
 20 HWS Rate Case Data.xlsx, Tab: CS IS
 21

Line

No.

1 Allocate cost of New Workforce and Related Costs

2

3 This adjustment allocates costs for personnel and operations incurred to operate the
 4 Clear Springs water system. The costs are allocated based on a 3-Factor allocation methodology
 5 between the five water and two sewer operations serviced by Hearthstone Water's Sierra Vista
 6 Operations office upon discontinuation of services provided by Southwestern Utility Management.

7

8

			Test Year	
	<u>NARUC</u>	<u>Account</u>	<u>Allocation</u>	<u>Adjustment</u>
10	601	Salaries and Wages	\$ 56,604.91	56,604.91
11	604	Employee Pension and Benefits	3,420.99	3,420.99
12	620.1	Repairs and Maintenance	4,599.23	4,599.23
13	620.2	Office Supplies Expense	1,893.35	1,893.35
14	641	Rent - Buildings	2,281.32	2,281.32
15	650	Transportation Expense	4,701.86	4,701.86
16	658	Insurance -Worker's Compensation	160.71	160.71
17	659	Insurance -Other	6,041.09	6,041.09
18	675	Miscellaneous Expense	971.68	971.68
19	403	Depreciation Expense	5,555.65	5,555.65
20	408	Taxes Other Than Income	3,898.57	3,898.57

21

22

23

24

25 Increase/(Decrease) in Net Income \$ 90,129.36

26

27 Workpaper:

28 HWS Shared Cost Allocation.xlsx

29 HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx

30

Line

No.

1 Normalize Shared Services Cost
 2
 3 This adjustment updates and allocates management fees to reflect the actual ongoing cost of shared services
 4 provided by Hearthstone Water and affiliates. Shared services costs are allocated to all utilities
 5 owned by Hearthstone Water based on a 3-Factor allocation methodology.
 6

7 Allocated Shared Services (Annualized):

<u>NARUC</u>	<u>Account</u>	<u>Amount</u>
9 601	Salaries and Wages	\$ 20,540.20
10 604	Employee Pension and Benefits	1,414.59
11 620.2	Office Supplies Expense	292.98
12 632	Contractual Services - Accounting	55.08
13 633	Contractual Services - Legal	123.66
14 634	Contractual Services - Management Fees	31,939.50
15 636	Contractual Services - Other	3,178.78
16 636	636.10 - Contractual Svcs - EWM Acct	1,209.96
17 636	636.20 - Contractual Svcs - EWM CSR	3,728.94
18 641	Rent - Buildings	933.27
19 650	Transportation Expense	13.49
20 657	Insurance - General Liability	722.44
21 658	Insurance - Worker's Compensation	29.17
22 659	Insurance - Health & Life	179.63
23 675	Miscellaneous Expense	1,148.19
24 403	Depreciation Expense	1,500.15
25 408	Taxes Other Than Income	1,119.50
26		<u>\$ 68,129.53</u>
27	Less Test Year Triton Management Fees Paid:	
28 634	Contractual Services Management Fees	(61,200.00)
29		
30	Increase/(Decrease) in Management Fees & Operating Expenses	<u>\$ 6,929.53</u>

31
 32 Workpaper:

33 HWS Shared Cost Allocation.xlsx
 34 HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx
 35 HWS Rate Case Data.xlsx, Tab: CS IS
 36

Line
No.

1 Adjust Test Year Revenue to Actual

2
 3 Due to a delay in receiving monthly revenue reporting from Southwestern Utility Management, Clear
 4 Springs books estimated revenue each month. During the following month the estimated revenue
 5 entry is reversed and the actual revenue amount is booked. This causes test year revenue booked
 6 on the general ledger to incorrect. This adjustment corrects the revenue to reflect the actual revenue
 7 for the test year. This adjustment also eliminates nonrecurring reconciling entries.

			TY G/L	
	<u>NARUC</u>	<u>Account</u>	<u>Amount</u>	<u>Adjustment</u>
10	461	Metered Water Revenues	\$ 276,087.62	
11		Less: Estimates, Nonrecurring and Prev. Period	(21,712.88)	(21,712.88)
12		Plus: August '23 Actual	27,001.19	27,001.19
13		Adjusted Test Year Revenue	\$ 281,375.93	\$ 5,288.31
14				
15				
16	469	Guaranteed Revenues (Surcharge Revenue)	\$ 73,451.99	
17		Less: Estimates, Nonrecurring and Prev. Period	(6,054.29)	(6,054.29)
18		Plus: August '23 Actual	6,171.96	6,171.96
19		Adjusted Test Year Revenue	\$ 73,569.66	\$ 117.67
20				
21	471	Miscellaneous Service Revenue	\$ 11,154.02	
22		Less: Estimates, Nonrecurring and Prev. Period	(586.06)	(586.06)
23		Plus: August '23 Actual	821.79	821.79
24		Adjusted Test Year Revenue	\$ 11,389.75	\$ 235.73
25				
26				
27		Increase/(Decrease) in Metered Water Revenues		\$ 5,288.31
28				
29		Increase/(Decrease) in Guaranteed Revenues		\$ 117.67
30				
31		Increase/(Decrease) in Miscellaneous Service Revenues		\$ 235.73

32
 33 Workpaper:
 34 HWS Rate Case Data.xlsx, Tab: CS Revenue
 35
 36

Line

No.

1 Adjust Surcharge Revenue

2

3 Decision No. 76717 requires Clear Springs to record DSR Surcharge collections as a Regulatory
 4 Liability. This adjustment removes DSR Surcharge revenues from revenue as required by
 5 Decision No. 76717. (See Rate Base Adjustment OC-4 for companion adjustment to rate base.)

6

7

8 Surcharge Revenues:

9

<u>NARUC</u>	<u>Account</u>	<u>TY Amount</u>	<u>Adjustment</u>
	Total Debt Service and DSR Surcharge Revenue	73,569.66	
	DSR Surcharge percent of total surcharge	<u>16.13%</u>	
469	Guaranteed Revenues	11,863.67	(11,863.67)
	Increase/(Decrease) in Guaranteed Revenues		<u>\$ (11,863.67)</u>

16

17

18 Workpaper:

19 HWS Rate Case Data.xlsx, Tab: CS CoBank Surcharge

20

Synchronize Interest Expense with Rate Base

Line No.				
1	Adjusted Rate Base	\$	832,240	Sch. B-1
2				
3	Weighted Cost of Long-Term Debt		3.7180%	Sch. D-1
4	Weighted Cost of Short-Term Debt		0.0000%	Sch. D-1
5				
6	Synchronized Long-Term Interest	\$	30,943	
7	Synchronized Short-Term Interest		-	
8	Synchronized Interest Expense	\$	30,943	
9				
10	Test Year Interest Expense	\$	36,518	
11				
12	Increase / (Decrease) In Interest Expense	\$	(5,575)	
13				

Normalize Depreciation & Amortization Expense

Line No.	Acct	Description	Adjusted Test Year Balance 8/31/2023	Non / Fully Depreciated Plant	Depreciable Plant	Proposed Depreciation Rate	Depreciation Expense
1							
2	301	Organization Cost	\$ 1,625	\$ (1,625)	\$ -	0.00%	\$ -
3	302	Franchise Cost	-	-	-	0.00%	-
4	303	Land and Land Rights	5,010	(5,010)	-	0.00%	-
5	304	Structures & Improvements	39,368	(28,565)	10,803	3.33%	360
6	305	Collecting & Impounding Reservoirs	-	-	-	2.50%	-
7	306	Lake, River, Canal Intakes	-	-	-	2.50%	-
8	307	Wells & Springs	328,743	(179,255)	149,488	3.33%	4,978
9	308	Infiltration Galleries	-	-	-	6.67%	-
10	309	Raw Water Supply Mains	-	-	-	2.00%	-
11	310	Power Generation Equipment	-	-	-	5.00%	-
12	311	Pumping Equipment	406,329	(235,775)	170,553	12.50%	21,319
13	320	Water Treatment Equipment	-	-	-	-	-
14	320.1	Water Treatment Plants	-	-	-	3.33%	-
15	320.2	Solution Chemical Feeders	10,410	(5,820)	4,590	20.00%	918
16	320.3	Point-of-Use Treatment Devices	-	-	-	10.00%	-
17	320.4	Arsenic Treatment Media	-	-	-	Note 1	-
18	330	Distribution Reservoirs & Standpipes	-	-	-	-	-
19	330.1	Storage Tanks	465,806	(16,011)	449,795	2.22%	9,985
20	330.2	Pressure Tanks	25,065	-	25,065	5.00%	1,253
21	331	Transmission & Distribution Mains	507,610	(349,434)	158,176	2.00%	3,164
22	333	Services	173,418	(123,818)	49,599	3.33%	1,652
23	334	Meters	145,860	(90,965)	54,896	8.33%	4,573
24	335	Hydrants	165,472	(9,850)	155,622	2.00%	3,112
25	336	Backflow Prevention Devices	-	-	-	6.67%	-
26	339	Other Plant & Misc. Equipment	-	-	-	6.67%	-
27	340	Office Furniture & Equipment	1,086	-	1,086	6.67%	72
28	340.1	Computers & Software	10,368	-	10,368	20.00%	2,074
29	341	Transportation Equipment	37,009	(3,456)	33,553	20.00%	6,711
30	342	Stores Equipment	-	-	-	4.00%	-
31	343	Tools, Shop & Garage Equipment	6,113	-	6,113	5.00%	306
32	344	Laboratory Equipment	-	-	-	10.00%	-
33	345	Power Operated Equipment	-	-	-	5.00%	-
34	346	Communication Equipment	4,071	-	4,071	10.00%	407
35	347	Miscellaneous Equipment	-	-	-	10.00%	-
36	348	Other Tangible Plant	-	-	-	-	-
37		TOTALS	\$ 2,333,362	\$ (1,049,584)	\$ 1,283,778		\$ 60,883
38							
39		Less: Amortization of CIAC	\$ 381,716	\$ (226,579)	155,137	3.03%	4,701
40		Adjusted Test Year Depreciation Expense					\$ 56,183
41							
42		Test Year Depreciation Expense					41,534
43		Allocated HWI Depreciation Expense					7,056
44							48,590
45							
46		Increase / (Decrease) in Depreciation Expense					\$ 7,593
47							
48		Amortization of Regulatory Liability	\$ 51,011			6.67%	3,401
49							
50		Increase / (Decrease) in Amortization Expense					\$ (3,401)
51							
52		Note 1: The depreciation rate to be set in accordance with the specific service life of the arsenic media.					

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Income Statement Adjustment IS-9

Exhibit: RLJ-DT2

Schedule C-2

Page 10

Witness: Jones

Property Tax Expense

Line No.	Description	Company As Adjusted	Company Proposed
1	Adjusted Test Year Revenue	\$ 354,472 x3	\$ 354,472 x2
2			
3	Proposed Revenues after Increase		353,786 x1
4			
5	3-Year Revenue Total	1,063,415	1,062,730
6			
7	Average of three year's of revenue	354,472	354,243
8	Average of three year's of revenue, times 2	708,943	708,487
9	Add:		
10	Construction Work In Progress at 10%	-	-
11	Deduct:		
12	Net Book Value of Transportation Equipment	26,800	26,800
13			
14	Full Cash Value	682,144	681,687
15	Assessment Ratio (2024 Tax Year)	16.5%	16.5%
16	Assessed Value	112,554	112,478
17	Property Tax Rate (2023 Tax Year)	17.6738%	17.6738%
18			
19	Adjusted Test Year Property Tax	\$ 19,892	
20	Recorded Test Year Property Tax	21,816	
21	Test Year Adjustment	\$ (1,923)	
22			
23	Property Tax at Proposed Rates		\$ 19,879
24	Adjusted Test Year Property Tax		19,892
25	Increase in Property Tax due to Rate Increase		\$ (13)
26			
27	<u>Calculation of Property Tax Factor</u>		
28	Increase to Property Tax Expense		\$ (13)
29	Increase in Revenue Requirement		\$ (685)
30	Property Tax Factor (L25 / L26)		1.9441%
31			

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023
Income Statement Adjustment IS-10

Exhibit: RLJ-DT2

Schedule C-2

Page 11

Witness: Jones

Income Tax Expense

Line No.	Description	Adjusted Test Year	Proposed with Increase
1			
2	<u>Calculation of Income Tax:</u>		
3	Revenue	\$ 354,472	\$ 353,786
4	Less: Operating Expenses (Excluding Income Taxes)	303,109	303,089
5	Less: Synchronized Interest	30,943	30,943
6	State Taxable Income	<u>\$ 20,419</u>	<u>\$ 19,755</u>
7			
8	All Income at 4.90%	1,001	968
9			
10	State Income Tax	<u>\$ 1,001</u>	<u>\$ 968</u>
11			
12	Federal Taxable Income	\$ 19,419	\$ 18,787
13			
14	All Income at 21.00%	4,078	3,945
15			
16	Total Federal Income Tax	<u>\$ 4,078</u>	<u>\$ 3,945</u>
17			
18	Combined Federal and State Income Tax	<u>\$ 5,079</u>	<u>\$ 4,913</u>
19			
20	Effective State Tax Rate	4.9000%	4.9000%
21	Effective Federal Tax Rate	21.0000%	21.0000%
22	Effective Combined Tax Rate	24.8710%	24.8710%
23			
24	Applicable Arizona State Income Tax Rate (Rate Applicable to Revenue Increase)		4.9000%
25	Applicable Federal Income Tax Rate (Rate Applicable to Revenue Increase)		21.0000%
26			
27	<u>Calculation of Interest Synchronization</u>		
28	Rate Base	\$ 832,240	
29	Weighted Average Cost of Debt	3.7180%	
30	Synchronized Interest	<u>\$ 30,943</u>	
31			
32	<u>Income Tax Adjustments</u>		
33	Test Year Income Taxes - Booked	<u>\$ 15,305</u>	
34	Increase / (decrease) in Income Taxes (L21 - L32)	<u>(10,226)</u>	
35			
36	Test Year Income Taxes - Adjusted		<u>\$ 5,079</u>
37	Increase / (decrease) in Federal Income Taxes (L21 - L35)		<u>(165)</u>
38			
39			

Line			
No.	<u>Calculation of Gross Revenue Conversion Factor</u>		
1	Revenue		100.0000%
2	Uncollectable Factor (Line 11)		0.7720%
3	Revenue (L1 - L2)		<u>99.2280%</u>
4	Combined Income Tax and Property Tax Rate (Line 23)		<u>26.3316%</u>
5	Operating Income Percentage (L3 -L4)		<u>72.8965%</u>
6	Gross Revenue Conversion Factor (L1 / L5)		<u><u>1.371809</u></u>
	<u>Calculation of Uncollectable Factor</u>		
7	Unity		100.0000%
8	Combined Federal and State Tax Rate (Line 17)		<u>24.8710%</u>
9	One Minus Combined Federal and State Tax Rate (L7 - L8)		<u>75.1290%</u>
10	Uncollectable Rate (Line 26)		<u>1.0275%</u>
11	Uncollectable Factor (L9 * L10)		0.7720%
	<u>Calculation of Effective Tax Rate</u>		
12	Operating Income Before Taxes		100.0000%
13	Applicable Arizona State Tax Rate (from Schedule C-2)		<u>4.9000%</u>
14	Federal Taxable Income (L12 - L13)		<u>95.1000%</u>
15	Applicable Federal Tax Rate (from Schedule C-2)		<u>21.0000%</u>
16	Effective Federal Tax Rate (L14 * L15)		<u>19.9710%</u>
17	Combined Federal and State Tax Rate (L13 + L16)		<u>24.8710%</u>
	<u>Calculation of Effective Property Tax Rate</u>		
18	Unity		100.0000%
19	Combined Federal and State Tax Rate (Line 17)		<u>24.8710%</u>
20	One Minus Combined Income Tax Rate (L18 - L19)		<u>75.1290%</u>
21	Property Tax Factor (from Schedule C-2)		<u>1.9441%</u>
22	Effective Property Tax Factor (L20 * L21)		<u>1.4606%</u>
23	Combined Federal and State Income Tax Rate and Property Tax Rate (L17 + L22)		<u><u>26.3316%</u></u>
	<u>Calculation of Uncollectable Rate</u>		
24	Bad Debt Expense (from Schedule C-1)	\$ 3,642	
25	Total Revenues (from Schedule C-1)	<u>354,472</u>	
26	Uncollectable Rate (L24 / L25)		<u>1.0275%</u>
27	Revenue Increase (from Schedule C-1)	\$ (685)	
28	Uncollectable Rate (Line 26)	<u>1.0275%</u>	
29	Bad Debt Expense due to Increase	\$ (7)	
30	<u>Supporting Schedules:</u>		<u>Recap Schedules:</u>
31			A-1

Line No.	Invested Capital	End of Test Year (Adjusted)				End of Projected Year (Current Rates)				End of Projected Year (Proposed Rates)			
		Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
1													
2	Long-Term Debt	\$ 663,096	82.81%	4.5250%	3.747%	\$ 634,163	82.17%	4.5250%	3.718%	\$ 634,163	82.17%	4.5250%	3.718%
3	Short-Term Debt	-	0.00%	0.0000%	0.000%	-	0.00%	0.0000%	0.000%	-	0.00%	0.0000%	0.000%
4	Adjusted Common Equity	137,636	17.19%	10.0000%	1.719%	137,636	17.83%	10.0000%	1.783%	137,636	17.83%	10.0000%	1.783%
5	Totals	\$ 800,732	100.00%		5.466%	\$ 771,799	100.00%		5.501%	\$ 771,799	100.00%		5.501%
6													
7													
8	Required Rate of Return				5.50%								
9													
10													
11													
12	Equity Adjustments												
13	Common Equity per Sch. E-1	\$ 137,495											
14													
15	PIS Equity Adjustments	\$ -											
16	A/D Equity Adjustments	143											
17	AIAC Equity Adjustment	-											
18	CIAC Equity Adjustment	-											
19	AA CIAC Equity Adjustment	(2)											
20													
21													
22	Adjusted Common Equity	\$ 137,636											
23													
24													
25	Supporting Schedules:												
26	D-2 D-3												
27	D-4 E-1												
28													

Recap Schedules:
 A-3

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Cost of Long-Term and Short-Term Debt

Exhibit: RLI-DT2

Schedule D-2

Page 1

Witness: Jones

Line

No.

	End of Test Year			End of Projected Year			
	Amount Outstanding	Annual Interest	Interest Rate	Amount Outstanding	Annual Interest	Interest Rate	
1							
2							
3							
4	<u>Total Company Long-Term Debt</u>						
5	WIFA Loan	\$ 100,701	\$ 5,087	4.463%	\$ 95,156	\$ 4,247	4.463%
6	CoBank Loan ¹	537,577	30,188	4.540%	518,273	23,530	4.540%
7	Annece Capital	24,818	1,244	4.460%	20,734	925	4.460%
8	Total Long-Term Debt	<u>\$ 663,096</u>	<u>\$ 36,518</u>	<u>4.525%</u>	<u>\$ 634,163</u>	<u>\$ 28,702</u>	<u>4.526%</u>
9	¹ Uses effective interest rate after consideration of patronage dividends						
10							
11	<u>Short-Term Debt</u>						
12	None						
13							
14	Total Short-Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>
15							
16	Total All Debt	<u>\$ 663,096</u>	<u>\$ 36,518</u>	<u>4.525%</u>	<u>\$ 634,163</u>	<u>\$ 28,702</u>	<u>4.526%</u>
17							
18							
19							
20							
21							
22	<u>Supporting Schedules:</u>			<u>Recap Schedules:</u>			
23	E-1			D-1			
24							

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Comparative Balance Sheet

Exhibit:

RLJ-DT2

Schedule E-1

Page 1

Witness:

Jones

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	ASSETS			
2	PROPERTY PLANT AND EQUIPMENT			
3	101 Utility Plant In Service	\$ 2,277,062	\$ 2,231,426	\$ 2,168,094
4	103 Plant Held for Future Use	-	-	-
5	105 Construction Work in Progress	-	-	-
6	108 Accumulated Depreciation	(1,368,440)	(1,322,205)	(1,271,377)
7	114 Utility Plant Acquisition Adjustments	-	-	-
8	121 Non Utility Property	-	-	-
9	122 Accumulated Depreciation Nonutility Property	-	-	-
10	Net Plant	<u>\$ 908,622</u>	<u>\$ 909,221</u>	<u>\$ 896,717</u>
11				
12	CURRENT ASSETS			
13	131 Cash and Equivalents	\$ 59,030	\$ 40,928	\$ 15,802
14	132 Special Deposits	-	-	-
15	141 Customer Accounts Receivable	22,842	29,928	19,572
16	142 Other Accounts Receivable	-	-	-
17	143 Accumulated Provision for Uncollectible Accounts	-	-	-
18	145 Accounts Receivable from Associated Companies	-	-	-
19	146 Notes Receivable from Associated Companies	-	-	-
20	151 Plant Materials and Supplies	-	-	-
21	162 Prepayments	64	4,525	13,828
22	174 Miscellaneous Current and Accrued Assets	-	-	-
23	Total Current Assets	<u>\$ 81,935</u>	<u>\$ 75,380</u>	<u>\$ 49,202</u>
24				
25	DEFERRED DEBITS			
26	181 Unamortized Debt and Discount Expense	\$ -	\$ -	\$ -
27	186 Miscellaneous Deferred Debits	47,972.86	41,648.59	33,723.48
28	190 Accumulated Deferred Income Taxes	30,762	-	-
29	Total Deferred Debits	<u>\$ 78,735</u>	<u>\$ 41,649</u>	<u>\$ 33,723</u>
30				
31	TOTAL ASSETS	<u>\$ 1,069,292</u>	<u>\$ 1,026,250</u>	<u>\$ 979,642</u>
32				

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	LIABILITIES AND STOCKHOLDERS' EQUITY			
2	CAPITAL ACCOUNTS			
3	201 Common Stock	\$ -	\$ -	\$ -
4	211 Paid in Capital	1,840,632	1,840,632	1,840,632
5	215 Retained Earnings	(1,703,137)	(1,740,097)	(1,791,911)
6	Total Capital	<u>\$ 137,495</u>	<u>\$ 100,535</u>	<u>\$ 48,721</u>
7				
8	LONG-TERM DEBT			
9	221 Bonds	\$ -	\$ -	\$ -
10	224 Other Long-Term Debt	663,096	692,029	719,916
11	Total long-Term Debt	<u>\$ 663,096</u>	<u>\$ 692,029</u>	<u>\$ 719,916</u>
12				
13	CURRENT LIABILITIES			
14	231 Accounts Payable	\$ 76,170	\$ 72,359	\$ 31,233
15	232 Notes Payable	-	-	-
16	233 Accounts Payable Associated Companies	-	-	14,500
17	234 Notes Payable Associated Companies	-	-	-
18	235 Customer Deposits	18,005	14,257	20,946
19	236 Accrued Taxes	15,862	15,148	15,168
20	237 Accrued Interest	-	-	-
21	241 Miscellaneous Current Liabilities	207	463	415
22	Total Current Liabilities	<u>\$ 110,245</u>	<u>\$ 102,226</u>	<u>\$ 82,261</u>
23				
24	DEFERRED CREDITS			
25	251 Unamortized Premium on Debt	\$ -	\$ -	\$ -
26	252 Advances in Aid of Construction	9,850	8,194	17,109
27	253 Other Deferred Credits	-	-	-
28	271 Contributions in Aid of Construction	381,716	381,716	381,716
29	272 Accumulated Amortization CIAC	(271,961)	(267,261)	(262,560)
30	281 Accumulated Deferred Income Tax	38,851	8,809	(7,522)
31	Total Deferred Credits	<u>\$ 158,456</u>	<u>\$ 131,459</u>	<u>\$ 128,743</u>
32				
33	Total Liabilities & Common Equity	<u>\$ 1,069,292</u>	<u>\$ 1,026,250</u>	<u>\$ 979,642</u>
34				
35	<u>Supporting Schedules:</u>	<u>Workpapers:</u>	<u>Recap Schedules:</u>	
36	E-5	HWI Rate Case Data.xlsx, Tab:CS BS	A-3	
37				

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Comparative Income Statements

Exhibit: RLJ-DT2
 Schedule E-2
 Page 1
 Witness: Jones

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	Revenues			
2	461 Metered Water Revenues	\$ 276,088	\$ 297,972	\$ 285,241
3	462 Fire Protection Revenue	-	-	-
4	471 Miscellaneous Service Revenue	11,154	9,980	8,961
5	474 Other Water Revenues	-	-	-
6	Total Revenues	\$ 360,694	\$ 384,353	\$ 368,445
7	Operating Expenses			
8	601 Salaries and Wages	\$ -	\$ -	\$ -
9	603 Salaries and Wages - Officers and Directors	-	-	-
10	604 Employee Pension and Benefits	-	-	-
11	610 Purchased Water	-	-	-
12	615 Purchased Power	35,294	29,259	28,842
13	618 Chemicals	1,376	658	864
14	620 Materials and Supplies	-	-	-
15	620.1 Repairs and Maintenance	7,375	16,892	14,166
16	620.2 Office Supplies Expense	4,777	1,409	906
17	631 Contractual Services - Engineering	-	-	-
18	632 Contractual Services - Accounting	1,560	429	1,216
19	633 Contractual Services - Legal	3,648	2,954	3,635
20	634 Contractual Services - Management Fees	126,026	136,689	134,348
21	635 Contractual Services - Testing	6,270	4,521	2,809
22	636 Contractual Services - Other	2,981	1,110	439
23	641 Rent - Buildings	-	-	-
24	642 Rent - Equipment	-	-	-
25	650 Transportation Expense	3,318	4,421	4,392
26	656 Insurance - Vehicle	-	-	-
27	657 Insurance - General Liability	5,658	2,140	1,616
28	658 Insurance - Worker's Compensation	-	-	-
29	659 Insurance - Other	-	-	-
30	666 Regulatory Commission Expense - Rate Case	-	-	-
31	667 Regulatory Expense - Other	1,000	27	314
32	668 Water Resource Conservation Expense	-	-	-
33	670 Bad Debt Expense	3,642	260	1,615
34	675 Miscellaneous Expense	2,302	2,703	1,344
35	403 Depreciation Expense	41,534	46,128	42,169
36	407 Amortization Expense	-	-	-
37	408 Taxes Other Than Income	-	-	-
38	408.11 Property Taxes	21,816	20,059	19,195
39	409 Income Tax	15,305	32,300	15,089
40	427.1 Interest Expense Security Deposits	31	130	678
41	Total Operating Expenses	\$ 283,912	\$ 302,088	\$ 273,636
42	Operating Income	\$ 76,782	\$ 82,265	\$ 94,810
43	Other Income (Expense)			
44	419 Interest and Dividend Income	\$ 3,427.22	\$ 5,187.20	\$ 5,431.01
45	421 Non-Utility Income	1,152.94	782.09	735.61
46	426 Miscellaneous Non-Utility Expenses	-	-	-
47	427 Interest Expense	(36,518)	(37,561)	(39,105)
48	428 Amortization of Debt Discount and Expense	-	-	-
49	429 Amortization of Premium on Debt	-	-	-
50	Total Other Income (Expense)	\$ (31,938)	\$ (31,591)	\$ (32,939)
51	Net Income (Loss)	\$ 44,843	\$ 50,673	\$ 61,871

52
 53 Workpapers:
 54 HWI Rate Case Data.xlsx, Tab:CS IS
 55

Recap Schedules:
 A-2

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Comparative Statement of Changes in Financial Position

Exhibit: RLJ-DT2
 Schedule E-3
 Page 1
 Witness: Jones

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	<u>Source of Funds</u>			
2	Cash Flow from Operations:			
3	Net Income	\$ 44,843	\$ 50,673	\$ 61,871
4	Adjustments to reconcile net income to net cash			
5	403 Depreciation and Amortization	41,534	46,128	42,169
6	Changes in Assets & Liabilities			
7	132 Special Deposits	-	-	-
8	141 Customer Accounts Receivable	7,086	(10,356)	9,916
9	143 Accumulated Provision for Uncollectible Accounts	-	-	-
10	145 Accounts Receivable from Associated Companies	-	-	-
11	151 Plant Materials and Supplies	-	-	-
12	162 Prepayments	4,461	9,303	(13,828)
13	174 Miscellaneous Current and Accrued Assets	-	-	-
14	181 Unamortized Debt and Discount Expense	-	-	-
15	186 Miscellaneous Deferred Debits	(6,324)	(7,925)	(9,825)
16	190 Accumulated Deferred Income Taxes	(30,762)	-	-
17	231 Accounts Payable	3,812	41,126	17,550
18	232 Notes Payable	-	-	-
19	233 Accounts Payable Associated Companies	-	(14,500)	14,500
20	235 Customer Deposits	3,749	(6,689)	2,726
21	236 Accrued Taxes	714	(20)	(13,029)
22	237 Accrued Interest	-	-	-
23	241 Miscellaneous Current Liabilities	(256)	48	96
24	252 Advances in Aid of Construction	1,655	(8,914)	9,503
25	253 Other Deferred Credits	-	-	-
26	281 Accumulated Deferred Income Tax	30,042	16,331	1,069
27	Total From Operations	\$ 100,554	\$ 115,205	\$ 122,718
28				
29	Cash Flow from Financing:			
30	221 Bonds	-	-	-
31	224 Other Long-Term Debt	(28,933)	(27,887)	(26,380)
32	251 Unamortized Premium on Debt	-	-	-
33	271 Contributions in Aid of Construction	-	-	-
34	201 Common Stock	-	-	-
35	211 Paid in Capital	-	-	-
36	Total From Financing	\$ (28,933)	\$ (27,887)	\$ (26,380)
37				
38	<u>Application of Funds</u>			
39	Cash Flow from Investing Activities			
40	Capital Expenditures	(45,635)	(63,333)	(119,822)
41	Dividends Paid	-	-	-
42	Other	-	-	-
43	Total From Investing Activities	\$ (45,635)	\$ (63,333)	\$ (119,822)
44				
45	Change in Allocation between Departments & Other	\$ (7,884)	\$ 1,141	\$ (44,921)
46				
47	Net Increase/(Decrease) in Cash	\$ 18,102	\$ 25,126	\$ (68,406)
48				
49	Cash, Beginning of Year	\$ 40,928	\$ 15,802	\$ 84,208
50	Cash, End of Year	\$ 59,030	\$ 40,928	\$ 15,802

51
 52 Workpapers:
 53
 54 Recap Schedules:
 A-5

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Statement of Changes in Stockholder's Equity

Exhibit: RLI-DT2
 Schedule E-4
 Page 1
 Witness: Jones

Line No.		Common Shares	Common Stk Member's Equity	Additional Paid In Capital	Retained Earnings	Total
1						
2						
3						
4	Balance, August 31, 2020	1,000	\$ -	\$ 1,840,632	\$ (1,808,861)	\$ 31,771
5	Additional Paid In Capital					-
6	Dividends				-	-
7	Adjustments/Other				(44,921)	(44,921)
8	Net Income				61,871	61,871
9						
10	Balance, August 31, 2021	1,000	\$ -	\$ 1,840,632	\$ (1,791,911)	\$ 48,721
11	Additional Paid In Capital					-
12	Dividends				-	-
13	Adjustments/Other		-		1,141	1,141
14	Net Income				50,673	50,673
15						
16	Balance, August 31, 2022	1,000	\$ -	\$ 1,840,632	\$ (1,740,097)	\$ 100,535
17	Additional Paid In Capital					-
18	Dividends				-	-
19	Adjustments/Other				(7,884)	(7,884)
20	Net Income				44,843	44,843
21						
22	Balance, August 31, 2023	1,000	\$ -	\$ 1,840,632	\$ (1,703,137)	\$ 137,495
23						
24						
25	<u>Supporting Schedules:</u>				<u>Recap Schedules:</u>	
26						
27						

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Detail of Utility Plant

Exhibit:

RLJ-DT2

Schedule E-5

Page 1

Witness:

Jones

Line No.	Acct. No.	Plant Description	Plant Balance at 8/31/2022	Plant Additions, Reclassifications or Retirements	Plant Balance at 8/31/2023
1					
2	301	Organization Cost	\$ 1,625	\$ -	\$ 1,625
3	302	Franchise Cost	-	-	-
4	303	Land and Land Rights	5,010	-	5,010
5	304	Structures & Improvements	36,599	-	36,599
6	305	Collecting & Impounding Reservoirs	-	-	-
7	306	Lake, River, Canal Intakes	-	-	-
8	307	Wells & Springs	328,743	-	328,743
9	308	Infiltration Galleries	-	-	-
10	309	Raw Water Supply Mains	-	-	-
11	310	Power Generation Equipment	-	-	-
12	311	Pumping Equipment	397,872	8,457	406,329
13	320	Water Treatment Equipment	-	-	-
14	320.1	Water Treatment Plants	-	-	-
15	320.2	Solution Chemical Feeders	7,562	2,848	10,410
16	320.3	Point-of-Use Treatment Devices	-	-	-
17	320.4	Arsenic Treatment Media	-	-	-
18	330	Distribution Reservoirs & Standpipes	-	-	-
19	330.1	Storage Tanks	465,806	-	465,806
20	330.2	Pressure Tanks	10,042	15,022	25,065
21	331	Transmission & Distribution Mains	498,128	9,482	507,610
22	333	Services	165,909	7,509	173,418
23	334	Meters	145,677	183	145,860
24	335	Hydrants	165,472	-	165,472
25	336	Backflow Prevention Devices	-	-	-
26	339	Other Plant & Misc. Equipment	-	-	-
27	340	Office Furniture & Equipment	-	-	-
28	340.1	Computers & Software	-	-	-
29	341	Transportation Equipment	-	-	-
30	342	Stores Equipment	-	-	-
31	343	Tools, Shop & Garage Equipment	1,045	-	1,045
32	344	Laboratory Equipment	-	-	-
33	345	Power Operated Equipment	-	-	-
34	346	Communication Equipment	1,937	2,134	4,071
35	347	Miscellaneous Equipment	-	-	-
36	348	Other Tangible Plant	-	-	-
37					
38		TOTAL WATER PLANT	\$ 2,231,426	\$ 45,635	\$ 2,277,062

Workpapers:

FH Water Rate Case Data.xlsx; TAB:CS BS

Recap Schedules:

E-1

A-4

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Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Operating Statistics

Exhibit:

RLJ-DT2

Schedule E-7

Page 1

Jones

Witness:

Line No.	Test Year Ended	Prior Year Ended	Prior Year Ended	
	8/31/2023	8/31/2022	8/31/2021	
1				
2	Gallons Sold - By Class of Service (Thousands)			
3	Residential - Small Meters	22,578	26,692	23,744
4	Commercial - Small Meters	1,680	1,986	1,766
5	All Classes - Large Meters	3,072	3,632	3,230
6	Standpipe	22	26	23
7				
8	Total Gallons Sold	27,352	32,336	28,764
9				
10	Average Number of Customers			
11	Residential - Small Meters	518	508	522
12	Commercial - Small Meters	33	32	33
13	All Classes - Large Meters	16	16	16
14	Standpipe	1	1	1
15				
16	Total Average Number of Customers	568	557	572
17				
18	Gallons Per Residential Customer	43,588	52,544	45,486
19				
20	Revenue Per Residential Customer	\$ 447	\$ 481	\$ 448
21				
22	Pumping Cost Per 1,000 Gallons	\$ 1.2903	\$ 0.9048	\$ 1.0027
23				

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Taxes Charged to Operations

Exhibit: RLJ-DT2

Schedule E-8

Page 1

Witness: Jones

Line No.	Description	Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1				
2				
3	Federal Income Tax	11,817	32,300	15,089
4	State Income Tax	3,488	-	-
5	Taxes Other Than Income	5,018	-	-
6	Property Tax	21,816	20,059	19,195
7				
8	Totals	\$ 42,139	\$ 52,359	\$ 34,283

9
10 Workpapers:

Recap Schedules:

11
12

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Notes to Financial Statements

Exhibit: RLI-DT2

Schedule E-9

Page 1

Witness: Jones

Line

No.

1

2 The Company does not conduct independent audits.

3

4 The Company uses the NARUC System of Accounts.

5

6 The Company normalizes Income Tax Expense.

7

8

9

10

11

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19

20 Supporting Schedules:

Recap Schedules:

21

22

Line No.		Projected Year		
		Actual Test Year Ended 8/31/2023	At Present Rates Year Ended 8/31/2024	At Proposed Rates Year Ended 8/31/2024
1	Revenues			
2	461 Metered Water Revenues	\$ 276,088	\$ 281,376	\$ 342,397
3	462 Fire Protection Revenue	-	-	-
4	469 Guaranteed Revenues	73,452	61,706	-
5	471 Miscellaneous Service Revenue	11,154	11,390	11,390
6	474 Other Water Revenues	-	-	-
7	Total Revenues	\$ 360,694	\$ 354,472	\$ 353,786
8	Operating Expenses			
9	601 Salaries and Wages	\$ -	\$ 79,459	\$ 79,459
10	603 Salaries and Wages - Officers and Directors	-	-	-
11	604 Employee Pension and Benefits	-	4,981	4,981
12	610 Purchased Water	-	-	-
13	615 Purchased Power	35,294	37,058	37,058
14	618 Chemicals	1,376	1,397	1,397
15	620.1 Repairs and Maintenance	7,375	12,453	12,453
16	620.2 Office Supplies Expense	4,777	7,242	7,242
17	630 Outside Services	-	-	-
18	631 Contractual Services - Engineering	-	-	-
19	632 Contractual Services - Accounting	1,560	1,639	-
20	633 Contractual Services - Legal	3,648	3,828	3,828
21	634 Contractual Services - Management Fees	126,026	32,419	32,419
22	635 Contractual Services - Testing	6,270	6,364	6,364
23	636 Contractual Services - Other	2,981	11,265	11,265
24	641 Rent - Buildings	-	3,263	3,263
25	642 Rent - Equipment	-	-	-
26	650 Transportation Expense	3,318	8,435	8,435
27	656 Insurance - Vehicle	-	-	-
28	657 Insurance - General Liability	5,658	6,635	6,635
29	658 Insurance - Worker's Compensation	-	197	197
30	659 Insurance - Other	-	6,470	6,470
31	666 Regulatory Commission Expense - Rate Case	-	-	-
32	667 Regulatory Expense - Other	1,000	1,015	1,015
33	670 Bad Debt Expense	3,642	3,642	3,635
34	675 Miscellaneous Expense	2,302	4,488	4,488
35	403 Depreciation Expense	41,534	56,183	56,183
36	407 Amortization Expense	-	(3,401)	(3,401)
37	408 Taxes Other Than Income	-	5,018	5,018
38	408.11 Property Taxes	21,816	19,892	19,879
39	409 Income Tax	15,305	5,079	4,913
40	427 Interest Expense Security Deposits	31	31	31
41	Total Operating Expenses	\$ 283,912	\$ 315,053	\$ 313,228
42	Operating Income	\$ 76,782	\$ 39,419	\$ 40,558
43	Other Income (Expense)			
44	421 Non-Utility Income	1,153	1,153	1,153
45	427 Interest Expense	(36,518)	(30,943)	(30,943)
46	428 Amortization of Debt Discount and Expense	-	-	-
47	429 Amortization of Premium on Debt	-	-	-
48	Total Other Income (Expense)	\$ (31,938)	\$ (26,363)	\$ (26,363)
49	Net Income (Loss)	\$ 44,843	\$ 13,056	\$ 14,195

Supporting Schedules:

E-2

53

Recap Schedules:

A-2

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Projected Changes In Financial Position - Present and Proposed Rates

Exhibit: RLJ-DT2

Schedule F-2

Page 1

Jones

Witness:

Line No.		Test Year Ended 8/31/2023	At Present Rates Year Ended 8/31/2024	At Proposed Rates Year Ended 8/31/2025
1	<u>Source of Funds</u>			
2	Cash Flow from Operations:			
3	Net Income	\$ 44,843	\$ 13,056	\$ 14,195
4	Adjustments to reconcile net income to net cash			
5	403 Depreciation and Amortization	41,534	52,782	52,782
6	Changes in Assets & Liabilities			
7	132 Special Deposits	-		
8	141 Customer Accounts Receivable	7,086		
9	143 Accumulated Provision for Uncollectible Accounts	-		
10	145 Accounts Receivable from Associated Companies	-		
11	151 Plant Materials and Supplies	-		
12	162 Prepayments	4,461		
13	174 Miscellaneous Current and Accrued Assets	-		
14	181 Unamortized Debt and Discount Expense	-		
15	186 Miscellaneous Deferred Debits	(6,324)		
16	190 Accumulated Deferred Income Taxes	(30,762)		
17	231 Accounts Payable	3,812		
18	232 Notes Payable	-		
19	233 Accounts Payable Associated Companies	-		
20	235 Customer Deposits	3,749		
21	236 Accrued Taxes	714		
22	237 Accrued Interest	-		
23	241 Miscellaneous Current Liabilities	(256)		
24	252 Advances in Aid of Construction	1,655		
25	253 Other Deferred Credits	-		
26	281 Accumulated Deferred Income Tax	30,042		
27	Total From Operations	\$ 100,554	\$ 65,838	\$ 66,977
28				
29	Cash Flow from Financing:			
30	221 Bonds	-		
31	224 Other Long-Term Debt	(28,933)	(28,933)	(29,512)
32	251 Unamortized Premium on Debt	-		
33	271 Contributions in Aid of Construction	-		
34	201 Common Stock	-		
35	211 Paid In Capital	-		5,000
36	Total From Financing	\$ (28,933)	\$ (28,933)	\$ (24,512)
37				
38	<u>Application of Funds</u>			
39	Cash Flow from Investing Activities			
40	Capital Expenditures	(45,635)	(59,625)	(60,175)
41	Dividends Paid	-	-	-
42	Other	-		
43	Total From Investing Activities	\$ (45,635)	\$ (59,625)	\$ (60,175)
44				
45	Change in Allocation between Departments	\$ (7,884)	\$ -	\$ -
46				
47	Net Increase/(Decrease) in Cash	\$ 18,102	\$ (22,721)	\$ (17,710)
48				
49	Cash, Beginning of Year	\$ 40,928	\$ 59,030	\$ 36,310
50	Cash, End of Year	\$ 59,030	\$ 36,310	\$ 18,600
51				
52	<u>Supporting Schedules:</u>		<u>Recap Schedules:</u>	
53	E-3		A-5	
54	F-3			
55				

Line No.	Property Classification	Adjusted Test Year 8/31/2023	Projected Thru 8/31/2024	Projected Thru 8/31/2025	Projected Thru 8/31/2026
5	Intangible Plant	\$ -	\$ -	\$ -	\$ -
7	Source of Supply and Pumping Plant	8,457	20,000	20,000	20,000
9	Water Treatment Plant	2,848	5,000	5,000	5,000
11	Transmission and Distribution Plant	32,197	34,625	35,175	35,175
13	General Plant	2,134	-	-	-
15	Total Plant	\$ 45,635	\$ 59,625	\$ 60,175	\$ 60,175
18	<u>Workpapers:</u>			<u>Recap Schedules:</u>	
				F-2 A-4	

Line

No.

- 1
- 2 No Customer Growth
- 3
- 4 Per Test Year Adjustments
- 5
- 6 Expenses increase for inflation
- 7
- 8
- 9
- 10
- 11
- 12 Supporting Schedules:
- 13
- 14

Recap Schedules:

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Summary of Revenues by Customer Classification - Present and Proposed Rates

Exhibit: RLJ-DT2

Schedule H-1

Page 1

Witness: Jones

Line No.	Customer Classification	Revenues in the Test Year		Proposed Increase	
		Present Rates	Proposed Rates	Amount	%
1					
2	<u>Unmetered Water Revenue</u>				
3	Fire Lines	\$ -	\$ -	\$ -	n/a
4					
5	<u>Metered Water Revenue</u>				
6	Residential - Small Meters	231,617	281,467	49,850	21.52%
7	Commercial - Small Meters	17,080	20,843	3,763	22.03%
8	All Classes - Large Meters	33,200	40,519	7,320	22.05%
9	Standpipe	369	451	82	22.13%
10					
11	Guaranteed Revenue	61,632	-	(61,632)	-100.00%
12	Miscellaneous Service Revenue	11,390	11,390	-	0.00%
13	Other Water Revenues	-	-	-	n/a
14					
15	Total Water Revenues - Per Bill Counts	<u>\$ 355,288</u>	<u>\$ 354,670</u>	<u>\$ (617)</u>	<u>-0.17%</u>
16					
17	<u>Reconciliation</u>				
18	Bill Count Revenue	\$ 355,288			
19					
20	Water Revenues per G.L.	360,694			
21	Less Surcharge Revenue				
22	Billed Water Revenues per G.L.	<u>360,694</u>			
23	Revenue Adjustments				
24	Adjustment IS-4	5,642			
25	Adjustment IS-5	<u>(11,864)</u>			
26	Adjusted G.L. Revenue	<u>\$ 354,472</u>			
27					
28	Unreconciled Difference	\$ (816)			
29	Percentage Difference	-0.23%			
30					
31					
32	<u>Supporting Schedules:</u>			<u>Recap Schedules:</u>	
33	H-2			A-1	
34					

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT2

Schedule H-2

Page 1

Witness: Jones

Line No.	Description	Average Number Customers	Monthly Average Consumption	Revenues		Proposed	
				Present Rates	Proposed Rates	Increase Amount	Increase %
1							
2	<u>Metered Water Revenue</u>						
3	Residential - Small Meters						
4	5/8 x 3/4" Meter	515	3,607	\$ 229,219	\$ 278,547	\$ 49,328	21.52%
5	3/4" Meter	3	7,673	2,398	2,920	523	21.79%
6	Commercial - Small Meters						
7	5/8 x 3/4" Meter	31	4,070	15,489	18,902	3,413	22.03%
8	3/4" Meter	2	7,080	1,591	1,941	350	22.01%
9	All Classes - Large Meters						
10	1" Meter	8	20,333	15,762	19,258	3,496	22.18%
11	1 1/2" Meter	6	6,707	10,398	12,677	2,278	21.91%
12	2" Meter	2	23,040	7,040	8,585	1,545	21.95%
13	3" Meter						n/a
14	4" Meter						n/a
15	6" Meter						n/a
16	Standpipe						
17	All Sizes	1	2,031	369	451	82	22.13%
18							
19	Totals:						
20	<u>Metered Water Revenue</u>						
21	Residential - Small Meters	518		231,617	281,467	49,850	21.52%
22	Commercial - Small Meters	33		17,080	20,843	3,763	22.03%
23	All Classes - Large Meters	16		33,200	40,519	7,320	22.05%
24	Standpipe	1		369	451	82	22.13%
25	Subtotal Metered	568		\$ 282,266	\$ 343,281	\$ 61,015	21.62%
26							
27	Guaranteed Revenue			\$ 61,632	\$ -	(61,632)	-100.00%
28	Miscellaneous Service Revenue			11,390	11,390	-	0.00%
29	Other Water Revenues			-	-	-	n/a
30							
31	Total	568		\$ 355,288	\$ 354,670	\$ (617)	-0.17%

Supporting Schedules:

Recap Schedules:

H-1

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT2

Schedule H-2

Page 2

Witness: Jones

Supplemental Schedule
 Breakdown of Metered Water Revenue at Current Rates
 By Rate Components

Line No.	Description	Revenue at Current Rates					Total Revenue
		Base Charge	1st Tier	2nd Tier	3rd Tier	Base + 1st Tier	
1	Residential - Small Meters						
2	5/8 x 3/4" Meter	\$ 140,400	\$ 39,425	\$ 24,764	\$ 24,630	\$ 179,825	\$ 229,219
3	3/4" Meter	1,192	252	304	650	1,444	2,398
4	Commercial - Small Meters						
5	5/8 x 3/4" Meter	8,422	-	4,136	2,932	8,422	15,489
6	3/4" Meter	817	-	554	220	817	1,591
7	All Classes - Large Meters						
8	1" Meter	5,618	-	2,563	7,580	5,618	15,762
9	1 1/2" Meter	8,179	-	1,492	727	8,179	10,398
10	2" Meter	4,540	-	2,382	117	4,540	7,040
11	3" Meter						
12	4" Meter						
13	6" Meter						
14	Standpipe						
15	All Sizes	250	-	-	120	250	369
16							
17	Total Revenue	\$ 169,417	\$ 39,677	\$ 36,195	\$ 36,976	\$ 209,095	\$ 282,266
18							
19	Percentage of Total	60.0%	14.1%	12.8%	13.1%	74.1%	100.0%
20							

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT2

Schedule H-2

Page 3

Witness: Jones

Supplemental Schedule
 Breakdown of Metered Water Revenue at Proposed Rates
 By Rate Components

Line No.	Description	Revenue at Proposed Rates					Total Revenue
		Base Charge	1st Tier	2nd Tier	3rd Tier	Base + 1st Tier	
1	Residential - Small Meters						
2	5/8 x 3/4" Meter	171,263	46,952	30,177	30,155	\$ 218,215	\$ 278,547
3	3/4" Meter	1,454	300	370	796	1,754	2,920
4	Commercial - Small Meters						
5	5/8 x 3/4" Meter	10,273	-	5,040	3,589	10,273	18,902
6	3/4" Meter	997	-	675	269	997	1,941
7	All Classes - Large Meters						
8	1" Meter	6,854	-	3,124	9,280	6,854	19,258
9	1 1/2" Meter	9,968	-	1,818	890	9,968	12,677
10	2" Meter	5,538	-	2,903	144	5,538	8,585
11	3" Meter						
12	4" Meter						
13	6" Meter						
14							
15	Total Revenue	\$ 206,651	\$ 47,252	\$ 44,108	\$ 45,270	\$ 253,903	\$ 343,281
16							
17	Percentage of Total	60.2%	13.8%	12.8%	13.2%	74.0%	100.0%
18							

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT2

Schedule H-2

Page 4

Witness: Jones

Supplemental Schedule
 Metered Water Revenue at Current and Proposed Rates
 Analysis of Increases by Rate Tier

Line No.		Base Charge	1st Tier	2nd Tier	3rd Tier	Base + 1st Tier	Total Revenue
1	Current Rate	\$ 169,417	\$ 39,677	\$ 36,195	\$ 36,976	\$ 209,095	\$ 282,266
2	Company's Proposed Rates	206,651	47,252	44,108	45,270	253,903	343,281
3	Increase in Rates	\$ 37,234	\$ 7,575	\$ 7,912	\$ 8,294	\$ 44,809	\$ 61,015
4							
5	Percentage Increase by Tier	22.0%	19.1%	21.9%	22.4%	21.4%	21.6%
6	Percentage of Increase within Tier	61.0%	12.4%	13.0%	13.6%	73.4%	100.0%
7							
8							
9							
10							
11		Base Charge	1st Tier	2nd Tier	3rd Tier	Base + 1st Tier	Total Revenue
12	Revenue at Current Rates	\$ 169,417	\$ 39,677	\$ 36,195	\$ 36,976	\$ 209,095	\$ 282,266
13	Revenue at Company's Proposed Rates	\$ 206,651	\$ 47,252	\$ 44,108	\$ 45,270	\$ 253,903	\$ 343,281
14							
15	<u>Percentage of Total Revenue</u>						
16	Current Rates	60.0%	14.1%	12.8%	13.1%	74.1%	100.0%
17	Company's Proposed Rates	60.2%	13.8%	12.8%	13.2%	74.0%	100.0%
18	Change	0.2%	-0.3%	0.0%	0.1%	-0.1%	0.0%
19							
20							

Line No.	Description	Tier	Present Rate Tiers Upper Limits (gallons)	Proposed Rate Tiers Upper Limits (gallons)	Base Charge			Volume Charge (per 1,000 gallons)		
					Present Rate	Proposed Rate	Change	Present Rate	Proposed Rate	Change
2	Residential & Commercial Service									
6	R1 - 5/8" x 3/4" Meter (Residential)	Tier 1	3,000	3,000	\$ 22.70	\$ 27.69	\$ 4.99	\$ 3.30	\$ 3.93	\$ 0.63
7		Tier 2	8,000	8,000				\$ 4.30	\$ 5.24	\$ 0.94
8		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
10	R2 - 3/4" Meter (Residential)	Tier 1	3,000	3,000	\$ 34.05	\$ 41.54	\$ 7.49	\$ 3.30	\$ 3.93	\$ 0.63
11		Tier 2	8,000	8,000				\$ 4.30	\$ 5.24	\$ 0.94
12		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
15	R3 - 1" Meter (All)	Tier 1								n/a
16		Tier 2	15,000	15,000	\$ 56.75	\$ 69.23	\$ 12.48	\$ 4.30	\$ 5.24	\$ 0.94
17		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
19	R1C - 5/8" x 3/4" Meter (Commercial)	Tier 1								n/a
20		Tier 2	8,000	8,000	\$ 22.70	\$ 27.69	\$ 4.99	\$ 4.30	\$ 5.24	\$ 0.94
21		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
23	R2C - 3/4" Meter (Commercial)	Tier 1								n/a
24		Tier 2	8,000	8,000	\$ 34.05	\$ 41.54	\$ 7.49	\$ 4.30	\$ 5.24	\$ 0.94
25		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
27	R4 - 1.5" Meter (All)	Tier 1								n/a
28		Tier 2	30,000	30,000	\$ 113.60	\$ 138.45	\$ 24.85	\$ 4.30	\$ 5.24	\$ 0.94
29		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
31	R5 - 2" Meter (All)	Tier 1								n/a
32		Tier 2	50,000	50,000	\$ 181.60	\$ 221.52	\$ 39.92	\$ 4.30	\$ 5.24	\$ 0.94
33		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
35	R6 - 3" Meter (All)	Tier 1								n/a
36		Tier 2	110,000	110,000	\$ 363.20	\$ 443.04	\$ 79.84	\$ 4.30	\$ 5.24	\$ 0.94
37		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
39	R7 - 4" Meter (All)	Tier 1								n/a
40		Tier 2	180,000	180,000	\$ 567.50	\$ 692.25	\$ 124.75	\$ 4.30	\$ 5.24	\$ 0.94
41		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20
43	R8 - 6" Meter	Tier 1								n/a
44		Tier 2	380,000	380,000	\$ 1,135.00	\$ 1,384.50	\$ 249.50	\$ 4.30	\$ 5.24	\$ 0.94
45		Tier 3	999,999,000	999,999,000				\$ 5.35	\$ 6.55	\$ 1.20

Indicates No Tariff

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Changes in Representative Rate Schedules

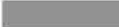
Exhibit: RJ-DT2

Schedule H-3

Page 2

Witness: Jones

Line No.	Description	Present	Proposed	Base Charge			Volume Charge (per 1,000 gallons)		
		Rate Tiers	Rate Tiers	Present Rate	Proposed Rate	Change	Present Rate	Proposed Rate	Change
1									
2	Standpipe and Construction Service								
3									
4		Upper Limits	Upper Limits						
5		(gallons)	(gallons)						
6									
7	R12 - Standpipe	999,999,000	999,999,000	By Mtr Size	By Mtr Size	n/a	\$ 5.35	\$ 6.55	\$ 1.20
8									
9									
10									
11									

 Indicates No Tariff

12 **Monthly Service Charge for Fire Sprinkler**

13 Present Rates

14 Proposed Rates

15 All Sizes * ** Applies to service lines separate and distinct from the primary service line.

16 * Greater of \$5.00 or 1 percent of the general service rate for a similar size meter

17 ** Greater of \$12.00 or 2 percent of the general service rate for a similar size meter

18 The service charge for fire sprinklers is only applicable for service lines separate and distinct from the primary water service line.

19

20 n/a - indicates not applicable

	Present Rate	Proposed Rate
22 Monthly CoBank Loan Surcharge		
23 Debt Service Surcharge		
24 5/8" x 3/4" Meter	\$ 8.27	n/t
25 3/4" Meter	12.41	n/t
26 1" Meter	20.69	n/t
27 1 1/2" Meter	41.37	n/t
28 2" Meter	66.19	n/t
29 3" Meter	124.11	n/t
30 4" Meter	206.85	n/t
31 6" Meter	413.70	n/t
32		
33 Debt Service Reserve Surcharge		
34 5/8" x 3/4" Meter	\$ 1.59	n/t
35 3/4" Meter	2.38	n/t
36 1" Meter	3.96	n/t
37 1 1/2" Meter	7.93	n/t
38 2" Meter	12.68	n/t
39 3" Meter	23.78	n/t
40 4" Meter	39.63	n/t
41 6" Meter	79.25	n/t
42		
43		

44 **Privilege, Sales or Use Tax**

45 In addition to all other rates and charges authorized herein, the Company shall collect

46 from its customers all applicable sales, transaction, privilege, regulatory or other taxes

47 and assessments as may apply now or in the future, per Rule R14-2-409.D.5.

48

Line

No.

1 **Proposed Surcharge Tariffs:**

2

3 **Regulatory Expense Surcharge (RES)**

4 The purpose of the Regulatory Expense Surcharge is to allow for recovery of approved rate case expenses in a surcharge rather than as a normalized
5 expense. The Company proposes to recover approved rate case expense until fully recovered with a planned three year recovery period. The RES will
6 be structured as a monthly charge to a customer's bill based on the customer's meter size.

7

8 The RES will be applicable to residential, commercial and standpipe classes, including Re-Establishment Charges.

9

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT2
 Schedule H-4
 Witness: Jones

Class: Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 30.97	\$ 27.69	\$ (3.28)	-10.59%
2	Base Charge:	\$ 22.70	1,000 \$ 34.27	\$ 31.62	\$ (2.65)	-7.73%
3	Debt Service Surcharge	\$ 8.27	2,000 \$ 37.57	\$ 35.55	\$ (2.02)	-5.38%
4			3,000 \$ 40.87	\$ 39.48	\$ (1.39)	-3.40%
5	Tier One Rate:	\$ 3.30	4,000 \$ 45.17	\$ 44.72	\$ (0.45)	-1.00%
6	Tier Two Rate:	\$ 4.30	5,000 \$ 49.47	\$ 49.96	\$ 0.49	0.99%
7	Tier Three Rate:	\$ 5.35	6,000 \$ 53.77	\$ 55.20	\$ 1.43	2.66%
8			7,000 \$ 58.07	\$ 60.44	\$ 2.37	4.08%
9	Tier One Breakover (M gal):	3	8,000 \$ 62.37	\$ 65.68	\$ 3.31	5.31%
10	Tier Two Breakover (M gal):	8	9,000 \$ 67.72	\$ 72.23	\$ 4.51	6.66%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 73.07	\$ 78.78	\$ 5.71	7.81%
12			12,000 \$ 83.77	\$ 91.88	\$ 8.11	9.68%
13			14,000 \$ 94.47	\$ 104.98	\$ 10.51	11.13%
14	Proposed Rates:		16,000 \$ 105.17	\$ 118.08	\$ 12.91	12.28%
15	Base Charge:	\$ 27.69	18,000 \$ 115.87	\$ 131.18	\$ 15.31	13.21%
16			20,000 \$ 126.57	\$ 144.28	\$ 17.71	13.99%
17			25,000 \$ 153.32	\$ 177.03	\$ 23.71	15.46%
18	Tier One Rate:	\$ 3.93	30,000 \$ 180.07	\$ 209.78	\$ 29.71	16.50%
19	Tier Two Rate:	\$ 5.24	35,000 \$ 206.82	\$ 242.53	\$ 35.71	17.27%
20	Tier Three Rate:	\$ 6.55	40,000 \$ 233.57	\$ 275.28	\$ 41.71	17.86%
21			45,000 \$ 260.32	\$ 308.03	\$ 47.71	18.33%
22	Tier One Breakover (M gal):	3	50,000 \$ 287.07	\$ 340.78	\$ 53.71	18.71%
23	Tier Two Breakover (M gal):	8	60,000 \$ 340.57	\$ 406.28	\$ 65.71	19.29%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 394.07	\$ 471.78	\$ 77.71	19.72%
25			80,000 \$ 447.57	\$ 537.28	\$ 89.71	20.04%
26			90,000 \$ 501.07	\$ 602.78	\$ 101.71	20.30%
27			100,000 \$ 554.57	\$ 668.28	\$ 113.71	20.50%
28						
29						
30		Average Usage	3,607 \$ 43.48	\$ 42.66	\$ (0.82)	-1.89%
31		Median Usage	2,482 \$ 39.16	\$ 37.44	\$ (1.72)	-4.39%
32						
33						
34						

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT2
 Schedule H-4
 Witness: Jones

Class: Residential
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 46.46	\$ 41.54	\$ (4.92)	-10.59%
2	Base Charge:	\$ 34.05	1,000 \$ 49.76	\$ 45.47	\$ (4.29)	-8.62%
3	Debt Service Surcharge	\$ 12.41	2,000 \$ 53.06	\$ 49.40	\$ (3.66)	-6.90%
4			3,000 \$ 56.36	\$ 53.33	\$ (3.03)	-5.38%
5	Tier One Rate:	\$ 3.30	4,000 \$ 60.66	\$ 58.57	\$ (2.09)	-3.45%
6	Tier Two Rate:	\$ 4.30	5,000 \$ 64.96	\$ 63.81	\$ (1.15)	-1.77%
7	Tier Three Rate:	\$ 5.35	6,000 \$ 69.26	\$ 69.05	\$ (0.21)	-0.30%
8			7,000 \$ 73.56	\$ 74.29	\$ 0.73	0.99%
9	Tier One Breakover (M gal):	3	8,000 \$ 77.86	\$ 79.53	\$ 1.67	2.14%
10	Tier Two Breakover (M gal):	8	9,000 \$ 83.21	\$ 86.08	\$ 2.87	3.45%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 88.56	\$ 92.63	\$ 4.07	4.60%
12			12,000 \$ 99.26	\$ 105.73	\$ 6.47	6.52%
13			14,000 \$ 109.96	\$ 118.83	\$ 8.87	8.07%
14	Proposed Rates:		16,000 \$ 120.66	\$ 131.93	\$ 11.27	9.34%
15	Base Charge:	\$ 41.54	18,000 \$ 131.36	\$ 145.03	\$ 13.67	10.41%
16			20,000 \$ 142.06	\$ 158.13	\$ 16.07	11.31%
17			25,000 \$ 168.81	\$ 190.88	\$ 22.07	13.07%
18	Tier One Rate:	\$ 3.93	30,000 \$ 195.56	\$ 223.63	\$ 28.07	14.35%
19	Tier Two Rate:	\$ 5.24	35,000 \$ 222.31	\$ 256.38	\$ 34.07	15.33%
20	Tier Three Rate:	\$ 6.55	40,000 \$ 249.06	\$ 289.13	\$ 40.07	16.09%
21			45,000 \$ 275.81	\$ 321.88	\$ 46.07	16.70%
22	Tier One Breakover (M gal):	3	50,000 \$ 302.56	\$ 354.63	\$ 52.07	17.21%
23	Tier Two Breakover (M gal):	8	60,000 \$ 356.06	\$ 420.13	\$ 64.07	17.99%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 409.56	\$ 485.63	\$ 76.07	18.57%
25			80,000 \$ 463.06	\$ 551.13	\$ 88.07	19.02%
26			90,000 \$ 516.56	\$ 616.63	\$ 100.07	19.37%
27			100,000 \$ 570.06	\$ 682.13	\$ 112.07	19.66%
28						
29						
30		Average Usage	7,673 \$ 76.45	\$ 77.82	\$ 1.37	1.79%
31		Median Usage				
32			3,703 \$ 59.38	\$ 57.01	\$ (2.37)	-3.99%
33						
34						

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT2
 Schedule H-4
 Witness: Jones

Class: Commercial
 Meter Size: 5/8"x3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 30.97	\$ 27.69	\$ (3.28)	-10.59%
2	Base Charge:	\$ 22.70	1,000 \$ 35.27	32.93	(2.34)	-6.63%
3	Debt Service Surcharge	\$ 8.27	2,000 \$ 39.57	38.17	(1.40)	-3.54%
4			3,000 \$ 43.87	43.41	(0.46)	-1.05%
5	Tier One Rate:	\$ -	4,000 \$ 48.17	48.65	0.48	1.00%
6	Tier Two Rate:	\$ 4.30	5,000 \$ 52.47	53.89	1.42	2.71%
7	Tier Three Rate:	\$ 5.35	6,000 \$ 56.77	59.13	2.36	4.16%
8			7,000 \$ 61.07	64.37	3.30	5.40%
9	Tier One Breakover (M gal):	-	8,000 \$ 65.37	69.61	4.24	6.49%
10	Tier Two Breakover (M gal):	8	9,000 \$ 70.72	76.16	5.44	7.69%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 76.07	82.71	6.64	8.73%
12			12,000 \$ 86.77	95.81	9.04	10.42%
13			14,000 \$ 97.47	108.91	11.44	11.74%
14	Proposed Rates:		16,000 \$ 108.17	122.01	13.84	12.79%
15	Base Charge:	\$ 27.69	18,000 \$ 118.87	135.11	16.24	13.66%
16			20,000 \$ 129.57	148.21	18.64	14.39%
17			25,000 \$ 156.32	180.96	24.64	15.76%
18	Tier One Rate:	\$ -	30,000 \$ 183.07	213.71	30.64	16.74%
19	Tier Two Rate:	\$ 5.24	35,000 \$ 209.82	246.46	36.64	17.46%
20	Tier Three Rate:	\$ 6.55	40,000 \$ 236.57	279.21	42.64	18.02%
21			45,000 \$ 263.32	311.96	48.64	18.47%
22	Tier One Breakover (M gal):	-	50,000 \$ 290.07	344.71	54.64	18.84%
23	Tier Two Breakover (M gal):	8	60,000 \$ 343.57	410.21	66.64	19.40%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 397.07	475.71	78.64	19.81%
25			80,000 \$ 450.57	541.21	90.64	20.12%
26			90,000 \$ 504.07	606.71	102.64	20.36%
27			100,000 \$ 557.57	672.21	114.64	20.56%
28						
29						
30		Average Usage	4,070 \$ 48.47	49.02	0.55	1.13%
31		Median Usage	1,416 \$ 37.06	35.11	(1.95)	-5.26%
32						
33						
34						

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT2
 Schedule H-4
 Witness: Jones

Class: Commercial
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 46.46	\$ 41.54	\$ (4.92)	-10.59%	
2	Base Charge:	\$ 34.05	1,000 \$ 50.76	\$ 46.78	\$ (3.98)	-7.84%	
3	Debt Service Surcharge	\$ 12.41	2,000 \$ 55.06	\$ 52.02	\$ (3.04)	-5.52%	
4			3,000 \$ 59.36	\$ 57.26	\$ (2.10)	-3.54%	
5	Tier One Rate:	\$ -	4,000 \$ 63.66	\$ 62.50	\$ (1.16)	-1.82%	
6	Tier Two Rate:	\$ 4.30	5,000 \$ 67.96	\$ 67.74	\$ (0.22)	-0.32%	
7	Tier Three Rate:	\$ 5.35	6,000 \$ 72.26	\$ 72.98	\$ 0.72	1.00%	
8			7,000 \$ 76.56	\$ 78.22	\$ 1.66	2.17%	
9	Tier One Breakover (M gal):	-	8,000 \$ 80.86	\$ 83.46	\$ 2.60	3.22%	
10	Tier Two Breakover (M gal):	8	9,000 \$ 86.21	\$ 90.01	\$ 3.80	4.41%	
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 91.56	\$ 96.56	\$ 5.00	5.46%	
12			12,000 \$ 102.26	\$ 109.66	\$ 7.40	7.24%	
13			14,000 \$ 112.96	\$ 122.76	\$ 9.80	8.68%	
14	Proposed Rates:		16,000 \$ 123.66	\$ 135.86	\$ 12.20	9.87%	
15	Base Charge:	\$ 41.54	18,000 \$ 134.36	\$ 148.96	\$ 14.60	10.87%	
16			20,000 \$ 145.06	\$ 162.06	\$ 17.00	11.72%	
17			25,000 \$ 171.81	\$ 194.81	\$ 23.00	13.39%	
18	Tier One Rate:	\$ -	30,000 \$ 198.56	\$ 227.56	\$ 29.00	14.61%	
19	Tier Two Rate:	\$ 5.24	35,000 \$ 225.31	\$ 260.31	\$ 35.00	15.53%	
20	Tier Three Rate:	\$ 6.55	40,000 \$ 252.06	\$ 293.06	\$ 41.00	16.27%	
21			45,000 \$ 278.81	\$ 325.81	\$ 47.00	16.86%	
22	Tier One Breakover (M gal):	-	50,000 \$ 305.56	\$ 358.56	\$ 53.00	17.35%	
23	Tier Two Breakover (M gal):	8	60,000 \$ 359.06	\$ 424.06	\$ 65.00	18.10%	
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 412.56	\$ 489.56	\$ 77.00	18.66%	
25			80,000 \$ 466.06	\$ 555.06	\$ 89.00	19.10%	
26			90,000 \$ 519.56	\$ 620.56	\$ 101.00	19.44%	
27			100,000 \$ 573.06	\$ 686.06	\$ 113.00	19.72%	
28							
29			Average Usage				
30			7,080 \$	\$ 76.90	\$ 78.64	\$ 1.74	2.26%
31			Median Usage				
32			5,310 \$	\$ 69.29	\$ 69.36	\$ 0.07	0.10%
33							
34							

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Typical Bill Analysis

Exhibit: RLJ-DT2

Schedule H-4

Witness: Jones

Class: All
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 77.44	\$ 69.23	\$ (8.21)	-10.60%	
2	Base Charge:	\$ 56.75	1,000 \$ 81.74	74.47	(7.27)	-8.89%	
3	Debt Service Surcharge	\$ 20.69	2,000 \$ 86.04	79.71	(6.33)	-7.36%	
4			3,000 \$ 90.34	84.95	(5.39)	-5.97%	
5	Tier One Rate:	\$ -	4,000 \$ 94.64	90.19	(4.45)	-4.70%	
6	Tier Two Rate:	\$ 4.30	5,000 \$ 98.94	95.43	(3.51)	-3.55%	
7	Tier Three Rate:	\$ 5.35	6,000 \$ 103.24	100.67	(2.57)	-2.49%	
8			7,000 \$ 107.54	105.91	(1.63)	-1.52%	
9	Tier One Breakover (M gal):	-	8,000 \$ 111.84	111.15	(0.69)	-0.62%	
10	Tier Two Breakover (M gal):	15	9,000 \$ 116.14	116.39	0.25	0.22%	
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 120.44	121.63	1.19	0.99%	
12			12,000 \$ 129.04	132.11	3.07	2.38%	
13			14,000 \$ 137.64	142.59	4.95	3.60%	
14	Proposed Rates:		16,000 \$ 147.29	154.38	7.09	4.81%	
15	Base Charge:	\$ 69.23	18,000 \$ 157.99	167.48	9.49	6.01%	
16			20,000 \$ 168.69	180.58	11.89	7.05%	
17			25,000 \$ 195.44	213.33	17.89	9.15%	
18	Tier One Rate:	\$ -	30,000 \$ 222.19	246.08	23.89	10.75%	
19	Tier Two Rate:	\$ 5.24	35,000 \$ 248.94	278.83	29.89	12.01%	
20	Tier Three Rate:	\$ 6.55	40,000 \$ 275.69	311.58	35.89	13.02%	
21			45,000 \$ 302.44	344.33	41.89	13.85%	
22	Tier One Breakover (M gal):	-	50,000 \$ 329.19	377.08	47.89	14.55%	
23	Tier Two Breakover (M gal):	15	60,000 \$ 382.69	442.58	59.89	15.65%	
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 436.19	508.08	71.89	16.48%	
25			80,000 \$ 489.69	573.58	83.89	17.13%	
26			90,000 \$ 543.19	639.08	95.89	17.65%	
27			100,000 \$ 596.69	704.58	107.89	18.08%	
28							
29			Average Usage				
30			20,333 \$	170.47	182.76	12.29	7.21%
31			Median Usage				
32			2,374 \$	87.65	81.67	(5.98)	-6.82%
33							
34							

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT2
 Schedule H-4
 Witness: Jones

Class: All
 Meter Size: 1-1/2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 154.97	\$ 138.45	\$ (16.52)	-10.66%	
2	Base Charge:	\$ 113.60	1,000 \$ 159.27	143.69	(15.58)	-9.78%	
3	Debt Service Surcharge	\$ 41.37	2,000 \$ 163.57	148.93	(14.64)	-8.95%	
4			3,000 \$ 167.87	154.17	(13.70)	-8.16%	
5	Tier One Rate:	\$ -	4,000 \$ 172.17	159.41	(12.76)	-7.41%	
6	Tier Two Rate:	\$ 4.30	5,000 \$ 176.47	164.65	(11.82)	-6.70%	
7	Tier Three Rate:	\$ 5.35	6,000 \$ 180.77	169.89	(10.88)	-6.02%	
8			7,000 \$ 185.07	175.13	(9.94)	-5.37%	
9	Tier One Breakover (M gal):	-	8,000 \$ 189.37	180.37	(9.00)	-4.75%	
10	Tier Two Breakover (M gal):	30	9,000 \$ 193.67	185.61	(8.06)	-4.16%	
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 197.97	190.85	(7.12)	-3.60%	
12			12,000 \$ 206.57	201.33	(5.24)	-2.54%	
13			14,000 \$ 215.17	211.81	(3.36)	-1.56%	
14	Proposed Rates:		16,000 \$ 223.77	222.29	(1.48)	-0.66%	
15	Base Charge:	\$ 138.45	18,000 \$ 232.37	232.77	0.40	0.17%	
16			20,000 \$ 240.97	243.25	2.28	0.95%	
17			25,000 \$ 262.47	269.45	6.98	2.66%	
18	Tier One Rate:	\$ -	30,000 \$ 283.97	295.65	11.68	4.11%	
19	Tier Two Rate:	\$ 5.24	35,000 \$ 310.72	328.40	17.68	5.69%	
20	Tier Three Rate:	\$ 6.55	40,000 \$ 337.47	361.15	23.68	7.02%	
21			45,000 \$ 364.22	393.90	29.68	8.15%	
22	Tier One Breakover (M gal):	-	50,000 \$ 390.97	426.65	35.68	9.13%	
23	Tier Two Breakover (M gal):	30	60,000 \$ 444.47	492.15	47.68	10.73%	
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 497.97	557.65	59.68	11.98%	
25			80,000 \$ 551.47	623.15	71.68	13.00%	
26			90,000 \$ 604.97	688.65	83.68	13.83%	
27			100,000 \$ 658.47	754.15	95.68	14.53%	
28							
29			Average Usage				
30			6,707	\$ 183.81	\$ 173.59	\$ (10.22)	-5.56%
31			Median Usage				
32			1,482	\$ 161.34	\$ 146.22	\$ (15.12)	-9.37%
33							
34							

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Typical Bill Analysis

Exhibit: RLJ-DT2

Schedule H-4

Witness: Jones

Class: All
 Meter Size: 2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 247.79	\$ 221.52	\$ (26.27)	-10.60%
2	Base Charge:	\$ 181.60	1,000 \$ 252.09	\$ 226.76	\$ (25.33)	-10.05%
3	Debt Service Surcharge	\$ 66.19	2,000 \$ 256.39	\$ 232.00	\$ (24.39)	-9.51%
4			3,000 \$ 260.69	\$ 237.24	\$ (23.45)	-9.00%
5	Tier One Rate:	\$ -	4,000 \$ 264.99	\$ 242.48	\$ (22.51)	-8.49%
6	Tier Two Rate:	\$ 4.30	5,000 \$ 269.29	\$ 247.72	\$ (21.57)	-8.01%
7	Tier Three Rate:	\$ 5.35	6,000 \$ 273.59	\$ 252.96	\$ (20.63)	-7.54%
8			7,000 \$ 277.89	\$ 258.20	\$ (19.69)	-7.09%
9	Tier One Breakover (M gal):	-	8,000 \$ 282.19	\$ 263.44	\$ (18.75)	-6.64%
10	Tier Two Breakover (M gal):	50	9,000 \$ 286.49	\$ 268.68	\$ (17.81)	-6.22%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 290.79	\$ 273.92	\$ (16.87)	-5.80%
12			12,000 \$ 299.39	\$ 284.40	\$ (14.99)	-5.01%
13			14,000 \$ 307.99	\$ 294.88	\$ (13.11)	-4.26%
14	Proposed Rates:		16,000 \$ 316.59	\$ 305.36	\$ (11.23)	-3.55%
15	Base Charge:	\$ 221.52	18,000 \$ 325.19	\$ 315.84	\$ (9.35)	-2.88%
16			20,000 \$ 333.79	\$ 326.32	\$ (7.47)	-2.24%
17			25,000 \$ 355.29	\$ 352.52	\$ (2.77)	-0.78%
18	Tier One Rate:	\$ -	30,000 \$ 376.79	\$ 378.72	\$ 1.93	0.51%
19	Tier Two Rate:	\$ 5.24	35,000 \$ 398.29	\$ 404.92	\$ 6.63	1.66%
20	Tier Three Rate:	\$ 6.55	40,000 \$ 419.79	\$ 431.12	\$ 11.33	2.70%
21			45,000 \$ 441.29	\$ 457.32	\$ 16.03	3.63%
22	Tier One Breakover (M gal):	-	50,000 \$ 462.79	\$ 483.52	\$ 20.73	4.48%
23	Tier Two Breakover (M gal):	50	60,000 \$ 516.29	\$ 549.02	\$ 32.73	6.34%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 569.79	\$ 614.52	\$ 44.73	7.85%
25			80,000 \$ 623.29	\$ 680.02	\$ 56.73	9.10%
26			90,000 \$ 676.79	\$ 745.52	\$ 68.73	10.16%
27			100,000 \$ 730.29	\$ 811.02	\$ 80.73	11.05%
28						
29						
30		Average Usage	23,040 \$ 346.86	\$ 342.25	\$ (4.61)	-1.33%
31						
32		Median Usage	14,250 \$ 309.07	\$ 296.19	\$ (12.88)	-4.17%
33						
34						

Clear Springs Utility Company - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT2
 Schedule H-4
 Witness: Jones

Class: Standpipe
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 22.70	\$ 27.69	\$ 4.99	21.98%
2	Base Charge:	\$ 22.70	1,000 \$ 28.05	34.24 \$ 6.19	22.07%	
3		2,000 \$ 33.40	40.79 \$ 7.39	22.13%		
4		3,000 \$ 38.75	47.34 \$ 8.59	22.17%		
5	Tier One Rate:	\$ -	4,000 \$ 44.10	53.89 \$ 9.79	22.20%	
6	Tier Two Rate:	\$ -	5,000 \$ 49.45	60.44 \$ 10.99	22.22%	
7	Tier Three Rate:	\$ 5.35	6,000 \$ 54.80	66.99 \$ 12.19	22.24%	
8		7,000 \$ 60.15	73.54 \$ 13.39	22.26%		
9	Tier One Breakover (M gal):	-	8,000 \$ 65.50	80.09 \$ 14.59	22.27%	
10	Tier Two Breakover (M gal):	-	9,000 \$ 70.85	86.64 \$ 15.79	22.29%	
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 76.20	93.19 \$ 16.99	22.30%	
12		12,000 \$ 86.90	106.29 \$ 19.39	22.31%		
13		14,000 \$ 97.60	119.39 \$ 21.79	22.33%		
14	Proposed Rates:	16,000 \$ 108.30	132.49 \$ 24.19	22.34%		
15	Base Charge:	\$ 27.69	18,000 \$ 119.00	145.59 \$ 26.59	22.34%	
16		20,000 \$ 129.70	158.69 \$ 28.99	22.35%		
17		25,000 \$ 156.45	191.44 \$ 34.99	22.36%		
18	Tier One Rate:	\$ -	30,000 \$ 183.20	224.19 \$ 40.99	22.37%	
19	Tier Two Rate:	\$ -	35,000 \$ 209.95	256.94 \$ 46.99	22.38%	
20	Tier Three Rate:	\$ 6.55	40,000 \$ 236.70	289.69 \$ 52.99	22.39%	
21		45,000 \$ 263.45	322.44 \$ 58.99	22.39%		
22	Tier One Breakover (M gal):	-	50,000 \$ 290.20	355.19 \$ 64.99	22.39%	
23	Tier Two Breakover (M gal):	-	60,000 \$ 343.70	420.69 \$ 76.99	22.40%	
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 397.20	486.19 \$ 88.99	22.40%	
25		80,000 \$ 450.70	551.69 \$ 100.99	22.41%		
26		90,000 \$ 504.20	617.19 \$ 112.99	22.41%		
27		100,000 \$ 557.70	682.69 \$ 124.99	22.41%		
28						
29		Average Usage				
30		2,031	\$ 33.57	\$ 40.99	\$ 7.42	22.10%
31		Median Usage				
32		2,243	\$ 34.70	\$ 42.38	\$ 7.68	22.13%
33						
34						

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT2

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 22.70	\$ 27.69
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 3.93
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption in Block	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	589	-	-	589	9.45%	-	0.00%
2	1	1,001	505	505,174	1,590	25.50%	505,174	2.26%
3	1,001	2,000	1,297	1,492	2,887	46.30%	2,440,276	10.94%
4	2,001	3,000	1,043	2,482	3,930	63.02%	5,029,104	22.54%
5	3,001	4,000	705	3,490	4,635	74.33%	7,489,342	33.57%
6	4,001	5,000	446	4,466	5,081	81.48%	9,481,162	42.50%
7	5,001	6,000	264	5,474	5,345	85.71%	10,926,201	48.97%
8	6,001	7,000	189	6,470	5,534	88.74%	12,149,122	54.46%
9	7,001	8,000	108	7,454	5,642	90.47%	12,954,143	58.06%
10	8,001	9,000	92	8,451	5,734	91.95%	13,731,606	61.55%
11	9,001	10,000	76	9,531	5,810	93.17%	14,455,966	64.80%
12	10,001	11,000	52	10,541	5,862	94.00%	15,004,098	67.25%
13	11,001	12,000	60	11,539	5,922	94.96%	15,696,426	70.36%
14	12,001	13,000	35	12,407	5,957	95.53%	16,130,681	72.30%
15	13,001	14,000	54	13,511	6,011	96.39%	16,860,295	75.57%
16	14,001	15,000	33	14,551	6,044	96.92%	17,340,489	77.73%
17	15,001	16,000	18	15,559	6,062	97.21%	17,620,559	78.98%
18	16,001	17,000	17	16,621	6,079	97.48%	17,903,109	80.25%
19	17,001	18,000	16	17,464	6,095	97.74%	18,182,539	81.50%
20	18,001	19,000	17	18,406	6,112	98.01%	18,495,449	82.90%
21	19,001	20,000	13	19,518	6,125	98.22%	18,749,179	84.04%
22	20,001	21,000	6	20,465	6,131	98.32%	18,871,969	84.59%
23	21,001	22,000	8	21,474	6,139	98.44%	19,043,764	85.36%
24	22,001	23,000	7	22,509	6,146	98.56%	19,201,324	86.07%
25	23,001	24,000	8	23,474	6,154	98.69%	19,389,114	86.91%
26	24,001	25,000	5	24,633	6,159	98.77%	19,512,280	87.46%
27	25,001	26,000	6	25,643	6,165	98.86%	19,666,140	88.15%
28	26,001	27,000	7	26,418	6,172	98.97%	19,851,065	88.98%
29	27,001	28,000	5	27,561	6,177	99.05%	19,988,870	89.60%
30	28,001	29,000	4	28,395	6,181	99.12%	20,102,450	90.11%
31	29,001	30,000	3	29,262	6,184	99.17%	20,190,235	90.50%
32	30,001	31,000	4	30,685	6,188	99.23%	20,312,975	91.05%
33	31,001	32,000	6	31,583	6,194	99.33%	20,502,470	91.90%
34	32,001	33,000	4	32,694	6,198	99.39%	20,633,246	92.48%
35	33,001	34,000	3	33,367	6,201	99.44%	20,733,346	92.93%
36	34,001	35,000	1	34,130	6,202	99.45%	20,767,476	93.09%
37	35,001	36,000	6	35,595	6,208	99.55%	20,981,048	94.04%
38	36,001	37,000	1	36,400	6,209	99.57%	21,017,448	94.21%
39	37,001	38,000	4	37,610	6,213	99.63%	21,167,888	94.88%
40	38,001	39,000	3	38,670	6,216	99.68%	21,283,898	95.40%
41	39,001	40,000	1	39,370	6,217	99.70%	21,323,268	95.58%
42	40,001	41,000	3	40,590	6,220	99.74%	21,445,038	96.12%
43	41,001	42,000	2	41,930	6,222	99.78%	21,528,898	96.50%
44	42,001	43,000	1	42,660	6,223	99.79%	21,571,558	96.69%
45	43,001	44,000	-	-	6,223	99.79%	21,571,558	96.69%
46	44,001	45,000	3	44,763	6,226	99.84%	21,705,848	97.29%
47	45,001	46,000	-	-	6,226	99.84%	21,705,848	97.29%
48	46,001	47,000	1	46,940	6,227	99.86%	21,752,788	97.50%
49	47,001	48,000	2	47,450	6,229	99.89%	21,847,688	97.93%
50	48,001	49,000	1	48,170	6,230	99.90%	21,895,858	98.14%
51	49,001	50,000	-	-	6,230	99.90%	21,895,858	98.14%
52	50,001	51,000	-	-	6,230	99.90%	21,895,858	98.14%
53	51,001	52,000	-	-	6,230	99.90%	21,895,858	98.14%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT2

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 22.70	\$ 27.69
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 3.93
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption in Block	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total	
54	52,001 -	53,000	2	52,320	104,640	6,232	99.94%	22,000,498	98.61%
55	53,001 -	54,000	-	-	-	6,232	99.94%	22,000,498	98.61%
56	54,001 -	55,000	1	54,480	54,480	6,233	99.95%	22,054,978	98.86%
57	55,001 -	56,000	-	-	-	6,233	99.95%	22,054,978	98.86%
58	56,001 -	57,000	-	-	-	6,233	99.95%	22,054,978	98.86%
59	57,001 -	58,000	-	-	-	6,233	99.95%	22,054,978	98.86%
60	58,001 -	59,000	-	-	-	6,233	99.95%	22,054,978	98.86%
61	59,001 -	60,000	-	-	-	6,233	99.95%	22,054,978	98.86%
62	60,001 -	61,000	-	-	-	6,233	99.95%	22,054,978	98.86%
63	61,001 -	62,000	-	-	-	6,233	99.95%	22,054,978	98.86%
64	62,001 -	63,000	-	-	-	6,233	99.95%	22,054,978	98.86%
65	63,001 -	64,000	-	-	-	6,233	99.95%	22,054,978	98.86%
66	64,001 -	65,000	-	-	-	6,233	99.95%	22,054,978	98.86%
67	65,001 -	66,000	-	-	-	6,233	99.95%	22,054,978	98.86%
68	66,001 -	67,000	1	66,100	66,100	6,234	99.97%	22,121,078	99.15%
69	67,001 -	68,000	-	-	-	6,234	99.97%	22,121,078	99.15%
70	68,001 -	69,000	-	-	-	6,234	99.97%	22,121,078	99.15%
71	69,001 -	70,000	-	-	-	6,234	99.97%	22,121,078	99.15%
72	70,001 -	71,000	-	-	-	6,234	99.97%	22,121,078	99.15%
73	71,001 -	72,000	-	-	-	6,234	99.97%	22,121,078	99.15%
74	72,001 -	73,000	-	-	-	6,234	99.97%	22,121,078	99.15%
75	73,001 -	74,000	-	-	-	6,234	99.97%	22,121,078	99.15%
76	74,001 -	75,000	-	-	-	6,234	99.97%	22,121,078	99.15%
77	75,001 -	76,000	-	-	-	6,234	99.97%	22,121,078	99.15%
78	76,001 -	77,000	-	-	-	6,234	99.97%	22,121,078	99.15%
79	77,001 -	78,000	-	-	-	6,234	99.97%	22,121,078	99.15%
80	78,001 -	79,000	-	-	-	6,234	99.97%	22,121,078	99.15%
81	79,001 -	80,000	-	-	-	6,234	99.97%	22,121,078	99.15%
82	80,001 -	81,000	-	-	-	6,234	99.97%	22,121,078	99.15%
83	81,001 -	82,000	-	-	-	6,234	99.97%	22,121,078	99.15%
84	82,001 -	83,000	1	82,060	82,060	6,235	99.98%	22,203,138	99.52%
85	83,001 -	84,000	-	-	-	6,235	99.98%	22,203,138	99.52%
86	84,001 -	85,000	-	-	-	6,235	99.98%	22,203,138	99.52%
87	85,001 -	86,000	-	-	-	6,235	99.98%	22,203,138	99.52%
88	86,001 -	87,000	-	-	-	6,235	99.98%	22,203,138	99.52%
89	87,001 -	88,000	-	-	-	6,235	99.98%	22,203,138	99.52%
90	88,001 -	89,000	-	-	-	6,235	99.98%	22,203,138	99.52%
91	89,001 -	90,000	-	-	-	6,235	99.98%	22,203,138	99.52%
92	90,001 -	91,000	-	-	-	6,235	99.98%	22,203,138	99.52%
93	91,001 -	92,000	-	-	-	6,235	99.98%	22,203,138	99.52%
94	92,001 -	93,000	-	-	-	6,235	99.98%	22,203,138	99.52%
95	93,001 -	94,000	-	-	-	6,235	99.98%	22,203,138	99.52%
96	94,001 -	95,000	-	-	-	6,235	99.98%	22,203,138	99.52%
97	95,001 -	96,000	-	-	-	6,235	99.98%	22,203,138	99.52%
98	96,001 -	97,000	-	-	-	6,235	99.98%	22,203,138	99.52%
99	97,001 -	98,000	-	-	-	6,235	99.98%	22,203,138	99.52%
100	98,001 -	99,000	-	-	-	6,235	99.98%	22,203,138	99.52%
101	99,001 -	100,000	-	-	-	6,235	99.98%	22,203,138	99.52%
102	106,750 -	106,750	1	106,750	106,750	6,236	100.00%	22,309,888	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT2

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 22.70	\$ 27.69
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 3.93
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption in Block	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
103								
104	Totals	6,236		22,309,888	6,236		22,309,888	
105	Prorated Bills Reduction ¹	(51)						
106	Total Bills	6,185						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
109	Base Charge	6,185 \$ 140,400	6,185 \$ 171,263	
110	Average Number of Customers	515		
111				
112	Average Consumption (gallons)	3,607		
113				
114	Median Consumption (gallons)	2,482		
115				
116	Metered Revenue Total	\$ 229,219	\$ 278,547	
117	Debt Service Surcharge	6,185 51,150	6,185 -	
118	Total Revenue	\$ 280,369	\$ 278,547	

119 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 120 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 121 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 122 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 123 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 124 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 125 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 126

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 34.05	\$ 41.54
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 3.93
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	1	-	-	1	2.78%	-	0.00%
2	1	1,000	7	526	8	22.22%	3,680	1.37%
3	1,001	2,000	6	1,293	14	38.89%	11,440	4.26%
4	2,001	3,000	3	2,637	17	47.22%	19,350	7.21%
5	3,001	4,000	4	3,703	21	58.33%	34,160	12.72%
6	4,001	5,000	2	4,420	23	63.89%	43,000	16.01%
7	5,001	6,000	-	-	23	63.89%	43,000	16.01%
8	6,001	7,000	-	-	23	63.89%	43,000	16.01%
9	7,001	8,000	-	-	23	63.89%	43,000	16.01%
10	8,001	9,000	2	8,790	25	69.44%	60,580	22.56%
11	9,001	10,000	-	-	25	69.44%	60,580	22.56%
12	10,001	11,000	-	-	25	69.44%	60,580	22.56%
13	11,001	12,000	2	11,470	27	75.00%	83,520	31.10%
14	12,001	13,000	1	12,120	28	77.78%	95,640	35.61%
15	13,001	14,000	-	-	28	77.78%	95,640	35.61%
16	14,001	15,000	2	14,495	30	83.33%	124,630	46.41%
17	15,001	16,000	-	-	30	83.33%	124,630	46.41%
18	16,001	17,000	1	16,680	31	86.11%	141,310	52.62%
19	17,001	18,000	2	17,350	33	91.67%	176,010	65.54%
20	18,001	19,000	1	18,650	34	94.44%	194,660	72.49%
21	19,001	20,000	-	-	34	94.44%	194,660	72.49%
22	20,001	21,000	-	-	34	94.44%	194,660	72.49%
23	21,001	22,000	-	-	34	94.44%	194,660	72.49%
24	22,001	23,000	-	-	34	94.44%	194,660	72.49%
25	23,001	24,000	-	-	34	94.44%	194,660	72.49%
26	24,001	25,000	-	-	34	94.44%	194,660	72.49%
27	25,001	26,000	-	-	34	94.44%	194,660	72.49%
28	26,001	27,000	-	-	34	94.44%	194,660	72.49%
29	27,001	28,000	1	27,330	35	97.22%	221,990	82.66%
30	28,001	29,000	-	-	35	97.22%	221,990	82.66%
31	29,001	30,000	-	-	35	97.22%	221,990	82.66%
32	30,001	31,000	-	-	35	97.22%	221,990	82.66%
33	31,001	32,000	-	-	35	97.22%	221,990	82.66%
34	32,001	33,000	-	-	35	97.22%	221,990	82.66%
35	33,001	34,000	-	-	35	97.22%	221,990	82.66%
36	34,001	35,000	-	-	35	97.22%	221,990	82.66%
37	35,001	36,000	-	-	35	97.22%	221,990	82.66%
38	36,001	37,000	-	-	35	97.22%	221,990	82.66%
39	37,001	38,000	-	-	35	97.22%	221,990	82.66%
40	38,001	39,000	-	-	35	97.22%	221,990	82.66%
41	39,001	40,000	-	-	35	97.22%	221,990	82.66%
42	40,001	41,000	-	-	35	97.22%	221,990	82.66%
43	41,001	42,000	-	-	35	97.22%	221,990	82.66%
44	42,001	43,000	-	-	35	97.22%	221,990	82.66%
45	43,001	44,000	-	-	35	97.22%	221,990	82.66%
46	44,001	45,000	-	-	35	97.22%	221,990	82.66%
47	45,001	46,000	-	-	35	97.22%	221,990	82.66%
48	46,001	47,000	1	46,560	36	100.00%	268,550	100.00%
49	47,001	48,000	-	-	36	100.00%	268,550	100.00%
50	48,001	49,000	-	-	36	100.00%	268,550	100.00%
51	49,001	50,000	-	-	36	100.00%	268,550	100.00%
52	50,001	51,000	-	-	36	100.00%	268,550	100.00%
53	51,001	52,000	-	-	36	100.00%	268,550	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present	Proposed	Charges	Present	Proposed
	Rates	Rates		Rates	Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 34.05	\$ 41.54
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 3.93
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	36	100.00%	268,550	100.00%
55	53,001 -	54,000	-	-	36	100.00%	268,550	100.00%
56	54,001 -	55,000	-	-	36	100.00%	268,550	100.00%
57	55,001 -	56,000	-	-	36	100.00%	268,550	100.00%
58	56,001 -	57,000	-	-	36	100.00%	268,550	100.00%
59	57,001 -	58,000	-	-	36	100.00%	268,550	100.00%
60	58,001 -	59,000	-	-	36	100.00%	268,550	100.00%
61	59,001 -	60,000	-	-	36	100.00%	268,550	100.00%
62	60,001 -	61,000	-	-	36	100.00%	268,550	100.00%
63	61,001 -	62,000	-	-	36	100.00%	268,550	100.00%
64	62,001 -	63,000	-	-	36	100.00%	268,550	100.00%
65	63,001 -	64,000	-	-	36	100.00%	268,550	100.00%
66	64,001 -	65,000	-	-	36	100.00%	268,550	100.00%
67	65,001 -	66,000	-	-	36	100.00%	268,550	100.00%
68	66,001 -	67,000	-	-	36	100.00%	268,550	100.00%
69	67,001 -	68,000	-	-	36	100.00%	268,550	100.00%
70	68,001 -	69,000	-	-	36	100.00%	268,550	100.00%
71	69,001 -	70,000	-	-	36	100.00%	268,550	100.00%
72	70,001 -	71,000	-	-	36	100.00%	268,550	100.00%
73	71,001 -	72,000	-	-	36	100.00%	268,550	100.00%
74	72,001 -	73,000	-	-	36	100.00%	268,550	100.00%
75	73,001 -	74,000	-	-	36	100.00%	268,550	100.00%
76	74,001 -	75,000	-	-	36	100.00%	268,550	100.00%
77	75,001 -	76,000	-	-	36	100.00%	268,550	100.00%
78	76,001 -	77,000	-	-	36	100.00%	268,550	100.00%
79	77,001 -	78,000	-	-	36	100.00%	268,550	100.00%
80	78,001 -	79,000	-	-	36	100.00%	268,550	100.00%
81	79,001 -	80,000	-	-	36	100.00%	268,550	100.00%
82	80,001 -	81,000	-	-	36	100.00%	268,550	100.00%
83	81,001 -	82,000	-	-	36	100.00%	268,550	100.00%
84	82,001 -	83,000	-	-	36	100.00%	268,550	100.00%
85	83,001 -	84,000	-	-	36	100.00%	268,550	100.00%
86	84,001 -	85,000	-	-	36	100.00%	268,550	100.00%
87	85,001 -	86,000	-	-	36	100.00%	268,550	100.00%
88	86,001 -	87,000	-	-	36	100.00%	268,550	100.00%
89	87,001 -	88,000	-	-	36	100.00%	268,550	100.00%
90	88,001 -	89,000	-	-	36	100.00%	268,550	100.00%
91	89,001 -	90,000	-	-	36	100.00%	268,550	100.00%
92	90,001 -	91,000	-	-	36	100.00%	268,550	100.00%
93	91,001 -	92,000	-	-	36	100.00%	268,550	100.00%
94	92,001 -	93,000	-	-	36	100.00%	268,550	100.00%
95	93,001 -	94,000	-	-	36	100.00%	268,550	100.00%
96	94,001 -	95,000	-	-	36	100.00%	268,550	100.00%
97	95,001 -	96,000	-	-	36	100.00%	268,550	100.00%
98	96,001 -	97,000	-	-	36	100.00%	268,550	100.00%
99	97,001 -	98,000	-	-	36	100.00%	268,550	100.00%
100	98,001 -	99,000	-	-	36	100.00%	268,550	100.00%
101	99,001 -	100,000	-	-	36	100.00%	268,550	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT2

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 34.05	\$ 41.54
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 3.93
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	36		268,550	36		268,550	
104	Prorated Bills Reduction ¹	(1)						
105	Total Bills	35						

Line No.	Description	Current Rates		Proposed Rates	
		Units	Revenue	Units	Revenue
108	Base Charge	35	\$ 1,192	35	\$ 1,454
109	Average Number of Customers		3		
110					
111	Average Consumption (gallons)		7,673		
112					
113	Median Consumption (gallons)		3,703		
114					
115	Metered Revenue Total		\$ 2,398		\$ 2,920
116	Debt Service Surcharge	35	434	35	-
117	Total Revenue		\$ 2,832		\$ 2,920

