



Filing Receipt

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CLASS C RATE/TARIFF CHANGE APPLICATION

UTILITY NAME: East Houston Utilities

CCN No. 12042

ADDRESS OF UTILITY: 11015 Sheldon rd #102
P.O. Box, Street and suite number, if applicable

Houston, TX 77044
City and Zip Code

PHONE NUMBER: 281, 450-0883
area code

NAME OF PERSON TO CONTACT REGARDING THIS FILING:

NAME: Hannah Krebs

PHONE: 409-277-1087

EMAIL ADDRESS: _____

PUCT CLASS SIZE: ☐ C ☒ D (Mark One Box)
Connection Count: 500-2299 0-499

FOR TEST YEAR ENDING: 2020 (Enter Month/ Date/Year)

AMOUNT INCREASE (DECREASE): _____
in dollars (From Schedule VII-1, Column B, Line 5 or
Schedule VII-2, Column C, Line 29 or
Schedule VII-3, Column C, Line 51)

PERCENT INCREASE (DECREASE): _____
percent above (below) current revenue requirement (From Schedule VII-1, Column B, Line 6 or
Schedule VII-2, Column C, Line 30 or
Schedule VII-3, Column C, Line 52)

DESCRIBE OWNERSHIP OF COMPANY: I O U

PUBLIC UTILITY COMMISSION OF TEXAS (PUCT) DOCKET NUMBER OF LAST MAJOR RATE FILING*: n/a
(If the last major rate filing was at the Texas Commission on Environmental Quality (TCEQ), provide a copy of the final order)

RATE CASE OR DOCKET NUMBER OF LAST MINOR TARIFF RATE CHANGE**: n/a

IF ANY UTILITY ASSETS WERE TRANSFERRED IN A SALE, TRANSFER, MERGER APPLICATION (STM), PROVIDE THE DOCKET NO.(S) OR TCEQ APPLICATION NUMBER(S): 50038

*(c.g. Class B, C or D Rate Change application or TCEQ Rate/Tariff change application).

** (c.g. pass-through rate change or temporary water rate provision)

| | |
|--|----------------------------|
| UTILITY NAME: <u>EHU</u> | |
| SCHEDULES - CLASS C RATE/TARIFF CHANGE | |
| I-1 REVENUE REQUIREMENT SUMMARY | |
| PUCT Docket No. _____ | Test Year End: <u>2020</u> |

| A | B | | C | D | E | F=D+E | G |
|------|-----------|---------|--|-------------------------|------------------|-----------------------|--|
| | Acct. No: | | | Historical Test Year | K & M Changes | Adjusted Test Year | |
| Line | Water | Sewer | Account Name | | | | Reference / Instructions |
| 1. | 610 | 710 | Purchased water/sewer treatment | 0 | - | - | Schedule II-3, Columns C-E, Line 1 |
| 2. | | 711 | Sludge Removal Expense | - | - | - | Schedule II-3, Columns C-E, Line 2 |
| 3. | 615.1 | 715.1 | Power Expense-wells, booster pumps | 974 | - | 974 | Schedule II-3, Columns C-E, Line 3 |
| 4. | 618 | 718 | Chemicals and other volume related expenses | 437.09 | - | 437.09 | Schedule II-3, Columns C-E, Line 4 |
| 5. | 601.1 | 701.1 | Employee labor | 1001.32 | - | 1001.32 | Schedule II-3, Columns C-E, Line 5 |
| 6. | 620 | 720 | Materials | 3402.11 | - | 3402.11 | Schedule II-3, Columns C-E, Line 6 |
| 7. | 631-636 | 731-736 | Contract work | 4836.15 | - | 4836.15 | Schedule II-3, Columns C-E, Line 7 |
| 8. | 650 | 750 | Transportation expenses | 1800.80 | - | 1800.80 | Schedule II-3, Columns C-E, Line 8 |
| 9. | 664 | 764 | Other plant maintenance | - | - | - | Schedule II-3, Columns C-E, Line 9 |
| 10. | 601.2 | 702.2 | Office salaries | 2880 | - | 2880 | Schedule II-3, Columns C-E, Line 10 |
| 11. | 603 | 703 | Management salaries | 9000 | - | 9000 | Schedule II-3, Columns C-E, Line 11 |
| 12. | 604 | 704 | Employee pensions & benefits | 0 | - | 0 | Schedule II-3, Columns C-E, Line 12 |
| 13. | 615.8 | 715.8 | Purchased power- G&A | 312 | - | 312 | Schedule II-3, Columns C-E, Line 13 |
| 14. | 670 | 770 | Bad debt expense | 0 | - | 0 | Schedule II-3, Columns C-E, Line 14 |
| 15. | 676 | 776 | Office services & rentals | 3876 | - | 3876 | Schedule II-3, Columns C-E, Line 15 |
| 16. | 677 | 777 | Office supplies & expenses | 1243.99 | - | 1243.99 | Schedule II-3, Columns C-E, Line 16 |
| 17. | 656-659 | 756-759 | Insurance | 64 | - | 64 | Schedule II-3, Columns C-E, Line 17 |
| 18. | 667 | 767 | Regulatory expense (other) <i>accounting</i> | 600 | - | 600 | Schedule II-3, Columns C-E, Line 18 |
| 19. | 675 | 775 | Miscellaneous expenses - <i>labs</i> | 2846.60 | - | 2846.60 | Schedule II-3, Columns C-E, Line 19 |
| 20. | | | <i>bank fees / cc fees</i> | 1244.42 | - | 1244.42 | Schedule II-3, Columns C-E, Line 20 |
| 21. | | | Total operating Expenses | 35,377.55 | - | 35,377.55 | Add Lines 1-20 |
| 22. | 403 | | Depreciation | 12,487 | - | 12,487 | Schedule III-3, Column F, Line 32 |
| 23. | 408 | | Taxes Other than Income | 0 | - | 0 | Schedule IV-2, Column F, Line 8 |
| 24. | 409/10 | | Income Tax Expense | 8971 | 0 | 8971 | Schedule V, Column C, Line 6 |
| 25. | | | TOTAL EXPENSES | 56,836 | - | 56,836 | Add Lines 21-24 |
| 26. | | | TOTAL HISTORIC REVENUE | 10,097 | | | Schedule I-2, Line 6 |
| 27. | | | HISTORICAL TEST YEAR RETURN | -46,139 | | | Line 26 less Line 25 |
| 28. | | | REQUESTED RETURN | | | 7087 | Schedule III-1, Line 3 |
| 29. | | | TOTAL REVENUE REQUIREMENT | | | 43,823 | Line 25 plus Line 28 |
| 30. | | | LESS: OTHER REVENUES | | | 500 | Schedule II-2(b), Column D, Line 8 |
| 31. | | | Revenue for Rate Design | | (to VI, line 1) | 42,323 | Line 29 less Line 30 (if line 30 is negative, add the two lines) |

42,823.84

| | | | | | | | |
|----|-----|-----|--------------------------------|--|--|---|----------------------------------|
| 32 | 666 | 766 | Regulatory (rate case) expense | | | 0 | Schedule II-8, Column D, Line 19 |
|----|-----|-----|--------------------------------|--|--|---|----------------------------------|

UTILITY NAME: EFU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
 FOR TEST YEAR ENDED: 2020
I-2 HISTORICAL REVENUE SUMMARY

I-2(a) - UTILITY REVENUE SUMMARY - INCOME STATEMENT

| Line No. | NARUC A/C Description | Historical Test Year | |
|----------|---|--------------------------------------|---|
| 1. | 461 Metered connections minimum monthly charge revenue | 6348. ⁰⁰ / ₁₀₀ | From financial records |
| 2. | 461 Metered connection gallonage rate revenue | 3249. ⁰⁰ / ₁₀₀ | From financial records |
| 3. | 460 Unmetered (Flat rate) revenue | 0 | From financial records |
| 4. | Total Metered & Flat Rate Revenue | 9597. ⁰⁰ / ₁₀₀ | |
| 5. | Plus: Total Other Revenues | 500. ⁰⁰ / ₁₀₀ | From Schedule II-2(b), Column B, Line 8 |
| 6. | Total Historic Test Year Revenues per income statement and Annual Report* | 10,097 | Line 4 + Line 5 |

(to I-1, Column D, line 26)

*Provide all calculations and explanations for any differences between the applicant's annual report and this schedule.