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: Commercial
 Meter Size: 5/8"x3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 22.70	\$ 27.69
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	26	-	-	26	7.01%	-	0.00%
2	1	143	434	62,114	169	45.55%	62,114	4.11%
3	1,001	53	1,416	75,059	222	59.84%	137,173	9.09%
4	2,001	34	2,467	83,867	256	69.00%	221,040	14.64%
5	3,001	24	3,437	82,495	280	75.47%	303,535	20.10%
6	4,001	11	4,593	50,525	291	78.44%	354,060	23.45%
7	5,001	8	5,486	43,885	299	80.59%	397,945	26.36%
8	6,001	5	6,281	31,405	304	81.94%	429,350	28.44%
9	7,001	4	7,113	28,452	308	83.02%	457,802	30.32%
10	8,001	3	8,573	25,720	311	83.83%	483,522	32.03%
11	9,001	5	9,755	48,775	316	85.18%	532,297	35.26%
12	10,001	5	10,386	51,930	321	86.52%	584,227	38.70%
13	11,001	4	11,651	46,605	325	87.60%	630,832	41.78%
14	12,001	6	12,489	74,935	331	89.22%	705,767	46.75%
15	13,001	5	13,520	67,600	336	90.57%	773,367	51.22%
16	14,001	6	14,388	86,325	342	92.18%	859,692	56.94%
17	15,001	5	15,310	76,552	347	93.53%	936,244	62.01%
18	16,001	2	16,410	32,820	349	94.07%	969,064	64.19%
19	17,001	1	17,025	17,025	350	94.34%	986,089	65.31%
20	18,001	-	-	-	350	94.34%	986,089	65.31%
21	19,001	4	19,424	77,695	354	95.42%	1,063,784	70.46%
22	20,001	1	20,840	20,840	355	95.69%	1,084,624	71.84%
23	21,001	2	21,400	42,800	357	96.23%	1,127,424	74.67%
24	22,001	2	22,250	44,500	359	96.77%	1,171,924	77.62%
25	23,001	1	23,145	23,145	360	97.04%	1,195,069	79.15%
26	24,001	2	24,555	49,110	362	97.57%	1,244,179	82.41%
27	25,001	1	26,000	26,000	363	97.84%	1,270,179	84.13%
28	26,001	4	26,726	106,905	367	98.92%	1,377,084	91.21%
29	27,001	-	-	-	367	98.92%	1,377,084	91.21%
30	28,001	-	-	-	367	98.92%	1,377,084	91.21%
31	29,001	-	-	-	367	98.92%	1,377,084	91.21%
32	30,001	1	30,935	30,935	368	99.19%	1,408,019	93.26%
33	31,001	1	31,680	31,680	369	99.46%	1,439,699	95.36%
34	32,001	-	-	-	369	99.46%	1,439,699	95.36%
35	33,001	1	33,900	33,900	370	99.73%	1,473,599	97.60%
36	34,001	-	-	-	370	99.73%	1,473,599	97.60%
37	35,001	-	-	-	370	99.73%	1,473,599	97.60%
38	36,001	1	36,195	36,195	371	100.00%	1,509,794	100.00%
39	37,001	-	-	-	371	100.00%	1,509,794	100.00%
40	38,001	-	-	-	371	100.00%	1,509,794	100.00%
41	39,001	-	-	-	371	100.00%	1,509,794	100.00%
42	40,001	-	-	-	371	100.00%	1,509,794	100.00%
43	41,001	-	-	-	371	100.00%	1,509,794	100.00%
44	42,001	-	-	-	371	100.00%	1,509,794	100.00%
45	43,001	-	-	-	371	100.00%	1,509,794	100.00%
46	44,001	-	-	-	371	100.00%	1,509,794	100.00%
47	45,001	-	-	-	371	100.00%	1,509,794	100.00%
48	46,001	-	-	-	371	100.00%	1,509,794	100.00%
49	47,001	-	-	-	371	100.00%	1,509,794	100.00%
50	48,001	-	-	-	371	100.00%	1,509,794	100.00%
51	49,001	-	-	-	371	100.00%	1,509,794	100.00%
52	50,001	-	-	-	371	100.00%	1,509,794	100.00%
53	51,001	-	-	-	371	100.00%	1,509,794	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: Commercial
 Meter Size: 5/8"x3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 22.70	\$ 27.69
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	371	100.00%	1,509,794	100.00%
55	53,001 -	54,000	-	-	371	100.00%	1,509,794	100.00%
56	54,001 -	55,000	-	-	371	100.00%	1,509,794	100.00%
57	55,001 -	56,000	-	-	371	100.00%	1,509,794	100.00%
58	56,001 -	57,000	-	-	371	100.00%	1,509,794	100.00%
59	57,001 -	58,000	-	-	371	100.00%	1,509,794	100.00%
60	58,001 -	59,000	-	-	371	100.00%	1,509,794	100.00%
61	59,001 -	60,000	-	-	371	100.00%	1,509,794	100.00%
62	60,001 -	61,000	-	-	371	100.00%	1,509,794	100.00%
63	61,001 -	62,000	-	-	371	100.00%	1,509,794	100.00%
64	62,001 -	63,000	-	-	371	100.00%	1,509,794	100.00%
65	63,001 -	64,000	-	-	371	100.00%	1,509,794	100.00%
66	64,001 -	65,000	-	-	371	100.00%	1,509,794	100.00%
67	65,001 -	66,000	-	-	371	100.00%	1,509,794	100.00%
68	66,001 -	67,000	-	-	371	100.00%	1,509,794	100.00%
69	67,001 -	68,000	-	-	371	100.00%	1,509,794	100.00%
70	68,001 -	69,000	-	-	371	100.00%	1,509,794	100.00%
71	69,001 -	70,000	-	-	371	100.00%	1,509,794	100.00%
72	70,001 -	71,000	-	-	371	100.00%	1,509,794	100.00%
73	71,001 -	72,000	-	-	371	100.00%	1,509,794	100.00%
74	72,001 -	73,000	-	-	371	100.00%	1,509,794	100.00%
75	73,001 -	74,000	-	-	371	100.00%	1,509,794	100.00%
76	74,001 -	75,000	-	-	371	100.00%	1,509,794	100.00%
77	75,001 -	76,000	-	-	371	100.00%	1,509,794	100.00%
78	76,001 -	77,000	-	-	371	100.00%	1,509,794	100.00%
79	77,001 -	78,000	-	-	371	100.00%	1,509,794	100.00%
80	78,001 -	79,000	-	-	371	100.00%	1,509,794	100.00%
81	79,001 -	80,000	-	-	371	100.00%	1,509,794	100.00%
82	80,001 -	81,000	-	-	371	100.00%	1,509,794	100.00%
83	81,001 -	82,000	-	-	371	100.00%	1,509,794	100.00%
84	82,001 -	83,000	-	-	371	100.00%	1,509,794	100.00%
85	83,001 -	84,000	-	-	371	100.00%	1,509,794	100.00%
86	84,001 -	85,000	-	-	371	100.00%	1,509,794	100.00%
87	85,001 -	86,000	-	-	371	100.00%	1,509,794	100.00%
88	86,001 -	87,000	-	-	371	100.00%	1,509,794	100.00%
89	87,001 -	88,000	-	-	371	100.00%	1,509,794	100.00%
90	88,001 -	89,000	-	-	371	100.00%	1,509,794	100.00%
91	89,001 -	90,000	-	-	371	100.00%	1,509,794	100.00%
92	90,001 -	91,000	-	-	371	100.00%	1,509,794	100.00%
93	91,001 -	92,000	-	-	371	100.00%	1,509,794	100.00%
94	92,001 -	93,000	-	-	371	100.00%	1,509,794	100.00%
95	93,001 -	94,000	-	-	371	100.00%	1,509,794	100.00%
96	94,001 -	95,000	-	-	371	100.00%	1,509,794	100.00%
97	95,001 -	96,000	-	-	371	100.00%	1,509,794	100.00%
98	96,001 -	97,000	-	-	371	100.00%	1,509,794	100.00%
99	97,001 -	98,000	-	-	371	100.00%	1,509,794	100.00%
100	98,001 -	99,000	-	-	371	100.00%	1,509,794	100.00%
101	99,001 -	100,000	-	-	371	100.00%	1,509,794	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 34.05	\$ 41.54
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	-	-	-	-	0.00%	-	0.00%
2	1	1,000	3	617	1,850	12.50%	1,850	1.09%
3	1,001	2,000	-	-	3	12.50%	1,850	1.09%
4	2,001	3,000	3	2,553	7,660	25.00%	9,510	5.60%
5	3,001	4,000	1	3,220	3,220	29.17%	12,730	7.49%
6	4,001	5,000	3	4,250	12,750	41.67%	25,480	15.00%
7	5,001	6,000	2	5,310	10,620	50.00%	36,100	21.25%
8	6,001	7,000	1	6,100	6,100	54.17%	42,200	24.84%
9	7,001	8,000	3	7,537	22,610	66.67%	64,810	38.14%
10	8,001	9,000	1	8,270	8,270	70.83%	73,080	43.01%
11	9,001	10,000	2	9,490	18,980	79.17%	92,060	54.18%
12	10,001	11,000	-	-	-	79.17%	92,060	54.18%
13	11,001	12,000	1	11,040	11,040	83.33%	103,100	60.68%
14	12,001	13,000	-	-	-	83.33%	103,100	60.68%
15	13,001	14,000	-	-	-	83.33%	103,100	60.68%
16	14,001	15,000	1	14,250	14,250	87.50%	117,350	69.07%
17	15,001	16,000	2	15,320	30,640	95.83%	147,990	87.10%
18	16,001	17,000	-	-	-	95.83%	147,990	87.10%
19	17,001	18,000	-	-	-	95.83%	147,990	87.10%
20	18,001	19,000	-	-	-	95.83%	147,990	87.10%
21	19,001	20,000	-	-	-	95.83%	147,990	87.10%
22	20,001	21,000	-	-	-	95.83%	147,990	87.10%
23	21,001	22,000	1	21,920	21,920	100.00%	169,910	100.00%
24	22,001	23,000	-	-	-	100.00%	169,910	100.00%
25	23,001	24,000	-	-	-	100.00%	169,910	100.00%
26	24,001	25,000	-	-	-	100.00%	169,910	100.00%
27	25,001	26,000	-	-	-	100.00%	169,910	100.00%
28	26,001	27,000	-	-	-	100.00%	169,910	100.00%
29	27,001	28,000	-	-	-	100.00%	169,910	100.00%
30	28,001	29,000	-	-	-	100.00%	169,910	100.00%
31	29,001	30,000	-	-	-	100.00%	169,910	100.00%
32	30,001	31,000	-	-	-	100.00%	169,910	100.00%
33	31,001	32,000	-	-	-	100.00%	169,910	100.00%
34	32,001	33,000	-	-	-	100.00%	169,910	100.00%
35	33,001	34,000	-	-	-	100.00%	169,910	100.00%
36	34,001	35,000	-	-	-	100.00%	169,910	100.00%
37	35,001	36,000	-	-	-	100.00%	169,910	100.00%
38	36,001	37,000	-	-	-	100.00%	169,910	100.00%
39	37,001	38,000	-	-	-	100.00%	169,910	100.00%
40	38,001	39,000	-	-	-	100.00%	169,910	100.00%
41	39,001	40,000	-	-	-	100.00%	169,910	100.00%
42	40,001	41,000	-	-	-	100.00%	169,910	100.00%
43	41,001	42,000	-	-	-	100.00%	169,910	100.00%
44	42,001	43,000	-	-	-	100.00%	169,910	100.00%
45	43,001	44,000	-	-	-	100.00%	169,910	100.00%
46	44,001	45,000	-	-	-	100.00%	169,910	100.00%
47	45,001	46,000	-	-	-	100.00%	169,910	100.00%
48	46,001	47,000	-	-	-	100.00%	169,910	100.00%
49	47,001	48,000	-	-	-	100.00%	169,910	100.00%
50	48,001	49,000	-	-	-	100.00%	169,910	100.00%
51	49,001	50,000	-	-	-	100.00%	169,910	100.00%
52	50,001	51,000	-	-	-	100.00%	169,910	100.00%
53	51,001	52,000	-	-	-	100.00%	169,910	100.00%

Class: Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 34.05	\$ 41.54
Debt Service Surcharge			\$ 12.41	
Tier One Breakover (M gal):	-	-	\$ -	\$ -
Tier Two Breakover (M gal):	8	8	\$ 4.30	\$ 5.24
Tier Three Breakover (M gal):	999,999	999,999	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	24	100.00%	169,910	100.00%
55	53,001 -	54,000	-	-	24	100.00%	169,910	100.00%
56	54,001 -	55,000	-	-	24	100.00%	169,910	100.00%
57	55,001 -	56,000	-	-	24	100.00%	169,910	100.00%
58	56,001 -	57,000	-	-	24	100.00%	169,910	100.00%
59	57,001 -	58,000	-	-	24	100.00%	169,910	100.00%
60	58,001 -	59,000	-	-	24	100.00%	169,910	100.00%
61	59,001 -	60,000	-	-	24	100.00%	169,910	100.00%
62	60,001 -	61,000	-	-	24	100.00%	169,910	100.00%
63	61,001 -	62,000	-	-	24	100.00%	169,910	100.00%
64	62,001 -	63,000	-	-	24	100.00%	169,910	100.00%
65	63,001 -	64,000	-	-	24	100.00%	169,910	100.00%
66	64,001 -	65,000	-	-	24	100.00%	169,910	100.00%
67	65,001 -	66,000	-	-	24	100.00%	169,910	100.00%
68	66,001 -	67,000	-	-	24	100.00%	169,910	100.00%
69	67,001 -	68,000	-	-	24	100.00%	169,910	100.00%
70	68,001 -	69,000	-	-	24	100.00%	169,910	100.00%
71	69,001 -	70,000	-	-	24	100.00%	169,910	100.00%
72	70,001 -	71,000	-	-	24	100.00%	169,910	100.00%
73	71,001 -	72,000	-	-	24	100.00%	169,910	100.00%
74	72,001 -	73,000	-	-	24	100.00%	169,910	100.00%
75	73,001 -	74,000	-	-	24	100.00%	169,910	100.00%
76	74,001 -	75,000	-	-	24	100.00%	169,910	100.00%
77	75,001 -	76,000	-	-	24	100.00%	169,910	100.00%
78	76,001 -	77,000	-	-	24	100.00%	169,910	100.00%
79	77,001 -	78,000	-	-	24	100.00%	169,910	100.00%
80	78,001 -	79,000	-	-	24	100.00%	169,910	100.00%
81	79,001 -	80,000	-	-	24	100.00%	169,910	100.00%
82	80,001 -	81,000	-	-	24	100.00%	169,910	100.00%
83	81,001 -	82,000	-	-	24	100.00%	169,910	100.00%
84	82,001 -	83,000	-	-	24	100.00%	169,910	100.00%
85	83,001 -	84,000	-	-	24	100.00%	169,910	100.00%
86	84,001 -	85,000	-	-	24	100.00%	169,910	100.00%
87	85,001 -	86,000	-	-	24	100.00%	169,910	100.00%
88	86,001 -	87,000	-	-	24	100.00%	169,910	100.00%
89	87,001 -	88,000	-	-	24	100.00%	169,910	100.00%
90	88,001 -	89,000	-	-	24	100.00%	169,910	100.00%
91	89,001 -	90,000	-	-	24	100.00%	169,910	100.00%
92	90,001 -	91,000	-	-	24	100.00%	169,910	100.00%
93	91,001 -	92,000	-	-	24	100.00%	169,910	100.00%
94	92,001 -	93,000	-	-	24	100.00%	169,910	100.00%
95	93,001 -	94,000	-	-	24	100.00%	169,910	100.00%
96	94,001 -	95,000	-	-	24	100.00%	169,910	100.00%
97	95,001 -	96,000	-	-	24	100.00%	169,910	100.00%
98	96,001 -	97,000	-	-	24	100.00%	169,910	100.00%
99	97,001 -	98,000	-	-	24	100.00%	169,910	100.00%
100	98,001 -	99,000	-	-	24	100.00%	169,910	100.00%
101	99,001 -	100,000	-	-	24	100.00%	169,910	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT2

Schedule H-5

Witness: Jones

Class: Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 34.05	\$ 41.54
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	24		169,910	24		169,910	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	24						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107				
108	Base Charge	24 \$ 817	24 \$ 997	
109	Average Number of Customers	2		
110				
111	Average Consumption (gallons)	7,080		
112				
113	Median Consumption (gallons)	5,310		
114				
115	Usage (gallons)			
116	Tier One	\$ -	\$ -	
117	Tier Two	128,810 \$ 554	128,810 \$ 675	
	Tier Three	41,100 \$ 220	41,100 \$ 269	
	Usage Totals	169,910	169,910	
	Metered Revenue Total	\$ 1,591	\$ 1,941	
	Debt Service Surcharge	24 \$ 298	24 \$ -	
	Total Revenue	\$ 1,889	\$ 1,941	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 56.75	\$ 69.23
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.69	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	10	-	-	10	9.71%	-	0.00%
2	1	11	552	6,070	21	20.39%	6,070	0.30%
3	1,001	24	1,424	23,735	45	43.69%	40,250	2.00%
4	2,001	10	2,374	23,735	55	53.40%	63,985	3.18%
5	3,001	3	3,543	10,630	58	56.31%	74,615	3.71%
6	4,001	5	4,585	22,925	63	61.17%	97,540	4.85%
7	5,001	2	5,690	11,380	65	63.11%	108,920	5.41%
8	6,001	3	6,473	19,420	68	66.02%	128,340	6.38%
9	7,001	-	-	-	68	66.02%	128,340	6.38%
10	8,001	1	8,030	8,030	69	66.99%	136,370	6.77%
11	9,001	3	9,183	27,550	72	69.90%	163,920	8.14%
12	10,001	2	10,513	21,025	74	71.84%	184,945	9.19%
13	11,001	4	11,333	45,330	78	75.73%	230,275	11.44%
14	12,001	3	12,372	37,115	81	78.64%	267,390	13.28%
15	13,001	-	-	-	81	78.64%	267,390	13.28%
16	14,001	2	14,360	28,720	83	80.58%	296,110	14.71%
17	15,001	-	-	-	83	80.58%	296,110	14.71%
18	16,001	-	-	-	83	80.58%	296,110	14.71%
19	17,001	-	-	-	83	80.58%	296,110	14.71%
20	18,001	-	-	-	83	80.58%	296,110	14.71%
21	19,001	-	-	-	83	80.58%	296,110	14.71%
22	20,001	1	20,800	20,800	84	81.55%	316,910	15.74%
23	21,001	-	-	-	84	81.55%	316,910	15.74%
24	22,001	1	22,770	22,770	85	82.52%	339,680	16.87%
25	23,001	-	-	-	85	82.52%	339,680	16.87%
26	24,001	-	-	-	85	82.52%	339,680	16.87%
27	25,001	-	-	-	85	82.52%	339,680	16.87%
28	26,001	-	-	-	85	82.52%	339,680	16.87%
29	27,001	1	27,450	27,450	86	83.50%	367,130	18.24%
30	28,001	-	-	-	86	83.50%	367,130	18.24%
31	29,001	-	-	-	86	83.50%	367,130	18.24%
32	30,001	-	-	-	86	83.50%	367,130	18.24%
33	31,001	1	31,910	31,910	87	84.47%	399,040	19.82%
34	32,001	-	-	-	87	84.47%	399,040	19.82%
35	33,001	-	-	-	87	84.47%	399,040	19.82%
36	34,001	-	-	-	87	84.47%	399,040	19.82%
37	35,001	-	-	-	87	84.47%	399,040	19.82%
38	36,001	-	-	-	87	84.47%	399,040	19.82%
39	37,001	-	-	-	87	84.47%	399,040	19.82%
40	38,001	-	-	-	87	84.47%	399,040	19.82%
41	39,001	-	-	-	87	84.47%	399,040	19.82%
42	40,001	-	-	-	87	84.47%	399,040	19.82%
43	41,001	-	-	-	87	84.47%	399,040	19.82%
44	42,001	2	42,260	84,520	89	86.41%	483,560	24.02%
45	43,001	-	-	-	89	86.41%	483,560	24.02%
46	44,001	-	-	-	89	86.41%	483,560	24.02%
47	45,001	-	-	-	89	86.41%	483,560	24.02%
48	46,001	-	-	-	89	86.41%	483,560	24.02%
49	47,001	-	-	-	89	86.41%	483,560	24.02%
50	48,001	-	-	-	89	86.41%	483,560	24.02%
51	49,001	-	-	-	89	86.41%	483,560	24.02%
52	50,001	1	50,870	50,870	90	87.38%	534,430	26.55%
53	51,001	-	-	-	90	87.38%	534,430	26.55%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 56.75	\$ 69.23
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.69	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
54	52,001 -	53,000	-	-	90	87.38%	534,430	26.55%
55	53,001 -	54,000	-	-	90	87.38%	534,430	26.55%
56	54,001 -	55,000	-	-	90	87.38%	534,430	26.55%
57	55,001 -	56,000	-	-	90	87.38%	534,430	26.55%
58	56,001 -	57,000	-	-	90	87.38%	534,430	26.55%
59	57,001 -	58,000	-	-	90	87.38%	534,430	26.55%
60	58,001 -	59,000	-	-	90	87.38%	534,430	26.55%
61	59,001 -	60,000	-	-	90	87.38%	534,430	26.55%
62	60,001 -	61,000	-	-	90	87.38%	534,430	26.55%
63	61,001 -	62,000	-	-	90	87.38%	534,430	26.55%
64	62,001 -	63,000	-	-	90	87.38%	534,430	26.55%
65	63,001 -	64,000	-	-	90	87.38%	534,430	26.55%
66	64,001 -	65,000	-	-	90	87.38%	534,430	26.55%
67	65,001 -	66,000	-	-	90	87.38%	534,430	26.55%
68	66,001 -	67,000	-	-	90	87.38%	534,430	26.55%
69	67,001 -	68,000	1	67,370	91	88.35%	601,800	29.90%
70	68,001 -	69,000	1	68,500	92	89.32%	670,300	33.30%
71	69,001 -	70,000	1	69,940	93	90.29%	740,240	36.77%
72	70,001 -	71,000	-	-	93	90.29%	740,240	36.77%
73	71,001 -	72,000	-	-	93	90.29%	740,240	36.77%
74	72,001 -	73,000	-	-	93	90.29%	740,240	36.77%
75	73,001 -	74,000	-	-	93	90.29%	740,240	36.77%
76	74,001 -	75,000	-	-	93	90.29%	740,240	36.77%
77	75,001 -	76,000	-	-	93	90.29%	740,240	36.77%
78	76,001 -	77,000	-	-	93	90.29%	740,240	36.77%
79	77,001 -	78,000	-	-	93	90.29%	740,240	36.77%
80	78,001 -	79,000	-	-	93	90.29%	740,240	36.77%
81	79,001 -	80,000	2	79,225	95	92.23%	898,690	44.65%
82	80,001 -	81,000	-	-	95	92.23%	898,690	44.65%
83	81,001 -	82,000	-	-	95	92.23%	898,690	44.65%
84	82,001 -	83,000	-	-	95	92.23%	898,690	44.65%
85	83,001 -	84,000	-	-	95	92.23%	898,690	44.65%
86	84,001 -	85,000	-	-	95	92.23%	898,690	44.65%
87	85,001 -	86,000	-	-	95	92.23%	898,690	44.65%
88	86,001 -	87,000	-	-	95	92.23%	898,690	44.65%
89	87,001 -	88,000	-	-	95	92.23%	898,690	44.65%
90	88,001 -	89,000	-	-	95	92.23%	898,690	44.65%
91	89,001 -	90,000	-	-	95	92.23%	898,690	44.65%
92	90,001 -	91,000	-	-	95	92.23%	898,690	44.65%
93	91,001 -	92,000	-	-	95	92.23%	898,690	44.65%
94	92,001 -	93,000	-	-	95	92.23%	898,690	44.65%
95	93,001 -	94,000	-	-	95	92.23%	898,690	44.65%
96	94,001 -	95,000	-	-	95	92.23%	898,690	44.65%
97	95,001 -	96,000	-	-	95	92.23%	898,690	44.65%
98	96,001 -	97,000	1	96,447	96	93.20%	995,137	49.44%
99	97,001 -	98,000	-	-	96	93.20%	995,137	49.44%
100	98,001 -	99,000	-	-	96	93.20%	995,137	49.44%
101	99,001 -	100,000	-	-	96	93.20%	995,137	49.44%
102	103,370 -	103,370	1	103,370	97	94.17%	1,098,507	54.57%
103	107,250 -	107,250	1	107,250	98	95.15%	1,205,757	59.90%
104	115,960 -	115,960	1	115,960	99	96.12%	1,321,717	65.66%
105	138,670 -	138,670	1	138,670	100	97.09%	1,460,387	72.55%
106	139,520 -	139,520	1	139,520	101	98.06%	1,599,907	79.48%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 56.75	\$ 69.23
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.69	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
107	182,750 - 182,750	1	182,750	182,750	102	99.03%	1,782,657	88.56%
108	230,293 - 230,293	1	230,293	230,293	103	100.00%	2,012,950	100.00%
109								
110	Totals	103		2,012,950	103		2,012,950	
111	Prorated Bills Reduction ¹	(4)						
112	Total Bills	99						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
115 Base Charge	99	\$ 5,618	99	\$ 6,854
116 Average Number of Customers	8			
117 Usage (gallons)				
118 Average Consumption (gallons)	20,333			
119 Median Consumption (gallons)	2,374			
121 Usage Totals	2,012,950		2,012,950	
122 Metered Revenue Total		\$ 15,762		\$ 19,258
123 Debt Service Surcharge	99	2,048	99	-
124 Total Revenue		\$ 17,810		\$ 19,258

125 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 126 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 127 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 128 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 129 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 130 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 131 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 132

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 113.60	\$ 138.45
Tier Two Breakover (M gal):	30	30	Debt Service Surcharge:	\$ 41.37	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	23	-	-	23	31.94%	-	0.00%
2	1	4	575	2,300	27	37.50%	2,300	0.48%
3	1,001	13	1,482	19,263	40	55.56%	21,563	4.47%
4	2,001	13	2,482	32,260	53	73.61%	53,823	11.15%
5	3,001	4	3,363	13,450	57	79.17%	67,273	13.93%
6	4,001	4	4,320	17,280	61	84.72%	84,553	17.51%
7	5,001	-	-	-	61	84.72%	84,553	17.51%
8	6,001	-	-	-	61	84.72%	84,553	17.51%
9	7,001	-	-	-	61	84.72%	84,553	17.51%
10	8,001	1	8,700	8,700	62	86.11%	93,253	19.31%
11	9,001	-	-	-	62	86.11%	93,253	19.31%
12	10,001	1	10,300	10,300	63	87.50%	103,553	21.44%
13	11,001	-	-	-	63	87.50%	103,553	21.44%
14	12,001	-	-	-	63	87.50%	103,553	21.44%
15	13,001	-	-	-	63	87.50%	103,553	21.44%
16	14,001	-	-	-	63	87.50%	103,553	21.44%
17	15,001	-	-	-	63	87.50%	103,553	21.44%
18	16,001	-	-	-	63	87.50%	103,553	21.44%
19	17,001	-	-	-	63	87.50%	103,553	21.44%
20	18,001	2	18,316	36,632	65	90.28%	140,185	29.03%
21	19,001	-	-	-	65	90.28%	140,185	29.03%
22	20,001	-	-	-	65	90.28%	140,185	29.03%
23	21,001	-	-	-	65	90.28%	140,185	29.03%
24	22,001	-	-	-	65	90.28%	140,185	29.03%
25	23,001	-	-	-	65	90.28%	140,185	29.03%
26	24,001	-	-	-	65	90.28%	140,185	29.03%
27	25,001	-	-	-	65	90.28%	140,185	29.03%
28	26,001	1	26,841	26,841	66	91.67%	167,026	34.59%
29	27,001	-	-	-	66	91.67%	167,026	34.59%
30	28,001	-	-	-	66	91.67%	167,026	34.59%
31	29,001	-	-	-	66	91.67%	167,026	34.59%
32	30,001	-	-	-	66	91.67%	167,026	34.59%
33	31,001	-	-	-	66	91.67%	167,026	34.59%
34	32,001	-	-	-	66	91.67%	167,026	34.59%
35	33,001	-	-	-	66	91.67%	167,026	34.59%
36	34,001	-	-	-	66	91.67%	167,026	34.59%
37	35,001	-	-	-	66	91.67%	167,026	34.59%
38	36,001	-	-	-	66	91.67%	167,026	34.59%
39	37,001	1	37,899	37,899	67	93.06%	204,925	42.44%
40	38,001	-	-	-	67	93.06%	204,925	42.44%
41	39,001	-	-	-	67	93.06%	204,925	42.44%
42	40,001	-	-	-	67	93.06%	204,925	42.44%
43	41,001	1	41,686	41,686	68	94.44%	246,611	51.07%
44	42,001	-	-	-	68	94.44%	246,611	51.07%
45	43,001	1	43,711	43,711	69	95.83%	290,322	60.12%
46	44,001	-	-	-	69	95.83%	290,322	60.12%
47	45,001	-	-	-	69	95.83%	290,322	60.12%
48	46,001	-	-	-	69	95.83%	290,322	60.12%
49	47,001	-	-	-	69	95.83%	290,322	60.12%
50	48,001	1	48,615	48,615	70	97.22%	338,937	70.19%
51	49,001	-	-	-	70	97.22%	338,937	70.19%
52	50,001	-	-	-	70	97.22%	338,937	70.19%
53	51,001	-	-	-	70	97.22%	338,937	70.19%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 113.60	\$ 138.45
Tier Two Breakover (M gal):	30	30	Debt Service Surcharge:	\$ 41.37	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
54	52,001 -	53,000	-	-	70	97.22%	338,937	70.19%
55	53,001 -	54,000	-	-	70	97.22%	338,937	70.19%
56	54,001 -	55,000	-	-	70	97.22%	338,937	70.19%
57	55,001 -	56,000	-	-	70	97.22%	338,937	70.19%
58	56,001 -	57,000	-	-	70	97.22%	338,937	70.19%
59	57,001 -	58,000	-	-	70	97.22%	338,937	70.19%
60	58,001 -	59,000	-	-	70	97.22%	338,937	70.19%
61	59,001 -	60,000	-	-	70	97.22%	338,937	70.19%
62	60,001 -	61,000	-	-	70	97.22%	338,937	70.19%
63	61,001 -	62,000	-	-	70	97.22%	338,937	70.19%
64	62,001 -	63,000	-	-	70	97.22%	338,937	70.19%
65	63,001 -	64,000	-	-	70	97.22%	338,937	70.19%
66	64,001 -	65,000	1	64,780	71	98.61%	403,717	83.60%
67	65,001 -	66,000	-	-	71	98.61%	403,717	83.60%
68	66,001 -	67,000	-	-	71	98.61%	403,717	83.60%
69	67,001 -	68,000	-	-	71	98.61%	403,717	83.60%
70	68,001 -	69,000	-	-	71	98.61%	403,717	83.60%
71	69,001 -	70,000	-	-	71	98.61%	403,717	83.60%
72	70,001 -	71,000	-	-	71	98.61%	403,717	83.60%
73	71,001 -	72,000	-	-	71	98.61%	403,717	83.60%
74	72,001 -	73,000	-	-	71	98.61%	403,717	83.60%
75	73,001 -	74,000	-	-	71	98.61%	403,717	83.60%
76	74,001 -	75,000	-	-	71	98.61%	403,717	83.60%
77	75,001 -	76,000	-	-	71	98.61%	403,717	83.60%
78	76,001 -	77,000	-	-	71	98.61%	403,717	83.60%
79	77,001 -	78,000	-	-	71	98.61%	403,717	83.60%
80	78,001 -	79,000	-	-	71	98.61%	403,717	83.60%
81	79,001 -	80,000	1	79,185	72	100.00%	482,902	100.00%
82	80,001 -	81,000	-	-	72	100.00%	482,902	100.00%
83	81,001 -	82,000	-	-	72	100.00%	482,902	100.00%
84	82,001 -	83,000	-	-	72	100.00%	482,902	100.00%
85	83,001 -	84,000	-	-	72	100.00%	482,902	100.00%
86	84,001 -	85,000	-	-	72	100.00%	482,902	100.00%
87	85,001 -	86,000	-	-	72	100.00%	482,902	100.00%
88	86,001 -	87,000	-	-	72	100.00%	482,902	100.00%
89	87,001 -	88,000	-	-	72	100.00%	482,902	100.00%
90	88,001 -	89,000	-	-	72	100.00%	482,902	100.00%
91	89,001 -	90,000	-	-	72	100.00%	482,902	100.00%
92	90,001 -	91,000	-	-	72	100.00%	482,902	100.00%
93	91,001 -	92,000	-	-	72	100.00%	482,902	100.00%
94	92,001 -	93,000	-	-	72	100.00%	482,902	100.00%
95	93,001 -	94,000	-	-	72	100.00%	482,902	100.00%
96	94,001 -	95,000	-	-	72	100.00%	482,902	100.00%
97	95,001 -	96,000	-	-	72	100.00%	482,902	100.00%
98	96,001 -	97,000	-	-	72	100.00%	482,902	100.00%
99	97,001 -	98,000	-	-	72	100.00%	482,902	100.00%
100	98,001 -	99,000	-	-	72	100.00%	482,902	100.00%
101	99,001 -	100,000	-	-	72	100.00%	482,902	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 113.60	\$ 138.45
Tier Two Breakover (M gal):	30	30	Debt Service Surcharge:	\$ 41.37	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	72		482,902	72		482,902	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	72						

Line No.	Description	Current Rates		Proposed Rates	
		Units	Revenue	Units	Revenue
107	Base Charge	72	\$ 8,179	72	\$ 9,968
109	Average Number of Customers		6		
110					
111	Average Consumption (gallons)		6,707		
112					
113	Median Consumption (gallons)		1,482		
114					
115	Metered Revenue Total		\$ 10,398		\$ 12,677
116	Debt Service Surcharge	72	2,979	72	-
117	Total Revenue		\$ 13,377		\$ 12,677

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 181.60	\$ 221.52
Tier Two Breakover (M gal):	50	50	Debt Service Surcharge:	\$ 66.19	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	1	-	-	1	4.00%	-	0.00%
2	1	1,000	750	750	2	8.00%	750	0.13%
3	1,001	2,000	-	-	2	8.00%	750	0.13%
4	2,001	3,000	-	-	2	8.00%	750	0.13%
5	3,001	4,000	-	-	2	8.00%	750	0.13%
6	4,001	5,000	-	-	2	8.00%	750	0.13%
7	5,001	6,000	-	-	2	8.00%	750	0.13%
8	6,001	7,000	1	6,900	3	12.00%	7,650	1.33%
9	7,001	8,000	-	-	3	12.00%	7,650	1.33%
10	8,001	9,000	1	8,600	4	16.00%	16,250	2.82%
11	9,001	10,000	2	9,790	6	24.00%	35,830	6.22%
12	10,001	11,000	3	10,590	9	36.00%	67,600	11.74%
13	11,001	12,000	2	11,550	11	44.00%	90,700	15.75%
14	12,001	13,000	-	-	11	44.00%	90,700	15.75%
15	13,001	14,000	-	-	11	44.00%	90,700	15.75%
16	14,001	15,000	2	14,250	13	52.00%	119,200	20.69%
17	15,001	16,000	-	-	13	52.00%	119,200	20.69%
18	16,001	17,000	-	-	13	52.00%	119,200	20.69%
19	17,001	18,000	-	-	13	52.00%	119,200	20.69%
20	18,001	19,000	-	-	13	52.00%	119,200	20.69%
21	19,001	20,000	-	-	13	52.00%	119,200	20.69%
22	20,001	21,000	-	-	13	52.00%	119,200	20.69%
23	21,001	22,000	-	-	13	52.00%	119,200	20.69%
24	22,001	23,000	-	-	13	52.00%	119,200	20.69%
25	23,001	24,000	1	23,713	14	56.00%	142,913	24.81%
26	24,001	25,000	-	-	14	56.00%	142,913	24.81%
27	25,001	26,000	-	-	14	56.00%	142,913	24.81%
28	26,001	27,000	1	26,884	15	60.00%	169,797	29.48%
29	27,001	28,000	1	27,153	16	64.00%	196,950	34.19%
30	28,001	29,000	1	28,880	17	68.00%	225,830	39.21%
31	29,001	30,000	-	-	17	68.00%	225,830	39.21%
32	30,001	31,000	1	30,056	18	72.00%	255,886	44.42%
33	31,001	32,000	-	-	18	72.00%	255,886	44.42%
34	32,001	33,000	1	32,500	19	76.00%	288,386	50.07%
35	33,001	34,000	-	-	19	76.00%	288,386	50.07%
36	34,001	35,000	1	34,511	20	80.00%	322,897	56.06%
37	35,001	36,000	-	-	20	80.00%	322,897	56.06%
38	36,001	37,000	-	-	20	80.00%	322,897	56.06%
39	37,001	38,000	1	37,020	21	84.00%	359,917	62.49%
40	38,001	39,000	-	-	21	84.00%	359,917	62.49%
41	39,001	40,000	-	-	21	84.00%	359,917	62.49%
42	40,001	41,000	-	-	21	84.00%	359,917	62.49%
43	41,001	42,000	-	-	21	84.00%	359,917	62.49%
44	42,001	43,000	-	-	21	84.00%	359,917	62.49%
45	43,001	44,000	-	-	21	84.00%	359,917	62.49%
46	44,001	45,000	1	44,954	22	88.00%	404,871	70.29%
47	45,001	46,000	-	-	22	88.00%	404,871	70.29%
48	46,001	47,000	-	-	22	88.00%	404,871	70.29%
49	47,001	48,000	-	-	22	88.00%	404,871	70.29%
50	48,001	49,000	-	-	22	88.00%	404,871	70.29%
51	49,001	50,000	1	49,166	23	92.00%	454,037	78.83%
52	50,001	51,000	-	-	23	92.00%	454,037	78.83%
53	51,001	52,000	-	-	23	92.00%	454,037	78.83%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 181.60	\$ 221.52
Tier Two Breakover (M gal):	50	50	Debt Service Surcharge:	\$ 66.19	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
54	52,001 -	53,000	-	-	23	92.00%	454,037	78.83%
55	53,001 -	54,000	-	-	23	92.00%	454,037	78.83%
56	54,001 -	55,000	-	-	23	92.00%	454,037	78.83%
57	55,001 -	56,000	-	-	23	92.00%	454,037	78.83%
58	56,001 -	57,000	-	-	23	92.00%	454,037	78.83%
59	57,001 -	58,000	-	-	23	92.00%	454,037	78.83%
60	58,001 -	59,000	-	-	23	92.00%	454,037	78.83%
61	59,001 -	60,000	1	59,489	24	96.00%	513,526	89.15%
62	60,001 -	61,000	-	-	24	96.00%	513,526	89.15%
63	61,001 -	62,000	-	-	24	96.00%	513,526	89.15%
64	62,001 -	63,000	1	62,470	25	100.00%	575,996	100.00%
65	63,001 -	64,000	-	-	25	100.00%	575,996	100.00%
66	64,001 -	65,000	-	-	25	100.00%	575,996	100.00%
67	65,001 -	66,000	-	-	25	100.00%	575,996	100.00%
68	66,001 -	67,000	-	-	25	100.00%	575,996	100.00%
69	67,001 -	68,000	-	-	25	100.00%	575,996	100.00%
70	68,001 -	69,000	-	-	25	100.00%	575,996	100.00%
71	69,001 -	70,000	-	-	25	100.00%	575,996	100.00%
72	70,001 -	71,000	-	-	25	100.00%	575,996	100.00%
73	71,001 -	72,000	-	-	25	100.00%	575,996	100.00%
74	72,001 -	73,000	-	-	25	100.00%	575,996	100.00%
75	73,001 -	74,000	-	-	25	100.00%	575,996	100.00%
76	74,001 -	75,000	-	-	25	100.00%	575,996	100.00%
77	75,001 -	76,000	-	-	25	100.00%	575,996	100.00%
78	76,001 -	77,000	-	-	25	100.00%	575,996	100.00%
79	77,001 -	78,000	-	-	25	100.00%	575,996	100.00%
80	78,001 -	79,000	-	-	25	100.00%	575,996	100.00%
81	79,001 -	80,000	-	-	25	100.00%	575,996	100.00%
82	80,001 -	81,000	-	-	25	100.00%	575,996	100.00%
83	81,001 -	82,000	-	-	25	100.00%	575,996	100.00%
84	82,001 -	83,000	-	-	25	100.00%	575,996	100.00%
85	83,001 -	84,000	-	-	25	100.00%	575,996	100.00%
86	84,001 -	85,000	-	-	25	100.00%	575,996	100.00%
87	85,001 -	86,000	-	-	25	100.00%	575,996	100.00%
88	86,001 -	87,000	-	-	25	100.00%	575,996	100.00%
89	87,001 -	88,000	-	-	25	100.00%	575,996	100.00%
90	88,001 -	89,000	-	-	25	100.00%	575,996	100.00%
91	89,001 -	90,000	-	-	25	100.00%	575,996	100.00%
92	90,001 -	91,000	-	-	25	100.00%	575,996	100.00%
93	91,001 -	92,000	-	-	25	100.00%	575,996	100.00%
94	92,001 -	93,000	-	-	25	100.00%	575,996	100.00%
95	93,001 -	94,000	-	-	25	100.00%	575,996	100.00%
96	94,001 -	95,000	-	-	25	100.00%	575,996	100.00%
97	95,001 -	96,000	-	-	25	100.00%	575,996	100.00%
98	96,001 -	97,000	-	-	25	100.00%	575,996	100.00%
99	97,001 -	98,000	-	-	25	100.00%	575,996	100.00%
100	98,001 -	99,000	-	-	25	100.00%	575,996	100.00%
101	99,001 -	100,000	-	-	25	100.00%	575,996	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 181.60	\$ 221.52
Tier Two Breakover (M gal):	50	50	Debt Service Surcharge:	\$ 66.19	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 5.24
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	25		575,996	25		575,996	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	25						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107	Base Charge	25 \$ 4,540	25 \$ 5,538	
109	Average Number of Customers	2		
110				
111	Average Consumption (gallons)	23,040		
112				
113	Median Consumption (gallons)	14,250		
114				
115	Metered Revenue Total	\$ 7,040	\$ 8,585	
116	Debt Service Surcharge	25 1,655	25 -	
117	Total Revenue	\$ 8,695	\$ 8,585	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: Standpipe
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):			Base Charge:	\$ 22.70	\$ 27.69
Tier Two Breakover (M gal):			Tier One Rate:		
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:		
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total	
1	-	-	-	-	-	0.00%	-	0.00%	
2	1	1,000	2	795	1,590	2	18.18%	1,590	7.12%
3	1,001	2,000	2	1,690	3,380	4	36.36%	4,970	22.25%
4	2,001	3,000	6	2,243	13,460	10	90.91%	18,430	82.50%
5	3,001	4,000	1	3,910	3,910	11	100.00%	22,340	100.00%
6	4,001	5,000	-	-	-	11	100.00%	22,340	100.00%
7	5,001	6,000	-	-	-	11	100.00%	22,340	100.00%
8	6,001	7,000	-	-	-	11	100.00%	22,340	100.00%
9	7,001	8,000	-	-	-	11	100.00%	22,340	100.00%
10	8,001	9,000	-	-	-	11	100.00%	22,340	100.00%
11	9,001	10,000	-	-	-	11	100.00%	22,340	100.00%
12	10,001	11,000	-	-	-	11	100.00%	22,340	100.00%
13	11,001	12,000	-	-	-	11	100.00%	22,340	100.00%
14	12,001	13,000	-	-	-	11	100.00%	22,340	100.00%
15	13,001	14,000	-	-	-	11	100.00%	22,340	100.00%
16	14,001	15,000	-	-	-	11	100.00%	22,340	100.00%
17	15,001	16,000	-	-	-	11	100.00%	22,340	100.00%
18	16,001	17,000	-	-	-	11	100.00%	22,340	100.00%
19	17,001	18,000	-	-	-	11	100.00%	22,340	100.00%
20	18,001	19,000	-	-	-	11	100.00%	22,340	100.00%
21	19,001	20,000	-	-	-	11	100.00%	22,340	100.00%
22	20,001	21,000	-	-	-	11	100.00%	22,340	100.00%
23	21,001	22,000	-	-	-	11	100.00%	22,340	100.00%
24	22,001	23,000	-	-	-	11	100.00%	22,340	100.00%
25	23,001	24,000	-	-	-	11	100.00%	22,340	100.00%
26	24,001	25,000	-	-	-	11	100.00%	22,340	100.00%
27	25,001	26,000	-	-	-	11	100.00%	22,340	100.00%
28	26,001	27,000	-	-	-	11	100.00%	22,340	100.00%
29	27,001	28,000	-	-	-	11	100.00%	22,340	100.00%
30	28,001	29,000	-	-	-	11	100.00%	22,340	100.00%
31	29,001	30,000	-	-	-	11	100.00%	22,340	100.00%
32	30,001	31,000	-	-	-	11	100.00%	22,340	100.00%
33	31,001	32,000	-	-	-	11	100.00%	22,340	100.00%
34	32,001	33,000	-	-	-	11	100.00%	22,340	100.00%
35	33,001	34,000	-	-	-	11	100.00%	22,340	100.00%
36	34,001	35,000	-	-	-	11	100.00%	22,340	100.00%
37	35,001	36,000	-	-	-	11	100.00%	22,340	100.00%
38	36,001	37,000	-	-	-	11	100.00%	22,340	100.00%
39	37,001	38,000	-	-	-	11	100.00%	22,340	100.00%
40	38,001	39,000	-	-	-	11	100.00%	22,340	100.00%
41	39,001	40,000	-	-	-	11	100.00%	22,340	100.00%
42	40,001	41,000	-	-	-	11	100.00%	22,340	100.00%
43	41,001	42,000	-	-	-	11	100.00%	22,340	100.00%
44	42,001	43,000	-	-	-	11	100.00%	22,340	100.00%
45	43,001	44,000	-	-	-	11	100.00%	22,340	100.00%
46	44,001	45,000	-	-	-	11	100.00%	22,340	100.00%
47	45,001	46,000	-	-	-	11	100.00%	22,340	100.00%
48	46,001	47,000	-	-	-	11	100.00%	22,340	100.00%
49	47,001	48,000	-	-	-	11	100.00%	22,340	100.00%
50	48,001	49,000	-	-	-	11	100.00%	22,340	100.00%
51	49,001	50,000	-	-	-	11	100.00%	22,340	100.00%
52	50,001	51,000	-	-	-	11	100.00%	22,340	100.00%
53	51,001	52,000	-	-	-	11	100.00%	22,340	100.00%

Clear Springs Utility Company - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT2

Schedule H-5

Witness: Jones

Class: Standpipe
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):			Base Charge:	\$ 22.70	\$ 27.69
Tier Two Breakover (M gal):			Tier One Rate:		
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:		
			Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	11	100.00%	22,340	100.00%
55	53,001 -	54,000	-	-	11	100.00%	22,340	100.00%
56	54,001 -	55,000	-	-	11	100.00%	22,340	100.00%
57	55,001 -	56,000	-	-	11	100.00%	22,340	100.00%
58	56,001 -	57,000	-	-	11	100.00%	22,340	100.00%
59	57,001 -	58,000	-	-	11	100.00%	22,340	100.00%
60	58,001 -	59,000	-	-	11	100.00%	22,340	100.00%
61	59,001 -	60,000	-	-	11	100.00%	22,340	100.00%
62	60,001 -	61,000	-	-	11	100.00%	22,340	100.00%
63	61,001 -	62,000	-	-	11	100.00%	22,340	100.00%
64	62,001 -	63,000	-	-	11	100.00%	22,340	100.00%
65	63,001 -	64,000	-	-	11	100.00%	22,340	100.00%
66	64,001 -	65,000	-	-	11	100.00%	22,340	100.00%
67	65,001 -	66,000	-	-	11	100.00%	22,340	100.00%
68	66,001 -	67,000	-	-	11	100.00%	22,340	100.00%
69	67,001 -	68,000	-	-	11	100.00%	22,340	100.00%
70	68,001 -	69,000	-	-	11	100.00%	22,340	100.00%
71	69,001 -	70,000	-	-	11	100.00%	22,340	100.00%
72	70,001 -	71,000	-	-	11	100.00%	22,340	100.00%
73	71,001 -	72,000	-	-	11	100.00%	22,340	100.00%
74	72,001 -	73,000	-	-	11	100.00%	22,340	100.00%
75	73,001 -	74,000	-	-	11	100.00%	22,340	100.00%
76	74,001 -	75,000	-	-	11	100.00%	22,340	100.00%
77	75,001 -	76,000	-	-	11	100.00%	22,340	100.00%
78	76,001 -	77,000	-	-	11	100.00%	22,340	100.00%
79	77,001 -	78,000	-	-	11	100.00%	22,340	100.00%
80	78,001 -	79,000	-	-	11	100.00%	22,340	100.00%
81	79,001 -	80,000	-	-	11	100.00%	22,340	100.00%
82	80,001 -	81,000	-	-	11	100.00%	22,340	100.00%
83	81,001 -	82,000	-	-	11	100.00%	22,340	100.00%
84	82,001 -	83,000	-	-	11	100.00%	22,340	100.00%
85	83,001 -	84,000	-	-	11	100.00%	22,340	100.00%
86	84,001 -	85,000	-	-	11	100.00%	22,340	100.00%
87	85,001 -	86,000	-	-	11	100.00%	22,340	100.00%
88	86,001 -	87,000	-	-	11	100.00%	22,340	100.00%
89	87,001 -	88,000	-	-	11	100.00%	22,340	100.00%
90	88,001 -	89,000	-	-	11	100.00%	22,340	100.00%
91	89,001 -	90,000	-	-	11	100.00%	22,340	100.00%
92	90,001 -	91,000	-	-	11	100.00%	22,340	100.00%
93	91,001 -	92,000	-	-	11	100.00%	22,340	100.00%
94	92,001 -	93,000	-	-	11	100.00%	22,340	100.00%
95	93,001 -	94,000	-	-	11	100.00%	22,340	100.00%
96	94,001 -	95,000	-	-	11	100.00%	22,340	100.00%
97	95,001 -	96,000	-	-	11	100.00%	22,340	100.00%
98	96,001 -	97,000	-	-	11	100.00%	22,340	100.00%
99	97,001 -	98,000	-	-	11	100.00%	22,340	100.00%
100	98,001 -	99,000	-	-	11	100.00%	22,340	100.00%
101	99,001 -	100,000	-	-	11	100.00%	22,340	100.00%

Class: Standpipe
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
			Base Charge:	\$ 22.70	\$ 27.69
Tier One Breakover (M gal):			Tier One Rate:		
Tier Two Breakover (M gal):			Tier Two Rate:		
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate:	\$ 5.35	\$ 6.55

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	11		22,340	11		22,340	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	11						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
108 Base Charge	11	\$ 250	11	\$ 305
109 Average Number of Customers		1		
110 Usage (gallons)				
111 Average Consumption (gallons)		2,031		
112 Tier One				
112 Tier Two				
113 Median Consumption (gallons)		2,243		
114 Usage Totals	22,340	120	22,340	146
115 Metered Revenue Total		\$ 369		\$ 451

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

**CLEAR SPRINGS
EXHIBIT RLJ-DT3**

Standard Schedules - Sewer

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Computation of Increase in Gross Revenue Requirements

Exhibit: RLJ-DT3
 Schedule A-1
 Page 1
 Witness: Jones

Line No.	Original Cost Rate Base			
1	\$ 223,845			
2				
3	(49,912)			
4				
5	-22.30%			
6				
7	7.02%			
8				
9	\$ 15,711			
10				
11	\$ 65,623			
12				
13	1.3672			
14				
15	\$ 89,721			
16				
17	\$ 91,082			
18				
19	\$ 180,803			
20				
21	98.51%			
22				
23	8.69%			
24				
25				
26				
27				
28				
29		Current	Projected	Projected
30	<u>Customer Classification</u>	<u>Rates</u>	<u>Rates</u>	Revenue Increase Due To Rates
31				% Dollar Increase
32	<u>Measured Revenue</u>			
33	Residential	62,062	156,624	94,562 152.37%
34	Commercial	6,823	18,590	11,767 172.47%
35	Subtotal Measured	68,885	175,215	106,329 154.36%
36				
37	Guaranteed Revenue	17,761	-	(17,761) -100.00%
38	Other Wastewater Revenues	3,452	4,603	1,151 33.33%
39				
40	Reconciling Amount	984	986	\$ 2
41				
42	Subtotal	\$ 91,082	\$ 180,803	\$ 89,721 98.51%
43				
44				
45	<u>Supporting Schedules:</u>			
46	B-1 C-1			
47	C-3 H-1			
48				

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Summary Results of Operations

Exhibit: RLJ-DT3

Schedule A-2

Page 1

Witness: Jones

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		8/31/2021	8/31/2022	Actual 8/31/2023	Adjusted 8/31/2023	Present Rates 8/31/2024	Proposed Rates 8/31/2024
1	Gross Revenues	\$ 93,776	\$ 100,074	\$ 93,143	\$ 91,082	\$ 91,082	\$ 180,803
2	Revenue Deductions and						
3	Operating Expenses	96,271	87,629	90,937	140,994	145,124	169,222
4	Operating Income	(2,495)	12,444	2,206	(49,912)	(54,042)	11,581
5							
6	Other Income and						
7	Deductions	(7,550)	(7,288)	(7,220)	(3,752)	(3,752)	(3,752)
8	Interest Expense	-	-	-	-	-	-
9	Net Income	\$ (10,045)	\$ 5,156	\$ (5,014)	\$ (53,664)	\$ (57,795)	\$ 7,828
10							
11	Earned Per Average						
12	Common Share	\$ (10)	\$ 5	\$ (5)	\$ (54)	\$ (58)	\$ 8
13							
14	Dividends Per						
15	Common Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16							
17	Payout Ratio	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18							
19	Return on Average						
20	Invested Capital	-4.1%	1.9%	-1.8%	-16.9%	-17.2%	2.3%
21							
22	Return on Year End						
23	Capital	-3.7%	1.8%	-1.7%	-16.8%	-16.3%	2.2%
24							
25	Return on Average						
26	Common Equity	-16.8%	6.5%	-6.1%	-64.7%	-68.5%	9.3%
27							
28	Return on Year End						
29	Common Equity	-13.0%	6.3%	-6.0%	-63.6%	-68.5%	9.3%
30							
31	Times Bond Interest Earned						
32	Before Income Taxes	0.44	1.63	0.01	(12.30)	(13.05)	2.69
33							
34	Times Total Interest and						
35	Preferred Dividends Earned						
36	After Income Taxes	(0.26)	1.33	0.24	(8.99)	(9.74)	2.09
37							
38							
39	<u>Supporting Schedules:</u>						
40	E-2 F-1						
41	C-1						
42							

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Summary of Capital Structure

Exhibit: RLJ-DT3

Schedule A-3

Page 1

Witness: Jones

Line No.	Description:	Prior Years Ended		Test Year	Projected Year
		8/31/2021	8/31/2022	8/31/2023	8/31/2024
3	Short-Term Debt	-	-	-	-
4	Long-Term Debt	118,424	112,990	107,224	101,458
5	Total Debt	\$ 118,424	\$ 112,990	\$ 107,224	\$ 101,458
7	Preferred Stock	-	-	-	-
8	Common Equity	77,380	81,396	84,265	84,352
9	Total Capital & Debt	\$ 195,804	\$ 194,385	\$ 191,488	\$ 185,810
12	Capitalization Ratios:				
14	Short-Term Debt	0.00%	0.00%	0.00%	0.00%
15	Long-Term Debt	60.48%	58.13%	55.99%	54.60%
16	Total Debt	60.48%	58.13%	55.99%	54.60%
18	Preferred Stock	0.00%	0.00%	0.00%	0.00%
19	Common Equity	39.52%	41.87%	44.01%	45.40%
20	Total Capital	100.00%	100.00%	100.00%	100.00%
22	Weighted Cost of				
23	Short-term Debt	0.0000%	0.0000%	0.0000%	0.0000%
25	Weighted Cost of				
26	Long-term Debt	4.9395%	4.8089%	2.5410%	2.4790%
28	Weighted Cost of				
29	Senior Capital	4.9395%	4.8089%	2.5410%	2.4790%
35	Supporting Schedules:				
36	E-1 D-1				

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Construction Expenditures and Gross Utility Plant In Service

Exhibit: RLI-DT3
 Schedule A-4
 Page 1
 Witness: Jones

Line No.	Year		Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1					
2	Prior Year Ended	8/31/2021	\$ 95,511	\$ 117,518	\$ 568,020
3					
4	Prior Year Ended	8/31/2022	15,817	15,817	583,837
5					
6	Test Year Ended	8/31/2023	1,853	1,853	585,690
7					
8	Projected Year Ending	8/31/2024	35,000	35,000	620,690
9					
10	Projected Year Ending	8/31/2025	35,000	35,000	655,690
11					
12	Projected Year Ending	8/31/2026	35,000	35,000	690,690
13					
14	<u>Supporting Schedules:</u>				
15	F-3				
16					
17					

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Summary Changes In Financial Position

Exhibit: RLJ-DT3

Schedule A-5

Page 1

Witness: Jones

Line No.		Prior	Prior	Test	Projected Year	
		Year Ended 8/31/2021	Year Ended 8/31/2022	Year Ended 8/31/2023	Present Rates 8/31/2024	Proposed Rates 8/31/2025
1	<u>Source of Funds</u>					
2	Operations	\$ 26,833	\$ 36,278	\$ 10,650	\$ (33,194)	\$ 32,429
3						
4	Outside Financing	(5,122)	(5,434)	(5,766)	44,234	4,119
5						
6	Total Funds Provided	\$ 21,711	\$ 30,844	\$ 4,884	\$ 11,040	\$ 36,547
7						
8	<u>Application of Funds</u>					
9	Constriction Expenditures	\$ (95,511)	\$ (15,817)	\$ (1,853)	\$ (35,000)	\$ (35,000)
10						
11	Dividends/Distributions	-	-	-	-	-
12						
13	Other	-	-	-	-	-
14						
15	Total Funds Applied	\$ (95,511)	\$ (15,817)	\$ (1,853)	\$ (35,000)	\$ (35,000)
16						
17	Change in Allocation between Departments	\$ 44,921	\$ (1,141)	\$ 7,884	\$ -	\$ -
18						
19	Net Increase/(Decrease) in Cash	\$ (28,879)	\$ 13,886	\$ 10,914	\$ (23,960)	\$ 1,547
20						
21						
22						
23	<u>Supporting Schedules:</u>					
24	E-3					
25	F-2					
26						

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Summary of Original Cost Rate Base Elements

Exhibit: RLJ-DT3

Schedule B-1

Page 1

Witness: Jones

Line No.		Original Cost Rate Base*
1		
2	Gross Utility Plant in Service	\$ 626,459
3		
4	Less: Accumulated Depreciation	<u>(380,503)</u>
5		
6	Net Utility Plant in Service	245,957
7		
8	Less:	
9	Advances in Aid of Construction	-
10		
11	Contributions in Aid of Construction	132,017
12	Accumulated Amortization of CIAC	<u>(98,089)</u>
13	Contributions in Aid of Construction - Net	33,929
14		
15	Customer Security Deposits	895
16	Deferred Income Taxes	(1,225)
17		
18	Plus:	
19	Working Capital	26,782
20	Net Regulatory Asset / (Liability)	(15,296)
21		
22	Rate Base	<u>\$ 223,845</u>
23		
24	* including pro forma adjustments	
25		
26		
27	<u>Supporting Schedules:</u>	
28	B-2 B-5	
29	E-1	
30		

Recap Schedules:

A-1

Line No.	Actual End of Test Year	ADJ OC-1	ADJ OC-2	ADJ OC-3	ADJ OC-4	Total Pro Forma Adjustments	Adjusted End of Test Year
1							
2	\$ 585,690	\$ 40,769				\$ 40,769	\$ 626,459
3							
4	(372,160)		(8,342)			(8,342)	(380,503)
5							
6	213,530	40,769	(8,342)			32,427	245,957
7							
8	Less:						
9	Advances in Aid of Construction	-				-	-
10							
11	Contributions in Aid of Construction	132,017				-	132,017
12	Accumulated Amortization of CIAC	(98,086)			(3)	(3)	(98,089)
13	Contributions in Aid of Construction - Net	33,931	-	-	(3)	(3)	33,929
14							
15	Customer Security Deposits	895				-	895
16	Deferred Income Taxes	(1,225)				-	(1,225)
17							
18	Plus:						
19	Working Capital	26,782				-	26,782
20	Net Regulatory Asset / (Liability)				(15,296)	(15,296)	(15,296)
21							
22	Rate Base	\$ 206,711	\$ 40,769	\$ (8,342)	\$ 3	\$ (15,296)	\$ 223,845
23							
24							
25							
26							
27							
28	<u>Supporting Schedules:</u>					<u>Recap Schedules:</u>	
29	E-1					B-1	
30							

Line No.	Acct No.	Description	Book Adjustments		Adjusted Book End of Test Year	Rate Making Adjustments				Total Rate Making Adjustments	Adjusted End of Test Year
			Actual End of Test Year	Not Used		Not Used	[OC-1.1] Allocated Plant Sierra Vista	[OC-1.2] Allocated Plant Glendale	Not Used		
4	351	Organization Cost	\$ -		\$ -	\$ -	\$ -			\$ -	\$ -
5	352	Franchise Cost	-		-					-	-
6	353	Land and Land Rights	5,254		5,254					-	5,254
7	354	Structures & Improvements	11,116		11,116	143	1,863			2,005	13,121
8	355	Power Generation Equipment	-		-					-	-
9	360	Collection Sewers - Force	355,503		355,503					-	355,503
10	360.1	Collection Sewers - Lift Station	-		-					-	-
11	361	Collection Sewers - Gravity	64,841		64,841					-	64,841
12	362	Special Collection Structures	-		-					-	-
13	363	Services to Customers	9,880		9,880					-	9,880
14	364	Flow Measuring Devices	-		-					-	-
15	365	Flow Measuring Installations	-		-					-	-
16	366	Reuse Services	-		-					-	-
17	367	Reuse Meters and Meter Installations	-		-					-	-
18	370	Receiving Wells	-		-					-	-
19	371	Pumping Equipment	123,907		123,907					-	123,907
20	374	Reuse Distribution Reservoirs	-		-					-	-
21	375	Reuse Transmission and Distribution System	-		-					-	-
22	380	Treatment and Disposal Equipment	10,945		10,945					-	10,945
23	381	Plant Sewers	-		-					-	-
24	382	Outfall Sewer Lines	-		-					-	-
25	389	Other Plant & Misc. Equipment	-		-					-	-
26	390	Office Furniture & Equipment	-		-	613	174			787	787
27	390.1	Computers & Software	-		-	-	7,508			7,508	7,508
28	391	Transportation Equipment	-		-	26,800	-			26,800	26,800
29	392	Stores Equipment	-		-					-	-
30	393	Tools, Shop & Garage Equipment	4,245		4,245	3,670	-			3,670	7,915
31	394	Laboratory Equipment	-		-					-	-
32	395	Power Operated Equipment	-		-					-	-
33	396	Communication Equipment	-		-					-	-
34	397	Miscellaneous Equipment	-		-					-	-
35	398	Other Tangible Plant	-		-					-	0
39		TOTALS	\$ 585,690	\$ -	\$ 585,690	\$ 31,225	\$ 9,544	\$ -	\$ -	\$ 40,769	\$ 626,459
40		Equity Adjustments (Schedule D-1)									Equity Adj. \$ -
42		Plant In Service per Books									\$ 585,690
44		Increase / (Decrease) in Plant in Service									\$ 40,769
47		<u>Supporting Schedules:</u>			<u>Workpapers:</u>						
48					See following pages for workpapers						

Allocated Corporate Plant - Sierra Vista Operations Office

This adjustment allocates Hearststone Water corporate plant associated with the Sierra Vista Operations Office serving the Clear Springs sewer system. The costs are allocated based on a 3-Factor allocation methodology between the five water and two sewer operations serviced by the Sierra Vista Operations Office.

Line No.	Plant Acct	Description	Allocated Plant
1			
2	354	Structures & Improvements	142.65
3	390	Office Furniture & Equip	612.86
4	390.1	Computer & Software	-
5	391	Transportation Equip	26,799.77
6	393	Tools, Shop & Garage Equip	3,670.14
7			<u>31,225.42</u>
8			
9			
10		Total Increase/(Decrease) in Plant In Service	<u>\$ 31,225.42</u>
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Allocated Corporate Plant - Glendale Corporate Office

This adjustment allocates Hearthstone Water corporate plant associated with the Glendale, Arizona Corporate Office. The costs are allocated based on a 3-Factor allocation methodology between all Hearthstone Water utility subsidiaries.

Line No.	Plant Acct	Description	Allocated Plant
1			
2	354	Structures & Improvements	1,862.79
3	390	Office Furniture & Equip	173.64
4	390.1	Computer & Software	7,507.58
5	391	Transportation Equip	-
6	393	Tools, Shop & Garage Equip	-
7			<u>9,544.01</u>
8			
9			
10		Total Increase/(Decrease) in Plant In Service	<u>\$ 9,544.01</u>
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Post-Test Year Plant and Retirements

This adjustment records items of plant expected to be placed in service by Foothills Sewer between 7/1/23 and 6/30/24. This adjustment also records the related retirement of plant in service items between 7/1/23 and 6/30/2024.

Line No.	Plant Acct	Description	Plant Addition Amount	Plant Retirement Amount
1				
2	351	Organization Cost		
3	352	Franchise Cost		
4	353	Land and Land Rights		
5	354	Structures & Improvements		
6	355	Power Generation Equipment		
7	360	Collection Sewers - Force		
8	360.1	Collection Sewers - Lift Station		
9	361	Collection Sewers - Gravity		
10	362	Special Collection Structures		
11	363	Services to Customers		
12	364	Flow Measuring Devices		
13	365	Flow Measuring Installations		
14	366	Reuse Services		
15	367	Reuse Meters and Meter Installations		
16	370	Receiving Wells		
17	371	Pumping Equipment		
18	374	Reuse Distribution Reservoirs		
19	375	Reuse Transmission and Distribution System		
20	380	Treatment and Disposal Equipment		
21	381	Plant Sewers		
22	382	Outfall Sewer Lines		
23	389	Other Plant & Misc. Equipment		
24	390	Office Furniture & Equipment		
25	390.1	Computers & Software		
26	391	Transportation Equipment		
27	392	Stores Equipment		
28	393	Tools, Shop & Garage Equipment		
29	394	Laboratory Equipment		
30	395	Power Operated Equipment		
31	396	Communication Equipment		
32	397	Miscellaneous Equipment		
33	398	Other Tangible Plant		
34			\$ -	\$ -
35				
36		Total Increase/(Decrease) in Plant In Service		\$ -
37				
38		<u>Workpapers:</u>		
39				
40				
41				

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Rate Base Adjustment OC-2
 Accumulated Depreciation Adjustments

Exhibit: RLJ-DT3
 Schedule B-2
 Page 6
 Witness: Jones

Line No.	Acct No.	Description	Book Adjustments			Rate Making Adjustments				Total Rate Making Adjustments	Adjusted End of Test Year	Total Equity Adj.	
			Actual End of Test Year	[OC-2.1] Classify A/D To Plant Accounts	Not Used	Adjusted Book End of Test Year ¹	[OC-2.2] Allocated A/D Sierra Vista	[OC-2.3] Allocated A/D Glendale	Not Used				Not Used
4	351	Organization Cost		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	352	Franchise Cost		-		-	-	-	-	-	-		
6	353	Land and Land Rights		-		-	-	-	-	-	-		
7	354	Structures & Improvements		9,620		9,620	6	129	-	-	135	9,755	
8	355	Power Generation Equipment		-		-	-	-	-	-	-		
9	360	Collection Sewers - Force		275,512		275,512	-	-	-	-	-	275,512	
10	360.1	Collection Sewers - Lift Station		-		-	-	-	-	-	-		
11	361	Collection Sewers - Gravity		3,975		3,975	-	-	-	-	-	3,975	
12	362	Special Collection Structures		-		-	-	-	-	-	-		
13	363	Services to Customers		6,677		6,677	-	-	-	-	-	6,677	
14	364	Flow Measuring Devices		-		-	-	-	-	-	-		
15	365	Flow Measuring Installations		-		-	-	-	-	-	-		
16	366	Reuse Services		-		-	-	-	-	-	-		
17	367	Reuse Distribution Reservoirs		-		-	-	-	-	-	-		
18	370	Receiving Wells		-		-	-	-	-	-	-		
19	371	Pumping Equipment		70,006		70,006	-	-	-	-	-	70,006	
20	374	Reuse Distribution Reservoirs		-		-	-	-	-	-	-		
21	375	Reuse Transmission and Distribution System		-		-	-	-	-	-	-		
22	380	Treatment and Disposal Equipment		1,942		1,942	-	-	-	-	-	1,942	
23	381	Plant Sewers		-		-	-	-	-	-	-		
24	382	Outfall Sewer Lines		-		-	-	-	-	-	-		
25	389	Other Plant & Misc. Equipment		-		-	-	-	-	-	-		
26	390	Office Furniture & Equipment		1,230		1,230	22	21	-	-	43	1,273	
27	390.1	Computers & Software		-		-	-	762	-	-	762	762	
28	391	Transportation Equipment		-		-	7,393	-	-	-	7,393	7,393	
29	392	Stores Equipment		-		-	-	-	-	-	-		
30	393	Tools, Shop & Garage Equipment		3,113		3,113	95	-	-	-	95	3,208	
31	394	Laboratory Equipment		-		-	-	-	-	-	-		
32	395	Power Operated Equipment		-		-	-	-	-	-	-		
33	396	Communication Equipment		-		-	-	-	-	-	-		
34	397	Miscellaneous Equipment		-		-	-	-	-	-	-		
35	398	Other Tangible Plant		-		-	-	-	-	-	-		
39		Unspecified Plant Account	372,160	(372,160)									
40		TOTALS	\$ 372,160	\$ (85)	\$ -	\$ 372,075	\$ 7,515	\$ 913	\$ -	\$ -	\$ 8,428	\$ 380,503	Total Equity Adj.
41		Equity Adjustments (Schedule D-1)		\$ 85					\$ -			\$ 85	
43		Accumulated Depreciation per Books										\$ 372,160	
45		Increase / (Decrease) in Accumulated Depreciation										\$ 8,342	
48		Supporting Schedules:				Workpapers:							
49						See following pages for workpapers							

Classify Accumulated Depreciation to Plant Accounts

This adjustment classifies accumulated depreciation to various plant accounts based on detailed plant and depreciation schedule.

Line No.	Plant Acct	Description	Accumulated Depreciation Per Detailed Plant Schedule	Accumulated Depreciation Per General Ledger	Adjustment
1					
2	351	Organization Cost	\$ -		\$ -
3	352	Franchise Cost	-		-
4	353	Land and Land Rights	-		-
5	354	Structures & Improvements	9,620.30		9,620.30
6	355	Power Generation Equipment	-		-
7	360	Collection Sewers - Force	275,512.16		275,512.16
8	360.1	Collection Sewers - Lift Station	-		-
9	361	Collection Sewers - Gravity	3,974.57		3,974.57
10	362	Special Collection Structures	-		-
11	363	Services to Customers	6,677.34		6,677.34
12	364	Flow Measuring Devices	-		-
13	365	Flow Measuring Installations	-		-
14	366	Reuse Services	-		-
15	367	Reuse Distribution Reservoirs	-		-
16	370	Receiving Wells	-		-
17	371	Pumping Equipment	70,006.20		70,006.20
18	374	Reuse Distribution Reservoirs	-		-
19	375	Reuse Transmission and Distribution System	-		-
20	380	Treatment and Disposal Equipment	1,941.92		1,941.92
21	381	Plant Sewers	-		-
22	382	Outfall Sewer Lines	-		-
23	389	Other Plant & Misc. Equipment	-		-
24	390	Office Furniture & Equipment	1,229.63		1,229.63
25	390.1	Computers & Software	-		-
26	391	Transportation Equipment	-		-
27	392	Stores Equipment	-		-
28	393	Tools, Shop & Garage Equipment	3,113.32		3,113.32
29	394	Laboratory Equipment	-		-
30	395	Power Operated Equipment	-		-
31	396	Communication Equipment	-		-
32	397	Miscellaneous Equipment	-		-
33	398	Other Tangible Plant	-		-
34				372,160.48	(372,160.48)
35			\$ 372,075.43	\$ 372,160.48	\$ (85.05)
36					
37		Total Increase/(Decrease) in Accumulated Depreciation			\$ (85.05)

Workpapers:

Clear Springs book depreciation.xlsx, Tab: UPIS

Allocated Corporate Accumulated Depreciation - Sierra Vista Operations Office

This adjustment allocates Hearststone Water corporate accumulated depreciation associated with the plant located at the Sierra Vista Operations Office serving the Clear Springs sewer system. The costs are allocated based on a 3-Factor allocation methodology between the five water and two sewer operations serviced by the Sierra Vista Operations Office.

Line No.	Plant Acct	Description	Allocated A/D
1			
2	354	Structures & Improvements	5.54
3	390	Office Furniture & Equip	21.75
4	390.1	Computer & Software	-
5	391	Transportation Equip	7,393.04
6	393	Tools, Shop & Garage Equip	94.58
7			<u>7,514.91</u>
8			
9			
10		Total Increase/(Decrease) in Accumulated Depreciation	<u>\$ 7,514.91</u>
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Allocated Corporate Accumulated Depreciation - Glendale Corporate Office

This adjustment allocates Hearststone Water corporate accumulated depreciation associated with the plant located at the Glendale, Arizona Corporate Office. The costs are allocated based on a 3-Factor allocation methodology between all Hearststone Water utility subsidiaries.

Line No.	Plant Acct	Description	Allocated A/D
1			
2	354	Structures & Improvements	128.96
3	390	Office Furniture & Equip	21.22
4	390.1	Computer & Software	762.42
5	391	Transportation Equip	-
6	393	Tools, Shop & Garage Equip	-
7			912.60
8			
9			
10		Total Increase/(Decrease) in Accumulated Depreciation	\$ 912.60
11			
12		<u>Workpapers:</u>	
13		HWS Shared Cost Allocation.xlsx	
14		HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx	
15			

Contributions-In-Aid of Construction (CIAC) and Accumulated Amortization of CIAC

<u>Line No.</u>		<u>CIAC</u>	<u>Accumulated Amortization</u>
1			
2	Workpaper Balance at 08/31/2023	\$ 132,017.21	\$ 98,088.63
3			
4	Book Balance at 08/31/2023	\$ 132,017.21	\$ 98,086.09
5			
6	Increase / (Decrease) in CIAC or AA CIAC	\$ -	\$ 2.54
7			
8	Equity Adjustments (Schedule D-1)	\$ -	\$ 2.54
9			
10			
11			
12			
13			
14			
15	<u>Supporting Schedules:</u>	<u>Workpaper:</u>	
16	Schedule B-2, Page 8	Clear Springs book depreciation.xlsx; Tab:Sewer CIAC	
17			

Line

No.

1 Adjust Regulatory Liability for Debt Reserve

2

3 Decision No. 76717 requires Clear Springs to record DSR Surcharge collections as a Regulatory
4 Liability. This adjustment records the required regulatory liability so that the customer provided
5 funds can be subtracted from rate base.

6

7

8

9

10 NARUC Account

DSR Surcharge
through 8/31/23

11 253 Regulatory Liabilities

\$ 15,295.65

12

13 Increase/(Decrease) in Regulatory Liabilities

\$ 15,295.65

14

15

16

17 Workpapers:

18 HWS Rate Case Data.xlsx, Tab: CS CoBank Surcharge

19

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Computation of Working Capital

Exhibit: RLJ-DT3

Schedule B-5

Page 1

Witness: Jones

Line		<u>Working Capital</u>
<u>No.</u>		
1		
2	Cash Working Capital	\$ 15,664
3		
4	Material and Supplies Inventories	-
5		
6	Working Funds and Special Deposits	
7	CoBank Debt Reserve	8,740
8	Investment in CoBank	2,338
9		
10	Prepayments	41
11		
12	Total Working Capital Allowance	<u>\$ 26,782</u>
13		
14	<u>Supporting Schedules:</u>	
15	E-1	
16		

Recap Schedules:

B-1

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Computation of Working Capital

Exhibit: RLJ-DT3

Schedule B-5

Page 2

Witness: Jones

Line		
<u>No.</u>		
1		
2	Operation and Maintenance Expense	\$ 124,393
3	Less depreciation, taxes, purchased	
4	power and purchased treatment	
5	Factor - 1/8	<u>0.1250</u>
6		\$ 15,549
7		
8	Purchased Power and Purchased Treatment	\$ 2,744
9	Factor - 1/24	<u>0.0417</u>
10		\$ 114
11		
12	Total Cash Working Capital	<u>\$ 15,664</u>
13		
14		

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Adjusted Test Year Income Statement

Exhibit: RLJ-DT3

Schedule C-1

Page 1

Witness: Jones

Line No.		Actual for Test Year Ended 8/31/2023	Total Pro forma Adjustments	Test Year Results After Pro forma Adjustments	Proposed Rate Increase	Adjusted With Rate Increase
1	Revenues					
2	521 Flat Rate Revenue	\$ -	\$ -	\$ -	176,200	\$ 176,200
3	522 Measured Revenues	68,960	1,001	69,961	(69,961)	-
4	530 Guaranteed Revenues	21,079	(3,409)	17,669	(17,669)	-
5	536 Other Wastewater Revenue	3,104	348	3,452	1,151	4,603
6	Total Revenues	\$ 93,143	\$ (2,061)	\$ 91,082	\$ 89,721	\$ 180,803
7	Operating Expenses					
8	701 Salaries and Wages	\$ -	\$ 55,864	\$ 55,864		\$ 55,864
9	703 Salaries and Wages - Officers and Directors	-	-	-		-
10	704 Employee Pension and Benefits	-	3,502	3,502		3,502
11	710 Purchased Wastewater	-	-	-		-
12	711 Sludge Removal Expense	-	-	-		-
13	715 Purchased Power	2,744	-	2,744		2,744
14	718 Chemicals	-	-	-		-
15	720.0 Materials and Supplies	-	-	-		-
16	720.1 Repairs and Maintenance	2,391	3,330	5,721		5,721
17	720 Office Supplies Expense	3,194	1,583	4,777		4,777
18	731 Contractual Services - Engineering	-	-	-		-
19	732 Contractual Services - Accounting	438	40	478		478
20	733 Contractual Services - Legal	238	90	327		327
21	734 Contractual Services - Management Fees	47,144	(24,015)	23,129		23,129
22	735 Contractual Services - Testing	3,286	-	3,286		3,286
23	736 Contractual Services - Other	1,000	5,878	6,878		6,878
24	741 Rent - Buildings	-	2,328	2,328		2,328
25	742 Rent - Equipment	-	-	-		-
26	750 Transportation Expense	2,228	3,415	5,642		5,642
27	756 Insurance - Vehicle	-	-	-		-
28	757 Insurance - General Liability	3,617	523	4,140		4,140
29	758 Insurance - Worker's Compensation	-	138	138		138
30	759 Insurance - Other	-	4,505	4,505		4,505
31	766 Regulatory Commission Expense - Rate Case	-	-	-		-
32	770 Bad Debt Expense	647	-	647	637	1,284
33	775 Miscellaneous Expense	1,497	1,535	3,032		3,032
34	403 Depreciation Expense	18,975	5,899	24,874		24,874
35	407 Amortization Expense	-	(1,020)	(1,020)		(1,020)
36	408 Taxes Other Than Income	-	3,634	3,634		3,634
37	408.1 Property Taxes	5,664	(938)	4,726	1,737	6,463
38	409 Income Tax	(2,128)	(16,232)	(18,360)	21,724	3,364
39	427.1 Interest Expense Security Deposits	2	-	2		2
40	Total Operating Expenses	\$ 90,937	\$ 50,057	\$ 140,994	\$ 24,098	\$ 165,092
41	Operating Income	\$ 2,206	\$ (52,118)	\$ (49,912)	\$ 65,623	\$ 15,711
42	Other Income (Expense)					
43	419 Interest and Dividend Income	\$ 1,797	\$ -	\$ 1,797		\$ 1,797
44	421 Non-Utility Income	-	-	-		-
45	426 Miscellaneous Non-Utility Expenses	-	-	-		-
46	427 Interest Expense	(9,017)	3,468	(5,549)		(5,549)
47	428 Amortization of Debt Discount and Expense	-	-	-		-
48	429 Amortization of Premium on Debt	-	-	-		-
49	Total Other Income (Expense)	\$ (7,220)	\$ 3,468	\$ (3,752)	\$ -	\$ (3,752)
50	Net Income (Loss)	\$ (5,014)	\$ (48,650)	\$ (53,664)	\$ 65,623	\$ 11,959

Supporting Schedules:

E-2

Recap Schedules:

A-1

54

55

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Income Statement Pro forma Adjustments

Exhibit: RLJ-DT3
 Schedule C-2
 Page 1
 Witness: Jones

Line No.		Actual for Test Year Ended 8/31/2023	ADJ IS-1	ADJ IS-2	ADJ IS-3	ADJ IS-4	ADJ IS-5	Not Used IS-6
1	Revenues							
2	521 Flat Rate Revenue	\$ -						
3	522 Measured Revenues	68,960				1,001		
4	530 Guaranteed Revenues	21,079				12	(3,421)	
5	536 Other Wastewater Revenue	3,104				348		
6	Total Revenues	\$ 93,143	\$ -	\$ -	\$ -	\$ 1,361	\$ (3,421)	\$ -
7	Operating Expenses							
8	701 Salaries and Wages	\$ -		\$ 40,990	\$ 14,874			
9	703 Salaries and Wages - Officers and Directors	-						
10	704 Employee Pension and Benefits	-		2,477	1,024			
11	710 Purchased Wastewater	-						
12	711 Sludge Removal Expense	-						
13	715 Purchased Power	2,744						
14	718 Chemicals	-						
15	720 Materials and Supplies	-						
16	720.1 Repairs and Maintenance	2,391		3,330				
17	720.2 Office Supplies Expense	3,194		1,371	212			
18	731 Contractual Services - Engineering	-						
19	732 Contractual Services - Accounting	438				40		
20	733 Contractual Services - Legal	238				90		
21	734 Contractual Services - Management Fees	47,144	(8,744)		(15,271)			
22	735 Contractual Services - Testing	3,286						
23	736 Contractual Services - Other	1,000				5,878		
24	741 Rent - Buildings	-		1,652	676			
25	742 Rent - Equipment	-						
26	750 Transportation Expense	2,228		3,405	10			
27	756 Insurance - Vehicle	-						
28	757 Insurance - General Liability	3,617				523		
29	758 Insurance - Worker's Compensation	-		116	21			
30	759 Insurance - Other	-		4,375	130			
31	766 Regulatory Commission Expense - Rate Case	-						
32	770 Bad Debt Expense	647						
33	775 Miscellaneous Expense	1,497		704	831			
34	403 Depreciation Expense	18,975		4,023	1,086			
35	407 Amortization Expense	-						
36	408 Taxes Other Than Income	-		2,823	811			
37	408.11 Property Taxes	5,664						
38	409 Income Tax	(2,128)						
39	427.1 Interest Expense Security Deposits	2						
40	Total Operating Expenses	\$ 90,937	\$ (8,744)	\$ 65,266	\$ 10,935	\$ -	\$ -	\$ -
41	Operating Income	\$ 2,206	\$ 8,744	\$ (65,266)	\$ (10,935)	\$ 1,361	\$ (3,421)	\$ -
42	Other Income (Expense)							
43	419 Interest and Dividend Income	\$ 1,797						
44	421 Non-Utility Income	-						
45	426 Miscellaneous Non-Utility Expenses	-						
46	427 Interest Expense	(9,017)						
47	Total Other Income (Expense)	\$ (7,220)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	Net Income (Loss)	\$ (5,014)	\$ 8,744	\$ (65,266)	\$ (10,935)	\$ 1,361	\$ (3,421)	\$ -

50 Supporting Schedules:
 51
 52

Recap Schedules:
 C-1

Line No.		ADJ IS-7	ADJ IS-8	ADJ IS-9	ADJ IS-10	Total Adjustments	Test Year Adjusted Results
1	Revenues						
2	521 Flat Rate Revenue					\$ -	\$ -
3	522 Measured Revenues					1,001	69,961
4	530 Guaranteed Revenues					(3,409)	17,669
5	536 Other Wastewater Revenue					348	3,452
6	Total Revenues	\$ -	\$ -	\$ -	\$ -	(2,061)	\$ 91,082
7	Operating Expenses						
8	701 Salaries and Wages					\$ 55,864	\$ 55,864
9	703 Salaries and Wages - Officers and Directors					-	-
10	704 Employee Pension and Benefits					3,502	3,502
11	710 Purchased Wastewater					-	-
12	711 Sludge Removal Expense					-	-
13	715 Purchased Power					-	2,744
14	718 Chemicals					-	-
15	720 Materials and Supplies					-	-
16	720.1 Repairs and Maintenance					3,330	5,721
17	720.2 Office Supplies Expense					1,583	4,777
18	731 Contractual Services - Engineering					-	-
19	732 Contractual Services - Accounting					40	478
20	733 Contractual Services - Legal					90	327
21	734 Contractual Services - Management Fees					(24,015)	23,129
22	735 Contractual Services - Testing					-	3,286
23	736 Contractual Services - Other					5,878	6,878
24	741 Rent - Buildings					2,328	2,328
25	742 Rent - Equipment					-	-
26	750 Transportation Expense					3,415	5,642
27	756 Insurance - Vehicle					-	-
28	757 Insurance - General Liability					523	4,140
29	758 Insurance - Worker's Compensation					138	138
30	759 Insurance - Other					4,505	4,505
31	766 Regulatory Commission Expense - Rate Case					-	-
32	770 Bad Debt Expense					-	647
33	775 Miscellaneous Expense					1,535	3,032
34	403 Depreciation Expense		790			5,899	24,874
35	407 Amortization Expense		(1,020)			(1,020)	(1,020)
36	408 Taxes Other Than Income					3,634	3,634
37	408.11 Property Taxes			(938)		(938)	4,726
38	409 Income Tax				(16,232)	(16,232)	(18,360)
39	427.1 Interest Expense Security Deposits					-	2
40	Total Operating Expenses	\$ -	\$ (230)	\$ (938)	\$ (16,232)	\$ 50,057	\$ 140,994
41	Operating Income	\$ -	\$ 230	\$ 938	\$ 16,232	\$ (52,118)	\$ (49,912)
42	Other Income (Expense)						
43	419 Interest and Dividend Income					\$ -	\$ 1,797
44	421 Non-Utility Income					-	-
45	426 Miscellaneous Non-Utility Expenses					-	-
46	427 Interest Expense		3,468			3,468	(5,549)
47	Total Other Income (Expense)	\$ 3,468	\$ -	\$ -	\$ -	\$ 3,468	\$ (3,752)
48	Net Income (Loss)	\$ 3,468	\$ 230	\$ 938	\$ 16,232	\$ (48,650)	\$ (53,664)

49
 50 Supporting Schedules:
 51
 52

Line

No.

1 Adjust Management Fees to eliminate Southwestern Utility Management Fees
 2
 3 This adjustment removes management fees paid to Southwestern Utility Management (SUM)
 4 during the test year. This adjustment is necessary because Clear Springs discontinued
 5 the use of SUM and is providing the services formerly provided by SUM via a new workforce
 6 employed by Hearthstone Water or via shared services provided by Hearthstone Water.
 7
 8

9 Southwestern Utility Management Costs

<u>NARUC</u>	<u>Account</u>	<u>TY Amount</u>	<u>Adjustment</u>
734	Contractual Services - Management Fees	8,744.00	(8,744.00)
		<u>\$ 8,744.00</u>	<u>\$ (8,744.00)</u>
	17 Increase/(Decrease) in Contractual Services - Management Fees		<u><u>\$ (8,744.00)</u></u>

19 Workpaper:
 20 HWS Rate Case Data.xlsx, Tab: CS IS
 21

Line
No.

1 Allocate cost of New Workforce and Related Costs

2

3 This adjustment allocates costs for personnel and operations incurred to operate the
 4 Clear Springs sewer system. The costs are allocated based on a 3-Factor allocation methodology
 5 between the five water and two sewer operations serviced by Hearthstone Water's Sierra Vista
 6 Operations office upon discontinuation of services provided by Southwestern Utility Management.

7

8

		Test Year	
<u>NARUC</u>	<u>Account</u>	<u>Allocation</u>	<u>Adjustment</u>
10	701 Salaries and Wages	\$ 40,989.77	40,989.77
11	704 Employee Pension and Benefits	2,477.27	2,477.27
12	720.1 Repairs and Maintenance	3,330.47	3,330.47
13	720.2 Office Supplies Expense	1,371.05	1,371.05
14	741 Rent - Buildings	1,651.99	1,651.99
15	750 Transportation Expense	3,404.80	3,404.80
16	758 Insurance -Worker's Compensation	116.38	116.38
17	759 Insurance -Other	4,374.58	4,374.58
18	775 Miscellaneous Expense	703.63	703.63
19	403 Depreciation Expense	4,023.05	4,023.05
20	408 Taxes Other Than Income	2,823.10	2,823.10
21			
22		\$ 65,266.09	\$ 65,266.09

23

24

25 Increase/(Decrease) in Net Income \$ 65,266.09

26

27 Workpaper:

28 HWS Shared Cost Allocation.xlsx

29 HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx

30

Line
No.

1 Normalize Shared Services Cost
 2
 3 This adjustment updates and allocates management fees to reflect the actual ongoing cost of shared services
 4 provided by Hearthstone Water and affiliates. Shared services costs are allocated to all utilities
 5 owned by Hearthstone Water based on a 3-Factor allocation methodology.
 6

7 Allocated Shared Services (Annualized):

8	<u>NARUC</u>	<u>Account</u>	<u>Amount</u>
9	701	Salaries and Wages	\$ 14,873.93
10	704	Employee Pension and Benefits	1,024.36
11	720.2	Office Supplies Expense	212.15
12	732	Contractual Services - Accounting	39.88
13	733	Contractual Services - Legal	89.55
14	734	Contractual Services - Management Fees	23,128.60
15	736	Contractual Services - Other	2,301.88
16	736	636.10 - Contractual Svcs - EWM Acct	876.18
17	736	636.20 - Contractual Svcs - EWM CSR	2,700.26
18	741	Rent - Buildings	675.82
19	750	Transportation Expense	9.77
20	757	Insurance - General Liability	523.14
21	758	Insurance - Worker's Compensation	21.13
22	759	Insurance - Health & Life	130.08
23	775	Miscellaneous Expense	831.42
24	403	Depreciation Expense	1,086.31
25	408	Taxes Other Than Income	810.68
26			<u>\$ 49,335.14</u>
27	Less Test Year Triton Management Fees Paid:		
28	734	Contractual Services Management Fees	(38,400.00)
29			
30	Increase/(Decrease) in Management Fees & Operating Expenses		<u>\$ 10,935.14</u>

31
 32 Workpaper:
 33 HWS Shared Cost Allocation.xlsx
 34 HWI 3-Factor Allocation 2023.08.31 (Annualized) Rev2.xlsx
 35 HWS Rate Case Data.xlsx, Tab: CS IS
 36

Line
No.

1 Adjust Test Year Revenue to Actual

2
 3 Due to a delay in receiving monthly revenue reporting from Southwestern Utility Management, Clear
 4 Springs books estimated revenue each month. During the following month the estimated revenue
 5 entry is reversed and the actual revenue amount is booked. This causes test year revenue booked
 6 on the general ledger to incorrect. This adjustment corrects the revenue to reflect the actual revenue
 7 for the test year. This adjustment also eliminates nonrecurring reconciling entries.

		TY G/L	
	<u>NARUC</u> <u>Account</u>	<u>Amount</u>	<u>Adjustment</u>
11	522 Measured Revenues	\$ 68,959.88	
12	Less: Estimates, Nonrecurring and Prev. Period	(4,737.74)	(4,737.74)
13	Plus: August '23 Actual	5,738.71	5,738.71
14	Adjusted Test Year Revenue	\$ 69,960.85	\$ 1,000.97
15			
16	530 Guaranteed Revenues (Surcharge Revenue)	\$ 21,078.53	
17	Less: Estimates, Nonrecurring and Prev. Period	(1,734.64)	(1,734.64)
18	Plus: August '23 Actual	1,746.63	1,746.63
19	Adjusted Test Year Revenue	\$ 21,090.52	\$ 11.99
20			
21	536 Miscellaneous Service Revenue	\$ 3,104.20	
22	Less: Estimates, Nonrecurring and Prev. Period	(36.50)	(36.50)
23	Plus: August '23 Actual	384.26	384.26
24	Adjusted Test Year Revenue	\$ 3,451.96	\$ 347.76
25			
26			
27	Increase/(Decrease) in Measured Revenues		<u>\$ 1,000.97</u>
28			
29	Increase/(Decrease) in Guaranteed Revenues		<u>\$ 11.99</u>
30			
31	Increase/(Decrease) in Miscellaneous Service Revenues		<u>\$ 347.76</u>

32
 33 Workpaper:
 34 HWS Rate Case Data.xlsx, Tab: CS Revenue
 35
 36

Line
No.

1 Adjust Surcharge Revenue
 2
 3 Decision No. 76717 requires Clear Springs to record DSR Surcharge collections as a Regulatory
 4 Liability. This adjustment removes DSR Surcharge revenues from revenue as required by
 5 Decision No. 76717. (See Rate Base Adjustment OC-4 for companion adjustment to rate base.)
 6
 7

8 Surcharge Revenues

<u>NARUC</u>	<u>Account</u>	<u>TY Amount</u>	<u>Adjustment</u>
	Total Debt Service and DSR Surcharge Revenue	21,090.52	
	DSR Surcharge percent of total surcharge	<u>16.22%</u>	
530	Guaranteed Revenues	3,421.25	(3,421.25)
	Increase/(Decrease) in Guaranteed Revenues		<u>\$ (3,421.25)</u>

18 Workpaper:
 19 HWS Rate Case Data.xlsx, Tab: CS CoBank Surcharge
 20

Clear Springs Utility Company - Sewer Division
Test Year Ended August 31, 2023
Income Statement Adjustment IS-7

Exhibit: RLJ-DT3
Schedule C-2
Page 8
Witness: Jones

Synchronize Interest Expense with Rate Base

Line				
<u>No.</u>				
1	Adjusted Rate Base	\$	223,845	Sch. B-1
2				
3	Weighted Cost of Long-Term Debt		2.4790%	Sch. D-1
4	Weighted Cost of Short-Term Debt		0.0000%	Sch. D-1
5				
6	Synchronized Long-Term Interest	\$	5,549	
7	Synchronized Short-Term Interest		-	
8	Synchronized Interest Expense		<u>5,549</u>	
9				
10	Test Year Interest Expense		9,017	
13				
14	Increase / (Decrease) In Interest Expense		(3,468)	
15				

Normalize Depreciation & Amortization Expense

Line	Acct	Description	Adjusted Test Year Balance 8/31/2023	Non / Fully Depreciated Plant	Depreciable Plant	Proposed Depreciation Rate	Depreciation Expense
1							
2	351	Organization Cost	\$ -	\$ -	\$ -	0.00%	\$ -
3	352	Franchise Cost	-	-	-	0.00%	-
4	353	Land and Land Rights	5,254	(5,254)	-	0.00%	-
5	354	Structures & Improvements	13,121	(9,504)	3,617	3.33%	120
6	355	Power Generation Equipment	-	-	-	5.00%	-
7	360	Collection Sewers - Force	355,503	(266,052)	89,450	2.00%	1,789
8	360.1	Collection Sewers - Lift Station	-	-	-	-	-
9	361	Collection Sewers - Gravity	64,841	-	64,841	2.00%	1,297
10	362	Special Collection Structures	-	-	-	2.00%	-
11	363	Services to Customers	9,880	-	9,880	2.00%	198
12	364	Flow Measuring Devices	-	-	-	10.00%	-
13	365	Flow Measuring Installations	-	-	-	10.00%	-
14	366	Reuse Services	-	-	-	2.00%	-
15	367	Reuse Meters and Meter Installations	-	-	-	8.33%	-
16	370	Receiving Wells	-	-	-	3.33%	-
17	371	Pumping Equipment	123,907	-	123,907	12.50%	15,488
18	374	Reuse Distribution Reservoirs	-	-	-	2.50%	-
19	375	Reuse Transmission and Distribution System	-	-	-	2.50%	-
20	380	Treatment and Disposal Equipment	10,945	(487)	10,459	5.00%	523
21	381	Plant Sewers	-	-	-	5.00%	-
22	382	Outfall Sewer Lines	-	-	-	3.33%	-
23	389	Other Plant & Misc. Equipment	-	-	-	6.67%	-
24	390	Office Furniture & Equipment	787	-	787	6.67%	52
25	390.1	Computers & Software	7,508	-	7,508	20.00%	1,502
26	391	Transportation Equipment	26,800	(2,503)	24,297	20.00%	4,859
27	392	Stores Equipment	-	-	-	4.00%	-
28	393	Tools, Shop & Garage Equipment	7,915	(2,925)	4,990	5.00%	250
29	394	Laboratory Equipment	-	-	-	10.00%	-
30	395	Power Operated Equipment	-	-	-	5.00%	-
31	396	Communication Equipment	-	-	-	10.00%	-
32	397	Miscellaneous Equipment	-	-	-	10.00%	-
33	398	Other Tangible Plant	-	-	-	-	-
37		TOTALS	\$ 626,459	\$ (286,724)	\$ 339,735		\$ 26,078
38							
40		Less: Amortization of CIAC	\$ 132,017	\$ (82,012)	\$ 50,005	2.41%	\$ 1,204
44		Adjusted Test Year Depreciation Expense					\$ 24,874
45							
46		Test Year Depreciation Expense					\$ 18,975
47		Allocated HWI Depreciation Expense					5,109
48							\$ 24,085
49							
48		Increase / (Decrease) in Depreciation Expense					\$ 790
49							
51		Amortization of Regulatory Liability	\$ 15,296			6.67%	1,020
53							
55		Increase / (Decrease) in Amortization Expense					\$ (1,020)
57							

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023
Income Statement Adjustment IS-9

Exhibit: RLJ-DT3
Schedule C-2
Page 10
Witness: Jones

Property Tax Expense

Line No.	Description	Company As Adjusted	Company Proposed
1	Adjusted Test Year Revenue	\$ 91,082 x3	\$ 91,082 x2
2			
3	Proposed Revenues after Increase		180,803 x1
4			
5	3-Year Revenue Total	273,246	362,967
6			
7	Average of three year's of revenue	91,082	120,989
8	Average of three year's of revenue, times 2	182,164	241,978
9	Add:		
10	Construction Work In Progress at 10%	-	-
11	Deduct:		
12	Net Book Value of Transportation Equipment	19,407	19,407
13			
14	Full Cash Value	162,757	222,571
15	Assessment Ratio (2024 Tax Year)	16.5%	16.5%
16	Assessed Value	26,855	36,724
17	Property Tax Rate (2023 Tax Year)	17.5999%	17.5999%
18			
19	Adjusted Test Year Property Tax	\$ 4,726	
20	Recorded Test Year Property Tax	5,664	
21	Test Year Adjustment	<u>\$ (938)</u>	
22			
23	Property Tax at Proposed Rates		\$ 6,463
24	Adjusted Test Year Property Tax		<u>4,726</u>
25	Increase in Property Tax due to Rate Increase		<u>\$ 1,737</u>
26			
27	<u>Calculation of Property Tax Factor</u>		
28	Increase to Property Tax Expense		\$ 1,737
29	Increase in Revenue Requirement		<u>\$ 89,721</u>
30	Property Tax Factor (L25 / L26)		1.9360%
31			

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023
Income Statement Adjustment IS-10

Exhibit: RLJ-DT3

Schedule C-2

Page 11

Witness: Jones

Income Tax Expense

Line No.	Description	Adjusted Test Year	Proposed with Increase
1			
2	<u>Calculation of Income Tax:</u>		
3	Revenue	\$ 91,082	\$ 180,803
4	Less: Operating Expenses (Excluding Income Taxes)	159,354	161,728
5	Less: Synchronized Interest	5,549	5,549
6	State Taxable Income	\$ (73,821)	\$ 13,526
7			
8	All Income at 4.90%	(3,617)	663
9			
10	State Income Tax	\$ (3,617)	\$ 663
11			
12	Federal Taxable Income	\$ (70,204)	\$ 12,863
13			
14	All Income at 21.00%	(14,743)	2,701
15			
16	Total Federal Income Tax	\$ (14,743)	\$ 2,701
17			
18	Combined Federal and State Income Tax	\$ (18,360)	\$ 3,364
19			
20	Effective State Tax Rate	4.9000%	4.9000%
21	Effective Federal Tax Rate	21.0000%	21.0000%
22	Effective Combined Tax Rate	24.8710%	24.8710%
23			
24	Applicable Arizona State Income Tax Rate (Rate Applicable to Revenue Increase)		4.9000%
25	Applicable Federal Income Tax Rate (Rate Applicable to Revenue Increase)		21.0000%
26			
27	<u>Calculation of Interest Synchronization</u>		
28	Rate Base	\$ 223,845	
29	Weighted Average Cost of Debt	2.4790%	
30	Synchronized Interest	\$ 5,549	
31			
32	<u>Income Tax Adjustments</u>		
33	Test Year Income Taxes - Booked	\$ (2,128)	
34	Increase / (decrease) in Income Taxes (L21 - L32)	(16,232)	
35			
36	Test Year Income Taxes - Adjusted		\$ (18,360)
37	Increase / (decrease) in Federal Income Taxes (L21 - L35)		21,724
38			
39			

Line			
No.	<u>Calculation of Gross Revenue Conversion Factor</u>		
1	Revenue		100.0000%
2	Uncollectable Factor (Line 11)		0.5335%
3	Revenue (L1 - L2)		99.4665%
4	Combined Income Tax and Property Tax Rate (Line 23)		26.3255%
5	Operating Income Percentage (L3 -L4)		73.1410%
6	Gross Revenue Conversion Factor (L1 / L5)		<u>1.367223</u>
	<u>Calculation of Uncollectable Factor</u>		
7	Unity		100.0000%
8	Combined Federal and State Tax Rate (Line 17)		24.8710%
9	One Minus Combined Federal and State Tax Rate (L7 - L8)		75.1290%
10	Uncollectable Rate (Line 26)		0.7102%
11	Uncollectable Factor (L9 * L10)		0.5335%
	<u>Calculation of Effective Tax Rate</u>		
12	Operating Income Before Taxes		100.0000%
13	Applicable Arizona State Tax Rate (from Schedule C-2)		4.9000%
14	Federal Taxable Income (L12 - L13)		95.1000%
15	Applicable Federal Tax Rate (from Schedule C-2)		21.0000%
16	Effective Federal Tax Rate (L14 * L15)		19.9710%
17	Combined Federal and State Tax Rate (L13 + L16)		<u>24.8710%</u>
	<u>Calculation of Effective Property Tax Rate</u>		
18	Unity		100.0000%
19	Combined Federal and State Tax Rate (Line 17)		24.8710%
20	One Minus Combined Income Tax Rate (L18 - L19)		75.1290%
21	Property Tax Factor (from Schedule C-2)		1.9360%
22	Effective Property Tax Factor (L20 * L21)		<u>1.4545%</u>
23	Combined Federal and State Income Tax Rate and Property Tax Rate (L17 + L22)		<u>26.3255%</u>
	<u>Calculation of Uncollectable Rate</u>		
24	Bad Debt Expense (from Schedule C-1)	\$ 647	
25	Total Revenues (from Schedule C-1)	<u>91,082</u>	
26	Uncollectable Rate (L24 / L25)		0.7102%
27	Revenue Increase (from Schedule C-1)	\$ 89,721	
28	Uncollectable Rate (Line 26)	<u>0.7102%</u>	
29	Bad Debt Expense due to Increase	\$ 637	
30	<u>Supporting Schedules:</u>		<u>Recap Schedules:</u>
31			A-1

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Cost of Long-Term and Short-Term Debt

Exhibit: RLJ-DT3

Schedule D-2

Page 1

Witness: Jones

Line

No.

	End of Test Year			End of Projected Year		
	Amount Outstanding	Annual Interest	Interest Rate	Amount Outstanding	Annual Interest	Interest Rate
4 <u>Total Company Long-Term Debt</u>						
5 CoBank Loan ¹	\$ 107,224	\$ 9,017	4.540%	\$ 101,458	\$ 4,737	4.540%
6					-	0.000%
7 <u>Total Long-Term Debt</u>	<u>\$ 107,224</u>	<u>\$ 9,017</u>	<u>4.540%</u>	<u>\$ 101,458</u>	<u>\$ 4,737</u>	<u>4.540%</u>
8 ¹ Uses effective interest rate after consideration of patronage dividends						
9						
10 <u>Short-Term Debt</u>						
11 None						
12						
13 <u>Total Short-Term Debt</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>
14						
15 <u>Total All Debt</u>	<u>\$ 107,224</u>	<u>\$ 9,017</u>	<u>4.540%</u>	<u>\$ 101,458</u>	<u>\$ 4,737</u>	<u>4.540%</u>

16
17
18
19
20
21
22
23

Supporting Schedules:

E-1

Recap Schedules:

D-1

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Comparative Balance Sheet

Exhibit: RLJ-DT3
 Schedule E-1
 Page 1
 Witness: Jones

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	ASSETS			
2	PROPERTY PLANT AND EQUIPMENT			
3	101 Utility Plant In Service	\$ 585,690	\$ 583,837	\$ 568,020
4	103 Plant Held for Future Use	-	-	-
5	105 Construction Work in Progress	-	-	-
6	108 Accumulated Depreciation	(372,160)	(351,982)	(332,329)
7	121 Non Utility Property	-	-	-
8	122 Accumulated Depreciation Nonutility Property	-	-	-
9	Net Plant	<u>\$ 213,530</u>	<u>\$ 231,856</u>	<u>\$ 235,691</u>
10				
11	CURRENT ASSETS			
12	131 Cash and Equivalents	\$ 31,024	\$ 20,109	\$ 6,224
13	132 Special Deposits	-	-	-
14	141 Customer Accounts Receivable	5,898	7,728	5,054
15	142 Other Accounts Receivable	-	-	-
16	143 Accumulated Provision for Uncollectible Accounts	-	-	-
17	145 Accounts Receivable from Associated Companies	-	-	-
18	146 Notes Receivable from Associated Companies	-	-	-
19	151 Plant Materials and Supplies	-	-	-
20	162 Prepayments	41	(644)	-
21	174 Miscellaneous Current and Accrued Assets	-	-	-
22	Total Current Assets	<u>\$ 36,963</u>	<u>\$ 27,194</u>	<u>\$ 11,278</u>
23				
24	DEFERRED DEBITS			
25	181 Unamortized Debt and Discount Expense	\$ -	\$ -	\$ -
26	186 Miscellaneous Deferred Debits	27,477	25,637	23,283
27	190 Accumulated Deferred Income Taxes	8,684	-	-
28	Total Deferred Debits	<u>\$ 36,161</u>	<u>\$ 25,637</u>	<u>\$ 23,283</u>
29				
30	TOTAL ASSETS	<u>\$ 286,653</u>	<u>\$ 284,687</u>	<u>\$ 270,252</u>
31				

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	LIABILITIES AND STOCKHOLDERS' EQUITY			
2	CAPITAL ACCOUNTS			
3	201 Common Stock	\$ -	\$ -	\$ -
4	211 Paid in Capital	798,127	798,127	798,127
5	215 Retained Earnings	(713,862)	(716,731)	(720,747)
6	Total Capital	<u>\$ 84,265</u>	<u>\$ 81,396</u>	<u>\$ 77,380</u>
7				
8	LONG-TERM DEBT			
9	221 Bonds	-	-	-
10	224 Other Long-Term Debt	107,224	112,990	118,424
11	Total long-Term Debt	<u>\$ 107,224</u>	<u>\$ 112,990</u>	<u>\$ 118,424</u>
12				
13	CURRENT LIABILITIES			
14	231 Accounts Payable	\$ 48,699	\$ 46,262	\$ 19,954
15	232 Notes Payable	-	-	-
16	233 Accounts Payable Associated Companies	-	-	10,500
17	234 Notes Payable Associated Companies	-	-	-
18	235 Customer Deposits	895	708	1,041
19	236 Accrued Taxes	4,031	3,707	3,696
20	237 Accrued Interest	-	-	-
21	241 Miscellaneous Current Liabilities	150	335	300
22	Total Current Liabilities	<u>\$ 53,775</u>	<u>\$ 51,013</u>	<u>\$ 35,492</u>
23				
24	DEFERRED CREDITS			
25	251 Unamortized Premium on Debt	\$ -	\$ -	\$ -
26	252 Advances in Aid of Construction	-	-	-
27	253 Other Deferred Credits	-	-	-
28	271 Contributions in Aid of Construction	132,017	132,017	132,017
29	272 Accumulated Amortization CIAC	(98,086)	(96,882)	(95,678)
30	281 Accumulated Deferred Income Tax	7,459	4,153	2,618
31	Total Deferred Credits	<u>\$ 41,390</u>	<u>\$ 39,288</u>	<u>\$ 38,957</u>
32				
33	Total Liabilities & Common Equity	<u><u>\$ 286,653</u></u>	<u><u>\$ 284,687</u></u>	<u><u>\$ 270,252</u></u>
34				
35	<u>Supporting Schedules:</u>	<u>Workpapers:</u>	<u>Recap Schedules:</u>	
36	E-5	HWI Rate Case Data.xlsx, Tab:CS BS	A-3	
37				

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Comparative Income Statements

Exhibit: RLJ-DT3
 Schedule E-2
 Page 1
 Witness: Jones

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	Revenues			
2	521 Flat Rate Revenue	\$ -	\$ -	\$ -
3	522 Measured Revenues	68,960	75,448	70,249
4	530 Guaranteed Revenues	21,079	21,721	21,454
5	536 Other Wastewater Revenue	3,104	2,905	2,073
6	Total Revenues	\$ 93,143	\$ 100,074	\$ 93,776
7	Operating Expenses			
8	701 Salaries and Wages	\$ -	\$ -	\$ -
9	703 Salaries and Wages - Officers and Directors	-	-	-
10	704 Employee Pension and Benefits	-	-	-
11	710 Purchased Wastewater	-	-	-
12	711 Sludge Removal Expense	-	-	-
13	715 Purchased Power	2,744	1,972	1,716
14	718 Chemicals	-	-	-
15	720 Materials and Supplies	-	-	-
16	720.1 Repairs and Maintenance	2,391	2,098	1,487
17	720.2 Office Supplies Expense	3,194	747	538
18	731 Contractual Services - Engineering	-	-	-
19	732 Contractual Services - Accounting	438	274	778
20	733 Contractual Services - Legal	238	1,568	4,177
21	734 Contractual Services - Management Fees	47,144	47,208	46,745
22	735 Contractual Services - Testing	3,286	644	5,714
23	736 Contractual Services - Other	1,000	-	-
24	741 Rent - Buildings	-	-	-
25	742 Rent - Equipment	-	-	-
26	750 Transportation Expense	2,228	2,826	2,808
27	756 Insurance - Vehicle	-	-	-
28	757 Insurance - General Liability	3,617	1,456	1,121
29	758 Insurance - Worker's Compensation	-	-	-
30	759 Insurance - Other	-	-	-
31	766 Regulatory Commission Expense - Rate Case	-	-	-
32	767 Regulatory Expense - Other	-	1,018	1,018
33	770 Bad Debt Expense	647	118	642
34	775 Miscellaneous Expense	1,497	1,578	860
35	403 Depreciation Expense	18,975	18,449	17,091
36	407 Amortization Expense	-	-	-
37	408 Taxes Other Than Income	-	-	-
38	408.11 Property Taxes	5,664	4,865	4,566
39	409 Income Tax	(2,128)	2,764	6,777
40	427.1 Interest Expense Security Deposits	2	45	233
41	Total Operating Expenses	\$ 90,937	\$ 87,629	\$ 96,271
42	Operating Income	\$ 2,206	\$ 12,444	\$ (2,495)
43	Other Income (Expense)			
44	419 Interest and Dividend Income	\$ 1,797	\$ 2,060	\$ 2,121
45	421 Non-Utility Income	-	-	-
46	426 Miscellaneous Non-Utility Expenses	-	-	-
47	427 Interest Expense	(9,017)	(9,348)	(9,672)
48	428 Amortization of Debt Discount and Expense	-	-	-
49	429 Amortization of Premium on Debt	-	-	-
50	Total Other Income (Expense)	\$ (7,220)	\$ (7,288)	\$ (7,550)
51	Net Income (Loss)	\$ (5,014)	\$ 5,156	\$ (10,045)

52
 53 Workpapers:
 54 HWI Rate Case Data.xlsx, Tab:CS IS
 55

Recap Schedules:
 A-2

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Comparative Statement of Changes in Financial Position

Exhibit: RLI-DT3
 Schedule E-3
 Page 1
 Witness: Jones

Line No.		Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1	<u>Source of Funds</u>			
2	Cash Flow from Operations:			
3	Net Income	\$ (5,014)	\$ 5,156	\$ (10,045)
4	Adjustments to reconcile net income to net cash			
5	403 Depreciation and Amortization	18,975	18,449	17,091
6	Other Adjustments	-	-	-
7	Changes in Assets & Liabilities			
8	105 Construction Work in Progress			
9	108 Accumulated Depreciation			
10	114 Utility Plant Acquisition Adjustments	-	-	-
11	121 Non Utility Property	-	-	-
12	132 Special Deposits	-	-	-
13	141 Customer Accounts Receivable	1,830	(2,674)	2,561
14	142 Other Accounts Receivable	-	-	-
15	143 Accumulated Provision for Uncollectible Accounts	-	-	-
16	145 Accounts Receivable from Associated Companies	-	-	-
17	146 Notes Receivable from Associated Companies	-	-	-
18	151 Plant Materials and Supplies	-	-	-
19	161 Stores Expense	-	-	-
20	162 Prepayments	(684)	644	-
21	173 Accrued Utility Revenues	-	-	-
22	174 Miscellaneous Current and Accrued Assets	-	-	-
23	181 Unamortized Debt and Discount Expense	-	-	-
24	184 Clearing Accounts	-	-	-
25	186 Miscellaneous Deferred Debits	(1,840)	(2,353)	(2,395)
26	190 Accumulated Deferred Income Taxes	(8,684)	-	-
27	231 Accounts Payable	2,437	26,308	11,297
28	232 Notes Payable	-	-	-
29	233 Accounts Payable Associated Companies	-	(10,500)	10,500
30	234 Notes Payable Associated Companies	-	-	-
31	235 Customer Deposits	186	(332)	135
32	236 Accrued Taxes	324	11	(195)
33	237 Accrued Interest	-	-	-
34	241 Miscellaneous Current Liabilities	(185)	35	69
35	252 Advances in Aid of Construction	-	-	-
36	253 Other Deferred Credits	-	-	-
37	281 Accumulated Deferred Income Tax	3,306	1,535	(2,186)
38	Total From Operations	\$ 10,650	\$ 36,278	\$ 26,833
39				
40	Cash Flow from Financing:			
41	221 Bonds	-	-	-
42	224 Other Long-Term Debt	(5,766)	(5,434)	(5,122)
43	251 Unamortized Premium on Debt	-	-	-
44	271 Contributions in Aid of Construction	-	-	-
45	201 Common Stock	-	-	-
46	211 Paid in Capital	-	-	-
47	Total From Financing	\$ (5,766)	\$ (5,434)	\$ (5,122)
48				
49	<u>Application of Funds</u>			
50	Cash Flow from Investing Activities			
51	Capital Expenditures	(1,853)	(15,817)	(95,511)
52	Dividends Paid			
53	Other			
54	Total From Investing Activities	\$ (1,853)	\$ (15,817)	\$ (95,511)
55				

56	Change in Allocation between Departments & Other	\$	7,884	\$	(1,141)	\$	44,921
57							
58	Net Increase/(Decrease) in Cash	\$	10,914	\$	13,886	\$	(28,879)
59							
60	Cash, Beginning of Year	\$	20,109	\$	6,224	\$	35,103
61	Cash, End of Year	\$	31,024	\$	20,109	\$	6,224
62							

63 Workpapers:

64 Cash Flow Schedules.xlsx

Recap Schedules:

A-5

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Statement of Changes in Stockholder's Equity

Exhibit: RLJ-DT3
 Schedule E-4
 Page 1
 Witness: Jones

Line No.		Common Shares	Common Stock	Additional Paid In Capital	Retained Earnings	Total
3	<u>Far West</u>					
4	Balance, August 31, 2020	1,000	\$ -	\$ 798,127	\$ (755,623)	\$ 42,504
5	Additional Paid In Capital					-
6	Dividends				-	-
7	Adjustments/Other				44,921	44,921
8	Net Income				(10,045)	(10,045)
9						
10	Balance, August 31, 2021	1,000	\$ -	\$ 798,127	\$ (720,747)	\$ 77,380
11	Additional Paid In Capital					-
12	Dividends				-	-
13	Adjustments/Other				(1,141)	(1,141)
14	Net Income				5,156	5,156
15						
16	Balance, August 31, 2022	1,000	\$ -	\$ 798,127	\$ (716,731)	\$ 81,396
19	Additional Paid In Capital					-
20	Dividends				-	-
21	Adjustments/Other				7,884	7,884
22	Net Income				(5,014)	(5,014)
23						
24	Balance, August 31, 2023	1,000	\$ -	\$ 798,127	\$ (713,862)	\$ 84,265
25						
26						
27	<u>Supporting Schedules:</u>					
28						
29						
					<u>Recap Schedules:</u>	

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Detail of Utility Plant

Exhibit:

RLJ-DT3

Schedule E-5

Page 1

Witness:

Jones

Line No.	Acct. No.	Plant Description	Plant Balance at 8/31/2022	Plant Additions, Reclassifications or Retirements	Plant Balance at 8/31/2023
1					
2	351	Organization Cost	\$ -	\$ -	\$ -
3	352	Franchise Cost	-	-	-
4	353	Land and Land Rights	5,254	-	5,254
5	354	Structures & Improvements	11,116	-	11,116
6	355	Power Generation Equipment	-	-	-
7	360	Collection Sewers - Force	355,503	-	355,503
8	360.1	Collection Sewers - Lift Station	-	-	-
9	361	Collection Sewers - Gravity	64,841	-	64,841
10	362	Special Collection Structures	-	-	-
11	363	Services to Customers	9,880	-	9,880
12	364	Flow Measuring Devices	-	-	-
13	365	Flow Measuring Installations	-	-	-
14	366	Reuse Services	-	-	-
15	367	Reuse Meters and Meter Installations	-	-	-
16	370	Receiving Wells	-	-	-
17	371	Pumping Equipment	123,290	617	123,907
18	374	Reuse Distribution Reservoirs	-	-	-
19	375	Reuse Transmission and Distribution System	-	-	-
20	380	Treatment and Disposal Equipment	9,709	1,236	10,945
21	381	Plant Sewers	-	-	-
22	382	Outfall Sewer Lines	-	-	-
23	389	Other Plant & Misc. Equipment	-	-	-
24	390	Office Furniture & Equipment	-	-	-
25	390.1	Computers & Software	-	-	-
26	391	Transportation Equipment	-	-	-
27	392	Stores Equipment	-	-	-
28	393	Tools, Shop & Garage Equipment	4,245	-	4,245
29	394	Laboratory Equipment	-	-	-
30	395	Power Operated Equipment	-	-	-
31	396	Communication Equipment	-	-	-
32	397	Miscellaneous Equipment	-	-	-
33	398	Other Tangible Plant	-	-	-
34	999		-	-	-
35	999		-	-	-
36	999		-	-	-
37					
38		TOTAL WATER PLANT	\$ 583,837	\$ 1,853	\$ 585,690

Workpapers:

HWS Rate Case Data.xlsx; Tab:CS BS

Recap Schedules:

E-1

A-4

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Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Operating Statistics

Exhibit:

RLJ-DT3

Schedule E-7

Page 1

Witness:

Jones

Line No.	Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1			
2	Total Wastewater Treated	12,045	13,010
3			
4	Average Number of Customers		
5	Residential	337	370
6	Commercial	24	26
7			
8	Total Average Number of Customers	361	396
9			
10	Wastewater Treated Per Customer	33	35
11			
12	Revenue Per Residential Customer	\$ 184	\$ 184
13			

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Taxes Charged to Operations

Exhibit: RLJ-DT3

Schedule E-8

Page 1

Witness: Jones

Line No.	Description	Test Year Ended 8/31/2023	Prior Year Ended 8/31/2022	Prior Year Ended 8/31/2021
1				
2				
3	Federal Income Tax	(2,384)	(2,923)	(4,415)
4	State Income Tax	256	-	-
5	Payroll Tax	3,634	-	-
6	Property Tax	5,664	4,865	4,566
7				
8	Totals	\$ 7,170	\$ 1,942	\$ 151

9
10 Workpapers:

Recap Schedules:

11
12

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Notes to Financial Statements

Exhibit: RLJ-DT3

Schedule E-9

Page 1

Witness: Jones

Line

No.

1

2 The Company does not conduct independent audits.

3

4 The Company uses the NARUC System of Accounts.

5

6 The Company normalizes Income Tax Expense.

7

8

9

10

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20 Supporting Schedules:

Recap Schedules:

21

22

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Projected Income Statements - Present and Proposed Rates

Exhibit: RLJ-DT3
 Schedule F-1
 Page 1
 Jones
 Witness:

Line No.		Actual Test Year Ended 8/31/2023	Projected Year	
			At Present Rates Year Ended 8/31/2024	At Proposed Rates Year Ended 8/31/2024
1	Revenues			
2	522 Measured Revenues	68,960	69,961	-
3	530 Guaranteed Revenues	21,079	17,669	-
4	536 Other Wastewater Revenue	3,104	3,452	4,603
5	Total Revenues	\$ 93,143	\$ 91,082	\$ 180,803
6	Operating Expenses			
7	701 Salaries and Wages	\$ -	\$ 57,540	\$ 57,540
8	703 Salaries and Wages - Officers and Directors	-	-	-
9	704 Employee Pension and Benefits	-	3,607	3,607
10	710 Purchased Wastewater	-	-	-
11	711 Sludge Removal Expense	-	-	-
12	715 Purchased Power	2,744	2,785	2,785
13	720.0 Materials and Supplies	-	-	-
14	720.1 Repairs and Maintenance	2,391	5,950	5,950
15	720 Office Supplies Expense	3,194	4,969	4,969
16	730 Outside Services	-	-	-
17	731 Contractual Services - Engineering	-	-	-
18	732 Contractual Services - Accounting	438	485	485
19	733 Contractual Services - Legal	238	340	340
20	734 Contractual Services - Management Fees	47,144	23,476	23,476
21	735 Contractual Services - Testing	3,286	3,335	3,335
22	736 Contractual Services - Other	1,000	6,981	6,981
23	741 Rent - Buildings	-	2,328	2,328
24	742 Rent - Equipment	-	-	-
25	750 Transportation Expense	2,228	5,868	5,868
26	756 Insurance - Vehicle	-	-	-
27	757 Insurance - General Liability	3,617	4,306	4,306
28	758 Insurance -Worker's Compensation	-	143	143
29	760 Advertising Expense	-	-	-
30	766 Regulatory Commission Expense - Rate Case	-	-	-
31	770 Bad Debt Expense	647	647	1,284
32	775 Miscellaneous Expense	1,497	3,078	3,078
33	403 Depreciation Expense	18,975	25,620	25,620
34	407 Amortization Expense	-	(1,020)	(1,020)
35	408 Taxes Other Than Income	-	3,634	3,634
36	408.11 Property Taxes	5,664	4,726	6,463
37	409 Income Tax	(2,128)	(18,360)	3,364
38	427 Interest Expense Security Deposits	2	2	2
39	Total Operating Expenses	\$ 90,937	\$ 145,124	\$ 169,222
40	Operating Income	\$ 2,206	\$ (54,042)	\$ 11,581
41	Other Income (Expense)			
42	421 Non-Utility Income	-	-	-
43	427 Interest Expense	(9,017)	(5,549)	(5,549)
44	428 Amortization of Debt Discount and Expense	-	-	-
45	429 Amortization of Premium on Debt	-	-	-
46	Total Other Income (Expense)	\$ (7,220)	\$ (3,752)	\$ (3,752)
47	Net Income (Loss)	\$ (5,014)	\$ (57,795)	\$ 7,828

49 Supporting Schedules:

50 E-2

51

Recap Schedules:

A-2

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Projected Changes In Financial Position - Present and Proposed Rates

Exhibit: RLJ-DT3
 Schedule F-2
 Page 1
 Witness: Jones

Line No.		Test Year Ended 8/31/2023	At Present Rates Year Ended 8/31/2024	At Proposed Rates Year Ended 8/31/2025
1	<u>Source of Funds</u>			
2	Cash Flow from Operations:			
3	Net Income	\$ (5,014)	\$ (57,795)	\$ 7,828
4	Adjustments to reconcile net income to net cash			
5	403 Depreciation and Amortization	18,975	24,601	24,601
6	Changes in Assets & Liabilities			
7	132 Special Deposits	-		
8	141 Customer Accounts Receivable	1,830		
9	143 Accumulated Provision for Uncollectible Accounts	-		
10	145 Accounts Receivable from Associated Companies	-		
11	151 Plant Materials and Supplies	-		
12	162 Prepayments	(684)		
13	174 Miscellaneous Current and Accrued Assets	-		
14	181 Unamortized Debt and Discount Expense	-		
15	186 Miscellaneous Deferred Debits	(1,840)		
16	190 Accumulated Deferred Income Taxes	(8,684)		
17	231 Accounts Payable	2,437		
18	232 Notes Payable	-		
19	233 Accounts Payable Associated Companies	-		
20	235 Customer Deposits	186		
21	236 Accrued Taxes	324		
22	237 Accrued Interest	-		
23	241 Miscellaneous Current Liabilities	(185)		
24	252 Advances in Aid of Construction	-		
25	253 Other Deferred Credits	-		
26	281 Accumulated Deferred Income Tax	3,306		
27	Total From Operations	\$ 10,650	\$ (33,194)	\$ 32,429
28				
29	Cash Flow from Financing:			
30	221 Bonds	-		
31	224 Other Long-Term Debt	(5,766)	(5,766)	(5,881)
32	251 Unamortized Premium on Debt	-		
33	271 Contributions in Aid of Construction	-		
34	201 Common Stock	-		
35	211 Paid in Capital	-	50,000	10,000
36	Total From Financing	\$ (5,766)	\$ 44,234	\$ 4,119
37				
38	<u>Application of Funds</u>			
39	Cash Flow from Investing Activities			
40	Capital Expenditures	(1,853)	(35,000)	(35,000)
41	Dividends Paid	-	-	-
42	Other	-		
43	Total From Investing Activities	\$ (1,853)	\$ (35,000)	\$ (35,000)
44				
45	Change in Allocation between Departments	\$ 7,884	\$ -	\$ -
46				
47	Net Increase/(Decrease) in Cash	\$ 10,914	\$ (23,960)	\$ 1,547
48				
49	Cash, Beginning of Year	\$ 20,109	\$ 31,024	\$ 7,064
50	Cash, End of Year	\$ 31,024	\$ 7,064	\$ 8,611
51				
52	<u>Supporting Schedules:</u>		<u>Recap Schedules:</u>	
53	E-3		A-5	
54	F-3			
55				

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Projected Construction Requirements

Exhibit: RLJ-DT3

Schedule F-3

Page 1

Witness: Jones

Line

No.

	Adjusted	Projected		
	Test Year	Thru	Thru	Thru
	8/31/2023	8/31/2024	8/31/2025	8/31/2026
3 <u>Property Classification</u>				
4				
5 Intangible Plant	\$ -	\$ -	\$ -	\$ -
6				
7 Collection Plant	-	25,000	25,000	25,000
8				
9 Sewer Treatment Plant	1,853	10,000	10,000	10,000
10				
11 Reuse Plant	-	-	-	-
12				
13 General Plant	-	-	-	-
14				
15 Total Plant	\$ 1,853	\$ 35,000	\$ 35,000	\$ 35,000

16

17

18 Workpapers:

Recap Schedules:

19

F-2 A-4

20

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Assumptions Used in Developing Projection

Exhibit: RLJ-DT3

Schedule F-4

Page 1

Witness: Jones

Line

No.

1

2 No Customer Growth

3

4 Per Test Year Adjustments

5

6 Expenses increase for inflation

7

8

9

10

11

12 Supporting Schedules:

13

14

Recap Schedules:

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Summary of Revenues by Customer Classification - Present and Proposed Rates

Exhibit: RLJ-DT3

Schedule H-1

Page 1

Witness: Jones

Line No.	Customer Classification	Revenues in the Test Year		Proposed Increase	
		Present Rates	Proposed Rates	Amount	%
1					
2	<u>Flat Rate / Measured</u>				
3	Residential	62,062	156,624	94,562	152.37%
4	Commercial	6,823	18,590	11,767	172.47%
5					
6	Guaranteed Revenue	17,761	-	(17,761)	-100.00%
7	Other Wastewater Revenues	3,452	4,603	1,151	33.33%
8					
9	Total Water Revenues - Per Bill Counts	\$ 90,098	\$ 179,817	\$ 89,719	99.58%
10					
11	<u>Reconciliation</u>				
12	Bill Count Revenue	\$ 90,098			
13					
14	Billed Sewer Revenues per G.L.	93,143			
15	Revenue Adjustments				
16	Adjustment IS-4	1,361			
17	Adjustment IS-5	(3,421)			
18	Adjusted G.L. Revenue	\$ 91,082			
19					
20	Unreconciled Difference	\$ 984			
21	Percentage Difference	1.08%			
22					
23					
24	<u>Supporting Schedules:</u>			<u>Recap Schedules:</u>	
25	H-2			A-1	
26					

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT3

Schedule H-2

Page 1

Witness: Jones

Line No.	Description	Average Number Customers	Monthly Average Consumption	Revenues		Proposed	
				Present Rates	Proposed Rates	Increase Amount	Increase %
1							
2	<u>Measured Revenue</u>						
3	Residential						
4	All Meter Sizes	337		\$ 62,062	\$ 156,624	\$ 94,562	152.37%
5							
6	Commercial						
7	All Meter Sizes	24		6,823	18,590	11,767	172.47%
8							
9	Totals:						
10	<u>Measured Revenue</u>						
11	Residential	337		62,062	156,624	94,562	152.37%
12	Commercial	24		6,823	18,590	11,767	172.47%
13	Subtotal Measured	<u>361</u>		<u>\$ 68,885</u>	<u>\$ 175,215</u>	<u>\$ 106,329</u>	<u>154.36%</u>
14							
15	Guaranteed Revenue			17,761	-	(17,761)	-100.00%
16	Other Wastewater Revenues			3,452	4,603	1,151	33.33%
17							
18	Total	<u>361</u>		<u>\$ 90,098</u>	<u>\$ 179,817</u>	<u>\$ 89,719</u>	<u>99.58%</u>
19							
20	<u>Supporting Schedules:</u>					<u>Recap Schedules:</u>	
21						H-1	
22							

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Changes in Representative Rate Schedules

Exhibit: RLJ-DT3

Schedule H-3

Page 2

Witness: Jones

Line

No.

1

2

Service Lateral Installation Charges (Per Service Line)

3

Present Proposed

4

Rate Rate

5

4-inch Lateral Cost Cost

6

6-Inch Lateral Cost Cost

7

8-inch Lateral Cost Cost

8

10-inch Lateral Cost n/t

9

12-inch Lateral Cost n/t

10

Present

Proposed

11

Service Charges

Rate

Rate

12

Establishment of Service \$ 30.00 \$ 40.00

13

Reconnection of Service - Delinquent * \$ 40.00

14

After Hours Service Charge \$ 30.00 \$ 45.00

15

Insufficient Funds Check Charge \$ 25.00 (a) \$ 30.00 (a)

16

Deposit Requirement (Residential) (b) (b)

17

Deposit Requirement (Non-Residential) (c) (c)

18

Interest Rate on Customer Deposits (d) (d)

19

Late Charge per Month (e) (e)

20

Re-establishment (within 12 months) n/t (f)

21

Deferred Payment (Per Month) 1.5% 1.5%

22

Sewer Tap Charge (Non-Refundable) Cost Cost

23

24

* Six times monthly minimum

25

(a) Company may only charge one NSF fee when customers are billed for water and wastewater services on one bill.

26

(b) Two times the average residential class bill, per Commission Rule A.A.C. R-14-2-603.B.7.a.

27

(c) 2 1/2 times the customers estimated maximum monthly bill, per Commission Rule A.A.C. R-14-2-603.B.7.b.

28

(d) 6.0%, per Commission Rule A.A.C. R-14-2-603.B.3.

29

(e) Greater of 1.5% or \$5.00

30

(f) Number of months off system times the monthly minimum, per Commission Rule A.A.C. R14-2-603.D.

31

32

All items billed at cost shall include labor, materials and parts, overheads and all applicable taxes.

33

34

35

Privilege, Sales or Use Tax

36

In addition to all other rates and charges authorized herein, the Company shall collect

37

from its customers all applicable sales, transaction, privilege, regulatory or other taxes

38

and assessments as may apply now or in the future, per Rule R14-2-608.D.5.

39

Line

No.

1 **Proposed Surcharge Tariffs:**

2

3 **Regulatory Expense Surcharge (RES)**

4 The purpose of the Regulatory Expense Surcharge is to allow for recovery of approved rate case expenses in a surcharge rather than as a normalized
5 expense. The Company proposes to recover approved rate case expense until fully recovered with a planned three year recovery period. The RES will
6 be structured as a monthly charge to a customer's bill with costs allocated on a per equivalent residential customer basis.

7

8 The RES will be applicable to residential and commercial customers, including Re-Establishment Charges.

9

10

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT3
 Schedule H-4
 Witness: Jones

Class: Residential
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 17.38	\$ 38.73	\$ 21.35	122.84%
2	Monthly Charge:	1,000	\$ 18.13	\$ 38.73	\$ 20.60	113.62%
3	Debt Service Surcharge	2,000	\$ 18.88	\$ 38.73	\$ 19.85	105.14%
4		3,000	\$ 19.63	\$ 38.73	\$ 19.10	97.30%
5	Tier One Rate:	4,000	\$ 20.38	\$ 38.73	\$ 18.35	90.04%
6	Tier Two Rate:	5,000	\$ 21.13	\$ 38.73	\$ 17.60	83.29%
7	Tier Three Rate:	6,000	\$ 21.88	\$ 38.73	\$ 16.85	77.01%
8		7,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
9	Tier One Breakover (M gal):	8,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
10	Tier Two Breakover (M gal):	9,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
11	Tier Three Breakover (M gal):	10,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
12		12,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
13		14,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
14	Proposed Rates:	16,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
15	Monthly Charge:	18,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
16		20,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
17		25,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
18	Tier One Rate:	30,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
19	Tier Two Rate:	35,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
20	Tier Three Rate:	40,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
21		45,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
22	Tier One Breakover (M gal):	50,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
23	Tier Two Breakover (M gal):	60,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
24	Tier Three Breakover (M gal):	70,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
25		80,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
26		90,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
27		100,000	\$ 22.63	\$ 38.73	\$ 16.10	71.14%
28						
29		Average Usage				
30		3,491	\$ 20.00	\$ 38.73	\$ 18.73	93.65%
31		Median Usage				
32		2,491	\$ 19.25	\$ 38.73	\$ 19.48	101.19%
33						
34						

Clear Springs Utility Company - Sewer Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT3
 Schedule H-4
 Witness: Jones

Class: Commercial
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:					
2	Monthly Charge:	\$ 14.30	- \$ 18.68	\$ 64.55	\$ 45.87	245.56%
3	Debt Service Surcharge	\$ 4.38	1,000 \$ 19.68	\$ 64.55	\$ 44.87	228.00%
4			2,000 \$ 20.68	\$ 64.55	\$ 43.87	212.14%
5	Tier One Rate:	\$ 1.00	3,000 \$ 21.68	\$ 64.55	\$ 42.87	197.74%
6	Tier Two Rate:	\$ -	4,000 \$ 22.68	\$ 64.55	\$ 41.87	184.61%
7	Tier Three Rate:	\$ -	5,000 \$ 23.68	\$ 64.55	\$ 40.87	172.59%
8			6,000 \$ 24.68	\$ 64.55	\$ 39.87	161.55%
9	Tier One Breakover (M gal):	999,999	7,000 \$ 25.68	\$ 64.55	\$ 38.87	151.36%
10	Tier Two Breakover (M gal):	-	8,000 \$ 26.68	\$ 64.55	\$ 37.87	141.94%
11	Tier Three Breakover (M gal):	-	9,000 \$ 27.68	\$ 64.55	\$ 36.87	133.20%
12			10,000 \$ 28.68	\$ 64.55	\$ 35.87	125.07%
13			12,000 \$ 30.68	\$ 64.55	\$ 33.87	110.40%
14	Proposed Rates:					
15	Monthly Charge:	\$ 64.55	14,000 \$ 32.68	\$ 64.55	\$ 31.87	97.52%
16			16,000 \$ 34.68	\$ 64.55	\$ 29.87	86.13%
17			18,000 \$ 36.68	\$ 64.55	\$ 27.87	75.98%
18	Tier One Rate:	\$ -	20,000 \$ 38.68	\$ 64.55	\$ 25.87	66.88%
19	Tier Two Rate:	\$ -	25,000 \$ 43.68	\$ 64.55	\$ 20.87	47.78%
20	Tier Three Rate:	\$ -	30,000 \$ 48.68	\$ 64.55	\$ 15.87	32.60%
21			35,000 \$ 53.68	\$ 64.55	\$ 10.87	20.25%
22	Tier One Breakover (M gal):	999,999	40,000 \$ 58.68	\$ 64.55	\$ 5.87	10.00%
23	Tier Two Breakover (M gal):	-	45,000 \$ 63.68	\$ 64.55	\$ 0.87	1.37%
24	Tier Three Breakover (M gal):	-	50,000 \$ 68.68	\$ 64.55	(4.13)	-6.01%
25			60,000 \$ 78.68	\$ 64.55	(14.13)	-17.96%
26			70,000 \$ 88.68	\$ 64.55	(24.13)	-27.21%
27			80,000 \$ 98.68	\$ 64.55	(34.13)	-34.59%
28			90,000 \$ 108.68	\$ 64.55	(44.13)	-40.61%
29			100,000 \$ 118.68	\$ 64.55	(54.13)	-45.61%
30						
31	Average Usage		9,391 \$ 28.07	\$ 64.55	\$ 36.48	129.96%
32	Median Usage					
33			2,486 \$ 21.17	\$ 64.55	\$ 43.38	204.91%
34						

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT3

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	7	999,999	Monthly Charge:	\$ 13.30	\$ 38.73
Tier Two Breakover (M gal):	999,999	999,999	Debt Service Surcharge:	\$ 4.08	
			Tier One Rate:	\$ 0.75	\$ -
			Tier Two Rate:	\$ -	\$ -

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total
1	-	383	-	-	383	9.39%
2	1	567	520	294,767	950	23.29%
3	1,001	886	1,497	1,326,106	1,836	45.01%
4	2,001	757	2,491	1,885,637	2,593	63.57%
5	3,001	509	3,477	1,769,657	3,102	76.05%
6	4,001	305	4,458	1,359,632	3,407	83.53%
7	5,001	159	5,492	873,175	3,566	87.42%
8	6,001	116	6,449	748,140	3,682	90.27%
9	7,001	59	7,433	438,536	3,741	91.71%
10	8,001	57	8,470	482,763	3,798	93.11%
11	9,001	43	9,548	410,580	3,841	94.17%
12	10,001	29	10,473	303,717	3,870	94.88%
13	11,001	38	11,522	437,828	3,908	95.81%
14	12,001	23	12,420	285,665	3,931	96.37%
15	13,001	27	13,501	364,540	3,958	97.03%
16	14,001	23	14,480	333,030	3,981	97.60%
17	15,001	8	15,529	124,230	3,989	97.79%
18	16,001	11	16,587	182,460	4,000	98.06%
19	17,001	12	17,423	209,080	4,012	98.36%
20	18,001	15	18,499	277,490	4,027	98.73%
21	19,001	7	19,374	135,620	4,034	98.90%
22	20,001	2	20,410	40,820	4,036	98.95%
23	21,001	5	21,509	107,545	4,041	99.07%
24	22,001	4	22,610	90,440	4,045	99.17%
25	23,001	4	23,378	93,510	4,049	99.26%
26	24,001	5	24,619	123,096	4,054	99.39%
27	25,001	2	25,795	51,590	4,056	99.44%
28	26,001	2	26,478	52,955	4,058	99.49%
29	27,001	2	27,485	54,970	4,060	99.53%
30	28,001	2	28,500	57,000	4,062	99.58%
31	29,001	1	29,205	29,205	4,063	99.61%
32	30,001	1	30,320	30,320	4,064	99.63%
33	31,001	3	31,682	95,045	4,067	99.71%
34	32,001	-	-	-	4,067	99.71%
35	33,001	-	-	-	4,067	99.71%
36	34,001	-	-	-	4,067	99.71%
37	35,001	3	35,595	106,785	4,070	99.78%
38	36,001	-	-	-	4,070	99.78%
39	37,001	1	37,060	37,060	4,071	99.80%
40	38,001	-	-	-	4,071	99.80%
41	39,001	-	-	-	4,071	99.80%
42	40,001	-	-	-	4,071	99.80%
43	41,001	-	-	-	4,071	99.80%
44	42,001	-	-	-	4,071	99.80%
45	43,001	-	-	-	4,071	99.80%
46	44,001	-	-	-	4,071	99.80%
47	45,001	-	-	-	4,071	99.80%
48	46,001	1	46,560	46,560	4,072	99.83%
49	47,001	-	-	-	4,072	99.83%
50	48,001	-	-	-	4,072	99.83%
51	49,001	-	-	-	4,072	99.83%
52	50,001	-	-	-	4,072	99.83%
53	51,001	-	-	-	4,072	99.83%

Clear Springs Utility Company - Sewer Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT3

Schedule H-5

Witness: Jones

Class: Residential
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	7	999,999	Monthly Charge:	\$ 13.30	\$ 38.73
Tier Two Breakover (M gal):	999,999	999,999	Debt Service Surcharge	\$ 4.08	
			Tier One Rate:	\$ 0.75	\$ --
			Tier Two Rate:	\$ --	\$ --

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total
54	52,001 - 53,000	1	52,130	52,130	4,073	99.85%
55	53,001 - 54,000	-	-	-	4,073	99.85%
56	54,001 - 55,000	1	54,480	54,480	4,074	99.88%
57	55,001 - 56,000	-	-	-	4,074	99.88%
58	56,001 - 57,000	-	-	-	4,074	99.88%
59	57,001 - 58,000	-	-	-	4,074	99.88%
60	58,001 - 59,000	-	-	-	4,074	99.88%
61	59,001 - 60,000	-	-	-	4,074	99.88%
62	60,001 - 61,000	-	-	-	4,074	99.88%
63	61,001 - 62,000	-	-	-	4,074	99.88%
64	62,001 - 63,000	-	-	-	4,074	99.88%
65	63,001 - 64,000	-	-	-	4,074	99.88%
66	64,001 - 65,000	-	-	-	4,074	99.88%
67	65,001 - 66,000	-	-	-	4,074	99.88%
68	66,001 - 67,000	-	-	-	4,074	99.88%
69	67,001 - 68,000	-	-	-	4,074	99.88%
70	68,001 - 69,000	-	-	-	4,074	99.88%
71	69,001 - 70,000	-	-	-	4,074	99.88%
72	70,001 - 71,000	-	-	-	4,074	99.88%
73	71,001 - 72,000	-	-	-	4,074	99.88%
74	72,001 - 73,000	-	-	-	4,074	99.88%
75	73,001 - 74,000	-	-	-	4,074	99.88%
76	74,001 - 75,000	-	-	-	4,074	99.88%
77	75,001 - 76,000	-	-	-	4,074	99.88%
78	76,001 - 77,000	-	-	-	4,074	99.88%
79	77,001 - 78,000	-	-	-	4,074	99.88%
80	78,001 - 79,000	-	-	-	4,074	99.88%
81	79,001 - 80,000	-	-	-	4,074	99.88%
82	80,001 - 81,000	-	-	-	4,074	99.88%
83	81,001 - 82,000	-	-	-	4,074	99.88%
84	82,001 - 83,000	-	-	-	4,074	99.88%
85	83,001 - 84,000	-	-	-	4,074	99.88%
86	84,001 - 85,000	-	-	-	4,074	99.88%
87	85,001 - 86,000	-	-	-	4,074	99.88%
88	86,001 - 87,000	-	-	-	4,074	99.88%
89	87,001 - 88,000	-	-	-	4,074	99.88%
90	88,001 - 89,000	-	-	-	4,074	99.88%
91	89,001 - 90,000	-	-	-	4,074	99.88%
92	90,001 - 91,000	-	-	-	4,074	99.88%
93	91,001 - 92,000	-	-	-	4,074	99.88%
94	92,001 - 93,000	-	-	-	4,074	99.88%
95	93,001 - 94,000	-	-	-	4,074	99.88%
96	94,001 - 95,000	-	-	-	4,074	99.88%
97	95,001 - 96,000	-	-	-	4,074	99.88%
98	96,001 - 97,000	1	96,447	96,447	4,075	99.90%
99	97,001 - 98,000	-	-	-	4,075	99.90%
100	98,001 - 99,000	-	-	-	4,075	99.90%
101	99,001 - 100,000	-	-	-	4,075	99.90%
102	103,370 - 103,370	1	103,370	103,370	4,076	99.93%
103	139,520 - 139,520	1	139,520	139,520	4,077	99.95%
104	182,750 - 182,750	1	182,750	182,750	4,078	99.98%
105	230,293 - 230,293	1	230,293	230,293	4,079	100.00%

Class: Residential
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Monthly Charge:	7	999,999	\$ 13.30	\$ 38.73
Tier One Breakover (M gal):			\$ 4.08	
Tier Two Breakover (M gal):	999,999	999,999	\$ 0.75	\$ -
			\$ -	\$ -

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Current Rates		Proposed Rates		
					No.	% of Total	Units	Revenue	Units	Revenue	
106											
107	Totals	4,079		14,118,544	4,079		14,118,544				
108	Prorated Bills Reduction ¹	(35)									
109	Total Bills	4,044									
110											
111											
112							Monthly Charge	4,044	\$ 53,785	4,044	\$ 156,624
113	Average Number of Customers		337								
114							Usage (gallons)				
115	Average Consumption (gallons)		3,491				Tier One	11,036,114	\$ 8,277	14,118,544	\$ -
116							Tier Two	3,082,430	-	-	-
117	Median Consumption (gallons)		2,491				Tier Three	-	-	-	-
118							Usage Totals	14,118,544		14,118,544	
119							Measured / Flat Rate Revenues		\$ 62,062		\$ 156,624
120							Debt Service Surcharge	4,044	16,500	4,044	-
121							Total Revenue		\$ 78,562		\$ 156,624

122 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 123 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 124 the month that owner took sewer service. The sum of the Monthly Charge billed on each of the two billings
 125 will approximately equal to the Monthly Charge. New accounts are also prorated for the first month
 126 of service and will average to approximately 1/2 of the Monthly Charge. The reduction in bill count in
 127 necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 128 based on the actual number of customers in this class discontinuing and establishing service during the test year.
 129

Class: Commercial
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	999,999	999,999	Monthly Charge:	\$ 14.30 \$ 64.55
			Debt Service Surcharge	\$ 4.38
			Tier One Rate:	\$ 1.00 \$ -

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
1	-	17	-	-	17	5.88%	-	0.00%	0
2	1	76	477	36,263	93	32.18%	36,263	1.34%	0
3	1,001	30	1,412	42,352	123	42.56%	78,615	2.91%	0
4	2,001	27	2,486	67,125	150	51.90%	145,740	5.39%	1
5	3,001	19	3,423	65,045	169	58.48%	210,785	7.79%	2
6	4,001	9	4,505	40,545	178	61.59%	251,330	9.29%	3
7	5,001	10	5,451	54,505	188	65.05%	305,835	11.31%	4
8	6,001	6	6,371	38,225	194	67.13%	344,060	12.72%	5
9	7,001	6	7,340	44,042	200	69.20%	388,102	14.35%	6
10	8,001	5	8,500	42,500	205	70.93%	430,602	15.92%	7
11	9,001	9	9,519	85,675	214	74.05%	516,277	19.09%	8
12	10,001	6	10,566	63,395	220	76.12%	579,672	21.43%	9
13	11,001	5	11,368	56,840	225	77.85%	636,512	23.54%	10
14	12,001	6	12,349	74,095	231	79.93%	710,607	26.27%	11
15	13,001	4	13,538	54,150	235	81.31%	764,757	28.28%	12
16	14,001	8	14,329	114,630	243	84.08%	879,387	32.52%	13
17	15,001	5	15,310	76,550	248	85.81%	955,937	35.35%	14
18	16,001	1	16,320	16,320	249	86.16%	972,257	35.95%	15
19	17,001	-	-	-	249	86.16%	972,257	35.95%	16
20	18,001	1	18,032	18,032	250	86.51%	990,289	36.62%	17
21	19,001	4	19,424	77,695	254	87.89%	1,067,984	39.49%	18
22	20,001	1	20,840	20,840	255	88.24%	1,088,824	40.26%	19
23	21,001	2	21,825	43,650	257	88.93%	1,132,474	41.87%	20
24	22,001	2	22,250	44,500	259	89.62%	1,176,974	43.52%	21
25	23,001	1	23,145	23,145	260	89.97%	1,200,119	44.37%	22
26	24,001	2	24,555	49,110	262	90.66%	1,249,229	46.19%	23
27	25,001	1	26,000	26,000	263	91.00%	1,275,229	47.15%	24
28	26,001	5	26,749	133,746	268	92.73%	1,408,975	52.10%	25
29	27,001	1	27,450	27,450	269	93.08%	1,436,425	53.11%	26
30	28,001	-	-	-	269	93.08%	1,436,425	53.11%	27
31	29,001	-	-	-	269	93.08%	1,436,425	53.11%	28
32	30,001	1	30,935	30,935	270	93.43%	1,467,360	54.26%	29
33	31,001	1	31,680	31,680	271	93.77%	1,499,040	55.43%	30
34	32,001	-	-	-	271	93.77%	1,499,040	55.43%	31
35	33,001	1	33,900	33,900	272	94.12%	1,532,940	56.68%	32
36	34,001	-	-	-	272	94.12%	1,532,940	56.68%	33
37	35,001	-	-	-	272	94.12%	1,532,940	56.68%	34
38	36,001	1	36,195	36,195	273	94.46%	1,569,135	58.02%	35
39	37,001	1	37,899	37,899	274	94.81%	1,607,034	59.42%	36
40	38,001	-	-	-	274	94.81%	1,607,034	59.42%	37
41	39,001	-	-	-	274	94.81%	1,607,034	59.42%	38
42	40,001	-	-	-	274	94.81%	1,607,034	59.42%	39
43	41,001	1	41,686	41,686	275	95.16%	1,648,720	60.96%	40
44	42,001	1	42,490	42,490	276	95.50%	1,691,210	62.53%	41
45	43,001	1	43,711	43,711	277	95.85%	1,734,921	64.15%	42
46	44,001	-	-	-	277	95.85%	1,734,921	64.15%	43
47	45,001	-	-	-	277	95.85%	1,734,921	64.15%	44
48	46,001	-	-	-	277	95.85%	1,734,921	64.15%	45
49	47,001	-	-	-	277	95.85%	1,734,921	64.15%	46
50	48,001	1	48,615	48,615	278	96.19%	1,783,536	65.95%	47
51	49,001	-	-	-	278	96.19%	1,783,536	65.95%	48
52	50,001	1	50,870	50,870	279	96.54%	1,834,406	67.83%	49
53	51,001	-	-	-	279	96.54%	1,834,406	67.83%	50

Class: Commercial
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	999,999	999,999	Monthly Charge:	\$ 14.30 \$ 64.55
			Debt Service Surcharge	\$ 4.38
			Tier One Rate:	\$ 1.00 \$ -

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
54	52,001 - 53,000	-	-	-	279	96.54%	1,834,406	67.83%	51
55	53,001 - 54,000	-	-	-	279	96.54%	1,834,406	67.83%	52
56	54,001 - 55,000	-	-	-	279	96.54%	1,834,406	67.83%	53
57	55,001 - 56,000	-	-	-	279	96.54%	1,834,406	67.83%	54
58	56,001 - 57,000	-	-	-	279	96.54%	1,834,406	67.83%	55
59	57,001 - 58,000	-	-	-	279	96.54%	1,834,406	67.83%	56
60	58,001 - 59,000	-	-	-	279	96.54%	1,834,406	67.83%	57
61	59,001 - 60,000	-	-	-	279	96.54%	1,834,406	67.83%	58
62	60,001 - 61,000	-	-	-	279	96.54%	1,834,406	67.83%	59
63	61,001 - 62,000	-	-	-	279	96.54%	1,834,406	67.83%	60
64	62,001 - 63,000	-	-	-	279	96.54%	1,834,406	67.83%	61
65	63,001 - 64,000	-	-	-	279	96.54%	1,834,406	67.83%	62
66	64,001 - 65,000	1	64,780	64,780	280	96.89%	1,899,186	70.22%	63
67	65,001 - 66,000	-	-	-	280	96.89%	1,899,186	70.22%	64
68	66,001 - 67,000	-	-	-	280	96.89%	1,899,186	70.22%	65
69	67,001 - 68,000	1	67,370	67,370	281	97.23%	1,966,556	72.71%	66
70	68,001 - 69,000	1	68,500	68,500	282	97.58%	2,035,056	75.25%	67
71	69,001 - 70,000	1	69,940	69,940	283	97.92%	2,104,996	77.83%	68
72	70,001 - 71,000	-	-	-	283	97.92%	2,104,996	77.83%	69
73	71,001 - 72,000	-	-	-	283	97.92%	2,104,996	77.83%	70
74	72,001 - 73,000	-	-	-	283	97.92%	2,104,996	77.83%	71
75	73,001 - 74,000	-	-	-	283	97.92%	2,104,996	77.83%	72
76	74,001 - 75,000	-	-	-	283	97.92%	2,104,996	77.83%	73
77	75,001 - 76,000	-	-	-	283	97.92%	2,104,996	77.83%	74
78	76,001 - 77,000	-	-	-	283	97.92%	2,104,996	77.83%	75
79	77,001 - 78,000	-	-	-	283	97.92%	2,104,996	77.83%	76
80	78,001 - 79,000	-	-	-	283	97.92%	2,104,996	77.83%	77
81	79,001 - 80,000	3	79,212	237,635	286	98.96%	2,342,631	86.62%	78
82	80,001 - 81,000	-	-	-	286	98.96%	2,342,631	86.62%	79
83	81,001 - 82,000	-	-	-	286	98.96%	2,342,631	86.62%	80
84	82,001 - 83,000	-	-	-	286	98.96%	2,342,631	86.62%	81
85	83,001 - 84,000	-	-	-	286	98.96%	2,342,631	86.62%	82
86	84,001 - 85,000	-	-	-	286	98.96%	2,342,631	86.62%	83
87	85,001 - 86,000	-	-	-	286	98.96%	2,342,631	86.62%	84
88	86,001 - 87,000	-	-	-	286	98.96%	2,342,631	86.62%	85
89	87,001 - 88,000	-	-	-	286	98.96%	2,342,631	86.62%	86
90	88,001 - 89,000	-	-	-	286	98.96%	2,342,631	86.62%	87
91	89,001 - 90,000	-	-	-	286	98.96%	2,342,631	86.62%	88
92	90,001 - 91,000	-	-	-	286	98.96%	2,342,631	86.62%	89
93	91,001 - 92,000	-	-	-	286	98.96%	2,342,631	86.62%	90
94	92,001 - 93,000	-	-	-	286	98.96%	2,342,631	86.62%	91
95	93,001 - 94,000	-	-	-	286	98.96%	2,342,631	86.62%	92
96	94,001 - 95,000	-	-	-	286	98.96%	2,342,631	86.62%	93
97	95,001 - 96,000	-	-	-	286	98.96%	2,342,631	86.62%	94
98	96,001 - 97,000	-	-	-	286	98.96%	2,342,631	86.62%	95
99	97,001 - 98,000	-	-	-	286	98.96%	2,342,631	86.62%	96
100	98,001 - 99,000	-	-	-	286	98.96%	2,342,631	86.62%	97
101	99,001 - 100,000	-	-	-	286	98.96%	2,342,631	86.62%	98
102	107,250 - 107,250	1	107,250	107,250	287	99.31%	2,449,881	90.58%	99
103	115,960 - 115,960	1	115,960	115,960	288	99.65%	2,565,841	94.87%	100
104	138,670 - 138,670	1	138,670	138,670	289	100.00%	2,704,511	100.00%	101

Class: Commercial
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	999,999	999,999	Monthly Charge:	\$ 14.30	\$ 64.55
			Debt Service Surcharge	\$ 4.38	
			Tier One Rate:	\$ 1.00	\$ -

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
105								
106	Totals	289		2,704,511	289		2,704,511	
107	Prorated Bills Reduction ¹	(1)						
108	Total Bills	288						
109								
110								
111								
112	Average Number of Customers		24					
113								
114	Average Consumption (gallons)		9,391					
115								
116	Median Consumption (gallons)		2,486					
117								
118								
119								
120								
121								
122								
123								
124								
125								
126								
127								
128								

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took sewer service. The sum of the Monthly Charge billed on each of the two billings will approximately equal to the Monthly Charge. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Monthly Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of customers in this class discontinuing and establishing service during the test year.

**CLEAR SPRINGS
EXHIBIT RLJ-DT4**

**Hearthstone Water South
Consolidated Water Schedules**

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Computation of Increase in Gross Revenue Requirements

Exhibit: RLJ-DT4
 Schedule A-1 - Consolidated
 Page 1
 Witness: Jones

Line No.	Original Cost Rate Base				
1	Adjusted Rate Base	\$	5,369,414		
2					
3	Adjusted Operating Income		(158,326)		
4					
5	Current Rate of Return		-2.95%		
6					
7	Weighted Average Cost of Capital		6.85%		
8					
9	Required Operating Income	\$	367,858		
10					
11	Operating Income Deficiency	\$	526,184		
12					
13	Gross Revenue Conversion Factor		1.3602		
14					
15	Required Increase in Gross Revenue	\$	715,706		
16					
17	Adjusted Test Year Revenue	\$	1,791,439		
18					
19	Proposed Annual Revenue	\$	2,507,144		
20					
21	Percent Increase in Gross Revenue		39.95%		
22					
23	Resulting Operating Margin		14.67%		
24					
25					
26					
27					
28					
29					
30	<u>Customer Classification</u>	<u>Current Rates</u>	<u>Projected Rates</u>	<u>Projected Revenue Increase Due To Rates</u>	<u>% Dollar Increase</u>
31					
32	Fire Lines	-	-	\$ -	0.00%
33					
34	<u>Metered Revenue</u>				
35	Residential - Small Meters	1,341,273	2,093,258	751,985	56.07%
36	Commercial - Small Meters	61,847	94,789	32,941	53.26%
37	All Classes - Large Meters	182,804	281,950	99,146	54.24%
38	Standpipe	963	1,554	591	61.36%
39	Metered Revenue	1,586,888	2,471,551	884,663	55.75%
40					
41					
42	Miscellaneous Service Revenue	36,726	40,079	3,353	9.13%
43					
44	Reconciling Amount	(4,420)	(4,485)	\$ (65)	
45					
46	Subtotal	\$ 1,619,194	\$ 2,507,144	\$ 887,950	54.84%
47					
48					
49	<u>Supporting Schedules:</u>				
50	B-1 C-1				
51	C-3 H-1				
52					

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Summary of Original Cost Rate Base Elements

Exhibit: RLJ-DT4
 Schedule B-1 - Consolidated
 Page 1
 Witness: Jones

Line No.	Original Cost Rate Base*
1	
2	Gross Utility Plant in Service \$ 14,565,548
3	
4	Less: Accumulated Depreciation (6,541,285)
5	
6	Net Utility Plant in Service 8,024,262
7	
8	Less:
9	Advances in Aid of Construction 1,838,005
10	
11	Contributions in Aid of Construction 3,274,780
12	Accumulated Amortization of CIAC (1,650,156)
13	Contributions in Aid of Construction - Net 1,624,624
14	
15	Customer Security Deposits 68,433
16	Deferred Income Taxes (720,194)
17	
18	Plus:
19	Working Capital 324,074
20	Net Regulatory Asset / (Liability) (168,054)
21	
22	Rate Base \$ 5,369,414
23	
24	* including pro forma adjustments
25	
26	
27	<u>Supporting Schedules:</u>
28	B-2 B-5
29	E-1
30	

Recap Schedules:
 A-1

Line No.		Clear Springs	Clear Springs	Baca Float	Baca Float	East Slope	East Slope	Mescal Lakes
		Actual TY 8/31/2023	Proforma Adjustments	Actual TY 8/31/2023	Proforma Adjustments	Actual TY 8/31/2023	Proforma Adjustments	Actual TY 8/31/2023
1								
2	Gross Utility Plant in Service	\$ 2,277,062	\$ 56,301	\$ 1,776,171	\$ 39,148	\$ 5,098,154	\$ 160,935	\$ 1,399,443
3								
4	Less: Accumulated Depreciation	(1,368,440)	(11,495)	(880,946)	7,874	(1,507,511)	(34,025)	(1,118,420)
5								
6	Net Utility Plant in Service	908,622	44,806	895,225	47,022	3,590,644	126,910	281,023
7								
8	Less:							
9	Advances in Aid of Construction	9,850	-	27,120	-	1,632,630	-	116,539
10								
11	Contributions in Aid of Construction	381,716	-	856,283	-	311,908	-	492,902
12	Accumulated Amortization of CIAC	(271,961)	2	(504,890)	(3)	(289,560)	(3)	(289,503)
13	Contributions in Aid of Construction - Net	109,755	2	351,393	(3)	22,348	(3)	203,399
14								
15	Customer Security Deposits	18,005	-	-	-	20,367	-	18,706
16	Deferred Income Taxes	8,089	-	(61,615)	-	(401,930)	-	(47,432)
17								
18	Plus:							
19	Working Capital	75,525	-	25,395	-	277,630	-	21,708
20	Net Regulatory Asset / (Liability)	-	(51,011)	-	-	-	(117,043)	-
21								
22	Rate Base	\$ 838,447	\$ (6,207)	\$ 603,721	\$ 47,025	\$ 2,594,859	\$ 9,870	\$ 11,519

28 Supporting Schedules:
 29 E-1
 30

Line No.	Mescal Lakes Proforma Adjustments	Naco Water Actual TY 8/31/2023	Naco Water Proforma Adjustments	Consolidated Adjustment RB-1	Adjusted End of Test Year
1					
2	\$ 50,872	\$ 3,631,556	\$ 75,906		\$ 14,565,548
3					
4	(11,419)	(1,601,065)	(15,838)		(6,541,285)
5					
6	39,453	2,030,491	60,068		8,024,262
7					
8	Less:				
9	-	51,866	-		1,838,005
10					
11	-	1,231,971	-		3,274,780
12	975	(295,201)	(13)		(1,650,156)
13	975	936,771	(13)		1,624,624
14					
15	-	11,355	-		68,433
16	-	(217,306)	-		(720,194)
17					
18	Plus:				
19	-	101,412	-	(177,596)	324,074
20	-	-	-		(168,054)
21					
22	\$ 38,477	\$ 1,349,217	\$ 60,081	\$ (177,596)	\$ 5,369,414

23
 24
 25
 26
 27
 28 Supporting Schedules:
 29 E-1
 30

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Computation of Working Capital

Exhibit: RLJ-DT4

Schedule B-5 - Consolidated

Page 1

Witness: Jones

Line		<u>Working Capital</u>
<u>No.</u>		
1		
2	Cash Working Capital	\$ -
3		
4	Material and Supplies Inventories	-
5		
6	Working Funds and Special Deposits	
7	WIFA Debt Reserve	72,446
8	WIFA Replacment Reserve	2,332
9	CoBank Debt Reserve	215,260
10	Investment in CoBank	33,585
11		
12	Prepayments	452
13		
14	Total Working Capital Allowance	<u>\$ 324,074</u>
15		
16	<u>Supporting Schedules:</u>	
17	E-1	
18		

Recap Schedules:

B-1

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Adjusted Test Year Income Statement

Exhibit: RLI-DT4
 Schedule C-1 - Consolidated
 Page 1
 Witness: Jones

Line No.		Consolidated Adjusted Test Year Ended 8/31/2023	Consolidated Pro forma Adjustments	Test Year Results After Pro forma Adjustments	Proposed Rate Increase	Adjusted With Rate Increase
1	Revenues					
2	461 Metered Water Revenues	\$ 1,582,747	\$ -	\$ 1,582,747	884,318	\$ 2,467,065
3	469 Guaranteed Revenues	171,965	-	171,965	(171,965)	-
4	471 Miscellaneous Service Revenue	36,726	-	36,726	3,353	40,079
5	474 Other Water Revenues	-	-	-	-	-
6	Total Revenues	\$ 1,791,439	\$ -	\$ 1,791,439	\$ 715,706	\$ 2,507,144
7	Operating Expenses					
8	601 Salaries and Wages	\$ 554,553	\$ -	\$ 554,553		\$ 554,553
9	603 Salaries and Wages - Officers and Directors	-	-	-		-
10	604 Employee Pension and Benefits	34,778	-	34,778		34,778
11	610 Purchased Water	-	-	-		-
12	615 Purchased Power	195,037	-	195,037		195,037
13	618 Chemicals	10,805	-	10,805		10,805
14	620 Materials and Supplies	-	-	-		-
15	620.1 Repairs and Maintenance	74,849	-	74,849		74,849
16	620.2 Office Supplies Expense	49,556	-	49,556		49,556
17	631 Contractual Services - Engineering	2,260	-	2,260		2,260
18	632 Contractual Services - Accounting	8,209	-	8,209		8,209
19	633 Contractual Services - Legal	8,425	-	8,425		8,425
20	634 Contractual Services - Management Fees	232,872	-	232,872		232,872
21	635 Contractual Services - Testing	33,562	-	33,562		33,562
22	636 Contractual Services - Other	140,571	-	140,571		140,571
23	641 Rent - Buildings	23,692	-	23,692		23,692
24	642 Rent - Equipment	-	-	-		-
25	650 Transportation Expense	56,163	-	56,163		56,163
26	656 Insurance - Vehicle	-	-	-		-
27	657 Insurance - General Liability	42,656	-	42,656		42,656
28	658 Insurance -Worker's Compensation	1,362	-	1,362		1,362
29	659 Insurance - Other	44,511	-	44,511		44,511
30	666 Regulatory Commission Expense - Rate Case	-	-	-		-
31	667 Regulatory Expense - Other	1,815	-	1,815		1,815
32	670 Bad Debt Expense	8,447	-	8,447	3,375	11,822
33	675 Miscellaneous Expense	26,665	-	26,665		26,665
34	403 Depreciation Expense	384,093	-	384,093		384,093
35	407 Amortization Expense	(11,204)	-	(11,204)		(11,204)
36	408 Taxes Other Than Income	36,042	-	36,042		36,042
37	408.11 Property Taxes	83,845	1,135	84,980	11,956	96,937
38	409 Income Tax	45,182	(142,293)	(97,111)	174,190	77,079
39	427.1 Interest Expense Security Deposits	2,176	-	2,176		2,176
40	Total Operating Expenses	\$ 2,090,923	\$ (141,159)	\$ 1,949,765	\$ 189,521	\$ 2,139,286
41	Operating Income	\$ (299,485)	\$ 141,159	\$ (158,326)	\$ 526,184	\$ 367,858
42	Other Income (Expense)					
43	419 Interest and Dividend Income	\$ 19,353	\$ -	\$ 19,353		\$ 19,353
44	421 Non-Utility Income	\$ 5,409	\$ -	\$ 5,409		\$ 5,409
45	426 Miscellaneous Non-Utility Expenses	-	-	-		-
46	427 Interest Expense	(156,581)	21,558	(135,023)		(135,023)
47	428 Amortization of Debt Discount and Expense	-	-	-		-
48	429 Amortization of Premium on Debt	-	-	-		-
49	Total Other Income (Expense)	\$ (131,819)	\$ 21,558	\$ (110,261)	\$ -	\$ (110,261)
50	Net Income (Loss)	\$ (431,304)	\$ 162,717	\$ (268,587)	\$ 526,184	\$ 257,597

51
 52 Supporting Schedules:
 53 E-2

Recap Schedules:
 A-1

54
 55

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Income Statement Pro forma Adjustments

Exhibit: RJJ-DT4
 Schedule C-2 - Consolidated

Page 1

Witness: Jones

Line No.		Clear Springs Actual TY 8/31/2023	Clear Springs Proforma Adjustments	Baca Float Actual TY 8/31/2023	Baca Float Proforma Adjustments	East Slope Actual TY 8/31/2023
1	Revenues					
2	461 Metered Water Revenues	\$ 276,088	\$ 5,288	\$ 311,204	\$ (79)	\$ 458,842
3	469 Guaranteed Revenues	73,452	(11,746)	-	-	144,808
4	471 Miscellaneous Service Revenue	11,154	236	3,869	(55)	10,249
5	474 Other Water Revenues	-	-	-	-	-
6	Total Revenues	\$ 360,694	\$ (6,222)	\$ 315,074	\$ (133)	\$ 613,899
7	Operating Expenses					
8	601 Salaries and Wages	\$ -	\$ 77,145	\$ 73,370	\$ 9,264	\$ -
9	603 Salaries and Wages - Officers and Directors	-	-	-	-	-
10	604 Employee Pension and Benefits	-	4,836	2,852	2,318	-
11	610 Purchased Water	-	-	-	-	-
12	615 Purchased Power	35,294	-	18,256	-	99,050
13	618 Chemicals	1,376	-	1,132	-	3,877
14	620 Materials and Supplies	-	-	-	-	-
15	620.1 Repairs and Maintenance	7,375	4,599	8,788	5,021	15,297
16	620.2 Office Supplies Expense	4,777	2,186	2,891	2,364	14,728
17	631 Contractual Services - Engineering	-	-	-	-	260
18	632 Contractual Services - Accounting	1,560	55	3,918	56	1,885
19	633 Contractual Services - Legal	3,648	124	664	125	2,286
20	634 Contractual Services - Management Fees	126,026	(94,086)	73,867	(41,472)	202,766
21	635 Contractual Services - Testing	6,270	-	8,593	-	9,759
22	636 Contractual Services - Other	2,981	8,118	-	8,234	816
23	641 Rent - Buildings	-	3,215	-	3,437	573
24	642 Rent - Equipment	-	-	-	-	-
25	650 Transportation Expense	3,318	4,715	4,838	5,147	5,999
26	656 Insurance - Vehicle	-	-	-	-	-
27	657 Insurance - General Liability	5,658	722	7,398	733	14,606
28	658 Insurance - Worker's Compensation	-	190	404	(199)	-
29	659 Insurance - Other	-	6,221	7,846	(1,069)	-
30	666 Regulatory Commission Expense - Rate Case	-	-	-	-	-
31	667 Regulatory Expense - Other	1,000	-	500	-	271
32	670 Bad Debt Expense	3,642	-	154	-	-
33	675 Miscellaneous Expense	2,302	2,120	2,895	2,225	2,454
34	403 Depreciation Expense	41,534	14,649	33,294	13,393	155,289
35	407 Amortization Expense	-	(3,401)	-	-	-
36	408 Taxes Other Than Income	-	5,018	5,249	143	-
37	408.11 Property Taxes	21,816	-	13,584	-	27,443
38	409 Income Tax	15,305	-	28,813	-	(1,323)
39	427.1 Interest Expense Security Deposits	31	-	-	-	786
40	Total Operating Expenses	\$ 283,912	\$ 36,425	\$ 299,305	\$ 9,721	\$ 556,824
41	Operating Income	\$ 76,782	\$ (42,647)	\$ 15,769	\$ (9,855)	\$ 57,075
42	Other Income (Expense)					
43	419 Interest and Dividend Income	\$ 3,427	\$ -	\$ -	\$ -	\$ 15,137
44	421 Non-Utility Income	1,153	-	-	-	3,573
45	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-
46	427 Interest Expense	(36,518)	-	-	-	(87,148)
47	428 Amortization of Debt Discount and Expense	-	-	-	-	-
48	429 Amortization of Premium on Debt	-	-	-	-	-
49	Total Other Income (Expense)	\$ (31,938)	\$ -	\$ -	\$ -	\$ (68,438)
50	Net Income (Loss)	\$ 44,843	\$ (42,647)	\$ 15,769	\$ (9,855)	\$ (11,363)

Supporting Schedules:

Recap Schedules:

C-1

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Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Income Statement Pro forma Adjustments

Exhibit: RLJ-DT4
 Schedule C-2 - Consolidated
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 Witness: Jones

Line No.		East Slope Proforma Adjustments	Mescal Lakes Actual TY 8/31/2023	Mescal Lakes Proforma Adjustments	Naco Water Actual TY 8/31/2023	Naco Water Proforma Adjustments	ADJ IS-1
1	Revenues						
2	461 Metered Water Revenues	\$ (5,142)	\$ 262,681	\$ 7,198	\$ 272,410	\$ (5,744)	
3	469 Guaranteed Revenues	(34,549)	-	-	-	-	
4	471 Miscellaneous Service Revenue	261	9,612	(1,792)	2,707	485	
5	474 Other Water Revenues	-	-	-	-	-	
6	Total Revenues	\$ (39,429)	\$ 272,294	\$ 5,406	\$ 275,117	\$ (5,260)	\$ -
7	Operating Expenses						
8	601 Salaries and Wages	\$ 220,676	\$ -	\$ 69,832	\$ -	\$ 104,266	
9	603 Salaries and Wages - Officers and Directors	-	-	-	-	-	
10	604 Employee Pension and Benefits	13,840	-	4,384	-	6,549	
11	610 Purchased Water	-	-	-	-	-	
12	615 Purchased Power	-	26,037	-	16,400	-	
13	618 Chemicals	-	1,737	-	2,683	-	
14	620 Materials and Supplies	-	-	-	-	-	
15	620.1 Repairs and Maintenance	13,079	2,353	4,101	8,146	6,089	
16	620.2 Office Supplies Expense	6,236	7,197	1,964	4,288	2,925	
17	631 Contractual Services - Engineering	-	2,000	-	-	-	
18	632 Contractual Services - Accounting	160	223	52	223	79	
19	633 Contractual Services - Legal	359	926	117	-	177	
20	634 Contractual Services - Management Fees	(109,923)	123,781	(93,682)	89,988	(44,392)	
21	635 Contractual Services - Testing	-	3,517	-	5,424	-	
22	636 Contractual Services - Other	23,597	760	7,650	76,828	11,589	
23	641 Rent - Buildings	9,200	-	2,914	-	4,353	
24	642 Rent - Equipment	-	-	-	-	-	
25	650 Transportation Expense	13,410	2,647	4,205	5,638	6,244	
26	656 Insurance - Vehicle	-	-	-	-	-	
27	657 Insurance - General Liability	2,100	4,100	681	5,626	1,031	
28	658 Insurance - Worker's Compensation	542	-	171	-	254	
29	659 Insurance - Other	17,701	-	5,556	-	8,255	
30	666 Regulatory Commission Expense - Rate Case	-	7,181	(7,181)	-	-	
31	667 Regulatory Expense - Other	-	45	-	-	-	
32	670 Bad Debt Expense	-	3,631	-	1,020	-	
33	675 Miscellaneous Expense	6,101	1,769	1,948	1,925	2,926	
34	403 Depreciation Expense	27,732	17,983	3,669	59,895	16,654	
35	407 Amortization Expense	(7,803)	-	-	-	-	
36	408 Taxes Other Than Income	14,341	-	4,531	-	6,760	
37	408.11 Property Taxes	-	10,295	-	10,707	-	
38	409 Income Tax	-	14,062	-	(11,675)	-	
39	427.1 Interest Expense Security Deposits	-	877	-	482	-	
40	Total Operating Expenses	\$ 251,349	\$ 231,119	\$ 10,912	\$ 277,598	\$ 133,758	\$ -
41	Operating Income	\$ (290,778)	\$ 41,175	\$ (5,506)	\$ (2,481)	\$ (139,018)	\$ -
42	Other Income (Expense)						
43	419 Interest and Dividend Income	\$ -	\$ -	\$ -	\$ 789	\$ -	
44	421 Non-Utility Income	-	683	-	-	-	
45	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-	
46	427 Interest Expense	-	-	-	(32,915)	-	21,558
47	428 Amortization of Debt Discount and Expense	-	-	-	-	-	
48	429 Amortization of Premium on Debt	-	-	-	-	-	
49	Total Other Income (Expense)	\$ -	\$ 683	\$ -	\$ (32,126)	\$ -	\$ 21,558
50	Net Income (Loss)	\$ (290,778)	\$ 41,858	\$ (5,506)	\$ (34,607)	\$ (139,018)	\$ 21,558

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 52 Supporting Schedules:
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Line No.		ADJ IS-2	ADJ IS-3	Total Consolidated Adjustments	Test Year Adjusted Results
1	Revenues				
2	461 Metered Water Revenues			\$ -	\$ 1,582,747
3	469 Guaranteed Revenues			-	171,965
4	471 Miscellaneous Service Revenue			-	36,726
5	474 Other Water Revenues			-	-
6	Total Revenues	\$ -	\$ -	\$ 1,430,745	\$ 1,791,439
7	Operating Expenses				
8	601 Salaries and Wages			\$ -	\$ 554,553
9	603 Salaries and Wages - Officers and Directors			-	-
10	604 Employee Pension and Benefits			-	34,778
11	610 Purchased Water			-	-
12	615 Purchased Power			-	195,037
13	618 Chemicals			-	10,805
14	620 Materials and Supplies			-	-
15	620.1 Repairs and Maintenance			-	74,849
16	620.2 Office Supplies Expense			-	49,556
17	631 Contractual Services - Engineering			-	2,260
18	632 Contractual Services - Accounting			-	8,209
19	633 Contractual Services - Legal			-	8,425
20	634 Contractual Services - Management Fees			-	232,872
21	635 Contractual Services - Testing			-	33,562
22	636 Contractual Services - Other			-	140,571
23	641 Rent - Buildings			-	23,692
24	642 Rent - Equipment			-	-
25	650 Transportation Expense			-	56,163
26	656 Insurance - Vehicle			-	-
27	657 Insurance - General Liability			-	42,656
28	658 Insurance - Worker's Compensation			-	1,362
29	659 Insurance - Other			-	44,511
30	666 Regulatory Commission Expense - Rate Case			-	-
31	667 Regulatory Expense - Other			-	1,815
32	670 Bad Debt Expense			-	8,447
33	675 Miscellaneous Expense			-	26,665
34	403 Depreciation Expense			-	384,093
35	407 Amortization Expense			-	(11,204)
36	408 Taxes Other Than Income			-	36,042
37	408.11 Property Taxes	1,135		1,135	84,980
38	409 Income Tax		(142,293)	(142,293)	(97,111)
39	427.1 Interest Expense Security Deposits			-	2,176
40	Total Operating Expenses	\$ 1,135	\$ (142,293)	\$ 1,665,853	\$ 1,949,765
41	Operating Income	\$ (1,135)	\$ 142,293	\$ (235,108)	\$ (158,326)
42	Other Income (Expense)				
43	419 Interest and Dividend Income			\$ -	\$ 19,353
44	421 Non-Utility Income			-	5,409
45	426 Miscellaneous Non-Utility Expenses			-	-
46	427 Interest Expense			21,558	(135,023)
47	428 Amortization of Debt Discount and Expense			-	-
48	429 Amortization of Premium on Debt			-	-
49	Total Other Income (Expense)	\$ -	\$ -	\$ (78,323)	\$ (110,261)
50	Net Income (Loss)	\$ (1,135)	\$ 142,293	\$ (313,430)	\$ (268,587)

51 Supporting Schedules:

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Hearthstone Water South - Water Division
Test Year Ended August 31, 2023
Income Statement Adjustment IS-1

Exhibit: RLJ-DT4
Schedule C-2 - Consolidated
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Synchronize Interest Expense with Rate Base

Line				
<u>No.</u>				
1	Adjusted Rate Base	\$	5,369,414	Sch. B-1
2				
3	Weighted Cost of Long-Term Debt		2.5147%	Sch. D-1
4	Weighted Cost of Short-Term Debt		0.0000%	Sch. D-1
5				
6	Synchronized Long-Term Interest	\$	135,023	
7	Synchronized Short-Term Interest		-	
8	Synchronized Interest Expense	\$	135,023	
9				
10	Test Year Interest Expense	\$	156,581	
11				
12	Increase / (Decrease) In Interest Expense	\$	(21,558)	
13				

Property Tax Expense

Line No.	Description	Company As Adjusted	Company Proposed
1	Adjusted Test Year Revenue	\$ 1,791,439 x3	\$ 1,791,439 x2
2			
3	Proposed Revenues after Increase		2,507,144 x1
4			
5	3-Year Revenue Total	5,374,316	6,090,022
6			
7	Average of three year's of revenue	1,791,439	2,030,007
8	Average of three year's of revenue, times 2	3,582,877	4,060,015
9	Add:		
10	Construction Work In Progress at 10%	-	-
11	Deduct:		
12	Net Book Value of Transportation Equipment	191,651	191,651
13			
14	Full Cash Value	3,391,226	3,868,364
15	Assessment Ratio (2024 Tax Year)	16.5%	16.5%
16	Assessed Value	559,552	638,280
17	Property Tax Rate (2023 Tax Year)	15.1872%	15.1872%
18			
19	Adjusted Test Year Property Tax	\$ 84,980	
20	Recorded Test Year Property Tax	83,845	
21	Test Year Adjustment	<u>\$ 1,135</u>	
22			
23	Property Tax at Proposed Rates		\$ 96,937
24	Adjusted Test Year Property Tax		<u>84,980</u>
25	Increase in Property Tax due to Rate Increase		<u>\$ 11,956</u>
26			
27	<u>Calculation of Property Tax Factor</u>		
28	Increase to Property Tax Expense		\$ 11,956
29	Increase in Revenue Requirement		<u>\$ 715,706</u>
30	Property Tax Factor (L25 / L26)		1.6706%
31			

Income Tax Expense

Line No.	Description	Adjusted Test Year	Proposed with Increase
1			
2	<u>Calculation of Income Tax:</u>		
3	Revenue	\$ 1,791,439	\$ 2,507,144
4	Less: Operating Expenses (Excluding Income Taxes)	2,046,876	2,062,207
5	Less: Synchronized Interest	135,023	135,023
6	State Taxable Income	\$ (390,461)	\$ 309,914
7			
8	All Income at 4.90%	(19,133)	15,186
9			
10	State Income Tax	\$ (19,133)	\$ 15,186
11			
12	Federal Taxable Income	\$ (371,328)	\$ 294,728
13			
14	All Income at 21.00%	(77,979)	61,893
15			
16	Total Federal Income Tax	\$ (77,979)	\$ 61,893
17			
18	Combined Federal and State Income Tax	\$ (97,111)	\$ 77,079
19			
20	Effective State Tax Rate	4.9000%	4.9000%
21	Effective Federal Tax Rate	21.0000%	21.0000%
22	Effective Combined Tax Rate	24.8710%	24.8710%
23			
24	Applicable Arizona State Income Tax Rate (Rate Applicable to Revenue Increase)		4.9000%
25	Applicable Federal Income Tax Rate (Rate Applicable to Revenue Increase)		21.0000%
26			
27	<u>Calculation of Interest Synchronization</u>		
28	Rate Base	\$ 5,369,414	
29	Weighted Average Cost of Debt	2.5147%	
30	Synchronized Interest	\$ 135,023	
31			
32	<u>Income Tax Adjustments</u>		
33	Test Year Income Taxes - Booked	\$ 45,182	
34	Increase / (decrease) in Income Taxes (L21 - L32)	(142,293)	
35			
36	Test Year Income Taxes - Adjusted		\$ (97,111)
37	Increase / (decrease) in Federal Income Taxes (L21 - L35)		174,190
38			
39			

Line			
No.	<u>Calculation of Gross Revenue Conversion Factor</u>		
1	Revenue		100.0000%
2	Uncollectable Factor (Line 11)		0.3542%
3	Revenue (L1 - L2)		99.6458%
4	Combined Income Tax and Property Tax Rate (Line 23)		26.1261%
5	Operating Income Percentage (L3 -L4)		73.5197%
6	Gross Revenue Conversion Factor (L1 / L5)		<u>1.360180</u>
	<u>Calculation of Uncollectable Factor</u>		
7	Unity		100.0000%
8	Combined Federal and State Tax Rate (Line 17)		24.8710%
9	One Minus Combined Federal and State Tax Rate (L7 - L8)		75.1290%
10	Uncollectable Rate (Line 26)		0.4715%
11	Uncollectable Factor (L9 * L10)		0.3542%
	<u>Calculation of Effective Tax Rate</u>		
12	Operating Income Before Taxes		100.0000%
13	Applicable Arizona State Tax Rate (from Schedule C-2)		4.9000%
14	Federal Taxable Income (L12 - L13)		95.1000%
15	Applicable Federal Tax Rate (from Schedule C-2)		21.0000%
16	Effective Federal Tax Rate (L14 * L15)		19.9710%
17	Combined Federal and State Tax Rate (L13 + L16)		<u>24.8710%</u>
	<u>Calculation of Effective Property Tax Rate</u>		
18	Unity		100.0000%
19	Combined Federal and State Tax Rate (Line 17)		24.8710%
20	One Minus Combined Income Tax Rate (L18 - L19)		75.1290%
21	Property Tax Factor (from Schedule C-2)		1.6706%
22	Effective Property Tax Factor (L20 * L21)		<u>1.2551%</u>
23	Combined Federal and State Income Tax Rate and Property Tax Rate (L17 + L22)		<u>26.1261%</u>
	<u>Calculation of Uncollectable Rate</u>		
24	Bad Debt Expense (from Schedule C-1)	\$ 8,447	
25	Total Revenues (from Schedule C-1)	<u>1,791,439</u>	
26	Uncollectable Rate (L24 / L25)		0.4715%
27	Revenue Increase (from Schedule C-1)	\$ 715,706	
28	Uncollectable Rate (Line 26)	<u>0.4715%</u>	
29	Bad Debt Expense due to Increase	\$ 3,375	
30	<u>Supporting Schedules:</u>		<u>Recap Schedules:</u>
31			A-1

Line No.	Invested Capital	End of Test Year (Adjusted)				End of Projected Year (Current Rates)				End of Projected Year (Proposed Rates)			
		Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost	Amount	Percent of Total	Cost Rate	Weighted Cost
1													
2	Long-Term Debt	\$ 2,837,650	57.77%	4.4410%	2.566%	\$ 2,709,372	56.64%	4.4400%	2.515%	\$ 2,709,372	56.64%	4.4400%	2.515%
3	Short-Term Debt	-	0.00%	0.0000%	0.000%	-	0.00%	0.0000%	0.000%	-	0.00%	0.0000%	0.000%
4	Adjusted Common Equity	2,074,396	42.23%	10.0000%	4.223%	2,074,396	43.36%	10.0000%	4.336%	2,074,396	43.36%	10.0000%	4.336%
5	Totals	\$ 4,912,046	100.00%		6.789%	\$ 4,783,769	100.00%		6.851%	\$ 4,783,769	100.00%		6.851%
6													
7													
8	Required Rate of Return				6.85%								
9													
10													
11													
12	Equity Adjustments												
13	Common Equity per Sch. E-1	\$ 2,077,176											
14													
15	PIS Equity Adjustments	\$ -											
16	A/D Equity Adjustments	(1,821)											
17	AIAC Equity Adjustment	-											
18	CIAC Equity Adjustment	-											
19	AA CIAC Equity Adjustment	(959)											
20													
21													
22	Adjusted Common Equity	\$ 2,074,396											
23													
24													
25	Supporting Schedules:												
26	D-2 D-3												
27	D-4 E-1												
28													

Recap Schedules:
 A-3

Line No.	End of Test Year			End of Projected Year			
	Amount Outstanding	Annual Interest	Interest Rate	Amount Outstanding	Annual Interest	Interest Rate	
4	<u>Total Company Long-Term Debt</u>						
5	WIFA Loan (CS)	\$ 100,701	\$ 5,087	4.463%	\$ 95,156	\$ 4,247	4.463%
6	CoBank Loan ¹ (CS)	537,577	30,188	4.540%	518,273	23,530	4.540%
7	Annece Capital (CS)	24,818	1,244	4.460%	20,734	925	4.460%
8	CoBank Loan ¹ (ES)	1,499,453	87,148	4.228%	1,434,536	60,655	4.228%
9	WIFA Loan (NW)	675,101	32,915	4.831%	640,673	30,951	4.831%
10	Total Long-Term Debt	<u>\$ 2,837,650</u>	<u>\$ 156,581</u>	<u>4.441%</u>	<u>\$ 2,709,372</u>	<u>\$ 120,308</u>	<u>4.440%</u>
11	¹ Uses effective interest rate after consideration of patronage dividends						
12							
13	<u>Short-Term Debt</u>						
14	None						
15							
16	Total Short-Term Debt	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>
17							
18	Total All Debt	<u>\$ 2,837,650</u>	<u>\$ 156,581</u>	<u>3.292%</u>	<u>\$ 2,709,372</u>	<u>\$ 120,308</u>	<u>3.298%</u>
19							
20							
21							
22							
23							
24	<u>Supporting Schedules:</u>			<u>Recap Schedules:</u>			
25	E-1			D-1			
26							

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Summary of Revenues by Customer Classification - Present and Proposed Rates

Line No.	Customer Classification	Revenues in the Test Year		Proposed Increase	
		Present Rates	Proposed Rates	Amount	%
1					
2	<u>Unmetered Water Revenue</u>				
3	Fire Lines	\$ -	\$ -	\$ -	0.00%
4					
5	<u>Metered Water Revenue</u>				
6	Residential - Small Meters	1,341,273	2,093,258	751,985	56.07%
7	Commercial - Small Meters	61,847	94,789	32,941	53.26%
8	All Classes - Large Meters	182,804	281,950	99,146	54.24%
9	Standpipe	963	1,554	591	61.36%
10					
11	Guaranteed Revenue	172,245	-	(172,245)	-100.00%
12	Miscellaneous Service Revenue	36,726	40,079	3,353	9.13%
13	Other Water Revenues	-	-	-	n/a
14					
15	Total Water Revenues - Per Bill Counts	<u>\$ 1,795,859</u>	<u>\$ 2,511,630</u>	<u>\$ 715,771</u>	<u>39.86%</u>
16					
17	<u>Reconciliation</u>				
18	Bill Count Revenue	\$ 1,795,859	1,795,859		
19					
20	Water Revenues per G.L.	1,791,439			
21	Less Surcharge Revenue				
22	Billed Water Revenues per G.L.	<u>1,791,439</u>			
23					
24	Unreconciled Difference	\$ (4,420)			
25	Percentage Difference	-0.25%			
26					
27					
28	<u>Supporting Schedules:</u>			<u>Recap Schedules:</u>	
29	H-2			A-1	
30					

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT4

Schedule H-2 - Consolidated

Page 1

Witness: Jones

Line No.	Description	Average Number Customers	Monthly Average Consumption	Revenues		Proposed	
				Present Rates	Proposed Rates	Increase Amount	Increase %
1							
2	<u>Metered Water Revenue</u>						
3	Residential - Small Meters						
4	5/8 x 3/4" Meter						
5	Clear Springs	515	3,607	229,219	337,189	107,971	47.10%
6	Baca Float	278	4,223	165,764	192,972	27,207	16.41%
7	East Slope	967	6,475	399,343	863,822	464,479	116.31%
8	Mescal Lakes	521	4,738	255,941	386,841	130,899	51.14%
9	Naco Water	284	4,327	225,583	199,718	(25,866)	-11.47%
10	3/4" Meter						
11	Clear Springs	3	7,673	2,398	3,536	1,138	47.47%
12	Baca Float	138	2,027	58,150	100,912	42,762	73.54%
13	East Slope	3	8,120	2,057	4,359	2,302	111.87%
14	Mescal Lakes	3	6,313	2,094	3,187	1,093	52.16%
15	Naco Water	1	2,005	723	723	1	0.09%
16	Commercial - Small Meters						
17	5/8 x 3/4" Meter						
18	Clear Springs	31	4,070	15,489	22,887	7,398	47.76%
19	Baca Float	9	1,699	3,924	4,904	980	24.98%
20	East Slope	39	6,860	17,572	38,011	20,439	116.32%
21	Mescal Lakes	8	6,641	5,466	8,156	2,690	49.21%
22	Naco Water	9	2,134	5,803	5,189	(615)	-10.59%
23	3/4" Meter						
24	Clear Springs	2	7,080	1,591	2,350	759	47.73%
25	Baca Float	6	17,823	12,002	13,291	1,289	10.74%
26	All Classes - Large Meters						
27	1" Meter						
28	Clear Springs	8	20,333	15,762	23,326	7,565	47.99%
29	Baca Float	9	16,952	19,633	22,024	2,391	12.18%
30	East Slope	15	24,836	16,747	35,405	18,658	111.41%
31	Mescal Lakes	3	14,918	3,365	5,125	1,760	52.31%
32	Naco Water	4	1,365	3,416	3,882	466	13.63%
33	1 1/2" Meter						
34	Clear Springs	6	6,707	10,398	15,342	4,944	47.55%
35	East Slope	7	34,330	16,268	34,822	18,554	114.06%
36	Naco Water	1	7,517	1,841	2,583	742	40.32%
37	2" Meter						
38	Clear Springs	2	23,040	7,040	10,392	3,353	47.62%
39	Baca Float	12	32,242	54,278	72,482	18,204	33.54%
40	East Slope	2	9,029	4,068	7,808	3,740	91.95%
41	Mescal Lakes	1	1,883	726	3,359	2,634	362.86%
42	Naco Water	8	16,306	24,714	35,907	11,193	45.29%
43	3" Meter						
44	East Slope	-	13,765	1,314	2,494	1,180	89.82%
45	Naco Water	1	7,427	3,236	6,998	3,762	116.27%
46	Standpipe						
47	All Sizes						
48	Clear Springs	1	2,031	369	546	177	47.85%
49	Mescal Lakes	1	28	594	1,008	414	69.76%
50							

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT4
 Schedule H-2 - Consolidated
 Page 2
 Witness: Jones

Line No.	Description	Average Number Customers	Monthly Average Consumption	Revenues		Proposed	
				Present Rates	Proposed Rates	Increase Amount	Increase %
1	Totals:						
2	<u>Metered Water Revenue</u>						
3	Residential - Small Meters	2,713		1,341,273	2,093,258	751,985	56.07%
4	Commercial - Small Meters	104		61,847	94,789	32,941	53.26%
5	All Classes - Large Meters	79		182,804	281,950	99,146	54.24%
6	Standpipe	2		963	1,554	591	61.36%
7	Subtotal Metered	2,898		\$ 1,586,888	\$ 2,471,551	\$ 884,663	55.75%
8							
9							
10	Guaranteed Revenue			\$ 172,245	\$ -	(172,245)	-100.00%
11	Miscellaneous Service Revenue			36,726	40,079	3,353	9.13%
12	Other Water Revenues			-	-	-	n/a
13							
14	Total	2,898		\$ 1,795,859	\$ 2,511,630	\$ 715,771	39.86%
15							
16	<u>Supporting Schedules:</u>					<u>Recap Schedules:</u>	
17						H-1	
18							

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT4
Schedule H-2 - Consolidated

Page 3

Witness: Jones

Supplemental Schedule

Breakdown of Metered Water Revenue at Proposed Rates

By Rate Components

Line No.	Description	Revenue at Proposed Rates					Total Revenue
		Base Charge	1st Tier	2nd Tier	3rd Tier	Base + 1st Tier	
1	Residential - Small Meters						
2	5/8 x 3/4" Meter	\$ 1,031,164	\$ 324,475	\$ 285,877	\$ 339,026	\$ 1,355,638	\$ 1,980,541
3	3/4" Meter	89,194	12,992	4,546	5,985	102,186	112,717
4	Commercial - Small Meters						
5	5/8 x 3/4" Meter	38,559	-	20,609	19,980	38,559	79,148
6	3/4" Meter	4,824	-	2,879	7,938	4,824	15,641
7	All Classes - Large Meters						
8	1" Meter	39,446	-	21,509	28,807	39,446	89,762
9	1 1/2" Meter	28,140	-	11,341	13,266	28,140	52,747
10	2" Meter	80,668	-	25,897	23,384	80,668	129,949
11	3" Meter	8,576	-	916	-	8,576	9,492
12	Standpipe						
13	All Sizes	1,374	-	-	180	1,374	1,554
14							
15	Total Revenue	\$ 1,321,944	\$ 337,467	\$ 373,574	\$ 438,566	\$ 1,659,410	\$ 2,471,551
16							
17	Percentage of Total	53.5%	13.7%	15.1%	17.7%	67.1%	100.0%
18							

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Changes in Representative Rate Schedules

Exhibit: RLJ-DT4
 Schedule H-3 - Consolidated
 Page 1
 Witness: Jones

Line No.	Proposed Rate Tiers		Base Charge	Volume Charge (per 1,000 gallons)
	Description	Upper Limits (gallons)	Proposed Rate	Proposed Rate
1	Residential & Commercial Service			
2				
3				
4				
5				
6	R1 - 5/8" x 3/4" Meter	Tier 1	3,000	\$ 4.76
7	(Residential)	Tier 2	8,000	\$ 6.35
8		Tier 3	999,999,000	\$ 7.94
9				
10	R2 - 3/4" Meter	Tier 1	3,000	\$ 4.76
11	(Residential)	Tier 2	8,000	\$ 6.35
12		Tier 3	999,999,000	\$ 7.94
13				
14		Tier 1		
15	R3 - 1" Meter	Tier 2	15,000	\$ 6.35
16	(All)	Tier 3	999,999,000	\$ 7.94
17				
18		Tier 1		
19	R1C - 5/8" x 3/4" Meter	Tier 2	8,000	\$ 6.35
20	(Commercial)	Tier 3	999,999,000	\$ 7.94
21				
22		Tier 1		
23	R2C - 3/4" Meter	Tier 2	8,000	\$ 6.35
24	(Commercial)	Tier 3	999,999,000	\$ 7.94
25				
26		Tier 1		
27	R4 - 1.5" Meter	Tier 2	30,000	\$ 6.35
28	(All)	Tier 3	999,999,000	\$ 7.94
29				
30		Tier 1		
31	R5 - 2" Meter	Tier 2	50,000	\$ 6.35
32	(All)	Tier 3	999,999,000	\$ 7.94
33				
34		Tier 1		
35	R6 - 3" Meter	Tier 2	110,000	\$ 6.35
36	(All)	Tier 3	999,999,000	\$ 7.94
37				
38		Tier 1		
39	R7 - 4" Meter	Tier 2	180,000	\$ 6.35
40	(All)	Tier 3	999,999,000	\$ 7.94
41				
42		Tier 1	-	
43	R8 - 6" Meter	Tier 2	380,000	\$ 6.35
44		Tier 3	999,999,000	\$ 7.94
45				
46				
47				
48				

Indicates No Tariff

Line No.	Description	Proposed Rate Tiers Upper Limits (gallons)	Base Charge Proposed Rate	Volume Charge (per 1,000 gallons) Proposed Rate
1				
2	Standpipe and Construction Service			
3				
4				
5				
6				
7	R12 - Standpipe	999,999,000	By Mtr Size	\$ 7.94
8				
9				
10				
11				
12	Monthly Service Charge for Fire Sprinkler			
13		Proposed Rates		
14				
15	All Sizes	**	Applies to service lines separate and distinct from the primary service line.	
16				
17	** Greater of \$12.00 or 2 percent of the general service rate for a similar size meter			
18	The service charge for fire sprinklers is only applicable for service lines separate and distinct from the primary water service line.			
19				
20	n/a - indicates not applicable			
21				
22	Privilege, Sales or Use Tax			
23	In addition to all other rates and charges authorized herein, the Company shall collect			
24	from its customers all applicable sales, transaction, privilege, regulatory or other taxes			
25	and assessments as may apply now or in the future, per Rule R14-2-409.D.5.			
26				

 Indicates No Tariff

Line No.		Proposed Rates
1		
2		
3	Service Charges	
4	Establishment of Service	\$ 40.00
5	Reconnection of Service - Delinquent	\$ 40.00
6	After Hours Charge (in addition to other service charges)	\$ 45.00
7	Meter Re-Read (If correct)	\$ 30.00
8	Meter Test (If correct)	\$ 30.00
9	Insufficient Funds Check Charge	\$ 30.00 (a)
10	Deposit Requirement (Residential)	(b)
11	Deposit Requirement (Non-Residential)	(c)
12	Interest Rate on Customer Deposits	(d)
13	Re-Establishment (Within 12 Months)	(e)
14	Late Payment Penalty (Per Month)	(f)
15	Deferred Payment (Per Month)	1.5%
16		
17	(a) Company may only charge one NSF fee when customers are billed for water and wastewater services on one bill.	
18	(b) Two times the average residential class bill, per Commission Rule A.A.C. R-14-2-403.B.7.a.	
19	(c) 2 1/2 times the customers estimated maximum monthly bill, per Commission Rule A.A.C. R-14-2-403.B.7.b.	
20	(d) 6.0%, per Commission Rule A.A.C. R-14-2-403.B.3.	
21	(e) Number of months off system times the monthly minimum, per Commission Rule A.A.C. R14-2-403.D.	
22	(f) Greater of 1.50% or \$5.00	
23		
24	All items billed at cost shall include labor, materials and parts, overheads and all applicable taxes.	
25		
26	Service Line and Meter Installation Charges	
27		
28	5/8" x 3/4" Meter	\$ 490 \$ 155 \$ 645
29	3/4" Meter	490 155 645
30	1" Meter	550 315 865
31	1 1/2" Meter	610 525 1,135
32	2" Meter Turbine	930 1,045 1,975
33	2" Meter Compound	930 1,890 2,820
34	3" Meter Turbo	1,170 1,670 2,840
35	3" Compound Meter	1,310 2,545 3,855
36	4" Meter Turbo	1,660 2,670 4,330
37	4" Compound Meter	1,885 3,645 5,530
38	6" Meter Turbo	2,480 5,025 7,505
39	6" Compound Meter	2,615 6,920 9,535
40	Road Crossing, Asphalt Cut, Patch and Slurry (if Required)	Cost n/a Cost
41	Road Boring (If Required)	Cost n/a Cost
42	Hard Rock Excavation (If Required)	Cost n/a Cost
43		
44	All advances and/or contributions are to include labor, materials, overheads, and all applicable taxes, including all gross-up taxes for income taxes, if applicable.	
45		
46		
47	All items billed at cost shall include labor, materials and parts, overheads and all applicable taxes.	
48	n/t - no tariff	n/a - not applicable
49		
50	Privilege, Sales or Use Tax	
51	In addition to all other rates and charges authorized herein, the Company shall collect	
52	from its customers all applicable sales, transaction, privilege, regulatory or other taxes	
53	and assessments as may apply now or in the future, per Rule R14-2-409.D.5.	
54		

Line
No.