* If the utility provides other than residential retail service (wholesale, industrial, etc.), provide a work paper with the detail of this account by NARUC sub account number

I-2(b) - APPLICATION RECONCILED TO INCOME STATEMENT

| | | A | B |
|---------------------------|--|-------|---|
| Line No. | Expense Source & Descriptions of Reconciling Items | Total | Work Paper Reference/ Reconciliation Description |
| 1. | Total Expenses Per Class C Rate Application | | From Schedule I-1, Column D, Line 21 |
| RECONCILING ITEMS: | | | |
| 2. | Non-utility Expenses | | From Income Statement |
| 3. | Regulatory Assessment Fee | | From Income Statement |
| 4. | Depreciation Difference | | Income Statement Expense minus Rate Application Expense |
| 5. | Taxes Other Than Income Difference | | Income Statement Expense minus Rate Application Expense |
| 6. | Income Tax Difference | | Income Statement Expense minus Rate Application Expense |
| 7. | Interest Expense | | Income Statement |
| 8. | Other (Please Explain) | | |
| 9. | Subtotalled Rate Change Expenses. | | Sum of Lines 1 through 8 |
| 10. | Income Statement Total Expenses. | | From Income Statement (must equal Line 9) |
| 11. | Total Revenues per Class C Rate Application: | | Schedule I-2(a) Line 6 |
| 12. | Gain on Sale of Fixed Assets | | From Income Statement |
| 13. | Interest Income | | From Income Statement |
| 14. | Other non-utility revenue: | | From Income Statement |
| 15. | | | |
| 16. | | | |
| 17. | | | |
| 18. | Subtotalled Revenues: | | Sum Lines 11 through 17 |
| 19. | Total Income Statement Revenues: | | From Income Statement (must equal Line 18) |

UTILITY NAME: Etu

SCHEDULES - CLASS C RATE/TARIFF CHANGE

I-3 CONNECTION COUNT

FOR TEST YEAR ENDED: 2020**I-3(a): METERED ACTIVE CONNECTIONS BY METER SIZE
(COMPANIES WITH METERED RATE CUSTOMERS)**

| A | B | C | D | E | F | G | H |
|----------|------------|-----------------------|---------------------|------------------|------------|--------------|-------------------------------|
| | | Number of Connections | | | | | |
| Line No. | Meter Size | End of Prior Year | Test Year Additions | End of Test Year | Average | Meter Ratios | Meter Equivalencies End of TY |
| | | PUCT report Sch. 9 | | (C+D) | (C + E) /2 | | (E x G) |
| 1. | 5/8" | 23 | - | 23 | 23 | 1.0 | 23 |
| 2. | 3/4" | - | - | - | - | 1.5 | |
| 3. | 1" | - | - | - | - | 2.5 | |
| 4. | 1 1/2" | - | - | - | - | 5.0 | |
| 5. | 2" | - | - | - | - | 8.0 | |
| 6. | 3" | - | - | - | - | 15.0 | |
| 7. | | | - | - | - | | |
| 8. | | | | - | - | | |
| 9. | Total | 23 | - | 23 | 23 | | 23 |
| 10 | Average | 23 | - | 23 | 23 | | 23 |

**I-3(b) UNMETERED ACTIVE (FLAT RATE) CUSTOMERS
(COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)**

n/a

| A | B | C | D | E | F |
|----------|----------------|------------------------------|---------------------|-------------|------------|
| | | Number of Active Connections | | | |
| Line No. | Flat Rate Unit | End of Prior Year | Test Year Additions | End of Year | Average |
| | | PUCT report Sch. 9 | | (C + D) | (C + E) /2 |
| 1. | none | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | Total | | | | |

UTILITY NAME: ETHU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

II-1 - PRODUCTION

FOR TEST YEAR ENDED: 2020II-1(a): WATER & SEWER PRODUCTION:
(COMPANIES WITH METERED RATE CUSTOMERS)

| Line No. | (1,000 Gallons) | A Test Year | B K & M Changes | C= A+B Adjusted Test Year | D Reference |
|----------|--|---|--------------------|------------------------------|--------------------------|
| 1 | Water Production Total water pumped | Total Number of Gallons Treated (Pumped) (Total Master Meter Reading for the year for the utility only.) 2,606,000 | - | 2,606,000 | PUCT Annual Report |
| 2 | Sewer Treatment Total water purchased | Total Number of Gallons Treated by Another Source (Purchased Treatment) 0 | 0 | 0 | PUCT Annual Report |
| 3 | Total water produced | Total Number of Gallons Treated 2,606,000 | - | 2,606,000 | Line 1 + Line 2 |
| 4 | Total water sold | Total Number of Gallons Billed 1,792,000 | 0 | 1,792,000 | PUCT Annual Report |
| 5 | Total accounted for non-revenue water* | 0 | 0 | 0 | |
| 6 | Total unaccounted for water | 814,000 | 0 | 814,000 | Lines 3 less 4 less 5 |
| 7 | Percentage | 31% | 0 | 31% | Line 6 divided by Line 3 |

* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation

Provide all calculations and explanations for any differences between the applicant's annual report and the items requested on this schedule.

Known and measurable calculations and explanations:

II-1(b) WATER PRODUCTION
(COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS) n/a

| Line No. | Description | A Test Year | B K & M Change | C=A+B Adjusted Test Year | D Reference |
|----------|----------------------------------|----------------|-------------------|-----------------------------|----------------------|
| 1 | Water Purchased (1,000 gallons) | | | | PUCT report Sch. D-1 |
| 2 | Water Pumped (1,000 gallons) | | | | PUCT report Sch. D-1 |
| 3 | Total production (1,000 gallons) | | | | Line 1 + Line 2 |

Known and measurable calculations and explanations:

UTILITY NAME: ETU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

II-2 OTHER REVENUES & EXPENSES PASSED THROUGHFOR TEST YEAR ENDED: 2020**II-2(a) PURCHASED WATER OR OTHER PASS THROUGH EXPENSES***n/a

| Line No. | A | B | C | D | E |
|----------|-----------------|--|----------------|----------------------------------|---|
| | Purchased from: | Units purchased (in _____) (e.g. 1,000 gal, AC - FT) | Price Per Unit | Total Calculated Cost (B x C) | Actual Cost paid per financial records |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | Total** | | | | |

* Examples include Ground Water Conservation or subsidence district fees

** Totals of purchased water only must agree with Schedule II-1(a), Column A, Line 2, or provide a reconciliation.

II-2(b) OTHER REVENUES COLLECTED FROM CUSTOMERS

| Line No. | A | B | C | D |
|----------|--|--|---|--|
| | Item passed thru or type of other revenue | Test year historical revenues collected | | Test year revenues netted against COS |
| 1. | Tap Fees** | — | | — |
| 2. | Late Fees | — | | — |
| 3. | Meter Test Fees | — | | — |
| 4. | Reconnect Fees | — | | — |
| 5. | Purchased Water Fees*** | — | | — |
| 6. | Groundwater Conservation District Fees*** | — | | — |
| 7. | Other (attach detail)*** <u>app fee</u> | <u>500</u> | | <u>500</u> |
| 8. | Total Other Revenues | <u>500</u> | | <u>500</u> |

(to Sch. I-2, line 5)

(to Sch. I-1, line 30)

* Do not include expenses passed-through to customers, but record these in Schedule II-2(a). Include only revenues associated with expenses included in the cost of service.

** Tap fees should be reported on Sch. III-7(b) for Developer CIAC and Sch. III-3 for Customer CIAC.

new customer application fees.