1 **Proposed Surcharge Tariffs:**

2

3 **Regulatory Expense Surcharge (RES)**

4 The purpose of the Regulatory Expense Surcharge is to allow for recovery of approved rate case expenses in a surcharge rather than as a normalized
5 expense. The Company proposes to recover approved rate case expense until fully recovered with a planned three year recovery period. The RES will
6 be structured as a monthly charge to a customer's bill based on the customers meter size.

7

8 The RES will be applicable to residential, commercial, and standpipe classes, including Re-Establishment Charges.

9

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 30.97	\$ 33.50	\$ 2.53	8.17%
2	Base Charge:	\$ 22.70	1,000 \$ 34.27	\$ 38.26	\$ 3.99	11.64%
3	Debt Service Surcharge	\$ 8.27	2,000 \$ 37.57	\$ 43.02	\$ 5.45	14.51%
4			3,000 \$ 40.87	\$ 47.78	\$ 6.91	16.91%
5	Tier One Rate:	\$ 3.30	4,000 \$ 45.17	\$ 54.13	\$ 8.96	19.84%
6	Tier Two Rate:	\$ 4.30	5,000 \$ 49.47	\$ 60.48	\$ 11.01	22.26%
7	Tier Three Rate:	\$ 5.35	6,000 \$ 53.77	\$ 66.83	\$ 13.06	24.29%
8			7,000 \$ 58.07	\$ 73.18	\$ 15.11	26.02%
9	Tier One Breakover (M gal):	3	8,000 \$ 62.37	\$ 79.53	\$ 17.16	27.51%
10	Tier Two Breakover (M gal):	8	9,000 \$ 67.72	\$ 87.47	\$ 19.75	29.16%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 73.07	\$ 95.41	\$ 22.34	30.57%
12			12,000 \$ 83.77	\$ 111.29	\$ 27.52	32.85%
13			14,000 \$ 94.47	\$ 127.17	\$ 32.70	34.61%
14	Proposed Rates:		16,000 \$ 105.17	\$ 143.05	\$ 37.88	36.02%
15	Base Charge:	\$ 33.50	18,000 \$ 115.87	\$ 158.93	\$ 43.06	37.16%
16			20,000 \$ 126.57	\$ 174.81	\$ 48.24	38.11%
17			25,000 \$ 153.32	\$ 214.51	\$ 61.19	39.91%
18	Tier One Rate:	\$ 4.76	30,000 \$ 180.07	\$ 254.21	\$ 74.14	41.17%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 206.82	\$ 293.91	\$ 87.09	42.11%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 233.57	\$ 333.61	\$ 100.04	42.83%
21			45,000 \$ 260.32	\$ 373.31	\$ 112.99	43.40%
22	Tier One Breakover (M gal):	3	50,000 \$ 287.07	\$ 413.01	\$ 125.94	43.87%
23	Tier Two Breakover (M gal):	8	60,000 \$ 340.57	\$ 492.41	\$ 151.84	44.58%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 394.07	\$ 571.81	\$ 177.74	45.10%
25			80,000 \$ 447.57	\$ 651.21	\$ 203.64	45.50%
26			90,000 \$ 501.07	\$ 730.61	\$ 229.54	45.81%
27			100,000 \$ 554.57	\$ 810.01	\$ 255.44	46.06%
28						
29						
30		Average Usage	3,607 \$ 43.48	\$ 51.63	\$ 8.15	18.74%
31		Median Usage	2,482 \$ 39.16	\$ 45.31	\$ 6.15	15.70%
32						
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS Residential
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 46.46	\$ 50.25	\$ 3.79	8.16%
2	Base Charge:	1,000	\$ 49.76	\$ 55.01	\$ 5.25	10.55%
3	Debt Service Surcharge	2,000	\$ 53.06	\$ 59.77	\$ 6.71	12.65%
4		3,000	\$ 56.36	\$ 64.53	\$ 8.17	14.50%
5	Tier One Rate:	4,000	\$ 60.66	\$ 70.88	\$ 10.22	16.85%
6	Tier Two Rate:	5,000	\$ 64.96	\$ 77.23	\$ 12.27	18.89%
7	Tier Three Rate:	6,000	\$ 69.26	\$ 83.58	\$ 14.32	20.68%
8		7,000	\$ 73.56	\$ 89.93	\$ 16.37	22.25%
9	Tier One Breakover (M gal):	8,000	\$ 77.86	\$ 96.28	\$ 18.42	23.66%
10	Tier Two Breakover (M gal):	9,000	\$ 83.21	\$ 104.22	\$ 21.01	25.25%
11	Tier Three Breakover (M gal):	10,000	\$ 88.56	\$ 112.16	\$ 23.60	26.65%
12		12,000	\$ 99.26	\$ 128.04	\$ 28.78	28.99%
13		14,000	\$ 109.96	\$ 143.92	\$ 33.96	30.88%
14	Proposed Rates:	16,000	\$ 120.66	\$ 159.80	\$ 39.14	32.44%
15	Base Charge:	18,000	\$ 131.36	\$ 175.68	\$ 44.32	33.74%
16		20,000	\$ 142.06	\$ 191.56	\$ 49.50	34.84%
17		25,000	\$ 168.81	\$ 231.26	\$ 62.45	36.99%
18	Tier One Rate:	30,000	\$ 195.56	\$ 270.96	\$ 75.40	38.56%
19	Tier Two Rate:	35,000	\$ 222.31	\$ 310.66	\$ 88.35	39.74%
20	Tier Three Rate:	40,000	\$ 249.06	\$ 350.36	\$ 101.30	40.67%
21		45,000	\$ 275.81	\$ 390.06	\$ 114.25	41.42%
22	Tier One Breakover (M gal):	50,000	\$ 302.56	\$ 429.76	\$ 127.20	42.04%
23	Tier Two Breakover (M gal):	60,000	\$ 356.06	\$ 509.16	\$ 153.10	43.00%
24	Tier Three Breakover (M gal):	70,000	\$ 409.56	\$ 588.56	\$ 179.00	43.71%
25		80,000	\$ 463.06	\$ 667.96	\$ 204.90	44.25%
26		90,000	\$ 516.56	\$ 747.36	\$ 230.80	44.68%
27		100,000	\$ 570.06	\$ 826.76	\$ 256.70	45.03%
28						
29		Average Usage				
30		7,673	\$ 76.45	\$ 94.20	\$ 17.75	23.22%
31		Median Usage				
32		3,703	\$ 59.38	\$ 68.99	\$ 9.61	16.18%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS Commercial
 Meter Size: 5/8"x3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 30.97	\$ 33.50	\$ 2.53	8.17%
2	Base Charge:	1,000	\$ 35.27	\$ 39.85	\$ 4.58	12.99%
3	Debt Service Surcharge	2,000	\$ 39.57	\$ 46.20	\$ 6.63	16.76%
4		3,000	\$ 43.87	\$ 52.55	\$ 8.68	19.79%
5	Tier One Rate:	4,000	\$ 48.17	\$ 58.90	\$ 10.73	22.28%
6	Tier Two Rate:	5,000	\$ 52.47	\$ 65.25	\$ 12.78	24.36%
7	Tier Three Rate:	6,000	\$ 56.77	\$ 71.60	\$ 14.83	26.12%
8		7,000	\$ 61.07	\$ 77.95	\$ 16.88	27.64%
9	Tier One Breakover (M gal):	8,000	\$ 65.37	\$ 84.30	\$ 18.93	28.96%
10	Tier Two Breakover (M gal):	9,000	\$ 70.72	\$ 92.24	\$ 21.52	30.43%
11	Tier Three Breakover (M gal):	10,000	\$ 76.07	\$ 100.18	\$ 24.11	31.69%
12		12,000	\$ 86.77	\$ 116.06	\$ 29.29	33.76%
13		14,000	\$ 97.47	\$ 131.94	\$ 34.47	35.36%
14	Proposed Rates:	16,000	\$ 108.17	\$ 147.82	\$ 39.65	36.66%
15	Base Charge:	18,000	\$ 118.87	\$ 163.70	\$ 44.83	37.71%
16		20,000	\$ 129.57	\$ 179.58	\$ 50.01	38.60%
17		25,000	\$ 156.32	\$ 219.28	\$ 62.96	40.28%
18	Tier One Rate:	30,000	\$ 183.07	\$ 258.98	\$ 75.91	41.47%
19	Tier Two Rate:	35,000	\$ 209.82	\$ 298.68	\$ 88.86	42.35%
20	Tier Three Rate:	40,000	\$ 236.57	\$ 338.38	\$ 101.81	43.04%
21		45,000	\$ 263.32	\$ 378.08	\$ 114.76	43.58%
22	Tier One Breakover (M gal):	50,000	\$ 290.07	\$ 417.78	\$ 127.71	44.03%
23	Tier Two Breakover (M gal):	60,000	\$ 343.57	\$ 497.18	\$ 153.61	44.71%
24	Tier Three Breakover (M gal):	70,000	\$ 397.07	\$ 576.58	\$ 179.51	45.21%
25		80,000	\$ 450.57	\$ 655.98	\$ 205.41	45.59%
26		90,000	\$ 504.07	\$ 735.38	\$ 231.31	45.89%
27		100,000	\$ 557.57	\$ 814.78	\$ 257.21	46.13%
28						
29		Average Usage				
30		4,070	\$ 48.47	\$ 59.34	\$ 10.87	22.43%
31		Median Usage				
32		1,416	\$ 37.06	\$ 42.49	\$ 5.43	14.65%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS Commercial
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 46.46	\$ 50.25	\$ 3.79	8.16%
2	Base Charge:	\$ 34.05	1,000 \$ 50.76	\$ 56.60	\$ 5.84	11.51%
3	Debt Service Surcharge	\$ 12.41	2,000 \$ 55.06	\$ 62.95	\$ 7.89	14.33%
4			3,000 \$ 59.36	\$ 69.30	\$ 9.94	16.75%
5	Tier One Rate:	\$ -	4,000 \$ 63.66	\$ 75.65	\$ 11.99	18.83%
6	Tier Two Rate:	\$ 4.30	5,000 \$ 67.96	\$ 82.00	\$ 14.04	20.66%
7	Tier Three Rate:	\$ 5.35	6,000 \$ 72.26	\$ 88.35	\$ 16.09	22.27%
8			7,000 \$ 76.56	\$ 94.70	\$ 18.14	23.69%
9	Tier One Breakover (M gal):	-	8,000 \$ 80.86	\$ 101.05	\$ 20.19	24.97%
10	Tier Two Breakover (M gal):	8	9,000 \$ 86.21	\$ 108.99	\$ 22.78	26.42%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 91.56	\$ 116.93	\$ 25.37	27.71%
12			12,000 \$ 102.26	\$ 132.81	\$ 30.55	29.87%
13			14,000 \$ 112.96	\$ 148.69	\$ 35.73	31.63%
14	Proposed Rates:		16,000 \$ 123.66	\$ 164.57	\$ 40.91	33.08%
15	Base Charge:	\$ 50.25	18,000 \$ 134.36	\$ 180.45	\$ 46.09	34.30%
16			20,000 \$ 145.06	\$ 196.33	\$ 51.27	35.34%
17			25,000 \$ 171.81	\$ 236.03	\$ 64.22	37.38%
18	Tier One Rate:	\$ -	30,000 \$ 198.56	\$ 275.73	\$ 77.17	38.86%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 225.31	\$ 315.43	\$ 90.12	40.00%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 252.06	\$ 355.13	\$ 103.07	40.89%
21			45,000 \$ 278.81	\$ 394.83	\$ 116.02	41.61%
22	Tier One Breakover (M gal):	-	50,000 \$ 305.56	\$ 434.53	\$ 128.97	42.21%
23	Tier Two Breakover (M gal):	8	60,000 \$ 359.06	\$ 513.93	\$ 154.87	43.13%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 412.56	\$ 593.33	\$ 180.77	43.82%
25			80,000 \$ 466.06	\$ 672.73	\$ 206.67	44.34%
26			90,000 \$ 519.56	\$ 752.13	\$ 232.57	44.76%
27			100,000 \$ 573.06	\$ 831.53	\$ 258.47	45.10%
28						
29						
30		Average Usage	7,080 \$ 76.90	\$ 95.21	\$ 18.31	23.81%
31		Median Usage				
32			5,310 \$ 69.29	\$ 83.97	\$ 14.68	21.19%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS All
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 77.44	\$ 83.75	\$ 6.31	8.15%
2	Base Charge:	1,000	\$ 81.74	\$ 90.10	\$ 8.36	10.23%
3	Debt Service Surcharge	2,000	\$ 86.04	\$ 96.45	\$ 10.41	12.10%
4		3,000	\$ 90.34	\$ 102.80	\$ 12.46	13.79%
5	Tier One Rate:	4,000	\$ 94.64	\$ 109.15	\$ 14.51	15.33%
6	Tier Two Rate:	5,000	\$ 98.94	\$ 115.50	\$ 16.56	16.74%
7	Tier Three Rate:	6,000	\$ 103.24	\$ 121.85	\$ 18.61	18.03%
8		7,000	\$ 107.54	\$ 128.20	\$ 20.66	19.21%
9	Tier One Breakover (M gal):	8,000	\$ 111.84	\$ 134.55	\$ 22.71	20.31%
10	Tier Two Breakover (M gal):	9,000	\$ 116.14	\$ 140.90	\$ 24.76	21.32%
11	Tier Three Breakover (M gal):	10,000	\$ 120.44	\$ 147.25	\$ 26.81	22.26%
12		12,000	\$ 129.04	\$ 159.95	\$ 30.91	23.95%
13		14,000	\$ 137.64	\$ 172.65	\$ 35.01	25.44%
14	Proposed Rates:	16,000	\$ 147.29	\$ 186.94	\$ 39.65	26.92%
15	Base Charge:	18,000	\$ 157.99	\$ 202.82	\$ 44.83	28.38%
16		20,000	\$ 168.69	\$ 218.70	\$ 50.01	29.65%
17		25,000	\$ 195.44	\$ 258.40	\$ 62.96	32.21%
18	Tier One Rate:	30,000	\$ 222.19	\$ 298.10	\$ 75.91	34.16%
19	Tier Two Rate:	35,000	\$ 248.94	\$ 337.80	\$ 88.86	35.70%
20	Tier Three Rate:	40,000	\$ 275.69	\$ 377.50	\$ 101.81	36.93%
21		45,000	\$ 302.44	\$ 417.20	\$ 114.76	37.94%
22	Tier One Breakover (M gal):	50,000	\$ 329.19	\$ 456.90	\$ 127.71	38.80%
23	Tier Two Breakover (M gal):	60,000	\$ 382.69	\$ 536.30	\$ 153.61	40.14%
24	Tier Three Breakover (M gal):	70,000	\$ 436.19	\$ 615.70	\$ 179.51	41.15%
25		80,000	\$ 489.69	\$ 695.10	\$ 205.41	41.95%
26		90,000	\$ 543.19	\$ 774.50	\$ 231.31	42.58%
27		100,000	\$ 596.69	\$ 853.90	\$ 257.21	43.11%
28						
29		Average Usage				
30		20,333	\$ 170.47	\$ 221.34	\$ 50.87	29.84%
31		Median Usage				
32		2,374	\$ 87.65	\$ 98.82	\$ 11.17	12.74%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS All
 Meter Size: 1-1/2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 154.97	\$ 167.50	\$ 12.53	8.09%
2	Base Charge:	1,000	\$ 159.27	\$ 173.85	\$ 14.58	9.15%
3	Debt Service Surcharge	2,000	\$ 163.57	\$ 180.20	\$ 16.63	10.17%
4		3,000	\$ 167.87	\$ 186.55	\$ 18.68	11.13%
5	Tier One Rate:	4,000	\$ 172.17	\$ 192.90	\$ 20.73	12.04%
6	Tier Two Rate:	5,000	\$ 176.47	\$ 199.25	\$ 22.78	12.91%
7	Tier Three Rate:	6,000	\$ 180.77	\$ 205.60	\$ 24.83	13.74%
8		7,000	\$ 185.07	\$ 211.95	\$ 26.88	14.52%
9	Tier One Breakover (M gal):	8,000	\$ 189.37	\$ 218.30	\$ 28.93	15.28%
10	Tier Two Breakover (M gal):	9,000	\$ 193.67	\$ 224.65	\$ 30.98	16.00%
11	Tier Three Breakover (M gal):	10,000	\$ 197.97	\$ 231.00	\$ 33.03	16.68%
12		12,000	\$ 206.57	\$ 243.70	\$ 37.13	17.97%
13		14,000	\$ 215.17	\$ 256.40	\$ 41.23	19.16%
14	Proposed Rates:	16,000	\$ 223.77	\$ 269.10	\$ 45.33	20.26%
15	Base Charge:	18,000	\$ 232.37	\$ 281.80	\$ 49.43	21.27%
16		20,000	\$ 240.97	\$ 294.50	\$ 53.53	22.21%
17		25,000	\$ 262.47	\$ 326.25	\$ 63.78	24.30%
18	Tier One Rate:	30,000	\$ 283.97	\$ 358.00	\$ 74.03	26.07%
19	Tier Two Rate:	35,000	\$ 310.72	\$ 397.70	\$ 86.98	27.99%
20	Tier Three Rate:	40,000	\$ 337.47	\$ 437.40	\$ 99.93	29.61%
21		45,000	\$ 364.22	\$ 477.10	\$ 112.88	30.99%
22	Tier One Breakover (M gal):	50,000	\$ 390.97	\$ 516.80	\$ 125.83	32.18%
23	Tier Two Breakover (M gal):	60,000	\$ 444.47	\$ 596.20	\$ 151.73	34.14%
24	Tier Three Breakover (M gal):	70,000	\$ 497.97	\$ 675.60	\$ 177.63	35.67%
25		80,000	\$ 551.47	\$ 755.00	\$ 203.53	36.91%
26		90,000	\$ 604.97	\$ 834.40	\$ 229.43	37.92%
27		100,000	\$ 658.47	\$ 913.80	\$ 255.33	38.78%
28						
29		Average Usage				
30		6,707	\$ 183.81	\$ 210.09	\$ 26.28	14.30%
31		Median Usage				
32		1,482	\$ 161.34	\$ 176.91	\$ 15.57	9.65%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS All
 Meter Size: 2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 247.79	\$ 268.00	\$ 20.21	8.16%	
2	Base Charge:	1,000	\$ 181.60	\$ 274.35	\$ 22.26	8.83%	
3	Debt Service Surcharge	2,000	\$ 66.19	\$ 280.70	\$ 24.31	9.48%	
4		3,000		\$ 287.05	\$ 26.36	10.11%	
5	Tier One Rate:	4,000	\$ -	\$ 264.99	\$ 293.40	\$ 28.41	10.72%
6	Tier Two Rate:	5,000	\$ 4.30	\$ 269.29	\$ 299.75	\$ 30.46	11.31%
7	Tier Three Rate:	6,000	\$ 5.35	\$ 273.59	\$ 306.10	\$ 32.51	11.88%
8		7,000		\$ 277.89	\$ 312.45	\$ 34.56	12.44%
9	Tier One Breakover (M gal):	8,000	-	\$ 282.19	\$ 318.80	\$ 36.61	12.97%
10	Tier Two Breakover (M gal):	9,000	50	\$ 286.49	\$ 325.15	\$ 38.66	13.49%
11	Tier Three Breakover (M gal):	10,000	999,999	\$ 290.79	\$ 331.50	\$ 40.71	14.00%
12		12,000		\$ 299.39	\$ 344.20	\$ 44.81	14.97%
13		14,000		\$ 307.99	\$ 356.90	\$ 48.91	15.88%
14	Proposed Rates:	16,000		\$ 316.59	\$ 369.60	\$ 53.01	16.74%
15	Base Charge:	18,000	\$ 268.00	\$ 325.19	\$ 382.30	\$ 57.11	17.56%
16		20,000		\$ 333.79	\$ 395.00	\$ 61.21	18.34%
17		25,000		\$ 355.29	\$ 426.75	\$ 71.46	20.11%
18	Tier One Rate:	30,000	\$ -	\$ 376.79	\$ 458.50	\$ 81.71	21.69%
19	Tier Two Rate:	35,000	\$ 6.35	\$ 398.29	\$ 490.25	\$ 91.96	23.09%
20	Tier Three Rate:	40,000	\$ 7.94	\$ 419.79	\$ 522.00	\$ 102.21	24.35%
21		45,000		\$ 441.29	\$ 553.75	\$ 112.46	25.48%
22	Tier One Breakover (M gal):	50,000	-	\$ 462.79	\$ 585.50	\$ 122.71	26.52%
23	Tier Two Breakover (M gal):	60,000	50	\$ 516.29	\$ 664.90	\$ 148.61	28.78%
24	Tier Three Breakover (M gal):	70,000	999,999	\$ 569.79	\$ 744.30	\$ 174.51	30.63%
25		80,000		\$ 623.29	\$ 823.70	\$ 200.41	32.15%
26		90,000		\$ 676.79	\$ 903.10	\$ 226.31	33.44%
27		100,000		\$ 730.29	\$ 982.50	\$ 252.21	34.54%
28							
29		Average Usage					
30		23,040	\$ 346.86	\$ 414.30	\$ 67.44	19.44%	
31		Median Usage					
32		14,250	\$ 309.07	\$ 358.49	\$ 49.42	15.99%	
33							
34							

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS Standpipe
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 22.70	\$ 33.50	\$ 10.80	47.58%
2	Base Charge:	1,000	\$ 28.05	\$ 41.44	\$ 13.39	47.74%
3		2,000	\$ 33.40	\$ 49.38	\$ 15.98	47.84%
4		3,000	\$ 38.75	\$ 57.32	\$ 18.57	47.92%
5	Tier One Rate:	4,000	\$ 44.10	\$ 65.26	\$ 21.16	47.98%
6	Tier Two Rate:	5,000	\$ 49.45	\$ 73.20	\$ 23.75	48.03%
7	Tier Three Rate:	6,000	\$ 54.80	\$ 81.14	\$ 26.34	48.07%
8		7,000	\$ 60.15	\$ 89.08	\$ 28.93	48.10%
9	Tier One Breakover (M gal):	-	\$ 65.50	\$ 97.02	\$ 31.52	48.12%
10	Tier Two Breakover (M gal):	-	\$ 70.85	\$ 104.96	\$ 34.11	48.14%
11	Tier Three Breakover (M gal):	999,999	\$ 76.20	\$ 112.90	\$ 36.70	48.16%
12		12,000	\$ 86.90	\$ 128.78	\$ 41.88	48.19%
13		14,000	\$ 97.60	\$ 144.66	\$ 47.06	48.22%
14	Proposed Rates:	16,000	\$ 108.30	\$ 160.54	\$ 52.24	48.24%
15	Base Charge:	18,000	\$ 119.00	\$ 176.42	\$ 57.42	48.25%
16		20,000	\$ 129.70	\$ 192.30	\$ 62.60	48.27%
17		25,000	\$ 156.45	\$ 232.00	\$ 75.55	48.29%
18	Tier One Rate:	30,000	\$ 183.20	\$ 271.70	\$ 88.50	48.31%
19	Tier Two Rate:	35,000	\$ 209.95	\$ 311.40	\$ 101.45	48.32%
20	Tier Three Rate:	40,000	\$ 236.70	\$ 351.10	\$ 114.40	48.33%
21		45,000	\$ 263.45	\$ 390.80	\$ 127.35	48.34%
22	Tier One Breakover (M gal):	-	\$ 290.20	\$ 430.50	\$ 140.30	48.35%
23	Tier Two Breakover (M gal):	-	\$ 343.70	\$ 509.90	\$ 166.20	48.36%
24	Tier Three Breakover (M gal):	999,999	\$ 397.20	\$ 589.30	\$ 192.10	48.36%
25		80,000	\$ 450.70	\$ 668.70	\$ 218.00	48.37%
26		90,000	\$ 504.20	\$ 748.10	\$ 243.90	48.37%
27		100,000	\$ 557.70	\$ 827.50	\$ 269.80	48.38%
28						
29		Average Usage				
30		2,031	\$ 33.57	\$ 49.63	\$ 16.06	47.84%
31		Median Usage				
32		2,243	\$ 34.70	\$ 51.31	\$ 16.61	47.87%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: BF Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 23.50	\$ 33.50	\$ 10.00	42.55%	
2	Base Charge:	1,000	\$ 28.65	\$ 38.26	\$ 9.61	33.54%	
3		2,000	\$ 33.80	\$ 43.02	\$ 9.22	27.28%	
4		3,000	\$ 38.95	\$ 47.78	\$ 8.83	22.67%	
5	Tier One Rate:	4,000	\$ 45.95	\$ 54.13	\$ 8.18	17.80%	
6	Tier Two Rate:	5,000	\$ 52.95	\$ 60.48	\$ 7.53	14.22%	
7	Tier Three Rate:	6,000	\$ 59.95	\$ 66.83	\$ 6.88	11.48%	
8		7,000	\$ 66.95	\$ 73.18	\$ 6.23	9.31%	
9	Tier One Breakover (M gal):	3	\$ 8,000	\$ 73.95	\$ 79.53	\$ 5.58	7.55%
10	Tier Two Breakover (M gal):	10	\$ 9,000	\$ 80.95	\$ 87.47	\$ 6.52	8.05%
11	Tier Three Breakover (M gal):	999,999	\$ 10,000	\$ 87.95	\$ 95.41	\$ 7.46	8.48%
12		12,000	\$ 104.95	\$ 111.29	\$ 6.34	6.04%	
13		14,000	\$ 121.95	\$ 127.17	\$ 5.22	4.28%	
14	Proposed Rates:	16,000	\$ 138.95	\$ 143.05	\$ 4.10	2.95%	
15	Base Charge:	18,000	\$ 155.95	\$ 158.93	\$ 2.98	1.91%	
16		20,000	\$ 172.95	\$ 174.81	\$ 1.86	1.08%	
17		25,000	\$ 215.45	\$ 214.51	\$ (0.94)	-0.44%	
18	Tier One Rate:	30,000	\$ 257.95	\$ 254.21	\$ (3.74)	-1.45%	
19	Tier Two Rate:	35,000	\$ 300.45	\$ 293.91	\$ (6.54)	-2.18%	
20	Tier Three Rate:	40,000	\$ 342.95	\$ 333.61	\$ (9.34)	-2.72%	
21		45,000	\$ 385.45	\$ 373.31	\$ (12.14)	-3.15%	
22	Tier One Breakover (M gal):	3	\$ 50,000	\$ 427.95	\$ 413.01	\$ (14.94)	-3.49%
23	Tier Two Breakover (M gal):	8	\$ 60,000	\$ 512.95	\$ 492.41	\$ (20.54)	-4.00%
24	Tier Three Breakover (M gal):	999,999	\$ 70,000	\$ 597.95	\$ 571.81	\$ (26.14)	-4.37%
25		80,000	\$ 682.95	\$ 651.21	\$ (31.74)	-4.65%	
26		90,000	\$ 767.95	\$ 730.61	\$ (37.34)	-4.86%	
27		100,000	\$ 852.95	\$ 810.01	\$ (42.94)	-5.03%	
28							
29		Average Usage					
30		4,223	\$ 47.51	\$ 55.55	\$ 8.04	16.92%	
31		Median Usage					
32		3,508	\$ 42.51	\$ 51.01	\$ 8.50	20.00%	
33							
34							

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: BF Residential
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 23.50	\$ 50.25	\$ 26.75	113.83%	
2	Base Charge:	1,000	\$ 28.65	\$ 55.01	\$ 26.36	92.01%	
3		2,000	\$ 33.80	\$ 59.77	\$ 25.97	76.83%	
4		3,000	\$ 38.95	\$ 64.53	\$ 25.58	65.67%	
5	Tier One Rate:	4,000	\$ 45.95	\$ 70.88	\$ 24.93	54.25%	
6	Tier Two Rate:	5,000	\$ 52.95	\$ 77.23	\$ 24.28	45.85%	
7	Tier Three Rate:	6,000	\$ 59.95	\$ 83.58	\$ 23.63	39.42%	
8		7,000	\$ 66.95	\$ 89.93	\$ 22.98	34.32%	
9	Tier One Breakover (M gal):	3	\$ 8,000	\$ 73.95	\$ 96.28	\$ 22.33	30.20%
10	Tier Two Breakover (M gal):	10	\$ 9,000	\$ 80.95	\$ 104.22	\$ 23.27	28.75%
11	Tier Three Breakover (M gal):	999,999	\$ 10,000	\$ 87.95	\$ 112.16	\$ 24.21	27.53%
12		12,000	\$ 104.95	\$ 128.04	\$ 23.09	22.00%	
13		14,000	\$ 121.95	\$ 143.92	\$ 21.97	18.02%	
14	Proposed Rates:	16,000	\$ 138.95	\$ 159.80	\$ 20.85	15.01%	
15	Base Charge:	18,000	\$ 155.95	\$ 175.68	\$ 19.73	12.65%	
16		20,000	\$ 172.95	\$ 191.56	\$ 18.61	10.76%	
17		25,000	\$ 215.45	\$ 231.26	\$ 15.81	7.34%	
18	Tier One Rate:	30,000	\$ 257.95	\$ 270.96	\$ 13.01	5.04%	
19	Tier Two Rate:	35,000	\$ 300.45	\$ 310.66	\$ 10.21	3.40%	
20	Tier Three Rate:	40,000	\$ 342.95	\$ 350.36	\$ 7.41	2.16%	
21		45,000	\$ 385.45	\$ 390.06	\$ 4.61	1.20%	
22	Tier One Breakover (M gal):	3	\$ 50,000	\$ 427.95	\$ 429.76	\$ 1.81	0.42%
23	Tier Two Breakover (M gal):	8	\$ 60,000	\$ 512.95	\$ 509.16	\$ (3.79)	-0.74%
24	Tier Three Breakover (M gal):	999,999	\$ 70,000	\$ 597.95	\$ 588.56	\$ (9.39)	-1.57%
25		80,000	\$ 682.95	\$ 667.96	\$ (14.99)	-2.19%	
26		90,000	\$ 767.95	\$ 747.36	\$ (20.59)	-2.68%	
27		100,000	\$ 852.95	\$ 826.76	\$ (26.19)	-3.07%	
28							
29		Average Usage					
30		2,027	\$ 33.94	\$ 59.90	\$ 25.96	76.49%	
31		Median Usage					
32		1,465	\$ 31.04	\$ 57.22	\$ 26.18	84.34%	
33							
34							

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: BF Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 23.50	\$ 33.50	\$ 10.00	42.55%
2	Base Charge:	1,000	\$ 30.50	\$ 39.85	\$ 9.35	30.66%
3		2,000	\$ 37.50	\$ 46.20	\$ 8.70	23.20%
4		3,000	\$ 44.50	\$ 52.55	\$ 8.05	18.09%
5	Tier One Rate:	4,000	\$ 51.50	\$ 58.90	\$ 7.40	14.37%
6	Tier Two Rate:	5,000	\$ 58.50	\$ 65.25	\$ 6.75	11.54%
7	Tier Three Rate:	6,000	\$ 65.50	\$ 71.60	\$ 6.10	9.31%
8		7,000	\$ 72.50	\$ 77.95	\$ 5.45	7.52%
9	Tier One Breakover (M gal):	8,000	\$ 79.50	\$ 84.30	\$ 4.80	6.04%
10	Tier Two Breakover (M gal):	9,000	\$ 86.50	\$ 92.24	\$ 5.74	6.64%
11	Tier Three Breakover (M gal):	10,000	\$ 93.50	\$ 100.18	\$ 6.68	7.14%
12		12,000	\$ 110.50	\$ 116.06	\$ 5.56	5.03%
13		14,000	\$ 127.50	\$ 131.94	\$ 4.44	3.48%
14	Proposed Rates:	16,000	\$ 144.50	\$ 147.82	\$ 3.32	2.30%
15	Base Charge:	18,000	\$ 161.50	\$ 163.70	\$ 2.20	1.36%
16		20,000	\$ 178.50	\$ 179.58	\$ 1.08	0.61%
17		25,000	\$ 221.00	\$ 219.28	\$ (1.72)	-0.78%
18	Tier One Rate:	30,000	\$ 263.50	\$ 258.98	\$ (4.52)	-1.72%
19	Tier Two Rate:	35,000	\$ 306.00	\$ 298.68	\$ (7.32)	-2.39%
20	Tier Three Rate:	40,000	\$ 348.50	\$ 338.38	\$ (10.12)	-2.90%
21		45,000	\$ 391.00	\$ 378.08	\$ (12.92)	-3.30%
22	Tier One Breakover (M gal):	50,000	\$ 433.50	\$ 417.78	\$ (15.72)	-3.63%
23	Tier Two Breakover (M gal):	60,000	\$ 518.50	\$ 497.18	\$ (21.32)	-4.11%
24	Tier Three Breakover (M gal):	70,000	\$ 603.50	\$ 576.58	\$ (26.92)	-4.46%
25		80,000	\$ 688.50	\$ 655.98	\$ (32.52)	-4.72%
26		90,000	\$ 773.50	\$ 735.38	\$ (38.12)	-4.93%
27		100,000	\$ 858.50	\$ 814.78	\$ (43.72)	-5.09%
28						
29		Average Usage				
30		1,699	\$ 35.39	\$ 44.29	\$ 8.90	25.15%
31		Median Usage				
32		270	\$ 25.39	\$ 35.21	\$ 9.82	38.68%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF Commercial
 Meter Size: 3/4"
 Sub lass:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 23.50	\$ 50.25	\$ 26.75	113.83%
2	Base charge:	1,000	\$ 30.50	\$ 56.60	\$ 26.10	85.57%
3		2,000	\$ 37.50	\$ 62.95	\$ 25.45	67.87%
4		3,000	\$ 44.50	\$ 69.30	\$ 24.80	55.73%
5	Tier One Rate:	4,000	\$ 51.50	\$ 75.65	\$ 24.15	46.89%
6	Tier Two Rate:	5,000	\$ 58.50	\$ 82.00	\$ 23.50	40.17%
7	Tier Three Rate:	6,000	\$ 65.50	\$ 88.35	\$ 22.85	34.89%
8		7,000	\$ 72.50	\$ 94.70	\$ 22.20	30.62%
9	Tier One Breakover (M gal):	8,000	\$ 79.50	\$ 101.05	\$ 21.55	27.11%
10	Tier Two Breakover (M gal):	9,000	\$ 86.50	\$ 108.99	\$ 22.49	26.00%
11	Tier Three Breakover (M gal):	10,000	\$ 93.50	\$ 116.93	\$ 23.43	25.06%
12		12,000	\$ 110.50	\$ 132.81	\$ 22.31	20.19%
13		14,000	\$ 127.50	\$ 148.69	\$ 21.19	16.62%
14	Proposed Rates:	16,000	\$ 144.50	\$ 164.57	\$ 20.07	13.89%
15	Base charge:	18,000	\$ 161.50	\$ 180.45	\$ 18.95	11.73%
16		20,000	\$ 178.50	\$ 196.33	\$ 17.83	9.99%
17		25,000	\$ 221.00	\$ 236.03	\$ 15.03	6.80%
18	Tier One Rate:	30,000	\$ 263.50	\$ 275.73	\$ 12.23	4.64%
19	Tier Two Rate:	35,000	\$ 306.00	\$ 315.43	\$ 9.43	3.08%
20	Tier Three Rate:	40,000	\$ 348.50	\$ 355.13	\$ 6.63	1.90%
21		45,000	\$ 391.00	\$ 394.83	\$ 3.83	0.98%
22	Tier One Breakover (M gal):	50,000	\$ 433.50	\$ 434.53	\$ 1.03	0.24%
23	Tier Two Breakover (M gal):	60,000	\$ 518.50	\$ 513.93	\$ (4.57)	-0.88%
24	Tier Three Breakover (M gal):	70,000	\$ 603.50	\$ 593.33	\$ (10.17)	-1.69%
25		80,000	\$ 688.50	\$ 672.73	\$ (15.77)	-2.29%
26		90,000	\$ 773.50	\$ 752.13	\$ (21.37)	-2.76%
27		100,000	\$ 858.50	\$ 831.53	\$ (26.97)	-3.14%
28						
29		Average Usage				
30		17,823	\$ 160.00	\$ 179.04	\$ 19.04	11.90%
31		Median Usage				
32		10,310	\$ 96.14	\$ 119.39	\$ 23.25	24.18%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: BF All
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 52.00	\$ 83.75	\$ 31.75	61.06%
2	Base Charge:	1,000	\$ 59.00	\$ 90.10	\$ 31.10	52.71%
3		2,000	\$ 66.00	\$ 96.45	\$ 30.45	46.14%
4		3,000	\$ 73.00	\$ 102.80	\$ 29.80	40.82%
5	Tier One Rate:	4,000	\$ 80.00	\$ 109.15	\$ 29.15	36.44%
6	Tier Two Rate:	5,000	\$ 87.00	\$ 115.50	\$ 28.50	32.76%
7	Tier Three Rate:	6,000	\$ 94.00	\$ 121.85	\$ 27.85	29.63%
8		7,000	\$ 101.00	\$ 128.20	\$ 27.20	26.93%
9	Tier One Breakover (M gal):	8,000	\$ 108.00	\$ 134.55	\$ 26.55	24.58%
10	Tier Two Breakover (M gal):	9,000	\$ 115.00	\$ 140.90	\$ 25.90	22.52%
11	Tier Three Breakover (M gal):	10,000	\$ 122.00	\$ 147.25	\$ 25.25	20.70%
12		12,000	\$ 136.00	\$ 159.95	\$ 23.95	17.61%
13		14,000	\$ 150.00	\$ 172.65	\$ 22.65	15.10%
14	Proposed Rates:	16,000	\$ 164.00	\$ 186.94	\$ 22.94	13.99%
15	Base Charge:	18,000	\$ 181.00	\$ 202.82	\$ 21.82	12.06%
16		20,000	\$ 198.00	\$ 218.70	\$ 20.70	10.45%
17		25,000	\$ 240.50	\$ 258.40	\$ 17.90	7.44%
18	Tier One Rate:	30,000	\$ 283.00	\$ 298.10	\$ 15.10	5.34%
19	Tier Two Rate:	35,000	\$ 325.50	\$ 337.80	\$ 12.30	3.78%
20	Tier Three Rate:	40,000	\$ 368.00	\$ 377.50	\$ 9.50	2.58%
21		45,000	\$ 410.50	\$ 417.20	\$ 6.70	1.63%
22	Tier One Breakover (M gal):	50,000	\$ 453.00	\$ 456.90	\$ 3.90	0.86%
23	Tier Two Breakover (M gal):	60,000	\$ 538.00	\$ 536.30	\$ (1.70)	-0.32%
24	Tier Three Breakover (M gal):	70,000	\$ 623.00	\$ 615.70	\$ (7.30)	-1.17%
25		80,000	\$ 708.00	\$ 695.10	\$ (12.90)	-1.82%
26		90,000	\$ 793.00	\$ 774.50	\$ (18.50)	-2.33%
27		100,000	\$ 878.00	\$ 853.90	\$ (24.10)	-2.74%
28						
29		Average Usage				
30		16,952	\$ 172.09	\$ 194.50	\$ 22.41	13.02%
31		Median Usage				
32		12,303	\$ 138.12	\$ 161.87	\$ 23.75	17.20%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RJJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: BF All
 Meter Size: 2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 130.52	\$ 268.00	\$ 137.48	105.33%
2	Base Charge:	1,000	\$ 137.52	\$ 274.35	\$ 136.83	99.50%
3		2,000	\$ 144.52	\$ 280.70	\$ 136.18	94.23%
4		3,000	\$ 151.52	\$ 287.05	\$ 135.53	89.45%
5	Tier One Rate:	4,000	\$ 158.52	\$ 293.40	\$ 134.88	85.09%
6	Tier Two Rate:	5,000	\$ 165.52	\$ 299.75	\$ 134.23	81.10%
7	Tier Three Rate:	6,000	\$ 172.52	\$ 306.10	\$ 133.58	77.43%
8		7,000	\$ 179.52	\$ 312.45	\$ 132.93	74.05%
9	Tier One Breakover (M gal):	8,000	\$ 186.52	\$ 318.80	\$ 132.28	70.92%
10	Tier Two Breakover (M gal):	9,000	\$ 193.52	\$ 325.15	\$ 131.63	68.02%
11	Tier Three Breakover (M gal):	10,000	\$ 200.52	\$ 331.50	\$ 130.98	65.32%
12		12,000	\$ 214.52	\$ 344.20	\$ 129.68	60.45%
13		14,000	\$ 228.52	\$ 356.90	\$ 128.38	56.18%
14	Proposed Rates:	16,000	\$ 242.52	\$ 369.60	\$ 127.08	52.40%
15	Base Charge:	18,000	\$ 256.52	\$ 382.30	\$ 125.78	49.03%
16		20,000	\$ 270.52	\$ 395.00	\$ 124.48	46.02%
17		25,000	\$ 305.52	\$ 426.75	\$ 121.23	39.68%
18	Tier One Rate:	30,000	\$ 340.52	\$ 458.50	\$ 117.98	34.65%
19	Tier Two Rate:	35,000	\$ 375.52	\$ 490.25	\$ 114.73	30.55%
20	Tier Three Rate:	40,000	\$ 410.52	\$ 522.00	\$ 111.48	27.16%
21		45,000	\$ 445.52	\$ 553.75	\$ 108.23	24.29%
22	Tier One Breakover (M gal):	50,000	\$ 480.52	\$ 585.50	\$ 104.98	21.85%
23	Tier Two Breakover (M gal):	60,000	\$ 550.52	\$ 664.90	\$ 114.38	20.78%
24	Tier Three Breakover (M gal):	70,000	\$ 620.52	\$ 744.30	\$ 123.78	19.95%
25		80,000	\$ 690.52	\$ 823.70	\$ 133.18	19.29%
26		90,000	\$ 760.52	\$ 903.10	\$ 142.58	18.75%
27		100,000	\$ 845.52	\$ 982.50	\$ 136.98	16.20%
28						
29		Average Usage				
30		32,242	\$ 356.21	\$ 472.74	\$ 116.53	32.71%
31		Median Usage				
32		5,700	\$ 170.42	\$ 304.20	\$ 133.78	78.50%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 26.75	\$ 33.50	\$ 6.75	25.23%
2	Base Charge:	1,000	\$ 28.45	\$ 38.26	\$ 9.81	34.48%
3	Debt Service Surcharge	2,000	\$ 30.15	\$ 43.02	\$ 12.87	42.69%
4		3,000	\$ 31.85	\$ 47.78	\$ 15.93	50.02%
5	Tier One Rate:	4,000	\$ 34.31	\$ 54.13	\$ 19.82	57.77%
6	Tier Two Rate:	5,000	\$ 36.77	\$ 60.48	\$ 23.71	64.48%
7	Tier Three Rate:	6,000	\$ 39.23	\$ 66.83	\$ 27.60	70.35%
8		7,000	\$ 41.69	\$ 73.18	\$ 31.49	75.53%
9	Tier One Breakover (M gal):	3	\$ 44.15	\$ 79.53	\$ 35.38	80.14%
10	Tier Two Breakover (M gal):	10	\$ 46.61	\$ 87.47	\$ 40.86	87.66%
11	Tier Three Breakover (M gal):	999,999	\$ 49.07	\$ 95.41	\$ 46.34	94.44%
12		12,000	\$ 55.99	\$ 111.29	\$ 55.30	98.77%
13		14,000	\$ 62.91	\$ 127.17	\$ 64.26	102.15%
14	Proposed Rates:	16,000	\$ 69.83	\$ 143.05	\$ 73.22	104.85%
15	Base Charge:	18,000	\$ 76.75	\$ 158.93	\$ 82.18	107.07%
16		20,000	\$ 83.67	\$ 174.81	\$ 91.14	108.93%
17		25,000	\$ 100.97	\$ 214.51	\$ 113.54	112.45%
18	Tier One Rate:	30,000	\$ 118.27	\$ 254.21	\$ 135.94	114.94%
19	Tier Two Rate:	35,000	\$ 135.57	\$ 293.91	\$ 158.34	116.80%
20	Tier Three Rate:	40,000	\$ 152.87	\$ 333.61	\$ 180.74	118.23%
21		45,000	\$ 170.17	\$ 373.31	\$ 203.14	119.37%
22	Tier One Breakover (M gal):	3	\$ 187.47	\$ 413.01	\$ 225.54	120.31%
23	Tier Two Breakover (M gal):	8	\$ 222.07	\$ 492.41	\$ 270.34	121.74%
24	Tier Three Breakover (M gal):	999,999	\$ 256.67	\$ 571.81	\$ 315.14	122.78%
25		80,000	\$ 291.27	\$ 651.21	\$ 359.94	123.58%
26		90,000	\$ 325.87	\$ 730.61	\$ 404.74	124.20%
27		100,000	\$ 360.47	\$ 810.01	\$ 449.54	124.71%
28						
29		Average Usage				
30		6,475	\$ 40.40	\$ 69.85	\$ 29.45	72.90%
31		Median Usage				
32		3,483	\$ 33.04	\$ 50.85	\$ 17.81	53.90%
33						
34						

b
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 40.12	\$ 50.25	\$ 10.13	25.25%
2	Base Charge:	\$ 27.62	1,000 \$ 41.82	\$ 55.01	\$ 13.19	31.54%
3	Debt Service Surcharge	\$ 12.50	2,000 \$ 43.52	\$ 59.77	\$ 16.25	37.34%
4			3,000 \$ 45.22	\$ 64.53	\$ 19.31	42.70%
5	Tier One Rate:	\$ 1.70	4,000 \$ 47.68	\$ 70.88	\$ 23.20	48.66%
6	Tier Two Rate:	\$ 2.46	5,000 \$ 50.14	\$ 77.23	\$ 27.09	54.03%
7	Tier Three Rate:	\$ 3.46	6,000 \$ 52.60	\$ 83.58	\$ 30.98	58.90%
8			7,000 \$ 55.06	\$ 89.93	\$ 34.87	63.33%
9	Tier One Breakover (M gal):	3	8,000 \$ 57.52	\$ 96.28	\$ 38.76	67.39%
10	Tier Two Breakover (M gal):	10	9,000 \$ 59.98	\$ 104.22	\$ 44.24	73.76%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 62.44	\$ 112.16	\$ 49.72	79.63%
12			12,000 \$ 69.36	\$ 128.04	\$ 58.68	84.60%
13			14,000 \$ 76.28	\$ 143.92	\$ 67.64	88.67%
14	Proposed Rates:		16,000 \$ 83.20	\$ 159.80	\$ 76.60	92.07%
15	Base Charge:	\$ 50.25	18,000 \$ 90.12	\$ 175.68	\$ 85.56	94.94%
16			20,000 \$ 97.04	\$ 191.56	\$ 94.52	97.40%
17			25,000 \$ 114.34	\$ 231.26	\$ 116.92	102.26%
18	Tier One Rate:	\$ 4.76	30,000 \$ 131.64	\$ 270.96	\$ 139.32	105.83%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 148.94	\$ 310.66	\$ 161.72	108.58%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 166.24	\$ 350.36	\$ 184.12	110.76%
21			45,000 \$ 183.54	\$ 390.06	\$ 206.52	112.52%
22	Tier One Breakover (M gal):	3	50,000 \$ 200.84	\$ 429.76	\$ 228.92	113.98%
23	Tier Two Breakover (M gal):	8	60,000 \$ 235.44	\$ 509.16	\$ 273.72	116.26%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 270.04	\$ 588.56	\$ 318.52	117.95%
25			80,000 \$ 304.64	\$ 667.96	\$ 363.32	119.26%
26			90,000 \$ 339.24	\$ 747.36	\$ 408.12	120.30%
27			100,000 \$ 373.84	\$ 826.76	\$ 452.92	121.15%
28						
29						
30		Average Usage	8,120 \$ 57.82	\$ 97.23	\$ 39.41	68.16%
31		Median Usage				
32			2,310 \$ 44.05	\$ 61.25	\$ 17.20	39.05%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 66.87	\$ 83.75	\$ 16.88	25.24%
2	Base Charge:	1,000	\$ 69.33	\$ 90.10	\$ 20.77	29.96%
3	Debt Service Surcharge	2,000	\$ 71.79	\$ 96.45	\$ 24.66	34.35%
4		3,000	\$ 74.25	\$ 102.80	\$ 28.55	38.45%
5	Tier One Rate:	4,000	\$ 76.71	\$ 109.15	\$ 32.44	42.29%
6	Tier Two Rate:	5,000	\$ 79.17	\$ 115.50	\$ 36.33	45.89%
7	Tier Three Rate:	6,000	\$ 81.63	\$ 121.85	\$ 40.22	49.27%
8		7,000	\$ 84.09	\$ 128.20	\$ 44.11	52.46%
9	Tier One Breakover (M gal):	8,000	\$ 86.55	\$ 134.55	\$ 48.00	55.46%
10	Tier Two Breakover (M gal):	9,000	\$ 89.01	\$ 140.90	\$ 51.89	58.30%
11	Tier Three Breakover (M gal):	10,000	\$ 91.47	\$ 147.25	\$ 55.78	60.98%
12		12,000	\$ 96.39	\$ 159.95	\$ 63.56	65.94%
13		14,000	\$ 101.31	\$ 172.65	\$ 71.34	70.42%
14	Proposed Rates:	16,000	\$ 107.23	\$ 186.94	\$ 79.71	74.34%
15	Base Charge:	18,000	\$ 114.15	\$ 202.82	\$ 88.67	77.68%
16		20,000	\$ 121.07	\$ 218.70	\$ 97.63	80.64%
17		25,000	\$ 138.37	\$ 258.40	\$ 120.03	86.75%
18	Tier One Rate:	30,000	\$ 155.67	\$ 298.10	\$ 142.43	91.49%
19	Tier Two Rate:	35,000	\$ 172.97	\$ 337.80	\$ 164.83	95.29%
20	Tier Three Rate:	40,000	\$ 190.27	\$ 377.50	\$ 187.23	98.40%
21		45,000	\$ 207.57	\$ 417.20	\$ 209.63	100.99%
22	Tier One Breakover (M gal):	50,000	\$ 224.87	\$ 456.90	\$ 232.03	103.18%
23	Tier Two Breakover (M gal):	60,000	\$ 259.47	\$ 536.30	\$ 276.83	106.69%
24	Tier Three Breakover (M gal):	70,000	\$ 294.07	\$ 615.70	\$ 321.63	109.37%
25		80,000	\$ 328.67	\$ 695.10	\$ 366.43	111.49%
26		90,000	\$ 363.27	\$ 774.50	\$ 411.23	113.20%
27		100,000	\$ 397.87	\$ 853.90	\$ 456.03	114.62%
28						
29		Average Usage				
30		20,220	\$ 121.83	\$ 220.45	\$ 98.62	80.95%
31		Median Usage				
32		10,100	\$ 91.72	\$ 147.89	\$ 56.17	61.24%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 26.75	\$ 33.50	\$ 6.75	25.23%
2	Base Charge:	1,000	\$ 29.21	\$ 39.85	\$ 10.64	36.43%
3	Debt Service Surcharge	2,000	\$ 31.67	\$ 46.20	\$ 14.53	45.88%
4		3,000	\$ 34.13	\$ 52.55	\$ 18.42	53.97%
5	Tier One Rate:	4,000	\$ 36.59	\$ 58.90	\$ 22.31	60.97%
6	Tier Two Rate:	5,000	\$ 39.05	\$ 65.25	\$ 26.20	67.09%
7	Tier Three Rate:	6,000	\$ 41.51	\$ 71.60	\$ 30.09	72.49%
8		7,000	\$ 43.97	\$ 77.95	\$ 33.98	77.28%
9	Tier One Breakover (M gal):	8,000	\$ 46.43	\$ 84.30	\$ 37.87	81.56%
10	Tier Two Breakover (M gal):	9,000	\$ 48.89	\$ 92.24	\$ 43.35	88.67%
11	Tier Three Breakover (M gal):	10,000	\$ 51.35	\$ 100.18	\$ 48.83	95.09%
12		12,000	\$ 58.27	\$ 116.06	\$ 57.79	99.18%
13		14,000	\$ 65.19	\$ 131.94	\$ 66.75	102.39%
14	Proposed Rates:	16,000	\$ 72.11	\$ 147.82	\$ 75.71	104.99%
15	Base Charge:	18,000	\$ 79.03	\$ 163.70	\$ 84.67	107.14%
16		20,000	\$ 85.95	\$ 179.58	\$ 93.63	108.94%
17		25,000	\$ 103.25	\$ 219.28	\$ 116.03	112.38%
18	Tier One Rate:	30,000	\$ 120.55	\$ 258.98	\$ 138.43	114.83%
19	Tier Two Rate:	35,000	\$ 137.85	\$ 298.68	\$ 160.83	116.67%
20	Tier Three Rate:	40,000	\$ 155.15	\$ 338.38	\$ 183.23	118.10%
21		45,000	\$ 172.45	\$ 378.08	\$ 205.63	119.24%
22	Tier One Breakover (M gal):	50,000	\$ 189.75	\$ 417.78	\$ 228.03	120.17%
23	Tier Two Breakover (M gal):	60,000	\$ 224.35	\$ 497.18	\$ 272.83	121.61%
24	Tier Three Breakover (M gal):	70,000	\$ 258.95	\$ 576.58	\$ 317.63	122.66%
25		80,000	\$ 293.55	\$ 655.98	\$ 362.43	123.46%
26		90,000	\$ 328.15	\$ 735.38	\$ 407.23	124.10%
27		100,000	\$ 362.75	\$ 814.78	\$ 452.03	124.61%
28						
29		Average Usage				
30		6,860	\$ 43.63	\$ 77.06	\$ 33.43	76.62%
31		Median Usage				
32		2,426	\$ 32.72	\$ 48.91	\$ 16.19	49.48%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES Commercial
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 66.87	\$ 83.75	\$ 16.88	25.24%
2	Base Charge:	\$ 46.03	1,000 \$ 69.33	\$ 90.10	\$ 20.77	29.96%
3	Debt Service Surcharge	\$ 20.84	2,000 \$ 71.79	\$ 96.45	\$ 24.66	34.35%
4			3,000 \$ 74.25	\$ 102.80	\$ 28.55	38.45%
5	Tier One Rate:	\$ -	4,000 \$ 76.71	\$ 109.15	\$ 32.44	42.29%
6	Tier Two Rate:	\$ 2.46	5,000 \$ 79.17	\$ 115.50	\$ 36.33	45.89%
7	Tier Three Rate:	\$ 3.46	6,000 \$ 81.63	\$ 121.85	\$ 40.22	49.27%
8			7,000 \$ 84.09	\$ 128.20	\$ 44.11	52.46%
9	Tier One Breakover (M gal):	-	8,000 \$ 86.55	\$ 134.55	\$ 48.00	55.46%
10	Tier Two Breakover (M gal):	15	9,000 \$ 89.01	\$ 140.90	\$ 51.89	58.30%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 91.47	\$ 147.25	\$ 55.78	60.98%
12			12,000 \$ 96.39	\$ 159.95	\$ 63.56	65.94%
13			14,000 \$ 101.31	\$ 172.65	\$ 71.34	70.42%
14	Proposed Rates:		16,000 \$ 107.23	\$ 186.94	\$ 79.71	74.34%
15	Base Charge:	\$ 83.75	18,000 \$ 114.15	\$ 202.82	\$ 88.67	77.68%
16			20,000 \$ 121.07	\$ 218.70	\$ 97.63	80.64%
17			25,000 \$ 138.37	\$ 258.40	\$ 120.03	86.75%
18	Tier One Rate:	\$ -	30,000 \$ 155.67	\$ 298.10	\$ 142.43	91.49%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 172.97	\$ 337.80	\$ 164.83	95.29%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 190.27	\$ 377.50	\$ 187.23	98.40%
21			45,000 \$ 207.57	\$ 417.20	\$ 209.63	100.99%
22	Tier One Breakover (M gal):	-	50,000 \$ 224.87	\$ 456.90	\$ 232.03	103.18%
23	Tier Two Breakover (M gal):	15	60,000 \$ 259.47	\$ 536.30	\$ 276.83	106.69%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 294.07	\$ 615.70	\$ 321.63	109.37%
25			80,000 \$ 328.67	\$ 695.10	\$ 366.43	111.49%
26			90,000 \$ 363.27	\$ 774.50	\$ 411.23	113.20%
27			100,000 \$ 397.87	\$ 853.90	\$ 456.03	114.62%
28						
29		Average Usage				
30		4,616	\$ 78.23	\$ 113.06	\$ 34.83	44.52%
31		Median Usage				
32		1,528	\$ 70.63	\$ 93.45	\$ 22.82	32.31%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES All
 Meter Size: 1-1/2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 133.73	\$ 167.50	\$ 33.77	25.25%
2	Base Charge:	1,000	\$ 136.19	\$ 173.85	\$ 37.66	27.65%
3	Debt Service Surcharge	2,000	\$ 138.65	\$ 180.20	\$ 41.55	29.97%
4		3,000	\$ 141.11	\$ 186.55	\$ 45.44	32.20%
5	Tier One Rate:	4,000	\$ 143.57	\$ 192.90	\$ 49.33	34.36%
6	Tier Two Rate:	5,000	\$ 146.03	\$ 199.25	\$ 53.22	36.44%
7	Tier Three Rate:	6,000	\$ 148.49	\$ 205.60	\$ 57.11	38.46%
8		7,000	\$ 150.95	\$ 211.95	\$ 61.00	40.41%
9	Tier One Breakover (M gal):	8,000	\$ 153.41	\$ 218.30	\$ 64.89	42.30%
10	Tier Two Breakover (M gal):	9,000	\$ 155.87	\$ 224.65	\$ 68.78	44.13%
11	Tier Three Breakover (M gal):	10,000	\$ 158.33	\$ 231.00	\$ 72.67	45.90%
12		12,000	\$ 163.25	\$ 243.70	\$ 80.45	49.28%
13		14,000	\$ 168.17	\$ 256.40	\$ 88.23	52.46%
14	Proposed Rates:	16,000	\$ 173.09	\$ 269.10	\$ 96.01	55.47%
15	Base Charge:	18,000	\$ 178.01	\$ 281.80	\$ 103.79	58.31%
16		20,000	\$ 182.93	\$ 294.50	\$ 111.57	60.99%
17		25,000	\$ 195.23	\$ 326.25	\$ 131.02	67.11%
18	Tier One Rate:	30,000	\$ 207.53	\$ 358.00	\$ 150.47	72.51%
19	Tier Two Rate:	35,000	\$ 220.83	\$ 397.70	\$ 176.87	80.09%
20	Tier Three Rate:	40,000	\$ 238.13	\$ 437.40	\$ 199.27	83.68%
21		45,000	\$ 255.43	\$ 477.10	\$ 221.67	86.78%
22	Tier One Breakover (M gal):	50,000	\$ 272.73	\$ 516.80	\$ 244.07	89.49%
23	Tier Two Breakover (M gal):	60,000	\$ 307.33	\$ 596.20	\$ 288.87	93.99%
24	Tier Three Breakover (M gal):	70,000	\$ 341.93	\$ 675.60	\$ 333.67	97.58%
25		80,000	\$ 376.53	\$ 755.00	\$ 378.47	100.52%
26		90,000	\$ 411.13	\$ 834.40	\$ 423.27	102.95%
27		100,000	\$ 445.73	\$ 913.80	\$ 468.07	105.01%
28						
29		Average Usage				
30		34,330	\$ 218.51	\$ 392.38	\$ 173.87	79.57%
31		Median Usage				
32		16,297	\$ 173.82	\$ 270.99	\$ 97.17	55.90%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES All
 Meter Size: 2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 213.97	\$ 268.00	\$ 54.03	25.25%
2	Base Charge:	\$ 147.28	1,000 \$ 216.43	\$ 274.35	\$ 57.92	26.76%
3	Debt Service Surcharge	\$ 66.69	2,000 \$ 218.89	\$ 280.70	\$ 61.81	28.24%
4			3,000 \$ 221.35	\$ 287.05	\$ 65.70	29.68%
5	Tier One Rate:	\$ -	4,000 \$ 223.81	\$ 293.40	\$ 69.59	31.09%
6	Tier Two Rate:	\$ 2.46	5,000 \$ 226.27	\$ 299.75	\$ 73.48	32.47%
7	Tier Three Rate:	\$ 3.46	6,000 \$ 228.73	\$ 306.10	\$ 77.37	33.83%
8			7,000 \$ 231.19	\$ 312.45	\$ 81.26	35.15%
9	Tier One Breakover (M gal):	-	8,000 \$ 233.65	\$ 318.80	\$ 85.15	36.44%
10	Tier Two Breakover (M gal):	55	9,000 \$ 236.11	\$ 325.15	\$ 89.04	37.71%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 238.57	\$ 331.50	\$ 92.93	38.95%
12			12,000 \$ 243.49	\$ 344.20	\$ 100.71	41.36%
13			14,000 \$ 248.41	\$ 356.90	\$ 108.49	43.67%
14	Proposed Rates:		16,000 \$ 253.33	\$ 369.60	\$ 116.27	45.90%
15	Base Charge:	\$ 268.00	18,000 \$ 258.25	\$ 382.30	\$ 124.05	48.03%
16			20,000 \$ 263.17	\$ 395.00	\$ 131.83	50.09%
17			25,000 \$ 275.47	\$ 426.75	\$ 151.28	54.92%
18	Tier One Rate:	\$ -	30,000 \$ 287.77	\$ 458.50	\$ 170.73	59.33%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 300.07	\$ 490.25	\$ 190.18	63.38%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 312.37	\$ 522.00	\$ 209.63	67.11%
21			45,000 \$ 324.67	\$ 553.75	\$ 229.08	70.56%
22	Tier One Breakover (M gal):	-	50,000 \$ 336.97	\$ 585.50	\$ 248.53	73.75%
23	Tier Two Breakover (M gal):	50	60,000 \$ 366.57	\$ 664.90	\$ 298.33	81.38%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 401.17	\$ 744.30	\$ 343.13	85.53%
25			80,000 \$ 435.77	\$ 823.70	\$ 387.93	89.02%
26			90,000 \$ 470.37	\$ 903.10	\$ 432.73	92.00%
27			100,000 \$ 504.97	\$ 982.50	\$ 477.53	94.57%
28						
29						
30		Average Usage	9,029 \$ 236.18	\$ 325.33	\$ 89.15	37.75%
31		Median Usage				
32			6,348 \$ 229.59	\$ 308.31	\$ 78.72	34.29%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ES All
 Meter Size: 3"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 419.60	\$ 536.00	\$ 116.40	27.74%
2	Base Charge:	\$ 294.56	1,000 \$ 422.06	\$ 542.35	\$ 120.29	28.50%
3	Debt Service Surcharge	\$ 125.04	2,000 \$ 424.52	\$ 548.70	\$ 124.18	29.25%
4			3,000 \$ 426.98	\$ 555.05	\$ 128.07	29.99%
5	Tier One Rate:	\$ -	4,000 \$ 429.44	\$ 561.40	\$ 131.96	30.73%
6	Tier Two Rate:	\$ 2.46	5,000 \$ 431.90	\$ 567.75	\$ 135.85	31.45%
7	Tier Three Rate:	\$ 3.46	6,000 \$ 434.36	\$ 574.10	\$ 139.74	32.17%
8			7,000 \$ 436.82	\$ 580.45	\$ 143.63	32.88%
9	Tier One Breakover (M gal):	-	8,000 \$ 439.28	\$ 586.80	\$ 147.52	33.58%
10	Tier Two Breakover (M gal):	115	9,000 \$ 441.74	\$ 593.15	\$ 151.41	34.28%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 444.20	\$ 599.50	\$ 155.30	34.96%
12			12,000 \$ 449.12	\$ 612.20	\$ 163.08	36.31%
13			14,000 \$ 454.04	\$ 624.90	\$ 170.86	37.63%
14	Proposed Rates:		16,000 \$ 458.96	\$ 637.60	\$ 178.64	38.92%
15	Base Charge:	\$ 536.00	18,000 \$ 463.88	\$ 650.30	\$ 186.42	40.19%
16			20,000 \$ 468.80	\$ 663.00	\$ 194.20	41.42%
17			25,000 \$ 481.10	\$ 694.75	\$ 213.65	44.41%
18	Tier One Rate:	\$ -	30,000 \$ 493.40	\$ 726.50	\$ 233.10	47.24%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 505.70	\$ 758.25	\$ 252.55	49.94%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 518.00	\$ 790.00	\$ 272.00	52.51%
21			45,000 \$ 530.30	\$ 821.75	\$ 291.45	54.96%
22	Tier One Breakover (M gal):	-	50,000 \$ 542.60	\$ 853.50	\$ 310.90	57.30%
23	Tier Two Breakover (M gal):	110	60,000 \$ 567.20	\$ 917.00	\$ 349.80	61.67%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 591.80	\$ 980.50	\$ 388.70	65.68%
25			80,000 \$ 616.40	\$ 1,044.00	\$ 427.60	69.37%
26			90,000 \$ 641.00	\$ 1,107.50	\$ 466.50	72.78%
27			100,000 \$ 665.60	\$ 1,171.00	\$ 505.40	75.93%
28						
29						
30		Average Usage	13,765 \$ 453.46	\$ 623.41	\$ 169.95	37.48%
31		Median Usage	527 \$ 420.90	\$ 539.35	\$ 118.45	28.14%
32						
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ML Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 19.72	\$ 33.50	\$ 13.78	69.88%
2	Base Charge:	1,000	\$ 23.10	\$ 38.26	\$ 15.16	65.63%
3		2,000	\$ 26.48	\$ 43.02	\$ 16.54	62.46%
4		3,000	\$ 29.86	\$ 47.78	\$ 17.92	60.01%
5	Tier One Rate:	4,000	\$ 34.76	\$ 54.13	\$ 19.37	55.72%
6	Tier Two Rate:	5,000	\$ 39.66	\$ 60.48	\$ 20.82	52.50%
7	Tier Three Rate:	6,000	\$ 44.56	\$ 66.83	\$ 22.27	49.98%
8		7,000	\$ 49.46	\$ 73.18	\$ 23.72	47.96%
9	Tier One Breakover (M gal):	3	\$ 55.40	\$ 79.53	\$ 24.13	43.56%
10	Tier Two Breakover (M gal):	7	\$ 61.34	\$ 87.47	\$ 26.13	42.60%
11	Tier Three Breakover (M gal):	999,999	\$ 67.28	\$ 95.41	\$ 28.13	41.81%
12		12,000	\$ 79.16	\$ 111.29	\$ 32.13	40.59%
13		14,000	\$ 91.04	\$ 127.17	\$ 36.13	39.69%
14	Proposed Rates:	16,000	\$ 102.92	\$ 143.05	\$ 40.13	38.99%
15	Base Charge:	18,000	\$ 114.80	\$ 158.93	\$ 44.13	38.44%
16		20,000	\$ 126.68	\$ 174.81	\$ 48.13	37.99%
17		25,000	\$ 156.38	\$ 214.51	\$ 58.13	37.17%
18	Tier One Rate:	30,000	\$ 186.08	\$ 254.21	\$ 68.13	36.61%
19	Tier Two Rate:	35,000	\$ 215.78	\$ 293.91	\$ 78.13	36.21%
20	Tier Three Rate:	40,000	\$ 245.48	\$ 333.61	\$ 88.13	35.90%
21		45,000	\$ 275.18	\$ 373.31	\$ 98.13	35.66%
22	Tier One Breakover (M gal):	3	\$ 304.88	\$ 413.01	\$ 108.13	35.47%
23	Tier Two Breakover (M gal):	8	\$ 364.28	\$ 492.41	\$ 128.13	35.17%
24	Tier Three Breakover (M gal):	999,999	\$ 423.68	\$ 571.81	\$ 148.13	34.96%
25		80,000	\$ 483.08	\$ 651.21	\$ 168.13	34.80%
26		90,000	\$ 542.48	\$ 730.61	\$ 188.13	34.68%
27		100,000	\$ 601.88	\$ 810.01	\$ 208.13	34.58%
28						
29		Average Usage				
30		4,738	\$ 38.38	\$ 58.82	\$ 20.44	53.26%
31		Median Usage				
32		2,478	\$ 28.10	\$ 45.30	\$ 17.20	61.21%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ML Residential
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 29.58	\$ 50.25	\$ 20.67	69.88%	
2	Base Charge:	1,000	\$ 32.96	\$ 55.01	\$ 22.05	66.90%	
3		2,000	\$ 36.34	\$ 59.77	\$ 23.43	64.47%	
4		3,000	\$ 39.72	\$ 64.53	\$ 24.81	62.46%	
5	Tier One Rate:	4,000	\$ 44.62	\$ 70.88	\$ 26.26	58.85%	
6	Tier Two Rate:	5,000	\$ 49.52	\$ 77.23	\$ 27.71	55.96%	
7	Tier Three Rate:	6,000	\$ 54.42	\$ 83.58	\$ 29.16	53.58%	
8		7,000	\$ 59.32	\$ 89.93	\$ 30.61	51.60%	
9	Tier One Breakover (M gal):	3	\$ 8,000	\$ 96.28	\$ 31.02	47.53%	
10	Tier Two Breakover (M gal):	7	\$ 9,000	\$ 104.22	\$ 33.02	46.38%	
11	Tier Three Breakover (M gal):	999,999	\$ 10,000	\$ 112.16	\$ 35.02	45.40%	
12		12,000	\$ 89.02	\$ 128.04	\$ 39.02	43.83%	
13		14,000	\$ 100.90	\$ 143.92	\$ 43.02	42.64%	
14	Proposed Rates:	16,000	\$ 112.78	\$ 159.80	\$ 47.02	41.69%	
15	Base Charge:	18,000	\$ 124.66	\$ 175.68	\$ 51.02	40.93%	
16		20,000	\$ 136.54	\$ 191.56	\$ 55.02	40.30%	
17		25,000	\$ 166.24	\$ 231.26	\$ 65.02	39.11%	
18	Tier One Rate:	30,000	\$ 195.94	\$ 270.96	\$ 75.02	38.29%	
19	Tier Two Rate:	35,000	\$ 225.64	\$ 310.66	\$ 85.02	37.68%	
20	Tier Three Rate:	40,000	\$ 255.34	\$ 350.36	\$ 95.02	37.21%	
21		45,000	\$ 285.04	\$ 390.06	\$ 105.02	36.84%	
22	Tier One Breakover (M gal):	3	\$ 50,000	\$ 314.74	\$ 429.76	\$ 115.02	36.54%
23	Tier Two Breakover (M gal):	8	\$ 60,000	\$ 374.14	\$ 509.16	\$ 135.02	36.09%
24	Tier Three Breakover (M gal):	999,999	\$ 70,000	\$ 433.54	\$ 588.56	\$ 155.02	35.76%
25		80,000	\$ 492.94	\$ 667.96	\$ 175.02	35.51%	
26		90,000	\$ 552.34	\$ 747.36	\$ 195.02	35.31%	
27		100,000	\$ 611.74	\$ 826.76	\$ 215.02	35.15%	
28							
29		Average Usage					
30		6,313	\$ 55.95	\$ 85.57	\$ 29.62	52.94%	
31		Median Usage					
32		4,483	\$ 46.99	\$ 73.95	\$ 26.96	57.37%	
33							
34							

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ML Residential
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 49.30	\$ 83.75	\$ 34.45	69.88%
2	Base Charge:	1,000	\$ 54.20	\$ 90.10	\$ 35.90	66.24%
3		2,000	\$ 59.10	\$ 96.45	\$ 37.35	63.20%
4		3,000	\$ 64.00	\$ 102.80	\$ 38.80	60.63%
5	Tier One Rate:	4,000	\$ 68.90	\$ 109.15	\$ 40.25	58.42%
6	Tier Two Rate:	5,000	\$ 73.80	\$ 115.50	\$ 41.70	56.50%
7	Tier Three Rate:	6,000	\$ 78.70	\$ 121.85	\$ 43.15	54.83%
8		7,000	\$ 83.60	\$ 128.20	\$ 44.60	53.35%
9	Tier One Breakover (M gal):	8,000	\$ 88.50	\$ 134.55	\$ 46.05	52.03%
10	Tier Two Breakover (M gal):	9,000	\$ 93.40	\$ 140.90	\$ 47.50	50.86%
11	Tier Three Breakover (M gal):	10,000	\$ 98.30	\$ 147.25	\$ 48.95	49.80%
12		12,000	\$ 108.10	\$ 159.95	\$ 51.85	47.96%
13		14,000	\$ 117.90	\$ 172.65	\$ 54.75	46.44%
14	Proposed Rates:	16,000	\$ 127.70	\$ 186.94	\$ 59.24	46.39%
15	Base Charge:	18,000	\$ 137.50	\$ 202.82	\$ 65.32	47.51%
16		20,000	\$ 147.30	\$ 218.70	\$ 71.40	48.47%
17		25,000	\$ 177.00	\$ 258.40	\$ 81.40	45.99%
18	Tier One Rate:	30,000	\$ 206.70	\$ 298.10	\$ 91.40	44.22%
19	Tier Two Rate:	35,000	\$ 236.40	\$ 337.80	\$ 101.40	42.89%
20	Tier Three Rate:	40,000	\$ 266.10	\$ 377.50	\$ 111.40	41.86%
21		45,000	\$ 295.80	\$ 417.20	\$ 121.40	41.04%
22	Tier One Breakover (M gal):	50,000	\$ 325.50	\$ 456.90	\$ 131.40	40.37%
23	Tier Two Breakover (M gal):	60,000	\$ 384.90	\$ 536.30	\$ 151.40	39.33%
24	Tier Three Breakover (M gal):	70,000	\$ 444.30	\$ 615.70	\$ 171.40	38.58%
25		80,000	\$ 503.70	\$ 695.10	\$ 191.40	38.00%
26		90,000	\$ 563.10	\$ 774.50	\$ 211.40	37.54%
27		100,000	\$ 622.50	\$ 853.90	\$ 231.40	37.17%
28						
29		Average Usage				
30		11,806	\$ 107.15	\$ 158.72	\$ 51.57	48.13%
31		Median Usage				
32		9,430	\$ 95.51	\$ 143.63	\$ 48.12	50.38%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ML Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase	
1	Present Rates:	-	\$ 19.72	\$ 33.50	\$ 13.78	69.88%	
2	Base Charge:	1,000	\$ 23.10	\$ 39.85	\$ 16.75	72.51%	
3		2,000	\$ 26.48	\$ 46.20	\$ 19.72	74.47%	
4		3,000	\$ 29.86	\$ 52.55	\$ 22.69	75.99%	
5	Tier One Rate:	4,000	\$ 34.76	\$ 58.90	\$ 24.14	69.45%	
6	Tier Two Rate:	5,000	\$ 39.66	\$ 65.25	\$ 25.59	64.52%	
7	Tier Three Rate:	6,000	\$ 44.56	\$ 71.60	\$ 27.04	60.68%	
8		7,000	\$ 49.46	\$ 77.95	\$ 28.49	57.60%	
9	Tier One Breakover (M gal):	3	\$ 8,000	\$ 55.40	\$ 84.30	\$ 28.90	52.17%
10	Tier Two Breakover (M gal):	7	\$ 9,000	\$ 61.34	\$ 92.24	\$ 30.90	50.37%
11	Tier Three Breakover (M gal):	999,999	\$ 10,000	\$ 67.28	\$ 100.18	\$ 32.90	48.90%
12		12,000	\$ 79.16	\$ 116.06	\$ 36.90	46.61%	
13		14,000	\$ 91.04	\$ 131.94	\$ 40.90	44.93%	
14	Proposed Rates:	16,000	\$ 102.92	\$ 147.82	\$ 44.90	43.63%	
15	Base Charge:	18,000	\$ 114.80	\$ 163.70	\$ 48.90	42.60%	
16		20,000	\$ 126.68	\$ 179.58	\$ 52.90	41.76%	
17		25,000	\$ 156.38	\$ 219.28	\$ 62.90	40.22%	
18	Tier One Rate:	30,000	\$ 186.08	\$ 258.98	\$ 72.90	39.18%	
19	Tier Two Rate:	35,000	\$ 215.78	\$ 298.68	\$ 82.90	38.42%	
20	Tier Three Rate:	40,000	\$ 245.48	\$ 338.38	\$ 92.90	37.84%	
21		45,000	\$ 275.18	\$ 378.08	\$ 102.90	37.39%	
22	Tier One Breakover (M gal):	-	\$ 50,000	\$ 304.88	\$ 417.78	\$ 112.90	37.03%
23	Tier Two Breakover (M gal):	8	\$ 60,000	\$ 364.28	\$ 497.18	\$ 132.90	36.48%
24	Tier Three Breakover (M gal):	999,999	\$ 70,000	\$ 423.68	\$ 576.58	\$ 152.90	36.09%
25		80,000	\$ 483.08	\$ 655.98	\$ 172.90	35.79%	
26		90,000	\$ 542.48	\$ 735.38	\$ 192.90	35.56%	
27		100,000	\$ 601.88	\$ 814.78	\$ 212.90	35.37%	
28							
29		Average Usage					
30		6,641	\$ 47.70	\$ 75.67	\$ 27.97	58.64%	
31		Median Usage					
32		-	\$ 19.72	\$ 33.50	\$ 13.78	69.88%	
33							
34							

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ML Commercial
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 49.30	\$ 83.75	\$ 34.45	69.88%
2	Base Charge:	1,000	\$ 54.20	\$ 90.10	\$ 35.90	66.24%
3		2,000	\$ 59.10	\$ 96.45	\$ 37.35	63.20%
4		3,000	\$ 64.00	\$ 102.80	\$ 38.80	60.63%
5	Tier One Rate:	4,000	\$ 68.90	\$ 109.15	\$ 40.25	58.42%
6	Tier Two Rate:	5,000	\$ 73.80	\$ 115.50	\$ 41.70	56.50%
7	Tier Three Rate:	6,000	\$ 78.70	\$ 121.85	\$ 43.15	54.83%
8		7,000	\$ 83.60	\$ 128.20	\$ 44.60	53.35%
9	Tier One Breakover (M gal):	8,000	\$ 88.50	\$ 134.55	\$ 46.05	52.03%
10	Tier Two Breakover (M gal):	9,000	\$ 93.40	\$ 140.90	\$ 47.50	50.86%
11	Tier Three Breakover (M gal):	10,000	\$ 98.30	\$ 147.25	\$ 48.95	49.80%
12		12,000	\$ 108.10	\$ 159.95	\$ 51.85	47.96%
13		14,000	\$ 117.90	\$ 172.65	\$ 54.75	46.44%
14	Proposed Rates:	16,000	\$ 127.70	\$ 186.94	\$ 59.24	46.39%
15	Base Charge:	18,000	\$ 137.50	\$ 202.82	\$ 65.32	47.51%
16		20,000	\$ 147.30	\$ 218.70	\$ 71.40	48.47%
17		25,000	\$ 177.00	\$ 258.40	\$ 81.40	45.99%
18	Tier One Rate:	30,000	\$ 206.70	\$ 298.10	\$ 91.40	44.22%
19	Tier Two Rate:	35,000	\$ 236.40	\$ 337.80	\$ 101.40	42.89%
20	Tier Three Rate:	40,000	\$ 266.10	\$ 377.50	\$ 111.40	41.86%
21		45,000	\$ 295.80	\$ 417.20	\$ 121.40	41.04%
22	Tier One Breakover (M gal):	50,000	\$ 325.50	\$ 456.90	\$ 131.40	40.37%
23	Tier Two Breakover (M gal):	60,000	\$ 384.90	\$ 536.30	\$ 151.40	39.33%
24	Tier Three Breakover (M gal):	70,000	\$ 444.30	\$ 615.70	\$ 171.40	38.58%
25		80,000	\$ 503.70	\$ 695.10	\$ 191.40	38.00%
26		90,000	\$ 563.10	\$ 774.50	\$ 211.40	37.54%
27		100,000	\$ 622.50	\$ 853.90	\$ 231.40	37.17%
28						
29		Average Usage				
30		3,112	\$ 64.55	\$ 103.51	\$ 38.96	60.36%
31		Median Usage				
32		1,581	\$ 57.05	\$ 93.79	\$ 36.74	64.40%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ML Commercial
 Meter Size: 2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 49.30	\$ 268.00	\$ 218.70	443.61%
2	Base Charge:	1,000	\$ 55.24	\$ 274.35	\$ 219.11	396.65%
3		2,000	\$ 61.18	\$ 280.70	\$ 219.52	358.81%
4		3,000	\$ 67.12	\$ 287.05	\$ 219.93	327.67%
5	Tier One Rate:	4,000	\$ 73.06	\$ 293.40	\$ 220.34	301.59%
6	Tier Two Rate:	5,000	\$ 79.00	\$ 299.75	\$ 220.75	279.43%
7	Tier Three Rate:	6,000	\$ 84.94	\$ 306.10	\$ 221.16	260.37%
8		7,000	\$ 90.88	\$ 312.45	\$ 221.57	243.81%
9	Tier One Breakover (M gal):	8,000	\$ 96.82	\$ 318.80	\$ 221.98	229.27%
10	Tier Two Breakover (M gal):	9,000	\$ 102.76	\$ 325.15	\$ 222.39	216.42%
11	Tier Three Breakover (M gal):	10,000	\$ 108.70	\$ 331.50	\$ 222.80	204.97%
12		12,000	\$ 120.58	\$ 344.20	\$ 223.62	185.45%
13		14,000	\$ 132.46	\$ 356.90	\$ 224.44	169.44%
14	Proposed Rates:	16,000	\$ 144.34	\$ 369.60	\$ 225.26	156.06%
15	Base Charge:	18,000	\$ 156.22	\$ 382.30	\$ 226.08	144.72%
16		20,000	\$ 168.10	\$ 395.00	\$ 226.90	134.98%
17		25,000	\$ 197.80	\$ 426.75	\$ 228.95	115.75%
18	Tier One Rate:	30,000	\$ 227.50	\$ 458.50	\$ 231.00	101.54%
19	Tier Two Rate:	35,000	\$ 257.20	\$ 490.25	\$ 233.05	90.61%
20	Tier Three Rate:	40,000	\$ 286.90	\$ 522.00	\$ 235.10	81.94%
21		45,000	\$ 316.60	\$ 553.75	\$ 237.15	74.91%
22	Tier One Breakover (M gal):	50,000	\$ 346.30	\$ 585.50	\$ 239.20	69.07%
23	Tier Two Breakover (M gal):	60,000	\$ 405.70	\$ 664.90	\$ 259.20	63.89%
24	Tier Three Breakover (M gal):	70,000	\$ 465.10	\$ 744.30	\$ 279.20	60.03%
25		80,000	\$ 524.50	\$ 823.70	\$ 299.20	57.04%
26		90,000	\$ 583.90	\$ 903.10	\$ 319.20	54.67%
27		100,000	\$ 643.30	\$ 982.50	\$ 339.20	52.73%
28						
29		Average Usage				
30		1,883	\$ 60.49	\$ 279.96	\$ 219.47	362.82%
31		Median Usage				
32		2,494	\$ 64.11	\$ 283.84	\$ 219.73	342.74%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: ML Standpipe
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 49.30	\$ 83.75	\$ 34.45	69.88%
2	Base Charge:	1,000	\$ 55.24	\$ 91.69	\$ 36.45	65.98%
3		2,000	\$ 61.18	\$ 99.63	\$ 38.45	62.85%
4		3,000	\$ 67.12	\$ 107.57	\$ 40.45	60.27%
5	Tier One Rate:	4,000	\$ 73.06	\$ 115.51	\$ 42.45	58.10%
6	Tier Two Rate:	5,000	\$ 79.00	\$ 123.45	\$ 44.45	56.27%
7	Tier Three Rate:	6,000	\$ 84.94	\$ 131.39	\$ 46.45	54.69%
8		7,000	\$ 90.88	\$ 139.33	\$ 48.45	53.31%
9	Tier One Breakover (M gal):	-	\$ 96.82	\$ 147.27	\$ 50.45	52.11%
10	Tier Two Breakover (M gal):	-	\$ 102.76	\$ 155.21	\$ 52.45	51.04%
11	Tier Three Breakover (M gal):	999,999	\$ 108.70	\$ 163.15	\$ 54.45	50.09%
12		12,000	\$ 120.58	\$ 179.03	\$ 58.45	48.47%
13		14,000	\$ 132.46	\$ 194.91	\$ 62.45	47.15%
14	Proposed Rates:	16,000	\$ 144.34	\$ 210.79	\$ 66.45	46.04%
15	Base Charge:	18,000	\$ 156.22	\$ 226.67	\$ 70.45	45.10%
16		20,000	\$ 168.10	\$ 242.55	\$ 74.45	44.29%
17		25,000	\$ 197.80	\$ 282.25	\$ 84.45	42.69%
18	Tier One Rate:	30,000	\$ 227.50	\$ 321.95	\$ 94.45	41.52%
19	Tier Two Rate:	35,000	\$ 257.20	\$ 361.65	\$ 104.45	40.61%
20	Tier Three Rate:	40,000	\$ 286.90	\$ 401.35	\$ 114.45	39.89%
21		45,000	\$ 316.60	\$ 441.05	\$ 124.45	39.31%
22	Tier One Breakover (M gal):	-	\$ 346.30	\$ 480.75	\$ 134.45	38.82%
23	Tier Two Breakover (M gal):	-	\$ 405.70	\$ 560.15	\$ 154.45	38.07%
24	Tier Three Breakover (M gal):	999,999	\$ 465.10	\$ 639.55	\$ 174.45	37.51%
25		80,000	\$ 524.50	\$ 718.95	\$ 194.45	37.07%
26		90,000	\$ 583.90	\$ 798.35	\$ 214.45	36.73%
27		100,000	\$ 643.30	\$ 877.75	\$ 234.45	36.44%
28						
29		Average Usage				
30		28	\$ 49.47	\$ 83.97	\$ 34.50	69.74%
31		Median Usage				
32		-	\$ 49.30	\$ 83.75	\$ 34.45	69.88%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: NW Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 35.00	\$ 33.50	\$ (1.50)	-4.29%
2	Base Charge:	\$ 35.00	1,000 \$ 40.70	\$ 38.26	\$ (2.44)	-6.00%
3			2,000 \$ 46.40	\$ 43.02	\$ (3.38)	-7.28%
4			3,000 \$ 52.10	\$ 47.78	\$ (4.32)	-8.29%
5	Tier One Rate:	\$ 5.70	4,000 \$ 60.40	\$ 54.13	\$ (6.27)	-10.38%
6	Tier Two Rate:	\$ 8.30	5,000 \$ 68.70	\$ 60.48	\$ (8.22)	-11.97%
7	Tier Three Rate:	\$ 10.30	6,000 \$ 77.00	\$ 66.83	\$ (10.17)	-13.21%
8			7,000 \$ 85.30	\$ 73.18	\$ (12.12)	-14.21%
9	Tier One Breakover (M gal):	3	8,000 \$ 93.60	\$ 79.53	\$ (14.07)	-15.03%
10	Tier Two Breakover (M gal):	10	9,000 \$ 101.90	\$ 87.47	\$ (14.43)	-14.16%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 110.20	\$ 95.41	\$ (14.79)	-13.42%
12			12,000 \$ 130.80	\$ 111.29	\$ (19.51)	-14.92%
13			14,000 \$ 151.40	\$ 127.17	\$ (24.23)	-16.00%
14	Proposed Rates:		16,000 \$ 172.00	\$ 143.05	\$ (28.95)	-16.83%
15	Base Charge:	\$ 33.50	18,000 \$ 192.60	\$ 158.93	\$ (33.67)	-17.48%
16			20,000 \$ 213.20	\$ 174.81	\$ (38.39)	-18.01%
17			25,000 \$ 264.70	\$ 214.51	\$ (50.19)	-18.96%
18	Tier One Rate:	\$ 4.76	30,000 \$ 316.20	\$ 254.21	\$ (61.99)	-19.60%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 367.70	\$ 293.91	\$ (73.79)	-20.07%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 419.20	\$ 333.61	\$ (85.59)	-20.42%
21			45,000 \$ 470.70	\$ 373.31	\$ (97.39)	-20.69%
22	Tier One Breakover (M gal):	3	50,000 \$ 522.20	\$ 413.01	\$ (109.19)	-20.91%
23	Tier Two Breakover (M gal):	8	60,000 \$ 625.20	\$ 492.41	\$ (132.79)	-21.24%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 728.20	\$ 571.81	\$ (156.39)	-21.48%
25			80,000 \$ 831.20	\$ 651.21	\$ (179.99)	-21.65%
26			90,000 \$ 934.20	\$ 730.61	\$ (203.59)	-21.79%
27			100,000 \$ 1,037.20	\$ 810.01	\$ (227.19)	-21.90%
28						
29						
30		Average Usage	4,327 \$ 63.11	\$ 56.21	\$ (6.90)	-10.93%
31		Median Usage				
32			3,492 \$ 56.18	\$ 50.90	\$ (5.28)	-9.40%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: NW Residential
 Meter Size: 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 48.00	\$ 50.25	\$ 2.25	4.69%
2	Base Charge:	\$ 48.00	1,000 \$ 53.70	\$ 55.01	\$ 1.31	2.44%
3			2,000 \$ 59.40	\$ 59.77	\$ 0.37	0.62%
4			3,000 \$ 65.10	\$ 64.53	\$ (0.57)	-0.88%
5	Tier One Rate:	\$ 5.70	4,000 \$ 73.40	\$ 70.88	\$ (2.52)	-3.43%
6	Tier Two Rate:	\$ 8.30	5,000 \$ 81.70	\$ 77.23	\$ (4.47)	-5.47%
7	Tier Three Rate:	\$ 10.30	6,000 \$ 90.00	\$ 83.58	\$ (6.42)	-7.13%
8			7,000 \$ 98.30	\$ 89.93	\$ (8.37)	-8.51%
9	Tier One Breakover (M gal):	3	8,000 \$ 106.60	\$ 96.28	\$ (10.32)	-9.68%
10	Tier Two Breakover (M gal):	10	9,000 \$ 114.90	\$ 104.22	\$ (10.68)	-9.30%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 123.20	\$ 112.16	\$ (11.04)	-8.96%
12			12,000 \$ 143.80	\$ 128.04	\$ (15.76)	-10.96%
13			14,000 \$ 164.40	\$ 143.92	\$ (20.48)	-12.46%
14	Proposed Rates:		16,000 \$ 185.00	\$ 159.80	\$ (25.20)	-13.62%
15	Base Charge:	\$ 50.25	18,000 \$ 205.60	\$ 175.68	\$ (29.92)	-14.55%
16			20,000 \$ 226.20	\$ 191.56	\$ (34.64)	-15.31%
17			25,000 \$ 277.70	\$ 231.26	\$ (46.44)	-16.72%
18	Tier One Rate:	\$ 4.76	30,000 \$ 329.20	\$ 270.96	\$ (58.24)	-17.69%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 380.70	\$ 310.66	\$ (70.04)	-18.40%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 432.20	\$ 350.36	\$ (81.84)	-18.94%
21			45,000 \$ 483.70	\$ 390.06	\$ (93.64)	-19.36%
22	Tier One Breakover (M gal):	3	50,000 \$ 535.20	\$ 429.76	\$ (105.44)	-19.70%
23	Tier Two Breakover (M gal):	8	60,000 \$ 638.20	\$ 509.16	\$ (129.04)	-20.22%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 741.20	\$ 588.56	\$ (152.64)	-20.59%
25			80,000 \$ 844.20	\$ 667.96	\$ (176.24)	-20.88%
26			90,000 \$ 947.20	\$ 747.36	\$ (199.84)	-21.10%
27			100,000 \$ 1,050.20	\$ 826.76	\$ (223.44)	-21.28%
28						
29		Average Usage				
30		2,005	\$ 59.43	\$ 59.79	\$ 0.36	0.61%
31		Median Usage				
32		1,575	\$ 56.98	\$ 57.75	\$ 0.77	1.35%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: NW Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 35.00	\$ 33.50	\$ (1.50)	-4.29%
2	Base Charge:	1,000	\$ 43.30	\$ 39.85	\$ (3.45)	-7.97%
3		2,000	\$ 51.60	\$ 46.20	\$ (5.40)	-10.47%
4		3,000	\$ 59.90	\$ 52.55	\$ (7.35)	-12.27%
5	Tier One Rate:	4,000	\$ 68.20	\$ 58.90	\$ (9.30)	-13.64%
6	Tier Two Rate:	5,000	\$ 76.50	\$ 65.25	\$ (11.25)	-14.71%
7	Tier Three Rate:	6,000	\$ 84.80	\$ 71.60	\$ (13.20)	-15.57%
8		7,000	\$ 93.10	\$ 77.95	\$ (15.15)	-16.27%
9	Tier One Breakover (M gal):	8,000	\$ 101.40	\$ 84.30	\$ (17.10)	-16.86%
10	Tier Two Breakover (M gal):	9,000	\$ 109.70	\$ 92.24	\$ (17.46)	-15.92%
11	Tier Three Breakover (M gal):	10,000	\$ 118.00	\$ 100.18	\$ (17.82)	-15.10%
12		12,000	\$ 138.60	\$ 116.06	\$ (22.54)	-16.26%
13		14,000	\$ 159.20	\$ 131.94	\$ (27.26)	-17.12%
14	Proposed Rates:	16,000	\$ 179.80	\$ 147.82	\$ (31.98)	-17.79%
15	Base Charge:	18,000	\$ 200.40	\$ 163.70	\$ (36.70)	-18.31%
16		20,000	\$ 221.00	\$ 179.58	\$ (41.42)	-18.74%
17		25,000	\$ 272.50	\$ 219.28	\$ (53.22)	-19.53%
18	Tier One Rate:	30,000	\$ 324.00	\$ 258.98	\$ (65.02)	-20.07%
19	Tier Two Rate:	35,000	\$ 375.50	\$ 298.68	\$ (76.82)	-20.46%
20	Tier Three Rate:	40,000	\$ 427.00	\$ 338.38	\$ (88.62)	-20.75%
21		45,000	\$ 478.50	\$ 378.08	\$ (100.42)	-20.99%
22	Tier One Breakover (M gal):	50,000	\$ 530.00	\$ 417.78	\$ (112.22)	-21.17%
23	Tier Two Breakover (M gal):	60,000	\$ 633.00	\$ 497.18	\$ (135.82)	-21.46%
24	Tier Three Breakover (M gal):	70,000	\$ 736.00	\$ 576.58	\$ (159.42)	-21.66%
25		80,000	\$ 839.00	\$ 655.98	\$ (183.02)	-21.81%
26		90,000	\$ 942.00	\$ 735.38	\$ (206.62)	-21.93%
27		100,000	\$ 1,045.00	\$ 814.78	\$ (230.22)	-22.03%
28						
29		Average Usage				
30		2,134	\$ 52.71	\$ 47.05	\$ (5.66)	-10.74%
31		Median Usage				
32		411	\$ 38.41	\$ 36.11	\$ (2.30)	-5.99%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: NW Commercial
 Meter Size: 1"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 70.00	\$ 83.75	\$ 13.75	19.64%
2	Base Charge:	\$ 70.00	1,000 \$ 78.30	90.10 \$ 11.80	15.07%	
3			2,000 \$ 86.60	96.45 \$ 9.85	11.37%	
4			3,000 \$ 94.90	102.80 \$ 7.90	8.32%	
5	Tier One Rate:	\$ -	4,000 \$ 103.20	109.15 \$ 5.95	5.77%	
6	Tier Two Rate:	\$ 8.30	5,000 \$ 111.50	115.50 \$ 4.00	3.59%	
7	Tier Three Rate:	\$ 10.30	6,000 \$ 119.80	121.85 \$ 2.05	1.71%	
8			7,000 \$ 128.10	128.20 \$ 0.10	0.08%	
9	Tier One Breakover (M gal):	-	8,000 \$ 136.40	134.55 \$ (1.85)	-1.36%	
10	Tier Two Breakover (M gal):	18	9,000 \$ 144.70	140.90 \$ (3.80)	-2.63%	
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 153.00	147.25 \$ (5.75)	-3.76%	
12			12,000 \$ 169.60	159.95 \$ (9.65)	-5.69%	
13			14,000 \$ 186.20	172.65 \$ (13.55)	-7.28%	
14	Proposed Rates:		16,000 \$ 202.80	186.94 \$ (15.86)	-7.82%	
15	Base Charge:	\$ 83.75	18,000 \$ 219.40	202.82 \$ (16.58)	-7.56%	
16			20,000 \$ 240.00	218.70 \$ (21.30)	-8.88%	
17			25,000 \$ 291.50	258.40 \$ (33.10)	-11.36%	
18	Tier One Rate:	\$ -	30,000 \$ 343.00	298.10 \$ (44.90)	-13.09%	
19	Tier Two Rate:	\$ 6.35	35,000 \$ 394.50	337.80 \$ (56.70)	-14.37%	
20	Tier Three Rate:	\$ 7.94	40,000 \$ 446.00	377.50 \$ (68.50)	-15.36%	
21			45,000 \$ 497.50	417.20 \$ (80.30)	-16.14%	
22	Tier One Breakover (M gal):	-	50,000 \$ 549.00	456.90 \$ (92.10)	-16.78%	
23	Tier Two Breakover (M gal):	15	60,000 \$ 652.00	536.30 \$ (115.70)	-17.75%	
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 755.00	615.70 \$ (139.30)	-18.45%	
25			80,000 \$ 858.00	695.10 \$ (162.90)	-18.99%	
26			90,000 \$ 961.00	774.50 \$ (186.50)	-19.41%	
27			100,000 \$ 1,064.00	853.90 \$ (210.10)	-19.75%	
28						
29		Average Usage				
30		1,365	\$ 81.33	\$ 92.42	\$ 11.09	13.64%
31		Median Usage				
32		-	\$ 70.00	\$ 83.75	\$ 13.75	19.64%
33						
34						

Class: NW Commercial
 Meter Size: 1-1/2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 91.00	\$ 167.50	\$ 76.50	84.07%
2	Base Charge:	\$ 91.00	1,000 \$ 99.30	\$ 173.85	\$ 74.55	75.08%
3			2,000 \$ 107.60	\$ 180.20	\$ 72.60	67.47%
4			3,000 \$ 115.90	\$ 186.55	\$ 70.65	60.96%
5	Tier One Rate:	\$ -	4,000 \$ 124.20	\$ 192.90	\$ 68.70	55.31%
6	Tier Two Rate:	\$ 8.30	5,000 \$ 132.50	\$ 199.25	\$ 66.75	50.38%
7	Tier Three Rate:	\$ 10.30	6,000 \$ 140.80	\$ 205.60	\$ 64.80	46.02%
8			7,000 \$ 149.10	\$ 211.95	\$ 62.85	42.15%
9	Tier One Breakover (M gal):	-	8,000 \$ 157.40	\$ 218.30	\$ 60.90	38.69%
10	Tier Two Breakover (M gal):	25	9,000 \$ 165.70	\$ 224.65	\$ 58.95	35.58%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 174.00	\$ 231.00	\$ 57.00	32.76%
12			12,000 \$ 190.60	\$ 243.70	\$ 53.10	27.86%
13			14,000 \$ 207.20	\$ 256.40	\$ 49.20	23.75%
14	Proposed Rates:		16,000 \$ 223.80	\$ 269.10	\$ 45.30	20.24%
15	Base Charge:	\$ 167.50	18,000 \$ 240.40	\$ 281.80	\$ 41.40	17.22%
16			20,000 \$ 257.00	\$ 294.50	\$ 37.50	14.59%
17			25,000 \$ 298.50	\$ 326.25	\$ 27.75	9.30%
18	Tier One Rate:	\$ -	30,000 \$ 350.00	\$ 358.00	\$ 8.00	2.29%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 401.50	\$ 397.70	\$ (3.80)	-0.95%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 453.00	\$ 437.40	\$ (15.60)	-3.44%
21			45,000 \$ 504.50	\$ 477.10	\$ (27.40)	-5.43%
22	Tier One Breakover (M gal):	-	50,000 \$ 556.00	\$ 516.80	\$ (39.20)	-7.05%
23	Tier Two Breakover (M gal):	30	60,000 \$ 659.00	\$ 596.20	\$ (62.80)	-9.53%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 762.00	\$ 675.60	\$ (86.40)	-11.34%
25			80,000 \$ 865.00	\$ 755.00	\$ (110.00)	-12.72%
26			90,000 \$ 968.00	\$ 834.40	\$ (133.60)	-13.80%
27			100,000 \$ 1,071.00	\$ 913.80	\$ (157.20)	-14.68%
28						
29		Average Usage				
30		7,517	\$ 153.39	\$ 215.23	\$ 61.84	40.32%
31		Median Usage				
32		6,200	\$ 142.46	\$ 206.87	\$ 64.41	45.21%
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: NW Commercial
 Meter Size: 2"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 116.00	\$ 268.00	\$ 152.00	131.03%
2	Base Charge:	\$ 116.00	1,000 \$ 124.30	\$ 274.35	\$ 150.05	120.72%
3			2,000 \$ 132.60	\$ 280.70	\$ 148.10	111.69%
4			3,000 \$ 140.90	\$ 287.05	\$ 146.15	103.73%
5	Tier One Rate:	\$ -	4,000 \$ 149.20	\$ 293.40	\$ 144.20	96.65%
6	Tier Two Rate:	\$ 8.30	5,000 \$ 157.50	\$ 299.75	\$ 142.25	90.32%
7	Tier Three Rate:	\$ 10.30	6,000 \$ 165.80	\$ 306.10	\$ 140.30	84.62%
8			7,000 \$ 174.10	\$ 312.45	\$ 138.35	79.47%
9	Tier One Breakover (M gal):	-	8,000 \$ 182.40	\$ 318.80	\$ 136.40	74.78%
10	Tier Two Breakover (M gal):	35	9,000 \$ 190.70	\$ 325.15	\$ 134.45	70.50%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 199.00	\$ 331.50	\$ 132.50	66.58%
12			12,000 \$ 215.60	\$ 344.20	\$ 128.60	59.65%
13			14,000 \$ 232.20	\$ 356.90	\$ 124.70	53.70%
14	Proposed Rates:		16,000 \$ 248.80	\$ 369.60	\$ 120.80	48.55%
15	Base Charge:	\$ 268.00	18,000 \$ 265.40	\$ 382.30	\$ 116.90	44.05%
16			20,000 \$ 282.00	\$ 395.00	\$ 113.00	40.07%
17			25,000 \$ 323.50	\$ 426.75	\$ 103.25	31.92%
18	Tier One Rate:	\$ -	30,000 \$ 365.00	\$ 458.50	\$ 93.50	25.62%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 406.50	\$ 490.25	\$ 83.75	20.60%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 458.00	\$ 522.00	\$ 64.00	13.97%
21			45,000 \$ 509.50	\$ 553.75	\$ 44.25	8.68%
22	Tier One Breakover (M gal):	-	50,000 \$ 561.00	\$ 585.50	\$ 24.50	4.37%
23	Tier Two Breakover (M gal):	50	60,000 \$ 664.00	\$ 664.90	\$ 0.90	0.14%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 767.00	\$ 744.30	\$ (22.70)	-2.96%
25			80,000 \$ 870.00	\$ 823.70	\$ (46.30)	-5.32%
26			90,000 \$ 973.00	\$ 903.10	\$ (69.90)	-7.18%
27			100,000 \$ 1,076.00	\$ 982.50	\$ (93.50)	-8.69%
28						
29						
30		Average Usage	16,306 \$ 251.34	\$ 371.54	\$ 120.20	47.82%
31		Median Usage	9,354 \$ 193.64	\$ 327.40	\$ 133.76	69.08%
32						
33						
34						

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT4
 Schedule H-4 - Consolidated
 Witness: Jones

Class: NW Commercial
 Meter Size: 3"
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 208.00	\$ 536.00	\$ 328.00	157.69%
2	Base Charge:	\$ 208.00	1,000 \$ 216.30	\$ 542.35	\$ 326.05	150.74%
3			2,000 \$ 224.60	\$ 548.70	\$ 324.10	144.30%
4			3,000 \$ 232.90	\$ 555.05	\$ 322.15	138.32%
5	Tier One Rate:	\$ -	4,000 \$ 241.20	\$ 561.40	\$ 320.20	132.75%
6	Tier Two Rate:	\$ 8.30	5,000 \$ 249.50	\$ 567.75	\$ 318.25	127.56%
7	Tier Three Rate:	\$ 10.30	6,000 \$ 257.80	\$ 574.10	\$ 316.30	122.69%
8			7,000 \$ 266.10	\$ 580.45	\$ 314.35	118.13%
9	Tier One Breakover (M gal):	-	8,000 \$ 274.40	\$ 586.80	\$ 312.40	113.85%
10	Tier Two Breakover (M gal):	75	9,000 \$ 282.70	\$ 593.15	\$ 310.45	109.82%
11	Tier Three Breakover (M gal):	999,999	10,000 \$ 291.00	\$ 599.50	\$ 308.50	106.01%
12			12,000 \$ 307.60	\$ 612.20	\$ 304.60	99.02%
13			14,000 \$ 324.20	\$ 624.90	\$ 300.70	92.75%
14	Proposed Rates:		16,000 \$ 340.80	\$ 637.60	\$ 296.80	87.09%
15	Base Charge:	\$ 536.00	18,000 \$ 357.40	\$ 650.30	\$ 292.90	81.95%
16			20,000 \$ 374.00	\$ 663.00	\$ 289.00	77.27%
17			25,000 \$ 415.50	\$ 694.75	\$ 279.25	67.21%
18	Tier One Rate:	\$ -	30,000 \$ 457.00	\$ 726.50	\$ 269.50	58.97%
19	Tier Two Rate:	\$ 6.35	35,000 \$ 498.50	\$ 758.25	\$ 259.75	52.11%
20	Tier Three Rate:	\$ 7.94	40,000 \$ 540.00	\$ 790.00	\$ 250.00	46.30%
21			45,000 \$ 581.50	\$ 821.75	\$ 240.25	41.32%
22	Tier One Breakover (M gal):	-	50,000 \$ 623.00	\$ 853.50	\$ 230.50	37.00%
23	Tier Two Breakover (M gal):	110	60,000 \$ 706.00	\$ 917.00	\$ 211.00	29.89%
24	Tier Three Breakover (M gal):	999,999	70,000 \$ 789.00	\$ 980.50	\$ 191.50	24.27%
25			80,000 \$ 882.00	\$ 1,044.00	\$ 162.00	18.37%
26			90,000 \$ 985.00	\$ 1,107.50	\$ 122.50	12.44%
27			100,000 \$ 1,088.00	\$ 1,171.00	\$ 83.00	7.63%
28						
29						
30		Average Usage	7,427 \$ 269.64	\$ 583.16	\$ 313.52	116.27%
31		Median Usage	239 \$ 209.98	\$ 537.52	\$ 327.54	155.99%
32						
33						
34						

Class: CS Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates		Charges		
	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	
Tier One Breakover (M gal):	3	3			Base Charge: \$	22.70 \$	33.50
Tier Two Breakover (M gal):	8	8			Debt Service Surcharge \$	8.27	
Tier Three Breakover (M gal):	999,999	999,999			Tier One Rate: \$	3.30 \$	4.76
					Tier Two Rate: \$	4.30 \$	6.35
					Tier Three Rate: \$	5.35 \$	7.94

Line No.	Block	Number of Bills in Block	Average Consumption		Cumulative Bills		Cumulative Consumption	
			in Block	in Block	No.	% of Total	Amount	% of Total
1	-	589	-	-	589	9.45%	-	0.00%
2	1	1,001	505	505,174	1,590	25.50%	505,174	2.26%
3	1,001	2,000	1,297	1,492	2,887	46.30%	2,440,276	10.94%
4	2,001	3,000	1,043	2,482	3,930	63.02%	5,029,104	22.54%
5	3,001	4,000	705	3,490	4,635	74.33%	7,489,342	33.57%
6	4,001	5,000	446	4,466	5,081	81.48%	9,481,162	42.50%
7	5,001	6,000	264	5,474	5,345	85.71%	10,926,201	48.97%
8	6,001	7,000	189	6,470	5,534	88.74%	12,149,122	54.46%
9	7,001	8,000	108	7,454	5,642	90.47%	12,954,143	58.06%
10	8,001	9,000	92	8,451	5,734	91.95%	13,731,606	61.55%
11	9,001	10,000	76	9,531	5,810	93.17%	14,455,966	64.80%
12	10,001	11,000	52	10,541	5,862	94.00%	15,004,098	67.25%
13	11,001	12,000	60	11,539	5,922	94.96%	15,696,426	70.36%
14	12,001	13,000	35	12,407	5,957	95.53%	16,130,681	72.30%
15	13,001	14,000	54	13,511	6,011	96.39%	16,860,295	75.57%
16	14,001	15,000	33	14,551	6,044	96.92%	17,340,489	77.73%
17	15,001	16,000	18	15,559	6,062	97.21%	17,620,559	78.98%
18	16,001	17,000	17	16,621	6,079	97.48%	17,903,109	80.25%
19	17,001	18,000	16	17,464	6,095	97.74%	18,182,539	81.50%
20	18,001	19,000	17	18,406	6,112	98.01%	18,495,449	82.90%
21	19,001	20,000	13	19,518	6,125	98.22%	18,749,179	84.04%
22	20,001	21,000	6	20,465	6,131	98.32%	18,871,969	84.59%
23	21,001	22,000	8	21,474	6,139	98.44%	19,043,764	85.36%
24	22,001	23,000	7	22,509	6,146	98.56%	19,201,324	86.07%
25	23,001	24,000	8	23,474	6,154	98.69%	19,389,114	86.91%
26	24,001	25,000	5	24,633	6,159	98.77%	19,512,280	87.46%
27	25,001	26,000	6	25,643	6,165	98.86%	19,666,140	88.15%
28	26,001	27,000	7	26,418	6,172	98.97%	19,851,065	88.98%
29	27,001	28,000	5	27,561	6,177	99.05%	19,988,870	89.60%
30	28,001	29,000	4	28,395	6,181	99.12%	20,102,450	90.11%
31	29,001	30,000	3	29,262	6,184	99.17%	20,190,235	90.50%
32	30,001	31,000	4	30,685	6,188	99.23%	20,312,975	91.05%
33	31,001	32,000	6	31,583	6,194	99.33%	20,502,470	91.90%
34	32,001	33,000	4	32,694	6,198	99.39%	20,633,246	92.48%
35	33,001	34,000	3	33,367	6,201	99.44%	20,733,346	92.93%
36	34,001	35,000	1	34,130	6,202	99.45%	20,767,476	93.09%
37	35,001	36,000	6	35,595	6,208	99.55%	20,981,048	94.04%
38	36,001	37,000	1	36,400	6,209	99.57%	21,017,448	94.21%
39	37,001	38,000	4	37,610	6,213	99.63%	21,167,888	94.88%
40	38,001	39,000	3	38,670	6,216	99.68%	21,283,898	95.40%
41	39,001	40,000	1	39,370	6,217	99.70%	21,323,268	95.58%
42	40,001	41,000	3	40,590	6,220	99.74%	21,445,038	96.12%
43	41,001	42,000	2	41,930	6,222	99.78%	21,528,898	96.50%
44	42,001	43,000	1	42,660	6,223	99.79%	21,571,558	96.69%
45	43,001	44,000	-	-	6,223	99.79%	21,571,558	96.69%
46	44,001	45,000	3	44,763	6,226	99.84%	21,705,848	97.29%
47	45,001	46,000	-	-	6,226	99.84%	21,705,848	97.29%
48	46,001	47,000	1	46,940	6,227	99.86%	21,752,788	97.50%
49	47,001	48,000	2	47,450	6,229	99.89%	21,847,688	97.93%
50	48,001	49,000	1	48,170	6,230	99.90%	21,895,858	98.14%
51	49,001	50,000	-	-	6,230	99.90%	21,895,858	98.14%
52	50,001	51,000	-	-	6,230	99.90%	21,895,858	98.14%
53	51,001	52,000	-	-	6,230	99.90%	21,895,858	98.14%

Class: CS Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present	Proposed	Charges	
	Rates	Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge: \$	22.70 \$
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge \$	8.27
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate: \$	3.30 \$
			Tier Two Rate: \$	4.30 \$
			Tier Three Rate: \$	5.35 \$
				7.94

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption in Block	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
54	52,001 -	53,000	2	52,320	104,640	6,232	99.94%	22,000,498	98.61%
55	53,001 -	54,000	-	-	-	6,232	99.94%	22,000,498	98.61%
56	54,001 -	55,000	1	54,480	54,480	6,233	99.95%	22,054,978	98.86%
57	55,001 -	56,000	-	-	-	6,233	99.95%	22,054,978	98.86%
58	56,001 -	57,000	-	-	-	6,233	99.95%	22,054,978	98.86%
59	57,001 -	58,000	-	-	-	6,233	99.95%	22,054,978	98.86%
60	58,001 -	59,000	-	-	-	6,233	99.95%	22,054,978	98.86%
61	59,001 -	60,000	-	-	-	6,233	99.95%	22,054,978	98.86%
62	60,001 -	61,000	-	-	-	6,233	99.95%	22,054,978	98.86%
63	61,001 -	62,000	-	-	-	6,233	99.95%	22,054,978	98.86%
64	62,001 -	63,000	-	-	-	6,233	99.95%	22,054,978	98.86%
65	63,001 -	64,000	-	-	-	6,233	99.95%	22,054,978	98.86%
66	64,001 -	65,000	-	-	-	6,233	99.95%	22,054,978	98.86%
67	65,001 -	66,000	-	-	-	6,233	99.95%	22,054,978	98.86%
68	66,001 -	67,000	1	66,100	66,100	6,234	99.97%	22,121,078	99.15%
69	67,001 -	68,000	-	-	-	6,234	99.97%	22,121,078	99.15%
70	68,001 -	69,000	-	-	-	6,234	99.97%	22,121,078	99.15%
71	69,001 -	70,000	-	-	-	6,234	99.97%	22,121,078	99.15%
72	70,001 -	71,000	-	-	-	6,234	99.97%	22,121,078	99.15%
73	71,001 -	72,000	-	-	-	6,234	99.97%	22,121,078	99.15%
74	72,001 -	73,000	-	-	-	6,234	99.97%	22,121,078	99.15%
75	73,001 -	74,000	-	-	-	6,234	99.97%	22,121,078	99.15%
76	74,001 -	75,000	-	-	-	6,234	99.97%	22,121,078	99.15%
77	75,001 -	76,000	-	-	-	6,234	99.97%	22,121,078	99.15%
78	76,001 -	77,000	-	-	-	6,234	99.97%	22,121,078	99.15%
79	77,001 -	78,000	-	-	-	6,234	99.97%	22,121,078	99.15%
80	78,001 -	79,000	-	-	-	6,234	99.97%	22,121,078	99.15%
81	79,001 -	80,000	-	-	-	6,234	99.97%	22,121,078	99.15%
82	80,001 -	81,000	-	-	-	6,234	99.97%	22,121,078	99.15%
83	81,001 -	82,000	-	-	-	6,234	99.97%	22,121,078	99.15%
84	82,001 -	83,000	1	82,060	82,060	6,235	99.98%	22,203,138	99.52%
85	83,001 -	84,000	-	-	-	6,235	99.98%	22,203,138	99.52%
86	84,001 -	85,000	-	-	-	6,235	99.98%	22,203,138	99.52%
87	85,001 -	86,000	-	-	-	6,235	99.98%	22,203,138	99.52%
88	86,001 -	87,000	-	-	-	6,235	99.98%	22,203,138	99.52%
89	87,001 -	88,000	-	-	-	6,235	99.98%	22,203,138	99.52%
90	88,001 -	89,000	-	-	-	6,235	99.98%	22,203,138	99.52%
91	89,001 -	90,000	-	-	-	6,235	99.98%	22,203,138	99.52%
92	90,001 -	91,000	-	-	-	6,235	99.98%	22,203,138	99.52%
93	91,001 -	92,000	-	-	-	6,235	99.98%	22,203,138	99.52%
94	92,001 -	93,000	-	-	-	6,235	99.98%	22,203,138	99.52%
95	93,001 -	94,000	-	-	-	6,235	99.98%	22,203,138	99.52%
96	94,001 -	95,000	-	-	-	6,235	99.98%	22,203,138	99.52%
97	95,001 -	96,000	-	-	-	6,235	99.98%	22,203,138	99.52%
98	96,001 -	97,000	-	-	-	6,235	99.98%	22,203,138	99.52%
99	97,001 -	98,000	-	-	-	6,235	99.98%	22,203,138	99.52%
100	98,001 -	99,000	-	-	-	6,235	99.98%	22,203,138	99.52%
101	99,001 -	100,000	-	-	-	6,235	99.98%	22,203,138	99.52%
102	106,750 -	106,750	1	106,750	106,750	6,236	100.00%	22,309,888	100.00%

Class: CS Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 22.70 \$ 33.50
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30 \$ 4.76
			Tier Two Rate:	\$ 4.30 \$ 6.35
			Tier Three Rate:	\$ 5.35 \$ 7.94

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption in Block	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
103								
104	Totals	6,236		22,309,888	6,236		22,309,888	
105	Prorated Bills Reduction ¹	(51)						
106	Total Bills	6,185						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
109	Base Charge	6,185 \$ 140,400	6,185 \$ 207,198	
110	Average Number of Customers	515		
111				
112	Average Consumption (gallons)	3,607		
113				
114	Median Consumption (gallons)	2,482		
115				
116	Metered Revenue Total	\$ 229,219	\$ 337,189	
117	Debt Service Surcharge	6,185 51,150	6,185 -	
118	Total Revenue	\$ 280,369	\$ 337,189	

119 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 120 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 121 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 122 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 123 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 124 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 125 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 126

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: CS Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 34.05	\$ 50.25
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 4.76
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	1	-	-	1	2.78%	-	0.00%
2	1	1,000	7	526	8	22.22%	3,680	1.37%
3	1,001	2,000	6	1,293	14	38.89%	11,440	4.26%
4	2,001	3,000	3	2,637	17	47.22%	19,350	7.21%
5	3,001	4,000	4	3,703	21	58.33%	34,160	12.72%
6	4,001	5,000	2	4,420	23	63.89%	43,000	16.01%
7	5,001	6,000	-	-	23	63.89%	43,000	16.01%
8	6,001	7,000	-	-	23	63.89%	43,000	16.01%
9	7,001	8,000	-	-	23	63.89%	43,000	16.01%
10	8,001	9,000	2	8,790	25	69.44%	60,580	22.56%
11	9,001	10,000	-	-	25	69.44%	60,580	22.56%
12	10,001	11,000	-	-	25	69.44%	60,580	22.56%
13	11,001	12,000	2	11,470	27	75.00%	83,520	31.10%
14	12,001	13,000	1	12,120	28	77.78%	95,640	35.61%
15	13,001	14,000	-	-	28	77.78%	95,640	35.61%
16	14,001	15,000	2	14,495	30	83.33%	124,630	46.41%
17	15,001	16,000	-	-	30	83.33%	124,630	46.41%
18	16,001	17,000	1	16,680	31	86.11%	141,310	52.62%
19	17,001	18,000	2	17,350	33	91.67%	176,010	65.54%
20	18,001	19,000	1	18,650	34	94.44%	194,660	72.49%
21	19,001	20,000	-	-	34	94.44%	194,660	72.49%
22	20,001	21,000	-	-	34	94.44%	194,660	72.49%
23	21,001	22,000	-	-	34	94.44%	194,660	72.49%
24	22,001	23,000	-	-	34	94.44%	194,660	72.49%
25	23,001	24,000	-	-	34	94.44%	194,660	72.49%
26	24,001	25,000	-	-	34	94.44%	194,660	72.49%
27	25,001	26,000	-	-	34	94.44%	194,660	72.49%
28	26,001	27,000	-	-	34	94.44%	194,660	72.49%
29	27,001	28,000	1	27,330	35	97.22%	221,990	82.66%
30	28,001	29,000	-	-	35	97.22%	221,990	82.66%
31	29,001	30,000	-	-	35	97.22%	221,990	82.66%
32	30,001	31,000	-	-	35	97.22%	221,990	82.66%
33	31,001	32,000	-	-	35	97.22%	221,990	82.66%
34	32,001	33,000	-	-	35	97.22%	221,990	82.66%
35	33,001	34,000	-	-	35	97.22%	221,990	82.66%
36	34,001	35,000	-	-	35	97.22%	221,990	82.66%
37	35,001	36,000	-	-	35	97.22%	221,990	82.66%
38	36,001	37,000	-	-	35	97.22%	221,990	82.66%
39	37,001	38,000	-	-	35	97.22%	221,990	82.66%
40	38,001	39,000	-	-	35	97.22%	221,990	82.66%
41	39,001	40,000	-	-	35	97.22%	221,990	82.66%
42	40,001	41,000	-	-	35	97.22%	221,990	82.66%
43	41,001	42,000	-	-	35	97.22%	221,990	82.66%
44	42,001	43,000	-	-	35	97.22%	221,990	82.66%
45	43,001	44,000	-	-	35	97.22%	221,990	82.66%
46	44,001	45,000	-	-	35	97.22%	221,990	82.66%
47	45,001	46,000	-	-	35	97.22%	221,990	82.66%
48	46,001	47,000	1	46,560	36	100.00%	268,550	100.00%
49	47,001	48,000	-	-	36	100.00%	268,550	100.00%
50	48,001	49,000	-	-	36	100.00%	268,550	100.00%
51	49,001	50,000	-	-	36	100.00%	268,550	100.00%
52	50,001	51,000	-	-	36	100.00%	268,550	100.00%
53	51,001	52,000	-	-	36	100.00%	268,550	100.00%

Class: CS Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present	Proposed	Charges	
	Rates	Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge: \$	34.05 \$
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge \$	12.41
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate: \$	3.30 \$
			Tier Two Rate: \$	4.30 \$
			Tier Three Rate: \$	5.35 \$
				7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	36	100.00%	268,550	100.00%
55	53,001 -	54,000	-	-	36	100.00%	268,550	100.00%
56	54,001 -	55,000	-	-	36	100.00%	268,550	100.00%
57	55,001 -	56,000	-	-	36	100.00%	268,550	100.00%
58	56,001 -	57,000	-	-	36	100.00%	268,550	100.00%
59	57,001 -	58,000	-	-	36	100.00%	268,550	100.00%
60	58,001 -	59,000	-	-	36	100.00%	268,550	100.00%
61	59,001 -	60,000	-	-	36	100.00%	268,550	100.00%
62	60,001 -	61,000	-	-	36	100.00%	268,550	100.00%
63	61,001 -	62,000	-	-	36	100.00%	268,550	100.00%
64	62,001 -	63,000	-	-	36	100.00%	268,550	100.00%
65	63,001 -	64,000	-	-	36	100.00%	268,550	100.00%
66	64,001 -	65,000	-	-	36	100.00%	268,550	100.00%
67	65,001 -	66,000	-	-	36	100.00%	268,550	100.00%
68	66,001 -	67,000	-	-	36	100.00%	268,550	100.00%
69	67,001 -	68,000	-	-	36	100.00%	268,550	100.00%
70	68,001 -	69,000	-	-	36	100.00%	268,550	100.00%
71	69,001 -	70,000	-	-	36	100.00%	268,550	100.00%
72	70,001 -	71,000	-	-	36	100.00%	268,550	100.00%
73	71,001 -	72,000	-	-	36	100.00%	268,550	100.00%
74	72,001 -	73,000	-	-	36	100.00%	268,550	100.00%
75	73,001 -	74,000	-	-	36	100.00%	268,550	100.00%
76	74,001 -	75,000	-	-	36	100.00%	268,550	100.00%
77	75,001 -	76,000	-	-	36	100.00%	268,550	100.00%
78	76,001 -	77,000	-	-	36	100.00%	268,550	100.00%
79	77,001 -	78,000	-	-	36	100.00%	268,550	100.00%
80	78,001 -	79,000	-	-	36	100.00%	268,550	100.00%
81	79,001 -	80,000	-	-	36	100.00%	268,550	100.00%
82	80,001 -	81,000	-	-	36	100.00%	268,550	100.00%
83	81,001 -	82,000	-	-	36	100.00%	268,550	100.00%
84	82,001 -	83,000	-	-	36	100.00%	268,550	100.00%
85	83,001 -	84,000	-	-	36	100.00%	268,550	100.00%
86	84,001 -	85,000	-	-	36	100.00%	268,550	100.00%
87	85,001 -	86,000	-	-	36	100.00%	268,550	100.00%
88	86,001 -	87,000	-	-	36	100.00%	268,550	100.00%
89	87,001 -	88,000	-	-	36	100.00%	268,550	100.00%
90	88,001 -	89,000	-	-	36	100.00%	268,550	100.00%
91	89,001 -	90,000	-	-	36	100.00%	268,550	100.00%
92	90,001 -	91,000	-	-	36	100.00%	268,550	100.00%
93	91,001 -	92,000	-	-	36	100.00%	268,550	100.00%
94	92,001 -	93,000	-	-	36	100.00%	268,550	100.00%
95	93,001 -	94,000	-	-	36	100.00%	268,550	100.00%
96	94,001 -	95,000	-	-	36	100.00%	268,550	100.00%
97	95,001 -	96,000	-	-	36	100.00%	268,550	100.00%
98	96,001 -	97,000	-	-	36	100.00%	268,550	100.00%
99	97,001 -	98,000	-	-	36	100.00%	268,550	100.00%
100	98,001 -	99,000	-	-	36	100.00%	268,550	100.00%
101	99,001 -	100,000	-	-	36	100.00%	268,550	100.00%

Class: CS Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 34.05	\$ 50.25
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 3.30	\$ 4.76
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	36		268,550	36		268,550	
104	Prorated Bills Reduction ¹	(1)						
105	Total Bills	35						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107				
108	Base Charge	35 \$ 1,192	35 \$ 1,759	
109	Average Number of Customers	3		
110				
111	Average Consumption (gallons)	7,673		
112				
113	Median Consumption (gallons)	3,703		
114				
115	Usage (gallons)			
	Tier One	76,350 \$ 252	76,350 \$ 363	
	Tier Two	70,650 304	70,650 449	
	Tier Three	121,550 650	121,550 965	
	Usage Totals	268,550	268,550	
115	Metered Revenue Total	\$ 2,398	\$ 3,536	
116	Debt Service Surcharge	35 434	35 -	
117	Total Revenue	\$ 2,832	\$ 3,536	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: CS Commercial
 Meter Size: 5/8"x3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 22.70	\$ 33.50
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	26	-	-	26	7.01%	-	0.00%
2	1	143	434	62,114	169	45.55%	62,114	4.11%
3	1,001	53	1,416	75,059	222	59.84%	137,173	9.09%
4	2,001	34	2,467	83,867	256	69.00%	221,040	14.64%
5	3,001	24	3,437	82,495	280	75.47%	303,535	20.10%
6	4,001	11	4,593	50,525	291	78.44%	354,060	23.45%
7	5,001	8	5,486	43,885	299	80.59%	397,945	26.36%
8	6,001	5	6,281	31,405	304	81.94%	429,350	28.44%
9	7,001	4	7,113	28,452	308	83.02%	457,802	30.32%
10	8,001	3	8,573	25,720	311	83.83%	483,522	32.03%
11	9,001	5	9,755	48,775	316	85.18%	532,297	35.26%
12	10,001	5	10,386	51,930	321	86.52%	584,227	38.70%
13	11,001	4	11,651	46,605	325	87.60%	630,832	41.78%
14	12,001	6	12,489	74,935	331	89.22%	705,767	46.75%
15	13,001	5	13,520	67,600	336	90.57%	773,367	51.22%
16	14,001	6	14,388	86,325	342	92.18%	859,692	56.94%
17	15,001	5	15,310	76,552	347	93.53%	936,244	62.01%
18	16,001	2	16,410	32,820	349	94.07%	969,064	64.19%
19	17,001	1	17,025	17,025	350	94.34%	986,089	65.31%
20	18,001	-	-	-	350	94.34%	986,089	65.31%
21	19,001	4	19,424	77,695	354	95.42%	1,063,784	70.46%
22	20,001	1	20,840	20,840	355	95.69%	1,084,624	71.84%
23	21,001	2	21,400	42,800	357	96.23%	1,127,424	74.67%
24	22,001	2	22,250	44,500	359	96.77%	1,171,924	77.62%
25	23,001	1	23,145	23,145	360	97.04%	1,195,069	79.15%
26	24,001	2	24,555	49,110	362	97.57%	1,244,179	82.41%
27	25,001	1	26,000	26,000	363	97.84%	1,270,179	84.13%
28	26,001	4	26,726	106,905	367	98.92%	1,377,084	91.21%
29	27,001	-	-	-	367	98.92%	1,377,084	91.21%
30	28,001	-	-	-	367	98.92%	1,377,084	91.21%
31	29,001	-	-	-	367	98.92%	1,377,084	91.21%
32	30,001	1	30,935	30,935	368	99.19%	1,408,019	93.26%
33	31,001	1	31,680	31,680	369	99.46%	1,439,699	95.36%
34	32,001	-	-	-	369	99.46%	1,439,699	95.36%
35	33,001	1	33,900	33,900	370	99.73%	1,473,599	97.60%
36	34,001	-	-	-	370	99.73%	1,473,599	97.60%
37	35,001	-	-	-	370	99.73%	1,473,599	97.60%
38	36,001	1	36,195	36,195	371	100.00%	1,509,794	100.00%
39	37,001	-	-	-	371	100.00%	1,509,794	100.00%
40	38,001	-	-	-	371	100.00%	1,509,794	100.00%
41	39,001	-	-	-	371	100.00%	1,509,794	100.00%
42	40,001	-	-	-	371	100.00%	1,509,794	100.00%
43	41,001	-	-	-	371	100.00%	1,509,794	100.00%
44	42,001	-	-	-	371	100.00%	1,509,794	100.00%
45	43,001	-	-	-	371	100.00%	1,509,794	100.00%
46	44,001	-	-	-	371	100.00%	1,509,794	100.00%
47	45,001	-	-	-	371	100.00%	1,509,794	100.00%
48	46,001	-	-	-	371	100.00%	1,509,794	100.00%
49	47,001	-	-	-	371	100.00%	1,509,794	100.00%
50	48,001	-	-	-	371	100.00%	1,509,794	100.00%
51	49,001	-	-	-	371	100.00%	1,509,794	100.00%
52	50,001	-	-	-	371	100.00%	1,509,794	100.00%
53	51,001	-	-	-	371	100.00%	1,509,794	100.00%

Class: CS Commercial
 Meter Size: 5/8"x3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 22.70	\$ 33.50
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
54	52,001 -	53,000	-	-	371	100.00%	1,509,794	100.00%
55	53,001 -	54,000	-	-	371	100.00%	1,509,794	100.00%
56	54,001 -	55,000	-	-	371	100.00%	1,509,794	100.00%
57	55,001 -	56,000	-	-	371	100.00%	1,509,794	100.00%
58	56,001 -	57,000	-	-	371	100.00%	1,509,794	100.00%
59	57,001 -	58,000	-	-	371	100.00%	1,509,794	100.00%
60	58,001 -	59,000	-	-	371	100.00%	1,509,794	100.00%
61	59,001 -	60,000	-	-	371	100.00%	1,509,794	100.00%
62	60,001 -	61,000	-	-	371	100.00%	1,509,794	100.00%
63	61,001 -	62,000	-	-	371	100.00%	1,509,794	100.00%
64	62,001 -	63,000	-	-	371	100.00%	1,509,794	100.00%
65	63,001 -	64,000	-	-	371	100.00%	1,509,794	100.00%
66	64,001 -	65,000	-	-	371	100.00%	1,509,794	100.00%
67	65,001 -	66,000	-	-	371	100.00%	1,509,794	100.00%
68	66,001 -	67,000	-	-	371	100.00%	1,509,794	100.00%
69	67,001 -	68,000	-	-	371	100.00%	1,509,794	100.00%
70	68,001 -	69,000	-	-	371	100.00%	1,509,794	100.00%
71	69,001 -	70,000	-	-	371	100.00%	1,509,794	100.00%
72	70,001 -	71,000	-	-	371	100.00%	1,509,794	100.00%
73	71,001 -	72,000	-	-	371	100.00%	1,509,794	100.00%
74	72,001 -	73,000	-	-	371	100.00%	1,509,794	100.00%
75	73,001 -	74,000	-	-	371	100.00%	1,509,794	100.00%
76	74,001 -	75,000	-	-	371	100.00%	1,509,794	100.00%
77	75,001 -	76,000	-	-	371	100.00%	1,509,794	100.00%
78	76,001 -	77,000	-	-	371	100.00%	1,509,794	100.00%
79	77,001 -	78,000	-	-	371	100.00%	1,509,794	100.00%
80	78,001 -	79,000	-	-	371	100.00%	1,509,794	100.00%
81	79,001 -	80,000	-	-	371	100.00%	1,509,794	100.00%
82	80,001 -	81,000	-	-	371	100.00%	1,509,794	100.00%
83	81,001 -	82,000	-	-	371	100.00%	1,509,794	100.00%
84	82,001 -	83,000	-	-	371	100.00%	1,509,794	100.00%
85	83,001 -	84,000	-	-	371	100.00%	1,509,794	100.00%
86	84,001 -	85,000	-	-	371	100.00%	1,509,794	100.00%
87	85,001 -	86,000	-	-	371	100.00%	1,509,794	100.00%
88	86,001 -	87,000	-	-	371	100.00%	1,509,794	100.00%
89	87,001 -	88,000	-	-	371	100.00%	1,509,794	100.00%
90	88,001 -	89,000	-	-	371	100.00%	1,509,794	100.00%
91	89,001 -	90,000	-	-	371	100.00%	1,509,794	100.00%
92	90,001 -	91,000	-	-	371	100.00%	1,509,794	100.00%
93	91,001 -	92,000	-	-	371	100.00%	1,509,794	100.00%
94	92,001 -	93,000	-	-	371	100.00%	1,509,794	100.00%
95	93,001 -	94,000	-	-	371	100.00%	1,509,794	100.00%
96	94,001 -	95,000	-	-	371	100.00%	1,509,794	100.00%
97	95,001 -	96,000	-	-	371	100.00%	1,509,794	100.00%
98	96,001 -	97,000	-	-	371	100.00%	1,509,794	100.00%
99	97,001 -	98,000	-	-	371	100.00%	1,509,794	100.00%
100	98,001 -	99,000	-	-	371	100.00%	1,509,794	100.00%
101	99,001 -	100,000	-	-	371	100.00%	1,509,794	100.00%

Class: CS Commercial
 Meter Size: 5/8"x3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 22.70	\$ 33.50
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 8.27	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	371		1,509,794	371		1,509,794	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	371						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107	Base Charge	371 \$ 8,422	371 \$ 12,429	
109	Average Number of Customers	31		
110				
111	Average Consumption (gallons)	4,070		
112				
113	Median Consumption (gallons)	1,416		
114				
115	Metered Revenue Total	\$ 15,489	\$ 22,887	
116	Debt Service Surcharge	371 3,068	371 -	
117	Total Revenue	\$ 18,557	\$ 22,887	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: CS Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates		Charges		
	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	
Tier One Breakover (M gal):	-	-	-	-	Base Charge: \$	34.05 \$	50.25
Tier Two Breakover (M gal):	8	8	-	-	Debt Service Surcharge \$	12.41	
Tier Three Breakover (M gal):	999,999	999,999	-	-	Tier One Rate: \$	-	-
					Tier Two Rate: \$	4.30	6.35
					Tier Three Rate: \$	5.35	7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	-	-	-	-	0.00%	-	0.00%
2	1	1,000	3	617	1,850	12.50%	1,850	1.09%
3	1,001	2,000	-	-	1,850	12.50%	1,850	1.09%
4	2,001	3,000	3	2,553	7,660	25.00%	9,510	5.60%
5	3,001	4,000	1	3,220	3,220	29.17%	12,730	7.49%
6	4,001	5,000	3	4,250	12,750	41.67%	25,480	15.00%
7	5,001	6,000	2	5,310	10,620	50.00%	36,100	21.25%
8	6,001	7,000	1	6,100	6,100	54.17%	42,200	24.84%
9	7,001	8,000	3	7,537	22,610	66.67%	64,810	38.14%
10	8,001	9,000	1	8,270	8,270	70.83%	73,080	43.01%
11	9,001	10,000	2	9,490	18,980	79.17%	92,060	54.18%
12	10,001	11,000	-	-	-	79.17%	92,060	54.18%
13	11,001	12,000	1	11,040	11,040	83.33%	103,100	60.68%
14	12,001	13,000	-	-	-	83.33%	103,100	60.68%
15	13,001	14,000	-	-	-	83.33%	103,100	60.68%
16	14,001	15,000	1	14,250	14,250	87.50%	117,350	69.07%
17	15,001	16,000	2	15,320	30,640	95.83%	147,990	87.10%
18	16,001	17,000	-	-	-	95.83%	147,990	87.10%
19	17,001	18,000	-	-	-	95.83%	147,990	87.10%
20	18,001	19,000	-	-	-	95.83%	147,990	87.10%
21	19,001	20,000	-	-	-	95.83%	147,990	87.10%
22	20,001	21,000	-	-	-	95.83%	147,990	87.10%
23	21,001	22,000	1	21,920	21,920	100.00%	169,910	100.00%
24	22,001	23,000	-	-	-	100.00%	169,910	100.00%
25	23,001	24,000	-	-	-	100.00%	169,910	100.00%
26	24,001	25,000	-	-	-	100.00%	169,910	100.00%
27	25,001	26,000	-	-	-	100.00%	169,910	100.00%
28	26,001	27,000	-	-	-	100.00%	169,910	100.00%
29	27,001	28,000	-	-	-	100.00%	169,910	100.00%
30	28,001	29,000	-	-	-	100.00%	169,910	100.00%
31	29,001	30,000	-	-	-	100.00%	169,910	100.00%
32	30,001	31,000	-	-	-	100.00%	169,910	100.00%
33	31,001	32,000	-	-	-	100.00%	169,910	100.00%
34	32,001	33,000	-	-	-	100.00%	169,910	100.00%
35	33,001	34,000	-	-	-	100.00%	169,910	100.00%
36	34,001	35,000	-	-	-	100.00%	169,910	100.00%
37	35,001	36,000	-	-	-	100.00%	169,910	100.00%
38	36,001	37,000	-	-	-	100.00%	169,910	100.00%
39	37,001	38,000	-	-	-	100.00%	169,910	100.00%
40	38,001	39,000	-	-	-	100.00%	169,910	100.00%
41	39,001	40,000	-	-	-	100.00%	169,910	100.00%
42	40,001	41,000	-	-	-	100.00%	169,910	100.00%
43	41,001	42,000	-	-	-	100.00%	169,910	100.00%
44	42,001	43,000	-	-	-	100.00%	169,910	100.00%
45	43,001	44,000	-	-	-	100.00%	169,910	100.00%
46	44,001	45,000	-	-	-	100.00%	169,910	100.00%
47	45,001	46,000	-	-	-	100.00%	169,910	100.00%
48	46,001	47,000	-	-	-	100.00%	169,910	100.00%
49	47,001	48,000	-	-	-	100.00%	169,910	100.00%
50	48,001	49,000	-	-	-	100.00%	169,910	100.00%
51	49,001	50,000	-	-	-	100.00%	169,910	100.00%
52	50,001	51,000	-	-	-	100.00%	169,910	100.00%
53	51,001	52,000	-	-	-	100.00%	169,910	100.00%

Class: CS Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 34.05	\$ 50.25
Debt Service Surcharge			\$ 12.41	
Tier One Breakover (M gal):	-	-	Tier One Rate: \$ -	\$ -
Tier Two Breakover (M gal):	8	8	Tier Two Rate: \$ 4.30	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	24	100.00%	169,910	100.00%
55	53,001 -	54,000	-	-	24	100.00%	169,910	100.00%
56	54,001 -	55,000	-	-	24	100.00%	169,910	100.00%
57	55,001 -	56,000	-	-	24	100.00%	169,910	100.00%
58	56,001 -	57,000	-	-	24	100.00%	169,910	100.00%
59	57,001 -	58,000	-	-	24	100.00%	169,910	100.00%
60	58,001 -	59,000	-	-	24	100.00%	169,910	100.00%
61	59,001 -	60,000	-	-	24	100.00%	169,910	100.00%
62	60,001 -	61,000	-	-	24	100.00%	169,910	100.00%
63	61,001 -	62,000	-	-	24	100.00%	169,910	100.00%
64	62,001 -	63,000	-	-	24	100.00%	169,910	100.00%
65	63,001 -	64,000	-	-	24	100.00%	169,910	100.00%
66	64,001 -	65,000	-	-	24	100.00%	169,910	100.00%
67	65,001 -	66,000	-	-	24	100.00%	169,910	100.00%
68	66,001 -	67,000	-	-	24	100.00%	169,910	100.00%
69	67,001 -	68,000	-	-	24	100.00%	169,910	100.00%
70	68,001 -	69,000	-	-	24	100.00%	169,910	100.00%
71	69,001 -	70,000	-	-	24	100.00%	169,910	100.00%
72	70,001 -	71,000	-	-	24	100.00%	169,910	100.00%
73	71,001 -	72,000	-	-	24	100.00%	169,910	100.00%
74	72,001 -	73,000	-	-	24	100.00%	169,910	100.00%
75	73,001 -	74,000	-	-	24	100.00%	169,910	100.00%
76	74,001 -	75,000	-	-	24	100.00%	169,910	100.00%
77	75,001 -	76,000	-	-	24	100.00%	169,910	100.00%
78	76,001 -	77,000	-	-	24	100.00%	169,910	100.00%
79	77,001 -	78,000	-	-	24	100.00%	169,910	100.00%
80	78,001 -	79,000	-	-	24	100.00%	169,910	100.00%
81	79,001 -	80,000	-	-	24	100.00%	169,910	100.00%
82	80,001 -	81,000	-	-	24	100.00%	169,910	100.00%
83	81,001 -	82,000	-	-	24	100.00%	169,910	100.00%
84	82,001 -	83,000	-	-	24	100.00%	169,910	100.00%
85	83,001 -	84,000	-	-	24	100.00%	169,910	100.00%
86	84,001 -	85,000	-	-	24	100.00%	169,910	100.00%
87	85,001 -	86,000	-	-	24	100.00%	169,910	100.00%
88	86,001 -	87,000	-	-	24	100.00%	169,910	100.00%
89	87,001 -	88,000	-	-	24	100.00%	169,910	100.00%
90	88,001 -	89,000	-	-	24	100.00%	169,910	100.00%
91	89,001 -	90,000	-	-	24	100.00%	169,910	100.00%
92	90,001 -	91,000	-	-	24	100.00%	169,910	100.00%
93	91,001 -	92,000	-	-	24	100.00%	169,910	100.00%
94	92,001 -	93,000	-	-	24	100.00%	169,910	100.00%
95	93,001 -	94,000	-	-	24	100.00%	169,910	100.00%
96	94,001 -	95,000	-	-	24	100.00%	169,910	100.00%
97	95,001 -	96,000	-	-	24	100.00%	169,910	100.00%
98	96,001 -	97,000	-	-	24	100.00%	169,910	100.00%
99	97,001 -	98,000	-	-	24	100.00%	169,910	100.00%
100	98,001 -	99,000	-	-	24	100.00%	169,910	100.00%
101	99,001 -	100,000	-	-	24	100.00%	169,910	100.00%

Class: CS Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 34.05	\$ 50.25
Tier Two Breakover (M gal):	8	8	Debt Service Surcharge:	\$ 12.41	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	24		169,910	24		169,910	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	24						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
108 Base Charge	24	\$ 817	24	\$ 1,206
109 Average Number of Customers	2			
110 Usage (gallons)				
111 Average Consumption (gallons)	7,080			
112 Median Consumption (gallons)	5,310			
113 Usage Totals	169,910		169,910	
114 Metered Revenue Total		\$ 1,591		\$ 2,350
115 Debt Service Surcharge	24	298	24	-
116 Total Revenue		\$ 1,889		\$ 2,350

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: CS All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 56.75 \$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.69
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ - \$ -
			Tier Two Rate:	\$ 4.30 \$ 6.35
			Tier Three Rate:	\$ 5.35 \$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	10	-	-	10	9.71%	-	0.00%
2	1	11	552	6,070	21	20.39%	6,070	0.30%
3	1,001	24	1,424	23,735	45	43.69%	40,250	2.00%
4	2,001	10	2,374	23,735	55	53.40%	63,985	3.18%
5	3,001	3	3,543	10,630	58	56.31%	74,615	3.71%
6	4,001	5	4,585	22,925	63	61.17%	97,540	4.85%
7	5,001	2	5,690	11,380	65	63.11%	108,920	5.41%
8	6,001	3	6,473	19,420	68	66.02%	128,340	6.38%
9	7,001	-	-	-	68	66.02%	128,340	6.38%
10	8,001	1	8,030	8,030	69	66.99%	136,370	6.77%
11	9,001	3	9,183	27,550	72	69.90%	163,920	8.14%
12	10,001	2	10,513	21,025	74	71.84%	184,945	9.19%
13	11,001	4	11,333	45,330	78	75.73%	230,275	11.44%
14	12,001	3	12,372	37,115	81	78.64%	267,390	13.28%
15	13,001	-	-	-	81	78.64%	267,390	13.28%
16	14,001	2	14,360	28,720	83	80.58%	296,110	14.71%
17	15,001	-	-	-	83	80.58%	296,110	14.71%
18	16,001	-	-	-	83	80.58%	296,110	14.71%
19	17,001	-	-	-	83	80.58%	296,110	14.71%
20	18,001	-	-	-	83	80.58%	296,110	14.71%
21	19,001	-	-	-	83	80.58%	296,110	14.71%
22	20,001	1	20,800	20,800	84	81.55%	316,910	15.74%
23	21,001	-	-	-	84	81.55%	316,910	15.74%
24	22,001	1	22,770	22,770	85	82.52%	339,680	16.87%
25	23,001	-	-	-	85	82.52%	339,680	16.87%
26	24,001	-	-	-	85	82.52%	339,680	16.87%
27	25,001	-	-	-	85	82.52%	339,680	16.87%
28	26,001	-	-	-	85	82.52%	339,680	16.87%
29	27,001	1	27,450	27,450	86	83.50%	367,130	18.24%
30	28,001	-	-	-	86	83.50%	367,130	18.24%
31	29,001	-	-	-	86	83.50%	367,130	18.24%
32	30,001	-	-	-	86	83.50%	367,130	18.24%
33	31,001	1	31,910	31,910	87	84.47%	399,040	19.82%
34	32,001	-	-	-	87	84.47%	399,040	19.82%
35	33,001	-	-	-	87	84.47%	399,040	19.82%
36	34,001	-	-	-	87	84.47%	399,040	19.82%
37	35,001	-	-	-	87	84.47%	399,040	19.82%
38	36,001	-	-	-	87	84.47%	399,040	19.82%
39	37,001	-	-	-	87	84.47%	399,040	19.82%
40	38,001	-	-	-	87	84.47%	399,040	19.82%
41	39,001	-	-	-	87	84.47%	399,040	19.82%
42	40,001	-	-	-	87	84.47%	399,040	19.82%
43	41,001	-	-	-	87	84.47%	399,040	19.82%
44	42,001	2	42,260	84,520	89	86.41%	483,560	24.02%
45	43,001	-	-	-	89	86.41%	483,560	24.02%
46	44,001	-	-	-	89	86.41%	483,560	24.02%
47	45,001	-	-	-	89	86.41%	483,560	24.02%
48	46,001	-	-	-	89	86.41%	483,560	24.02%
49	47,001	-	-	-	89	86.41%	483,560	24.02%
50	48,001	-	-	-	89	86.41%	483,560	24.02%
51	49,001	-	-	-	89	86.41%	483,560	24.02%
52	50,001	1	50,870	50,870	90	87.38%	534,430	26.55%
53	51,001	-	-	-	90	87.38%	534,430	26.55%

Class: CS All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 56.75 \$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.69
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ - \$ -
			Tier Two Rate:	\$ 4.30 \$ 6.35
			Tier Three Rate:	\$ 5.35 \$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	90	87.38%	534,430	26.55%
55	53,001 -	54,000	-	-	90	87.38%	534,430	26.55%
56	54,001 -	55,000	-	-	90	87.38%	534,430	26.55%
57	55,001 -	56,000	-	-	90	87.38%	534,430	26.55%
58	56,001 -	57,000	-	-	90	87.38%	534,430	26.55%
59	57,001 -	58,000	-	-	90	87.38%	534,430	26.55%
60	58,001 -	59,000	-	-	90	87.38%	534,430	26.55%
61	59,001 -	60,000	-	-	90	87.38%	534,430	26.55%
62	60,001 -	61,000	-	-	90	87.38%	534,430	26.55%
63	61,001 -	62,000	-	-	90	87.38%	534,430	26.55%
64	62,001 -	63,000	-	-	90	87.38%	534,430	26.55%
65	63,001 -	64,000	-	-	90	87.38%	534,430	26.55%
66	64,001 -	65,000	-	-	90	87.38%	534,430	26.55%
67	65,001 -	66,000	-	-	90	87.38%	534,430	26.55%
68	66,001 -	67,000	-	-	90	87.38%	534,430	26.55%
69	67,001 -	68,000	1	67,370	91	88.35%	601,800	29.90%
70	68,001 -	69,000	1	68,500	92	89.32%	670,300	33.30%
71	69,001 -	70,000	1	69,940	93	90.29%	740,240	36.77%
72	70,001 -	71,000	-	-	93	90.29%	740,240	36.77%
73	71,001 -	72,000	-	-	93	90.29%	740,240	36.77%
74	72,001 -	73,000	-	-	93	90.29%	740,240	36.77%
75	73,001 -	74,000	-	-	93	90.29%	740,240	36.77%
76	74,001 -	75,000	-	-	93	90.29%	740,240	36.77%
77	75,001 -	76,000	-	-	93	90.29%	740,240	36.77%
78	76,001 -	77,000	-	-	93	90.29%	740,240	36.77%
79	77,001 -	78,000	-	-	93	90.29%	740,240	36.77%
80	78,001 -	79,000	-	-	93	90.29%	740,240	36.77%
81	79,001 -	80,000	2	79,225	95	92.23%	898,690	44.65%
82	80,001 -	81,000	-	-	95	92.23%	898,690	44.65%
83	81,001 -	82,000	-	-	95	92.23%	898,690	44.65%
84	82,001 -	83,000	-	-	95	92.23%	898,690	44.65%
85	83,001 -	84,000	-	-	95	92.23%	898,690	44.65%
86	84,001 -	85,000	-	-	95	92.23%	898,690	44.65%
87	85,001 -	86,000	-	-	95	92.23%	898,690	44.65%
88	86,001 -	87,000	-	-	95	92.23%	898,690	44.65%
89	87,001 -	88,000	-	-	95	92.23%	898,690	44.65%
90	88,001 -	89,000	-	-	95	92.23%	898,690	44.65%
91	89,001 -	90,000	-	-	95	92.23%	898,690	44.65%
92	90,001 -	91,000	-	-	95	92.23%	898,690	44.65%
93	91,001 -	92,000	-	-	95	92.23%	898,690	44.65%
94	92,001 -	93,000	-	-	95	92.23%	898,690	44.65%
95	93,001 -	94,000	-	-	95	92.23%	898,690	44.65%
96	94,001 -	95,000	-	-	95	92.23%	898,690	44.65%
97	95,001 -	96,000	-	-	95	92.23%	898,690	44.65%
98	96,001 -	97,000	1	96,447	96	93.20%	995,137	49.44%
99	97,001 -	98,000	-	-	96	93.20%	995,137	49.44%
100	98,001 -	99,000	-	-	96	93.20%	995,137	49.44%
101	99,001 -	100,000	-	-	96	93.20%	995,137	49.44%
102	103,370 -	103,370	1	103,370	97	94.17%	1,098,507	54.57%
103	107,250 -	107,250	1	107,250	98	95.15%	1,205,757	59.90%
104	115,960 -	115,960	1	115,960	99	96.12%	1,321,717	65.66%
105	138,670 -	138,670	1	138,670	100	97.09%	1,460,387	72.55%
106	139,520 -	139,520	1	139,520	101	98.06%	1,599,907	79.48%

Class: CS All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 56.75	\$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.69	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
107	182,750 - 182,750	1	182,750	182,750	102	99.03%	1,782,657	88.56%
108	230,293 - 230,293	1	230,293	230,293	103	100.00%	2,012,950	100.00%
109								
110	Totals	103		2,012,950	103		2,012,950	
111	Prorated Bills Reduction ¹	(4)						
112	Total Bills	99						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
115 Base Charge	99	\$ 5,618	99	\$ 8,291
116 Average Number of Customers	8			
117 Usage (gallons)				
118 Average Consumption (gallons)	20,333			
119 Median Consumption (gallons)	2,374			
121 Usage Totals	2,012,950		2,012,950	
122 Metered Revenue Total		\$ 15,762		\$ 23,326
123 Debt Service Surcharge	99	2,048	99	-
124 Total Revenue		\$ 17,810		\$ 23,326

125 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 126 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 127 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 128 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 129 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 130 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 131 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 132

Class: CS All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 113.60	\$ 167.50
Tier Two Breakover (M gal):	30	30	Debt Service Surcharge:	\$ 41.37	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	23	-	-	23	31.94%	-	0.00%
2	1	4	575	2,300	27	37.50%	2,300	0.48%
3	1,001	13	1,482	19,263	40	55.56%	21,563	4.47%
4	2,001	13	2,482	32,260	53	73.61%	53,823	11.15%
5	3,001	4	3,363	13,450	57	79.17%	67,273	13.93%
6	4,001	4	4,320	17,280	61	84.72%	84,553	17.51%
7	5,001	-	-	-	61	84.72%	84,553	17.51%
8	6,001	-	-	-	61	84.72%	84,553	17.51%
9	7,001	-	-	-	61	84.72%	84,553	17.51%
10	8,001	1	8,700	8,700	62	86.11%	93,253	19.31%
11	9,001	-	-	-	62	86.11%	93,253	19.31%
12	10,001	1	10,300	10,300	63	87.50%	103,553	21.44%
13	11,001	-	-	-	63	87.50%	103,553	21.44%
14	12,001	-	-	-	63	87.50%	103,553	21.44%
15	13,001	-	-	-	63	87.50%	103,553	21.44%
16	14,001	-	-	-	63	87.50%	103,553	21.44%
17	15,001	-	-	-	63	87.50%	103,553	21.44%
18	16,001	-	-	-	63	87.50%	103,553	21.44%
19	17,001	-	-	-	63	87.50%	103,553	21.44%
20	18,001	2	18,316	36,632	65	90.28%	140,185	29.03%
21	19,001	-	-	-	65	90.28%	140,185	29.03%
22	20,001	-	-	-	65	90.28%	140,185	29.03%
23	21,001	-	-	-	65	90.28%	140,185	29.03%
24	22,001	-	-	-	65	90.28%	140,185	29.03%
25	23,001	-	-	-	65	90.28%	140,185	29.03%
26	24,001	-	-	-	65	90.28%	140,185	29.03%
27	25,001	-	-	-	65	90.28%	140,185	29.03%
28	26,001	1	26,841	26,841	66	91.67%	167,026	34.59%
29	27,001	-	-	-	66	91.67%	167,026	34.59%
30	28,001	-	-	-	66	91.67%	167,026	34.59%
31	29,001	-	-	-	66	91.67%	167,026	34.59%
32	30,001	-	-	-	66	91.67%	167,026	34.59%
33	31,001	-	-	-	66	91.67%	167,026	34.59%
34	32,001	-	-	-	66	91.67%	167,026	34.59%
35	33,001	-	-	-	66	91.67%	167,026	34.59%
36	34,001	-	-	-	66	91.67%	167,026	34.59%
37	35,001	-	-	-	66	91.67%	167,026	34.59%
38	36,001	-	-	-	66	91.67%	167,026	34.59%
39	37,001	1	37,899	37,899	67	93.06%	204,925	42.44%
40	38,001	-	-	-	67	93.06%	204,925	42.44%
41	39,001	-	-	-	67	93.06%	204,925	42.44%
42	40,001	-	-	-	67	93.06%	204,925	42.44%
43	41,001	1	41,686	41,686	68	94.44%	246,611	51.07%
44	42,001	-	-	-	68	94.44%	246,611	51.07%
45	43,001	1	43,711	43,711	69	95.83%	290,322	60.12%
46	44,001	-	-	-	69	95.83%	290,322	60.12%
47	45,001	-	-	-	69	95.83%	290,322	60.12%
48	46,001	-	-	-	69	95.83%	290,322	60.12%
49	47,001	-	-	-	69	95.83%	290,322	60.12%
50	48,001	1	48,615	48,615	70	97.22%	338,937	70.19%
51	49,001	-	-	-	70	97.22%	338,937	70.19%
52	50,001	-	-	-	70	97.22%	338,937	70.19%
53	51,001	-	-	-	70	97.22%	338,937	70.19%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: CS All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Charges		Present Rates	Proposed Rates
	Present Rates	Proposed Rates		
Tier One Breakover (M gal):	-	-	\$ 113.60	\$ 167.50
Tier Two Breakover (M gal):	30	30	\$ 41.37	
Tier Three Breakover (M gal):	999,999	999,999	\$ -	\$ -
			\$ 4.30	\$ 6.35
			\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	70	97.22%	338,937	70.19%
55	53,001 -	54,000	-	-	70	97.22%	338,937	70.19%
56	54,001 -	55,000	-	-	70	97.22%	338,937	70.19%
57	55,001 -	56,000	-	-	70	97.22%	338,937	70.19%
58	56,001 -	57,000	-	-	70	97.22%	338,937	70.19%
59	57,001 -	58,000	-	-	70	97.22%	338,937	70.19%
60	58,001 -	59,000	-	-	70	97.22%	338,937	70.19%
61	59,001 -	60,000	-	-	70	97.22%	338,937	70.19%
62	60,001 -	61,000	-	-	70	97.22%	338,937	70.19%
63	61,001 -	62,000	-	-	70	97.22%	338,937	70.19%
64	62,001 -	63,000	-	-	70	97.22%	338,937	70.19%
65	63,001 -	64,000	-	-	70	97.22%	338,937	70.19%
66	64,001 -	65,000	1	64,780	71	98.61%	403,717	83.60%
67	65,001 -	66,000	-	-	71	98.61%	403,717	83.60%
68	66,001 -	67,000	-	-	71	98.61%	403,717	83.60%
69	67,001 -	68,000	-	-	71	98.61%	403,717	83.60%
70	68,001 -	69,000	-	-	71	98.61%	403,717	83.60%
71	69,001 -	70,000	-	-	71	98.61%	403,717	83.60%
72	70,001 -	71,000	-	-	71	98.61%	403,717	83.60%
73	71,001 -	72,000	-	-	71	98.61%	403,717	83.60%
74	72,001 -	73,000	-	-	71	98.61%	403,717	83.60%
75	73,001 -	74,000	-	-	71	98.61%	403,717	83.60%
76	74,001 -	75,000	-	-	71	98.61%	403,717	83.60%
77	75,001 -	76,000	-	-	71	98.61%	403,717	83.60%
78	76,001 -	77,000	-	-	71	98.61%	403,717	83.60%
79	77,001 -	78,000	-	-	71	98.61%	403,717	83.60%
80	78,001 -	79,000	-	-	71	98.61%	403,717	83.60%
81	79,001 -	80,000	1	79,185	72	100.00%	482,902	100.00%
82	80,001 -	81,000	-	-	72	100.00%	482,902	100.00%
83	81,001 -	82,000	-	-	72	100.00%	482,902	100.00%
84	82,001 -	83,000	-	-	72	100.00%	482,902	100.00%
85	83,001 -	84,000	-	-	72	100.00%	482,902	100.00%
86	84,001 -	85,000	-	-	72	100.00%	482,902	100.00%
87	85,001 -	86,000	-	-	72	100.00%	482,902	100.00%
88	86,001 -	87,000	-	-	72	100.00%	482,902	100.00%
89	87,001 -	88,000	-	-	72	100.00%	482,902	100.00%
90	88,001 -	89,000	-	-	72	100.00%	482,902	100.00%
91	89,001 -	90,000	-	-	72	100.00%	482,902	100.00%
92	90,001 -	91,000	-	-	72	100.00%	482,902	100.00%
93	91,001 -	92,000	-	-	72	100.00%	482,902	100.00%
94	92,001 -	93,000	-	-	72	100.00%	482,902	100.00%
95	93,001 -	94,000	-	-	72	100.00%	482,902	100.00%
96	94,001 -	95,000	-	-	72	100.00%	482,902	100.00%
97	95,001 -	96,000	-	-	72	100.00%	482,902	100.00%
98	96,001 -	97,000	-	-	72	100.00%	482,902	100.00%
99	97,001 -	98,000	-	-	72	100.00%	482,902	100.00%
100	98,001 -	99,000	-	-	72	100.00%	482,902	100.00%
101	99,001 -	100,000	-	-	72	100.00%	482,902	100.00%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLJ-DT4

Schedule H-5 - Consolidated

Witness: Jones

Class: CS All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 113.60	\$ 167.50
Tier Two Breakover (M gal):	30	30	Debt Service Surcharge:	\$ 41.37	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	72		482,902	72		482,902	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	72						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107				
108	Base Charge	72 \$ 8,179	72 \$ 12,060	
109	Average Number of Customers	6		
110				
111	Average Consumption (gallons)	6,707		
112				
113	Median Consumption (gallons)	1,482		
114				
115	Usage (gallons)			
	Tier One	\$ -	\$ -	
	Tier Two	347,026 1,492	347,026 2,204	
	Tier Three	135,876 727	135,876 1,079	
114	Usage Totals	482,902	482,902	
115	Metered Revenue Total	\$ 10,398	\$ 15,342	
116	Debt Service Surcharge	72 2,979	72 -	
117	Total Revenue	\$ 13,377	\$ 15,342	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: CS All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 181.60	\$ 268.00
Tier Two Breakover (M gal):	50	50	Debt Service Surcharge:	\$ 66.19	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	1	-	-	1	4.00%	-	0.00%
2	1	1	750	750	2	8.00%	750	0.13%
3	1,001	-	-	-	2	8.00%	750	0.13%
4	2,001	-	-	-	2	8.00%	750	0.13%
5	3,001	-	-	-	2	8.00%	750	0.13%
6	4,001	-	-	-	2	8.00%	750	0.13%
7	5,001	-	-	-	2	8.00%	750	0.13%
8	6,001	1	6,900	6,900	3	12.00%	7,650	1.33%
9	7,001	-	-	-	3	12.00%	7,650	1.33%
10	8,001	1	8,600	8,600	4	16.00%	16,250	2.82%
11	9,001	2	9,790	19,580	6	24.00%	35,830	6.22%
12	10,001	3	10,590	31,770	9	36.00%	67,600	11.74%
13	11,001	2	11,550	23,100	11	44.00%	90,700	15.75%
14	12,001	-	-	-	11	44.00%	90,700	15.75%
15	13,001	-	-	-	11	44.00%	90,700	15.75%
16	14,001	2	14,250	28,500	13	52.00%	119,200	20.69%
17	15,001	-	-	-	13	52.00%	119,200	20.69%
18	16,001	-	-	-	13	52.00%	119,200	20.69%
19	17,001	-	-	-	13	52.00%	119,200	20.69%
20	18,001	-	-	-	13	52.00%	119,200	20.69%
21	19,001	-	-	-	13	52.00%	119,200	20.69%
22	20,001	-	-	-	13	52.00%	119,200	20.69%
23	21,001	-	-	-	13	52.00%	119,200	20.69%
24	22,001	-	-	-	13	52.00%	119,200	20.69%
25	23,001	1	23,713	23,713	14	56.00%	142,913	24.81%
26	24,001	-	-	-	14	56.00%	142,913	24.81%
27	25,001	-	-	-	14	56.00%	142,913	24.81%
28	26,001	1	26,884	26,884	15	60.00%	169,797	29.48%
29	27,001	1	27,153	27,153	16	64.00%	196,950	34.19%
30	28,001	1	28,880	28,880	17	68.00%	225,830	39.21%
31	29,001	-	-	-	17	68.00%	225,830	39.21%
32	30,001	1	30,056	30,056	18	72.00%	255,886	44.42%
33	31,001	-	-	-	18	72.00%	255,886	44.42%
34	32,001	1	32,500	32,500	19	76.00%	288,386	50.07%
35	33,001	-	-	-	19	76.00%	288,386	50.07%
36	34,001	1	34,511	34,511	20	80.00%	322,897	56.06%
37	35,001	-	-	-	20	80.00%	322,897	56.06%
38	36,001	-	-	-	20	80.00%	322,897	56.06%
39	37,001	1	37,020	37,020	21	84.00%	359,917	62.49%
40	38,001	-	-	-	21	84.00%	359,917	62.49%
41	39,001	-	-	-	21	84.00%	359,917	62.49%
42	40,001	-	-	-	21	84.00%	359,917	62.49%
43	41,001	-	-	-	21	84.00%	359,917	62.49%
44	42,001	-	-	-	21	84.00%	359,917	62.49%
45	43,001	-	-	-	21	84.00%	359,917	62.49%
46	44,001	1	44,954	44,954	22	88.00%	404,871	70.29%
47	45,001	-	-	-	22	88.00%	404,871	70.29%
48	46,001	-	-	-	22	88.00%	404,871	70.29%
49	47,001	-	-	-	22	88.00%	404,871	70.29%
50	48,001	-	-	-	22	88.00%	404,871	70.29%
51	49,001	1	49,166	49,166	23	92.00%	454,037	78.83%
52	50,001	-	-	-	23	92.00%	454,037	78.83%
53	51,001	-	-	-	23	92.00%	454,037	78.83%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: CS All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 181.60 / \$ 268.00
Tier Two Breakover (M gal):	50	50	Debt Service Surcharge:	\$ 66.19
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ - / \$ -
			Tier Two Rate:	\$ 4.30 / \$ 6.35
			Tier Three Rate:	\$ 5.35 / \$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	23	92.00%	454,037	78.83%
55	53,001 -	54,000	-	-	23	92.00%	454,037	78.83%
56	54,001 -	55,000	-	-	23	92.00%	454,037	78.83%
57	55,001 -	56,000	-	-	23	92.00%	454,037	78.83%
58	56,001 -	57,000	-	-	23	92.00%	454,037	78.83%
59	57,001 -	58,000	-	-	23	92.00%	454,037	78.83%
60	58,001 -	59,000	-	-	23	92.00%	454,037	78.83%
61	59,001 -	60,000	1	59,489	24	96.00%	513,526	89.15%
62	60,001 -	61,000	-	-	24	96.00%	513,526	89.15%
63	61,001 -	62,000	-	-	24	96.00%	513,526	89.15%
64	62,001 -	63,000	1	62,470	25	100.00%	575,996	100.00%
65	63,001 -	64,000	-	-	25	100.00%	575,996	100.00%
66	64,001 -	65,000	-	-	25	100.00%	575,996	100.00%
67	65,001 -	66,000	-	-	25	100.00%	575,996	100.00%
68	66,001 -	67,000	-	-	25	100.00%	575,996	100.00%
69	67,001 -	68,000	-	-	25	100.00%	575,996	100.00%
70	68,001 -	69,000	-	-	25	100.00%	575,996	100.00%
71	69,001 -	70,000	-	-	25	100.00%	575,996	100.00%
72	70,001 -	71,000	-	-	25	100.00%	575,996	100.00%
73	71,001 -	72,000	-	-	25	100.00%	575,996	100.00%
74	72,001 -	73,000	-	-	25	100.00%	575,996	100.00%
75	73,001 -	74,000	-	-	25	100.00%	575,996	100.00%
76	74,001 -	75,000	-	-	25	100.00%	575,996	100.00%
77	75,001 -	76,000	-	-	25	100.00%	575,996	100.00%
78	76,001 -	77,000	-	-	25	100.00%	575,996	100.00%
79	77,001 -	78,000	-	-	25	100.00%	575,996	100.00%
80	78,001 -	79,000	-	-	25	100.00%	575,996	100.00%
81	79,001 -	80,000	-	-	25	100.00%	575,996	100.00%
82	80,001 -	81,000	-	-	25	100.00%	575,996	100.00%
83	81,001 -	82,000	-	-	25	100.00%	575,996	100.00%
84	82,001 -	83,000	-	-	25	100.00%	575,996	100.00%
85	83,001 -	84,000	-	-	25	100.00%	575,996	100.00%
86	84,001 -	85,000	-	-	25	100.00%	575,996	100.00%
87	85,001 -	86,000	-	-	25	100.00%	575,996	100.00%
88	86,001 -	87,000	-	-	25	100.00%	575,996	100.00%
89	87,001 -	88,000	-	-	25	100.00%	575,996	100.00%
90	88,001 -	89,000	-	-	25	100.00%	575,996	100.00%
91	89,001 -	90,000	-	-	25	100.00%	575,996	100.00%
92	90,001 -	91,000	-	-	25	100.00%	575,996	100.00%
93	91,001 -	92,000	-	-	25	100.00%	575,996	100.00%
94	92,001 -	93,000	-	-	25	100.00%	575,996	100.00%
95	93,001 -	94,000	-	-	25	100.00%	575,996	100.00%
96	94,001 -	95,000	-	-	25	100.00%	575,996	100.00%
97	95,001 -	96,000	-	-	25	100.00%	575,996	100.00%
98	96,001 -	97,000	-	-	25	100.00%	575,996	100.00%
99	97,001 -	98,000	-	-	25	100.00%	575,996	100.00%
100	98,001 -	99,000	-	-	25	100.00%	575,996	100.00%
101	99,001 -	100,000	-	-	25	100.00%	575,996	100.00%

Class: CS All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 181.60	\$ 268.00
Tier Two Breakover (M gal):	50	50	Debt Service Surcharge:	\$ 66.19	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 4.30	\$ 6.35
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	25		575,996	25		575,996	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	25						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107	Base Charge	25 \$ 4,540	25 \$ 6,700	
109	Average Number of Customers	2		
110				
111	Average Consumption (gallons)	23,040		
112				
113	Median Consumption (gallons)	14,250		
114				
115	Metered Revenue Total	\$ 7,040	\$ 10,392	
116	Debt Service Surcharge	25 1,655	25 -	
117	Total Revenue	\$ 8,695	\$ 10,392	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.

Class: CS Standpipe
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):			Base Charge:	\$ 22.70	\$ 33.50
Tier Two Breakover (M gal):			Tier One Rate:		
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:		
			Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total	
1	-	-	-	-	-	0.00%	-	0.00%	
2	1	1,000	2	795	1,590	2	18.18%	1,590	7.12%
3	1,001	2,000	2	1,690	3,380	4	36.36%	4,970	22.25%
4	2,001	3,000	6	2,243	13,460	10	90.91%	18,430	82.50%
5	3,001	4,000	1	3,910	3,910	11	100.00%	22,340	100.00%
6	4,001	5,000	-	-	-	11	100.00%	22,340	100.00%
7	5,001	6,000	-	-	-	11	100.00%	22,340	100.00%
8	6,001	7,000	-	-	-	11	100.00%	22,340	100.00%
9	7,001	8,000	-	-	-	11	100.00%	22,340	100.00%
10	8,001	9,000	-	-	-	11	100.00%	22,340	100.00%
11	9,001	10,000	-	-	-	11	100.00%	22,340	100.00%
12	10,001	11,000	-	-	-	11	100.00%	22,340	100.00%
13	11,001	12,000	-	-	-	11	100.00%	22,340	100.00%
14	12,001	13,000	-	-	-	11	100.00%	22,340	100.00%
15	13,001	14,000	-	-	-	11	100.00%	22,340	100.00%
16	14,001	15,000	-	-	-	11	100.00%	22,340	100.00%
17	15,001	16,000	-	-	-	11	100.00%	22,340	100.00%
18	16,001	17,000	-	-	-	11	100.00%	22,340	100.00%
19	17,001	18,000	-	-	-	11	100.00%	22,340	100.00%
20	18,001	19,000	-	-	-	11	100.00%	22,340	100.00%
21	19,001	20,000	-	-	-	11	100.00%	22,340	100.00%
22	20,001	21,000	-	-	-	11	100.00%	22,340	100.00%
23	21,001	22,000	-	-	-	11	100.00%	22,340	100.00%
24	22,001	23,000	-	-	-	11	100.00%	22,340	100.00%
25	23,001	24,000	-	-	-	11	100.00%	22,340	100.00%
26	24,001	25,000	-	-	-	11	100.00%	22,340	100.00%
27	25,001	26,000	-	-	-	11	100.00%	22,340	100.00%
28	26,001	27,000	-	-	-	11	100.00%	22,340	100.00%
29	27,001	28,000	-	-	-	11	100.00%	22,340	100.00%
30	28,001	29,000	-	-	-	11	100.00%	22,340	100.00%
31	29,001	30,000	-	-	-	11	100.00%	22,340	100.00%
32	30,001	31,000	-	-	-	11	100.00%	22,340	100.00%
33	31,001	32,000	-	-	-	11	100.00%	22,340	100.00%
34	32,001	33,000	-	-	-	11	100.00%	22,340	100.00%
35	33,001	34,000	-	-	-	11	100.00%	22,340	100.00%
36	34,001	35,000	-	-	-	11	100.00%	22,340	100.00%
37	35,001	36,000	-	-	-	11	100.00%	22,340	100.00%
38	36,001	37,000	-	-	-	11	100.00%	22,340	100.00%
39	37,001	38,000	-	-	-	11	100.00%	22,340	100.00%
40	38,001	39,000	-	-	-	11	100.00%	22,340	100.00%
41	39,001	40,000	-	-	-	11	100.00%	22,340	100.00%
42	40,001	41,000	-	-	-	11	100.00%	22,340	100.00%
43	41,001	42,000	-	-	-	11	100.00%	22,340	100.00%
44	42,001	43,000	-	-	-	11	100.00%	22,340	100.00%
45	43,001	44,000	-	-	-	11	100.00%	22,340	100.00%
46	44,001	45,000	-	-	-	11	100.00%	22,340	100.00%
47	45,001	46,000	-	-	-	11	100.00%	22,340	100.00%
48	46,001	47,000	-	-	-	11	100.00%	22,340	100.00%
49	47,001	48,000	-	-	-	11	100.00%	22,340	100.00%
50	48,001	49,000	-	-	-	11	100.00%	22,340	100.00%
51	49,001	50,000	-	-	-	11	100.00%	22,340	100.00%
52	50,001	51,000	-	-	-	11	100.00%	22,340	100.00%
53	51,001	52,000	-	-	-	11	100.00%	22,340	100.00%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: CS Standpipe
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 22.70	\$ 33.50
Tier One Breakover (M gal):			Tier One Rate:	
Tier Two Breakover (M gal):			Tier Two Rate:	
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	11	100.00%	22,340	100.00%
55	53,001 -	54,000	-	-	11	100.00%	22,340	100.00%
56	54,001 -	55,000	-	-	11	100.00%	22,340	100.00%
57	55,001 -	56,000	-	-	11	100.00%	22,340	100.00%
58	56,001 -	57,000	-	-	11	100.00%	22,340	100.00%
59	57,001 -	58,000	-	-	11	100.00%	22,340	100.00%
60	58,001 -	59,000	-	-	11	100.00%	22,340	100.00%
61	59,001 -	60,000	-	-	11	100.00%	22,340	100.00%
62	60,001 -	61,000	-	-	11	100.00%	22,340	100.00%
63	61,001 -	62,000	-	-	11	100.00%	22,340	100.00%
64	62,001 -	63,000	-	-	11	100.00%	22,340	100.00%
65	63,001 -	64,000	-	-	11	100.00%	22,340	100.00%
66	64,001 -	65,000	-	-	11	100.00%	22,340	100.00%
67	65,001 -	66,000	-	-	11	100.00%	22,340	100.00%
68	66,001 -	67,000	-	-	11	100.00%	22,340	100.00%
69	67,001 -	68,000	-	-	11	100.00%	22,340	100.00%
70	68,001 -	69,000	-	-	11	100.00%	22,340	100.00%
71	69,001 -	70,000	-	-	11	100.00%	22,340	100.00%
72	70,001 -	71,000	-	-	11	100.00%	22,340	100.00%
73	71,001 -	72,000	-	-	11	100.00%	22,340	100.00%
74	72,001 -	73,000	-	-	11	100.00%	22,340	100.00%
75	73,001 -	74,000	-	-	11	100.00%	22,340	100.00%
76	74,001 -	75,000	-	-	11	100.00%	22,340	100.00%
77	75,001 -	76,000	-	-	11	100.00%	22,340	100.00%
78	76,001 -	77,000	-	-	11	100.00%	22,340	100.00%
79	77,001 -	78,000	-	-	11	100.00%	22,340	100.00%
80	78,001 -	79,000	-	-	11	100.00%	22,340	100.00%
81	79,001 -	80,000	-	-	11	100.00%	22,340	100.00%
82	80,001 -	81,000	-	-	11	100.00%	22,340	100.00%
83	81,001 -	82,000	-	-	11	100.00%	22,340	100.00%
84	82,001 -	83,000	-	-	11	100.00%	22,340	100.00%
85	83,001 -	84,000	-	-	11	100.00%	22,340	100.00%
86	84,001 -	85,000	-	-	11	100.00%	22,340	100.00%
87	85,001 -	86,000	-	-	11	100.00%	22,340	100.00%
88	86,001 -	87,000	-	-	11	100.00%	22,340	100.00%
89	87,001 -	88,000	-	-	11	100.00%	22,340	100.00%
90	88,001 -	89,000	-	-	11	100.00%	22,340	100.00%
91	89,001 -	90,000	-	-	11	100.00%	22,340	100.00%
92	90,001 -	91,000	-	-	11	100.00%	22,340	100.00%
93	91,001 -	92,000	-	-	11	100.00%	22,340	100.00%
94	92,001 -	93,000	-	-	11	100.00%	22,340	100.00%
95	93,001 -	94,000	-	-	11	100.00%	22,340	100.00%
96	94,001 -	95,000	-	-	11	100.00%	22,340	100.00%
97	95,001 -	96,000	-	-	11	100.00%	22,340	100.00%
98	96,001 -	97,000	-	-	11	100.00%	22,340	100.00%
99	97,001 -	98,000	-	-	11	100.00%	22,340	100.00%
100	98,001 -	99,000	-	-	11	100.00%	22,340	100.00%
101	99,001 -	100,000	-	-	11	100.00%	22,340	100.00%

Class: CS Standpipe
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
			Base Charge:	\$ 22.70	\$ 33.50
Tier One Breakover (M gal):			Tier One Rate:		
Tier Two Breakover (M gal):			Tier Two Rate:		
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate:	\$ 5.35	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	11		22,340	11		22,340	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	11						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
108 Base Charge	11	\$ 250	11	\$ 369
109 Average Number of Customers		1		
110 Usage (gallons)				
111 Average Consumption (gallons)		2,031		
112 Tier One				
112 Tier Two				
113 Median Consumption (gallons)		2,243		
114 Usage Totals	22,340	120	22,340	177
115 Metered Revenue Total		\$ 369		\$ 546

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 23.50	\$ 33.50
Tier Two Breakover (M gal):	10	8	Tier One Rate:	\$ 5.15	\$ 4.76
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:	\$ 7.00	\$ 6.35
			Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	91	-	-	91	2.71%	-	0.00%
2	1	458	417	191,158	549	16.32%	191,158	1.36%
3	1,001	578	1,535	887,195	1,127	33.51%	1,078,353	7.66%
4	2,001	545	2,520	1,373,272	1,672	49.72%	2,451,625	17.41%
5	3,001	477	3,508	1,673,088	2,149	63.90%	4,124,713	29.28%
6	4,001	354	4,490	1,589,358	2,503	74.43%	5,714,071	40.57%
7	5,001	237	5,520	1,308,253	2,740	81.47%	7,022,324	49.86%
8	6,001	162	6,496	1,052,348	2,902	86.29%	8,074,672	57.33%
9	7,001	97	7,468	724,382	2,999	89.18%	8,799,054	62.47%
10	8,001	83	8,464	702,542	3,082	91.64%	9,501,596	67.46%
11	9,001	71	9,451	671,011	3,153	93.76%	10,172,607	72.22%
12	10,001	34	10,413	354,055	3,187	94.77%	10,526,662	74.74%
13	11,001	24	11,431	274,334	3,211	95.48%	10,800,996	76.69%
14	12,001	25	12,504	312,597	3,236	96.22%	11,113,593	78.90%
15	13,001	22	13,468	296,306	3,258	96.88%	11,409,899	81.01%
16	14,001	17	14,498	246,466	3,275	97.38%	11,656,365	82.76%
17	15,001	11	15,622	171,838	3,286	97.71%	11,828,203	83.98%
18	16,001	5	16,393	81,964	3,291	97.86%	11,910,167	84.56%
19	17,001	8	17,480	139,839	3,299	98.10%	12,050,006	85.55%
20	18,001	9	18,527	166,742	3,308	98.36%	12,216,748	86.74%
21	19,001	4	19,473	77,890	3,312	98.48%	12,294,638	87.29%
22	20,001	7	20,510	143,573	3,319	98.69%	12,438,211	88.31%
23	21,001	4	21,672	86,689	3,323	98.81%	12,524,900	88.92%
24	22,001	4	22,506	90,023	3,327	98.93%	12,614,923	89.56%
25	23,001	1	23,870	23,870	3,328	98.96%	12,638,793	89.73%
26	24,001	2	24,495	48,990	3,330	99.02%	12,687,783	90.08%
27	25,001	3	25,223	75,670	3,333	99.11%	12,763,453	90.62%
28	26,001	1	26,370	26,370	3,334	99.14%	12,789,823	90.81%
29	27,001	-	-	-	3,334	99.14%	12,789,823	90.81%
30	28,001	-	-	-	3,334	99.14%	12,789,823	90.81%
31	29,001	4	29,701	118,805	3,338	99.26%	12,908,628	91.65%
32	30,001	4	30,478	121,910	3,342	99.38%	13,030,538	92.51%
33	31,001	2	31,725	63,450	3,344	99.44%	13,093,988	92.96%
34	32,001	1	32,670	32,670	3,345	99.46%	13,126,658	93.20%
35	33,001	1	33,900	33,900	3,346	99.49%	13,160,558	93.44%
36	34,001	2	34,280	68,560	3,348	99.55%	13,229,118	93.92%
37	35,001	2	35,554	71,108	3,350	99.61%	13,300,226	94.43%
38	36,001	-	-	-	3,350	99.61%	13,300,226	94.43%
39	37,001	-	-	-	3,350	99.61%	13,300,226	94.43%
40	38,001	3	38,553	115,660	3,353	99.70%	13,415,886	95.25%
41	39,001	-	-	-	3,353	99.70%	13,415,886	95.25%
42	40,001	2	40,371	80,742	3,355	99.76%	13,496,628	95.82%
43	41,001	-	-	-	3,355	99.76%	13,496,628	95.82%
44	42,001	-	-	-	3,355	99.76%	13,496,628	95.82%
45	43,001	-	-	-	3,355	99.76%	13,496,628	95.82%
46	44,001	1	44,745	44,745	3,356	99.79%	13,541,373	96.14%
47	45,001	-	-	-	3,356	99.79%	13,541,373	96.14%
48	46,001	-	-	-	3,356	99.79%	13,541,373	96.14%
49	47,001	-	-	-	3,356	99.79%	13,541,373	96.14%
50	48,001	1	48,840	48,840	3,357	99.82%	13,590,213	96.49%
51	49,001	1	49,628	49,628	3,358	99.85%	13,639,841	96.84%
52	50,001	1	50,920	50,920	3,359	99.88%	13,690,761	97.20%
53	51,001	1	51,422	51,422	3,360	99.91%	13,742,183	97.57%

Class: BF Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3		
Tier Two Breakover (M gal):	10	8		
Tier Three Breakover (M gal):	999,999	999,999		

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 23.50	\$ 33.50
Tier One Rate:	\$ 5.15	\$ 4.76
Tier Two Rate:	\$ 7.00	\$ 6.35
Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	3,360	99.91%	13,742,183	97.57%
55	53,001 -	54,000	-	-	3,360	99.91%	13,742,183	97.57%
56	54,001 -	55,000	-	-	3,360	99.91%	13,742,183	97.57%
57	55,001 -	56,000	-	-	3,360	99.91%	13,742,183	97.57%
58	56,001 -	57,000	-	-	3,360	99.91%	13,742,183	97.57%
59	57,001 -	58,000	-	-	3,360	99.91%	13,742,183	97.57%
60	58,001 -	59,000	-	-	3,360	99.91%	13,742,183	97.57%
61	59,001 -	60,000	-	-	3,360	99.91%	13,742,183	97.57%
62	60,001 -	61,000	-	-	3,360	99.91%	13,742,183	97.57%
63	61,001 -	62,000	1	61,591	3,361	99.94%	13,803,774	98.00%
64	62,001 -	63,000	-	-	3,361	99.94%	13,803,774	98.00%
65	63,001 -	64,000	-	-	3,361	99.94%	13,803,774	98.00%
66	64,001 -	65,000	-	-	3,361	99.94%	13,803,774	98.00%
67	65,001 -	66,000	-	-	3,361	99.94%	13,803,774	98.00%
68	66,001 -	67,000	-	-	3,361	99.94%	13,803,774	98.00%
69	67,001 -	68,000	-	-	3,361	99.94%	13,803,774	98.00%
70	68,001 -	69,000	-	-	3,361	99.94%	13,803,774	98.00%
71	69,001 -	70,000	-	-	3,361	99.94%	13,803,774	98.00%
72	70,001 -	71,000	-	-	3,361	99.94%	13,803,774	98.00%
73	71,001 -	72,000	-	-	3,361	99.94%	13,803,774	98.00%
74	72,001 -	73,000	-	-	3,361	99.94%	13,803,774	98.00%
75	73,001 -	74,000	-	-	3,361	99.94%	13,803,774	98.00%
76	74,001 -	75,000	-	-	3,361	99.94%	13,803,774	98.00%
77	75,001 -	76,000	-	-	3,361	99.94%	13,803,774	98.00%
78	76,001 -	77,000	-	-	3,361	99.94%	13,803,774	98.00%
79	77,001 -	78,000	-	-	3,361	99.94%	13,803,774	98.00%
80	78,001 -	79,000	-	-	3,361	99.94%	13,803,774	98.00%
81	79,001 -	80,000	-	-	3,361	99.94%	13,803,774	98.00%
82	80,001 -	81,000	-	-	3,361	99.94%	13,803,774	98.00%
83	81,001 -	82,000	-	-	3,361	99.94%	13,803,774	98.00%
84	82,001 -	83,000	-	-	3,361	99.94%	13,803,774	98.00%
85	83,001 -	84,000	-	-	3,361	99.94%	13,803,774	98.00%
86	84,001 -	85,000	-	-	3,361	99.94%	13,803,774	98.00%
87	85,001 -	86,000	-	-	3,361	99.94%	13,803,774	98.00%
88	86,001 -	87,000	-	-	3,361	99.94%	13,803,774	98.00%
89	87,001 -	88,000	-	-	3,361	99.94%	13,803,774	98.00%
90	88,001 -	89,000	-	-	3,361	99.94%	13,803,774	98.00%
91	89,001 -	90,000	-	-	3,361	99.94%	13,803,774	98.00%
92	90,001 -	91,000	-	-	3,361	99.94%	13,803,774	98.00%
93	91,001 -	92,000	-	-	3,361	99.94%	13,803,774	98.00%
94	92,001 -	93,000	-	-	3,361	99.94%	13,803,774	98.00%
95	93,001 -	94,000	-	-	3,361	99.94%	13,803,774	98.00%
96	94,001 -	95,000	-	-	3,361	99.94%	13,803,774	98.00%
97	95,001 -	96,000	-	-	3,361	99.94%	13,803,774	98.00%
98	96,001 -	97,000	-	-	3,361	99.94%	13,803,774	98.00%
99	97,001 -	98,000	-	-	3,361	99.94%	13,803,774	98.00%
100	98,001 -	99,000	-	-	3,361	99.94%	13,803,774	98.00%
101	99,001 -	100,000	-	-	3,361	99.94%	13,803,774	98.00%
102	102,810 -	102,810	1	102,810	3,362	99.97%	13,906,584	98.73%
103	178,274 -	178,274	1	178,274	3,363	100.00%	14,084,858	100.00%

Class: BF Residential
 Meter Size: 5/8 x 3/4
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
			Base Charge:	\$ 23.50 \$ 33.50
Tier One Breakover (M gal):	3	3	Tier One Rate:	\$ 5.15 \$ 4.76
Tier Two Breakover (M gal):	10	8	Tier Two Rate:	\$ 7.00 \$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate:	\$ 8.50 \$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
104								
105	Totals	3,363		14,084,858	3,363		14,084,858	
106	Prorated Bills Reduction ¹	(28)						
107	Total Bills	3,335						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
109	Base Charge	3,335 \$ 78,373	3,335 \$ 111,723	
110				
111	Average Number of Customers	278		
112				
113	Average Consumption (gallons)	4,223	Usage (gallons)	
114			Tier One	7,524,625 \$ 38,752
115	Median Consumption (gallons)	3,508	Tier Two	4,747,982 33,236
116			Tier Three	1,812,251 15,404
117			Usage Totals	14,084,858 14,084,858
118			Metered Revenue Total	\$ 165,764 \$ 192,972

120 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 121 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 122 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 123 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 124 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 125 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 126 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 127

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4

Schedule H-5 - Consolidated

Witness: Jones

Class: BF Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present	Proposed	Charges	
	Rates	Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge: \$	23.50 \$
Tier Two Breakover (M gal):	10	8	Tier One Rate: \$	5.15 \$
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate: \$	7.00 \$
			Tier Three Rate: \$	8.50 \$

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	122	-	-	122	7.36%	-	0.00%
2	1	483	461	222,741	605	36.51%	222,741	6.66%
3	1,001	499	1,465	731,036	1,104	66.63%	953,777	28.50%
4	2,001	281	2,480	696,812	1,385	83.58%	1,650,589	49.32%
5	3,001	128	3,400	435,247	1,513	91.31%	2,085,836	62.33%
6	4,001	51	4,498	229,414	1,564	94.39%	2,315,250	69.19%
7	5,001	30	5,382	161,450	1,594	96.20%	2,476,700	74.01%
8	6,001	11	6,310	69,410	1,605	96.86%	2,546,110	76.09%
9	7,001	12	7,427	89,129	1,617	97.59%	2,635,239	78.75%
10	8,001	10	8,675	86,746	1,627	98.19%	2,721,985	81.34%
11	9,001	4	9,325	37,298	1,631	98.43%	2,759,283	82.46%
12	10,001	2	10,175	20,350	1,633	98.55%	2,779,633	83.06%
13	11,001	4	11,371	45,485	1,637	98.79%	2,825,118	84.42%
14	12,001	-	-	-	1,637	98.79%	2,825,118	84.42%
15	13,001	2	13,605	27,210	1,639	98.91%	2,852,328	85.24%
16	14,001	1	14,430	14,430	1,640	98.97%	2,866,758	85.67%
17	15,001	1	15,890	15,890	1,641	99.03%	2,882,648	86.14%
18	16,001	1	16,532	16,532	1,642	99.09%	2,899,180	86.64%
19	17,001	2	17,250	34,500	1,644	99.22%	2,933,680	87.67%
20	18,001	-	-	-	1,644	99.22%	2,933,680	87.67%
21	19,001	1	19,823	19,823	1,645	99.28%	2,953,503	88.26%
22	20,001	-	-	-	1,645	99.28%	2,953,503	88.26%
23	21,001	1	21,480	21,480	1,646	99.34%	2,974,983	88.90%
24	22,001	2	22,170	44,340	1,648	99.46%	3,019,323	90.23%
25	23,001	-	-	-	1,648	99.46%	3,019,323	90.23%
26	24,001	-	-	-	1,648	99.46%	3,019,323	90.23%
27	25,001	1	25,420	25,420	1,649	99.52%	3,044,743	90.99%
28	26,001	1	26,640	26,640	1,650	99.58%	3,071,383	91.78%
29	27,001	-	-	-	1,650	99.58%	3,071,383	91.78%
30	28,001	1	28,420	28,420	1,651	99.64%	3,099,803	92.63%
31	29,001	-	-	-	1,651	99.64%	3,099,803	92.63%
32	30,001	1	30,230	30,230	1,652	99.70%	3,130,033	93.54%
33	31,001	-	-	-	1,652	99.70%	3,130,033	93.54%
34	32,001	1	32,860	32,860	1,653	99.76%	3,162,893	94.52%
35	33,001	-	-	-	1,653	99.76%	3,162,893	94.52%
36	34,001	-	-	-	1,653	99.76%	3,162,893	94.52%
37	35,001	-	-	-	1,653	99.76%	3,162,893	94.52%
38	36,001	-	-	-	1,653	99.76%	3,162,893	94.52%
39	37,001	-	-	-	1,653	99.76%	3,162,893	94.52%
40	38,001	1	38,340	38,340	1,654	99.82%	3,201,233	95.66%
41	39,001	-	-	-	1,654	99.82%	3,201,233	95.66%
42	40,001	-	-	-	1,654	99.82%	3,201,233	95.66%
43	41,001	-	-	-	1,654	99.82%	3,201,233	95.66%
44	42,001	-	-	-	1,654	99.82%	3,201,233	95.66%
45	43,001	-	-	-	1,654	99.82%	3,201,233	95.66%
46	44,001	-	-	-	1,654	99.82%	3,201,233	95.66%
47	45,001	-	-	-	1,654	99.82%	3,201,233	95.66%
48	46,001	-	-	-	1,654	99.82%	3,201,233	95.66%
49	47,001	1	47,576	47,576	1,655	99.88%	3,248,809	97.08%
50	48,001	1	48,474	48,474	1,656	99.94%	3,297,283	98.53%
51	49,001	1	49,080	49,080	1,657	100.00%	3,346,363	100.00%
52	50,001	-	-	-	1,657	100.00%	3,346,363	100.00%
53	51,001	-	-	-	1,657	100.00%	3,346,363	100.00%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3		
Tier Two Breakover (M gal):	10	8		
Tier Three Breakover (M gal):	999,999	999,999		

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 23.50	\$ 50.25
Tier One Rate:	\$ 5.15	\$ 4.76
Tier Two Rate:	\$ 7.00	\$ 6.35
Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	1,657	100.00%	3,346,363	100.00%
55	53,001 -	54,000	-	-	1,657	100.00%	3,346,363	100.00%
56	54,001 -	55,000	-	-	1,657	100.00%	3,346,363	100.00%
57	55,001 -	56,000	-	-	1,657	100.00%	3,346,363	100.00%
58	56,001 -	57,000	-	-	1,657	100.00%	3,346,363	100.00%
59	57,001 -	58,000	-	-	1,657	100.00%	3,346,363	100.00%
60	58,001 -	59,000	-	-	1,657	100.00%	3,346,363	100.00%
61	59,001 -	60,000	-	-	1,657	100.00%	3,346,363	100.00%
62	60,001 -	61,000	-	-	1,657	100.00%	3,346,363	100.00%
63	61,001 -	62,000	-	-	1,657	100.00%	3,346,363	100.00%
64	62,001 -	63,000	-	-	1,657	100.00%	3,346,363	100.00%
65	63,001 -	64,000	-	-	1,657	100.00%	3,346,363	100.00%
66	64,001 -	65,000	-	-	1,657	100.00%	3,346,363	100.00%
67	65,001 -	66,000	-	-	1,657	100.00%	3,346,363	100.00%
68	66,001 -	67,000	-	-	1,657	100.00%	3,346,363	100.00%
69	67,001 -	68,000	-	-	1,657	100.00%	3,346,363	100.00%
70	68,001 -	69,000	-	-	1,657	100.00%	3,346,363	100.00%
71	69,001 -	70,000	-	-	1,657	100.00%	3,346,363	100.00%
72	70,001 -	71,000	-	-	1,657	100.00%	3,346,363	100.00%
73	71,001 -	72,000	-	-	1,657	100.00%	3,346,363	100.00%
74	72,001 -	73,000	-	-	1,657	100.00%	3,346,363	100.00%
75	73,001 -	74,000	-	-	1,657	100.00%	3,346,363	100.00%
76	74,001 -	75,000	-	-	1,657	100.00%	3,346,363	100.00%
77	75,001 -	76,000	-	-	1,657	100.00%	3,346,363	100.00%
78	76,001 -	77,000	-	-	1,657	100.00%	3,346,363	100.00%
79	77,001 -	78,000	-	-	1,657	100.00%	3,346,363	100.00%
80	78,001 -	79,000	-	-	1,657	100.00%	3,346,363	100.00%
81	79,001 -	80,000	-	-	1,657	100.00%	3,346,363	100.00%
82	80,001 -	81,000	-	-	1,657	100.00%	3,346,363	100.00%
83	81,001 -	82,000	-	-	1,657	100.00%	3,346,363	100.00%
84	82,001 -	83,000	-	-	1,657	100.00%	3,346,363	100.00%
85	83,001 -	84,000	-	-	1,657	100.00%	3,346,363	100.00%
86	84,001 -	85,000	-	-	1,657	100.00%	3,346,363	100.00%
87	85,001 -	86,000	-	-	1,657	100.00%	3,346,363	100.00%
88	86,001 -	87,000	-	-	1,657	100.00%	3,346,363	100.00%
89	87,001 -	88,000	-	-	1,657	100.00%	3,346,363	100.00%
90	88,001 -	89,000	-	-	1,657	100.00%	3,346,363	100.00%
91	89,001 -	90,000	-	-	1,657	100.00%	3,346,363	100.00%
92	90,001 -	91,000	-	-	1,657	100.00%	3,346,363	100.00%
93	91,001 -	92,000	-	-	1,657	100.00%	3,346,363	100.00%
94	92,001 -	93,000	-	-	1,657	100.00%	3,346,363	100.00%
95	93,001 -	94,000	-	-	1,657	100.00%	3,346,363	100.00%
96	94,001 -	95,000	-	-	1,657	100.00%	3,346,363	100.00%
97	95,001 -	96,000	-	-	1,657	100.00%	3,346,363	100.00%
98	96,001 -	97,000	-	-	1,657	100.00%	3,346,363	100.00%
99	97,001 -	98,000	-	-	1,657	100.00%	3,346,363	100.00%
100	98,001 -	99,000	-	-	1,657	100.00%	3,346,363	100.00%
101	99,001 -	100,000	-	-	1,657	100.00%	3,346,363	100.00%