UTILITY NAME: Etu

SCHEDULES - CLASS C RATE/TARIFF CHANGE

II-3 OPERATING EXPENSES

FOR TEST YEAR ENDED: 2020

INSTRUCTIONS: This page is required to support Schedule I-1 Rev Requirement. Complete the columns A and B with historical financial data for the last two record periods and column C with the actual financial data for the test year. Indicate the kinds of expenses included in this account by identifying all large* items in Schedule II-4 Large Items Identified. The known and measurable (K&M) change column represents the total change in expenses anticipated for the year after the test year. Identify all K&M expenses anticipated in Schedule II-5 Known & Measurable Revenues or Expenses Justifications. The K&M amount represents only the increase or decrease in line item expense from the test year.

If the actual for the Test Year is higher than previous years, explain the increase.

* A large item is more than 10% of the test year account balance and more than \$1,000.

| | | | 2018 | 2019 | 2020 | | |
|-----------------|---------|---------------------------|---|-------------------------|-----------|--|--|
| | | | A | B | C | D | E |
| NARUC Acct. No. | | | 2 Years before Test Year | 1 Year before Test Year | Test Year | K & M Change (K&M) Positive or (negative) | Adjusted Test Year (Column C plus Column D) |
| Water | Sewer | NARUC Account Description | | | | | |
| 1 | 610 | 710 | Purchased Water / Sewer Treatment | unknown | unknown | 0 | |
| 2 | | 711 | Sludge Removal Expense | | 0 | | |
| 3 | 615.1 | 715.1 | Purchased Power-wells, booster pumps | | 974 | | |
| 4 | 618 | 718 | Chemicals and other volume related expenses | | 637.09 | | |
| 5 | 601.1 | 701.1 | Employee Labor (non-administrative) | | 1001.32 | | |
| 6 | 620 | 720 | Materials and Supplies | | 3402.11 | | |
| 7 | 631-636 | 731-736 | Contract Work | | 4836.15 | | |
| 8 | 650 | 750 | Transportation Expenses | | 1860.86 | | |
| 9 | 664 | 764 | Other Plant Maintenance | | - | | |
| 10 | 601.2 | 702.2 | Office Salaries | | 2880 | | |
| 11 | 603 | 703 | Management Salaries | | 9000 | | |
| 12 | 604 | 704 | Employee Pensions & Benefits | | 0 | | |
| 13 | 615.8 | 715.8 | Purchased Power - G&A | | 312 | | |
| 14 | 670 | 770 | Bad Debt Expense | | 0 | | |
| 15 | 676 | 776 | Office Services & Rentals | | 3876 | | |
| 16 | 677 | 777 | Office Supplies & Expenses | | 1243.99 | | |
| 17 | 656-659 | 756-759 | Insurance | | 64 | | |
| 18 | 667 | 767 | Regulatory Expense (Other) | | 1000 | | |
| 19 | 675 | 775 | Miscellaneous Expenses <u>LC fees</u> | | 1244.42 | | |
| 20 | | | <u>10 hrs / TCEQ</u> | | 2846.00 | | |
| 21 | | | TOTAL | | 35,377.55 | | |

UTILITY NAME. ETHU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
 II-4 LARGE ITEMS
 FOR TEST YEAR ENDED: 2020

INSTRUCTIONS: Describe all large items listed in Schedule II-3 Operating Expenses in the test year column, the amount of the large item, and the justification for the large item. For each large item, provide documentation from the vendor, contractor, etc. that supports the cost.

* A large item is more than 10% of the test year account balance and more than \$1,000.

| | NARUC Account Number | Description of Expense | Amount of Large Item | Justification | Schedule Reference | Supporting documentation attachment number |
|-----|----------------------------|------------------------|-------------------------|-------------------|-----------------------|--|
| 1. | 601.1 | maint. salary | 1001.32 | needed for maint. | II-3 | none |
| 2. | 601.2 | office salary | 2880 | needed for office | II-3 | none |
| 3. | 603 | mngmt. salary | 9000 | needed for mgmt. | II-3 | none |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| 13. | | | | | | |
| 14. | | | | | | |
| 15. | | | | | | |
| 16. | | | | | | |
| 17. | | | | | | |
| 18. | | | | | | |
| 19. | | | | | | |
| 20. | | | | | | |

UTILITY NAME: ETHU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

II-5 KNOWN & MEASURABLE REVENUES OR EXPENSES JUSTIFICATION

FOR TEST YEAR ENDED: 2020n/a

INSTRUCTIONS: Describe all known and measurable changes in revenues and expenses, the amount of the change, and the justification for the change. For each change, provide documentation from the vendor, contractor, etc. that supports the increase or decrease in costs. Adequate supporting documentation consists of a rate change notice, a new contract etc. which must be submitted with the application. Reference the source documentation to this schedule.

n/a

| | NARUC Account Number | Description of Expense | Amount of Large Item | Justification | Schedule Reference | Supporting documentation attachment number |
|-----|----------------------|------------------------|----------------------|---------------|--------------------|--|
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
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| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| 13. | | | | | | |
| 14. | | | | | | |
| 15. | | | | | | |
| 16. | | | | | | |
| 17. | | | | | | |
| 18. | | | | | | |
| 19. | | | | | | |
| 20. | | | | | | |

UTILITY NAME EHU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
II-6 ALLOCATION OF PAYROLL EXPENSES
 FOR TEST YEAR ENDED: 2020

SOME SALARIES MUST BE CAPITALIZED IN THIS REPORT IF EMPLOYEES INSTALL PLANT IN SERVICE
II-6(a) PAYROLL COSTS

| Line No. | Employee Name | A Test Year Payroll <u>2020</u> | B Capitalized Payroll | C Expensed Payroll | D 1st 7000 or new limit (FUTA max) | E 7,001 to 9000 or new limit (SUTA max) | F 9,001 to 118500 or new limit (or FICA max) | G over 118500 or new limit | H Total Payroll |
|----------|---|---------------------------------------|--------------------------|------------------------|---|--|---|----------------------------------|--------------------|
| 1. | <u>HARRISON</u> | <u>2880</u> | | <u>2880</u> | | | | | |
| 2. | <u>STEPHEN</u> | <u>9000</u> | | <u>9000</u> | | | | | |
| 3. | <u>BRUCE</u> | <u>1001.32</u> | | <u>1001.32</u> | | | | | |
| 4. | | | | | | | | | |
| 5. | | | | | | | | | |
| 6. | | | | | | | | | |
| 7. | | | | | | | | | |
| 8. | | | | | | | | | |
| 9. | Total | <u>12,881</u> | | <u>12,881</u> | | | | | |
| 10. | Column B, Line 9 divided by Column A, Line 9 multiply by 100 for percentage | | <u>0%</u> | Percentage Capitalized | | | | | |

II-6(b) ALLOCATION OF PAYROLL TO EXPENSE:

Line 'Total Payroll Expenses' should equal the total from 'Expensed Payroll' (Column C, Line 9) above

| Line No. | Acct. No | | Account Name | Test Year Expense | |
|----------|----------|-------|--|-------------------|--|
| | Water | Sewer | | | |
| 1. | 601 1 | 701.1 | Employee labor | <u>1001.32</u> | Should equal Schedule II-3, Column C, Line 5. |
| 2. | 601 2 | 702.2 | Office salaries | <u>2880</u> | Should equal Schedule II-3, Column C, Line 10. |
| 3. | 603 | 703 | Management salaries | <u>9000</u> | Should equal Schedule II-3, Column C, Line 11. |
| 4. | | | Total Payroll Expenses (Add Lines 1-3) | <u>12,881</u> | Should equal Schedule II-6(a), Column C, Line 9. |

*Attach a brief summary of the utility's capitalization policy and explain any changes in capitalization rates of more the 5% per year.

** Attach an explanation and calculation for K&M salary changes from test year.

UTILITY NAME: ETA
 SCHEDULES - CLASS C RATE/TARIFF CHANGE

II-7 EMPLOYEE PENSIONS AND BENEFITS

FOR THE TEST YEAR ENDED: 2010

This page is supplemental information. It is required to complete Schedule I-1.
 References below refer to Schedule I-1.

n/a

| Line No. | Account No. | Account Name |
|----------|-------------|--------------------------------|
| 13. | 604 | Employee pensions and benefits |

Employee pensions and benefits

List the amount spent on Employee's pensions and benefits for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all items by category. For example, Pensions includes such items as ESOPs and IRAs. The "Other" column includes such items as dental, vision, life insurance, etc. Also include the number of employees covered and charged to account 674 and indicate the cost per employee. As applicable, provide information on any qualified pensions offered to employees and documentation, such as actuarial studies, discussing net pension costs as well as current funding status of the utility's projected benefit obligation. If the Test Year amount is higher than previous years, indicate the reason for the anticipated change:

List types of Pensions & Benefits:

| Year | \$ Total Amount | \$ Pensions | \$ Health | \$ Other | \$ Amount Capitalized* |
|------|-----------------|-------------|-----------|----------|------------------------|
|------|-----------------|-------------|-----------|----------|------------------------|

Cost per Employee:

| Year | \$ Total Amount | \$ Pensions | \$ Health | \$ Other | \$ Amount Capitalized* |
|------|-----------------|-------------|-----------|----------|------------------------|
|------|-----------------|-------------|-----------|----------|------------------------|

Number of Employees covered:

Cost per Employee:

List types of Pensions & Benefits:

| Year | \$ Total Amount | \$ Pensions | \$ Health | \$ Other | \$ Amount Capitalized* |
|------|-----------------|-------------|-----------|----------|------------------------|
|------|-----------------|-------------|-----------|----------|------------------------|

Number of Employees covered:

Cost per Employee:

* (use % on Schedule I1-6(a), line 10)

UTILITY NAME:

ehu

SCHEDULES - CLASS C RATE/TARIFF CHANGE

II-8 RATE CASE EXPENSE

FOR THE TEST YEAR ENDED:

2010

ehu none

INSTRUCTIONS: List the amount spent on rate case expense. Provide the items comprising the rate case expense claim (include the actual billings or invoices in support of each kind of rate case expense) and the items comprising the actual expenses of the rate case. Invoices should include number of hours billed, hourly rate, and services performed for each block of time billed, and the name of the person providing the service. Include a detailed list of travel, entertainment, meals expense included in rate case expense specifically by item with an attached invoice, and summarized by type of expense. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Typically, the commission allows recovery of rate case expense through a surcharge. If the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Add additional pages if necessary.

ma

| | A | B | C | D | E |
|-----|--------------------------|--------------|--------------|--------|--|
| | Vendor | Posting Date | Invoice Date | Amount | Supporting documentation attachment number |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. | | | | | |
| 7. | | | | | |
| 8. | | | | | |
| 9. | | | | | |
| 10. | | | | | |
| 11. | | | | | |
| 12. | | | | | |
| 16. | | | | | |
| 17. | | | | | |
| 18. | | | | | |
| 19. | Total (Sum Lines 1 - 18) | | | | |

| |
|--|
| UTILITY NAME <u>CHU</u> SCHEDULES - CLASS C RATE/TARIFF CHANGE III-1 REQUESTED RETURN FOR THE TEST YEAR ENDED. <u>2020</u> |
|--|

RETURN ON RATE BASE:

| Line No. | Description | Amount |
|----------|--|---------|
| 1 | Test year end rate base (from Schedule III-2, Line 14) | 118,129 |
| 2 | Requested ROR (Column F, Line 7 below) | 6% |
| 3 | Return on rate base (Line 1 x Line 2) | 7087. |

To Sch I-1, Col F, Line 28

Rate of Return:

For col. A line 5, actual equity should equal the amount the owner has contributed to the business to finance invested capital. However, if your actual debt percentage or equity percentage is greater than 60%, then use a 50/50% claimed capital structure.

| Line No. | Description | A Actual Amount | B Actual Percentage | C Claimed Percentage | D Rate | E Reference | F Weighted Average Rate |
|----------|--|--------------------|---|---------------------------------------|-----------|--------------------------------------|--|
| | | | Amount from previous column divided by Line 6, Column C | Proposed Capital Structure Percentage | | | F = C x D |
| 4. | Long Term Debt and Advances from associated companies from III-6, Col. E, Line 9 | 0 | 0 | | 0.0 | From Sch. III-6, Col. H, Line 9 ← | 0% |
| 5 | Equity (Balance sheet plus adjustments) | | 100% | 50% | 12% | Applicant testimony/ROE* | 6% |
| 6 | Total Capitalization Col. A line 4 plus Col. A line 5 | | | | | | |
| 7 | Overall Rate of Return | | | | | Line 4 + Line 5 → | 6% ← Total Col. F, Line 7 to Line 2 above |

* Please explain the applicant's requested return on Equity on Column D line 5. Include all calculations.

| |
|-----------|
| COMMENTS. |
|-----------|

UTILITY NAME: EHU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
III-2 RATE BASE SUMMARY
 FOR THE TEST YEAR ENDED: 2020

If more than one public water system (PWS) or Wastewater System enter the total of all of the systems here

| Line No. | A Description | B Amount | C Reference (From) |
|----------|--|-------------|---|
| | Additions: | | |
| 1. | Utility plant (Original Cost) | 250,000 | Schedule III-3, Column D, Line 32 |
| 2. | Construction work in progress | 0 | Schedule III-4(a), Column C, Line 5 |
| 3. | Materials and supplies | 0 | Schedule III-4(b), Column B, Line 3 |
| 4. | Prepayments | 0 | Schedule III-4(b), Column C, Line 3 |
| 5. | Working cash (capital) | 4,422.19 | Schedule III-5, Line 2, Corresponding Column for Class C or D, Water or Sewer |
| 6. | Other Additions | 0 | Provide documentation to support |
| 7. | TOTAL ADDITIONS (Add Lines 1 through 6) | 254,422.19 | |
| | Deductions: | | |
| 8. | Reserve for depreciation (Accumulated) | 134,299 | Schedule III-3, Column G, Line 32 |
| 9. | Advances for construction | 0 | Schedule III-7(a), Column F, Line 6 |
| 10. | Developer Contributions in aid of construction | 0 | Schedule III-7(b), Column G, Line 6 |
| 12. | Other Deductions | 0 | Add schedule |
| 13. | TOTAL DEDUCTIONS (Add lines 8 through 12) | 134,299 | |
| 14. | RATE BASE (Line 7 less Line 13) | 118,123.19 | |

UTILITY NAME ETHUFOR THE TEST YEAR ENDED 2020PWS ID or WQ Discharge Permit Number 1460061SCHEDULES - CLASS C RATE/TARIFF CHANGE
III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