Class: BF Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Charges		Present Rates	Proposed Rates
	Present Rates	Proposed Rates		
Base Charge:	\$ 23.50	\$ 50.25		
Tier One Breakover (M gal):	3	3	Tier One Rate: \$ 5.15	\$ 4.76
Tier Two Breakover (M gal):	10	8	Tier Two Rate: \$ 7.00	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	1,657		3,346,363	1,657		3,346,363	
104	Prorated Bills Reduction ¹	(6)						
105	Total Bills	1,651						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107	Base Charge	1,651 \$ 38,799	1,651 \$ 82,963	
109	Average Number of Customers	138		
110				
111	Average Consumption (gallons)	2,027		
112				
113	Median Consumption (gallons)	1,465		
114				
115	Usage (gallons)			
	Tier One	2,466,589 \$ 12,703	2,466,589 \$ 11,741	
	Tier Two	552,694 3,869	488,650 3,103	
	Tier Three	327,080 2,780	391,124 3,106	
	Usage Totals	3,346,363	3,346,363	
115	Metered Revenue Total	\$ 58,150	\$ 100,912	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: BF Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 23.50	\$ 33.50
Tier Two Breakover (M gal):	10	8	Tier One Rate:	\$ -	\$ -
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:	\$ 7.00	\$ 6.35
			Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	45	-	-	45	41.67%	-	0.00%
2	1	38	270	10,250	83	76.85%	10,250	5.59%
3	1,001	11	1,224	13,460	94	87.04%	23,710	12.92%
4	2,001	2	2,235	4,470	96	88.89%	28,180	15.36%
5	3,001	1	3,680	3,680	97	89.81%	31,860	17.36%
6	4,001	1	4,100	4,100	98	90.74%	35,960	19.60%
7	5,001	3	5,217	15,650	101	93.52%	51,610	28.13%
8	6,001	-	-	-	101	93.52%	51,610	28.13%
9	7,001	1	7,570	7,570	102	94.44%	59,180	32.25%
10	8,001	2	8,185	16,370	104	96.30%	75,550	41.17%
11	9,001	-	-	-	104	96.30%	75,550	41.17%
12	10,001	-	-	-	104	96.30%	75,550	41.17%
13	11,001	-	-	-	104	96.30%	75,550	41.17%
14	12,001	-	-	-	104	96.30%	75,550	41.17%
15	13,001	-	-	-	104	96.30%	75,550	41.17%
16	14,001	-	-	-	104	96.30%	75,550	41.17%
17	15,001	-	-	-	104	96.30%	75,550	41.17%
18	16,001	1	16,290	16,290	105	97.22%	91,840	50.05%
19	17,001	-	-	-	105	97.22%	91,840	50.05%
20	18,001	-	-	-	105	97.22%	91,840	50.05%
21	19,001	-	-	-	105	97.22%	91,840	50.05%
22	20,001	1	20,750	20,750	106	98.15%	112,590	61.36%
23	21,001	-	-	-	106	98.15%	112,590	61.36%
24	22,001	-	-	-	106	98.15%	112,590	61.36%
25	23,001	-	-	-	106	98.15%	112,590	61.36%
26	24,001	-	-	-	106	98.15%	112,590	61.36%
27	25,001	-	-	-	106	98.15%	112,590	61.36%
28	26,001	-	-	-	106	98.15%	112,590	61.36%
29	27,001	1	27,930	27,930	107	99.07%	140,520	76.58%
30	28,001	-	-	-	107	99.07%	140,520	76.58%
31	29,001	-	-	-	107	99.07%	140,520	76.58%
32	30,001	-	-	-	107	99.07%	140,520	76.58%
33	31,001	-	-	-	107	99.07%	140,520	76.58%
34	32,001	-	-	-	107	99.07%	140,520	76.58%
35	33,001	-	-	-	107	99.07%	140,520	76.58%
36	34,001	-	-	-	107	99.07%	140,520	76.58%
37	35,001	-	-	-	107	99.07%	140,520	76.58%
38	36,001	-	-	-	107	99.07%	140,520	76.58%
39	37,001	-	-	-	107	99.07%	140,520	76.58%
40	38,001	-	-	-	107	99.07%	140,520	76.58%
41	39,001	-	-	-	107	99.07%	140,520	76.58%
42	40,001	-	-	-	107	99.07%	140,520	76.58%
43	41,001	-	-	-	107	99.07%	140,520	76.58%
44	42,001	1	42,970	42,970	108	100.00%	183,490	100.00%
45	43,001	-	-	-	108	100.00%	183,490	100.00%
46	44,001	-	-	-	108	100.00%	183,490	100.00%
47	45,001	-	-	-	108	100.00%	183,490	100.00%
48	46,001	-	-	-	108	100.00%	183,490	100.00%
49	47,001	-	-	-	108	100.00%	183,490	100.00%
50	48,001	-	-	-	108	100.00%	183,490	100.00%
51	49,001	-	-	-	108	100.00%	183,490	100.00%
52	50,001	-	-	-	108	100.00%	183,490	100.00%
53	51,001	-	-	-	108	100.00%	183,490	100.00%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 23.50	\$ 33.50
Tier One Breakover (M gal):	-	-	Tier One Rate: \$ -	\$ -
Tier Two Breakover (M gal):	10	8	Tier Two Rate: \$ 7.00	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	108	100.00%	183,490	100.00%
55	53,001 -	54,000	-	-	108	100.00%	183,490	100.00%
56	54,001 -	55,000	-	-	108	100.00%	183,490	100.00%
57	55,001 -	56,000	-	-	108	100.00%	183,490	100.00%
58	56,001 -	57,000	-	-	108	100.00%	183,490	100.00%
59	57,001 -	58,000	-	-	108	100.00%	183,490	100.00%
60	58,001 -	59,000	-	-	108	100.00%	183,490	100.00%
61	59,001 -	60,000	-	-	108	100.00%	183,490	100.00%
62	60,001 -	61,000	-	-	108	100.00%	183,490	100.00%
63	61,001 -	62,000	-	-	108	100.00%	183,490	100.00%
64	62,001 -	63,000	-	-	108	100.00%	183,490	100.00%
65	63,001 -	64,000	-	-	108	100.00%	183,490	100.00%
66	64,001 -	65,000	-	-	108	100.00%	183,490	100.00%
67	65,001 -	66,000	-	-	108	100.00%	183,490	100.00%
68	66,001 -	67,000	-	-	108	100.00%	183,490	100.00%
69	67,001 -	68,000	-	-	108	100.00%	183,490	100.00%
70	68,001 -	69,000	-	-	108	100.00%	183,490	100.00%
71	69,001 -	70,000	-	-	108	100.00%	183,490	100.00%
72	70,001 -	71,000	-	-	108	100.00%	183,490	100.00%
73	71,001 -	72,000	-	-	108	100.00%	183,490	100.00%
74	72,001 -	73,000	-	-	108	100.00%	183,490	100.00%
75	73,001 -	74,000	-	-	108	100.00%	183,490	100.00%
76	74,001 -	75,000	-	-	108	100.00%	183,490	100.00%
77	75,001 -	76,000	-	-	108	100.00%	183,490	100.00%
78	76,001 -	77,000	-	-	108	100.00%	183,490	100.00%
79	77,001 -	78,000	-	-	108	100.00%	183,490	100.00%
80	78,001 -	79,000	-	-	108	100.00%	183,490	100.00%
81	79,001 -	80,000	-	-	108	100.00%	183,490	100.00%
82	80,001 -	81,000	-	-	108	100.00%	183,490	100.00%
83	81,001 -	82,000	-	-	108	100.00%	183,490	100.00%
84	82,001 -	83,000	-	-	108	100.00%	183,490	100.00%
85	83,001 -	84,000	-	-	108	100.00%	183,490	100.00%
86	84,001 -	85,000	-	-	108	100.00%	183,490	100.00%
87	85,001 -	86,000	-	-	108	100.00%	183,490	100.00%
88	86,001 -	87,000	-	-	108	100.00%	183,490	100.00%
89	87,001 -	88,000	-	-	108	100.00%	183,490	100.00%
90	88,001 -	89,000	-	-	108	100.00%	183,490	100.00%
91	89,001 -	90,000	-	-	108	100.00%	183,490	100.00%
92	90,001 -	91,000	-	-	108	100.00%	183,490	100.00%
93	91,001 -	92,000	-	-	108	100.00%	183,490	100.00%
94	92,001 -	93,000	-	-	108	100.00%	183,490	100.00%
95	93,001 -	94,000	-	-	108	100.00%	183,490	100.00%
96	94,001 -	95,000	-	-	108	100.00%	183,490	100.00%
97	95,001 -	96,000	-	-	108	100.00%	183,490	100.00%
98	96,001 -	97,000	-	-	108	100.00%	183,490	100.00%
99	97,001 -	98,000	-	-	108	100.00%	183,490	100.00%
100	98,001 -	99,000	-	-	108	100.00%	183,490	100.00%
101	99,001 -	100,000	-	-	108	100.00%	183,490	100.00%

Class: BF Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 23.50	\$ 33.50
Tier One Breakover (M gal):	-	-	Tier One Rate: \$ -	\$ -
Tier Two Breakover (M gal):	10	8	Tier Two Rate: \$ 7.00	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	108		183,490	108		183,490	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	108						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107	Base Charge	108 \$ 2,538	108 \$ 3,618	
109	Average Number of Customers	9		
110				
111	Average Consumption (gallons)	1,699		
112				
113	Median Consumption (gallons)	270		
114				
115	Usage (gallons)			
	Tier One	\$ -	\$ -	
	Tier Two	115,550 809	107,180 681	
	Tier Three	67,940 577	76,310 606	
114	Usage Totals	183,490	183,490	
115	Metered Revenue Total	\$ 3,924	\$ 4,904	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base charge:	\$ 23.50	\$ 50.25
Tier Two Breakover (M gal):	10	8	Tier One Rate:	\$ -	\$ -
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:	\$ 7.00	\$ 6.35
			Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Blok	Number of Bills by Block	Average consumption in Block	consumption by Blocks	cumulative Bills No.	% of Total	cumulative consumption Amount	% of Total	
1	-	9	-	-	9	12.50%	-	0.00%	
2	1	1,000	13	550	7,150	22	30.56%	7,150	0.56%
3	1,001	2,000	8	1,268	10,140	30	41.67%	17,290	1.35%
4	2,001	3,000	5	2,250	11,250	35	48.61%	28,540	2.22%
5	3,001	4,000	-	-	-	35	48.61%	28,540	2.22%
6	4,001	5,000	-	-	-	35	48.61%	28,540	2.22%
7	5,001	6,000	-	-	-	35	48.61%	28,540	2.22%
8	6,001	7,000	-	-	-	35	48.61%	28,540	2.22%
9	7,001	8,000	-	-	-	35	48.61%	28,540	2.22%
10	8,001	9,000	-	-	-	35	48.61%	28,540	2.22%
11	9,001	10,000	-	-	-	35	48.61%	28,540	2.22%
12	10,001	11,000	1	10,310	10,310	36	50.00%	38,850	3.03%
13	11,001	12,000	2	11,365	22,730	38	52.78%	61,580	4.80%
14	12,001	13,000	-	-	-	38	52.78%	61,580	4.80%
15	13,001	14,000	1	13,380	13,380	39	54.17%	74,960	5.84%
16	14,001	15,000	-	-	-	39	54.17%	74,960	5.84%
17	15,001	16,000	2	15,435	30,870	41	56.94%	105,830	8.25%
18	16,001	17,000	1	16,590	16,590	42	58.33%	122,420	9.54%
19	17,001	18,000	-	-	-	42	58.33%	122,420	9.54%
20	18,001	19,000	1	18,220	18,220	43	59.72%	140,640	10.96%
21	19,001	20,000	-	-	-	43	59.72%	140,640	10.96%
22	20,001	21,000	2	20,465	40,930	45	62.50%	181,570	14.15%
23	21,001	22,000	1	21,940	21,940	46	63.89%	203,510	15.86%
24	22,001	23,000	2	22,765	45,530	48	66.67%	249,040	19.41%
25	23,001	24,000	-	-	-	48	66.67%	249,040	19.41%
26	24,001	25,000	1	24,420	24,420	49	68.06%	273,460	21.31%
27	25,001	26,000	1	25,320	25,320	50	69.44%	298,780	23.28%
28	26,001	27,000	1	26,700	26,700	51	70.83%	325,480	25.36%
29	27,001	28,000	1	27,820	27,820	52	72.22%	353,300	27.53%
30	28,001	29,000	1	28,510	28,510	53	73.61%	381,810	29.75%
31	29,001	30,000	-	-	-	53	73.61%	381,810	29.75%
32	30,001	31,000	-	-	-	53	73.61%	381,810	29.75%
33	31,001	32,000	-	-	-	53	73.61%	381,810	29.75%
34	32,001	33,000	-	-	-	53	73.61%	381,810	29.75%
35	33,001	34,000	2	33,375	66,750	55	76.39%	448,560	34.96%
36	34,001	35,000	2	34,235	68,470	57	79.17%	517,030	40.29%
37	35,001	36,000	-	-	-	57	79.17%	517,030	40.29%
38	36,001	37,000	-	-	-	57	79.17%	517,030	40.29%
39	37,001	38,000	1	37,010	37,010	58	80.56%	554,040	43.18%
40	38,001	39,000	1	38,520	38,520	59	81.94%	592,560	46.18%
41	39,001	40,000	1	39,870	39,870	60	83.33%	632,430	49.28%
42	40,001	41,000	-	-	-	60	83.33%	632,430	49.28%
43	41,001	42,000	1	41,290	41,290	61	84.72%	673,720	52.50%
44	42,001	43,000	-	-	-	61	84.72%	673,720	52.50%
45	43,001	44,000	1	43,270	43,270	62	86.11%	716,990	55.87%
46	44,001	45,000	1	44,520	44,520	63	87.50%	761,510	59.34%
47	45,001	46,000	-	-	-	63	87.50%	761,510	59.34%
48	46,001	47,000	1	46,890	46,890	64	88.89%	808,400	63.00%
49	47,001	48,000	1	47,310	47,310	65	90.28%	855,710	66.68%
50	48,001	49,000	-	-	-	65	90.28%	855,710	66.68%
51	49,001	50,000	1	49,330	49,330	66	91.67%	905,040	70.53%
52	50,001	51,000	-	-	-	66	91.67%	905,040	70.53%
53	51,001	52,000	-	-	-	66	91.67%	905,040	70.53%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	10	8	7.00	6.35
Tier Three Breakover (M gal):	999,999	999,999	8.50	7.94

Charges	Present Rates	Proposed Rates
Base charge:	\$ 23.50	\$ 50.25
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ 7.00	\$ 6.35
Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Blok	Number of Bills by Block	Average consumption in Block	consumption by Blocks	cumulative Bills		cumulative consumption		
					No.	% of Total	Amount	% of Total	
54	52,001 -	53,000	1	52,970	52,970	67	93.06%	958,010	74.66%
55	53,001 -	54,000	-	-	-	67	93.06%	958,010	74.66%
56	54,001 -	55,000	1	54,730	54,730	68	94.44%	1,012,740	78.92%
57	55,001 -	56,000	-	-	-	68	94.44%	1,012,740	78.92%
58	56,001 -	57,000	1	56,410	56,410	69	95.83%	1,069,150	83.32%
59	57,001 -	58,000	-	-	-	69	95.83%	1,069,150	83.32%
60	58,001 -	59,000	-	-	-	69	95.83%	1,069,150	83.32%
61	59,001 -	60,000	-	-	-	69	95.83%	1,069,150	83.32%
62	60,001 -	61,000	-	-	-	69	95.83%	1,069,150	83.32%
63	61,001 -	62,000	-	-	-	69	95.83%	1,069,150	83.32%
64	62,001 -	63,000	-	-	-	69	95.83%	1,069,150	83.32%
65	63,001 -	64,000	-	-	-	69	95.83%	1,069,150	83.32%
66	64,001 -	65,000	1	64,430	64,430	70	97.22%	1,133,580	88.34%
67	65,001 -	66,000	1	65,020	65,020	71	98.61%	1,198,600	93.41%
68	66,001 -	67,000	-	-	-	71	98.61%	1,198,600	93.41%
69	67,001 -	68,000	-	-	-	71	98.61%	1,198,600	93.41%
70	68,001 -	69,000	-	-	-	71	98.61%	1,198,600	93.41%
71	69,001 -	70,000	-	-	-	71	98.61%	1,198,600	93.41%
72	70,001 -	71,000	-	-	-	71	98.61%	1,198,600	93.41%
73	71,001 -	72,000	-	-	-	71	98.61%	1,198,600	93.41%
74	72,001 -	73,000	-	-	-	71	98.61%	1,198,600	93.41%
75	73,001 -	74,000	-	-	-	71	98.61%	1,198,600	93.41%
76	74,001 -	75,000	-	-	-	71	98.61%	1,198,600	93.41%
77	75,001 -	76,000	-	-	-	71	98.61%	1,198,600	93.41%
78	76,001 -	77,000	-	-	-	71	98.61%	1,198,600	93.41%
79	77,001 -	78,000	-	-	-	71	98.61%	1,198,600	93.41%
80	78,001 -	79,000	-	-	-	71	98.61%	1,198,600	93.41%
81	79,001 -	80,000	-	-	-	71	98.61%	1,198,600	93.41%
82	80,001 -	81,000	-	-	-	71	98.61%	1,198,600	93.41%
83	81,001 -	82,000	-	-	-	71	98.61%	1,198,600	93.41%
84	82,001 -	83,000	-	-	-	71	98.61%	1,198,600	93.41%
85	83,001 -	84,000	-	-	-	71	98.61%	1,198,600	93.41%
86	84,001 -	85,000	1	84,620	84,620	72	100.00%	1,283,220	100.00%
87	85,001 -	86,000	-	-	-	72	100.00%	1,283,220	100.00%
88	86,001 -	87,000	-	-	-	72	100.00%	1,283,220	100.00%
89	87,001 -	88,000	-	-	-	72	100.00%	1,283,220	100.00%
90	88,001 -	89,000	-	-	-	72	100.00%	1,283,220	100.00%
91	89,001 -	90,000	-	-	-	72	100.00%	1,283,220	100.00%
92	90,001 -	91,000	-	-	-	72	100.00%	1,283,220	100.00%
93	91,001 -	92,000	-	-	-	72	100.00%	1,283,220	100.00%
94	92,001 -	93,000	-	-	-	72	100.00%	1,283,220	100.00%
95	93,001 -	94,000	-	-	-	72	100.00%	1,283,220	100.00%
96	94,001 -	95,000	-	-	-	72	100.00%	1,283,220	100.00%
97	95,001 -	96,000	-	-	-	72	100.00%	1,283,220	100.00%
98	96,001 -	97,000	-	-	-	72	100.00%	1,283,220	100.00%
99	97,001 -	98,000	-	-	-	72	100.00%	1,283,220	100.00%
100	98,001 -	99,000	-	-	-	72	100.00%	1,283,220	100.00%
101	99,001 -	100,000	-	-	-	72	100.00%	1,283,220	100.00%

Class: BF Commercial
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
			Base charge:	\$ 23.50	\$ 50.25
Tier One Breakover (M gal):	-	-	Tier One Rate:	\$ -	\$ -
Tier Two Breakover (M gal):	10	8	Tier Two Rate:	\$ 7.00	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Blok	Number of Bills by Block	Average consumption in Block	consumption by Blocks	cumulative Bills No.	% of Total	cumulative consumption Amount	% of Total
102								
103	Totals	72		1,283,220	72		1,283,220	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	72						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107	Base Charge	72 \$ 1,692	72 \$ 3,618	
109	Average Number of Customers	6		
110				
111	Average Consumption (gallons)	17,823		
112				
113	Median Consumption (gallons)	10,310		
114				
115	Metered Revenue Total	\$ 12,002	\$ 13,291	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4

Schedule H-5 - Consolidated

Witness: Jones

Class: BF All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	16	15	7.00	6.35
Tier Three Breakover (M gal):	999,999	999,999	8.50	7.94

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 52.00	\$ 83.75
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ 7.00	\$ 6.35
Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	19	-	-	19	17.59%	-	0.00%
2	1	11	628	6,910	30	27.78%	6,910	0.38%
3	1,001	2	1,190	2,380	32	29.63%	9,290	0.51%
4	2,001	1	2,700	2,700	33	30.56%	11,990	0.65%
5	3,001	3	3,667	11,000	36	33.33%	22,990	1.26%
6	4,001	3	4,630	13,890	39	36.11%	36,880	2.01%
7	5,001	1	5,380	5,380	40	37.04%	42,260	2.31%
8	6,001	3	6,277	18,830	43	39.81%	61,090	3.34%
9	7,001	3	7,577	22,730	46	42.59%	83,820	4.58%
10	8,001	1	8,070	8,070	47	43.52%	91,890	5.02%
11	9,001	2	9,875	19,750	49	45.37%	111,640	6.10%
12	10,001	-	-	-	49	45.37%	111,640	6.10%
13	11,001	2	11,500	23,000	51	47.22%	134,640	7.35%
14	12,001	3	12,303	36,910	54	50.00%	171,550	9.37%
15	13,001	1	13,160	13,160	55	50.93%	184,710	10.09%
16	14,001	-	-	-	55	50.93%	184,710	10.09%
17	15,001	4	15,338	61,350	59	54.63%	246,060	13.44%
18	16,001	4	16,580	66,320	63	58.33%	312,380	17.06%
19	17,001	4	17,253	69,010	67	62.04%	381,390	20.83%
20	18,001	1	18,850	18,850	68	62.96%	400,240	21.86%
21	19,001	2	19,385	38,770	70	64.81%	439,010	23.98%
22	20,001	5	20,532	102,660	75	69.44%	541,670	29.59%
23	21,001	1	21,420	21,420	76	70.37%	563,090	30.76%
24	22,001	3	22,520	67,560	79	73.15%	630,650	34.45%
25	23,001	2	23,305	46,610	81	75.00%	677,260	36.99%
26	24,001	-	-	-	81	75.00%	677,260	36.99%
27	25,001	-	-	-	81	75.00%	677,260	36.99%
28	26,001	-	-	-	81	75.00%	677,260	36.99%
29	27,001	-	-	-	81	75.00%	677,260	36.99%
30	28,001	-	-	-	81	75.00%	677,260	36.99%
31	29,001	1	29,580	29,580	82	75.93%	706,840	38.61%
32	30,001	-	-	-	82	75.93%	706,840	38.61%
33	31,001	2	31,140	62,280	84	77.78%	769,120	42.01%
34	32,001	1	32,720	32,720	85	78.70%	801,840	43.80%
35	33,001	-	-	-	85	78.70%	801,840	43.80%
36	34,001	-	-	-	85	78.70%	801,840	43.80%
37	35,001	2	35,220	70,440	87	80.56%	872,280	47.64%
38	36,001	2	36,595	73,190	89	82.41%	945,470	51.64%
39	37,001	2	37,095	74,190	91	84.26%	1,019,660	55.69%
40	38,001	-	-	-	91	84.26%	1,019,660	55.69%
41	39,001	-	-	-	91	84.26%	1,019,660	55.69%
42	40,001	3	40,563	121,690	94	87.04%	1,141,350	62.34%
43	41,001	2	41,525	83,050	96	88.89%	1,224,400	66.88%
44	42,001	-	-	-	96	88.89%	1,224,400	66.88%
45	43,001	3	43,450	130,350	99	91.67%	1,354,750	74.00%
46	44,001	1	44,500	44,500	100	92.59%	1,399,250	76.43%
47	45,001	1	45,220	45,220	101	93.52%	1,444,470	78.90%
48	46,001	1	46,790	46,790	102	94.44%	1,491,260	81.45%
49	47,001	1	47,550	47,550	103	95.37%	1,538,810	84.05%
50	48,001	-	-	-	103	95.37%	1,538,810	84.05%
51	49,001	-	-	-	103	95.37%	1,538,810	84.05%
52	50,001	-	-	-	103	95.37%	1,538,810	84.05%
53	51,001	1	51,540	51,540	104	96.30%	1,590,350	86.87%

Class: BF All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	16	15	7.00	6.35
Tier Three Breakover (M gal):	999,999	999,999	8.50	7.94

Charges	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Base Charge:	\$ 52.00	\$ 83.75		
Tier One Rate:	\$ -	\$ -		
Tier Two Rate:	\$ 7.00	\$ 6.35		
Tier Three Rate:	\$ 8.50	\$ 7.94		

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	104	96.30%	1,590,350	86.87%
55	53,001 -	54,000	1	53,290	105	97.22%	1,643,640	89.78%
56	54,001 -	55,000	-	-	105	97.22%	1,643,640	89.78%
57	55,001 -	56,000	-	-	105	97.22%	1,643,640	89.78%
58	56,001 -	57,000	-	-	105	97.22%	1,643,640	89.78%
59	57,001 -	58,000	-	-	105	97.22%	1,643,640	89.78%
60	58,001 -	59,000	2	58,525	107	99.07%	1,760,690	96.17%
61	59,001 -	60,000	-	-	107	99.07%	1,760,690	96.17%
62	60,001 -	61,000	-	-	107	99.07%	1,760,690	96.17%
63	61,001 -	62,000	-	-	107	99.07%	1,760,690	96.17%
64	62,001 -	63,000	-	-	107	99.07%	1,760,690	96.17%
65	63,001 -	64,000	-	-	107	99.07%	1,760,690	96.17%
66	64,001 -	65,000	-	-	107	99.07%	1,760,690	96.17%
67	65,001 -	66,000	-	-	107	99.07%	1,760,690	96.17%
68	66,001 -	67,000	-	-	107	99.07%	1,760,690	96.17%
69	67,001 -	68,000	-	-	107	99.07%	1,760,690	96.17%
70	68,001 -	69,000	-	-	107	99.07%	1,760,690	96.17%
71	69,001 -	70,000	-	-	107	99.07%	1,760,690	96.17%
72	70,001 -	71,000	1	70,130	108	100.00%	1,830,820	100.00%
73	71,001 -	72,000	-	-	108	100.00%	1,830,820	100.00%
74	72,001 -	73,000	-	-	108	100.00%	1,830,820	100.00%
75	73,001 -	74,000	-	-	108	100.00%	1,830,820	100.00%
76	74,001 -	75,000	-	-	108	100.00%	1,830,820	100.00%
77	75,001 -	76,000	-	-	108	100.00%	1,830,820	100.00%
78	76,001 -	77,000	-	-	108	100.00%	1,830,820	100.00%
79	77,001 -	78,000	-	-	108	100.00%	1,830,820	100.00%
80	78,001 -	79,000	-	-	108	100.00%	1,830,820	100.00%
81	79,001 -	80,000	-	-	108	100.00%	1,830,820	100.00%
82	80,001 -	81,000	-	-	108	100.00%	1,830,820	100.00%
83	81,001 -	82,000	-	-	108	100.00%	1,830,820	100.00%
84	82,001 -	83,000	-	-	108	100.00%	1,830,820	100.00%
85	83,001 -	84,000	-	-	108	100.00%	1,830,820	100.00%
86	84,001 -	85,000	-	-	108	100.00%	1,830,820	100.00%
87	85,001 -	86,000	-	-	108	100.00%	1,830,820	100.00%
88	86,001 -	87,000	-	-	108	100.00%	1,830,820	100.00%
89	87,001 -	88,000	-	-	108	100.00%	1,830,820	100.00%
90	88,001 -	89,000	-	-	108	100.00%	1,830,820	100.00%
91	89,001 -	90,000	-	-	108	100.00%	1,830,820	100.00%
92	90,001 -	91,000	-	-	108	100.00%	1,830,820	100.00%
93	91,001 -	92,000	-	-	108	100.00%	1,830,820	100.00%
94	92,001 -	93,000	-	-	108	100.00%	1,830,820	100.00%
95	93,001 -	94,000	-	-	108	100.00%	1,830,820	100.00%
96	94,001 -	95,000	-	-	108	100.00%	1,830,820	100.00%
97	95,001 -	96,000	-	-	108	100.00%	1,830,820	100.00%
98	96,001 -	97,000	-	-	108	100.00%	1,830,820	100.00%
99	97,001 -	98,000	-	-	108	100.00%	1,830,820	100.00%
100	98,001 -	99,000	-	-	108	100.00%	1,830,820	100.00%
101	99,001 -	100,000	-	-	108	100.00%	1,830,820	100.00%

Class: BF All
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 52.00	\$ 83.75
Tier Two Breakover (M gal):	16	15	Tier One Rate:	\$ -	\$ -
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:	\$ 7.00	\$ 6.35
			Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	108		1,830,820	108		1,830,820	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	108						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107				
108	Base Charge	108 \$ 5,616	108 \$ 9,045	
109	Average Number of Customers	9		
110				
111	Average Consumption (gallons)	16,952		
112				
113	Median Consumption (gallons)	12,303		
114				
115	Metered Revenue Total	\$ 19,633	\$ 22,024	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: BF All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	90	50	7.00	6.35
Tier Three Breakover (M gal):	999,999	999,999	8.50	7.94

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 130.52	\$ 268.00
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ 7.00	\$ 6.35
Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	33	-	-	33	22.92%	-	0.00%
2	1	16	480	7,680	49	34.03%	7,680	0.17%
3	1,001	6	1,400	8,400	55	38.19%	16,080	0.35%
4	2,001	8	2,788	22,300	63	43.75%	38,380	0.83%
5	3,001	5	3,580	17,900	68	47.22%	56,280	1.21%
6	4,001	3	4,433	13,300	71	49.31%	69,580	1.50%
7	5,001	2	5,700	11,400	73	50.69%	80,980	1.74%
8	6,001	4	6,600	26,400	77	53.47%	107,380	2.31%
9	7,001	5	7,760	38,800	82	56.94%	146,180	3.15%
10	8,001	4	8,745	34,980	86	59.72%	181,160	3.90%
11	9,001	7	9,679	67,754	93	64.58%	248,914	5.36%
12	10,001	5	10,463	52,316	98	68.06%	301,230	6.49%
13	11,001	4	11,303	45,211	102	70.83%	346,441	7.46%
14	12,001	5	12,720	63,600	107	74.31%	410,041	8.83%
15	13,001	2	13,229	26,458	109	75.69%	436,499	9.40%
16	14,001	1	14,600	14,600	110	76.39%	451,099	9.72%
17	15,001	3	15,560	46,680	113	78.47%	497,779	10.72%
18	16,001	1	16,200	16,200	114	79.17%	513,979	11.07%
19	17,001	1	18,000	18,000	115	79.86%	531,979	11.46%
20	18,001	-	-	-	115	79.86%	531,979	11.46%
21	19,001	-	-	-	115	79.86%	531,979	11.46%
22	20,001	-	-	-	115	79.86%	531,979	11.46%
23	21,001	-	-	-	115	79.86%	531,979	11.46%
24	22,001	-	-	-	115	79.86%	531,979	11.46%
25	23,001	2	23,300	46,600	117	81.25%	578,579	12.46%
26	24,001	-	-	-	117	81.25%	578,579	12.46%
27	25,001	-	-	-	117	81.25%	578,579	12.46%
28	26,001	-	-	-	117	81.25%	578,579	12.46%
29	27,001	-	-	-	117	81.25%	578,579	12.46%
30	28,001	1	28,800	28,800	118	81.94%	607,379	13.08%
31	29,001	-	-	-	118	81.94%	607,379	13.08%
32	30,001	1	30,600	30,600	119	82.64%	637,979	13.74%
33	31,001	-	-	-	119	82.64%	637,979	13.74%
34	32,001	-	-	-	119	82.64%	637,979	13.74%
35	33,001	1	33,700	33,700	120	83.33%	671,679	14.47%
36	34,001	-	-	-	120	83.33%	671,679	14.47%
37	35,001	-	-	-	120	83.33%	671,679	14.47%
38	36,001	-	-	-	120	83.33%	671,679	14.47%
39	37,001	-	-	-	120	83.33%	671,679	14.47%
40	38,001	-	-	-	120	83.33%	671,679	14.47%
41	39,001	-	-	-	120	83.33%	671,679	14.47%
42	40,001	-	-	-	120	83.33%	671,679	14.47%
43	41,001	-	-	-	120	83.33%	671,679	14.47%
44	42,001	-	-	-	120	83.33%	671,679	14.47%
45	43,001	-	-	-	120	83.33%	671,679	14.47%
46	44,001	-	-	-	120	83.33%	671,679	14.47%
47	45,001	-	-	-	120	83.33%	671,679	14.47%
48	46,001	-	-	-	120	83.33%	671,679	14.47%
49	47,001	-	-	-	120	83.33%	671,679	14.47%
50	48,001	1	48,300	48,300	121	84.03%	719,979	15.51%
51	49,001	-	-	-	121	84.03%	719,979	15.51%
52	50,001	-	-	-	121	84.03%	719,979	15.51%
53	51,001	-	-	-	121	84.03%	719,979	15.51%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present	Proposed	Charges	
	Rates	Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge: \$	130.52 \$
Tier Two Breakover (M gal):	90	50	Tier One Rate: \$	- \$
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate: \$	7.00 \$
			Tier Three Rate: \$	8.50 \$
				268.00 \$

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	121	84.03%	719,979	15.51%
55	53,001 -	54,000	-	-	121	84.03%	719,979	15.51%
56	54,001 -	55,000	1	54,100	122	84.72%	774,079	16.67%
57	55,001 -	56,000	-	-	122	84.72%	774,079	16.67%
58	56,001 -	57,000	-	-	122	84.72%	774,079	16.67%
59	57,001 -	58,000	-	-	122	84.72%	774,079	16.67%
60	58,001 -	59,000	-	-	122	84.72%	774,079	16.67%
61	59,001 -	60,000	-	-	122	84.72%	774,079	16.67%
62	60,001 -	61,000	-	-	122	84.72%	774,079	16.67%
63	61,001 -	62,000	1	61,800	123	85.42%	835,879	18.00%
64	62,001 -	63,000	1	62,700	124	86.11%	898,579	19.35%
65	63,001 -	64,000	-	-	124	86.11%	898,579	19.35%
66	64,001 -	65,000	-	-	124	86.11%	898,579	19.35%
67	65,001 -	66,000	-	-	124	86.11%	898,579	19.35%
68	66,001 -	67,000	1	66,700	125	86.81%	965,279	20.79%
69	67,001 -	68,000	-	-	125	86.81%	965,279	20.79%
70	68,001 -	69,000	-	-	125	86.81%	965,279	20.79%
71	69,001 -	70,000	-	-	125	86.81%	965,279	20.79%
72	70,001 -	71,000	-	-	125	86.81%	965,279	20.79%
73	71,001 -	72,000	-	-	125	86.81%	965,279	20.79%
74	72,001 -	73,000	-	-	125	86.81%	965,279	20.79%
75	73,001 -	74,000	-	-	125	86.81%	965,279	20.79%
76	74,001 -	75,000	-	-	125	86.81%	965,279	20.79%
77	75,001 -	76,000	-	-	125	86.81%	965,279	20.79%
78	76,001 -	77,000	-	-	125	86.81%	965,279	20.79%
79	77,001 -	78,000	-	-	125	86.81%	965,279	20.79%
80	78,001 -	79,000	-	-	125	86.81%	965,279	20.79%
81	79,001 -	80,000	-	-	125	86.81%	965,279	20.79%
82	80,001 -	81,000	2	80,600	127	88.19%	1,126,479	24.26%
83	81,001 -	82,000	-	-	127	88.19%	1,126,479	24.26%
84	82,001 -	83,000	-	-	127	88.19%	1,126,479	24.26%
85	83,001 -	84,000	-	-	127	88.19%	1,126,479	24.26%
86	84,001 -	85,000	-	-	127	88.19%	1,126,479	24.26%
87	85,001 -	86,000	-	-	127	88.19%	1,126,479	24.26%
88	86,001 -	87,000	-	-	127	88.19%	1,126,479	24.26%
89	87,001 -	88,000	1	87,100	128	88.89%	1,213,579	26.14%
90	88,001 -	89,000	-	-	128	88.89%	1,213,579	26.14%
91	89,001 -	90,000	-	-	128	88.89%	1,213,579	26.14%
92	90,001 -	91,000	-	-	128	88.89%	1,213,579	26.14%
93	91,001 -	92,000	1	91,800	129	89.58%	1,305,379	28.12%
94	92,001 -	93,000	1	92,300	130	90.28%	1,397,679	30.10%
95	93,001 -	94,000	-	-	130	90.28%	1,397,679	30.10%
96	94,001 -	95,000	-	-	130	90.28%	1,397,679	30.10%
97	95,001 -	96,000	-	-	130	90.28%	1,397,679	30.10%
98	96,001 -	97,000	-	-	130	90.28%	1,397,679	30.10%
99	97,001 -	98,000	-	-	130	90.28%	1,397,679	30.10%
100	98,001 -	99,000	-	-	130	90.28%	1,397,679	30.10%
101	99,001 -	100,000	-	-	130	90.28%	1,397,679	30.10%
102	131,300 -	131,300	1	131,300	131	90.97%	1,528,979	32.93%
103	135,200 -	135,200	1	135,200	132	91.67%	1,664,179	35.84%
104	165,200 -	165,200	1	165,200	133	92.36%	1,829,379	39.40%
105	205,300 -	205,300	1	205,300	134	93.06%	2,034,679	43.82%
106	219,200 -	219,200	1	219,200	135	93.75%	2,253,879	48.55%

Hearthstone Water South - Water Division
 Test Year Ended August 31, 2023
 Bill Count

Exhibit: RLJ-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: BF All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 130.52	\$ 268.00
Tier One Breakover (M gal):	-	-	Tier One Rate: \$ -	\$ -
Tier Two Breakover (M gal):	90	50	Tier Two Rate: \$ 7.00	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
107	233,300 -	233,300	1	233,300	233,300	136	94.44%	2,487,179	53.57%
108	234,500 -	234,500	1	234,500	234,500	137	95.14%	2,721,679	58.62%
109	236,100 -	236,100	1	236,100	236,100	138	95.83%	2,957,779	63.71%
110	245,600 -	245,600	1	245,600	245,600	139	96.53%	3,203,379	69.00%
111	255,600 -	255,600	1	255,600	255,600	140	97.22%	3,458,979	74.50%
112	265,600 -	265,600	1	265,600	265,600	141	97.92%	3,724,579	80.22%
113	291,800 -	291,800	1	291,800	291,800	142	98.61%	4,016,379	86.51%
114	293,100 -	293,100	1	293,100	293,100	143	99.31%	4,309,479	92.82%
115	333,300 -	333,300	1	333,300	333,300	144	100.00%	4,642,779	100.00%

Class: BF All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
			Base Charge:	\$ 130.52	\$ 268.00
Tier One Breakover (M gal):	-	-	Tier One Rate:	\$ -	\$ -
Tier Two Breakover (M gal):	90	50	Tier Two Rate:	\$ 7.00	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate:	\$ 8.50	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
116								
117	Totals	144		4,642,779	144		4,642,779	
118	Prorated Bills Reduction ¹	-						
119	Total Bills	144						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
121	Base Charge	144 \$ 18,795	144 \$ 38,592	
123	Average Number of Customers	12		
124				
125	Average Consumption (gallons)	32,242		
126				
127	Median Consumption (gallons)	5,700		
128				
129	Metered Revenue Total	\$ 54,278	\$ 72,482	

132 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 133 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 134 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 135 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 136 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 137 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 138 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 139

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 18.41	\$ 33.50
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge:	\$ 8.34	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 1.70	\$ 4.76
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1		564	-	-	564	4.85%	-	0.00%
2	1	1,069	503	538,036	1,633	14.03%	538,036	0.72%
3	1,001	1,572	1,535	2,412,605	3,205	27.53%	2,950,641	3.93%
4	2,001	1,599	2,489	3,980,491	4,804	41.27%	6,931,132	9.23%
5	3,001	1,337	3,483	4,656,944	6,141	52.76%	11,588,076	15.42%
6	4,001	1,003	4,489	4,502,699	7,144	61.37%	16,090,775	21.42%
7	5,001	798	5,490	4,380,631	7,942	68.23%	20,471,406	27.25%
8	6,001	600	6,486	3,891,677	8,542	73.38%	24,363,083	32.43%
9	7,001	518	7,495	3,882,355	9,060	77.84%	28,245,438	37.60%
10	8,001	372	8,477	3,153,525	9,432	81.03%	31,398,963	41.79%
11	9,001	275	9,482	2,607,480	9,707	83.39%	34,006,443	45.27%
12	10,001	229	10,512	2,407,311	9,936	85.36%	36,413,754	48.47%
13	11,001	225	11,505	2,588,530	10,161	87.29%	39,002,284	51.91%
14	12,001	158	12,480	1,971,780	10,319	88.65%	40,974,064	54.54%
15	13,001	132	13,474	1,778,605	10,451	89.79%	42,752,669	56.91%
16	14,001	111	14,504	1,609,988	10,562	90.74%	44,362,657	59.05%
17	15,001	88	15,463	1,360,760	10,650	91.49%	45,723,417	60.86%
18	16,001	92	16,481	1,516,296	10,742	92.29%	47,239,713	62.88%
19	17,001	79	17,563	1,387,470	10,821	92.96%	48,627,183	64.73%
20	18,001	70	18,475	1,293,278	10,891	93.57%	49,920,461	66.45%
21	19,001	76	19,433	1,476,920	10,967	94.22%	51,397,381	68.41%
22	20,001	51	20,500	1,045,500	11,018	94.66%	52,442,881	69.81%
23	21,001	59	21,520	1,269,686	11,077	95.16%	53,712,567	71.50%
24	22,001	40	22,480	899,180	11,117	95.51%	54,611,747	72.69%
25	23,001	41	23,474	962,433	11,158	95.86%	55,574,180	73.97%
26	24,001	44	24,445	1,075,582	11,202	96.24%	56,649,762	75.40%
27	25,001	20	25,411	508,220	11,222	96.41%	57,157,982	76.08%
28	26,001	31	26,504	821,630	11,253	96.68%	57,979,612	77.18%
29	27,001	31	27,572	854,740	11,284	96.94%	58,834,352	78.31%
30	28,001	22	28,497	626,940	11,306	97.13%	59,461,292	79.15%
31	29,001	31	29,537	915,650	11,337	97.40%	60,376,942	80.37%
32	30,001	19	30,492	579,340	11,356	97.56%	60,956,282	81.14%
33	31,001	20	31,522	630,430	11,376	97.73%	61,586,712	81.98%
34	32,001	17	32,400	550,802	11,393	97.88%	62,137,514	82.71%
35	33,001	15	33,479	502,180	11,408	98.01%	62,639,694	83.38%
36	34,001	15	34,449	516,740	11,423	98.14%	63,156,434	84.07%
37	35,001	13	35,584	462,590	11,436	98.25%	63,619,024	84.68%
38	36,001	16	36,456	583,300	11,452	98.38%	64,202,324	85.46%
39	37,001	11	37,364	411,000	11,463	98.48%	64,613,324	86.01%
40	38,001	8	38,501	308,010	11,471	98.55%	64,921,334	86.42%
41	39,001	14	39,459	552,430	11,485	98.67%	65,473,764	87.15%
42	40,001	10	40,481	404,810	11,495	98.75%	65,878,574	87.69%
43	41,001	6	41,498	248,990	11,501	98.81%	66,127,564	88.02%
44	42,001	7	42,166	295,164	11,508	98.87%	66,422,728	88.41%
45	43,001	3	43,447	130,340	11,511	98.89%	66,553,068	88.59%
46	44,001	7	44,454	311,180	11,518	98.95%	66,864,248	89.00%
47	45,001	3	45,340	136,020	11,521	98.98%	67,000,268	89.18%
48	46,001	3	46,617	139,850	11,524	99.00%	67,140,118	89.37%
49	47,001	5	47,714	238,570	11,529	99.05%	67,378,688	89.69%
50	48,001	10	48,520	485,200	11,539	99.13%	67,863,888	90.33%
51	49,001	5	49,574	247,870	11,544	99.18%	68,111,758	90.66%
52	50,001	4	50,385	201,540	11,548	99.21%	68,313,298	90.93%
53	51,001	5	51,374	256,870	11,553	99.25%	68,570,168	91.27%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present	Proposed	Charges	
	Rates	Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge: \$	18.41 \$
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge \$	8.34
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate: \$	1.70 \$
			Tier Two Rate: \$	2.46 \$
			Tier Three Rate: \$	3.46 \$
				7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
54	52,001 -	53,000	1	52,120	52,120	11,554	99.26%	68,622,288	91.34%
55	53,001 -	54,000	5	53,392	266,960	11,559	99.30%	68,889,248	91.70%
56	54,001 -	55,000	4	54,613	218,450	11,563	99.34%	69,107,698	91.99%
57	55,001 -	56,000	3	55,720	167,160	11,566	99.36%	69,274,858	92.21%
58	56,001 -	57,000	1	56,860	56,860	11,567	99.37%	69,331,718	92.29%
59	57,001 -	58,000	3	57,653	172,960	11,570	99.40%	69,504,678	92.52%
60	58,001 -	59,000	2	58,300	116,600	11,572	99.42%	69,621,278	92.67%
61	59,001 -	60,000	2	59,925	119,850	11,574	99.43%	69,741,128	92.83%
62	60,001 -	61,000	8	60,370	482,960	11,582	99.50%	70,224,088	93.47%
63	61,001 -	62,000	4	61,513	246,050	11,586	99.54%	70,470,138	93.80%
64	62,001 -	63,000	3	62,593	187,780	11,589	99.56%	70,657,918	94.05%
65	63,001 -	64,000	-	-	-	11,589	99.56%	70,657,918	94.05%
66	64,001 -	65,000	1	64,110	64,110	11,590	99.57%	70,722,028	94.14%
67	65,001 -	66,000	2	65,425	130,850	11,592	99.59%	70,852,878	94.31%
68	66,001 -	67,000	-	-	-	11,592	99.59%	70,852,878	94.31%
69	67,001 -	68,000	2	67,600	135,200	11,594	99.60%	70,988,078	94.49%
70	68,001 -	69,000	2	68,750	137,500	11,596	99.62%	71,125,578	94.67%
71	69,001 -	70,000	1	69,260	69,260	11,597	99.63%	71,194,838	94.77%
72	70,001 -	71,000	1	70,200	70,200	11,598	99.64%	71,265,038	94.86%
73	71,001 -	72,000	1	71,050	71,050	11,599	99.65%	71,336,088	94.95%
74	72,001 -	73,000	2	72,595	145,190	11,601	99.66%	71,481,278	95.15%
75	73,001 -	74,000	2	73,365	146,730	11,603	99.68%	71,628,008	95.34%
76	74,001 -	75,000	2	74,405	148,810	11,605	99.70%	71,776,818	95.54%
77	75,001 -	76,000	1	75,930	75,930	11,606	99.71%	71,852,748	95.64%
78	76,001 -	77,000	-	-	-	11,606	99.71%	71,852,748	95.64%
79	77,001 -	78,000	-	-	-	11,606	99.71%	71,852,748	95.64%
80	78,001 -	79,000	2	78,575	157,150	11,608	99.73%	72,009,898	95.85%
81	79,001 -	80,000	2	79,950	159,900	11,610	99.74%	72,169,798	96.06%
82	80,001 -	81,000	1	80,050	80,050	11,611	99.75%	72,249,848	96.17%
83	81,001 -	82,000	1	81,020	81,020	11,612	99.76%	72,330,868	96.28%
84	82,001 -	83,000	-	-	-	11,612	99.76%	72,330,868	96.28%
85	83,001 -	84,000	2	83,325	166,650	11,614	99.78%	72,497,518	96.50%
86	84,001 -	85,000	2	84,310	168,620	11,616	99.79%	72,666,138	96.72%
87	85,001 -	86,000	3	85,373	256,120	11,619	99.82%	72,922,258	97.06%
88	86,001 -	87,000	2	86,620	173,240	11,621	99.84%	73,095,498	97.30%
89	87,001 -	88,000	1	87,810	87,810	11,622	99.85%	73,183,308	97.41%
90	88,001 -	89,000	1	88,870	88,870	11,623	99.85%	73,272,178	97.53%
91	89,001 -	90,000	1	89,650	89,650	11,624	99.86%	73,361,828	97.65%
92	90,001 -	91,000	1	90,710	90,710	11,625	99.87%	73,452,538	97.77%
93	91,001 -	92,000	-	-	-	11,625	99.87%	73,452,538	97.77%
94	92,001 -	93,000	2	92,970	185,940	11,627	99.89%	73,638,478	98.02%
95	93,001 -	94,000	-	-	-	11,627	99.89%	73,638,478	98.02%
96	94,001 -	95,000	-	-	-	11,627	99.89%	73,638,478	98.02%
97	95,001 -	96,000	-	-	-	11,627	99.89%	73,638,478	98.02%
98	96,001 -	97,000	1	96,060	96,060	11,628	99.90%	73,734,538	98.15%
99	97,001 -	98,000	-	-	-	11,628	99.90%	73,734,538	98.15%
100	98,001 -	99,000	2	98,450	196,900	11,630	99.91%	73,931,438	98.41%
101	99,001 -	100,000	-	-	-	11,630	99.91%	73,931,438	98.41%
102	100,350 -	100,350	1	100,350	100,350	11,631	99.92%	74,031,788	98.54%
103	101,450 -	101,450	1	101,450	101,450	11,632	99.93%	74,133,238	98.68%
104	101,580 -	101,580	1	101,580	101,580	11,633	99.94%	74,234,818	98.81%
105	104,810 -	104,810	1	104,810	104,810	11,634	99.95%	74,339,628	98.95%
106	108,260 -	108,260	1	108,260	108,260	11,635	99.96%	74,447,888	99.10%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 18.41 \$ 33.50
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge:	\$ 8.34
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 1.70 \$ 4.76
			Tier Two Rate:	\$ 2.46 \$ 6.35
			Tier Three Rate:	\$ 3.46 \$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
107	116,960 -	116,960	1	116,960	116,960	11,636	99.97%	74,564,848	99.25%
108	117,200 -	117,200	1	117,200	117,200	11,637	99.97%	74,682,048	99.41%
109	117,300 -	117,300	1	117,300	117,300	11,638	99.98%	74,799,348	99.56%
110	138,010 -	138,010	1	138,010	138,010	11,639	99.99%	74,937,358	99.75%
111	190,000 -	190,000	1	190,000	190,000	11,640	100.00%	75,127,358	100.00%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4

Schedule H-5 - Consolidated

Witness: Jones

Class: ES Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Charges		Present Rates	Proposed Rates
	Present Rates	Proposed Rates		
Tier One Breakover (M gal):	3	3	Base Charge: \$ 18.41	\$ 33.50
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge \$ 8.34	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate: \$ 1.70	\$ 4.76
			Tier Two Rate: \$ 2.46	\$ 6.35
			Tier Three Rate: \$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
112	Totals	11,640		75,127,358	11,640		75,127,358	
113								
114	Prorated Bills Reduction ¹	(38)						
115	Total Bills	11,602						

Line No.	Description	Current Rates		Proposed Rates	
		Units	Revenue	Units	Revenue
117	Base Charge	11,602	\$ 213,593	11,602	\$ 388,667
118	Average Number of Customers		967		
119					
120	Average Consumption (gallons)		6,475		
121					
122	Median Consumption (gallons)		3,483		
123					
124	Usage (gallons)				
125	Tier One	27,439,132	\$ 46,647	27,439,132	\$ 130,610
126	Tier Two	25,897,311	63,707	21,446,306	136,184
127	Tier Three	21,790,915	75,397	26,241,920	208,361
128	Usage Totals	75,127,358		75,127,358	
129	Metered Revenue Total		\$ 399,343		\$ 863,822
130	Debt Service Surcharge	11,602	96,761	11,602	-
131	Total Revenue		\$ 496,104		\$ 863,822

1 Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Charges		Present Rates	Proposed Rates
	Present Rates	Proposed Rates		
Tier One Breakover (M gal):	3	3	\$ 27.62	\$ 50.25
Tier Two Breakover (M gal):	10	8	\$ 12.50	
Tier Three Breakover (M gal):	999,999	999,999	\$ 1.70	\$ 4.76
			\$ 2.46	\$ 6.35
			\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	9	-	-	9	21.95%	-	0.00%
2	1	8	260	2,080	17	41.46%	2,080	0.62%
3	1,001	2	1,215	2,430	19	46.34%	4,510	1.35%
4	2,001	3	2,310	6,930	22	53.66%	11,440	3.44%
5	3,001	2	3,505	7,010	24	58.54%	18,450	5.54%
6	4,001	-	-	-	24	58.54%	18,450	5.54%
7	5,001	2	5,420	10,840	26	63.41%	29,290	8.80%
8	6,001	-	-	-	26	63.41%	29,290	8.80%
9	7,001	1	7,010	7,010	27	65.85%	36,300	10.90%
10	8,001	1	8,700	8,700	28	68.29%	45,000	13.52%
11	9,001	1	9,940	9,940	29	70.73%	54,940	16.50%
12	10,001	1	10,520	10,520	30	73.17%	65,460	19.66%
13	11,001	-	-	-	30	73.17%	65,460	19.66%
14	12,001	5	12,638	63,190	35	85.37%	128,650	38.65%
15	13,001	1	13,120	13,120	36	87.80%	141,770	42.59%
16	14,001	1	14,550	14,550	37	90.24%	156,320	46.96%
17	15,001	1	15,160	15,160	38	92.68%	171,480	51.51%
18	16,001	1	16,080	16,080	39	95.12%	187,560	56.34%
19	17,001	-	-	-	39	95.12%	187,560	56.34%
20	18,001	-	-	-	39	95.12%	187,560	56.34%
21	19,001	-	-	-	39	95.12%	187,560	56.34%
22	20,001	-	-	-	39	95.12%	187,560	56.34%
23	21,001	-	-	-	39	95.12%	187,560	56.34%
24	22,001	-	-	-	39	95.12%	187,560	56.34%
25	23,001	-	-	-	39	95.12%	187,560	56.34%
26	24,001	-	-	-	39	95.12%	187,560	56.34%
27	25,001	-	-	-	39	95.12%	187,560	56.34%
28	26,001	-	-	-	39	95.12%	187,560	56.34%
29	27,001	-	-	-	39	95.12%	187,560	56.34%
30	28,001	-	-	-	39	95.12%	187,560	56.34%
31	29,001	-	-	-	39	95.12%	187,560	56.34%
32	30,001	-	-	-	39	95.12%	187,560	56.34%
33	31,001	-	-	-	39	95.12%	187,560	56.34%
34	32,001	-	-	-	39	95.12%	187,560	56.34%
35	33,001	-	-	-	39	95.12%	187,560	56.34%
36	34,001	-	-	-	39	95.12%	187,560	56.34%
37	35,001	-	-	-	39	95.12%	187,560	56.34%
38	36,001	-	-	-	39	95.12%	187,560	56.34%
39	37,001	-	-	-	39	95.12%	187,560	56.34%
40	38,001	-	-	-	39	95.12%	187,560	56.34%
41	39,001	-	-	-	39	95.12%	187,560	56.34%
42	40,001	-	-	-	39	95.12%	187,560	56.34%
43	41,001	-	-	-	39	95.12%	187,560	56.34%
44	42,001	-	-	-	39	95.12%	187,560	56.34%
45	43,001	-	-	-	39	95.12%	187,560	56.34%
46	44,001	-	-	-	39	95.12%	187,560	56.34%
47	45,001	-	-	-	39	95.12%	187,560	56.34%
48	46,001	-	-	-	39	95.12%	187,560	56.34%
49	47,001	-	-	-	39	95.12%	187,560	56.34%
50	48,001	-	-	-	39	95.12%	187,560	56.34%
51	49,001	-	-	-	39	95.12%	187,560	56.34%
52	50,001	-	-	-	39	95.12%	187,560	56.34%
53	51,001	-	-	-	39	95.12%	187,560	56.34%

Class: ES Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 27.62 \$ 50.25
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge:	\$ 12.50
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 1.70 \$ 4.76
			Tier Two Rate:	\$ 2.46 \$ 6.35
			Tier Three Rate:	\$ 3.46 \$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	39	95.12%	187,560	56.34%
55	53,001 -	54,000	-	-	39	95.12%	187,560	56.34%
56	54,001 -	55,000	-	-	39	95.12%	187,560	56.34%
57	55,001 -	56,000	-	-	39	95.12%	187,560	56.34%
58	56,001 -	57,000	-	-	39	95.12%	187,560	56.34%
59	57,001 -	58,000	-	-	39	95.12%	187,560	56.34%
60	58,001 -	59,000	-	-	39	95.12%	187,560	56.34%
61	59,001 -	60,000	-	-	39	95.12%	187,560	56.34%
62	60,001 -	61,000	-	-	39	95.12%	187,560	56.34%
63	61,001 -	62,000	-	-	39	95.12%	187,560	56.34%
64	62,001 -	63,000	-	-	39	95.12%	187,560	56.34%
65	63,001 -	64,000	-	-	39	95.12%	187,560	56.34%
66	64,001 -	65,000	-	-	39	95.12%	187,560	56.34%
67	65,001 -	66,000	-	-	39	95.12%	187,560	56.34%
68	66,001 -	67,000	-	-	39	95.12%	187,560	56.34%
69	67,001 -	68,000	-	-	39	95.12%	187,560	56.34%
70	68,001 -	69,000	-	-	39	95.12%	187,560	56.34%
71	69,001 -	70,000	-	-	39	95.12%	187,560	56.34%
72	70,001 -	71,000	1	70,420	40	97.56%	257,980	77.49%
73	71,001 -	72,000	-	-	40	97.56%	257,980	77.49%
74	72,001 -	73,000	-	-	40	97.56%	257,980	77.49%
75	73,001 -	74,000	-	-	40	97.56%	257,980	77.49%
76	74,001 -	75,000	1	74,920	41	100.00%	332,900	100.00%
77	75,001 -	76,000	-	-	41	100.00%	332,900	100.00%
78	76,001 -	77,000	-	-	41	100.00%	332,900	100.00%
79	77,001 -	78,000	-	-	41	100.00%	332,900	100.00%
80	78,001 -	79,000	-	-	41	100.00%	332,900	100.00%
81	79,001 -	80,000	-	-	41	100.00%	332,900	100.00%
82	80,001 -	81,000	-	-	41	100.00%	332,900	100.00%
83	81,001 -	82,000	-	-	41	100.00%	332,900	100.00%
84	82,001 -	83,000	-	-	41	100.00%	332,900	100.00%
85	83,001 -	84,000	-	-	41	100.00%	332,900	100.00%
86	84,001 -	85,000	-	-	41	100.00%	332,900	100.00%
87	85,001 -	86,000	-	-	41	100.00%	332,900	100.00%
88	86,001 -	87,000	-	-	41	100.00%	332,900	100.00%
89	87,001 -	88,000	-	-	41	100.00%	332,900	100.00%
90	88,001 -	89,000	-	-	41	100.00%	332,900	100.00%
91	89,001 -	90,000	-	-	41	100.00%	332,900	100.00%
92	90,001 -	91,000	-	-	41	100.00%	332,900	100.00%
93	91,001 -	92,000	-	-	41	100.00%	332,900	100.00%
94	92,001 -	93,000	-	-	41	100.00%	332,900	100.00%
95	93,001 -	94,000	-	-	41	100.00%	332,900	100.00%
96	94,001 -	95,000	-	-	41	100.00%	332,900	100.00%
97	95,001 -	96,000	-	-	41	100.00%	332,900	100.00%
98	96,001 -	97,000	-	-	41	100.00%	332,900	100.00%
99	97,001 -	98,000	-	-	41	100.00%	332,900	100.00%
100	98,001 -	99,000	-	-	41	100.00%	332,900	100.00%
101	99,001 -	100,000	-	-	41	100.00%	332,900	100.00%

Class: ES Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 27.62	\$ 50.25
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge:	\$ 12.50	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ 1.70	\$ 4.76
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	41		332,900	41		332,900	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	41						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107				
108	Base Charge	41 \$ 1,132	41 \$ 2,060	
109	Average Number of Customers	3		
110				
111	Average Consumption (gallons)	8,120		
112				
113	Median Consumption (gallons)	2,310		
114				
115	Usage (gallons)			
116	Tier One	68,440 \$ 116	68,440 \$ 326	
117	Tier Two	106,500 262	79,860 507	
118	Tier Three	157,960 547	184,600 1,466	
119	Usage Totals	332,900	332,900	
120	Metered Revenue Total	\$ 2,057	\$ 4,359	
121	Debt Service Surcharge	41 513	41 -	
122	Total Revenue	\$ 2,570	\$ 4,359	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES Residential
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 46.03	\$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.84	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	7	-	-	7	5.60%	-	0.00%
2	1	2	80	160	9	7.20%	160	0.01%
3	1,001	3	1,530	4,590	12	9.60%	4,750	0.19%
4	2,001	8	2,618	20,940	20	16.00%	25,690	1.02%
5	3,001	2	3,305	6,610	22	17.60%	32,300	1.29%
6	4,001	7	4,569	31,980	29	23.20%	64,280	2.56%
7	5,001	10	5,448	54,480	39	31.20%	118,760	4.74%
8	6,001	7	6,531	45,720	46	36.80%	164,480	6.56%
9	7,001	10	7,431	74,310	56	44.80%	238,790	9.52%
10	8,001	4	8,645	34,580	60	48.00%	273,370	10.90%
11	9,001	2	9,770	19,540	62	49.60%	292,910	11.68%
12	10,001	2	10,100	20,200	64	51.20%	313,110	12.49%
13	11,001	2	11,700	23,400	66	52.80%	336,510	13.42%
14	12,001	1	12,100	12,100	67	53.60%	348,610	13.90%
15	13,001	2	13,805	27,610	69	55.20%	376,220	15.01%
16	14,001	2	14,705	29,410	71	56.80%	405,630	16.18%
17	15,001	-	-	-	71	56.80%	405,630	16.18%
18	16,001	2	16,725	33,450	73	58.40%	439,080	17.51%
19	17,001	2	17,745	35,490	75	60.00%	474,570	18.93%
20	18,001	2	18,930	37,860	77	61.60%	512,430	20.44%
21	19,001	-	-	-	77	61.60%	512,430	20.44%
22	20,001	4	20,370	81,480	81	64.80%	593,910	23.69%
23	21,001	3	21,410	64,230	84	67.20%	658,140	26.25%
24	22,001	2	22,455	44,910	86	68.80%	703,050	28.04%
25	23,001	2	23,790	47,580	88	70.40%	750,630	29.94%
26	24,001	-	-	-	88	70.40%	750,630	29.94%
27	25,001	3	25,713	77,140	91	72.80%	827,770	33.01%
28	26,001	2	26,370	52,740	93	74.40%	880,510	35.12%
29	27,001	3	27,312	81,935	96	76.80%	962,445	38.39%
30	28,001	1	28,710	28,710	97	77.60%	991,155	39.53%
31	29,001	1	29,300	29,300	98	78.40%	1,020,455	40.70%
32	30,001	1	30,030	30,030	99	79.20%	1,050,485	41.90%
33	31,001	2	31,465	62,930	101	80.80%	1,113,415	44.41%
34	32,001	-	-	-	101	80.80%	1,113,415	44.41%
35	33,001	1	33,350	33,350	102	81.60%	1,146,765	45.74%
36	34,001	-	-	-	102	81.60%	1,146,765	45.74%
37	35,001	3	35,373	106,120	105	84.00%	1,252,885	49.97%
38	36,001	1	36,600	36,600	106	84.80%	1,289,485	51.43%
39	37,001	1	37,020	37,020	107	85.60%	1,326,505	52.91%
40	38,001	1	38,950	38,950	108	86.40%	1,365,455	54.46%
41	39,001	-	-	-	108	86.40%	1,365,455	54.46%
42	40,001	-	-	-	108	86.40%	1,365,455	54.46%
43	41,001	-	-	-	108	86.40%	1,365,455	54.46%
44	42,001	-	-	-	108	86.40%	1,365,455	54.46%
45	43,001	-	-	-	108	86.40%	1,365,455	54.46%
46	44,001	1	44,100	44,100	109	87.20%	1,409,555	56.22%
47	45,001	1	45,310	45,310	110	88.00%	1,454,865	58.03%
48	46,001	-	-	-	110	88.00%	1,454,865	58.03%
49	47,001	-	-	-	110	88.00%	1,454,865	58.03%
50	48,001	-	-	-	110	88.00%	1,454,865	58.03%
51	49,001	2	49,200	98,400	112	89.60%	1,553,265	61.95%
52	50,001	-	-	-	112	89.60%	1,553,265	61.95%
53	51,001	-	-	-	112	89.60%	1,553,265	61.95%

Class: ES Residential
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates		Charges		Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-	Base Charge:	\$	46.03	\$ 83.75
Tier Two Breakover (M gal):	15	15			Debt Service Surcharge	\$	20.84	
Tier Three Breakover (M gal):	999,999	999,999			Tier One Rate:	\$	-	\$ -
					Tier Two Rate:	\$	2.46	\$ 6.35
					Tier Three Rate:	\$	3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
54	52,001 -	53,000	1	52,690	52,690	113	90.40%	1,605,955	64.05%
55	53,001 -	54,000	-	-	-	113	90.40%	1,605,955	64.05%
56	54,001 -	55,000	-	-	-	113	90.40%	1,605,955	64.05%
57	55,001 -	56,000	1	55,600	55,600	114	91.20%	1,661,555	66.27%
58	56,001 -	57,000	-	-	-	114	91.20%	1,661,555	66.27%
59	57,001 -	58,000	1	57,200	57,200	115	92.00%	1,718,755	68.55%
60	58,001 -	59,000	-	-	-	115	92.00%	1,718,755	68.55%
61	59,001 -	60,000	-	-	-	115	92.00%	1,718,755	68.55%
62	60,001 -	61,000	-	-	-	115	92.00%	1,718,755	68.55%
63	61,001 -	62,000	-	-	-	115	92.00%	1,718,755	68.55%
64	62,001 -	63,000	-	-	-	115	92.00%	1,718,755	68.55%
65	63,001 -	64,000	2	63,390	126,780	117	93.60%	1,845,535	73.61%
66	64,001 -	65,000	1	64,910	64,910	118	94.40%	1,910,445	76.20%
67	65,001 -	66,000	1	65,750	65,750	119	95.20%	1,976,195	78.82%
68	66,001 -	67,000	-	-	-	119	95.20%	1,976,195	78.82%
69	67,001 -	68,000	-	-	-	119	95.20%	1,976,195	78.82%
70	68,001 -	69,000	-	-	-	119	95.20%	1,976,195	78.82%
71	69,001 -	70,000	-	-	-	119	95.20%	1,976,195	78.82%
72	70,001 -	71,000	-	-	-	119	95.20%	1,976,195	78.82%
73	71,001 -	72,000	-	-	-	119	95.20%	1,976,195	78.82%
74	72,001 -	73,000	1	72,280	72,280	120	96.00%	2,048,475	81.70%
75	73,001 -	74,000	1	73,810	73,810	121	96.80%	2,122,285	84.64%
76	74,001 -	75,000	-	-	-	121	96.80%	2,122,285	84.64%
77	75,001 -	76,000	-	-	-	121	96.80%	2,122,285	84.64%
78	76,001 -	77,000	-	-	-	121	96.80%	2,122,285	84.64%
79	77,001 -	78,000	-	-	-	121	96.80%	2,122,285	84.64%
80	78,001 -	79,000	-	-	-	121	96.80%	2,122,285	84.64%
81	79,001 -	80,000	-	-	-	121	96.80%	2,122,285	84.64%
82	80,001 -	81,000	-	-	-	121	96.80%	2,122,285	84.64%
83	81,001 -	82,000	-	-	-	121	96.80%	2,122,285	84.64%
84	82,001 -	83,000	-	-	-	121	96.80%	2,122,285	84.64%
85	83,001 -	84,000	-	-	-	121	96.80%	2,122,285	84.64%
86	84,001 -	85,000	-	-	-	121	96.80%	2,122,285	84.64%
87	85,001 -	86,000	1	85,290	85,290	122	97.60%	2,207,575	88.05%
88	86,001 -	87,000	2	86,220	172,440	124	99.20%	2,380,015	94.92%
89	87,001 -	88,000	-	-	-	124	99.20%	2,380,015	94.92%
90	88,001 -	89,000	-	-	-	124	99.20%	2,380,015	94.92%
91	89,001 -	90,000	-	-	-	124	99.20%	2,380,015	94.92%
92	90,001 -	91,000	-	-	-	124	99.20%	2,380,015	94.92%
93	91,001 -	92,000	-	-	-	124	99.20%	2,380,015	94.92%
94	92,001 -	93,000	-	-	-	124	99.20%	2,380,015	94.92%
95	93,001 -	94,000	-	-	-	124	99.20%	2,380,015	94.92%
96	94,001 -	95,000	-	-	-	124	99.20%	2,380,015	94.92%
97	95,001 -	96,000	-	-	-	124	99.20%	2,380,015	94.92%
98	96,001 -	97,000	-	-	-	124	99.20%	2,380,015	94.92%
99	97,001 -	98,000	-	-	-	124	99.20%	2,380,015	94.92%
100	98,001 -	99,000	-	-	-	124	99.20%	2,380,015	94.92%
101	99,001 -	100,000	-	-	-	124	99.20%	2,380,015	94.92%
102	127,280 -	127,280	1	127,280	127,280	125	100.00%	2,507,295	100.00%

Class: ES Residential
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 46.03	\$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.84	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
103								
104	Totals	125		2,507,295	125		2,507,295	
105	Prorated Bills Reduction ¹	(1)						
106	Total Bills	124						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
109	Base Charge	124 \$ 5,708	124 \$ 10,385	
110	Average Number of Customers	10		
111				
112	Average Consumption (gallons)	20,220		
113				
114	Median Consumption (gallons)	10,100		
115				
116	Metered Revenue Total	\$ 13,167	\$ 28,360	
117	Debt Service Surcharge	124 2,584	124 -	
118	Total Revenue	\$ 15,751	\$ 28,360	

119 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 120 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 121 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 122 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 123 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 124 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 125 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 126

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 18.41	\$ 33.50
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge:	\$ 8.34	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	25	-	-	25	5.39%	-	0.00%
2	1	105	437	45,890	130	28.02%	45,890	1.44%
3	1,001	72	1,437	103,470	202	43.53%	149,360	4.70%
4	2,001	48	2,426	116,460	250	53.88%	265,820	8.37%
5	3,001	28	3,527	98,750	278	59.91%	364,570	11.48%
6	4,001	27	4,399	118,780	305	65.73%	483,350	15.22%
7	5,001	9	5,453	49,080	314	67.67%	532,430	16.76%
8	6,001	11	6,463	71,090	325	70.04%	603,520	19.00%
9	7,001	11	7,556	83,120	336	72.41%	686,640	21.62%
10	8,001	14	8,531	119,440	350	75.43%	806,080	25.38%
11	9,001	9	9,601	86,410	359	77.37%	892,490	28.10%
12	10,001	11	10,425	114,670	370	79.74%	1,007,160	31.71%
13	11,001	8	11,544	92,350	378	81.47%	1,099,510	34.62%
14	12,001	6	12,413	74,480	384	82.76%	1,173,990	36.96%
15	13,001	10	13,538	135,380	394	84.91%	1,309,370	41.22%
16	14,001	8	14,521	116,170	402	86.64%	1,425,540	44.88%
17	15,001	7	15,527	108,690	409	88.15%	1,534,230	48.30%
18	16,001	7	16,463	115,240	416	89.66%	1,649,470	51.93%
19	17,001	2	17,500	35,000	418	90.09%	1,684,470	53.03%
20	18,001	3	18,410	55,230	421	90.73%	1,739,700	54.77%
21	19,001	5	19,492	97,460	426	91.81%	1,837,160	57.84%
22	20,001	3	20,423	61,270	429	92.46%	1,898,430	59.77%
23	21,001	3	21,443	64,330	432	93.10%	1,962,760	61.79%
24	22,001	-	-	-	432	93.10%	1,962,760	61.79%
25	23,001	-	-	-	432	93.10%	1,962,760	61.79%
26	24,001	1	24,290	24,290	433	93.32%	1,987,050	62.56%
27	25,001	1	25,350	25,350	434	93.53%	2,012,400	63.35%
28	26,001	1	26,090	26,090	435	93.75%	2,038,490	64.18%
29	27,001	3	27,377	82,130	438	94.40%	2,120,620	66.76%
30	28,001	1	28,560	28,560	439	94.61%	2,149,180	67.66%
31	29,001	1	29,870	29,870	440	94.83%	2,179,050	68.60%
32	30,001	-	-	-	440	94.83%	2,179,050	68.60%
33	31,001	1	31,920	31,920	441	95.04%	2,210,970	69.61%
34	32,001	1	32,060	32,060	442	95.26%	2,243,030	70.62%
35	33,001	3	33,643	100,930	445	95.91%	2,343,960	73.79%
36	34,001	-	-	-	445	95.91%	2,343,960	73.79%
37	35,001	1	35,170	35,170	446	96.12%	2,379,130	74.90%
38	36,001	1	36,230	36,230	447	96.34%	2,415,360	76.04%
39	37,001	1	37,730	37,730	448	96.55%	2,453,090	77.23%
40	38,001	4	38,628	154,510	452	97.41%	2,607,600	82.09%
41	39,001	1	39,110	39,110	453	97.63%	2,646,710	83.32%
42	40,001	3	40,293	120,880	456	98.28%	2,767,590	87.13%
43	41,001	2	41,595	83,190	458	98.71%	2,850,780	89.75%
44	42,001	1	42,720	42,720	459	98.92%	2,893,500	91.09%
45	43,001	2	43,420	86,840	461	99.35%	2,980,340	93.83%
46	44,001	-	-	-	461	99.35%	2,980,340	93.83%
47	45,001	-	-	-	461	99.35%	2,980,340	93.83%
48	46,001	-	-	-	461	99.35%	2,980,340	93.83%
49	47,001	-	-	-	461	99.35%	2,980,340	93.83%
50	48,001	-	-	-	461	99.35%	2,980,340	93.83%
51	49,001	-	-	-	461	99.35%	2,980,340	93.83%
52	50,001	-	-	-	461	99.35%	2,980,340	93.83%
53	51,001	-	-	-	461	99.35%	2,980,340	93.83%

Class: ES Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 18.41	\$ 33.50
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge:	\$ 8.34	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
54	52,001 -	53,000	-	-	461	99.35%	2,980,340	93.83%
55	53,001 -	54,000	-	-	461	99.35%	2,980,340	93.83%
56	54,001 -	55,000	-	-	461	99.35%	2,980,340	93.83%
57	55,001 -	56,000	-	-	461	99.35%	2,980,340	93.83%
58	56,001 -	57,000	-	-	461	99.35%	2,980,340	93.83%
59	57,001 -	58,000	-	-	461	99.35%	2,980,340	93.83%
60	58,001 -	59,000	1	58,810	462	99.57%	3,039,150	95.68%
61	59,001 -	60,000	-	-	462	99.57%	3,039,150	95.68%
62	60,001 -	61,000	-	-	462	99.57%	3,039,150	95.68%
63	61,001 -	62,000	-	-	462	99.57%	3,039,150	95.68%
64	62,001 -	63,000	-	-	462	99.57%	3,039,150	95.68%
65	63,001 -	64,000	-	-	462	99.57%	3,039,150	95.68%
66	64,001 -	65,000	-	-	462	99.57%	3,039,150	95.68%
67	65,001 -	66,000	-	-	462	99.57%	3,039,150	95.68%
68	66,001 -	67,000	-	-	462	99.57%	3,039,150	95.68%
69	67,001 -	68,000	1	67,440	463	99.78%	3,106,590	97.80%
70	68,001 -	69,000	-	-	463	99.78%	3,106,590	97.80%
71	69,001 -	70,000	1	69,800	464	100.00%	3,176,390	100.00%
72	70,001 -	71,000	-	-	464	100.00%	3,176,390	100.00%
73	71,001 -	72,000	-	-	464	100.00%	3,176,390	100.00%
74	72,001 -	73,000	-	-	464	100.00%	3,176,390	100.00%
75	73,001 -	74,000	-	-	464	100.00%	3,176,390	100.00%
76	74,001 -	75,000	-	-	464	100.00%	3,176,390	100.00%
77	75,001 -	76,000	-	-	464	100.00%	3,176,390	100.00%
78	76,001 -	77,000	-	-	464	100.00%	3,176,390	100.00%
79	77,001 -	78,000	-	-	464	100.00%	3,176,390	100.00%
80	78,001 -	79,000	-	-	464	100.00%	3,176,390	100.00%
81	79,001 -	80,000	-	-	464	100.00%	3,176,390	100.00%
82	80,001 -	81,000	-	-	464	100.00%	3,176,390	100.00%
83	81,001 -	82,000	-	-	464	100.00%	3,176,390	100.00%
84	82,001 -	83,000	-	-	464	100.00%	3,176,390	100.00%
85	83,001 -	84,000	-	-	464	100.00%	3,176,390	100.00%
86	84,001 -	85,000	-	-	464	100.00%	3,176,390	100.00%
87	85,001 -	86,000	-	-	464	100.00%	3,176,390	100.00%
88	86,001 -	87,000	-	-	464	100.00%	3,176,390	100.00%
89	87,001 -	88,000	-	-	464	100.00%	3,176,390	100.00%
90	88,001 -	89,000	-	-	464	100.00%	3,176,390	100.00%
91	89,001 -	90,000	-	-	464	100.00%	3,176,390	100.00%
92	90,001 -	91,000	-	-	464	100.00%	3,176,390	100.00%
93	91,001 -	92,000	-	-	464	100.00%	3,176,390	100.00%
94	92,001 -	93,000	-	-	464	100.00%	3,176,390	100.00%
95	93,001 -	94,000	-	-	464	100.00%	3,176,390	100.00%
96	94,001 -	95,000	-	-	464	100.00%	3,176,390	100.00%
97	95,001 -	96,000	-	-	464	100.00%	3,176,390	100.00%
98	96,001 -	97,000	-	-	464	100.00%	3,176,390	100.00%
99	97,001 -	98,000	-	-	464	100.00%	3,176,390	100.00%
100	98,001 -	99,000	-	-	464	100.00%	3,176,390	100.00%
101	99,001 -	100,000	-	-	464	100.00%	3,176,390	100.00%

Class: ES Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 18.41	\$ 33.50
Tier Two Breakover (M gal):	10	8	Debt Service Surcharge:	\$ 8.34	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	464		3,176,390	464		3,176,390	
104	Prorated Bills Reduction ¹	(1)						
105	Total Bills	463						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107	Base Charge	463 \$ 8,524	463 \$ 15,511	
109	Average Number of Customers	39		
110				
111	Average Consumption (gallons)	6,860		
112				
113	Median Consumption (gallons)	2,426		
114				
115	Metered Revenue Total	\$ 17,572	\$ 38,011	
116	Debt Service Surcharge	463 3,861	463 -	
117	Total Revenue	\$ 21,433	\$ 38,011	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES Commercial
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 46.03	\$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.84	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	13	-	-	13	20.97%	-	0.00%
2	1	15	548	8,220	28	45.16%	8,220	2.87%
3	1,001	5	1,528	7,640	33	53.23%	15,860	5.54%
4	2,001	3	2,330	6,990	36	58.06%	22,850	7.98%
5	3,001	5	3,672	18,360	41	66.13%	41,210	14.40%
6	4,001	3	4,463	13,390	44	70.97%	54,600	19.08%
7	5,001	2	5,610	11,220	46	74.19%	65,820	23.00%
8	6,001	3	6,197	18,590	49	79.03%	84,410	29.49%
9	7,001	1	7,300	7,300	50	80.65%	91,710	32.04%
10	8,001	-	-	-	50	80.65%	91,710	32.04%
11	9,001	-	-	-	50	80.65%	91,710	32.04%
12	10,001	1	10,490	10,490	51	82.26%	102,200	35.71%
13	11,001	-	-	-	51	82.26%	102,200	35.71%
14	12,001	-	-	-	51	82.26%	102,200	35.71%
15	13,001	1	13,290	13,290	52	83.87%	115,490	40.35%
16	14,001	2	14,265	28,530	54	87.10%	144,020	50.32%
17	15,001	1	15,210	15,210	55	88.71%	159,230	55.64%
18	16,001	2	16,610	33,220	57	91.94%	192,450	67.24%
19	17,001	2	17,420	34,840	59	95.16%	227,290	79.42%
20	18,001	1	18,490	18,490	60	96.77%	245,780	85.88%
21	19,001	-	-	-	60	96.77%	245,780	85.88%
22	20,001	2	20,210	40,420	62	100.00%	286,200	100.00%
23	21,001	-	-	-	62	100.00%	286,200	100.00%
24	22,001	-	-	-	62	100.00%	286,200	100.00%
25	23,001	-	-	-	62	100.00%	286,200	100.00%
26	24,001	-	-	-	62	100.00%	286,200	100.00%
27	25,001	-	-	-	62	100.00%	286,200	100.00%
28	26,001	-	-	-	62	100.00%	286,200	100.00%
29	27,001	-	-	-	62	100.00%	286,200	100.00%
30	28,001	-	-	-	62	100.00%	286,200	100.00%
31	29,001	-	-	-	62	100.00%	286,200	100.00%
32	30,001	-	-	-	62	100.00%	286,200	100.00%
33	31,001	-	-	-	62	100.00%	286,200	100.00%
34	32,001	-	-	-	62	100.00%	286,200	100.00%
35	33,001	-	-	-	62	100.00%	286,200	100.00%
36	34,001	-	-	-	62	100.00%	286,200	100.00%
37	35,001	-	-	-	62	100.00%	286,200	100.00%
38	36,001	-	-	-	62	100.00%	286,200	100.00%
39	37,001	-	-	-	62	100.00%	286,200	100.00%
40	38,001	-	-	-	62	100.00%	286,200	100.00%
41	39,001	-	-	-	62	100.00%	286,200	100.00%
42	40,001	-	-	-	62	100.00%	286,200	100.00%
43	41,001	-	-	-	62	100.00%	286,200	100.00%
44	42,001	-	-	-	62	100.00%	286,200	100.00%
45	43,001	-	-	-	62	100.00%	286,200	100.00%
46	44,001	-	-	-	62	100.00%	286,200	100.00%
47	45,001	-	-	-	62	100.00%	286,200	100.00%
48	46,001	-	-	-	62	100.00%	286,200	100.00%
49	47,001	-	-	-	62	100.00%	286,200	100.00%
50	48,001	-	-	-	62	100.00%	286,200	100.00%
51	49,001	-	-	-	62	100.00%	286,200	100.00%
52	50,001	-	-	-	62	100.00%	286,200	100.00%
53	51,001	-	-	-	62	100.00%	286,200	100.00%

Class: ES Commercial
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 46.03 \$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.84
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ - \$ -
			Tier Two Rate:	\$ 2.46 \$ 6.35
			Tier Three Rate:	\$ 3.46 \$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	62	100.00%	286,200	100.00%
55	53,001 -	54,000	-	-	62	100.00%	286,200	100.00%
56	54,001 -	55,000	-	-	62	100.00%	286,200	100.00%
57	55,001 -	56,000	-	-	62	100.00%	286,200	100.00%
58	56,001 -	57,000	-	-	62	100.00%	286,200	100.00%
59	57,001 -	58,000	-	-	62	100.00%	286,200	100.00%
60	58,001 -	59,000	-	-	62	100.00%	286,200	100.00%
61	59,001 -	60,000	-	-	62	100.00%	286,200	100.00%
62	60,001 -	61,000	-	-	62	100.00%	286,200	100.00%
63	61,001 -	62,000	-	-	62	100.00%	286,200	100.00%
64	62,001 -	63,000	-	-	62	100.00%	286,200	100.00%
65	63,001 -	64,000	-	-	62	100.00%	286,200	100.00%
66	64,001 -	65,000	-	-	62	100.00%	286,200	100.00%
67	65,001 -	66,000	-	-	62	100.00%	286,200	100.00%
68	66,001 -	67,000	-	-	62	100.00%	286,200	100.00%
69	67,001 -	68,000	-	-	62	100.00%	286,200	100.00%
70	68,001 -	69,000	-	-	62	100.00%	286,200	100.00%
71	69,001 -	70,000	-	-	62	100.00%	286,200	100.00%
72	70,001 -	71,000	-	-	62	100.00%	286,200	100.00%
73	71,001 -	72,000	-	-	62	100.00%	286,200	100.00%
74	72,001 -	73,000	-	-	62	100.00%	286,200	100.00%
75	73,001 -	74,000	-	-	62	100.00%	286,200	100.00%
76	74,001 -	75,000	-	-	62	100.00%	286,200	100.00%
77	75,001 -	76,000	-	-	62	100.00%	286,200	100.00%
78	76,001 -	77,000	-	-	62	100.00%	286,200	100.00%
79	77,001 -	78,000	-	-	62	100.00%	286,200	100.00%
80	78,001 -	79,000	-	-	62	100.00%	286,200	100.00%
81	79,001 -	80,000	-	-	62	100.00%	286,200	100.00%
82	80,001 -	81,000	-	-	62	100.00%	286,200	100.00%
83	81,001 -	82,000	-	-	62	100.00%	286,200	100.00%
84	82,001 -	83,000	-	-	62	100.00%	286,200	100.00%
85	83,001 -	84,000	-	-	62	100.00%	286,200	100.00%
86	84,001 -	85,000	-	-	62	100.00%	286,200	100.00%
87	85,001 -	86,000	-	-	62	100.00%	286,200	100.00%
88	86,001 -	87,000	-	-	62	100.00%	286,200	100.00%
89	87,001 -	88,000	-	-	62	100.00%	286,200	100.00%
90	88,001 -	89,000	-	-	62	100.00%	286,200	100.00%
91	89,001 -	90,000	-	-	62	100.00%	286,200	100.00%
92	90,001 -	91,000	-	-	62	100.00%	286,200	100.00%
93	91,001 -	92,000	-	-	62	100.00%	286,200	100.00%
94	92,001 -	93,000	-	-	62	100.00%	286,200	100.00%
95	93,001 -	94,000	-	-	62	100.00%	286,200	100.00%
96	94,001 -	95,000	-	-	62	100.00%	286,200	100.00%
97	95,001 -	96,000	-	-	62	100.00%	286,200	100.00%
98	96,001 -	97,000	-	-	62	100.00%	286,200	100.00%
99	97,001 -	98,000	-	-	62	100.00%	286,200	100.00%
100	98,001 -	99,000	-	-	62	100.00%	286,200	100.00%
101	99,001 -	100,000	-	-	62	100.00%	286,200	100.00%

Class: ES Commercial
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 46.03	\$ 83.75
Tier Two Breakover (M gal):	15	15	Debt Service Surcharge:	\$ 20.84	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102	Totals	62		286,200	62		286,200	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	62						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
108 Base Charge	62	\$ 2,854	62	\$ 5,193
109 Average Number of Customers		5		
110 Usage (gallons)				
111 Average Consumption (gallons)		4,616		
112 Tier One		\$ -		\$ -
112 Tier Two	264,020	649	264,020	1,677
113 Tier Three	22,180	77	22,180	176
114 Usage Totals	286,200		286,200	
115 Metered Revenue Total		\$ 3,580		\$ 7,045
116 Debt Service Surcharge	62	1,292	62	-
117 Total Revenue		\$ 4,872		\$ 7,045

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 92.05	\$ 167.50
Tier Two Breakover (M gal):	34	30	Debt Service Surcharge:	\$ 41.68	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	2	-	-	2	2.38%	-	0.00%
2	1	1,000	-	-	2	2.38%	-	0.00%
3	1,001	2,000	4	1,641	6	7.14%	6,562	0.23%
4	2,001	3,000	8	2,449	14	16.67%	26,153	0.91%
5	3,001	4,000	9	3,572	23	27.38%	58,302	2.02%
6	4,001	5,000	4	4,627	27	32.14%	76,810	2.66%
7	5,001	6,000	4	5,569	31	36.90%	99,085	3.44%
8	6,001	7,000	3	6,704	34	40.48%	119,197	4.13%
9	7,001	8,000	2	7,539	36	42.86%	134,274	4.66%
10	8,001	9,000	2	8,462	38	45.24%	151,198	5.24%
11	9,001	10,000	1	9,195	39	46.43%	160,393	5.56%
12	10,001	11,000	-	-	39	46.43%	160,393	5.56%
13	11,001	12,000	-	-	39	46.43%	160,393	5.56%
14	12,001	13,000	-	-	39	46.43%	160,393	5.56%
15	13,001	14,000	-	-	39	46.43%	160,393	5.56%
16	14,001	15,000	-	-	39	46.43%	160,393	5.56%
17	15,001	16,000	1	15,100	40	47.62%	175,493	6.09%
18	16,001	17,000	2	16,297	42	50.00%	208,086	7.22%
19	17,001	18,000	-	-	42	50.00%	208,086	7.22%
20	18,001	19,000	1	18,561	43	51.19%	226,647	7.86%
21	19,001	20,000	3	19,234	46	54.76%	284,349	9.86%
22	20,001	21,000	-	-	46	54.76%	284,349	9.86%
23	21,001	22,000	1	21,400	47	55.95%	305,749	10.60%
24	22,001	23,000	4	22,570	51	60.71%	396,029	13.73%
25	23,001	24,000	2	23,250	53	63.10%	442,529	15.35%
26	24,001	25,000	1	24,600	54	64.29%	467,129	16.20%
27	25,001	26,000	1	25,300	55	65.48%	492,429	17.08%
28	26,001	27,000	3	26,677	58	69.05%	572,459	19.85%
29	27,001	28,000	1	27,200	59	70.24%	599,659	20.79%
30	28,001	29,000	-	-	59	70.24%	599,659	20.79%
31	29,001	30,000	1	29,090	60	71.43%	628,749	21.80%
32	30,001	31,000	-	-	60	71.43%	628,749	21.80%
33	31,001	32,000	1	31,400	61	72.62%	660,149	22.89%
34	32,001	33,000	-	-	61	72.62%	660,149	22.89%
35	33,001	34,000	-	-	61	72.62%	660,149	22.89%
36	34,001	35,000	-	-	61	72.62%	660,149	22.89%
37	35,001	36,000	-	-	61	72.62%	660,149	22.89%
38	36,001	37,000	1	36,100	62	73.81%	696,249	24.14%
39	37,001	38,000	-	-	62	73.81%	696,249	24.14%
40	38,001	39,000	-	-	62	73.81%	696,249	24.14%
41	39,001	40,000	-	-	62	73.81%	696,249	24.14%
42	40,001	41,000	-	-	62	73.81%	696,249	24.14%
43	41,001	42,000	1	41,509	63	75.00%	737,758	25.58%
44	42,001	43,000	-	-	63	75.00%	737,758	25.58%
45	43,001	44,000	1	43,400	64	76.19%	781,158	27.09%
46	44,001	45,000	-	-	64	76.19%	781,158	27.09%
47	45,001	46,000	-	-	64	76.19%	781,158	27.09%
48	46,001	47,000	-	-	64	76.19%	781,158	27.09%
49	47,001	48,000	-	-	64	76.19%	781,158	27.09%
50	48,001	49,000	1	48,300	65	77.38%	829,458	28.76%
51	49,001	50,000	-	-	65	77.38%	829,458	28.76%
52	50,001	51,000	-	-	65	77.38%	829,458	28.76%
53	51,001	52,000	-	-	65	77.38%	829,458	28.76%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 92.05	\$ 167.50
Tier Two Breakover (M gal):	34	30	Debt Service Surcharge:	\$ 41.68	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
54	52,001 -	53,000	-	-	65	77.38%	829,458	28.76%
55	53,001 -	54,000	-	-	65	77.38%	829,458	28.76%
56	54,001 -	55,000	1	54,591	66	78.57%	884,049	30.66%
57	55,001 -	56,000	-	-	66	78.57%	884,049	30.66%
58	56,001 -	57,000	-	-	66	78.57%	884,049	30.66%
59	57,001 -	58,000	-	-	66	78.57%	884,049	30.66%
60	58,001 -	59,000	-	-	66	78.57%	884,049	30.66%
61	59,001 -	60,000	1	59,800	67	79.76%	943,849	32.73%
62	60,001 -	61,000	-	-	67	79.76%	943,849	32.73%
63	61,001 -	62,000	2	61,592	69	82.14%	1,067,033	37.00%
64	62,001 -	63,000	-	-	69	82.14%	1,067,033	37.00%
65	63,001 -	64,000	-	-	69	82.14%	1,067,033	37.00%
66	64,001 -	65,000	-	-	69	82.14%	1,067,033	37.00%
67	65,001 -	66,000	-	-	69	82.14%	1,067,033	37.00%
68	66,001 -	67,000	1	66,354	70	83.33%	1,133,387	39.30%
69	67,001 -	68,000	1	67,661	71	84.52%	1,201,048	41.65%
70	68,001 -	69,000	-	-	71	84.52%	1,201,048	41.65%
71	69,001 -	70,000	-	-	71	84.52%	1,201,048	41.65%
72	70,001 -	71,000	-	-	71	84.52%	1,201,048	41.65%
73	71,001 -	72,000	-	-	71	84.52%	1,201,048	41.65%
74	72,001 -	73,000	-	-	71	84.52%	1,201,048	41.65%
75	73,001 -	74,000	1	73,300	72	85.71%	1,274,348	44.19%
76	74,001 -	75,000	-	-	72	85.71%	1,274,348	44.19%
77	75,001 -	76,000	-	-	72	85.71%	1,274,348	44.19%
78	76,001 -	77,000	-	-	72	85.71%	1,274,348	44.19%
79	77,001 -	78,000	-	-	72	85.71%	1,274,348	44.19%
80	78,001 -	79,000	2	78,750	74	88.10%	1,431,848	49.65%
81	79,001 -	80,000	-	-	74	88.10%	1,431,848	49.65%
82	80,001 -	81,000	-	-	74	88.10%	1,431,848	49.65%
83	81,001 -	82,000	-	-	74	88.10%	1,431,848	49.65%
84	82,001 -	83,000	-	-	74	88.10%	1,431,848	49.65%
85	83,001 -	84,000	1	83,480	75	89.29%	1,515,328	52.55%
86	84,001 -	85,000	-	-	75	89.29%	1,515,328	52.55%
87	85,001 -	86,000	-	-	75	89.29%	1,515,328	52.55%
88	86,001 -	87,000	-	-	75	89.29%	1,515,328	52.55%
89	87,001 -	88,000	-	-	75	89.29%	1,515,328	52.55%
90	88,001 -	89,000	-	-	75	89.29%	1,515,328	52.55%
91	89,001 -	90,000	-	-	75	89.29%	1,515,328	52.55%
92	90,001 -	91,000	-	-	75	89.29%	1,515,328	52.55%
93	91,001 -	92,000	-	-	75	89.29%	1,515,328	52.55%
94	92,001 -	93,000	-	-	75	89.29%	1,515,328	52.55%
95	93,001 -	94,000	-	-	75	89.29%	1,515,328	52.55%
96	94,001 -	95,000	-	-	75	89.29%	1,515,328	52.55%
97	95,001 -	96,000	-	-	75	89.29%	1,515,328	52.55%
98	96,001 -	97,000	-	-	75	89.29%	1,515,328	52.55%
99	97,001 -	98,000	-	-	75	89.29%	1,515,328	52.55%
100	98,001 -	99,000	-	-	75	89.29%	1,515,328	52.55%
101	99,001 -	100,000	-	-	75	89.29%	1,515,328	52.55%
102	107,540 -	107,540	1	107,540	76	90.48%	1,622,868	56.28%
103	110,850 -	110,850	1	110,850	77	91.67%	1,733,718	60.12%
104	122,680 -	122,680	1	122,680	78	92.86%	1,856,398	64.38%
105	129,630 -	129,630	1	129,630	79	94.05%	1,986,028	68.87%
106	137,830 -	137,830	1	137,830	80	95.24%	2,123,858	73.65%

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ES All
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 92.05	\$ 167.50
Tier Two Breakover (M gal):	34	30	Debt Service Surcharge	\$ 41.68	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
107	158,048 - 158,048	1	158,048	158,048	81	96.43%	2,281,906	79.13%
108	191,020 - 191,020	1	191,020	191,020	82	97.62%	2,472,926	85.76%
109	191,460 - 191,460	1	191,460	191,460	83	98.81%	2,664,386	92.40%
110	219,300 - 219,300	1	219,300	219,300	84	100.00%	2,883,686	100.00%
111								
112	Totals	84		2,883,686	84		2,883,686	
113	Prorated Bills Reduction ¹	-						
114	Total Bills	84						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
117	Base Charge	84 \$ 7,732	84	\$ 14,070
118	Average Number of Customers	7		
119	Usage (gallons)			
120	Average Consumption (gallons)	34,330		
121	Tier One	- \$ -	-	\$ -
122	Tier Two	1,442,149 3,548	1,348,749	8,565
123	Tier Three	1,441,537 4,988	1,534,937	12,187
124	Usage Totals	2,883,686	2,883,686	
125	Metered Revenue Total	\$ 16,268	\$	34,822
126	Debt Service Surcharge	84 3,501	84	-
127	Total Revenue	\$ 19,769	\$	34,822

127 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 128 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 129 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 130 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 131 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 132 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 133 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 134

Class: ES All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 147.28	\$ 268.00
Tier Two Breakover (M gal):	55	50	Debt Service Surcharge:	\$ 66.69	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	-	-	-	-	0.00%	-	0.00%
2	1	1,000	-	-	-	0.00%	-	0.00%
3	1,001	2,000	1	2,000	1	4.17%	2,000	0.92%
4	2,001	3,000	2	2,273	3	12.50%	6,545	3.02%
5	3,001	4,000	3	3,470	6	25.00%	16,956	7.82%
6	4,001	5,000	1	4,021	7	29.17%	20,977	9.68%
7	5,001	6,000	2	5,607	9	37.50%	32,190	14.85%
8	6,001	7,000	3	6,348	12	50.00%	51,233	23.64%
9	7,001	8,000	1	7,134	13	54.17%	58,367	26.93%
10	8,001	9,000	1	8,530	14	58.33%	66,897	30.87%
11	9,001	10,000	2	9,564	16	66.67%	86,024	39.70%
12	10,001	11,000	-	-	16	66.67%	86,024	39.70%
13	11,001	12,000	1	11,274	17	70.83%	97,298	44.90%
14	12,001	13,000	-	-	17	70.83%	97,298	44.90%
15	13,001	14,000	1	13,056	18	75.00%	110,354	50.92%
16	14,001	15,000	3	14,749	21	87.50%	154,602	71.34%
17	15,001	16,000	-	-	21	87.50%	154,602	71.34%
18	16,001	17,000	1	16,246	22	91.67%	170,848	78.84%
19	17,001	18,000	-	-	22	91.67%	170,848	78.84%
20	18,001	19,000	-	-	22	91.67%	170,848	78.84%
21	19,001	20,000	-	-	22	91.67%	170,848	78.84%
22	20,001	21,000	-	-	22	91.67%	170,848	78.84%
23	21,001	22,000	1	22,000	23	95.83%	192,848	88.99%
24	22,001	23,000	-	-	23	95.83%	192,848	88.99%
25	23,001	24,000	1	23,856	24	100.00%	216,704	100.00%
26	24,001	25,000	-	-	24	100.00%	216,704	100.00%
27	25,001	26,000	-	-	24	100.00%	216,704	100.00%
28	26,001	27,000	-	-	24	100.00%	216,704	100.00%
29	27,001	28,000	-	-	24	100.00%	216,704	100.00%
30	28,001	29,000	-	-	24	100.00%	216,704	100.00%
31	29,001	30,000	-	-	24	100.00%	216,704	100.00%
32	30,001	31,000	-	-	24	100.00%	216,704	100.00%
33	31,001	32,000	-	-	24	100.00%	216,704	100.00%
34	32,001	33,000	-	-	24	100.00%	216,704	100.00%
35	33,001	34,000	-	-	24	100.00%	216,704	100.00%
36	34,001	35,000	-	-	24	100.00%	216,704	100.00%
37	35,001	36,000	-	-	24	100.00%	216,704	100.00%
38	36,001	37,000	-	-	24	100.00%	216,704	100.00%
39	37,001	38,000	-	-	24	100.00%	216,704	100.00%
40	38,001	39,000	-	-	24	100.00%	216,704	100.00%
41	39,001	40,000	-	-	24	100.00%	216,704	100.00%
42	40,001	41,000	-	-	24	100.00%	216,704	100.00%
43	41,001	42,000	-	-	24	100.00%	216,704	100.00%
44	42,001	43,000	-	-	24	100.00%	216,704	100.00%
45	43,001	44,000	-	-	24	100.00%	216,704	100.00%
46	44,001	45,000	-	-	24	100.00%	216,704	100.00%
47	45,001	46,000	-	-	24	100.00%	216,704	100.00%
48	46,001	47,000	-	-	24	100.00%	216,704	100.00%
49	47,001	48,000	-	-	24	100.00%	216,704	100.00%
50	48,001	49,000	-	-	24	100.00%	216,704	100.00%
51	49,001	50,000	-	-	24	100.00%	216,704	100.00%
52	50,001	51,000	-	-	24	100.00%	216,704	100.00%
53	51,001	52,000	-	-	24	100.00%	216,704	100.00%

Class: ES All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 147.28	\$ 268.00
Debt Service Surcharge			\$ 66.69	
Tier One Breakover (M gal):	-	-	Tier One Rate: \$ -	\$ -
Tier Two Breakover (M gal):	55	50	Tier Two Rate: \$ 2.46	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
54	52,001 -	53,000	-	-	24	100.00%	216,704	100.00%
55	53,001 -	54,000	-	-	24	100.00%	216,704	100.00%
56	54,001 -	55,000	-	-	24	100.00%	216,704	100.00%
57	55,001 -	56,000	-	-	24	100.00%	216,704	100.00%
58	56,001 -	57,000	-	-	24	100.00%	216,704	100.00%
59	57,001 -	58,000	-	-	24	100.00%	216,704	100.00%
60	58,001 -	59,000	-	-	24	100.00%	216,704	100.00%
61	59,001 -	60,000	-	-	24	100.00%	216,704	100.00%
62	60,001 -	61,000	-	-	24	100.00%	216,704	100.00%
63	61,001 -	62,000	-	-	24	100.00%	216,704	100.00%
64	62,001 -	63,000	-	-	24	100.00%	216,704	100.00%
65	63,001 -	64,000	-	-	24	100.00%	216,704	100.00%
66	64,001 -	65,000	-	-	24	100.00%	216,704	100.00%
67	65,001 -	66,000	-	-	24	100.00%	216,704	100.00%
68	66,001 -	67,000	-	-	24	100.00%	216,704	100.00%
69	67,001 -	68,000	-	-	24	100.00%	216,704	100.00%
70	68,001 -	69,000	-	-	24	100.00%	216,704	100.00%
71	69,001 -	70,000	-	-	24	100.00%	216,704	100.00%
72	70,001 -	71,000	-	-	24	100.00%	216,704	100.00%
73	71,001 -	72,000	-	-	24	100.00%	216,704	100.00%
74	72,001 -	73,000	-	-	24	100.00%	216,704	100.00%
75	73,001 -	74,000	-	-	24	100.00%	216,704	100.00%
76	74,001 -	75,000	-	-	24	100.00%	216,704	100.00%
77	75,001 -	76,000	-	-	24	100.00%	216,704	100.00%
78	76,001 -	77,000	-	-	24	100.00%	216,704	100.00%
79	77,001 -	78,000	-	-	24	100.00%	216,704	100.00%
80	78,001 -	79,000	-	-	24	100.00%	216,704	100.00%
81	79,001 -	80,000	-	-	24	100.00%	216,704	100.00%
82	80,001 -	81,000	-	-	24	100.00%	216,704	100.00%
83	81,001 -	82,000	-	-	24	100.00%	216,704	100.00%
84	82,001 -	83,000	-	-	24	100.00%	216,704	100.00%
85	83,001 -	84,000	-	-	24	100.00%	216,704	100.00%
86	84,001 -	85,000	-	-	24	100.00%	216,704	100.00%
87	85,001 -	86,000	-	-	24	100.00%	216,704	100.00%
88	86,001 -	87,000	-	-	24	100.00%	216,704	100.00%
89	87,001 -	88,000	-	-	24	100.00%	216,704	100.00%
90	88,001 -	89,000	-	-	24	100.00%	216,704	100.00%
91	89,001 -	90,000	-	-	24	100.00%	216,704	100.00%
92	90,001 -	91,000	-	-	24	100.00%	216,704	100.00%
93	91,001 -	92,000	-	-	24	100.00%	216,704	100.00%
94	92,001 -	93,000	-	-	24	100.00%	216,704	100.00%
95	93,001 -	94,000	-	-	24	100.00%	216,704	100.00%
96	94,001 -	95,000	-	-	24	100.00%	216,704	100.00%
97	95,001 -	96,000	-	-	24	100.00%	216,704	100.00%
98	96,001 -	97,000	-	-	24	100.00%	216,704	100.00%
99	97,001 -	98,000	-	-	24	100.00%	216,704	100.00%
100	98,001 -	99,000	-	-	24	100.00%	216,704	100.00%
101	99,001 -	100,000	-	-	24	100.00%	216,704	100.00%

Class: ES All
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 147.28	\$ 268.00
Tier Two Breakover (M gal):	55	50	Debt Service Surcharge:	\$ 66.69	
Tier Three Breakover (M gal):	999,999	999,999	Tier One Rate:	\$ -	\$ -
			Tier Two Rate:	\$ 2.46	\$ 6.35
			Tier Three Rate:	\$ 3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
102								
103	Totals	24		216,704	24		216,704	
104	Prorated Bills Reduction ¹	-						
105	Total Bills	24						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
107				
108	Base Charge	24 \$ 3,535	24 \$ 6,432	
109	Average Number of Customers	2		
110				
111	Average Consumption (gallons)	9,029		
112				
113	Median Consumption (gallons)	6,348		
114				
115	Usage (gallons)			
	Tier One	\$ -	\$ -	
	Tier Two	216,704 533	216,704 1,376	
	Tier Three	-	-	
	Usage Totals	216,704	216,704	
115	Metered Revenue Total	\$ 4,068	\$ 7,808	
116	Debt Service Surcharge	24 1,601	24 -	
117	Total Revenue	\$ 5,668	\$ 7,808	

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: ES All
 Meter Size: 3"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates		Charges		Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-	Base Charge:	\$	294.56	\$ 536.00
Tier Two Breakover (M gal):	115	110			Debt Service Surcharge:	\$	125.04	
Tier Three Breakover (M gal):	999,999	999,999			Tier One Rate:	\$	-	\$ -
					Tier Two Rate:	\$	2.46	\$ 6.35
					Tier Three Rate:	\$	3.46	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	1	-	-	1	25.00%	-	0.00%
2	1	1,000	527	527	2	50.00%	527	0.96%
3	1,001	2,000	-	-	2	50.00%	527	0.96%
4	2,001	3,000	-	-	2	50.00%	527	0.96%
5	3,001	4,000	1	3,950	3	75.00%	4,477	8.13%
6	4,001	5,000	-	-	3	75.00%	4,477	8.13%
7	5,001	6,000	-	-	3	75.00%	4,477	8.13%
8	6,001	7,000	-	-	3	75.00%	4,477	8.13%
9	7,001	8,000	-	-	3	75.00%	4,477	8.13%
10	8,001	9,000	-	-	3	75.00%	4,477	8.13%
11	9,001	10,000	-	-	3	75.00%	4,477	8.13%
12	10,001	11,000	-	-	3	75.00%	4,477	8.13%
13	11,001	12,000	-	-	3	75.00%	4,477	8.13%
14	12,001	13,000	-	-	3	75.00%	4,477	8.13%
15	13,001	14,000	-	-	3	75.00%	4,477	8.13%
16	14,001	15,000	-	-	3	75.00%	4,477	8.13%
17	15,001	16,000	-	-	3	75.00%	4,477	8.13%
18	16,001	17,000	-	-	3	75.00%	4,477	8.13%
19	17,001	18,000	-	-	3	75.00%	4,477	8.13%
20	18,001	19,000	-	-	3	75.00%	4,477	8.13%
21	19,001	20,000	-	-	3	75.00%	4,477	8.13%
22	20,001	21,000	-	-	3	75.00%	4,477	8.13%
23	21,001	22,000	-	-	3	75.00%	4,477	8.13%
24	22,001	23,000	-	-	3	75.00%	4,477	8.13%
25	23,001	24,000	-	-	3	75.00%	4,477	8.13%
26	24,001	25,000	-	-	3	75.00%	4,477	8.13%
27	25,001	26,000	-	-	3	75.00%	4,477	8.13%
28	26,001	27,000	-	-	3	75.00%	4,477	8.13%
29	27,001	28,000	-	-	3	75.00%	4,477	8.13%
30	28,001	29,000	-	-	3	75.00%	4,477	8.13%
31	29,001	30,000	-	-	3	75.00%	4,477	8.13%
32	30,001	31,000	-	-	3	75.00%	4,477	8.13%
33	31,001	32,000	-	-	3	75.00%	4,477	8.13%
34	32,001	33,000	-	-	3	75.00%	4,477	8.13%
35	33,001	34,000	-	-	3	75.00%	4,477	8.13%
36	34,001	35,000	-	-	3	75.00%	4,477	8.13%
37	35,001	36,000	-	-	3	75.00%	4,477	8.13%
38	36,001	37,000	-	-	3	75.00%	4,477	8.13%
39	37,001	38,000	-	-	3	75.00%	4,477	8.13%
40	38,001	39,000	-	-	3	75.00%	4,477	8.13%
41	39,001	40,000	-	-	3	75.00%	4,477	8.13%
42	40,001	41,000	-	-	3	75.00%	4,477	8.13%
43	41,001	42,000	-	-	3	75.00%	4,477	8.13%
44	42,001	43,000	-	-	3	75.00%	4,477	8.13%
45	43,001	44,000	-	-	3	75.00%	4,477	8.13%
46	44,001	45,000	-	-	3	75.00%	4,477	8.13%
47	45,001	46,000	-	-	3	75.00%	4,477	8.13%
48	46,001	47,000	-	-	3	75.00%	4,477	8.13%
49	47,001	48,000	-	-	3	75.00%	4,477	8.13%
50	48,001	49,000	-	-	3	75.00%	4,477	8.13%
51	49,001	50,000	-	-	3	75.00%	4,477	8.13%
52	50,001	51,000	1	50,582	4	100.00%	55,059	100.00%
53	51,001	52,000	-	-	4	100.00%	55,059	100.00%

54	52,001	-	53,000	-	-	-	4	100.00%	55,059	100.00%
55	53,001	-	54,000	-	-	-	4	100.00%	55,059	100.00%
56	54,001	-	55,000	-	-	-	4	100.00%	55,059	100.00%
57	55,001	-	56,000	-	-	-	4	100.00%	55,059	100.00%
58	56,001	-	57,000	-	-	-	4	100.00%	55,059	100.00%
59	57,001	-	58,000	-	-	-	4	100.00%	55,059	100.00%
60	58,001	-	59,000	-	-	-	4	100.00%	55,059	100.00%
61	59,001	-	60,000	-	-	-	4	100.00%	55,059	100.00%
62	60,001	-	61,000	-	-	-	4	100.00%	55,059	100.00%
63	61,001	-	62,000	-	-	-	4	100.00%	55,059	100.00%
64	62,001	-	63,000	-	-	-	4	100.00%	55,059	100.00%
65	63,001	-	64,000	-	-	-	4	100.00%	55,059	100.00%
66	64,001	-	65,000	-	-	-	4	100.00%	55,059	100.00%
67	65,001	-	66,000	-	-	-	4	100.00%	55,059	100.00%
68	66,001	-	67,000	-	-	-	4	100.00%	55,059	100.00%
69	67,001	-	68,000	-	-	-	4	100.00%	55,059	100.00%
70	68,001	-	69,000	-	-	-	4	100.00%	55,059	100.00%
71	69,001	-	70,000	-	-	-	4	100.00%	55,059	100.00%
72	70,001	-	71,000	-	-	-	4	100.00%	55,059	100.00%
73	71,001	-	72,000	-	-	-	4	100.00%	55,059	100.00%
74	72,001	-	73,000	-	-	-	4	100.00%	55,059	100.00%
75	73,001	-	74,000	-	-	-	4	100.00%	55,059	100.00%
76	74,001	-	75,000	-	-	-	4	100.00%	55,059	100.00%
77	75,001	-	76,000	-	-	-	4	100.00%	55,059	100.00%
78	76,001	-	77,000	-	-	-	4	100.00%	55,059	100.00%
79	77,001	-	78,000	-	-	-	4	100.00%	55,059	100.00%
80	78,001	-	79,000	-	-	-	4	100.00%	55,059	100.00%
81	79,001	-	80,000	-	-	-	4	100.00%	55,059	100.00%
82	80,001	-	81,000	-	-	-	4	100.00%	55,059	100.00%
83	81,001	-	82,000	-	-	-	4	100.00%	55,059	100.00%
84	82,001	-	83,000	-	-	-	4	100.00%	55,059	100.00%
85	83,001	-	84,000	-	-	-	4	100.00%	55,059	100.00%
86	84,001	-	85,000	-	-	-	4	100.00%	55,059	100.00%
87	85,001	-	86,000	-	-	-	4	100.00%	55,059	100.00%
88	86,001	-	87,000	-	-	-	4	100.00%	55,059	100.00%
89	87,001	-	88,000	-	-	-	4	100.00%	55,059	100.00%
90	88,001	-	89,000	-	-	-	4	100.00%	55,059	100.00%
91	89,001	-	90,000	-	-	-	4	100.00%	55,059	100.00%
92	90,001	-	91,000	-	-	-	4	100.00%	55,059	100.00%
93	91,001	-	92,000	-	-	-	4	100.00%	55,059	100.00%
94	92,001	-	93,000	-	-	-	4	100.00%	55,059	100.00%
95	93,001	-	94,000	-	-	-	4	100.00%	55,059	100.00%
96	94,001	-	95,000	-	-	-	4	100.00%	55,059	100.00%
97	95,001	-	96,000	-	-	-	4	100.00%	55,059	100.00%
98	96,001	-	97,000	-	-	-	4	100.00%	55,059	100.00%
99	97,001	-	98,000	-	-	-	4	100.00%	55,059	100.00%
100	98,001	-	99,000	-	-	-	4	100.00%	55,059	100.00%
101	99,001	-	100,000	-	-	-	4	100.00%	55,059	100.00%

102						
103	Totals	4	55,059	4	55,059	
104	Prorated Bills Reduction ¹	-				
105	Total Bills	4				
106						
107						
108						
109	Average Number of Customers	-				
110						
111	Average Consumption (gallons)	13,765				
112						
113	Median Consumption (gallons)	527				
114						
115						
116						
117						

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
Base Charge	4	\$ 1,178	4	\$ 2,144
Usage (gallons)				
Tier One	-	\$ -	-	\$ -
Tier Two	55,059	135	55,059	350
Tier Three	-	-	-	-
Usage Totals	55,059		55,059	
Metered Revenue Total		\$ 1,314		\$ 2,494
Debt Service Surcharge	4	500	4	-
Total Revenue		\$ 1,814		\$ 2,494

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ML Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge:	\$ 19.72	\$ 33.50
Tier Two Breakover (M gal):	7	8	Tier One Rate:	\$ 3.38	\$ 4.76
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:	\$ 4.90	\$ 6.35
			Tier Three Rate:	\$ 5.94	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	417	-	-	417	6.63%	-	0.00%
2	1	1,000	726	371,337	1,143	18.17%	371,337	1.25%
3	1,001	2,000	1,096	1,646,664	2,239	35.59%	2,018,001	6.82%
4	2,001	3,000	975	2,415,952	3,214	51.09%	4,433,953	14.98%
5	3,001	4,000	730	3,484	3,944	62.69%	6,977,539	23.58%
6	4,001	5,000	505	4,485	4,449	70.72%	9,242,232	31.23%
7	5,001	6,000	389	5,479	4,838	76.90%	11,373,472	38.43%
8	6,001	7,000	292	6,495	5,130	81.55%	13,270,063	44.84%
9	7,001	8,000	268	7,505	5,398	85.81%	15,281,530	51.64%
10	8,001	9,000	140	8,490	5,538	88.03%	16,470,093	55.65%
11	9,001	10,000	137	9,522	5,675	90.21%	17,774,665	60.06%
12	10,001	11,000	91	10,504	5,766	91.65%	18,730,487	63.29%
13	11,001	12,000	64	11,567	5,830	92.67%	19,470,806	65.79%
14	12,001	13,000	59	12,455	5,889	93.61%	20,205,680	68.27%
15	13,001	14,000	45	13,498	5,934	94.33%	20,813,077	70.33%
16	14,001	15,000	55	14,521	5,989	95.20%	21,611,747	73.03%
17	15,001	16,000	43	15,546	6,032	95.88%	22,280,237	75.28%
18	16,001	17,000	23	16,459	6,055	96.25%	22,658,797	76.56%
19	17,001	18,000	22	17,549	6,077	96.60%	23,044,877	77.87%
20	18,001	19,000	25	18,544	6,102	97.00%	23,508,470	79.43%
21	19,001	20,000	26	19,477	6,128	97.41%	24,014,870	81.15%
22	20,001	21,000	16	20,606	6,144	97.66%	24,344,560	82.26%
23	21,001	22,000	8	21,439	6,152	97.79%	24,516,070	82.84%
24	22,001	23,000	12	22,484	6,164	97.98%	24,785,880	83.75%
25	23,001	24,000	11	23,385	6,175	98.16%	25,043,110	84.62%
26	24,001	25,000	13	24,609	6,188	98.36%	25,363,027	85.70%
27	25,001	26,000	6	25,503	6,194	98.46%	25,516,047	86.22%
28	26,001	27,000	8	26,395	6,202	98.59%	25,727,207	86.93%
29	27,001	28,000	5	27,614	6,207	98.66%	25,865,277	87.40%
30	28,001	29,000	5	28,372	6,212	98.74%	26,007,137	87.88%
31	29,001	30,000	6	29,510	6,218	98.84%	26,184,196	88.48%
32	30,001	31,000	4	30,313	6,222	98.90%	26,305,446	88.89%
33	31,001	32,000	4	31,618	6,226	98.97%	26,431,916	89.31%
34	32,001	33,000	2	32,455	6,228	99.00%	26,496,826	89.53%
35	33,001	34,000	4	33,202	6,232	99.06%	26,629,635	89.98%
36	34,001	35,000	4	34,668	6,236	99.13%	26,768,305	90.45%
37	35,001	36,000	4	35,355	6,240	99.19%	26,909,723	90.93%
38	36,001	37,000	3	36,607	6,243	99.24%	27,019,543	91.30%
39	37,001	38,000	1	37,960	6,244	99.25%	27,057,503	91.43%
40	38,001	39,000	3	38,283	6,247	99.30%	27,172,353	91.81%
41	39,001	40,000	1	39,970	6,248	99.32%	27,212,323	91.95%
42	40,001	41,000	5	40,511	6,253	99.40%	27,414,877	92.63%
43	41,001	42,000	4	41,445	6,257	99.46%	27,580,657	93.19%
44	42,001	43,000	2	42,439	6,259	99.49%	27,665,535	93.48%
45	43,001	44,000	3	43,607	6,262	99.54%	27,796,356	93.92%
46	44,001	45,000	3	44,480	6,265	99.59%	27,929,796	94.37%
47	45,001	46,000	-	-	6,265	99.59%	27,929,796	94.37%
48	46,001	47,000	2	46,515	6,267	99.62%	28,022,826	94.69%
49	47,001	48,000	2	47,545	6,269	99.65%	28,117,916	95.01%
50	48,001	49,000	1	48,320	6,270	99.67%	28,166,236	95.17%
51	49,001	50,000	2	49,280	6,272	99.70%	28,264,796	95.51%
52	50,001	51,000	-	-	6,272	99.70%	28,264,796	95.51%
53	51,001	52,000	1	51,405	6,273	99.71%	28,316,201	95.68%

54	52,001	-	53,000	1	52,430	52,430	6,274	99.73%	28,368,631	95.86%
55	53,001	-	54,000	-	-	-	6,274	99.73%	28,368,631	95.86%
56	54,001	-	55,000	-	-	-	6,274	99.73%	28,368,631	95.86%
57	55,001	-	56,000	-	-	-	6,274	99.73%	28,368,631	95.86%
58	56,001	-	57,000	-	-	-	6,274	99.73%	28,368,631	95.86%
59	57,001	-	58,000	-	-	-	6,274	99.73%	28,368,631	95.86%
60	58,001	-	59,000	2	58,565	117,130	6,276	99.76%	28,485,761	96.25%
61	59,001	-	60,000	2	59,605	119,210	6,278	99.79%	28,604,971	96.66%
62	60,001	-	61,000	2	60,165	120,330	6,280	99.83%	28,725,301	97.06%
63	61,001	-	62,000	4	61,625	246,500	6,284	99.89%	28,971,801	97.89%
64	62,001	-	63,000	1	62,030	62,030	6,285	99.90%	29,033,831	98.10%
65	63,001	-	64,000	-	-	-	6,285	99.90%	29,033,831	98.10%
66	64,001	-	65,000	-	-	-	6,285	99.90%	29,033,831	98.10%
67	65,001	-	66,000	-	-	-	6,285	99.90%	29,033,831	98.10%
68	66,001	-	67,000	-	-	-	6,285	99.90%	29,033,831	98.10%
69	67,001	-	68,000	-	-	-	6,285	99.90%	29,033,831	98.10%
70	68,001	-	69,000	-	-	-	6,285	99.90%	29,033,831	98.10%
71	69,001	-	70,000	-	-	-	6,285	99.90%	29,033,831	98.10%
72	70,001	-	71,000	1	70,300	70,300	6,286	99.92%	29,104,131	98.34%
73	71,001	-	72,000	1	71,790	71,790	6,287	99.94%	29,175,921	98.58%
74	72,001	-	73,000	-	-	-	6,287	99.94%	29,175,921	98.58%
75	73,001	-	74,000	-	-	-	6,287	99.94%	29,175,921	98.58%
76	74,001	-	75,000	-	-	-	6,287	99.94%	29,175,921	98.58%
77	75,001	-	76,000	-	-	-	6,287	99.94%	29,175,921	98.58%
78	76,001	-	77,000	-	-	-	6,287	99.94%	29,175,921	98.58%
79	77,001	-	78,000	-	-	-	6,287	99.94%	29,175,921	98.58%
80	78,001	-	79,000	-	-	-	6,287	99.94%	29,175,921	98.58%
81	79,001	-	80,000	-	-	-	6,287	99.94%	29,175,921	98.58%
82	80,001	-	81,000	-	-	-	6,287	99.94%	29,175,921	98.58%
83	81,001	-	82,000	-	-	-	6,287	99.94%	29,175,921	98.58%
84	82,001	-	83,000	-	-	-	6,287	99.94%	29,175,921	98.58%
85	83,001	-	84,000	-	-	-	6,287	99.94%	29,175,921	98.58%
86	84,001	-	85,000	-	-	-	6,287	99.94%	29,175,921	98.58%
87	85,001	-	86,000	-	-	-	6,287	99.94%	29,175,921	98.58%
88	86,001	-	87,000	-	-	-	6,287	99.94%	29,175,921	98.58%
89	87,001	-	88,000	-	-	-	6,287	99.94%	29,175,921	98.58%
90	88,001	-	89,000	-	-	-	6,287	99.94%	29,175,921	98.58%
91	89,001	-	90,000	1	89,300	89,300	6,288	99.95%	29,265,221	98.89%
92	90,001	-	91,000	-	-	-	6,288	99.95%	29,265,221	98.89%
93	91,001	-	92,000	-	-	-	6,288	99.95%	29,265,221	98.89%
94	92,001	-	93,000	-	-	-	6,288	99.95%	29,265,221	98.89%
95	93,001	-	94,000	-	-	-	6,288	99.95%	29,265,221	98.89%
96	94,001	-	95,000	-	-	-	6,288	99.95%	29,265,221	98.89%
97	95,001	-	96,000	-	-	-	6,288	99.95%	29,265,221	98.89%
98	96,001	-	97,000	-	-	-	6,288	99.95%	29,265,221	98.89%
99	97,001	-	98,000	-	-	-	6,288	99.95%	29,265,221	98.89%
100	98,001	-	99,000	-	-	-	6,288	99.95%	29,265,221	98.89%
101	99,001	-	100,000	-	-	-	6,288	99.95%	29,265,221	98.89%
102	101,010	-	101,010	1	101,010	101,010	6,289	99.97%	29,366,231	99.23%
103	114,170	-	114,170	1	114,170	114,170	6,290	99.98%	29,480,401	99.61%
104	114,490	-	114,490	1	114,490	114,490	6,291	100.00%	29,594,891	100.00%

105									
106	Totals	6,291	29,594,891	6,291			29,594,891		
107	Prorated Bills Reduction ¹	(45)							
108	Total Bills	6,246							
109									
110									
111									
112	Average Number of Customers	521							
113									
114	Average Consumption (gallons)	4,738							
115									
116	Median Consumption (gallons)	2,478							
117									
118									
119									
120									
121									
122									
123									
124									
125									
126									
127									
128									

121 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 122 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 123 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 124 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 125 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 126 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 127 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 128

Class: ML Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3		
Tier Two Breakover (M gal):	7	8		
Tier Three Breakover (M gal):	999,999	999,999		

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 29.58	\$ 50.25
Tier One Rate:	\$ 3.38	\$ 4.76
Tier Two Rate:	\$ 4.90	\$ 6.35
Tier Three Rate:	\$ 5.94	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	1	-	-	1	2.78%	-	0.00%
2	1	1,000	-	-	1	2.78%	-	0.00%
3	1,001	2,000	3	1,563	4	11.11%	4,690	2.06%
4	2,001	3,000	5	2,386	9	25.00%	16,620	7.31%
5	3,001	4,000	3	3,417	12	33.33%	26,870	11.82%
6	4,001	5,000	7	4,483	19	52.78%	58,250	25.63%
7	5,001	6,000	8	5,565	27	75.00%	102,770	45.22%
8	6,001	7,000	2	6,890	29	80.56%	116,550	51.28%
9	7,001	8,000	2	7,100	31	86.11%	130,750	57.53%
10	8,001	9,000	-	-	31	86.11%	130,750	57.53%
11	9,001	10,000	-	-	31	86.11%	130,750	57.53%
12	10,001	11,000	1	10,780	32	88.89%	141,530	62.27%
13	11,001	12,000	-	-	32	88.89%	141,530	62.27%
14	12,001	13,000	-	-	32	88.89%	141,530	62.27%
15	13,001	14,000	-	-	32	88.89%	141,530	62.27%
16	14,001	15,000	1	14,960	33	91.67%	156,490	68.85%
17	15,001	16,000	-	-	33	91.67%	156,490	68.85%
18	16,001	17,000	-	-	33	91.67%	156,490	68.85%
19	17,001	18,000	-	-	33	91.67%	156,490	68.85%
20	18,001	19,000	1	19,000	34	94.44%	175,490	77.21%
21	19,001	20,000	-	-	34	94.44%	175,490	77.21%
22	20,001	21,000	-	-	34	94.44%	175,490	77.21%
23	21,001	22,000	-	-	34	94.44%	175,490	77.21%
24	22,001	23,000	-	-	34	94.44%	175,490	77.21%
25	23,001	24,000	-	-	34	94.44%	175,490	77.21%
26	24,001	25,000	-	-	34	94.44%	175,490	77.21%
27	25,001	26,000	2	25,895	36	100.00%	227,280	100.00%
28	26,001	27,000	-	-	36	100.00%	227,280	100.00%
29	27,001	28,000	-	-	36	100.00%	227,280	100.00%
30	28,001	29,000	-	-	36	100.00%	227,280	100.00%
31	29,001	30,000	-	-	36	100.00%	227,280	100.00%
32	30,001	31,000	-	-	36	100.00%	227,280	100.00%
33	31,001	32,000	-	-	36	100.00%	227,280	100.00%
34	32,001	33,000	-	-	36	100.00%	227,280	100.00%
35	33,001	34,000	-	-	36	100.00%	227,280	100.00%
36	34,001	35,000	-	-	36	100.00%	227,280	100.00%
37	35,001	36,000	-	-	36	100.00%	227,280	100.00%
38	36,001	37,000	-	-	36	100.00%	227,280	100.00%
39	37,001	38,000	-	-	36	100.00%	227,280	100.00%
40	38,001	39,000	-	-	36	100.00%	227,280	100.00%
41	39,001	40,000	-	-	36	100.00%	227,280	100.00%
42	40,001	41,000	-	-	36	100.00%	227,280	100.00%
43	41,001	42,000	-	-	36	100.00%	227,280	100.00%
44	42,001	43,000	-	-	36	100.00%	227,280	100.00%
45	43,001	44,000	-	-	36	100.00%	227,280	100.00%
46	44,001	45,000	-	-	36	100.00%	227,280	100.00%
47	45,001	46,000	-	-	36	100.00%	227,280	100.00%
48	46,001	47,000	-	-	36	100.00%	227,280	100.00%
49	47,001	48,000	-	-	36	100.00%	227,280	100.00%
50	48,001	49,000	-	-	36	100.00%	227,280	100.00%
51	49,001	50,000	-	-	36	100.00%	227,280	100.00%
52	50,001	51,000	-	-	36	100.00%	227,280	100.00%
53	51,001	52,000	-	-	36	100.00%	227,280	100.00%

54	52,001	-	53,000	-	-	-	36	100.00%	227,280	100.00%
55	53,001	-	54,000	-	-	-	36	100.00%	227,280	100.00%
56	54,001	-	55,000	-	-	-	36	100.00%	227,280	100.00%
57	55,001	-	56,000	-	-	-	36	100.00%	227,280	100.00%
58	56,001	-	57,000	-	-	-	36	100.00%	227,280	100.00%
59	57,001	-	58,000	-	-	-	36	100.00%	227,280	100.00%
60	58,001	-	59,000	-	-	-	36	100.00%	227,280	100.00%
61	59,001	-	60,000	-	-	-	36	100.00%	227,280	100.00%
62	60,001	-	61,000	-	-	-	36	100.00%	227,280	100.00%
63	61,001	-	62,000	-	-	-	36	100.00%	227,280	100.00%
64	62,001	-	63,000	-	-	-	36	100.00%	227,280	100.00%
65	63,001	-	64,000	-	-	-	36	100.00%	227,280	100.00%
66	64,001	-	65,000	-	-	-	36	100.00%	227,280	100.00%
67	65,001	-	66,000	-	-	-	36	100.00%	227,280	100.00%
68	66,001	-	67,000	-	-	-	36	100.00%	227,280	100.00%
69	67,001	-	68,000	-	-	-	36	100.00%	227,280	100.00%
70	68,001	-	69,000	-	-	-	36	100.00%	227,280	100.00%
71	69,001	-	70,000	-	-	-	36	100.00%	227,280	100.00%
72	70,001	-	71,000	-	-	-	36	100.00%	227,280	100.00%
73	71,001	-	72,000	-	-	-	36	100.00%	227,280	100.00%
74	72,001	-	73,000	-	-	-	36	100.00%	227,280	100.00%
75	73,001	-	74,000	-	-	-	36	100.00%	227,280	100.00%
76	74,001	-	75,000	-	-	-	36	100.00%	227,280	100.00%
77	75,001	-	76,000	-	-	-	36	100.00%	227,280	100.00%
78	76,001	-	77,000	-	-	-	36	100.00%	227,280	100.00%
79	77,001	-	78,000	-	-	-	36	100.00%	227,280	100.00%
80	78,001	-	79,000	-	-	-	36	100.00%	227,280	100.00%
81	79,001	-	80,000	-	-	-	36	100.00%	227,280	100.00%
82	80,001	-	81,000	-	-	-	36	100.00%	227,280	100.00%
83	81,001	-	82,000	-	-	-	36	100.00%	227,280	100.00%
84	82,001	-	83,000	-	-	-	36	100.00%	227,280	100.00%
85	83,001	-	84,000	-	-	-	36	100.00%	227,280	100.00%
86	84,001	-	85,000	-	-	-	36	100.00%	227,280	100.00%
87	85,001	-	86,000	-	-	-	36	100.00%	227,280	100.00%
88	86,001	-	87,000	-	-	-	36	100.00%	227,280	100.00%
89	87,001	-	88,000	-	-	-	36	100.00%	227,280	100.00%
90	88,001	-	89,000	-	-	-	36	100.00%	227,280	100.00%
91	89,001	-	90,000	-	-	-	36	100.00%	227,280	100.00%
92	90,001	-	91,000	-	-	-	36	100.00%	227,280	100.00%
93	91,001	-	92,000	-	-	-	36	100.00%	227,280	100.00%
94	92,001	-	93,000	-	-	-	36	100.00%	227,280	100.00%
95	93,001	-	94,000	-	-	-	36	100.00%	227,280	100.00%
96	94,001	-	95,000	-	-	-	36	100.00%	227,280	100.00%
97	95,001	-	96,000	-	-	-	36	100.00%	227,280	100.00%
98	96,001	-	97,000	-	-	-	36	100.00%	227,280	100.00%
99	97,001	-	98,000	-	-	-	36	100.00%	227,280	100.00%
100	98,001	-	99,000	-	-	-	36	100.00%	227,280	100.00%
101	99,001	-	100,000	-	-	-	36	100.00%	227,280	100.00%

102								
103	Totals	36	227,280	36	227,280			
104	Prorated Bills Reduction ¹	-						
105	Total Bills	36						
106								
107								
108								
109	Average Number of Customers	3						
110								
111	Average Consumption (gallons)	6,313						
112								
113	Median Consumption (gallons)	4,483						
114								
115								
116								
117								
118								
119								
120								
121								
122								
123								
124								
125								

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4

Schedule H-5 - Consolidated

Witness: Jones

Class: ML Residential
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	20	15	4.90	6.35
Tier Three Breakover (M gal):	999,999	999,999	5.94	7.94

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 49.30	\$ 83.75
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ 4.90	\$ 6.35
Tier Three Rate:	\$ 5.94	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
1	-	-	-	-	-	0.00%	-	0.00%	
2	1	1,000	-	-	-	0.00%	-	0.00%	
3	1,001	2,000	-	-	-	0.00%	-	0.00%	
4	2,001	3,000	-	-	-	0.00%	-	0.00%	
5	3,001	4,000	1	3,960	3,960	1	4.17%	3,960	1.40%
6	4,001	5,000	2	4,750	9,500	3	12.50%	13,460	4.75%
7	5,001	6,000	1	5,490	5,490	4	16.67%	18,950	6.69%
8	6,001	7,000	5	6,324	31,620	9	37.50%	50,570	17.85%
9	7,001	8,000	1	7,430	7,430	10	41.67%	58,000	20.47%
10	8,001	9,000	-	-	-	10	41.67%	58,000	20.47%
11	9,001	10,000	3	9,430	28,290	13	54.17%	86,290	30.45%
12	10,001	11,000	2	10,740	21,480	15	62.50%	107,770	38.04%
13	11,001	12,000	1	11,510	11,510	16	66.67%	119,280	42.10%
14	12,001	13,000	1	12,730	12,730	17	70.83%	132,010	46.59%
15	13,001	14,000	-	-	-	17	70.83%	132,010	46.59%
16	14,001	15,000	-	-	-	17	70.83%	132,010	46.59%
17	15,001	16,000	1	15,890	15,890	18	75.00%	147,900	52.20%
18	16,001	17,000	-	-	-	18	75.00%	147,900	52.20%
19	17,001	18,000	1	17,820	17,820	19	79.17%	165,720	58.49%
20	18,001	19,000	-	-	-	19	79.17%	165,720	58.49%
21	19,001	20,000	1	19,650	19,650	20	83.33%	185,370	65.42%
22	20,001	21,000	2	20,785	41,570	22	91.67%	226,940	80.09%
23	21,001	22,000	-	-	-	22	91.67%	226,940	80.09%
24	22,001	23,000	-	-	-	22	91.67%	226,940	80.09%
25	23,001	24,000	-	-	-	22	91.67%	226,940	80.09%
26	24,001	25,000	-	-	-	22	91.67%	226,940	80.09%
27	25,001	26,000	1	25,820	25,820	23	95.83%	252,760	89.21%
28	26,001	27,000	-	-	-	23	95.83%	252,760	89.21%
29	27,001	28,000	-	-	-	23	95.83%	252,760	89.21%
30	28,001	29,000	-	-	-	23	95.83%	252,760	89.21%
31	29,001	30,000	-	-	-	23	95.83%	252,760	89.21%
32	30,001	31,000	1	30,580	30,580	24	100.00%	283,340	100.00%
33	31,001	32,000	-	-	-	24	100.00%	283,340	100.00%
34	32,001	33,000	-	-	-	24	100.00%	283,340	100.00%
35	33,001	34,000	-	-	-	24	100.00%	283,340	100.00%
36	34,001	35,000	-	-	-	24	100.00%	283,340	100.00%
37	35,001	36,000	-	-	-	24	100.00%	283,340	100.00%
38	36,001	37,000	-	-	-	24	100.00%	283,340	100.00%
39	37,001	38,000	-	-	-	24	100.00%	283,340	100.00%
40	38,001	39,000	-	-	-	24	100.00%	283,340	100.00%
41	39,001	40,000	-	-	-	24	100.00%	283,340	100.00%
42	40,001	41,000	-	-	-	24	100.00%	283,340	100.00%
43	41,001	42,000	-	-	-	24	100.00%	283,340	100.00%
44	42,001	43,000	-	-	-	24	100.00%	283,340	100.00%
45	43,001	44,000	-	-	-	24	100.00%	283,340	100.00%
46	44,001	45,000	-	-	-	24	100.00%	283,340	100.00%
47	45,001	46,000	-	-	-	24	100.00%	283,340	100.00%
48	46,001	47,000	-	-	-	24	100.00%	283,340	100.00%
49	47,001	48,000	-	-	-	24	100.00%	283,340	100.00%
50	48,001	49,000	-	-	-	24	100.00%	283,340	100.00%
51	49,001	50,000	-	-	-	24	100.00%	283,340	100.00%
52	50,001	51,000	-	-	-	24	100.00%	283,340	100.00%
53	51,001	52,000	-	-	-	24	100.00%	283,340	100.00%

54	52,001	-	53,000	-	-	-	24	100.00%	283,340	100.00%
55	53,001	-	54,000	-	-	-	24	100.00%	283,340	100.00%
56	54,001	-	55,000	-	-	-	24	100.00%	283,340	100.00%
57	55,001	-	56,000	-	-	-	24	100.00%	283,340	100.00%
58	56,001	-	57,000	-	-	-	24	100.00%	283,340	100.00%
59	57,001	-	58,000	-	-	-	24	100.00%	283,340	100.00%
60	58,001	-	59,000	-	-	-	24	100.00%	283,340	100.00%
61	59,001	-	60,000	-	-	-	24	100.00%	283,340	100.00%
62	60,001	-	61,000	-	-	-	24	100.00%	283,340	100.00%
63	61,001	-	62,000	-	-	-	24	100.00%	283,340	100.00%
64	62,001	-	63,000	-	-	-	24	100.00%	283,340	100.00%
65	63,001	-	64,000	-	-	-	24	100.00%	283,340	100.00%
66	64,001	-	65,000	-	-	-	24	100.00%	283,340	100.00%
67	65,001	-	66,000	-	-	-	24	100.00%	283,340	100.00%
68	66,001	-	67,000	-	-	-	24	100.00%	283,340	100.00%
69	67,001	-	68,000	-	-	-	24	100.00%	283,340	100.00%
70	68,001	-	69,000	-	-	-	24	100.00%	283,340	100.00%
71	69,001	-	70,000	-	-	-	24	100.00%	283,340	100.00%
72	70,001	-	71,000	-	-	-	24	100.00%	283,340	100.00%
73	71,001	-	72,000	-	-	-	24	100.00%	283,340	100.00%
74	72,001	-	73,000	-	-	-	24	100.00%	283,340	100.00%
75	73,001	-	74,000	-	-	-	24	100.00%	283,340	100.00%
76	74,001	-	75,000	-	-	-	24	100.00%	283,340	100.00%
77	75,001	-	76,000	-	-	-	24	100.00%	283,340	100.00%
78	76,001	-	77,000	-	-	-	24	100.00%	283,340	100.00%
79	77,001	-	78,000	-	-	-	24	100.00%	283,340	100.00%
80	78,001	-	79,000	-	-	-	24	100.00%	283,340	100.00%
81	79,001	-	80,000	-	-	-	24	100.00%	283,340	100.00%
82	80,001	-	81,000	-	-	-	24	100.00%	283,340	100.00%
83	81,001	-	82,000	-	-	-	24	100.00%	283,340	100.00%
84	82,001	-	83,000	-	-	-	24	100.00%	283,340	100.00%
85	83,001	-	84,000	-	-	-	24	100.00%	283,340	100.00%
86	84,001	-	85,000	-	-	-	24	100.00%	283,340	100.00%
87	85,001	-	86,000	-	-	-	24	100.00%	283,340	100.00%
88	86,001	-	87,000	-	-	-	24	100.00%	283,340	100.00%
89	87,001	-	88,000	-	-	-	24	100.00%	283,340	100.00%
90	88,001	-	89,000	-	-	-	24	100.00%	283,340	100.00%
91	89,001	-	90,000	-	-	-	24	100.00%	283,340	100.00%
92	90,001	-	91,000	-	-	-	24	100.00%	283,340	100.00%
93	91,001	-	92,000	-	-	-	24	100.00%	283,340	100.00%
94	92,001	-	93,000	-	-	-	24	100.00%	283,340	100.00%
95	93,001	-	94,000	-	-	-	24	100.00%	283,340	100.00%
96	94,001	-	95,000	-	-	-	24	100.00%	283,340	100.00%
97	95,001	-	96,000	-	-	-	24	100.00%	283,340	100.00%
98	96,001	-	97,000	-	-	-	24	100.00%	283,340	100.00%
99	97,001	-	98,000	-	-	-	24	100.00%	283,340	100.00%
100	98,001	-	99,000	-	-	-	24	100.00%	283,340	100.00%
101	99,001	-	100,000	-	-	-	24	100.00%	283,340	100.00%

102							
103	Totals	24	283,340	24	283,340		
104	Prorated Bills Reduction ¹	-					
105	Total Bills	24					
106							
107							
108							
109	Average Number of Customers	2					
110							
111	Average Consumption (gallons)	11,806					
112							
113	Median Consumption (gallons)	9,430					
114							
115							
116							
117							
118							
119							
120							
121							
122							
123							
124							
125							

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: ML Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	-		
Tier Two Breakover (M gal):	7	8		
Tier Three Breakover (M gal):	999,999	999,999		

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 19.72	\$ 33.50
Tier One Rate:	\$ 3.38	\$ -
Tier Two Rate:	\$ 4.90	\$ 6.35
Tier Three Rate:	\$ 5.94	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	52	-	-	52	52.53%	-	0.00%
2	1	8	148	1,180	60	60.61%	1,180	0.18%
3	1,001	4	1,508	6,030	64	64.65%	7,210	1.10%
4	2,001	5	2,593	12,965	69	69.70%	20,175	3.07%
5	3,001	4	3,735	14,940	73	73.74%	35,115	5.34%
6	4,001	-	-	-	73	73.74%	35,115	5.34%
7	5,001	1	5,090	5,090	74	74.75%	40,205	6.12%
8	6,001	-	-	-	74	74.75%	40,205	6.12%
9	7,001	1	7,040	7,040	75	75.76%	47,245	7.19%
10	8,001	3	8,468	25,405	78	78.79%	72,650	11.05%
11	9,001	1	9,860	9,860	79	79.80%	82,510	12.55%
12	10,001	-	-	-	79	79.80%	82,510	12.55%
13	11,001	1	11,700	11,700	80	80.81%	94,210	14.33%
14	12,001	2	12,580	25,160	82	82.83%	119,370	18.16%
15	13,001	1	13,150	13,150	83	83.84%	132,520	20.16%
16	14,001	1	14,180	14,180	84	84.85%	146,700	22.31%
17	15,001	1	15,500	15,500	85	85.86%	162,200	24.67%
18	16,001	-	-	-	85	85.86%	162,200	24.67%
19	17,001	3	17,507	52,520	88	88.89%	214,720	32.66%
20	18,001	2	18,530	37,060	90	90.91%	251,780	38.30%
21	19,001	1	19,700	19,700	91	91.92%	271,480	41.29%
22	20,001	2	20,745	41,490	93	93.94%	312,970	47.60%
23	21,001	-	-	-	93	93.94%	312,970	47.60%
24	22,001	2	22,430	44,860	95	95.96%	357,830	54.43%
25	23,001	-	-	-	95	95.96%	357,830	54.43%
26	24,001	1	24,760	24,760	96	96.97%	382,590	58.19%
27	25,001	-	-	-	96	96.97%	382,590	58.19%
28	26,001	-	-	-	96	96.97%	382,590	58.19%
29	27,001	-	-	-	96	96.97%	382,590	58.19%
30	28,001	-	-	-	96	96.97%	382,590	58.19%
31	29,001	-	-	-	96	96.97%	382,590	58.19%
32	30,001	-	-	-	96	96.97%	382,590	58.19%
33	31,001	-	-	-	96	96.97%	382,590	58.19%
34	32,001	-	-	-	96	96.97%	382,590	58.19%
35	33,001	-	-	-	96	96.97%	382,590	58.19%
36	34,001	-	-	-	96	96.97%	382,590	58.19%
37	35,001	-	-	-	96	96.97%	382,590	58.19%
38	36,001	1	36,320	36,320	97	97.98%	418,910	63.72%
39	37,001	-	-	-	97	97.98%	418,910	63.72%
40	38,001	-	-	-	97	97.98%	418,910	63.72%
41	39,001	-	-	-	97	97.98%	418,910	63.72%
42	40,001	-	-	-	97	97.98%	418,910	63.72%
43	41,001	1	41,250	41,250	98	98.99%	460,160	69.99%
44	42,001	-	-	-	98	98.99%	460,160	69.99%
45	43,001	-	-	-	98	98.99%	460,160	69.99%
46	44,001	-	-	-	98	98.99%	460,160	69.99%
47	45,001	-	-	-	98	98.99%	460,160	69.99%
48	46,001	-	-	-	98	98.99%	460,160	69.99%
49	47,001	-	-	-	98	98.99%	460,160	69.99%
50	48,001	-	-	-	98	98.99%	460,160	69.99%
51	49,001	-	-	-	98	98.99%	460,160	69.99%
52	50,001	-	-	-	98	98.99%	460,160	69.99%
53	51,001	-	-	-	98	98.99%	460,160	69.99%

54	52,001	-	53,000	-	-	-	98	98.99%	460,160	69.99%
55	53,001	-	54,000	-	-	-	98	98.99%	460,160	69.99%
56	54,001	-	55,000	-	-	-	98	98.99%	460,160	69.99%
57	55,001	-	56,000	-	-	-	98	98.99%	460,160	69.99%
58	56,001	-	57,000	-	-	-	98	98.99%	460,160	69.99%
59	57,001	-	58,000	-	-	-	98	98.99%	460,160	69.99%
60	58,001	-	59,000	-	-	-	98	98.99%	460,160	69.99%
61	59,001	-	60,000	-	-	-	98	98.99%	460,160	69.99%
62	60,001	-	61,000	-	-	-	98	98.99%	460,160	69.99%
63	61,001	-	62,000	-	-	-	98	98.99%	460,160	69.99%
64	62,001	-	63,000	-	-	-	98	98.99%	460,160	69.99%
65	63,001	-	64,000	-	-	-	98	98.99%	460,160	69.99%
66	64,001	-	65,000	-	-	-	98	98.99%	460,160	69.99%
67	65,001	-	66,000	-	-	-	98	98.99%	460,160	69.99%
68	66,001	-	67,000	-	-	-	98	98.99%	460,160	69.99%
69	67,001	-	68,000	-	-	-	98	98.99%	460,160	69.99%
70	68,001	-	69,000	-	-	-	98	98.99%	460,160	69.99%
71	69,001	-	70,000	-	-	-	98	98.99%	460,160	69.99%
72	70,001	-	71,000	-	-	-	98	98.99%	460,160	69.99%
73	71,001	-	72,000	-	-	-	98	98.99%	460,160	69.99%
74	72,001	-	73,000	-	-	-	98	98.99%	460,160	69.99%
75	73,001	-	74,000	-	-	-	98	98.99%	460,160	69.99%
76	74,001	-	75,000	-	-	-	98	98.99%	460,160	69.99%
77	75,001	-	76,000	-	-	-	98	98.99%	460,160	69.99%
78	76,001	-	77,000	-	-	-	98	98.99%	460,160	69.99%
79	77,001	-	78,000	-	-	-	98	98.99%	460,160	69.99%
80	78,001	-	79,000	-	-	-	98	98.99%	460,160	69.99%
81	79,001	-	80,000	-	-	-	98	98.99%	460,160	69.99%
82	80,001	-	81,000	-	-	-	98	98.99%	460,160	69.99%
83	81,001	-	82,000	-	-	-	98	98.99%	460,160	69.99%
84	82,001	-	83,000	-	-	-	98	98.99%	460,160	69.99%
85	83,001	-	84,000	-	-	-	98	98.99%	460,160	69.99%
86	84,001	-	85,000	-	-	-	98	98.99%	460,160	69.99%
87	85,001	-	86,000	-	-	-	98	98.99%	460,160	69.99%
88	86,001	-	87,000	-	-	-	98	98.99%	460,160	69.99%
89	87,001	-	88,000	-	-	-	98	98.99%	460,160	69.99%
90	88,001	-	89,000	-	-	-	98	98.99%	460,160	69.99%
91	89,001	-	90,000	-	-	-	98	98.99%	460,160	69.99%
92	90,001	-	91,000	-	-	-	98	98.99%	460,160	69.99%
93	91,001	-	92,000	-	-	-	98	98.99%	460,160	69.99%
94	92,001	-	93,000	-	-	-	98	98.99%	460,160	69.99%
95	93,001	-	94,000	-	-	-	98	98.99%	460,160	69.99%
96	94,001	-	95,000	-	-	-	98	98.99%	460,160	69.99%
97	95,001	-	96,000	-	-	-	98	98.99%	460,160	69.99%
98	96,001	-	97,000	-	-	-	98	98.99%	460,160	69.99%
99	97,001	-	98,000	-	-	-	98	98.99%	460,160	69.99%
100	98,001	-	99,000	-	-	-	98	98.99%	460,160	69.99%
101	99,001	-	100,000	-	-	-	98	98.99%	460,160	69.99%
102	197,310	-	197,310	1	197,310	197,310	99	100.00%	657,470	100.00%

103									
104	Totals	99	657,470	99		657,470			
105	Prorated Bills Reduction ¹								
106	Total Bills	99							
107									
108									
109									
110	Average Number of Customers	8							
111									
112	Average Consumption (gallons)	6,641							
113									
114	Median Consumption (gallons)	-							
115									
116									
117									
118									
119									
120									
121									
122									
123									
124									
125									
126									

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Class: ML Commercial
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	20	15	-	-
Tier Three Breakover (M gal):	999,999	999,999	-	-

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 49.30	\$ 83.75
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ 4.90	\$ 6.35
Tier Three Rate:	\$ 5.94	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	-	-	-	-	0.00%	-	0.00%
2	1	1,000	1	920	1	8.33%	920	2.46%
3	1,001	2,000	7	1,581	8	66.67%	11,990	32.11%
4	2,001	3,000	1	2,080	9	75.00%	14,070	37.68%
5	3,001	4,000	-	-	9	75.00%	14,070	37.68%
6	4,001	5,000	-	-	9	75.00%	14,070	37.68%
7	5,001	6,000	1	5,910	10	83.33%	19,980	53.51%
8	6,001	7,000	-	-	10	83.33%	19,980	53.51%
9	7,001	8,000	1	7,020	11	91.67%	27,000	72.31%
10	8,001	9,000	-	-	11	91.67%	27,000	72.31%
11	9,001	10,000	-	-	11	91.67%	27,000	72.31%
12	10,001	11,000	1	10,340	12	100.00%	37,340	100.00%
13	11,001	12,000	-	-	12	100.00%	37,340	100.00%
14	12,001	13,000	-	-	12	100.00%	37,340	100.00%
15	13,001	14,000	-	-	12	100.00%	37,340	100.00%
16	14,001	15,000	-	-	12	100.00%	37,340	100.00%
17	15,001	16,000	-	-	12	100.00%	37,340	100.00%
18	16,001	17,000	-	-	12	100.00%	37,340	100.00%
19	17,001	18,000	-	-	12	100.00%	37,340	100.00%
20	18,001	19,000	-	-	12	100.00%	37,340	100.00%
21	19,001	20,000	-	-	12	100.00%	37,340	100.00%
22	20,001	21,000	-	-	12	100.00%	37,340	100.00%
23	21,001	22,000	-	-	12	100.00%	37,340	100.00%
24	22,001	23,000	-	-	12	100.00%	37,340	100.00%
25	23,001	24,000	-	-	12	100.00%	37,340	100.00%
26	24,001	25,000	-	-	12	100.00%	37,340	100.00%
27	25,001	26,000	-	-	12	100.00%	37,340	100.00%
28	26,001	27,000	-	-	12	100.00%	37,340	100.00%
29	27,001	28,000	-	-	12	100.00%	37,340	100.00%
30	28,001	29,000	-	-	12	100.00%	37,340	100.00%
31	29,001	30,000	-	-	12	100.00%	37,340	100.00%
32	30,001	31,000	-	-	12	100.00%	37,340	100.00%
33	31,001	32,000	-	-	12	100.00%	37,340	100.00%
34	32,001	33,000	-	-	12	100.00%	37,340	100.00%
35	33,001	34,000	-	-	12	100.00%	37,340	100.00%
36	34,001	35,000	-	-	12	100.00%	37,340	100.00%
37	35,001	36,000	-	-	12	100.00%	37,340	100.00%
38	36,001	37,000	-	-	12	100.00%	37,340	100.00%
39	37,001	38,000	-	-	12	100.00%	37,340	100.00%
40	38,001	39,000	-	-	12	100.00%	37,340	100.00%
41	39,001	40,000	-	-	12	100.00%	37,340	100.00%
42	40,001	41,000	-	-	12	100.00%	37,340	100.00%
43	41,001	42,000	-	-	12	100.00%	37,340	100.00%
44	42,001	43,000	-	-	12	100.00%	37,340	100.00%
45	43,001	44,000	-	-	12	100.00%	37,340	100.00%
46	44,001	45,000	-	-	12	100.00%	37,340	100.00%
47	45,001	46,000	-	-	12	100.00%	37,340	100.00%
48	46,001	47,000	-	-	12	100.00%	37,340	100.00%
49	47,001	48,000	-	-	12	100.00%	37,340	100.00%
50	48,001	49,000	-	-	12	100.00%	37,340	100.00%
51	49,001	50,000	-	-	12	100.00%	37,340	100.00%
52	50,001	51,000	-	-	12	100.00%	37,340	100.00%
53	51,001	52,000	-	-	12	100.00%	37,340	100.00%

54	52,001	-	53,000	-	-	-	12	100.00%	37,340	100.00%
55	53,001	-	54,000	-	-	-	12	100.00%	37,340	100.00%
56	54,001	-	55,000	-	-	-	12	100.00%	37,340	100.00%
57	55,001	-	56,000	-	-	-	12	100.00%	37,340	100.00%
58	56,001	-	57,000	-	-	-	12	100.00%	37,340	100.00%
59	57,001	-	58,000	-	-	-	12	100.00%	37,340	100.00%
60	58,001	-	59,000	-	-	-	12	100.00%	37,340	100.00%
61	59,001	-	60,000	-	-	-	12	100.00%	37,340	100.00%
62	60,001	-	61,000	-	-	-	12	100.00%	37,340	100.00%
63	61,001	-	62,000	-	-	-	12	100.00%	37,340	100.00%
64	62,001	-	63,000	-	-	-	12	100.00%	37,340	100.00%
65	63,001	-	64,000	-	-	-	12	100.00%	37,340	100.00%
66	64,001	-	65,000	-	-	-	12	100.00%	37,340	100.00%
67	65,001	-	66,000	-	-	-	12	100.00%	37,340	100.00%
68	66,001	-	67,000	-	-	-	12	100.00%	37,340	100.00%
69	67,001	-	68,000	-	-	-	12	100.00%	37,340	100.00%
70	68,001	-	69,000	-	-	-	12	100.00%	37,340	100.00%
71	69,001	-	70,000	-	-	-	12	100.00%	37,340	100.00%
72	70,001	-	71,000	-	-	-	12	100.00%	37,340	100.00%
73	71,001	-	72,000	-	-	-	12	100.00%	37,340	100.00%
74	72,001	-	73,000	-	-	-	12	100.00%	37,340	100.00%
75	73,001	-	74,000	-	-	-	12	100.00%	37,340	100.00%
76	74,001	-	75,000	-	-	-	12	100.00%	37,340	100.00%
77	75,001	-	76,000	-	-	-	12	100.00%	37,340	100.00%
78	76,001	-	77,000	-	-	-	12	100.00%	37,340	100.00%
79	77,001	-	78,000	-	-	-	12	100.00%	37,340	100.00%
80	78,001	-	79,000	-	-	-	12	100.00%	37,340	100.00%
81	79,001	-	80,000	-	-	-	12	100.00%	37,340	100.00%
82	80,001	-	81,000	-	-	-	12	100.00%	37,340	100.00%
83	81,001	-	82,000	-	-	-	12	100.00%	37,340	100.00%
84	82,001	-	83,000	-	-	-	12	100.00%	37,340	100.00%
85	83,001	-	84,000	-	-	-	12	100.00%	37,340	100.00%
86	84,001	-	85,000	-	-	-	12	100.00%	37,340	100.00%
87	85,001	-	86,000	-	-	-	12	100.00%	37,340	100.00%
88	86,001	-	87,000	-	-	-	12	100.00%	37,340	100.00%
89	87,001	-	88,000	-	-	-	12	100.00%	37,340	100.00%
90	88,001	-	89,000	-	-	-	12	100.00%	37,340	100.00%
91	89,001	-	90,000	-	-	-	12	100.00%	37,340	100.00%
92	90,001	-	91,000	-	-	-	12	100.00%	37,340	100.00%
93	91,001	-	92,000	-	-	-	12	100.00%	37,340	100.00%
94	92,001	-	93,000	-	-	-	12	100.00%	37,340	100.00%
95	93,001	-	94,000	-	-	-	12	100.00%	37,340	100.00%
96	94,001	-	95,000	-	-	-	12	100.00%	37,340	100.00%
97	95,001	-	96,000	-	-	-	12	100.00%	37,340	100.00%
98	96,001	-	97,000	-	-	-	12	100.00%	37,340	100.00%
99	97,001	-	98,000	-	-	-	12	100.00%	37,340	100.00%
100	98,001	-	99,000	-	-	-	12	100.00%	37,340	100.00%
101	99,001	-	100,000	-	-	-	12	100.00%	37,340	100.00%

102									
103	Totals	12	37,340	12			37,340		
104	Prorated Bills Reduction ¹	-							
105	Total Bills	12							
106									
107									
108									
109	Average Number of Customers	1							
110									
111	Average Consumption (gallons)	3,112							
112									
113	Median Consumption (gallons)	1,581							
114									
115									
116									
117									
118									
119									
120									
121									
122									
123									
124									
125									

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: ML Commercial
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	-	50	-	6.35
Tier Three Breakover (M gal):	999,999	999,999	5.94	7.94

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 49.30	\$ 268.00
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ -	\$ 6.35
Tier Three Rate:	\$ 5.94	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	2	-	-	2	16.67%	-	0.00%
2	1	1,000	960	960	3	25.00%	960	4.25%
3	1,001	2,000	1,455	2,910	5	41.67%	3,870	17.13%
4	2,001	3,000	2,494	14,965	11	91.67%	18,835	83.36%
5	3,001	4,000	3,760	3,760	12	100.00%	22,595	100.00%
6	4,001	5,000	-	-	12	100.00%	22,595	100.00%
7	5,001	6,000	-	-	12	100.00%	22,595	100.00%
8	6,001	7,000	-	-	12	100.00%	22,595	100.00%
9	7,001	8,000	-	-	12	100.00%	22,595	100.00%
10	8,001	9,000	-	-	12	100.00%	22,595	100.00%
11	9,001	10,000	-	-	12	100.00%	22,595	100.00%
12	10,001	11,000	-	-	12	100.00%	22,595	100.00%
13	11,001	12,000	-	-	12	100.00%	22,595	100.00%
14	12,001	13,000	-	-	12	100.00%	22,595	100.00%
15	13,001	14,000	-	-	12	100.00%	22,595	100.00%
16	14,001	15,000	-	-	12	100.00%	22,595	100.00%
17	15,001	16,000	-	-	12	100.00%	22,595	100.00%
18	16,001	17,000	-	-	12	100.00%	22,595	100.00%
19	17,001	18,000	-	-	12	100.00%	22,595	100.00%
20	18,001	19,000	-	-	12	100.00%	22,595	100.00%
21	19,001	20,000	-	-	12	100.00%	22,595	100.00%
22	20,001	21,000	-	-	12	100.00%	22,595	100.00%
23	21,001	22,000	-	-	12	100.00%	22,595	100.00%
24	22,001	23,000	-	-	12	100.00%	22,595	100.00%
25	23,001	24,000	-	-	12	100.00%	22,595	100.00%
26	24,001	25,000	-	-	12	100.00%	22,595	100.00%
27	25,001	26,000	-	-	12	100.00%	22,595	100.00%
28	26,001	27,000	-	-	12	100.00%	22,595	100.00%
29	27,001	28,000	-	-	12	100.00%	22,595	100.00%
30	28,001	29,000	-	-	12	100.00%	22,595	100.00%
31	29,001	30,000	-	-	12	100.00%	22,595	100.00%
32	30,001	31,000	-	-	12	100.00%	22,595	100.00%
33	31,001	32,000	-	-	12	100.00%	22,595	100.00%
34	32,001	33,000	-	-	12	100.00%	22,595	100.00%
35	33,001	34,000	-	-	12	100.00%	22,595	100.00%
36	34,001	35,000	-	-	12	100.00%	22,595	100.00%
37	35,001	36,000	-	-	12	100.00%	22,595	100.00%
38	36,001	37,000	-	-	12	100.00%	22,595	100.00%
39	37,001	38,000	-	-	12	100.00%	22,595	100.00%
40	38,001	39,000	-	-	12	100.00%	22,595	100.00%
41	39,001	40,000	-	-	12	100.00%	22,595	100.00%
42	40,001	41,000	-	-	12	100.00%	22,595	100.00%
43	41,001	42,000	-	-	12	100.00%	22,595	100.00%
44	42,001	43,000	-	-	12	100.00%	22,595	100.00%
45	43,001	44,000	-	-	12	100.00%	22,595	100.00%
46	44,001	45,000	-	-	12	100.00%	22,595	100.00%
47	45,001	46,000	-	-	12	100.00%	22,595	100.00%
48	46,001	47,000	-	-	12	100.00%	22,595	100.00%
49	47,001	48,000	-	-	12	100.00%	22,595	100.00%
50	48,001	49,000	-	-	12	100.00%	22,595	100.00%
51	49,001	50,000	-	-	12	100.00%	22,595	100.00%
52	50,001	51,000	-	-	12	100.00%	22,595	100.00%
53	51,001	52,000	-	-	12	100.00%	22,595	100.00%

54	52,001	-	53,000	-	-	-	12	100.00%	22,595	100.00%
55	53,001	-	54,000	-	-	-	12	100.00%	22,595	100.00%
56	54,001	-	55,000	-	-	-	12	100.00%	22,595	100.00%
57	55,001	-	56,000	-	-	-	12	100.00%	22,595	100.00%
58	56,001	-	57,000	-	-	-	12	100.00%	22,595	100.00%
59	57,001	-	58,000	-	-	-	12	100.00%	22,595	100.00%
60	58,001	-	59,000	-	-	-	12	100.00%	22,595	100.00%
61	59,001	-	60,000	-	-	-	12	100.00%	22,595	100.00%
62	60,001	-	61,000	-	-	-	12	100.00%	22,595	100.00%
63	61,001	-	62,000	-	-	-	12	100.00%	22,595	100.00%
64	62,001	-	63,000	-	-	-	12	100.00%	22,595	100.00%
65	63,001	-	64,000	-	-	-	12	100.00%	22,595	100.00%
66	64,001	-	65,000	-	-	-	12	100.00%	22,595	100.00%
67	65,001	-	66,000	-	-	-	12	100.00%	22,595	100.00%
68	66,001	-	67,000	-	-	-	12	100.00%	22,595	100.00%
69	67,001	-	68,000	-	-	-	12	100.00%	22,595	100.00%
70	68,001	-	69,000	-	-	-	12	100.00%	22,595	100.00%
71	69,001	-	70,000	-	-	-	12	100.00%	22,595	100.00%
72	70,001	-	71,000	-	-	-	12	100.00%	22,595	100.00%
73	71,001	-	72,000	-	-	-	12	100.00%	22,595	100.00%
74	72,001	-	73,000	-	-	-	12	100.00%	22,595	100.00%
75	73,001	-	74,000	-	-	-	12	100.00%	22,595	100.00%
76	74,001	-	75,000	-	-	-	12	100.00%	22,595	100.00%
77	75,001	-	76,000	-	-	-	12	100.00%	22,595	100.00%
78	76,001	-	77,000	-	-	-	12	100.00%	22,595	100.00%
79	77,001	-	78,000	-	-	-	12	100.00%	22,595	100.00%
80	78,001	-	79,000	-	-	-	12	100.00%	22,595	100.00%
81	79,001	-	80,000	-	-	-	12	100.00%	22,595	100.00%
82	80,001	-	81,000	-	-	-	12	100.00%	22,595	100.00%
83	81,001	-	82,000	-	-	-	12	100.00%	22,595	100.00%
84	82,001	-	83,000	-	-	-	12	100.00%	22,595	100.00%
85	83,001	-	84,000	-	-	-	12	100.00%	22,595	100.00%
86	84,001	-	85,000	-	-	-	12	100.00%	22,595	100.00%
87	85,001	-	86,000	-	-	-	12	100.00%	22,595	100.00%
88	86,001	-	87,000	-	-	-	12	100.00%	22,595	100.00%
89	87,001	-	88,000	-	-	-	12	100.00%	22,595	100.00%
90	88,001	-	89,000	-	-	-	12	100.00%	22,595	100.00%
91	89,001	-	90,000	-	-	-	12	100.00%	22,595	100.00%
92	90,001	-	91,000	-	-	-	12	100.00%	22,595	100.00%
93	91,001	-	92,000	-	-	-	12	100.00%	22,595	100.00%
94	92,001	-	93,000	-	-	-	12	100.00%	22,595	100.00%
95	93,001	-	94,000	-	-	-	12	100.00%	22,595	100.00%
96	94,001	-	95,000	-	-	-	12	100.00%	22,595	100.00%
97	95,001	-	96,000	-	-	-	12	100.00%	22,595	100.00%
98	96,001	-	97,000	-	-	-	12	100.00%	22,595	100.00%
99	97,001	-	98,000	-	-	-	12	100.00%	22,595	100.00%
100	98,001	-	99,000	-	-	-	12	100.00%	22,595	100.00%
101	99,001	-	100,000	-	-	-	12	100.00%	22,595	100.00%

102									
103	Totals	12	22,595	12		22,595			
104	Prorated Bills Reduction ¹	-							
105	Total Bills	12							
106									
107									
108									
109	Average Number of Customers	1							
110									
111	Average Consumption (gallons)	1,883							
112									
113	Median Consumption (gallons)	2,494							
114									
115									
116									
117									
118									
119									
120									
121									
122									
123									
124									
125									

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

Class: ML Standpipe
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):			Base Charge:	\$ 49.30	\$ 83.75
Tier Two Breakover (M gal):			Tier One Rate:		
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:		
			Tier Three Rate:	\$ 5.94	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1		11	-	-	11	91.67%	-	0.00%
2	1	1	330	330	12	100.00%	330	100.00%
3	1,001	-	-	-	12	100.00%	330	100.00%
4	2,001	-	-	-	12	100.00%	330	100.00%
5	3,001	-	-	-	12	100.00%	330	100.00%
6	4,001	-	-	-	12	100.00%	330	100.00%
7	5,001	-	-	-	12	100.00%	330	100.00%
8	6,001	-	-	-	12	100.00%	330	100.00%
9	7,001	-	-	-	12	100.00%	330	100.00%
10	8,001	-	-	-	12	100.00%	330	100.00%
11	9,001	-	-	-	12	100.00%	330	100.00%
12	10,001	-	-	-	12	100.00%	330	100.00%
13	11,001	-	-	-	12	100.00%	330	100.00%
14	12,001	-	-	-	12	100.00%	330	100.00%
15	13,001	-	-	-	12	100.00%	330	100.00%
16	14,001	-	-	-	12	100.00%	330	100.00%
17	15,001	-	-	-	12	100.00%	330	100.00%
18	16,001	-	-	-	12	100.00%	330	100.00%
19	17,001	-	-	-	12	100.00%	330	100.00%
20	18,001	-	-	-	12	100.00%	330	100.00%
21	19,001	-	-	-	12	100.00%	330	100.00%
22	20,001	-	-	-	12	100.00%	330	100.00%
23	21,001	-	-	-	12	100.00%	330	100.00%
24	22,001	-	-	-	12	100.00%	330	100.00%
25	23,001	-	-	-	12	100.00%	330	100.00%
26	24,001	-	-	-	12	100.00%	330	100.00%
27	25,001	-	-	-	12	100.00%	330	100.00%
28	26,001	-	-	-	12	100.00%	330	100.00%
29	27,001	-	-	-	12	100.00%	330	100.00%
30	28,001	-	-	-	12	100.00%	330	100.00%
31	29,001	-	-	-	12	100.00%	330	100.00%
32	30,001	-	-	-	12	100.00%	330	100.00%
33	31,001	-	-	-	12	100.00%	330	100.00%
34	32,001	-	-	-	12	100.00%	330	100.00%
35	33,001	-	-	-	12	100.00%	330	100.00%
36	34,001	-	-	-	12	100.00%	330	100.00%
37	35,001	-	-	-	12	100.00%	330	100.00%
38	36,001	-	-	-	12	100.00%	330	100.00%
39	37,001	-	-	-	12	100.00%	330	100.00%
40	38,001	-	-	-	12	100.00%	330	100.00%
41	39,001	-	-	-	12	100.00%	330	100.00%
42	40,001	-	-	-	12	100.00%	330	100.00%
43	41,001	-	-	-	12	100.00%	330	100.00%
44	42,001	-	-	-	12	100.00%	330	100.00%
45	43,001	-	-	-	12	100.00%	330	100.00%
46	44,001	-	-	-	12	100.00%	330	100.00%
47	45,001	-	-	-	12	100.00%	330	100.00%
48	46,001	-	-	-	12	100.00%	330	100.00%
49	47,001	-	-	-	12	100.00%	330	100.00%
50	48,001	-	-	-	12	100.00%	330	100.00%
51	49,001	-	-	-	12	100.00%	330	100.00%
52	50,001	-	-	-	12	100.00%	330	100.00%
53	51,001	-	-	-	12	100.00%	330	100.00%

54	52,001	-	53,000	-	-	-	12	100.00%	330	100.00%
55	53,001	-	54,000	-	-	-	12	100.00%	330	100.00%
56	54,001	-	55,000	-	-	-	12	100.00%	330	100.00%
57	55,001	-	56,000	-	-	-	12	100.00%	330	100.00%
58	56,001	-	57,000	-	-	-	12	100.00%	330	100.00%
59	57,001	-	58,000	-	-	-	12	100.00%	330	100.00%
60	58,001	-	59,000	-	-	-	12	100.00%	330	100.00%
61	59,001	-	60,000	-	-	-	12	100.00%	330	100.00%
62	60,001	-	61,000	-	-	-	12	100.00%	330	100.00%
63	61,001	-	62,000	-	-	-	12	100.00%	330	100.00%
64	62,001	-	63,000	-	-	-	12	100.00%	330	100.00%
65	63,001	-	64,000	-	-	-	12	100.00%	330	100.00%
66	64,001	-	65,000	-	-	-	12	100.00%	330	100.00%
67	65,001	-	66,000	-	-	-	12	100.00%	330	100.00%
68	66,001	-	67,000	-	-	-	12	100.00%	330	100.00%
69	67,001	-	68,000	-	-	-	12	100.00%	330	100.00%
70	68,001	-	69,000	-	-	-	12	100.00%	330	100.00%
71	69,001	-	70,000	-	-	-	12	100.00%	330	100.00%
72	70,001	-	71,000	-	-	-	12	100.00%	330	100.00%
73	71,001	-	72,000	-	-	-	12	100.00%	330	100.00%
74	72,001	-	73,000	-	-	-	12	100.00%	330	100.00%
75	73,001	-	74,000	-	-	-	12	100.00%	330	100.00%
76	74,001	-	75,000	-	-	-	12	100.00%	330	100.00%
77	75,001	-	76,000	-	-	-	12	100.00%	330	100.00%
78	76,001	-	77,000	-	-	-	12	100.00%	330	100.00%
79	77,001	-	78,000	-	-	-	12	100.00%	330	100.00%
80	78,001	-	79,000	-	-	-	12	100.00%	330	100.00%
81	79,001	-	80,000	-	-	-	12	100.00%	330	100.00%
82	80,001	-	81,000	-	-	-	12	100.00%	330	100.00%
83	81,001	-	82,000	-	-	-	12	100.00%	330	100.00%
84	82,001	-	83,000	-	-	-	12	100.00%	330	100.00%
85	83,001	-	84,000	-	-	-	12	100.00%	330	100.00%
86	84,001	-	85,000	-	-	-	12	100.00%	330	100.00%
87	85,001	-	86,000	-	-	-	12	100.00%	330	100.00%
88	86,001	-	87,000	-	-	-	12	100.00%	330	100.00%
89	87,001	-	88,000	-	-	-	12	100.00%	330	100.00%
90	88,001	-	89,000	-	-	-	12	100.00%	330	100.00%
91	89,001	-	90,000	-	-	-	12	100.00%	330	100.00%
92	90,001	-	91,000	-	-	-	12	100.00%	330	100.00%
93	91,001	-	92,000	-	-	-	12	100.00%	330	100.00%
94	92,001	-	93,000	-	-	-	12	100.00%	330	100.00%
95	93,001	-	94,000	-	-	-	12	100.00%	330	100.00%
96	94,001	-	95,000	-	-	-	12	100.00%	330	100.00%
97	95,001	-	96,000	-	-	-	12	100.00%	330	100.00%
98	96,001	-	97,000	-	-	-	12	100.00%	330	100.00%
99	97,001	-	98,000	-	-	-	12	100.00%	330	100.00%
100	98,001	-	99,000	-	-	-	12	100.00%	330	100.00%
101	99,001	-	100,000	-	-	-	12	100.00%	330	100.00%

102									
103	Totals	12	330	12			330		
104	Prorated Bills Reduction ¹	-							
105	Total Bills	12							
106									
107									
108									
109	Average Number of Customers	1							
110									
111	Average Consumption (gallons)	28							
112									
113	Median Consumption (gallons)	-							
114									
115									
116									
117									
118									
119									
120									
121									
122									
123									
124									
125									

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: NW Residential
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present	Proposed	Charges	
	Rates	Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3	Base Charge: \$ 35.00	\$ 33.50
Tier Two Breakover (M gal):	10	8	Tier One Rate: \$ 5.70	\$ 4.76
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate: \$ 8.30	\$ 6.35
			Tier Three Rate: \$ 10.30	\$ 7.94

Line No.	Block	Number of Bills by Block	Average	Consumption	Cumulative Bills		Cumulative Consumption	
			Consumption in Block	by Blocks	No.	% of Total	Amount	% of Total
1	-	133	-	-	133	3.89%	-	0.00%
2	1	513	459	235,469	646	18.87%	235,469	1.59%
3	1,001	503	1,505	756,921	1,149	33.57%	992,390	6.72%
4	2,001	461	2,516	1,159,772	1,610	47.03%	2,152,162	14.57%
5	3,001	414	3,492	1,445,681	2,024	59.13%	3,597,843	24.36%
6	4,001	378	4,509	1,704,280	2,402	70.17%	5,302,123	35.90%
7	5,001	260	5,491	1,427,547	2,662	77.77%	6,729,670	45.57%
8	6,001	192	6,494	1,246,857	2,854	83.38%	7,976,527	54.01%
9	7,001	138	7,495	1,034,328	2,992	87.41%	9,010,855	61.01%
10	8,001	101	8,469	855,364	3,093	90.36%	9,866,219	66.81%
11	9,001	79	9,478	748,792	3,172	92.67%	10,615,011	71.88%
12	10,001	39	10,458	407,850	3,211	93.81%	11,022,861	74.64%
13	11,001	45	11,496	517,330	3,256	95.12%	11,540,191	78.14%
14	12,001	30	12,440	373,210	3,286	96.00%	11,913,401	80.67%
15	13,001	29	13,500	391,486	3,315	96.84%	12,304,887	83.32%
16	14,001	11	14,409	158,495	3,326	97.17%	12,463,382	84.39%
17	15,001	14	15,523	217,320	3,340	97.58%	12,680,702	85.86%
18	16,001	14	16,434	230,070	3,354	97.98%	12,910,772	87.42%
19	17,001	12	17,427	209,127	3,366	98.33%	13,119,899	88.84%
20	18,001	9	18,599	167,390	3,375	98.60%	13,287,289	89.97%
21	19,001	11	19,558	215,140	3,386	98.92%	13,502,429	91.43%
22	20,001	9	20,530	184,770	3,395	99.18%	13,687,199	92.68%
23	21,001	4	21,630	86,520	3,399	99.30%	13,773,719	93.26%
24	22,001	1	22,510	22,510	3,400	99.33%	13,796,229	93.42%
25	23,001	-	-	-	3,400	99.33%	13,796,229	93.42%
26	24,001	2	24,560	49,120	3,402	99.39%	13,845,349	93.75%
27	25,001	6	25,358	152,150	3,408	99.56%	13,997,499	94.78%
28	26,001	-	-	-	3,408	99.56%	13,997,499	94.78%
29	27,001	-	-	-	3,408	99.56%	13,997,499	94.78%
30	28,001	-	-	-	3,408	99.56%	13,997,499	94.78%
31	29,001	-	-	-	3,408	99.56%	13,997,499	94.78%
32	30,001	1	30,800	30,800	3,409	99.59%	14,028,299	94.99%
33	31,001	-	-	-	3,409	99.59%	14,028,299	94.99%
34	32,001	1	32,700	32,700	3,410	99.62%	14,060,999	95.21%
35	33,001	2	33,538	67,075	3,412	99.68%	14,128,074	95.66%
36	34,001	-	-	-	3,412	99.68%	14,128,074	95.66%
37	35,001	-	-	-	3,412	99.68%	14,128,074	95.66%
38	36,001	1	36,840	36,840	3,413	99.71%	14,164,914	95.91%
39	37,001	2	37,495	74,990	3,415	99.77%	14,239,904	96.42%
40	38,001	-	-	-	3,415	99.77%	14,239,904	96.42%
41	39,001	-	-	-	3,415	99.77%	14,239,904	96.42%
42	40,001	1	40,630	40,630	3,416	99.80%	14,280,534	96.70%
43	41,001	1	41,700	41,700	3,417	99.82%	14,322,234	96.98%
44	42,001	2	42,260	84,520	3,419	99.88%	14,406,754	97.55%
45	43,001	-	-	-	3,419	99.88%	14,406,754	97.55%
46	44,001	1	44,130	44,130	3,420	99.91%	14,450,884	97.85%
47	45,001	-	-	-	3,420	99.91%	14,450,884	97.85%
48	46,001	-	-	-	3,420	99.91%	14,450,884	97.85%
49	47,001	-	-	-	3,420	99.91%	14,450,884	97.85%
50	48,001	-	-	-	3,420	99.91%	14,450,884	97.85%
51	49,001	-	-	-	3,420	99.91%	14,450,884	97.85%
52	50,001	-	-	-	3,420	99.91%	14,450,884	97.85%
53	51,001	-	-	-	3,420	99.91%	14,450,884	97.85%

54	52,001	-	53,000	-	-	-	3,420	99.91%	14,450,884	97.85%
55	53,001	-	54,000	-	-	-	3,420	99.91%	14,450,884	97.85%
56	54,001	-	55,000	-	-	-	3,420	99.91%	14,450,884	97.85%
57	55,001	-	56,000	-	-	-	3,420	99.91%	14,450,884	97.85%
58	56,001	-	57,000	-	-	-	3,420	99.91%	14,450,884	97.85%
59	57,001	-	58,000	-	-	-	3,420	99.91%	14,450,884	97.85%
60	58,001	-	59,000	-	-	-	3,420	99.91%	14,450,884	97.85%
61	59,001	-	60,000	-	-	-	3,420	99.91%	14,450,884	97.85%
62	60,001	-	61,000	-	-	-	3,420	99.91%	14,450,884	97.85%
63	61,001	-	62,000	-	-	-	3,420	99.91%	14,450,884	97.85%
64	62,001	-	63,000	-	-	-	3,420	99.91%	14,450,884	97.85%
65	63,001	-	64,000	-	-	-	3,420	99.91%	14,450,884	97.85%
66	64,001	-	65,000	-	-	-	3,420	99.91%	14,450,884	97.85%
67	65,001	-	66,000	-	-	-	3,420	99.91%	14,450,884	97.85%
68	66,001	-	67,000	-	-	-	3,420	99.91%	14,450,884	97.85%
69	67,001	-	68,000	-	-	-	3,420	99.91%	14,450,884	97.85%
70	68,001	-	69,000	1	68,600	68,600	3,421	99.94%	14,519,484	98.31%
71	69,001	-	70,000	-	-	-	3,421	99.94%	14,519,484	98.31%
72	70,001	-	71,000	-	-	-	3,421	99.94%	14,519,484	98.31%
73	71,001	-	72,000	-	-	-	3,421	99.94%	14,519,484	98.31%
74	72,001	-	73,000	-	-	-	3,421	99.94%	14,519,484	98.31%
75	73,001	-	74,000	-	-	-	3,421	99.94%	14,519,484	98.31%
76	74,001	-	75,000	-	-	-	3,421	99.94%	14,519,484	98.31%
77	75,001	-	76,000	-	-	-	3,421	99.94%	14,519,484	98.31%
78	76,001	-	77,000	-	-	-	3,421	99.94%	14,519,484	98.31%
79	77,001	-	78,000	-	-	-	3,421	99.94%	14,519,484	98.31%
80	78,001	-	79,000	-	-	-	3,421	99.94%	14,519,484	98.31%
81	79,001	-	80,000	-	-	-	3,421	99.94%	14,519,484	98.31%
82	80,001	-	81,000	-	-	-	3,421	99.94%	14,519,484	98.31%
83	81,001	-	82,000	-	-	-	3,421	99.94%	14,519,484	98.31%
84	82,001	-	83,000	-	-	-	3,421	99.94%	14,519,484	98.31%
85	83,001	-	84,000	-	-	-	3,421	99.94%	14,519,484	98.31%
86	84,001	-	85,000	-	-	-	3,421	99.94%	14,519,484	98.31%
87	85,001	-	86,000	-	-	-	3,421	99.94%	14,519,484	98.31%
88	86,001	-	87,000	-	-	-	3,421	99.94%	14,519,484	98.31%
89	87,001	-	88,000	-	-	-	3,421	99.94%	14,519,484	98.31%
90	88,001	-	89,000	-	-	-	3,421	99.94%	14,519,484	98.31%
91	89,001	-	90,000	-	-	-	3,421	99.94%	14,519,484	98.31%
92	90,001	-	91,000	1	90,360	90,360	3,422	99.97%	14,609,844	98.93%
93	91,001	-	92,000	-	-	-	3,422	99.97%	14,609,844	98.93%
94	92,001	-	93,000	-	-	-	3,422	99.97%	14,609,844	98.93%
95	93,001	-	94,000	-	-	-	3,422	99.97%	14,609,844	98.93%
96	94,001	-	95,000	-	-	-	3,422	99.97%	14,609,844	98.93%
97	95,001	-	96,000	-	-	-	3,422	99.97%	14,609,844	98.93%
98	96,001	-	97,000	-	-	-	3,422	99.97%	14,609,844	98.93%
99	97,001	-	98,000	-	-	-	3,422	99.97%	14,609,844	98.93%
100	98,001	-	99,000	-	-	-	3,422	99.97%	14,609,844	98.93%
101	99,001	-	100,000	-	-	-	3,422	99.97%	14,609,844	98.93%
102	158,610	-	158,610	1	158,610	158,610	3,423	100.00%	14,768,454	100.00%

103									
104	Totals	3,423	14,768,454	3,423			14,768,454		
105	Prorated Bills Reduction ¹	(10)							
106	Total Bills	3,413							
107									
108									
109									
110	Average Number of Customers	284							
111									
112	Average Consumption (gallons)	4,327							
113									
114	Median Consumption (gallons)	3,492							
115									
116									
117									
118									
119									
120									
121									
122									
123									
124									
125									
126									

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Class: NW Residential
 Meter Size: 3/4"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	3	3		
Tier Two Breakover (M gal):	10	8		
Tier Three Breakover (M gal):	999,999	999,999		

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 48.00	\$ 50.25
Tier One Rate:	\$ 5.70	\$ 4.76
Tier Two Rate:	\$ 8.30	\$ 6.35
Tier Three Rate:	\$ 10.30	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	2	-	-	2	16.67%	-	0.00%
2	1	1,000	25	50	4	33.33%	50	0.21%
3	1,001	2,000	1,575	3,150	6	50.00%	3,200	13.30%
4	2,001	3,000	2,600	5,200	8	66.67%	8,400	34.91%
5	3,001	4,000	3,645	7,290	10	83.33%	15,690	65.21%
6	4,001	5,000	4,185	8,370	12	100.00%	24,060	100.00%
7	5,001	6,000	-	-	12	100.00%	24,060	100.00%
8	6,001	7,000	-	-	12	100.00%	24,060	100.00%
9	7,001	8,000	-	-	12	100.00%	24,060	100.00%
10	8,001	9,000	-	-	12	100.00%	24,060	100.00%
11	9,001	10,000	-	-	12	100.00%	24,060	100.00%
12	10,001	11,000	-	-	12	100.00%	24,060	100.00%
13	11,001	12,000	-	-	12	100.00%	24,060	100.00%
14	12,001	13,000	-	-	12	100.00%	24,060	100.00%
15	13,001	14,000	-	-	12	100.00%	24,060	100.00%
16	14,001	15,000	-	-	12	100.00%	24,060	100.00%
17	15,001	16,000	-	-	12	100.00%	24,060	100.00%
18	16,001	17,000	-	-	12	100.00%	24,060	100.00%
19	17,001	18,000	-	-	12	100.00%	24,060	100.00%
20	18,001	19,000	-	-	12	100.00%	24,060	100.00%
21	19,001	20,000	-	-	12	100.00%	24,060	100.00%
22	20,001	21,000	-	-	12	100.00%	24,060	100.00%
23	21,001	22,000	-	-	12	100.00%	24,060	100.00%
24	22,001	23,000	-	-	12	100.00%	24,060	100.00%
25	23,001	24,000	-	-	12	100.00%	24,060	100.00%
26	24,001	25,000	-	-	12	100.00%	24,060	100.00%
27	25,001	26,000	-	-	12	100.00%	24,060	100.00%
28	26,001	27,000	-	-	12	100.00%	24,060	100.00%
29	27,001	28,000	-	-	12	100.00%	24,060	100.00%
30	28,001	29,000	-	-	12	100.00%	24,060	100.00%
31	29,001	30,000	-	-	12	100.00%	24,060	100.00%
32	30,001	31,000	-	-	12	100.00%	24,060	100.00%
33	31,001	32,000	-	-	12	100.00%	24,060	100.00%
34	32,001	33,000	-	-	12	100.00%	24,060	100.00%
35	33,001	34,000	-	-	12	100.00%	24,060	100.00%
36	34,001	35,000	-	-	12	100.00%	24,060	100.00%
37	35,001	36,000	-	-	12	100.00%	24,060	100.00%
38	36,001	37,000	-	-	12	100.00%	24,060	100.00%
39	37,001	38,000	-	-	12	100.00%	24,060	100.00%
40	38,001	39,000	-	-	12	100.00%	24,060	100.00%
41	39,001	40,000	-	-	12	100.00%	24,060	100.00%
42	40,001	41,000	-	-	12	100.00%	24,060	100.00%
43	41,001	42,000	-	-	12	100.00%	24,060	100.00%
44	42,001	43,000	-	-	12	100.00%	24,060	100.00%
45	43,001	44,000	-	-	12	100.00%	24,060	100.00%
46	44,001	45,000	-	-	12	100.00%	24,060	100.00%
47	45,001	46,000	-	-	12	100.00%	24,060	100.00%
48	46,001	47,000	-	-	12	100.00%	24,060	100.00%
49	47,001	48,000	-	-	12	100.00%	24,060	100.00%
50	48,001	49,000	-	-	12	100.00%	24,060	100.00%
51	49,001	50,000	-	-	12	100.00%	24,060	100.00%
52	50,001	51,000	-	-	12	100.00%	24,060	100.00%
53	51,001	52,000	-	-	12	100.00%	24,060	100.00%

54	52,001	-	53,000	-	-	-	12	100.00%	24,060	100.00%
55	53,001	-	54,000	-	-	-	12	100.00%	24,060	100.00%
56	54,001	-	55,000	-	-	-	12	100.00%	24,060	100.00%
57	55,001	-	56,000	-	-	-	12	100.00%	24,060	100.00%
58	56,001	-	57,000	-	-	-	12	100.00%	24,060	100.00%
59	57,001	-	58,000	-	-	-	12	100.00%	24,060	100.00%
60	58,001	-	59,000	-	-	-	12	100.00%	24,060	100.00%
61	59,001	-	60,000	-	-	-	12	100.00%	24,060	100.00%
62	60,001	-	61,000	-	-	-	12	100.00%	24,060	100.00%
63	61,001	-	62,000	-	-	-	12	100.00%	24,060	100.00%
64	62,001	-	63,000	-	-	-	12	100.00%	24,060	100.00%
65	63,001	-	64,000	-	-	-	12	100.00%	24,060	100.00%
66	64,001	-	65,000	-	-	-	12	100.00%	24,060	100.00%
67	65,001	-	66,000	-	-	-	12	100.00%	24,060	100.00%
68	66,001	-	67,000	-	-	-	12	100.00%	24,060	100.00%
69	67,001	-	68,000	-	-	-	12	100.00%	24,060	100.00%
70	68,001	-	69,000	-	-	-	12	100.00%	24,060	100.00%
71	69,001	-	70,000	-	-	-	12	100.00%	24,060	100.00%
72	70,001	-	71,000	-	-	-	12	100.00%	24,060	100.00%
73	71,001	-	72,000	-	-	-	12	100.00%	24,060	100.00%
74	72,001	-	73,000	-	-	-	12	100.00%	24,060	100.00%
75	73,001	-	74,000	-	-	-	12	100.00%	24,060	100.00%
76	74,001	-	75,000	-	-	-	12	100.00%	24,060	100.00%
77	75,001	-	76,000	-	-	-	12	100.00%	24,060	100.00%
78	76,001	-	77,000	-	-	-	12	100.00%	24,060	100.00%
79	77,001	-	78,000	-	-	-	12	100.00%	24,060	100.00%
80	78,001	-	79,000	-	-	-	12	100.00%	24,060	100.00%
81	79,001	-	80,000	-	-	-	12	100.00%	24,060	100.00%
82	80,001	-	81,000	-	-	-	12	100.00%	24,060	100.00%
83	81,001	-	82,000	-	-	-	12	100.00%	24,060	100.00%
84	82,001	-	83,000	-	-	-	12	100.00%	24,060	100.00%
85	83,001	-	84,000	-	-	-	12	100.00%	24,060	100.00%
86	84,001	-	85,000	-	-	-	12	100.00%	24,060	100.00%
87	85,001	-	86,000	-	-	-	12	100.00%	24,060	100.00%
88	86,001	-	87,000	-	-	-	12	100.00%	24,060	100.00%
89	87,001	-	88,000	-	-	-	12	100.00%	24,060	100.00%
90	88,001	-	89,000	-	-	-	12	100.00%	24,060	100.00%
91	89,001	-	90,000	-	-	-	12	100.00%	24,060	100.00%
92	90,001	-	91,000	-	-	-	12	100.00%	24,060	100.00%
93	91,001	-	92,000	-	-	-	12	100.00%	24,060	100.00%
94	92,001	-	93,000	-	-	-	12	100.00%	24,060	100.00%
95	93,001	-	94,000	-	-	-	12	100.00%	24,060	100.00%
96	94,001	-	95,000	-	-	-	12	100.00%	24,060	100.00%
97	95,001	-	96,000	-	-	-	12	100.00%	24,060	100.00%
98	96,001	-	97,000	-	-	-	12	100.00%	24,060	100.00%
99	97,001	-	98,000	-	-	-	12	100.00%	24,060	100.00%
100	98,001	-	99,000	-	-	-	12	100.00%	24,060	100.00%
101	99,001	-	100,000	-	-	-	12	100.00%	24,060	100.00%

102									
103	Totals	12	24,060	12			24,060		
104	Prorated Bills Reduction ¹	-							
105	Total Bills	12							
106									
107									
108									
109	Average Number of Customers	1							
110									
111	Average Consumption (gallons)	2,005							
112									
113	Median Consumption (gallons)	1,575							
114									
115									
116									
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118									
119									
120									
121									
122									
123									
124									
125									

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Hearthstone Water South - Water Division

Test Year Ended August 31, 2023

Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: NW Commercial
 Meter Size: 5/8" x 3/4"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge:	\$ 35.00	\$ 33.50
Tier Two Breakover (M gal):	10	8	Tier One Rate:	\$ -	\$ -
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate:	\$ 8.30	\$ 6.35
			Tier Three Rate:	\$ 10.30	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total
1	-	9	-	-	9	8.18%	-	0.00%
2	1	52	411	21,370	61	55.45%	21,370	9.10%
3	1,001	10	1,383	13,830	71	64.55%	35,200	14.99%
4	2,001	5	2,624	13,120	76	69.09%	48,320	20.58%
5	3,001	10	3,564	35,640	86	78.18%	83,960	35.76%
6	4,001	7	4,563	31,940	93	84.55%	115,900	49.37%
7	5,001	7	5,384	37,690	100	90.91%	153,590	65.42%
8	6,001	3	6,257	18,770	103	93.64%	172,360	73.42%
9	7,001	4	7,590	30,360	107	97.27%	202,720	86.35%
10	8,001	-	-	-	107	97.27%	202,720	86.35%
11	9,001	1	9,740	9,740	108	98.18%	212,460	90.50%
12	10,001	1	10,770	10,770	109	99.09%	223,230	95.08%
13	11,001	1	11,540	11,540	110	100.00%	234,770	100.00%
14	12,001	-	-	-	110	100.00%	234,770	100.00%
15	13,001	-	-	-	110	100.00%	234,770	100.00%
16	14,001	-	-	-	110	100.00%	234,770	100.00%
17	15,001	-	-	-	110	100.00%	234,770	100.00%
18	16,001	-	-	-	110	100.00%	234,770	100.00%
19	17,001	-	-	-	110	100.00%	234,770	100.00%
20	18,001	-	-	-	110	100.00%	234,770	100.00%
21	19,001	-	-	-	110	100.00%	234,770	100.00%
22	20,001	-	-	-	110	100.00%	234,770	100.00%
23	21,001	-	-	-	110	100.00%	234,770	100.00%
24	22,001	-	-	-	110	100.00%	234,770	100.00%
25	23,001	-	-	-	110	100.00%	234,770	100.00%
26	24,001	-	-	-	110	100.00%	234,770	100.00%
27	25,001	-	-	-	110	100.00%	234,770	100.00%
28	26,001	-	-	-	110	100.00%	234,770	100.00%
29	27,001	-	-	-	110	100.00%	234,770	100.00%
30	28,001	-	-	-	110	100.00%	234,770	100.00%
31	29,001	-	-	-	110	100.00%	234,770	100.00%
32	30,001	-	-	-	110	100.00%	234,770	100.00%
33	31,001	-	-	-	110	100.00%	234,770	100.00%
34	32,001	-	-	-	110	100.00%	234,770	100.00%
35	33,001	-	-	-	110	100.00%	234,770	100.00%
36	34,001	-	-	-	110	100.00%	234,770	100.00%
37	35,001	-	-	-	110	100.00%	234,770	100.00%
38	36,001	-	-	-	110	100.00%	234,770	100.00%
39	37,001	-	-	-	110	100.00%	234,770	100.00%
40	38,001	-	-	-	110	100.00%	234,770	100.00%
41	39,001	-	-	-	110	100.00%	234,770	100.00%
42	40,001	-	-	-	110	100.00%	234,770	100.00%
43	41,001	-	-	-	110	100.00%	234,770	100.00%
44	42,001	-	-	-	110	100.00%	234,770	100.00%
45	43,001	-	-	-	110	100.00%	234,770	100.00%
46	44,001	-	-	-	110	100.00%	234,770	100.00%
47	45,001	-	-	-	110	100.00%	234,770	100.00%
48	46,001	-	-	-	110	100.00%	234,770	100.00%
49	47,001	-	-	-	110	100.00%	234,770	100.00%
50	48,001	-	-	-	110	100.00%	234,770	100.00%
51	49,001	-	-	-	110	100.00%	234,770	100.00%
52	50,001	-	-	-	110	100.00%	234,770	100.00%
53	51,001	-	-	-	110	100.00%	234,770	100.00%

54	52,001	-	53,000	-	-	-	110	100.00%	234,770	100.00%
55	53,001	-	54,000	-	-	-	110	100.00%	234,770	100.00%
56	54,001	-	55,000	-	-	-	110	100.00%	234,770	100.00%
57	55,001	-	56,000	-	-	-	110	100.00%	234,770	100.00%
58	56,001	-	57,000	-	-	-	110	100.00%	234,770	100.00%
59	57,001	-	58,000	-	-	-	110	100.00%	234,770	100.00%
60	58,001	-	59,000	-	-	-	110	100.00%	234,770	100.00%
61	59,001	-	60,000	-	-	-	110	100.00%	234,770	100.00%
62	60,001	-	61,000	-	-	-	110	100.00%	234,770	100.00%
63	61,001	-	62,000	-	-	-	110	100.00%	234,770	100.00%
64	62,001	-	63,000	-	-	-	110	100.00%	234,770	100.00%
65	63,001	-	64,000	-	-	-	110	100.00%	234,770	100.00%
66	64,001	-	65,000	-	-	-	110	100.00%	234,770	100.00%
67	65,001	-	66,000	-	-	-	110	100.00%	234,770	100.00%
68	66,001	-	67,000	-	-	-	110	100.00%	234,770	100.00%
69	67,001	-	68,000	-	-	-	110	100.00%	234,770	100.00%
70	68,001	-	69,000	-	-	-	110	100.00%	234,770	100.00%
71	69,001	-	70,000	-	-	-	110	100.00%	234,770	100.00%
72	70,001	-	71,000	-	-	-	110	100.00%	234,770	100.00%
73	71,001	-	72,000	-	-	-	110	100.00%	234,770	100.00%
74	72,001	-	73,000	-	-	-	110	100.00%	234,770	100.00%
75	73,001	-	74,000	-	-	-	110	100.00%	234,770	100.00%
76	74,001	-	75,000	-	-	-	110	100.00%	234,770	100.00%
77	75,001	-	76,000	-	-	-	110	100.00%	234,770	100.00%
78	76,001	-	77,000	-	-	-	110	100.00%	234,770	100.00%
79	77,001	-	78,000	-	-	-	110	100.00%	234,770	100.00%
80	78,001	-	79,000	-	-	-	110	100.00%	234,770	100.00%
81	79,001	-	80,000	-	-	-	110	100.00%	234,770	100.00%
82	80,001	-	81,000	-	-	-	110	100.00%	234,770	100.00%
83	81,001	-	82,000	-	-	-	110	100.00%	234,770	100.00%
84	82,001	-	83,000	-	-	-	110	100.00%	234,770	100.00%
85	83,001	-	84,000	-	-	-	110	100.00%	234,770	100.00%
86	84,001	-	85,000	-	-	-	110	100.00%	234,770	100.00%
87	85,001	-	86,000	-	-	-	110	100.00%	234,770	100.00%
88	86,001	-	87,000	-	-	-	110	100.00%	234,770	100.00%
89	87,001	-	88,000	-	-	-	110	100.00%	234,770	100.00%
90	88,001	-	89,000	-	-	-	110	100.00%	234,770	100.00%
91	89,001	-	90,000	-	-	-	110	100.00%	234,770	100.00%
92	90,001	-	91,000	-	-	-	110	100.00%	234,770	100.00%
93	91,001	-	92,000	-	-	-	110	100.00%	234,770	100.00%
94	92,001	-	93,000	-	-	-	110	100.00%	234,770	100.00%
95	93,001	-	94,000	-	-	-	110	100.00%	234,770	100.00%
96	94,001	-	95,000	-	-	-	110	100.00%	234,770	100.00%
97	95,001	-	96,000	-	-	-	110	100.00%	234,770	100.00%
98	96,001	-	97,000	-	-	-	110	100.00%	234,770	100.00%
99	97,001	-	98,000	-	-	-	110	100.00%	234,770	100.00%
100	98,001	-	99,000	-	-	-	110	100.00%	234,770	100.00%
101	99,001	-	100,000	-	-	-	110	100.00%	234,770	100.00%