| WATER UTILITY PLANT - ORIGINAL COST & DEPRECIATION | | | | | | | | | | | | | | | |
|--|-----------------|-------|---|------------|-----------------------------------|--------------------|-----------------------------------|---------------------------|---|---|------------------------------|--------------------------|---|---------------------|---|
| Add Schedules as needed, provide a summary also | | | | | | | | | | | | | | | |
| Line No. | [A.1] | | [A.2] | [B] | [C] | [D.1] | [D.2] | [D] | [E.1] | [E.2] | [F] | [G] | [H] | [I] | |
| | NARUC Acct. No. | | Item Description | Plant Name | Date of Installation (MM/DD/YYYY) | Service Life (Yrs) | Original Cost When Installed (\$) | Customer CIAC Amount (\$) | Adjusted Original Cost (\$) | Economic Life (Total Days In Service) | Remaining Service Life (Yrs) | Annual Depreciation (\$) | Accumulated Depreciation (Reserve) (\$) | Net Book Value (\$) | Developer Contributions in All of Construction (DCIAC) (\$) |
| | Water | Sewer | | | | | | | | | | | | | |
| | | | | | | | | [D] = [D.1] - [D.2] | [Test Year End Date] [Date of Installation] | [Service Life] - [Economic Life/365.25] | [F] = [D]/[C] | [G] = ([F]*[E.1])/365.25 | [H] = [D]-[G] | | |
| | | | Examples of descriptions | | | | | | | | | | | | |
| | | | Well #1 | Plant # 1 | | | | | | | | | | | |
| | | | Well Pump 5 hp | Plant # 1 | | | | | | | | | | | |
| | | | Booster Pump 25 hp | Plant # 1 | | | | | | | | | | | |
| | | | Chlorination Equip | Plant # 1 | | | | | | | | | | | |
| | | | 20,000 gallon Ground Storage Tank | Plant # 1 | | | | | | | | | | | |
| | | | 5,000 gallon Pressure Tank | Plant # 1 | | | | | | | | | | | |
| | | | 3" PVC Water Lines | Plant # 1 | | | | | | | | | | | |
| | | | 3" Sch 80 PVC Pressure Main 2,552 LF | Plant # 1 | | | | | | | | | | | |
| | | | 4" Gate Valves | Plant # 1 | | | | | | | | | | | |
| | | | Gravity Collection Lines | Plant # 1 | | | | | | | | | | | |
| | | | Grinder Pumps | Plant # 1 | | | | | | | | | | | |
| 1. | 303 | 353 | Land | | | | | | | | | | | | |
| 1.01 | | | | | 1993 | n/a | 50,000 | 0 | 50,000 | 10,220 | n/a | 0 | 0 | 50,000 | 0 |
| 1.02 | | | | | | | | | | | | | | | |
| 1.03 | | | | | | | | | | | | | | | |
| 2. | 304 | 354 | Structures & Improvements | | | | | | | | | | | | |
| 2.01 | | | Storage shed | | 1993 | 2000 | 7,000 | 0 | 7,000 | 10,200 | 22 | 140. ^u | 3909.05 | 3090.35 | 0 |
| 2.02 | | | pump house | | 1993 | 50 | 8,000 | 0 | 8,000 | 10,200 | 22 | 140. ^u | 4408.17 | 3531.83 | 0 |
| 2.03 | | | | | | | | | | | | | | | |
| 3. | 310 | 355 | Power Generation Equipment (Electrical/Generator) | | | | | | | | | | | | |
| 3.01 | | | generator | | 2019 | 5 | 5403.84 | 0 | 5403.84 | 34525 | 4 | 1080 | 1080 | 4323 | 0 |
| 3.02 | | | | | | | | | | | | | | | |
| 3.03 | | | | | | | | | | | | | | | |
| 4. | 331 | 375 | Transmission/Distribution Mains | | | | | | | | | | | | |
| 4.01 | | | 2" PVC lines | | 1993 | 30 | 57,000 | 0 | 57,000 | 10,200 | 2 | 1960 | 53,059 | 3941 | 0 |
| 4.02 | | | | | | | | | | | | | | | |
| 4.03 | | | | | | | | | | | | | | | |
| 5. | 333 | 363 | Services to Customers | | | | | | | | | | | | |
| 5.01 | | | n/a | | | | | | | | | | | | |
| 5.02 | | | | | | | | | | | | | | | |
| 5.03 | | | | | | | | | | | | | | | |

UTILITY NAME ETHUFOR THE TEST YEAR ENDED 2020PWS ID or WQ Discharge Permit Number 1460061SCHEDULES - CLASS C RATE/TARIFF CHANGE
III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

| Line No. | [A.1] | | [A.2] | [B] | [C] | [D.1] | [D.2] | [D] | [E.1] | [E.2] | [F] | [G] | [H] | [I] |
|----------|-----------------|------------------|------------|-----------------------------------|--------------------|-----------------------------------|----------------------------|-----------------------------|---|---|--------------------------|---|---------------------|---|
| | NARUC Acct. No. | Item Description | Plant Name | Date of Installation (MM/DD/YYYY) | Service Life (Yrs) | Original Cost When Installed (\$) | Customer CIAC Amount* (\$) | Adjusted Original Cost (\$) | Economic Life (Total Days In Service) | Remaining Service Life (Yrs) | Annual Depreciation (\$) | Accumulated Depreciation (Reserve) (\$) | Net Book Value (\$) | Developer Contributions in Aid of Construction (DCIAC) (\$) |
| | Water | Sewer | | | | | | [D] = [D.1] - [D.2] | [Test Year End Date] [Date of Installation] | [Service Life] - [Economic Life/365.25] | [F] = [D]/[C] | [G] = ([F] * [E.1]) / 365.25 | [H] = [D] - [G] | |
| 6. | 340 | 390 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 6.01 | | | | 2020 | 1 | 5000 | 0 | 5000 | 3605.25 | 1 | 5000 | 5000 | 0 | 0 |
| 6.02 | | | | 2018 | 10 | 6000 | 0 | 6000 | 530.5 | 8 | 600 | 871 | 5129 | |
| 6.03 | | | | | | | | | | | | | | |
| 7. | 341 | 391 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 7.01 | | | | 2018 | 10 | 25000 | 0 | 25000 | 530.5 | 8 | 2500 | 3631 | 21,369 | |
| 7.02 | | | | | | | | | | | | | | |
| 7.03 | | | | | | | | | | | | | | |
| 8. | 343 | 393 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 8.01 | | | | 2010 | 15 | 2,000 | 0 | 2,000 | 3652.50 | 5 | 133 | 1330 | 670 | |
| 8.02 | | | | | | | | | | | | | | |
| 8.03 | | | | | | | | | | | | | | |
| 9. | 344 | 394 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 9.01 | | | | 2019 | 10 | | | | | | | | | |
| 9.02 | | | | | | | | | | | | | | |
| 9.03 | | | | | | | | | | | | | | |
| 10. | 345 | 395 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 10.01 | | | | 2019 | 5 | 5403 | 0 | 5403 | 3652.5 | 4 | 1080 | 1080 | 4323 | |
| 10.02 | | | | | | | | | | | | | | |
| 10.03 | | | | | | | | | | | | | | |
| 11. | 348 | 398 | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 11.01 | | | | 1993 | 15 | 5000 | 0 | 5000 | 9802 | 0 | 333 | 8991 | -3991 | |
| 11.02 | | | | | | | | | | | | | | |
| 11.03 | | | | | | | | | | | | | | |
| 12. | 305 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| 12.01 | | | | | | | | | | | | | | |
| 12.02 | | | | | | | | | | | | | | |
| 12.03 | | | | | | | | | | | | | | |
| 13. | 306 | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

UTILITY NAME ElkuFOR THE TEST YEAR ENDED 2020PWS ID or WQ Discharge Permit Number 1460061SCHEDULES - CLASS C RATE/TARIFF CHANGE
III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