102									
103	Totals	110	234,770	110		234,770			
104	Prorated Bills Reduction ¹	-							
105	Total Bills	110							
106									
107									
108									
109	Average Number of Customers	9							
110									
111	Average Consumption (gallons)	2,134							
112									
113	Median Consumption (gallons)	411							
114									
115									
116									
117									
118									
119									
120									
121									
122									
123									
124									
125									

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Class: NW Commercial
 Meter Size: 1"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	18	15	8.30	6.35
Tier Three Breakover (M gal):	999,999	999,999	10.30	7.94

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 70.00	\$ 83.75
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ 8.30	\$ 6.35
Tier Three Rate:	\$ 10.30	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	24	-	-	24	57.14%	-	0.00%
2	1	7	554	3,876	31	73.81%	3,876	6.76%
3	1,001	5	1,398	6,990	36	85.71%	10,866	18.95%
4	2,001	-	-	-	36	85.71%	10,866	18.95%
5	3,001	1	3,010	3,010	37	88.10%	13,876	24.20%
6	4,001	1	4,340	4,340	38	90.48%	18,216	31.77%
7	5,001	-	-	-	38	90.48%	18,216	31.77%
8	6,001	1	6,630	6,630	39	92.86%	24,846	43.33%
9	7,001	-	-	-	39	92.86%	24,846	43.33%
10	8,001	1	8,490	8,490	40	95.24%	33,336	58.13%
11	9,001	1	9,650	9,650	41	97.62%	42,986	74.96%
12	10,001	-	-	-	41	97.62%	42,986	74.96%
13	11,001	-	-	-	41	97.62%	42,986	74.96%
14	12,001	-	-	-	41	97.62%	42,986	74.96%
15	13,001	-	-	-	41	97.62%	42,986	74.96%
16	14,001	1	14,360	14,360	42	100.00%	57,346	100.00%
17	15,001	-	-	-	42	100.00%	57,346	100.00%
18	16,001	-	-	-	42	100.00%	57,346	100.00%
19	17,001	-	-	-	42	100.00%	57,346	100.00%
20	18,001	-	-	-	42	100.00%	57,346	100.00%
21	19,001	-	-	-	42	100.00%	57,346	100.00%
22	20,001	-	-	-	42	100.00%	57,346	100.00%
23	21,001	-	-	-	42	100.00%	57,346	100.00%
24	22,001	-	-	-	42	100.00%	57,346	100.00%
25	23,001	-	-	-	42	100.00%	57,346	100.00%
26	24,001	-	-	-	42	100.00%	57,346	100.00%
27	25,001	-	-	-	42	100.00%	57,346	100.00%
28	26,001	-	-	-	42	100.00%	57,346	100.00%
29	27,001	-	-	-	42	100.00%	57,346	100.00%
30	28,001	-	-	-	42	100.00%	57,346	100.00%
31	29,001	-	-	-	42	100.00%	57,346	100.00%
32	30,001	-	-	-	42	100.00%	57,346	100.00%
33	31,001	-	-	-	42	100.00%	57,346	100.00%
34	32,001	-	-	-	42	100.00%	57,346	100.00%
35	33,001	-	-	-	42	100.00%	57,346	100.00%
36	34,001	-	-	-	42	100.00%	57,346	100.00%
37	35,001	-	-	-	42	100.00%	57,346	100.00%
38	36,001	-	-	-	42	100.00%	57,346	100.00%
39	37,001	-	-	-	42	100.00%	57,346	100.00%
40	38,001	-	-	-	42	100.00%	57,346	100.00%
41	39,001	-	-	-	42	100.00%	57,346	100.00%
42	40,001	-	-	-	42	100.00%	57,346	100.00%
43	41,001	-	-	-	42	100.00%	57,346	100.00%
44	42,001	-	-	-	42	100.00%	57,346	100.00%
45	43,001	-	-	-	42	100.00%	57,346	100.00%
46	44,001	-	-	-	42	100.00%	57,346	100.00%
47	45,001	-	-	-	42	100.00%	57,346	100.00%
48	46,001	-	-	-	42	100.00%	57,346	100.00%
49	47,001	-	-	-	42	100.00%	57,346	100.00%
50	48,001	-	-	-	42	100.00%	57,346	100.00%
51	49,001	-	-	-	42	100.00%	57,346	100.00%
52	50,001	-	-	-	42	100.00%	57,346	100.00%
53	51,001	-	-	-	42	100.00%	57,346	100.00%

54	52,001	-	53,000	-	-	-	42	100.00%	57,346	100.00%
55	53,001	-	54,000	-	-	-	42	100.00%	57,346	100.00%
56	54,001	-	55,000	-	-	-	42	100.00%	57,346	100.00%
57	55,001	-	56,000	-	-	-	42	100.00%	57,346	100.00%
58	56,001	-	57,000	-	-	-	42	100.00%	57,346	100.00%
59	57,001	-	58,000	-	-	-	42	100.00%	57,346	100.00%
60	58,001	-	59,000	-	-	-	42	100.00%	57,346	100.00%
61	59,001	-	60,000	-	-	-	42	100.00%	57,346	100.00%
62	60,001	-	61,000	-	-	-	42	100.00%	57,346	100.00%
63	61,001	-	62,000	-	-	-	42	100.00%	57,346	100.00%
64	62,001	-	63,000	-	-	-	42	100.00%	57,346	100.00%
65	63,001	-	64,000	-	-	-	42	100.00%	57,346	100.00%
66	64,001	-	65,000	-	-	-	42	100.00%	57,346	100.00%
67	65,001	-	66,000	-	-	-	42	100.00%	57,346	100.00%
68	66,001	-	67,000	-	-	-	42	100.00%	57,346	100.00%
69	67,001	-	68,000	-	-	-	42	100.00%	57,346	100.00%
70	68,001	-	69,000	-	-	-	42	100.00%	57,346	100.00%
71	69,001	-	70,000	-	-	-	42	100.00%	57,346	100.00%
72	70,001	-	71,000	-	-	-	42	100.00%	57,346	100.00%
73	71,001	-	72,000	-	-	-	42	100.00%	57,346	100.00%
74	72,001	-	73,000	-	-	-	42	100.00%	57,346	100.00%
75	73,001	-	74,000	-	-	-	42	100.00%	57,346	100.00%
76	74,001	-	75,000	-	-	-	42	100.00%	57,346	100.00%
77	75,001	-	76,000	-	-	-	42	100.00%	57,346	100.00%
78	76,001	-	77,000	-	-	-	42	100.00%	57,346	100.00%
79	77,001	-	78,000	-	-	-	42	100.00%	57,346	100.00%
80	78,001	-	79,000	-	-	-	42	100.00%	57,346	100.00%
81	79,001	-	80,000	-	-	-	42	100.00%	57,346	100.00%
82	80,001	-	81,000	-	-	-	42	100.00%	57,346	100.00%
83	81,001	-	82,000	-	-	-	42	100.00%	57,346	100.00%
84	82,001	-	83,000	-	-	-	42	100.00%	57,346	100.00%
85	83,001	-	84,000	-	-	-	42	100.00%	57,346	100.00%
86	84,001	-	85,000	-	-	-	42	100.00%	57,346	100.00%
87	85,001	-	86,000	-	-	-	42	100.00%	57,346	100.00%
88	86,001	-	87,000	-	-	-	42	100.00%	57,346	100.00%
89	87,001	-	88,000	-	-	-	42	100.00%	57,346	100.00%
90	88,001	-	89,000	-	-	-	42	100.00%	57,346	100.00%
91	89,001	-	90,000	-	-	-	42	100.00%	57,346	100.00%
92	90,001	-	91,000	-	-	-	42	100.00%	57,346	100.00%
93	91,001	-	92,000	-	-	-	42	100.00%	57,346	100.00%
94	92,001	-	93,000	-	-	-	42	100.00%	57,346	100.00%
95	93,001	-	94,000	-	-	-	42	100.00%	57,346	100.00%
96	94,001	-	95,000	-	-	-	42	100.00%	57,346	100.00%
97	95,001	-	96,000	-	-	-	42	100.00%	57,346	100.00%
98	96,001	-	97,000	-	-	-	42	100.00%	57,346	100.00%
99	97,001	-	98,000	-	-	-	42	100.00%	57,346	100.00%
100	98,001	-	99,000	-	-	-	42	100.00%	57,346	100.00%
101	99,001	-	100,000	-	-	-	42	100.00%	57,346	100.00%

102								
103	Totals	42	57,346	42	57,346			
104	Prorated Bills Reduction ¹	-						
105	Total Bills	42						
106								
107								
108								
109	Average Number of Customers	4						
110								
111	Average Consumption (gallons)	1,365						
112								
113	Median Consumption (gallons)	-						
114								
115								
116								
117								
118								
119								
120								
121								
122								
123								
124								
125								

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

HH
 Test Year Ended August 31, 2023
 Bill Count

Exhibit: RLI-DT4
 Schedule H-5 - Consolidated
 Witness: Jones

Class: NW Commercial
 Meter Size: 1-1/2"
 Sub Class:

Rate Tiers	Present Rates		Proposed Rates	
	Present Rates	Proposed Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	-	-
Tier Two Breakover (M gal):	25	30	8.30	6.35
Tier Three Breakover (M gal):	999,999	999,999	10.30	7.94

Charges	Present Rates	Proposed Rates
Base Charge:	\$ 91.00	\$ 167.50
Tier One Rate:	\$ -	\$ -
Tier Two Rate:	\$ 8.30	\$ 6.35
Tier Three Rate:	\$ 10.30	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption		
					No.	% of Total	Amount	% of Total	
1	-	-	-	-	-	0.00%	-	0.00%	
2	1	1,000	-	-	-	0.00%	-	0.00%	
3	1,001	2,000	-	-	-	0.00%	-	0.00%	
4	2,001	3,000	-	-	-	0.00%	-	0.00%	
5	3,001	4,000	2	3,700	7,400	2	16.67%	7,400	8.20%
6	4,001	5,000	1	5,000	5,000	3	25.00%	12,400	13.75%
7	5,001	6,000	1	5,100	5,100	4	33.33%	17,500	19.40%
8	6,001	7,000	2	6,200	12,400	6	50.00%	29,900	33.15%
9	7,001	8,000	1	7,400	7,400	7	58.33%	37,300	41.35%
10	8,001	9,000	3	8,700	26,100	10	83.33%	63,400	70.29%
11	9,001	10,000	-	-	-	10	83.33%	63,400	70.29%
12	10,001	11,000	1	10,200	10,200	11	91.67%	73,600	81.60%
13	11,001	12,000	-	-	-	11	91.67%	73,600	81.60%
14	12,001	13,000	-	-	-	11	91.67%	73,600	81.60%
15	13,001	14,000	-	-	-	11	91.67%	73,600	81.60%
16	14,001	15,000	-	-	-	11	91.67%	73,600	81.60%
17	15,001	16,000	-	-	-	11	91.67%	73,600	81.60%
18	16,001	17,000	1	16,600	16,600	12	100.00%	90,200	100.00%
19	17,001	18,000	-	-	-	12	100.00%	90,200	100.00%
20	18,001	19,000	-	-	-	12	100.00%	90,200	100.00%
21	19,001	20,000	-	-	-	12	100.00%	90,200	100.00%
22	20,001	21,000	-	-	-	12	100.00%	90,200	100.00%
23	21,001	22,000	-	-	-	12	100.00%	90,200	100.00%
24	22,001	23,000	-	-	-	12	100.00%	90,200	100.00%
25	23,001	24,000	-	-	-	12	100.00%	90,200	100.00%
26	24,001	25,000	-	-	-	12	100.00%	90,200	100.00%
27	25,001	26,000	-	-	-	12	100.00%	90,200	100.00%
28	26,001	27,000	-	-	-	12	100.00%	90,200	100.00%
29	27,001	28,000	-	-	-	12	100.00%	90,200	100.00%
30	28,001	29,000	-	-	-	12	100.00%	90,200	100.00%
31	29,001	30,000	-	-	-	12	100.00%	90,200	100.00%
32	30,001	31,000	-	-	-	12	100.00%	90,200	100.00%
33	31,001	32,000	-	-	-	12	100.00%	90,200	100.00%
34	32,001	33,000	-	-	-	12	100.00%	90,200	100.00%
35	33,001	34,000	-	-	-	12	100.00%	90,200	100.00%
36	34,001	35,000	-	-	-	12	100.00%	90,200	100.00%
37	35,001	36,000	-	-	-	12	100.00%	90,200	100.00%
38	36,001	37,000	-	-	-	12	100.00%	90,200	100.00%
39	37,001	38,000	-	-	-	12	100.00%	90,200	100.00%
40	38,001	39,000	-	-	-	12	100.00%	90,200	100.00%
41	39,001	40,000	-	-	-	12	100.00%	90,200	100.00%
42	40,001	41,000	-	-	-	12	100.00%	90,200	100.00%
43	41,001	42,000	-	-	-	12	100.00%	90,200	100.00%
44	42,001	43,000	-	-	-	12	100.00%	90,200	100.00%
45	43,001	44,000	-	-	-	12	100.00%	90,200	100.00%
46	44,001	45,000	-	-	-	12	100.00%	90,200	100.00%
47	45,001	46,000	-	-	-	12	100.00%	90,200	100.00%
48	46,001	47,000	-	-	-	12	100.00%	90,200	100.00%
49	47,001	48,000	-	-	-	12	100.00%	90,200	100.00%
50	48,001	49,000	-	-	-	12	100.00%	90,200	100.00%
51	49,001	50,000	-	-	-	12	100.00%	90,200	100.00%
52	50,001	51,000	-	-	-	12	100.00%	90,200	100.00%
53	51,001	52,000	-	-	-	12	100.00%	90,200	100.00%

54	52,001	-	53,000	-	-	-	12	100.00%	90,200	100.00%
55	53,001	-	54,000	-	-	-	12	100.00%	90,200	100.00%
56	54,001	-	55,000	-	-	-	12	100.00%	90,200	100.00%
57	55,001	-	56,000	-	-	-	12	100.00%	90,200	100.00%
58	56,001	-	57,000	-	-	-	12	100.00%	90,200	100.00%
59	57,001	-	58,000	-	-	-	12	100.00%	90,200	100.00%
60	58,001	-	59,000	-	-	-	12	100.00%	90,200	100.00%
61	59,001	-	60,000	-	-	-	12	100.00%	90,200	100.00%
62	60,001	-	61,000	-	-	-	12	100.00%	90,200	100.00%
63	61,001	-	62,000	-	-	-	12	100.00%	90,200	100.00%
64	62,001	-	63,000	-	-	-	12	100.00%	90,200	100.00%
65	63,001	-	64,000	-	-	-	12	100.00%	90,200	100.00%
66	64,001	-	65,000	-	-	-	12	100.00%	90,200	100.00%
67	65,001	-	66,000	-	-	-	12	100.00%	90,200	100.00%
68	66,001	-	67,000	-	-	-	12	100.00%	90,200	100.00%
69	67,001	-	68,000	-	-	-	12	100.00%	90,200	100.00%
70	68,001	-	69,000	-	-	-	12	100.00%	90,200	100.00%
71	69,001	-	70,000	-	-	-	12	100.00%	90,200	100.00%
72	70,001	-	71,000	-	-	-	12	100.00%	90,200	100.00%
73	71,001	-	72,000	-	-	-	12	100.00%	90,200	100.00%
74	72,001	-	73,000	-	-	-	12	100.00%	90,200	100.00%
75	73,001	-	74,000	-	-	-	12	100.00%	90,200	100.00%
76	74,001	-	75,000	-	-	-	12	100.00%	90,200	100.00%
77	75,001	-	76,000	-	-	-	12	100.00%	90,200	100.00%
78	76,001	-	77,000	-	-	-	12	100.00%	90,200	100.00%
79	77,001	-	78,000	-	-	-	12	100.00%	90,200	100.00%
80	78,001	-	79,000	-	-	-	12	100.00%	90,200	100.00%
81	79,001	-	80,000	-	-	-	12	100.00%	90,200	100.00%
82	80,001	-	81,000	-	-	-	12	100.00%	90,200	100.00%
83	81,001	-	82,000	-	-	-	12	100.00%	90,200	100.00%
84	82,001	-	83,000	-	-	-	12	100.00%	90,200	100.00%
85	83,001	-	84,000	-	-	-	12	100.00%	90,200	100.00%
86	84,001	-	85,000	-	-	-	12	100.00%	90,200	100.00%
87	85,001	-	86,000	-	-	-	12	100.00%	90,200	100.00%
88	86,001	-	87,000	-	-	-	12	100.00%	90,200	100.00%
89	87,001	-	88,000	-	-	-	12	100.00%	90,200	100.00%
90	88,001	-	89,000	-	-	-	12	100.00%	90,200	100.00%
91	89,001	-	90,000	-	-	-	12	100.00%	90,200	100.00%
92	90,001	-	91,000	-	-	-	12	100.00%	90,200	100.00%
93	91,001	-	92,000	-	-	-	12	100.00%	90,200	100.00%
94	92,001	-	93,000	-	-	-	12	100.00%	90,200	100.00%
95	93,001	-	94,000	-	-	-	12	100.00%	90,200	100.00%
96	94,001	-	95,000	-	-	-	12	100.00%	90,200	100.00%
97	95,001	-	96,000	-	-	-	12	100.00%	90,200	100.00%
98	96,001	-	97,000	-	-	-	12	100.00%	90,200	100.00%
99	97,001	-	98,000	-	-	-	12	100.00%	90,200	100.00%
100	98,001	-	99,000	-	-	-	12	100.00%	90,200	100.00%
101	99,001	-	100,000	-	-	-	12	100.00%	90,200	100.00%

102							
103	Totals	12	90,200	12	90,200		
104	Prorated Bills Reduction ¹	-					
105	Total Bills	12					
106							
107							
108							
109	Average Number of Customers	1					
110							
111	Average Consumption (gallons)	7,517					
112							
113	Median Consumption (gallons)	6,200					
114							
115							
116							
117							
118							
119							
120							
121							
122							
123							
124							
125							

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
Base Charge	12	\$ 1,092	12	\$ 2,010
<u>Usage (gallons)</u>				
Tier One	-	\$ -	-	\$ -
Tier Two	90,200	749	90,200	573
Tier Three	-	-	-	-
Usage Totals	90,200		90,200	
Metered Revenue Total		\$ 1,841		\$ 2,583

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of meters in this class discontinuing and establishing service during the test year.

Class: NW Commercial
 Meter Size: 2"
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Base Charge:			\$ 116.00	\$ 268.00
Tier One Breakover (M gal):	-	-	Tier One Rate: \$ -	\$ -
Tier Two Breakover (M gal):	35	50	Tier Two Rate: \$ 8.30	\$ 6.35
Tier Three Breakover (M gal):	999,999	999,999	Tier Three Rate: \$ 10.30	\$ 7.94

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	6	-	-	6	6.25%	-	0.00%
2	1	6	346	2,073	12	12.50%	2,073	0.13%
3	1,001	1	1,740	1,740	13	13.54%	3,813	0.24%
4	2,001	7	2,503	17,519	20	20.83%	21,332	1.36%
5	3,001	5	3,393	16,967	25	26.04%	38,299	2.45%
6	4,001	5	4,683	23,415	30	31.25%	61,714	3.94%
7	5,001	2	5,500	11,000	32	33.33%	72,714	4.65%
8	6,001	5	6,647	33,237	37	38.54%	105,951	6.77%
9	7,001	3	7,637	22,910	40	41.67%	128,861	8.23%
10	8,001	5	8,542	42,708	45	46.88%	171,569	10.96%
11	9,001	4	9,354	37,417	49	51.04%	208,986	13.35%
12	10,001	6	10,464	62,784	55	57.29%	271,770	17.36%
13	11,001	1	11,400	11,400	56	58.33%	283,170	18.09%
14	12,001	2	12,521	25,042	58	60.42%	308,212	19.69%
15	13,001	4	13,551	54,204	62	64.58%	362,416	23.15%
16	14,001	4	14,384	57,537	66	68.75%	419,953	26.83%
17	15,001	3	15,650	46,950	69	71.88%	466,903	29.83%
18	16,001	-	-	-	69	71.88%	466,903	29.83%
19	17,001	2	17,670	35,339	71	73.96%	502,242	32.09%
20	18,001	-	-	-	71	73.96%	502,242	32.09%
21	19,001	1	19,082	19,082	72	75.00%	521,324	33.30%
22	20,001	-	-	-	72	75.00%	521,324	33.30%
23	21,001	1	21,108	21,108	73	76.04%	542,432	34.65%
24	22,001	2	22,598	45,195	75	78.13%	587,627	37.54%
25	23,001	1	23,331	23,331	76	79.17%	610,958	39.03%
26	24,001	1	24,520	24,520	77	80.21%	635,478	40.60%
27	25,001	-	-	-	77	80.21%	635,478	40.60%
28	26,001	-	-	-	77	80.21%	635,478	40.60%
29	27,001	-	-	-	77	80.21%	635,478	40.60%
30	28,001	4	28,551	114,204	81	84.38%	749,682	47.89%
31	29,001	-	-	-	81	84.38%	749,682	47.89%
32	30,001	-	-	-	81	84.38%	749,682	47.89%
33	31,001	-	-	-	81	84.38%	749,682	47.89%
34	32,001	-	-	-	81	84.38%	749,682	47.89%
35	33,001	1	33,158	33,158	82	85.42%	782,840	50.01%
36	34,001	1	34,700	34,700	83	86.46%	817,540	52.23%
37	35,001	-	-	-	83	86.46%	817,540	52.23%
38	36,001	-	-	-	83	86.46%	817,540	52.23%
39	37,001	1	38,000	38,000	84	87.50%	855,540	54.66%
40	38,001	-	-	-	84	87.50%	855,540	54.66%
41	39,001	1	39,261	39,261	85	88.54%	894,801	57.16%
42	40,001	1	40,632	40,632	86	89.58%	935,433	59.76%
43	41,001	1	41,298	41,298	87	90.63%	976,731	62.40%
44	42,001	-	-	-	87	90.63%	976,731	62.40%
45	43,001	1	43,265	43,265	88	91.67%	1,019,996	65.16%
46	44,001	1	45,000	45,000	89	92.71%	1,064,996	68.04%
47	45,001	-	-	-	89	92.71%	1,064,996	68.04%
48	46,001	-	-	-	89	92.71%	1,064,996	68.04%
49	47,001	-	-	-	89	92.71%	1,064,996	68.04%
50	48,001	-	-	-	89	92.71%	1,064,996	68.04%
51	49,001	-	-	-	89	92.71%	1,064,996	68.04%
52	50,001	-	-	-	89	92.71%	1,064,996	68.04%
53	51,001	-	-	-	89	92.71%	1,064,996	68.04%

54	52,001	-	53,000	-	-	-	89	92.71%	1,064,996	68.04%
55	53,001	-	54,000	-	-	-	89	92.71%	1,064,996	68.04%
56	54,001	-	55,000	-	-	-	89	92.71%	1,064,996	68.04%
57	55,001	-	56,000	-	-	-	89	92.71%	1,064,996	68.04%
58	56,001	-	57,000	1	56,725	56,725	90	93.75%	1,121,721	71.66%
59	57,001	-	58,000	-	-	-	90	93.75%	1,121,721	71.66%
60	58,001	-	59,000	1	58,230	58,230	91	94.79%	1,179,951	75.38%
61	59,001	-	60,000	1	59,130	59,130	92	95.83%	1,239,081	79.16%
62	60,001	-	61,000	1	60,217	60,217	93	96.88%	1,299,298	83.00%
63	61,001	-	62,000	-	-	-	93	96.88%	1,299,298	83.00%
64	62,001	-	63,000	-	-	-	93	96.88%	1,299,298	83.00%
65	63,001	-	64,000	1	63,784	63,784	94	97.92%	1,363,082	87.08%
66	64,001	-	65,000	-	-	-	94	97.92%	1,363,082	87.08%
67	65,001	-	66,000	-	-	-	94	97.92%	1,363,082	87.08%
68	66,001	-	67,000	-	-	-	94	97.92%	1,363,082	87.08%
69	67,001	-	68,000	-	-	-	94	97.92%	1,363,082	87.08%
70	68,001	-	69,000	-	-	-	94	97.92%	1,363,082	87.08%
71	69,001	-	70,000	-	-	-	94	97.92%	1,363,082	87.08%
72	70,001	-	71,000	-	-	-	94	97.92%	1,363,082	87.08%
73	71,001	-	72,000	-	-	-	94	97.92%	1,363,082	87.08%
74	72,001	-	73,000	-	-	-	94	97.92%	1,363,082	87.08%
75	73,001	-	74,000	-	-	-	94	97.92%	1,363,082	87.08%
76	74,001	-	75,000	-	-	-	94	97.92%	1,363,082	87.08%
77	75,001	-	76,000	-	-	-	94	97.92%	1,363,082	87.08%
78	76,001	-	77,000	-	-	-	94	97.92%	1,363,082	87.08%
79	77,001	-	78,000	-	-	-	94	97.92%	1,363,082	87.08%
80	78,001	-	79,000	-	-	-	94	97.92%	1,363,082	87.08%
81	79,001	-	80,000	-	-	-	94	97.92%	1,363,082	87.08%
82	80,001	-	81,000	-	-	-	94	97.92%	1,363,082	87.08%
83	81,001	-	82,000	-	-	-	94	97.92%	1,363,082	87.08%
84	82,001	-	83,000	-	-	-	94	97.92%	1,363,082	87.08%
85	83,001	-	84,000	-	-	-	94	97.92%	1,363,082	87.08%
86	84,001	-	85,000	-	-	-	94	97.92%	1,363,082	87.08%
87	85,001	-	86,000	-	-	-	94	97.92%	1,363,082	87.08%
88	86,001	-	87,000	-	-	-	94	97.92%	1,363,082	87.08%
89	87,001	-	88,000	-	-	-	94	97.92%	1,363,082	87.08%
90	88,001	-	89,000	-	-	-	94	97.92%	1,363,082	87.08%
91	89,001	-	90,000	-	-	-	94	97.92%	1,363,082	87.08%
92	90,001	-	91,000	1	90,537	90,537	95	98.96%	1,453,619	92.86%
93	91,001	-	92,000	-	-	-	95	98.96%	1,453,619	92.86%
94	92,001	-	93,000	-	-	-	95	98.96%	1,453,619	92.86%
95	93,001	-	94,000	-	-	-	95	98.96%	1,453,619	92.86%
96	94,001	-	95,000	-	-	-	95	98.96%	1,453,619	92.86%
97	95,001	-	96,000	-	-	-	95	98.96%	1,453,619	92.86%
98	96,001	-	97,000	-	-	-	95	98.96%	1,453,619	92.86%
99	97,001	-	98,000	-	-	-	95	98.96%	1,453,619	92.86%
100	98,001	-	99,000	-	-	-	95	98.96%	1,453,619	92.86%
101	99,001	-	100,000	-	-	-	95	98.96%	1,453,619	92.86%
102	111,715	-	111,715	1	111,715	111,715	96	100.00%	1,565,334	100.00%

103									
104	Totals	96	1,565,334	96		1,565,334			
105	Prorated Bills Reduction ¹	-							
106	Total Bills	96							
107					Current Rates		Proposed Rates		
108					Units	Revenue	Units	Revenue	
109				Base Charge	96	\$ 11,136	96	\$ 25,728	
110	Average Number of Customers	8							
111				Usage (gallons)					
112	Average Consumption (gallons)	16,306		Tier One	-	\$ -	-	\$ -	
113				Tier Two	1,272,540	10,562	1,414,996	8,985	
114	Median Consumption (gallons)	9,354		Tier Three	292,794	3,016	150,338	1,194	
115				Usage Totals	1,565,334		1,565,334		
116				Metered Revenue Total		\$ 24,714		\$ 35,907	
117									
118									

119 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
120 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
121 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
122 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
123 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
124 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
125 based on the actual number of meters in this class discontinuing and establishing service during the test year.
126

Class: NW Commercial
 Meter Size: 3"
 Sub Class:

Rate Tiers	Present	Proposed	Charges	
	Rates	Rates	Present Rates	Proposed Rates
Tier One Breakover (M gal):	-	-	Base Charge: \$	208.00 \$
Tier Two Breakover (M gal):	75	110	Tier One Rate: \$	- \$
Tier Three Breakover (M gal):	999,999	999,999	Tier Two Rate: \$	8.30 \$
			Tier Three Rate: \$	10.30 \$
				536.00

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
1	-	4	-	-	4	33.33%	-	0.00%
2	1	3	239	717	7	58.33%	717	0.80%
3	1,001	-	-	-	7	58.33%	717	0.80%
4	2,001	-	-	-	7	58.33%	717	0.80%
5	3,001	-	-	-	7	58.33%	717	0.80%
6	4,001	-	-	-	7	58.33%	717	0.80%
7	5,001	1	5,754	5,754	8	66.67%	6,471	7.26%
8	6,001	-	-	-	8	66.67%	6,471	7.26%
9	7,001	-	-	-	8	66.67%	6,471	7.26%
10	8,001	-	-	-	8	66.67%	6,471	7.26%
11	9,001	-	-	-	8	66.67%	6,471	7.26%
12	10,001	-	-	-	8	66.67%	6,471	7.26%
13	11,001	1	11,980	11,980	9	75.00%	18,451	20.70%
14	12,001	-	-	-	9	75.00%	18,451	20.70%
15	13,001	-	-	-	9	75.00%	18,451	20.70%
16	14,001	-	-	-	9	75.00%	18,451	20.70%
17	15,001	-	-	-	9	75.00%	18,451	20.70%
18	16,001	-	-	-	9	75.00%	18,451	20.70%
19	17,001	1	18,000	18,000	10	83.33%	36,451	40.90%
20	18,001	-	-	-	10	83.33%	36,451	40.90%
21	19,001	-	-	-	10	83.33%	36,451	40.90%
22	20,001	1	20,370	20,370	11	91.67%	56,821	63.75%
23	21,001	-	-	-	11	91.67%	56,821	63.75%
24	22,001	-	-	-	11	91.67%	56,821	63.75%
25	23,001	-	-	-	11	91.67%	56,821	63.75%
26	24,001	-	-	-	11	91.67%	56,821	63.75%
27	25,001	-	-	-	11	91.67%	56,821	63.75%
28	26,001	-	-	-	11	91.67%	56,821	63.75%
29	27,001	-	-	-	11	91.67%	56,821	63.75%
30	28,001	-	-	-	11	91.67%	56,821	63.75%
31	29,001	-	-	-	11	91.67%	56,821	63.75%
32	30,001	-	-	-	11	91.67%	56,821	63.75%
33	31,001	-	-	-	11	91.67%	56,821	63.75%
34	32,001	1	32,305	32,305	12	100.00%	89,126	100.00%
35	33,001	-	-	-	12	100.00%	89,126	100.00%
36	34,001	-	-	-	12	100.00%	89,126	100.00%
37	35,001	-	-	-	12	100.00%	89,126	100.00%
38	36,001	-	-	-	12	100.00%	89,126	100.00%
39	37,001	-	-	-	12	100.00%	89,126	100.00%
40	38,001	-	-	-	12	100.00%	89,126	100.00%
41	39,001	-	-	-	12	100.00%	89,126	100.00%
42	40,001	-	-	-	12	100.00%	89,126	100.00%
43	41,001	-	-	-	12	100.00%	89,126	100.00%
44	42,001	-	-	-	12	100.00%	89,126	100.00%
45	43,001	-	-	-	12	100.00%	89,126	100.00%
46	44,001	-	-	-	12	100.00%	89,126	100.00%
47	45,001	-	-	-	12	100.00%	89,126	100.00%
48	46,001	-	-	-	12	100.00%	89,126	100.00%
49	47,001	-	-	-	12	100.00%	89,126	100.00%
50	48,001	-	-	-	12	100.00%	89,126	100.00%
51	49,001	-	-	-	12	100.00%	89,126	100.00%
52	50,001	-	-	-	12	100.00%	89,126	100.00%
53	51,001	-	-	-	12	100.00%	89,126	100.00%

54	52,001	-	53,000	-	-	-	12	100.00%	89,126	100.00%
55	53,001	-	54,000	-	-	-	12	100.00%	89,126	100.00%
56	54,001	-	55,000	-	-	-	12	100.00%	89,126	100.00%
57	55,001	-	56,000	-	-	-	12	100.00%	89,126	100.00%
58	56,001	-	57,000	-	-	-	12	100.00%	89,126	100.00%
59	57,001	-	58,000	-	-	-	12	100.00%	89,126	100.00%
60	58,001	-	59,000	-	-	-	12	100.00%	89,126	100.00%
61	59,001	-	60,000	-	-	-	12	100.00%	89,126	100.00%
62	60,001	-	61,000	-	-	-	12	100.00%	89,126	100.00%
63	61,001	-	62,000	-	-	-	12	100.00%	89,126	100.00%
64	62,001	-	63,000	-	-	-	12	100.00%	89,126	100.00%
65	63,001	-	64,000	-	-	-	12	100.00%	89,126	100.00%
66	64,001	-	65,000	-	-	-	12	100.00%	89,126	100.00%
67	65,001	-	66,000	-	-	-	12	100.00%	89,126	100.00%
68	66,001	-	67,000	-	-	-	12	100.00%	89,126	100.00%
69	67,001	-	68,000	-	-	-	12	100.00%	89,126	100.00%
70	68,001	-	69,000	-	-	-	12	100.00%	89,126	100.00%
71	69,001	-	70,000	-	-	-	12	100.00%	89,126	100.00%
72	70,001	-	71,000	-	-	-	12	100.00%	89,126	100.00%
73	71,001	-	72,000	-	-	-	12	100.00%	89,126	100.00%
74	72,001	-	73,000	-	-	-	12	100.00%	89,126	100.00%
75	73,001	-	74,000	-	-	-	12	100.00%	89,126	100.00%
76	74,001	-	75,000	-	-	-	12	100.00%	89,126	100.00%
77	75,001	-	76,000	-	-	-	12	100.00%	89,126	100.00%
78	76,001	-	77,000	-	-	-	12	100.00%	89,126	100.00%
79	77,001	-	78,000	-	-	-	12	100.00%	89,126	100.00%
80	78,001	-	79,000	-	-	-	12	100.00%	89,126	100.00%
81	79,001	-	80,000	-	-	-	12	100.00%	89,126	100.00%
82	80,001	-	81,000	-	-	-	12	100.00%	89,126	100.00%
83	81,001	-	82,000	-	-	-	12	100.00%	89,126	100.00%
84	82,001	-	83,000	-	-	-	12	100.00%	89,126	100.00%
85	83,001	-	84,000	-	-	-	12	100.00%	89,126	100.00%
86	84,001	-	85,000	-	-	-	12	100.00%	89,126	100.00%
87	85,001	-	86,000	-	-	-	12	100.00%	89,126	100.00%
88	86,001	-	87,000	-	-	-	12	100.00%	89,126	100.00%
89	87,001	-	88,000	-	-	-	12	100.00%	89,126	100.00%
90	88,001	-	89,000	-	-	-	12	100.00%	89,126	100.00%
91	89,001	-	90,000	-	-	-	12	100.00%	89,126	100.00%
92	90,001	-	91,000	-	-	-	12	100.00%	89,126	100.00%
93	91,001	-	92,000	-	-	-	12	100.00%	89,126	100.00%
94	92,001	-	93,000	-	-	-	12	100.00%	89,126	100.00%
95	93,001	-	94,000	-	-	-	12	100.00%	89,126	100.00%
96	94,001	-	95,000	-	-	-	12	100.00%	89,126	100.00%
97	95,001	-	96,000	-	-	-	12	100.00%	89,126	100.00%
98	96,001	-	97,000	-	-	-	12	100.00%	89,126	100.00%
99	97,001	-	98,000	-	-	-	12	100.00%	89,126	100.00%
100	98,001	-	99,000	-	-	-	12	100.00%	89,126	100.00%
101	99,001	-	100,000	-	-	-	12	100.00%	89,126	100.00%

102								
103	Totals	12	89,126	12	89,126			
104	Prorated Bills Reduction ¹	-						
105	Total Bills	12						
106								
107								
108								
109	Average Number of Customers	1						
110								
111	Average Consumption (gallons)	7,427						
112								
113	Median Consumption (gallons)	239						
114								
115								
116								
117								
118								
119								
120								
121								
122								
123								
124								
125								

118 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 119 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 120 the month that owner took water service. The sum of the Minimum Charge billed on each of the two billings
 121 will approximately equal to the monthly minimum charge for the meter size. New accounts are also prorated
 122 for the first month of service and will average to approximately 1/2 of the Minimum Charge. The reduction in bill count
 123 is necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 124 based on the actual number of meters in this class discontinuing and establishing service during the test year.
 125

**CLEAR SPRINGS
EXHIBIT RLJ-DT5**

**Hearthstone Water South
Consolidated Sewer Schedules**

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Computation of Increase in Gross Revenue Requirements

Exhibit: RLJ-DT5
 Schedule A-1 - Consolidated
 Page 1
 Witness: Jones

Line No.	Original Cost Rate Base			
1	\$ 773,230			
2				
3	(7,077)			
4				
5	-0.92%			
6				
7	9.27%			
8				
9	\$ 71,654			
10				
11	\$ 78,731			
12				
13	1.3555			
14				
15	\$ 106,717			
16				
17	\$ 430,965			
18				
19	\$ 537,683			
20				
21	24.76%			
22				
23	13.33%			
24				
25				
26				
27				
28				
29		Current	Projected	Projected
30	<u>Customer Classification</u>	<u>Rates</u>	<u>Rates</u>	Revenue Increase Due To Rates
31				%
32	<u>Flat Rate / Measured Revenue</u>			<u>Dollar</u> <u>Increase</u>
33	Residential	391,187	499,619	108,433
34	Commercial	17,378	30,793	13,415
35	Subtotal Measured	408,565	530,412	121,848
36				29.82%
37	Guaranteed Revenue	17,761	-	(17,761)
38	Other Wastewater Revenues	5,900	8,519	2,619
39				44.40%
40	Reconciling Amount	(1,523)	(1,249)	\$ 274
41				
42	Subtotal	\$ 430,702	\$ 537,683	\$ 106,980
43				24.84%
44				
45	<u>Supporting Schedules:</u>			
46	B-1 C-1			
47	C-3 H-1			
48				

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Summary of Original Cost Rate Base Elements

Exhibit: RLJ-DT5
 Schedule B-1 - Consolidated
 Page 1
 Witness: Jones

Line No.	Original Cost Rate Base*
1	
2	Gross Utility Plant in Service \$ 4,345,729
3	
4	Less: Accumulated Depreciation (3,265,945)
5	
6	Net Utility Plant in Service 1,079,784
7	
8	Less:
9	Advances in Aid of Construction -
10	
11	Contributions in Aid of Construction 2,710,319
12	Accumulated Amortization of CIAC (2,243,223)
13	Contributions in Aid of Construction - Net 467,097
14	
15	Customer Security Deposits 895
16	Deferred Income Taxes (122,086)
17	
18	Plus:
19	Working Capital 54,647
20	Net Regulatory Asset / (Liability) (15,296)
21	
22	Rate Base \$ 773,230
23	
24	* including pro forma adjustments
25	
26	
27	<u>Supporting Schedules:</u>
28	B-2 B-5
29	E-1
30	

Recap Schedules:
 A-1

Line No.		Clear Springs Actual TY 8/31/2023	Clear Springs Proforma Adjustments	Baca Float Actual TY 8/31/2023	Baca Float Proforma Adjustments	Adjusted End of Test Year
1						
2	Gross Utility Plant in Service	\$ 585,690	\$ 40,769	\$ 3,661,193	\$ 58,076	\$ 4,345,729
3						
4	Less: Accumulated Depreciation	(372,160)	(8,342)	(2,867,443)	(17,999)	(3,265,945)
5						
6	Net Utility Plant in Service	213,530	32,427	793,750	40,077	1,079,784
7						
8	Less:					
9	Advances in Aid of Construction	-	-	-	-	-
10						
11	Contributions in Aid of Construction	132,017	-	2,578,302	-	2,710,319
12	Accumulated Amortization of CIAC	(98,086)	(3)	(2,144,965)	(169)	(2,243,223)
13	Contributions in Aid of Construction - Net	33,931	(3)	433,337	(169)	467,097
14						
15	Customer Security Deposits	895	-	-	-	895
16	Deferred Income Taxes	(1,225)	-	(120,861)	-	(122,086)
17						
18	Plus:					
19	Working Capital	26,782	-	27,865	-	54,647
20	Net Regulatory Asset / (Liability)		(15,296)		-	(15,296)
21						
22	Rate Base	\$ 206,711	\$ 17,134	\$ 509,139	\$ 40,246	\$ 773,230

23
 24
 25
 26
 27
 28 Supporting Schedules:
 29 E-1
 30

Hearthstone Water South - Sewer Division

Test Year Ended August 31, 2023

Computation of Working Capital

Exhibit: RLJ-DT5

Schedule B-5 - Consolidated

Page 1

Witness: Jones

Line No.		<u>Working Capital</u>
1		
2	Cash Working Capital	\$ 43,435
3		
4	Material and Supplies Inventories	-
5		
6	Working Funds and Special Deposits	
7	CoBank Debt Reserve	8,740
8	Investment in CoBank	2,338
9		
10	Prepayments	41
11		
12	Total Working Capital Allowance	<u>\$ 54,554</u>
13		
14	<u>Supporting Schedules:</u>	
15	E-1	
16		

Recap Schedules:

B-1

Hearthstone Water South - Sewer Division

Test Year Ended August 31, 2023

Computation of Working Capital

Exhibit: RLJ-DT5
Schedule B-5 - Consolidated

Page 2

Witness: Jones

Line		
<u>No.</u>		
1		
2	Operation and Maintenance Expense	\$ 341,164
3	Less depreciation, taxes, purchased	
4	power and purchased treatment	
5	Factor - 1/8	<u>0.1250</u>
6		\$ 42,646
7		
8	Purchased Power and Purchased Treatment	\$ 18,946
9	Factor - 1/24	<u>0.0417</u>
10		\$ 789
11		
12	Total Cash Working Capital	<u>\$ 43,435</u>
13		
14		

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Adjusted Test Year Income Statement

Exhibit: RLI-DT5
 Schedule C-1 - Consolidated
 Page 1
 Witness: Jones

Line No.		Consolidated Adjusted Test Year Ended 8/31/2023	Consolidated Pro forma Adjustments	Test Year Results After Pro forma Adjustments	Proposed Rate Increase	Adjusted With Rate Increase
1	Revenues					
2	521 Flat Rate Revenue	\$ 337,435	\$ -	\$ 337,435	\$ 191,728	\$ 529,164
3	522 Measured Revenues	69,961	-	69,961	(69,961)	-
4	530 Guaranteed Revenues	17,669	-	17,669	(17,669)	-
5	536 Other Wastewater Revenue	5,900	-	5,900	2,619	8,519
6	Total Revenues	\$ 430,965	\$ -	\$ 430,965	\$ 106,717	\$ 537,683
7	Operating Expenses					
8	701 Salaries and Wages	\$ 135,257	\$ -	\$ 135,257		\$ 135,257
9	703 Salaries and Wages - Officers and Directors	-	-	-		-
10	704 Employee Pension and Benefits	8,469	-	8,469		8,469
11	710 Purchased Wastewater	-	-	-		-
12	711 Sludge Removal Expense	-	-	-		-
13	715 Purchased Power	18,946	-	18,946		18,946
14	718 Chemicals	10,184	-	10,184		10,184
15	720.0 Materials and Supplies	-	-	-		-
16	720.1 Repairs and Maintenance	17,763	-	17,763		17,763
17	720 Office Supplies Expense	9,787	-	9,787		9,787
18	731 Contractual Services - Engineering	3,827	-	3,827		
19	732 Contractual Services - Accounting	4,296	-	4,296		4,296
20	733 Contractual Services - Legal	4,045	-	4,045		4,045
21	734 Contractual Services - Management Fees	54,253	-	54,253		54,253
22	735 Contractual Services - Testing	24,752	-	24,752		24,752
23	736 Contractual Services - Other	14,789	-	14,789		14,789
24	741 Rent - Buildings	5,630	-	5,630		5,630
25	742 Rent - Equipment	-	-	-		-
26	750 Transportation Expense	15,236	-	15,236		15,236
27	756 Insurance - Vehicle	-	-	-		-
28	757 Insurance - General Liability	11,953	-	11,953		11,953
29	758 Insurance -Worker's Compensation	335	-	335		335
30	759 Insurance - Other	11,017	-	11,017		11,017
31	766 Regulatory Commission Expense - Rate Case	-	-	-		-
32	770 Bad Debt Expense	1,017	-	1,017	252	1,269
33	775 Miscellaneous Expense	6,530	-	6,530		6,530
34	403 Depreciation Expense	54,930	-	54,930		54,930
35	407 Amortization Expense	(1,020)	-	(1,020)		(1,020)
36	408 Taxes Other Than Income	8,814	-	8,814		8,814
37	408.1 Property Taxes	20,077	(968)	19,109	1,671	20,780
38	409 Income Tax	27,019	(30,922)	(3,903)	26,063	22,160
39	427.1 Interest Expense Security Deposits	2	-	2		2
40	Total Operating Expenses	\$ 469,933	\$ (31,890)	\$ 438,042	\$ 27,986	\$ 466,029
41	Operating Income	\$ (38,967)	\$ 31,890	\$ (7,077)	\$ 78,731	\$ 71,654
42	Other Income (Expense)					
43	419 Interest and Dividend Income	\$ 1,797	\$ -	\$ 1,797		\$ 1,797
44	421 Non-Utility Income	-	-	-		-
45	426 Miscellaneous Non-Utility Expenses	-	-	-		-
46	427 Interest Expense	(9,017)	4,303	(4,714)		(4,714)
47	428 Amortization of Debt Discount and Expense	-	-	-		-
48	429 Amortization of Premium on Debt	-	-	-		-
49	Total Other Income (Expense)	\$ (7,220)	\$ 4,303	\$ (2,917)	\$ -	\$ (2,917)
50	Net Income (Loss)	\$ (46,188)	\$ 36,194	\$ (9,994)	\$ 78,731	\$ 68,737

51
 52 Supporting Schedules:
 53 E-2
 54
 55

Recap Schedules:
 A-1

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Income Statement Pro forma Adjustments

Exhibit: RLJ-DT5
 Schedule C-2 - Consolidated

Page 1

Witness: Jones

Line No.		Clear Springs Actual TY 8/31/2023	Clear Springs Proforma Adjustments	Baca Float Actual TY 8/31/2023	Baca Float Proforma Adjustments	ADJ IS-1	ADJ IS-2
1	Revenues						
2	521 Flat Rate Revenue	\$ -	\$ -	\$ 337,698	\$ (263)		
3	522 Measured Revenues	68,960	1,001	-	-		
4	530 Guaranteed Revenues	21,079	(3,409)	-	-		
5	536 Other Wastewater Revenue	3,104	348	2,471	(23)		
6	Total Revenues	\$ 93,143	\$ (2,061)	\$ 340,170	\$ (287)	\$ -	\$ -
7	Operating Expenses						
8	701 Salaries and Wages	\$ -	\$ 55,864	\$ 70,492	\$ 8,901		
9	703 Salaries and Wages - Officers and Directors	-	-	-	-		
10	704 Employee Pension and Benefits	-	3,502	2,740	2,227		
11	710 Purchased Wastewater	-	-	-	-		
12	711 Sludge Removal Expense	-	-	-	-		
13	715 Purchased Power	2,744	-	16,202	-		
14	718 Chemicals	-	-	10,184	-		
15	720 Materials and Supplies	-	-	-	-		
16	720.1 Repairs and Maintenance	2,391	3,330	7,217	4,824		
17	720.2 Office Supplies Expense	3,194	1,583	2,738	2,272		
18	731 Contractual Services - Engineering	-	-	3,827	-		
19	732 Contractual Services - Accounting	438	40	3,764	54		
20	733 Contractual Services - Legal	238	90	3,597	121		
21	734 Contractual Services - Management Fees	47,144	(24,015)	70,152	(39,027)		
22	735 Contractual Services - Testing	3,286	-	21,466	-		
23	736 Contractual Services - Other	1,000	5,878	-	7,911		
24	741 Rent - Buildings	-	2,328	-	3,303		
25	742 Rent - Equipment	-	-	-	-		
26	750 Transportation Expense	2,228	3,415	4,648	4,945		
27	756 Insurance - Vehicle	-	-	-	-		
28	757 Insurance - General Liability	3,617	523	7,108	704		
29	758 Insurance - Worker's Compensation	-	138	388	(191)		
30	759 Insurance - Other	-	4,505	7,538	(1,026)		
31	766 Regulatory Commission Expense - Rate Case	-	-	-	-		
32	770 Bad Debt Expense	647	-	370	-		
33	775 Miscellaneous Expense	1,497	1,535	1,360	2,138		
34	403 Depreciation Expense	18,975	5,899	38,975	(8,920)		
35	407 Amortization Expense	-	(1,020)	-	-		
36	408 Taxes Other Than Income	-	3,634	5,043	137		
37	408.11 Property Taxes	5,664	-	14,413	-		(968)
38	409 Income Tax	(2,128)	-	29,147	-		
39	427.1 Interest Expense Security Deposits	2	-	-	-		
40	Total Operating Expenses	\$ 90,937	\$ 67,227	\$ 323,397	\$ (11,628)	\$ -	\$ (968)
41	Operating Income	\$ 2,206	\$ (69,288)	\$ 16,773	\$ 11,342	\$ -	\$ 968
42	Other Income (Expense)						
43	419 Interest and Dividend Income	\$ 1,797	\$ -	\$ -	\$ -		
44	421 Non-Utility Income	-	-	-	-		
45	426 Miscellaneous Non-Utility Expenses	-	-	-	-		
46	427 Interest Expense	(9,017)	-	-	-	4,303	
47	Total Other Income (Expense)	\$ (7,220)	\$ -	\$ -	\$ -	\$ 4,303	\$ -
48	Net Income (Loss)	\$ (5,014)	\$ (69,288)	\$ 16,773	\$ 11,342	\$ 4,303	\$ 968

Supporting Schedules:

Recap Schedules:

C-1

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Line No.	ADJ IS-3	Total Consolidated Adjustments	Test Year Adjusted Results
1	Revenues		
2	521	Flat Rate Revenue	\$ - \$ 337,435
3	522	Measured Revenues	- 69,961
4	530	Guaranteed Revenues	- 17,669
5	536	Other Wastewater Revenue	- 5,900
6	Total Revenues		\$ - \$ 430,965
7	Operating Expenses		
8	701	Salaries and Wages	\$ - \$ 135,257
9	703	Salaries and Wages - Officers and Directors	- -
10	704	Employee Pension and Benefits	- 8,469
11	710	Purchased Wastewater	- -
12	711	Sludge Removal Expense	- -
13	715	Purchased Power	- 18,946
14	718	Chemicals	- 10,184
15	720	Materials and Supplies	- -
16	720.1	Repairs and Maintenance	- 17,763
17	720.2	Office Supplies Expense	- 9,787
18	731	Contractual Services - Engineering	- 3,827
19	732	Contractual Services - Accounting	- 4,296
20	733	Contractual Services - Legal	- 4,045
21	734	Contractual Services - Management Fees	- 54,253
22	735	Contractual Services - Testing	- 24,752
23	736	Contractual Services - Other	- 14,789
24	741	Rent - Buildings	- 5,630
25	742	Rent - Equipment	- -
26	750	Transportation Expense	- 15,236
27	756	Insurance - Vehicle	- -
28	757	Insurance - General Liability	- 11,953
29	758	Insurance - Worker's Compensation	- 335
30	759	Insurance - Other	- 11,017
31	766	Regulatory Commission Expense - Rate Case	- -
32	770	Bad Debt Expense	- 1,017
33	775	Miscellaneous Expense	- 6,530
34	403	Depreciation Expense	- 54,930
35	407	Amortization Expense	- (1,020)
36	408	Taxes Other Than Income	- 8,814
37	408.11	Property Taxes	- (968) 19,109
38	409	Income Tax	(30,922) (30,922) (3,903)
39	427.1	Interest Expense Security Deposits	- - 2
40	Total Operating Expenses		\$ (30,922) \$ (31,890) \$ 438,042
41	Operating Income		\$ 30,922 \$ 31,890 \$ (7,077)
42	Other Income (Expense)		
43	419	Interest and Dividend Income	\$ - \$ 1,797
44	421	Non-Utility Income	- -
45	426	Miscellaneous Non-Utility Expenses	- -
46	427	Interest Expense	- 4,303 (4,714)
47	Total Other Income (Expense)		\$ - \$ 4,303 \$ (2,917)
48	Net Income (Loss)		\$ 30,922 \$ 36,194 \$ (9,994)

49
 50 Supporting Schedules:
 51
 52

Hearthstone Water South - Sewer Division
Test Year Ended August 31, 2023
Income Statement Adjustment IS-1

Exhibit: RLJ-DT5
Schedule C-2 - Consolidated
Page 3
Witness: Jones

Synchronize Interest Expense with Rate Base

Line			
<u>No.</u>			
1	Adjusted Rate Base	\$ 773,230	Sch. B-1
2			
3	Weighted Cost of Long-Term Debt	0.6096%	Sch. D-1
4	Weighted Cost of Short-Term Debt	0.0000%	Sch. D-1
5			
6	Synchronized Long-Term Interest	\$ 4,714	
7	Synchronized Short-Term Interest	-	
8	Synchronized Interest Expense	<u>4,714</u>	
9			
10	Test Year Interest Expense	9,017	
13			
14	Increase / (Decrease) In Interest Expense	(4,303)	
15			

Property Tax Expense

Line No.	Description	Company As Adjusted	Company Proposed
1	Adjusted Test Year Revenue	\$ 430,965 x3	\$ 430,965 x2
2			
3	Proposed Revenues after Increase		537,683 x1
4			
5	3-Year Revenue Total	1,292,896	1,399,613
6			
7	Average of three year's of revenue	430,965	466,538
8	Average of three year's of revenue, times 2	861,931	933,076
9	Add:		
10	Construction Work In Progress at 10%	-	-
11	Deduct:		
12	Net Book Value of Transportation Equipment	48,423	48,423
13			
14	Full Cash Value	813,508	884,652
15	Assessment Ratio (2024 Tax Year)	16.5%	16.5%
16	Assessed Value	134,229	145,968
17	Property Tax Rate (2023 Tax Year)	14.2363%	14.2363%
18			
19	Adjusted Test Year Property Tax	\$ 19,109	
20	Recorded Test Year Property Tax	20,077	
21	Test Year Adjustment	<u>\$ (968)</u>	
22			
23	Property Tax at Proposed Rates		\$ 20,780
24	Adjusted Test Year Property Tax		<u>19,109</u>
25	Increase in Property Tax due to Rate Increase		<u>\$ 1,671</u>
26			
27	<u>Calculation of Property Tax Factor</u>		
28	Increase to Property Tax Expense		\$ 1,671
29	Increase in Revenue Requirement		<u>\$ 106,717</u>
30	Property Tax Factor (L25 / L26)		1.5660%
31			

Income Tax Expense

Line No.	Description	Adjusted Test Year	Proposed with Increase
1			
2	<u>Calculation of Income Tax:</u>		
3	Revenue	\$ 430,965	\$ 537,683
4	Less: Operating Expenses (Excluding Income Taxes)	441,946	443,869
5	Less: Synchronized Interest	4,714	4,714
6	State Taxable Income	<u>\$ (15,694)</u>	<u>\$ 89,100</u>
7			
8	All Income at 4.90%	(769)	4,366
9			
10	State Income Tax	<u>\$ (769)</u>	<u>\$ 4,366</u>
11			
12	Federal Taxable Income	\$ (14,925)	\$ 84,735
13			
14	All Income at 21.00%	(3,134)	17,794
15			
16	Total Federal Income Tax	<u>\$ (3,134)</u>	<u>\$ 17,794</u>
17			
18	Combined Federal and State Income Tax	<u>\$ (3,903)</u>	<u>\$ 22,160</u>
19			
20	Effective State Tax Rate	4.9000%	4.9000%
21	Effective Federal Tax Rate	21.0000%	21.0000%
22	Effective Combined Tax Rate	24.8710%	24.8710%
23			
24	Applicable Arizona State Income Tax Rate (Rate Applicable to Revenue Increase)		4.9000%
25	Applicable Federal Income Tax Rate (Rate Applicable to Revenue Increase)		21.0000%
26			
27	<u>Calculation of Interest Synchronization</u>		
28	Rate Base	\$ 773,230	
29	Weighted Average Cost of Debt	0.6096%	
30	Synchronized Interest	<u>\$ 4,714</u>	
31			
32	<u>Income Tax Adjustments</u>		
33	Test Year Income Taxes - Booked	\$ 27,019	
34	Increase / (decrease) in Income Taxes (L21 - L32)	<u>(30,922)</u>	
35			
36	Test Year Income Taxes - Adjusted		<u>\$ (3,903)</u>
37	Increase / (decrease) in Federal Income Taxes (L21 - L35)		<u>26,063</u>
38			
39			

Line			
No.	<u>Calculation of Gross Revenue Conversion Factor</u>		
1	Revenue		100.0000%
2	Uncollectable Factor (Line 11)		0.1773%
3	Revenue (L1 - L2)		99.8227%
4	Combined Income Tax and Property Tax Rate (Line 23)		26.0475%
5	Operating Income Percentage (L3 -L4)		73.7752%
6	Gross Revenue Conversion Factor (L1 / L5)		<u>1.355469</u>
	<u>Calculation of Uncollectable Factor</u>		
7	Unity		100.0000%
8	Combined Federal and State Tax Rate (Line 17)		24.8710%
9	One Minus Combined Federal and State Tax Rate (L7 - L8)		75.1290%
10	Uncollectable Rate (Line 26)		0.2360%
11	Uncollectable Factor (L9 * L10)		0.1773%
	<u>Calculation of Effective Tax Rate</u>		
12	Operating Income Before Taxes		100.0000%
13	Applicable Arizona State Tax Rate (from Schedule C-2)		4.9000%
14	Federal Taxable Income (L12 - L13)		95.1000%
15	Applicable Federal Tax Rate (from Schedule C-2)		21.0000%
16	Effective Federal Tax Rate (L14 * L15)		19.9710%
17	Combined Federal and State Tax Rate (L13 + L16)		<u>24.8710%</u>
	<u>Calculation of Effective Property Tax Rate</u>		
18	Unity		100.0000%
19	Combined Federal and State Tax Rate (Line 17)		24.8710%
20	One Minus Combined Income Tax Rate (L18 - L19)		75.1290%
21	Property Tax Factor (from Schedule C-2)		1.5660%
22	Effective Property Tax Factor (L20 * L21)		<u>1.1765%</u>
23	Combined Federal and State Income Tax Rate and Property Tax Rate (L17 + L22)		<u>26.0475%</u>
	<u>Calculation of Uncollectable Rate</u>		
24	Bad Debt Expense (from Schedule C-1)	\$	1,017
25	Total Revenues (from Schedule C-1)		<u>430,965</u>
26	Uncollectable Rate (L24 / L25)		0.2360%
27	Revenue Increase (from Schedule C-1)	\$	106,717
28	Uncollectable Rate (Line 26)		<u>0.2360%</u>
29	Bad Debt Expense due to Increase	\$	252
30	<u>Supporting Schedules:</u>		<u>Recap Schedules:</u>
31			A-1

Line No.	End of Test Year			End of Projected Year		
	Amount Outstanding	Annual Interest	Interest Rate	Amount Outstanding	Annual Interest	Interest Rate
4	<u>Total Company Long-Term Debt</u>					
5	\$ 107,224	\$ 9,017	4.540%	\$ 101,458	\$ 4,737	4.540%
6					-	0.000%
7	<u>\$ 107,224</u>	<u>\$ 9,017</u>	<u>4.540%</u>	<u>\$ 101,458</u>	<u>\$ 4,737</u>	<u>4.540%</u>
8	¹ Uses effective interest rate after consideration of patronage dividends					
10	<u>Short-Term Debt</u>					
11	None					
13	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.000%</u>
15	<u>\$ 107,224</u>	<u>\$ 9,017</u>	<u>4.540%</u>	<u>\$ 101,458</u>	<u>\$ 4,737</u>	<u>4.540%</u>

21 Supporting Schedules:
 22 E-1
 23

Recap Schedules:
 D-1

Hearthstone Water South - Sewer Division

Test Year Ended August 31, 2023

Summary of Revenues by Customer Classification - Present and Proposed Rates

Exhibit: RLJ-DT5

Schedule H-1 - Consolidated

Page 1

Witness: Jones

Line No.	Customer Classification	Revenues in the Test Year		Proposed Increase	
		Present Rates	Proposed Rates	Amount	%
1					
2	<u>Flat Rate / Measured Revenue</u>				
3	Residential	391,187	499,619	108,433	27.72%
4	Commercial	17,378	30,793	13,415	77.19%
5					
6	Guaranteed Revenue	17,761	-	(17,761)	-100.00%
7	Other Wastewater Revenues	5,900	8,519	2,619	44.40%
8					
9	Total Water Revenues - Per Bill Counts	\$ 432,225	\$ 538,931	\$ 106,706	24.69%
10					
11	<u>Reconciliation</u>				
12	Bill Count Revenue	\$ 432,225			
13					
14	Billed Sewer Revenues per G.L.	\$ 430,965			
15					
16	Unreconciled Difference	\$ (1,523)			
17	Percentage Difference	-0.35%			
18					
19					
20	<u>Supporting Schedules:</u>			<u>Recap Schedules:</u>	
21	H-2			A-1	
22					

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Analysis of Revenue by Detailed Class

Exhibit: RLJ-DT5
 Schedule H-2 - Consolidated
 Page 1
 Witness: Jones

Line No.	Description	Average Number Customers	Monthly Average Consumption	Revenues		Proposed	
				Present Rates	Proposed Rates	Increase Amount	Increase %
1							
2	<u>Flat Rate / Measured Revenue</u>						
3	Residential						
4	CS All Meter Sizes	337		\$ 62,062	\$ 170,495	\$ 108,433	174.72%
5	BF All Meter Sizes	416		329,124	329,124	-	0.00%
6	Commercial						
7	CS All Meter Sizes	24		6,823	20,238	13,415	196.61%
8	BF All Meter Sizes	8		10,555	10,555	-	0.00%
9							
10	Totals:						
11	<u>Flat Rate / Measured Revenue</u>						
12	Residential	753		391,187	499,619	108,433	27.72%
13	Commercial	32		17,378	30,793	13,415	77.19%
14	Subtotal Measured	785		\$ 408,565	\$ 530,412	\$ 121,848	29.82%
15							
16	Guaranteed Revenue			17,761	-	(17,761)	-100.00%
17	Other Wastewater Revenues			5,900	8,519	2,619	44.40%
18							
19	Total	785		\$ 432,225	\$ 538,931	\$ 106,706	24.69%
20							
21	<u>Supporting Schedules:</u>					<u>Recap Schedules:</u>	
22						H-1	
23							

Line No.	Description	Proposed Rate Monthly Charge	
		Clear Springs Service Area	Baca Float Service Area
1			
2	Residential & Commercial Service		
3			
4	<u>Description</u>		
5			
6	R1 - Residential	\$ 42.16	\$ 65.97
7			
8			
9	R2 - Commercial	\$ 70.27	\$ 109.95
10			
11	Privilege, Sales or Use Tax		
12	In addition to all other rates and charges authorized herein, the Company shall collect		
13	from its customers all applicable sales, transaction, privilege, regulatory or other taxes		
14	and assessments as may apply now or in the future, per Rule R14-2-409(D)(5).		
15			

Line No.			
1			
2	<u>Service Lateral Installatiion Charges (Per Service Line)</u>		
3		Proposed	
4		<u>Rate</u>	
5	4-inch Lateral	Cost	
6	6-Inch Lateral	Cost	
7	8-inch Lateral	Cost	
8			Proposed
9	<u>Service Charges</u>		<u>Rate</u>
10	Establishment of Service	\$	40.00
11	Reconnection of Service - Delinquent	\$	40.00
12	After Hours Service Charge	\$	45.00
13	Insufficient Funds Check Charge	\$	30.00 (a)
14	Deposit Requirement (Residential)		(b)
15	Deposit Requirement (Non-Residential)		(c)
16	Interest Rate on Customer Deposits		(d)
17	Late Charge per Month		(e)
18	Re-establishment (within 12 months)		(f)
19	Deferred Payment (Per Month)		1.5%
20	Sewer Tap Charge (Non-Refundable)		Cost
21			
22	(a) Clear Springs may only charge one NSF fee when customers are billed for water and wastewater services on one bill.		
23	(b) Two times the average residential class bill, per Commission Rule A.A.C. R-14-2-603.B.7.a.		
24	(c) 2 1/2 times the customers estimated maximum monthly bill, per Commission Rule A.A.C. R-14-2-603.B.7.b.		
25	(d) 6.0%, per Commission Rule A.A.C. R-14-2-603.B.3.		
26	(e) Greater of 1.5% or \$5.00		
27	(f) Number of months off system times the monthly minimum, per Commission Rule A.A.C. R14-2-603.D.		
28			
29	All items billed at cost shall include labor, materials and parts, overheads and all applicable taxes.		
30			
31			
32	<u>Privilege, Sales or Use Tax</u>		
33	In addition to all other rates and charges authorized herein, the Company shall collect		
34	from its customers all applicable sales, transaction, privilege, regulatory or other taxes		
35	and assessments as may apply now or in the future, per Rule R14-2-608.D.5.		
36			
37	<u>Proposed Surcharge Tariffs:</u>		
38			
39	<u>Regulatory Expense Surcharge (RES)</u>		
40	The purpose of the Regulatory Expense Surcharge is to allow for recovery of approved rate case expenses in a surcharge rather than as a normalized		
41	expense. The Company proposes to recover approved rate case expense until fully recovered with a planned three year recovery period. The RES will		
42	be structured as a monthly charge to a customer's bill with costs allocated on a per equivalent residential customer basis.		
43			
44	The RES will be applicable to residential and commercial, including Re-Establishment Charges.		
45			
46			

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLJ-DT5
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS Residential
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:	-	\$ 17.38	\$ 42.16	\$ 24.78	142.58%
2	Monthly Charge:	\$ 13.30	1,000 \$ 18.13	\$ 42.16	\$ 24.03	132.54%
3	Debt Service Surcharge	\$ 4.08	2,000 \$ 18.88	\$ 42.16	\$ 23.28	123.31%
4			3,000 \$ 19.63	\$ 42.16	\$ 22.53	114.77%
5	Tier One Rate:	\$ 0.75	4,000 \$ 20.38	\$ 42.16	\$ 21.78	106.87%
6	Tier Two Rate:	\$ -	5,000 \$ 21.13	\$ 42.16	\$ 21.03	99.53%
7			6,000 \$ 21.88	\$ 42.16	\$ 20.28	92.69%
8			7,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
9	Tier One Breakover (M gal):	7	8,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
10	Tier Two Breakover (M gal):	999,999	9,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
11			10,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
12			12,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
13			14,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
14	Proposed Rates:		16,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
15	Monthly Charge:	\$ 42.16	18,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
16			20,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
17			25,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
18			30,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
19			35,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
20			40,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
21			45,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
22			50,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
23			60,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
24			70,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
25			80,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
26			90,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
27			100,000 \$ 22.63	\$ 42.16	\$ 19.53	86.30%
28						
29		Average Usage				
30		3,491	\$ 20.00	\$ 42.16	\$ 22.16	110.80%
31		Median Usage				
32		2,491	\$ 19.25	\$ 42.16	\$ 22.91	119.01%
33						
34						

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT5
 Schedule H-4 - Consolidated
 Witness: Jones

Class: CS Commercial
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:					
2	Monthly Charge:	\$ 14.30	\$ 18.68	\$ 70.27	\$ 51.59	276.18%
3	Debt Service Surcharge	\$ 4.38	\$ 19.68	\$ 70.27	\$ 50.59	257.06%
4			\$ 20.68	\$ 70.27	\$ 49.59	239.80%
5	Tier One Rate:	\$ 1.00	\$ 21.68	\$ 70.27	\$ 48.59	224.12%
6	Tier Two Rate:	\$ -	\$ 22.68	\$ 70.27	\$ 47.59	209.83%
7			\$ 23.68	\$ 70.27	\$ 46.59	196.75%
8			\$ 24.68	\$ 70.27	\$ 45.59	184.72%
9	Tier One Breakover (M gal):	999,999	\$ 25.68	\$ 70.27	\$ 44.59	173.64%
10			\$ 26.68	\$ 70.27	\$ 43.59	163.38%
11			\$ 27.68	\$ 70.27	\$ 42.59	153.87%
12			\$ 28.68	\$ 70.27	\$ 41.59	145.01%
13			\$ 30.68	\$ 70.27	\$ 39.59	129.04%
14	Proposed Rates:					
15	Monthly Charge:	\$ 70.27	\$ 32.68	\$ 70.27	\$ 37.59	115.02%
16			\$ 34.68	\$ 70.27	\$ 35.59	102.62%
17			\$ 36.68	\$ 70.27	\$ 33.59	91.58%
18			\$ 38.68	\$ 70.27	\$ 31.59	81.67%
19			\$ 43.68	\$ 70.27	\$ 26.59	60.87%
20			\$ 48.68	\$ 70.27	\$ 21.59	44.35%
21			\$ 53.68	\$ 70.27	\$ 16.59	30.91%
22			\$ 58.68	\$ 70.27	\$ 11.59	19.75%
23			\$ 63.68	\$ 70.27	\$ 6.59	10.35%
24			\$ 68.68	\$ 70.27	\$ 1.59	2.32%
25			\$ 78.68	\$ 70.27	\$ (8.41)	-10.69%
26			\$ 88.68	\$ 70.27	\$ (18.41)	-20.76%
27			\$ 98.68	\$ 70.27	\$ (28.41)	-28.79%
28			\$ 108.68	\$ 70.27	\$ (38.41)	-35.34%
29			\$ 118.68	\$ 70.27	\$ (48.41)	-40.79%
30		Average Usage				
31		9,391	\$ 28.07	\$ 70.27	\$ 42.20	150.34%
32		Median Usage				
33		2,486	\$ 21.17	\$ 70.27	\$ 49.10	231.93%
34						

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT5
 Schedule H-4 - Consolidated
 Witness: Jones

Class: BF Residential
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:					
2	Monthly Charge:		\$ 65.97	\$ 65.97	\$ --	0.00%
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Proposed Rates:					
15	Monthly Charge:		\$ 65.97			
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						

Hearthstone Water South - Sewer Division
 Test Year Ended August 31, 2023
 Typical Bill Analysis

Exhibit: RLI-DT5
 Schedule H-4 - Consolidated
 Witness: Jones

Class: BF Commercial
 Meter Size: All
 Sub Class:

Line No.	Rate Schedules	Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
1	Present Rates:					
2	Monthly Charge:		\$ 109.95	\$ 109.95	\$ -	0.00%
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Proposed Rates:					
15	Monthly Charge:		\$ 109.95			
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						

Class: CS Residential
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	7	999,999	Monthly Charge:	\$ 13.30	\$ 42.16
Tier Two Breakover (M gal):	999,999	999,999	Debt Service Surcharge:	\$ 4.08	
			Tier One Rate:	\$ 0.75	\$ -
			Tier Two Rate:	\$ -	\$ -

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total
1	-	383	-	-	383	9.39%
2	1	567	520	294,767	950	23.29%
3	1,001	886	1,497	1,326,106	1,836	45.01%
4	2,001	757	2,491	1,885,637	2,593	63.57%
5	3,001	509	3,477	1,769,657	3,102	76.05%
6	4,001	305	4,458	1,359,632	3,407	83.53%
7	5,001	159	5,492	873,175	3,566	87.42%
8	6,001	116	6,449	748,140	3,682	90.27%
9	7,001	59	7,433	438,536	3,741	91.71%
10	8,001	57	8,470	482,763	3,798	93.11%
11	9,001	43	9,548	410,580	3,841	94.17%
12	10,001	29	10,473	303,717	3,870	94.88%
13	11,001	38	11,522	437,828	3,908	95.81%
14	12,001	23	12,420	285,665	3,931	96.37%
15	13,001	27	13,501	364,540	3,958	97.03%
16	14,001	23	14,480	333,030	3,981	97.60%
17	15,001	8	15,529	124,230	3,989	97.79%
18	16,001	11	16,587	182,460	4,000	98.06%
19	17,001	12	17,423	209,080	4,012	98.36%
20	18,001	15	18,499	277,490	4,027	98.73%
21	19,001	7	19,374	135,620	4,034	98.90%
22	20,001	2	20,410	40,820	4,036	98.95%
23	21,001	5	21,509	107,545	4,041	99.07%
24	22,001	4	22,610	90,440	4,045	99.17%
25	23,001	4	23,378	93,510	4,049	99.26%
26	24,001	5	24,619	123,096	4,054	99.39%
27	25,001	2	25,795	51,590	4,056	99.44%
28	26,001	2	26,478	52,955	4,058	99.49%
29	27,001	2	27,485	54,970	4,060	99.53%
30	28,001	2	28,500	57,000	4,062	99.58%
31	29,001	1	29,205	29,205	4,063	99.61%
32	30,001	1	30,320	30,320	4,064	99.63%
33	31,001	3	31,682	95,045	4,067	99.71%
34	32,001	-	-	-	4,067	99.71%
35	33,001	-	-	-	4,067	99.71%
36	34,001	-	-	-	4,067	99.71%
37	35,001	3	35,595	106,785	4,070	99.78%
38	36,001	-	-	-	4,070	99.78%
39	37,001	1	37,060	37,060	4,071	99.80%
40	38,001	-	-	-	4,071	99.80%
41	39,001	-	-	-	4,071	99.80%
42	40,001	-	-	-	4,071	99.80%
43	41,001	-	-	-	4,071	99.80%
44	42,001	-	-	-	4,071	99.80%
45	43,001	-	-	-	4,071	99.80%
46	44,001	-	-	-	4,071	99.80%
47	45,001	-	-	-	4,071	99.80%
48	46,001	1	46,560	46,560	4,072	99.83%
49	47,001	-	-	-	4,072	99.83%
50	48,001	-	-	-	4,072	99.83%
51	49,001	-	-	-	4,072	99.83%
52	50,001	-	-	-	4,072	99.83%
53	51,001	-	-	-	4,072	99.83%

Class: CS Residential
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates
Tier One Breakover (M gal):	7	999,999
Tier Two Breakover (M gal):	999,999	999,999

Charges	Present Rates	Proposed Rates
Monthly Charge:	\$ 13.30	\$ 42.16
Debt Service Surcharge	\$ 4.08	
Tier One Rate:	\$ 0.75	\$ -
Tier Two Rate:	\$ -	\$ -

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		
					No.	% of Total	
54	52,001 -	53,000	1	52,130	52,130	4,073	99.85%
55	53,001 -	54,000	-	-	-	4,073	99.85%
56	54,001 -	55,000	1	54,480	54,480	4,074	99.88%
57	55,001 -	56,000	-	-	-	4,074	99.88%
58	56,001 -	57,000	-	-	-	4,074	99.88%
59	57,001 -	58,000	-	-	-	4,074	99.88%
60	58,001 -	59,000	-	-	-	4,074	99.88%
61	59,001 -	60,000	-	-	-	4,074	99.88%
62	60,001 -	61,000	-	-	-	4,074	99.88%
63	61,001 -	62,000	-	-	-	4,074	99.88%
64	62,001 -	63,000	-	-	-	4,074	99.88%
65	63,001 -	64,000	-	-	-	4,074	99.88%
66	64,001 -	65,000	-	-	-	4,074	99.88%
67	65,001 -	66,000	-	-	-	4,074	99.88%
68	66,001 -	67,000	-	-	-	4,074	99.88%
69	67,001 -	68,000	-	-	-	4,074	99.88%
70	68,001 -	69,000	-	-	-	4,074	99.88%
71	69,001 -	70,000	-	-	-	4,074	99.88%
72	70,001 -	71,000	-	-	-	4,074	99.88%
73	71,001 -	72,000	-	-	-	4,074	99.88%
74	72,001 -	73,000	-	-	-	4,074	99.88%
75	73,001 -	74,000	-	-	-	4,074	99.88%
76	74,001 -	75,000	-	-	-	4,074	99.88%
77	75,001 -	76,000	-	-	-	4,074	99.88%
78	76,001 -	77,000	-	-	-	4,074	99.88%
79	77,001 -	78,000	-	-	-	4,074	99.88%
80	78,001 -	79,000	-	-	-	4,074	99.88%
81	79,001 -	80,000	-	-	-	4,074	99.88%
82	80,001 -	81,000	-	-	-	4,074	99.88%
83	81,001 -	82,000	-	-	-	4,074	99.88%
84	82,001 -	83,000	-	-	-	4,074	99.88%
85	83,001 -	84,000	-	-	-	4,074	99.88%
86	84,001 -	85,000	-	-	-	4,074	99.88%
87	85,001 -	86,000	-	-	-	4,074	99.88%
88	86,001 -	87,000	-	-	-	4,074	99.88%
89	87,001 -	88,000	-	-	-	4,074	99.88%
90	88,001 -	89,000	-	-	-	4,074	99.88%
91	89,001 -	90,000	-	-	-	4,074	99.88%
92	90,001 -	91,000	-	-	-	4,074	99.88%
93	91,001 -	92,000	-	-	-	4,074	99.88%
94	92,001 -	93,000	-	-	-	4,074	99.88%
95	93,001 -	94,000	-	-	-	4,074	99.88%
96	94,001 -	95,000	-	-	-	4,074	99.88%
97	95,001 -	96,000	-	-	-	4,074	99.88%
98	96,001 -	97,000	1	96,447	96,447	4,075	99.90%
99	97,001 -	98,000	-	-	-	4,075	99.90%
100	98,001 -	99,000	-	-	-	4,075	99.90%
101	99,001 -	100,000	-	-	-	4,075	99.90%
102	103,370 -	103,370	1	103,370	103,370	4,076	99.93%
103	139,520 -	139,520	1	139,520	139,520	4,077	99.95%
104	182,750 -	182,750	1	182,750	182,750	4,078	99.98%
105	230,293 -	230,293	1	230,293	230,293	4,079	100.00%
106							

Class: CS Residential
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	7	999,999	Monthly Charge:	\$ 13.30 \$ 42.16
Tier Two Breakover (M gal):	999,999	999,999	Debt Service Surcharge:	\$ 4.08
			Tier One Rate:	\$ 0.75 \$ -
			Tier Two Rate:	\$ - \$ -

Line No.	Block	Number of Bills in Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Current Rates		Proposed Rates	
					No.	% of Total	Units	Revenue	Units	Revenue
107	Totals	4,079		14,118,544	4,079		14,118,544			
108	Prorated Bills Reduction ¹	(35)								
109	Total Bills	4,044								
110										
111										
112							Monthly Charge	4,044 \$ 53,785	4,044 \$ 170,495	
113	Average Number of Customers		337							
114										
115	Average Consumption (gallons)		3,491				Usage (gallons)			
116							Tier One	11,036,114 \$ 8,277	14,118,544 \$ -	
117	Median Consumption (gallons)		2,491				Tier Two	3,082,430 -	- -	
118							Tier Three	- -	- -	
119							Usage Totals	14,118,544	14,118,544	
120							Measured Revenues	\$ 62,062	\$ 170,495	
121							Debt Service Surcharge	4,044 16,500	4,044 -	
122							Total Revenue	\$ 78,562	\$ 170,495	

1 Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took sewer service. The sum of the Monthly Charge billed on each of the two billings will approximately equal to the Monthly Charge. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Monthly Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of customers in this class discontinuing and establishing service during the test year.

Class: CS Commercial
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	999,999	999,999	Monthly Charge:	\$ 14.30	\$ 70.27
			Debt Service Surcharge:	\$ 4.38	
			Tier One Rate:	\$ 1.00	\$ -

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total	
1	-	17	-	-	17	5.88%	-	0.00%	0
2	1 -	76	477	36,263	93	32.18%	36,263	1.34%	0
3	1,001 -	30	1,412	42,352	123	42.56%	78,615	2.91%	0
4	2,001 -	27	2,486	67,125	150	51.90%	145,740	5.39%	1
5	3,001 -	19	3,423	65,045	169	58.48%	210,785	7.79%	2
6	4,001 -	9	4,505	40,545	178	61.59%	251,330	9.29%	3
7	5,001 -	10	5,451	54,505	188	65.05%	305,835	11.31%	4
8	6,001 -	6	6,371	38,225	194	67.13%	344,060	12.72%	5
9	7,001 -	6	7,340	44,042	200	69.20%	388,102	14.35%	6
10	8,001 -	5	8,500	42,500	205	70.93%	430,602	15.92%	7
11	9,001 -	9	9,519	85,675	214	74.05%	516,277	19.09%	8
12	10,001 -	6	10,566	63,395	220	76.12%	579,672	21.43%	9
13	11,001 -	5	11,368	56,840	225	77.85%	636,512	23.54%	10
14	12,001 -	6	12,349	74,095	231	79.93%	710,607	26.27%	11
15	13,001 -	4	13,538	54,150	235	81.31%	764,757	28.28%	12
16	14,001 -	8	14,329	114,630	243	84.08%	879,387	32.52%	13
17	15,001 -	5	15,310	76,550	248	85.81%	955,937	35.35%	14
18	16,001 -	1	16,320	16,320	249	86.16%	972,257	35.95%	15
19	17,001 -	-	-	-	249	86.16%	972,257	35.95%	16
20	18,001 -	1	18,032	18,032	250	86.51%	990,289	36.62%	17
21	19,001 -	4	19,424	77,695	254	87.89%	1,067,984	39.49%	18
22	20,001 -	1	20,840	20,840	255	88.24%	1,088,824	40.26%	19
23	21,001 -	2	21,825	43,650	257	88.93%	1,132,474	41.87%	20
24	22,001 -	2	22,250	44,500	259	89.62%	1,176,974	43.52%	21
25	23,001 -	1	23,145	23,145	260	89.97%	1,200,119	44.37%	22
26	24,001 -	2	24,555	49,110	262	90.66%	1,249,229	46.19%	23
27	25,001 -	1	26,000	26,000	263	91.00%	1,275,229	47.15%	24
28	26,001 -	5	26,749	133,746	268	92.73%	1,408,975	52.10%	25
29	27,001 -	1	27,450	27,450	269	93.08%	1,436,425	53.11%	26
30	28,001 -	-	-	-	269	93.08%	1,436,425	53.11%	27
31	29,001 -	-	-	-	269	93.08%	1,436,425	53.11%	28
32	30,001 -	1	30,935	30,935	270	93.43%	1,467,360	54.26%	29
33	31,001 -	1	31,680	31,680	271	93.77%	1,499,040	55.43%	30
34	32,001 -	-	-	-	271	93.77%	1,499,040	55.43%	31
35	33,001 -	1	33,900	33,900	272	94.12%	1,532,940	56.68%	32
36	34,001 -	-	-	-	272	94.12%	1,532,940	56.68%	33
37	35,001 -	-	-	-	272	94.12%	1,532,940	56.68%	34
38	36,001 -	1	36,195	36,195	273	94.46%	1,569,135	58.02%	35
39	37,001 -	1	37,899	37,899	274	94.81%	1,607,034	59.42%	36
40	38,001 -	-	-	-	274	94.81%	1,607,034	59.42%	37
41	39,001 -	-	-	-	274	94.81%	1,607,034	59.42%	38
42	40,001 -	-	-	-	274	94.81%	1,607,034	59.42%	39
43	41,001 -	1	41,686	41,686	275	95.16%	1,648,720	60.96%	40
44	42,001 -	1	42,490	42,490	276	95.50%	1,691,210	62.53%	41
45	43,001 -	1	43,711	43,711	277	95.85%	1,734,921	64.15%	42
46	44,001 -	-	-	-	277	95.85%	1,734,921	64.15%	43
47	45,001 -	-	-	-	277	95.85%	1,734,921	64.15%	44
48	46,001 -	-	-	-	277	95.85%	1,734,921	64.15%	45
49	47,001 -	-	-	-	277	95.85%	1,734,921	64.15%	46
50	48,001 -	1	48,615	48,615	278	96.19%	1,783,536	65.95%	47
51	49,001 -	-	-	-	278	96.19%	1,783,536	65.95%	48
52	50,001 -	1	50,870	50,870	279	96.54%	1,834,406	67.83%	49
53	51,001 -	-	-	-	279	96.54%	1,834,406	67.83%	50

Class: CS Commercial
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	Present Rates	Proposed Rates
Tier One Breakover (M gal):	999,999	999,999	Monthly Charge:	\$ 14.30	\$ 70.27
			Debt Service Surcharge:	\$ 4.38	
			Tier One Rate:	\$ 1.00	\$ -

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills No.	% of Total	Cumulative Consumption Amount	% of Total	
54	52,001 - 53,000	-	-	-	279	96.54%	1,834,406	67.83%	51
55	53,001 - 54,000	-	-	-	279	96.54%	1,834,406	67.83%	52
56	54,001 - 55,000	-	-	-	279	96.54%	1,834,406	67.83%	53
57	55,001 - 56,000	-	-	-	279	96.54%	1,834,406	67.83%	54
58	56,001 - 57,000	-	-	-	279	96.54%	1,834,406	67.83%	55
59	57,001 - 58,000	-	-	-	279	96.54%	1,834,406	67.83%	56
60	58,001 - 59,000	-	-	-	279	96.54%	1,834,406	67.83%	57
61	59,001 - 60,000	-	-	-	279	96.54%	1,834,406	67.83%	58
62	60,001 - 61,000	-	-	-	279	96.54%	1,834,406	67.83%	59
63	61,001 - 62,000	-	-	-	279	96.54%	1,834,406	67.83%	60
64	62,001 - 63,000	-	-	-	279	96.54%	1,834,406	67.83%	61
65	63,001 - 64,000	-	-	-	279	96.54%	1,834,406	67.83%	62
66	64,001 - 65,000	1	64,780	64,780	280	96.89%	1,899,186	70.22%	63
67	65,001 - 66,000	-	-	-	280	96.89%	1,899,186	70.22%	64
68	66,001 - 67,000	-	-	-	280	96.89%	1,899,186	70.22%	65
69	67,001 - 68,000	1	67,370	67,370	281	97.23%	1,966,556	72.71%	66
70	68,001 - 69,000	1	68,500	68,500	282	97.58%	2,035,056	75.25%	67
71	69,001 - 70,000	1	69,940	69,940	283	97.92%	2,104,996	77.83%	68
72	70,001 - 71,000	-	-	-	283	97.92%	2,104,996	77.83%	69
73	71,001 - 72,000	-	-	-	283	97.92%	2,104,996	77.83%	70
74	72,001 - 73,000	-	-	-	283	97.92%	2,104,996	77.83%	71
75	73,001 - 74,000	-	-	-	283	97.92%	2,104,996	77.83%	72
76	74,001 - 75,000	-	-	-	283	97.92%	2,104,996	77.83%	73
77	75,001 - 76,000	-	-	-	283	97.92%	2,104,996	77.83%	74
78	76,001 - 77,000	-	-	-	283	97.92%	2,104,996	77.83%	75
79	77,001 - 78,000	-	-	-	283	97.92%	2,104,996	77.83%	76
80	78,001 - 79,000	-	-	-	283	97.92%	2,104,996	77.83%	77
81	79,001 - 80,000	3	79,212	237,635	286	98.96%	2,342,631	86.62%	78
82	80,001 - 81,000	-	-	-	286	98.96%	2,342,631	86.62%	79
83	81,001 - 82,000	-	-	-	286	98.96%	2,342,631	86.62%	80
84	82,001 - 83,000	-	-	-	286	98.96%	2,342,631	86.62%	81
85	83,001 - 84,000	-	-	-	286	98.96%	2,342,631	86.62%	82
86	84,001 - 85,000	-	-	-	286	98.96%	2,342,631	86.62%	83
87	85,001 - 86,000	-	-	-	286	98.96%	2,342,631	86.62%	84
88	86,001 - 87,000	-	-	-	286	98.96%	2,342,631	86.62%	85
89	87,001 - 88,000	-	-	-	286	98.96%	2,342,631	86.62%	86
90	88,001 - 89,000	-	-	-	286	98.96%	2,342,631	86.62%	87
91	89,001 - 90,000	-	-	-	286	98.96%	2,342,631	86.62%	88
92	90,001 - 91,000	-	-	-	286	98.96%	2,342,631	86.62%	89
93	91,001 - 92,000	-	-	-	286	98.96%	2,342,631	86.62%	90
94	92,001 - 93,000	-	-	-	286	98.96%	2,342,631	86.62%	91
95	93,001 - 94,000	-	-	-	286	98.96%	2,342,631	86.62%	92
96	94,001 - 95,000	-	-	-	286	98.96%	2,342,631	86.62%	93
97	95,001 - 96,000	-	-	-	286	98.96%	2,342,631	86.62%	94
98	96,001 - 97,000	-	-	-	286	98.96%	2,342,631	86.62%	95
99	97,001 - 98,000	-	-	-	286	98.96%	2,342,631	86.62%	96
100	98,001 - 99,000	-	-	-	286	98.96%	2,342,631	86.62%	97
101	99,001 - 100,000	-	-	-	286	98.96%	2,342,631	86.62%	98
102	107,250 - 107,250	1	107,250	107,250	287	99.31%	2,449,881	90.58%	99
103	115,960 - 115,960	1	115,960	115,960	288	99.65%	2,565,841	94.87%	100
104	138,670 - 138,670	1	138,670	138,670	289	100.00%	2,704,511	100.00%	101
105									
106	Totals	289		2,704,511	289		2,704,511		

Class: CS Commercial
 Meter Size: All
 Sub Class:

Rate Tiers	Present Rates	Proposed Rates	Charges	
			Present Rates	Proposed Rates
Tier One Breakover (M gal):	999,999	999,999	Monthly Charge:	\$ 14.30 / \$ 70.27
			Debt Service Surcharge:	\$ 4.38
			Tier One Rate:	\$ 1.00 / \$ -

Line No.	Block	Number of Bills by Block	Average Consumption in Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
					No.	% of Total	Amount	% of Total
107	Prorated Bills Reduction ¹	(1)						
108	Total Bills	288						
109								
110					Current Rates		Proposed Rates	
111					Units	Revenue	Units	Revenue
112	Average Number of Customers	24			Monthly Charge	288 \$ 4,118	288 \$	20,238
113					Usage (gallons)			
114	Average Consumption (gallons)	9,391			Tier One	2,704,511 \$ 2,705	2,704,511 \$	-
115					Tier Two	-	-	-
116	Median Consumption (gallons)	2,486			Tier Three	-	-	-
117					Usage Totals	2,704,511	2,704,511	
118					Measured Revenues	\$ 6,823	\$	20,238
119					Debt Service Surcharge	288 1,261	288	-
120					Total Revenue	\$ 8,084	\$	20,238

121 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 122 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 123 the month that owner took sewer service. The sum of the Monthly Charge billed on each of the two billings
 124 will approximately equal to the Monthly Charge. New accounts are also prorated for the first month
 125 of service and will average to approximately 1/2 of the Monthly Charge. The reduction in bill count is
 126 necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 127 based on the actual number of customers in this class discontinuing and establishing service during the test year.
 128

Class: BF Residential
 Meter Size: All
 Sub Class:

	Charges	Present Rates	Proposed Rates
Monthly Charge:	\$	65.97	\$ 65.97

Line No.	Block	Number of Bills by Block	Cumulative Bills	
			No.	% of Total
1		5,021	5,021	100.00%
2				
3	Totals	5,021	5,021	
4	Prorated Bills Reduction ¹	(32)		
5	Total Bills	4,989		

	Average Number of Customers	Current Rates		Proposed Rates	
		Units	Revenue	Units	Revenue
8		Monthly Charge	4,989 \$ 329,124	4,989 \$ 329,124	
9	416	Flat Rate Revenue	\$ 329,124	\$ 329,124	

13 ¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days.
 14 When homes change ownership during a month, two bills are generated. One for each owner for the portion of
 15 the month that owner took sewer service. The sum of the Monthly Charge billed on each of the two billings
 16 will approximately equal to the Monthly Charge. New accounts are also prorated for the first month
 17 of service and will average to approximately 1/2 of the Monthly Charge. The reduction in bill count in
 18 necessary to avoid double counting billing units during months when account ownership changes. The reduction is
 19 based on the actual number of customers in this class discontinuing and establishing service during the test year.
 20

Class: BF Commercial
 Meter Size: All
 Sub Class:

	Charges	Present Rates	Proposed Rates
Monthly Charge:	\$	109.95	\$ 109.95

Line No.	Block	Number of Bills by Block	Cumulative Bills	
			No.	% of Total
1		96	96	100.00%
2				
3	Totals	96	96	-
4	Prorated Bills Reduction ¹	-		
5	Total Bills	96		

	Current Rates		Proposed Rates	
	Units	Revenue	Units	Revenue
8	Monthly Charge	96 \$ 10,555	96 \$ 10,555	
9	Average Number of Customers	8		
10	Flat Rate Revenue	\$ 10,555	\$ 10,555	

¹Customer Base Charges are prorated for billing periods less than 25 days and greater than 35 days. When homes change ownership during a month, two bills are generated. One for each owner for the portion of the month that owner took sewer service. The sum of the Monthly Charge billed on each of the two billings will approximately equal to the Monthly Charge. New accounts are also prorated for the first month of service and will average to approximately 1/2 of the Monthly Charge. The reduction in bill count is necessary to avoid double counting billing units during months when account ownership changes. The reduction is based on the actual number of customers in this class discontinuing and establishing service during the test year.

**CLEAR SPRINGS
EXHIBIT RLJ-DT6**

**Hearthstone Water South
Regulatory Expense Surcharge Calculation**

Hearthstone Water South - Water Division
 Rate Case Surcharge Calculation

Exhibit RLJ-DT6
 1/3/2024

Line

<u>No.</u>					
1	Estimated Rate Case Expense	\$	120,000.00		
2	Water Allocation		75.0%	\$	90,000.00
3	Sewer Allocation		25.0%	\$	30,000.00
4					
5	Recovery Period		3	Years	
6					
7	<u>Equivalent Bills</u>				
8			<u># of Cust</u>	<u>Proposed Rate</u>	<u>Multiplier</u>
9	All Classes				<u>Equivalent Bills</u>
10	5/8 x 3/4" Meter		2,661	\$ 33.50	1.00
11	3/4" Meter		156	50.25	1.50
12	1" Meter		39	83.75	2.50
13	1 1/2" Meter		14	167.50	5.00
14	2" Meter		25	268.00	8.00
15	3" Meter		1	536.00	16.00
16	4" Meter			837.50	25.00
17	6" Meter			1,675.00	50.00
18					
19	Construction/Standpipe		2	33.50	1.00
20					
21	Monthly Totals		<u>2,898</u>		<u>3,281</u>
22	Annual Total				x 12 <u>39,372</u>
23					
24					
25	<u>Base Surcharge - 5/8" x 3/4" Meter Size</u>				
26					
27	Rate Case Surcharge				
28	Total Rate Case Expense		90,000.00	Line [2]	
29	Recovery Period		3.00	Line [5]	
30	Annual Rate Case Surcharge Requirement		<u>30,000.00</u>	Line [41] / Line [42]	
31	Total Number of Equivalent Bills		<u>39,372</u>	Line [35]	
32	Monthly Surcharge for 5/8" x 3/4" Meter	\$	<u>0.76</u>	Line [43] / Line [44]	
33					
34					
35					

Line

<u>No.</u>	<u>Surcharge By Meter Size and Class</u>		<u>Rate Case Surcharge</u>	
		<u>Multiplier</u>	<u>5/8" x 3/4"</u> <u>Surcharge</u>	<u>Meter Size</u> <u>Surcharge</u>
1				
2				
3				
4	All Classes			
5	5/8 x 3/4" Meter	1.00	\$ 0.76	\$ 0.76
6	3/4" Meter	1.50	0.76	1.14
7	1" Meter	2.50	0.76	1.90
8	1 1/2" Meter	5.00	0.76	3.80
9	2" Meter	8.00	0.76	6.08
10	3" Meter	16.00	0.76	12.16
11	4" Meter	25.00	0.76	19.00
12	6" Meter	50.00	0.76	38.00
13				
14	Construction/Standpipe	1.00	0.76	0.76
15				
16				
17	<u>Surcharge Revenue Generated</u>		<u>Rate Case Surcharge</u>	
18				<u>Monthly</u>
19	All Classes	<u># of Cust</u>	<u>Surcharge</u>	<u>Revenue</u>
20	5/8 x 3/4" Meter	2,661	\$ 0.76	\$ 2,022.36
21	3/4" Meter	156	1.14	177.84
22	1" Meter	39	1.90	74.10
23	1 1/2" Meter	14	3.80	53.20
24	2" Meter	25	6.08	152.00
25	3" Meter	1	12.16	12.16
26	4" Meter	-	19.00	-
27	6" Meter	-	38.00	-
28				
29	Commercial			
30	5/8 x 3/4" Meter	-	0.36	-
31	3/4" Meter	-	0.54	-
32	1" Meter	-	1.90	-
33	1 1/2" Meter	-	3.80	-
34	2" Meter	-	6.08	-
35	3" Meter	-	12.16	-
36	4" Meter	-	19.00	-
37	6" Meter	-	38.00	-
38				
39	Construction/Standpipe	2	0.76	1.52
40				
41	Monthly Totals	<u>2,898</u>	<u>\$ 2,493.18</u>	
42				
43	Annual Total Surcharge Revenue		x 12	<u>\$ 29,918.16</u>
44				

Hearthstone Water South - Sewer Division
 Rate Case Surcharge Calculation

Exhibit RLJ-DT6
 1/3/2024

Line No.					
1	Estimated Rate Case Expense	\$	120,000.00		
2	Water Allocation		75.0%	\$	90,000.00
3	Sewer Allocation		25.0%	\$	30,000.00
4					
5	Recovery Period		3.00	Years	
6					
7	<u>Equivalent Bills</u>		<u>Proposed</u>		<u>Equivalent</u>
8		<u># of Cust</u>	<u>Rate</u>	<u>Multiplier</u>	<u>Bills</u>
9	Residential				
10	Clear Springs	337	\$ 42.16	1.00	337
11	Baca Float	416	65.97	1.57	651
12	Commercial				
13	Clear Springs	24	70.27	1.67	40
14	Baca Float	8	109.95	2.61	21
15					
16					
17	Monthly Totals	<u>785</u>			<u>1,049</u>
18	Annual Total Regular Bill			x 12	<u>12,588</u>
19					
20	Annual Total Equivalent Bills				<u>12,588</u>
21					
22	<u>Base Surcharge - CS Residential Class</u>				
23					
24	Rate Case Surcharge				
25	Total Rate Case Expense	30,000.00	Line [3]		
26	Recovery Period	<u>3.00</u>	Line [5]		
27	Annual Rate Case Surcharge Requirement	10,000.00	Line [33] / Line [34]		
28	Total Number of Equivalent Bills	<u>12,588</u>	Line [27]		
29	Monthly Surcharge for CS Residential Class	<u>\$ 0.79</u>	Line [35] / Line [36]		
30					
31					
32					

Hearthstone Water South - Sewer Division
 Rate Case Surcharge Calculation

Exhibit RLJ-DT6
 1/3/2024

Line No.			Rate Case Surcharge	
		Multiplier	CS Residential Surcharge	Final Surcharge
1	<u>Surcharge By Meter Size and Class</u>			
2				
3				
4	Residential			
5	Clear Springs	1.00	\$ 0.79	\$ 0.79
6	Baca Float	1.57	0.79	1.24
7	Commercial			
8	Clear Springs	1.67	0.79	1.32
9	Baca Float	2.61	0.79	2.06
10				
11				
12				
13	<u>Surcharge Revenue Generated</u>			
14				
15		# of Cust	CS Residential Surcharge	Monthly Revenue
16	Residential			
17	Clear Springs	337	\$ 0.79	\$ 266.23
18	Baca Float	416	1.24	515.84
19	Commercial			
20	Clear Springs	24	1.32	31.68
21	Baca Float	8	2.06	16.48
22				
23				
24	Monthly Totals	785	\$	830.23
25				
26	Annual Totals - Regular Bills		x 12	\$ 9,962.76
27				
28	Annual Total Surcharge Revenue			9,962.76
29				