| Line No. | [A.1] NARUC Acct. No Water Sewer | | [A.2] Item Description | [A.2] Plant Name | [B] Date of Installation (MM/DD/YYYY) | [C] Service Life (Yrs) | [D.1] Original Cost When Installed (\$) | [D.2] Customer CIAC Amount* (\$) | [D] Adjusted Original Cost (\$) [D] = [D.1] - [D.2] | [E.1] Economic Life (Total Days In Service) [Test Year End Date] [Date of Installation] | [E.2] Remaining Service Life (Yrs) [Service Life] - [Economic Life/365.25] | [F] Annual Depreciation (\$) [F] = [D]/[C] | [G] Accumulated Depreciation (Reserve) (\$) =[([F]*[E.1])/365.25] | [H] Net Book Value (\$) [H] = [D]-[G] | [I] Developer Contributions in Aid of Construction (DCIAC) (\$) |
|----------|--|-----|---|---------------------|--|---------------------------|--|-------------------------------------|---|--|--|--|---|---|--|
| 13.01 | | | | | | | | | | | | | | | |
| 13.02 | | | | | | | | | | | | | | | |
| 13.03 | | | | | | | | | | | | | | | |
| 14. | 307 | | Wells | | | | | | | 9810.2 | | | | | |
| 14.01 | | | Well #1 | | 1993 | 30 | 2500 | 0 | 2500 | 0000 | 3 | 833 | 22491 | 25091 | |
| 14.02 | | | Stand-by well | | 2019 | 30 | 15000 | 0 | 15000 | 306.25 | 29 | 500 | 500 | 14500 | |
| 14.03 | | | | | | | | | | | | | | | |
| 15. | 311 | | Well Pumps (> 5 hp) | | | | | | | | | | | | |
| 15.01 | | | n/a | | | | | | | | | | | | |
| 15.02 | | | | | | | | | | | | | | | |
| 15.03 | | | | | | | | | | | | | | | |
| 16. | 311 | | Well Pumps (< 5 hp) | | | | | | | | | | | | |
| 16.01 | | | < 5 HP | | 09/03/2015 | 8 | 3500 | 0 | 3500 | 1824 | 3 | 438 | 2184 | 1311 | |
| 16.02 | | | | | | | | | | | | | | | |
| 16.03 | | | | | | | | | | | | | | | |
| 17. | 311 | | Booster Pumps (> 5hp) | | | | | | | | | | | | |
| 17.01 | | | n/a | | | | | | | | | | | | |
| 17.02 | | | | | | | | | | | | | | | |
| 17.03 | | | | | | | | | | | | | | | |
| 18. | 311 | | Booster Pumps (< 5hp) | | | | | | | | | | | | |
| 18.01 | | | n/a | | | | | | | | | | | | |
| 18.02 | | | | | | | | | | | | | | | |
| 18.03 | | | | | | | | | | | | | | | |
| 19. | 320 | 380 | Water Treatment Equipment/ Treatment and Disposal Equipment | | | | | | | | | | | | |
| 19.01 | | | chlorinator | | 2010 | 10 | 700 | 0 | 700 | 3052 | 0 | 70 | 700 | 0 | |
| 19.02 | | | | | | | | | | | | | | | |
| 19.03 | | | | | | | | | | | | | | | |
| 20. | 334 | | Meters and Meter Installations | | | | | | | | | | | | |

UTILITY NAME: EHUFOR THE TEST YEAR ENDED. 2020PWS ID or WQ Discharge Permit Number 14600041

SCHEDULES - CLASS C RATE/TARIFF CHANGE

III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION

(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

| Line No. | [A.1] | | [A.2] | [B] | [C] | [D.1] | [D.2] | [D] | [E.1] | [E.2] | [F] | [G] | [H] | [I] |
|----------|-----------------|------------------|-----------------------------|-----------------------------------|--------------------|-----------------------------------|----------------------------|-----------------------------|---|---|--------------------------|---|---------------------|---|
| | NARUC Acct. No. | Item Description | | | | | | | | | | | | |
| | Water | Sewer | Plant Name | Date of Installation (MM/DD/YYYY) | Service Life (Yrs) | Original Cost When Installed (\$) | Customer CIAC Amount* (\$) | Adjusted Original Cost (\$) | Economic Life (Total Days In Service) | Remaining Service Life (Yrs) | Annual Depreciation (\$) | Accumulated Depreciation (Reserve) (\$) | Net Book Value (\$) | Developer Contributions in Aid of Construction (DCIAC) (\$) |
| | | | | | | | | [D] = [D.1] - [D.2] | [Test Year End Date] [Date of Installation] | [Service Life] - [Economic Life/365.25] | [F] = [D]/[C] | [G] = ([F]*[E.1])/365.25 | [H] = [D]-[G] | |
| 20.01 | | | | 1493 | 30 | 30,000 | 0 | 30,000 | 9802 | 3 | 1000 | 27000 | 3000 | 0 |
| 20.02 | | | | | | | | | | | | | | |
| 20.03 | | | | | | | | | | | | | | |
| 21. | 335 | | Hydrants | | | | | | | | | | | |
| 21.01 | | | n/a | | | | | | | | | | | |
| 21.02 | | | | | | | | | | | | | | |
| 21.03 | | | | | | | | | | | | | | |
| 22. | 360 | | Collection Sewers - Force | | | | | | | | | | | |
| 22.01 | | | n/a | | | | | | | | | | | |
| 22.02 | | | | | | | | | | | | | | |
| 22.03 | | | | | | | | | | | | | | |
| 23. | 361 | | Collection Sewers - Gravity | | | | | | | | | | | |
| 23.01 | | | n/a | | | | | | | | | | | |
| 23.02 | | | | | | | | | | | | | | |
| 23.03 | | | | | | | | | | | | | | |
| 24. | 362 | | Clarifier & Media | | | | | | | | | | | |
| 24.01 | | | n/a | | | | | | | | | | | |
| 24.02 | | | | | | | | | | | | | | |
| 24.03 | | | | | | | | | | | | | | |
| 25. | 364 | | Flow Meters | | | | | | | | | | | |
| 25.01 | | | n/a | | | | | | | | | | | |
| 25.02 | | | | | | | | | | | | | | |
| 25.03 | | | | | | | | | | | | | | |
| 26. | 370 | | Manholes / Receiving Wells | | | | | | | | | | | |
| 26.01 | | | n/a | | | | | | | | | | | |
| 26.02 | | | | | | | | | | | | | | |
| 26.03 | | | | | | | | | | | | | | |
| 27. | 371 | | Lift Station Pumps | | | | | | | | | | | |

UTILITY NAME EHU

FOR THE TEST YEAR ENDED 2020

PWS ID or WQ Discharge Permit Number: 14600001

SCHEDULES - CLASS C RATE/TARIFF CHANGE
III-3 UTILITY PLANT - ORIGINAL COST & DEPRECIATION

(Provide a schedule for each PWS or Wastewater system)
Add schedules as needed, provide a summary also

| Line No. | [A.1] | | [A.2] | [B] | [C] | [D.1] | [D.2] | [D] | [E.1] | [E.2] | [F] | [G] | [H] | [I] |
|----------|-----------------|-------------------------|------------|-----------------------------------|--------------------|-----------------------------------|----------------------------|-----------------------------|---|---|--------------------------|---|---------------------|---|
| | NARUC Acct. No. | Item Description | | | | | | | | | | | | |
| | Water | Sewer | Plant Name | Date of Installation (MM/DD/YYYY) | Service Life (Yrs) | Original Cost When Installed (\$) | Customer CIAC Amount* (\$) | Adjusted Original Cost (\$) | Economic Life (Total Days In Service) | Remaining Service Life (Yrs) | Annual Depreciation (\$) | Accumulated Depreciation (Reserve) (\$) | Net Book Value (\$) | Developer Contributions in Aid of Construction (DCIAC) (\$) |
| | | | | | | | | [D] = [D.1] - [D.2] | [Test Year End Date] [Date of Installation] | [Service Life] - [Economic Life/365.25] | [F] = [D]/[C] | [G] = ([F]*[E.1])/365.25 | [H] = [D]-[G] | |
| 27.01 | | | n/a | | | | | | | | | | | |
| 27.02 | | | n/a | | | | | | | | | | | |
| 27.03 | | | n/a | | | | | | | | | | | |
| 28. | 381 | Plant Sewers | | | | | | | | | | | | |
| 28.01 | | | n/a | | | | | | | | | | | |
| 28.02 | | | n/a | | | | | | | | | | | |
| 28.03 | | | n/a | | | | | | | | | | | |
| 29. | 382 | Outfall Sewer Lines | | | | | | | | | | | | |
| 29.01 | | | n/a | | | | | | | | | | | |
| 29.02 | | | n/a | | | | | | | | | | | |
| 29.03 | | | n/a | | | | | | | | | | | |
| 30. | 396 | Communication Equipment | | | | | | | | | | | | |
| 30.01 | | | n/a | | | | | | | | | | | |
| 30.02 | | | n/a | | | | | | | | | | | |
| 30.03 | | | n/a | | | | | | | | | | | |
| 31. | 397 | Misc. Equipment | | | | | | | | | | | | |
| 31.01 | | | n/a | | | | | | | | | | | |
| 31.02 | | | n/a | | | | | | | | | | | |
| 31.03 | | | n/a | | | | | | | | | | | |
| 32 | | Subtotal (Items 1 - 31) | | | | 250,000 | 0 | 250,000 | | | 12,487 | 130,299 | 113,707 | 0 |

*Any amount incurred by the utility's customers will be deducted from the original cost. The adjusted original cost (Original Cost - Customer CIAC) column D will be depreciated and the net book value will be calculated in column H. Any item whose original cost was paid for entirely by the customer(s) will equate to zero.

SCHEDULE III-3(a) UTILITY PLANT IN SERVICE - RECONCILIATION

| |
|---|
| UTILITY NAME: <u>ETU</u> SCHEDULES - CLASS C RATE/TARIFF CHANGE III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE FOR TEST YEAR ENDED: <u>2020</u> |
|---|

ORIGINAL COST DATA

| A | B | C | D |
|----------|---|---------------------------------|---------------|
| Line No. | Description | Amount | Amount |
| 1. | Beginning Gross Plant balance - (from previous rate case) | Must match previous rate case | \$ <u>n/a</u> |
| 2. | Plant additions after previous rate case | | |
| 3. | <u>n/a</u> | \$ | |
| 4. | | | |
| 5. | | | |
| 6. | | | |
| 7. | | | |
| 8. | | | |
| 9. | | | |
| 10. | | | |
| 11. | Total additions (add lines 3 through 10, Col C) | | \$ |
| | Test year plant retirements after previous rate case: | | |
| 12. | | \$ | |
| 13. | | | |
| 14. | | | |
| 15. | | | |
| 16. | | | |
| 17. | | | |
| 18. | | | |
| 19. | | | |
| 20. | Total retirements (add line 12 through 19, Col C) | | \$ <u>0</u> |
| 21. | Ending balance (line 1 + line 11 - line 20) | Equals III-3, Column D, line 32 | \$ <u>0</u> |

Please provide a full explanation of any adjustments to accounts from the prior period.

| |
|---|
| UTILITY NAME: <u>EHM</u> SCHEDULES - CLASS C RATE/TARIFF CHANGE III-3(b) ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE FOR THE TEST YEAR ENDED: <u>2020</u> |
|---|

ACCUMULATED DEPRECIATION:

| Line No. | Description | Dollar Amount |
|----------|---|----------------|
| 1. | Ending-Prior Rate Case (Docket No. <u>unknown</u>) | <u>0</u> |
| 2 | Ending balance per Sch III-3, Column G, Line 32 | <u>136,299</u> |
| | Describe accounting adjustments made between the prior rate case and the current rate case: | |
| | <u>N/A</u> | |
| | | |
| | | |
| | | |
| | | |
| | | |

Must match previous rate case.

UTILITY NAME: CHU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,
MATERIALS & SUPPLIES INVENTORY & PREPAYMENTS**FOR THE TEST YEAR ENDED: 2020

Complete if the utility maintains these accounts. **Do not include this amount in your rate base unless the utility provides testimony meeting the requirements of PUCT Subst. Rule § 24.41(c)(4).**

III-4(a) AVERAGE CONSTRUCTION WORK IN PROGRESS

| A | B | C |
|----------|--|------------------|
| Line No. | Description | Test Year Amount |
| 1. | Beginning balance | 0 |
| 2. | Test year costs added | 0 |
| 3. | Test year construction costs completed | 0 |
| 4. | Ending balance | 0 |
| 5. | Average balance - test year (line 1 plus line 4, divided by 2) | 0 |

Typically zero, to Schedule III-2, Line 2

III-4(b) MATERIALS & SUPPLIES / PREPAID EXPENSES

Include the un-expensed or capitalized portion of materials and supplies on your balance sheet.

Prepayments include amounts, such as annual insurance, that the utility has prepaid, such as a discount.

Prepayments must be reasonable.

| A | | B | C |
|----|--|--------------------------------|------------------|
| | | Materials & Supplies inventory | Prepaid Expenses |
| 1. | Sum of 12 test year month end balances | 0 | 0 |
| 2. | One month prior to the test year, month end balance | 0 | 0 |
| 3. | 13 Month Average balance (line 6 plus line 7, divided by 13) | 0 | 0 |

To III-2, Line 3.

To III-2, Line 4.

UTILITY NAME: CHU
 SCHEDULES FOR CLASS C RATE/TARIFF CHANGE
III-5 WORKING CASH ALLOWANCE CALCULATIONS
 FOR THE TEST YEAR ENDED: 2020

For Class C Utilities, one-eighth of O&M expense (excluding amounts charged to O&M expense for materials, supplies, expenses recovered through a pass-through provision or through charges other than minimum monthly charge and gallonage charges, and prepayments) will be considered a reasonable allowance for cash working capital. For purposes of working capital calculations, O&M expense does not include depreciation, other taxes, or federal income taxes.

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.
2. A utility that has all metered customers and bills monthly must divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 8 if it is a Class C utility; similarly, the divisor is also 8 if the utility is a Class D utility filing a Class C package to calculate working cash allowance. Note the following examples:

| | Class C | Class D |
|-----------------------------------|----------|----------|
| 1. Annual Expenses | \$70,000 | \$70,000 |
| 2. Taxes and depreciation | (10,000) | (10,000) |
| 3. Net Expenses (Line 1 - Line 2) | 60,000 | 60,000 |
| 4. Working Cash (Line 3 / line 5) | \$7,500 | \$7,500 |
| 5. Divisor | 8 | 8 |

| A Line No | B Description | Class C | | Class D | |
|--------------|--------------------------------|---------|-------|-----------|-------|
| | | Water | Sewer | Water | Sewer |
| 1 | Annual O & M Expenses | | | 35,377.55 | |
| 2 | Working Cash (Line 1 / Line 3) | | | 4,422.19 | |
| 3 | Divisor | 8 | 8 | 8 | 8 |

From Sch I-1, line 21

To Sch III-2, line 5

UTILITY NAME: CHU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

III-6 LONG TERM DEBT/NOTES PAYABLE - WATER AND SEWER

FOR THE YEAR ENDED: 2020 n/a

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places. If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

| | A | B | C | D | E | F | G | H |
|---|---------------------------------------|---------------|------------------|----------------------------|--|---------------|---|--|
| | Long Term Debt Name of Bank/Lender | Date of Issue | Date of Maturity | Original Amount of Loan | Outstanding or Unpaid Balance-End of Test Year | Interest Rate | Weighted Issuances [G=Column E /Total Column E] | Weighted Average [H=Column G x Column F] |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | Total | | | | | | | 0 |

Column H To Sch
III-1, Column D,
Line 4

List short term debt, if any

UTILITY NAME: ETU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

III-7 ADVANCES FOR CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION

FOR THE TEST YEAR ENDED: 2020
N/A

III-7(a) ADVANCES FOR CONSTRUCTION

| | A | B | C | D | E | F | G |
|----------|-------|----------------------|------------|-------------------|------------------------------|--|--------------------------------------|
| Line No. | Item | Date of Installation | Total Cost | Amount of Advance | Repayments made to developer | (F)=(D)-(E) Rate base Value (to Sch III-2, Line 9) | Amount to be refunded in the future* |
| 1. | N/A | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | Total | | | | | | |

*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known.

III-7(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION*

| | A | B | C | D | E | F | G |
|----------|-------|--------------------------------------|------------|----------------------------------|---------------------|--------------------------|---|
| Line No. | Item | Date of Installation or Contribution | Total Cost | Amount of Developer Contribution | Annual amortization | Accumulated Amortization | (G)=(D) - (F) Rate Base Value (to Sch III-2, Line 10) |
| 1. | N/A | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | Total | | | | | | |

*Customer CIAC is entered directly on III-3

UTILITY NAME: ETHU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
IV-1 ESTIMATE OF TAXES OTHER THAN INCOME
 FOR THE TEST YEAR ENDED: 2020

IV-1(a) PROPERTY TAXES

| A Line No. | B Description | C Plant Additions | D Property Taxes | E Reference |
|---------------|---|----------------------|---------------------|--------------------------------------|
| 1 | Utility plant added in test year | 0 | | Schedule III-3(a), Column D, Line 11 |
| 2 | Utility plant retirements in test year | 0 | | Schedule III-3(a), Column D, Line 20 |
| 3 | Net additions | 0 | | Line 1 minus line 2 |
| 4 | Property taxes paid in in test year | | 5910.87 | per property tax bills |
| 5 | Beginning Gross Plant balance | | -0- | Schedule III-3(a), Column D, Line 1 |
| 6 | Net Property tax rate | | -0- | Line 4 divided by Line 5 times 100 |
| 7 | Test year property tax on additions (Known and measurable change) | | 0 | Line 3 times Line 6 |
| 8 | Adjusted Test year property tax expense | | 5910.87 | Line 4 plus Line 7 |

IV-1(b) PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS)

| A Line No. | B Tax Type | C Wage Level | D Tax Rate | E Taxable Wages | F Reference | G Tax |
|---------------|--------------------------------------|-------------------------------|---------------|--------------------|-------------------------|----------|
| | | | | | SCHEDULE II-6(a) | (D x E) |
| 9 | FICA | wages to 12,881 | 4.2 % | 799 | Column D+E+F Line 9 | 49.54 |
| 10 | Medicare | wages to 12,881 | 1.45 % | 187 | Column H Line 9 | 2.71 |
| 11 | Added Medicare (Affordable Care Act) | wages to 12,881 | 0 % | 0 | | 0 |
| 12 | Federal unemployment | wages to 12,881 | 4.0 % | 773 | Column D Line 9 | 46.38 |
| 13 | State unemployment | wages to 12,881 | 4.0 % | 593 | Column D+E Line 9 | 27.28 |
| 14 | Total (add Lines 11 through 14) | | | 6366 | | 126 |
| 15 | Less: Capitalized | Use % on Sch II-6(a), line 10 | 0 % | | | 0 |
| 16 | Test year Payroll Tax Expense | Line 13 less 14 | | | | -98.72 |
| 17 | Known and measurable change | | | | (Line 13 minus Line 14) | 0 |

IV-1(c) OTHER TAXES:

| A Line No. | B Description | C Test year | D K & M change | E Adjusted Test Year |
|---------------|--|----------------|-------------------|-------------------------|
| 18 | Other taxes & licenses | | | |
| 19 | | | | |
| 20 | | | | |
| 21 | Total Other Taxes (Line 18 + Line 19 + Line 20) | | | |
| 22 | Total this page - taxes other than income (Sch IV-1(a) Line 8, Column D) + (Sch IV-1(b) Line 16, Column G) + (Sch IV-1(c) Line 21, Column E) | | | |
| 23 | Total known and measurable change (Sch IV-1(a) Line 7, Column D) + (Sch IV-1(b) Line 17, Column G) + (Sch IV-1(c) Line 21, Column D) | | | |

UTILITY NAME: CHU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
 IV-2 REVENUE RELATED TAXES AND EXPENSES

FOR THE TEST YEAR ENDED: 2020

| Line No. | A | B | C | D | E | F |
|----------|--|-------------------|----------------------|------------------|-----------------------|--------------------|
| | | Texas Margins Tax | City Franchise Taxes | Bad Debt Expense | Other Revenue Related | Totals (F=B+C+D+E) |
| 1 | Test year expense | 7-0 | NA-0 | 0 | 0 | 0 |
| 2 | Test year effective rate (test year tax expense/historic test year revenues-Sch I-1) | 0 | 0 | 0 | 0 | 0 |
| 3 | Gross up factor (1.0 divided by (1.0 minus Line 2)) | 0 | 0 | 0 | 0 | 0 |
| 4 | Change in revenue requirement | | | | | 0 |
| 5 | Adjusted revenue requirement (Line 3 x Line 4) | | | | | |
| 6 | Adjusted expense (Line 3 times Line 4) | | | | | |
| 7 | Add Schedule IV-1(c), Line 21, Column E | | | | | |
| 8 | Total taxes other than FIT (to Sch I-1, Col F, Line 23) | | | | | 0 |

Example: Test Year Franchise tax \$ 100
 Test Year revenues: \$ 2,000
 Percentage (100/2000): 0.050
 Gross up factor (1/(1-0.05)) 1.052631579

| |
|---|
| UTILITY NAME: <u>PHU</u> SCHEDULES - CLASS C RATE/TARIFF CHANGE V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE FOR THE TEST YEAR ENDED: <u>2020</u> |
|---|

Section V calculated federal income tax at present rates.

PUCT allows utilities to include normalized federal income tax in the cost of service. The federal income tax calculation is based on the utility's return dollars. The schedule includes a "gross up of taxes to allow for the cost of service to include changes in taxes due to the changes in proposed revenues.

| A | B | C | D |
|------|-------------------------------|-------------|--|
| Line | | Amount | Reference |
| 1 | Requested Return | 7087 | Schedule III-1, Line 3 |
| 2 | Less: Synchronized Interest | 0 | Schedule III-1, Column F, Line 4 x Schedule III-2, Column B, Line 14 |
| 3 | Requested taxable return | 7087 | Line 1 minus Line 2 |
| 4 | Corp Tax Rate | 21% | Current C corporation federal income tax rate at the time of filing, if the applicant is not a C corporation, then the appropriate alternative federal income tax rate is required to be used. |
| 5 | Tax Factor | 1.265822785 | 1.0 divided by (1.0 minus Corp. Tax Rate)*Corp. Tax Rate = $(1/(1-\text{Corp. Tax Rate})) \times \text{Corp. Tax Rate}$ |
| 6 | Grossed up federal income tax | 8971 | Line 3 times line 5 |

To Sch I-1, Line 24

UTILITY NAME

EHTA

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VI-1 FIXED & VARIABLE ALLOCATION FOR RATE DESIGN

FOR THE TEST YEAR ENDED: 2020

| Line No. | Acct. No. | | Account Name | A Adjusted Test Year Expenses (From Schedule I-1) | B Fixed % of Col. A (Adjust each row or adjust line 28 for overall percentage for Fixed Expenses) | C Fixed Expenses C = A x B | D Variable Expenses D = A - C | E Reference |
|----------|-----------|---------|---|---|--|----------------------------------|-------------------------------------|--|
| | Water | Sewer | | | | | | |
| 1. | 610 | 710 | Purchased water/sewer treatment | 0 | - | - | - | Schedule I-1, Column F, Line 1 |
| 2 | | 711 | Sludge Removal Expense | 0 | - | - | - | Schedule I-1, Column F, Line 2 |
| 3 | 615.1 | 715.1 | Purchased Power-wells, booster pumps | 974 | 70% | 482 | 292 | Schedule I-1, Column F, Line 3 |
| 4 | 618 | 718 | Chemicals and other volume related expenses | 637.04 | 70% | 446.43 | 191 | Schedule I-1, Column F, Line 4 |
| 5 | 601.1 | 701.1 | Employee labor | 1001.32 | 100% | 1001 | 0 | Schedule I-1, Column F, Line 5 |
| 6 | 620 | 720 | Materials and Supplies | 3402.11 | 70% | 2381 | 1021 | Schedule I-1, Column F, Line 6 |
| 7 | 631-636 | 731-736 | Contract work | 4836.15 | 100% | 4836 | 0 | Schedule I-1, Column F, Line 7 |
| 8 | 650 | 750 | Transportation expenses | 1800.80 | 70% | 1302 | 558 | Schedule I-1, Column F, Line 8 |
| 9. | 664 | 764 | Other plant maintenance | 0 | - | - | - | Schedule I-1, Column F, Line 9 |
| 10 | 601.2 | 702.2 | Office salaries | 2880 | 100% | 2880 | 0 | Schedule I-1, Column F, Line 10 |
| 11. | 603 | 703 | Management salaries | 9000 | 100% | 9000 | 0 | Schedule I-1, Column F, Line 11 |
| 12 | 604 | 704 | Employee pensions & benefits | 0 | - | - | - | Schedule I-1, Column F, Line 12 |
| 13 | 615.8 | 715.8 | Purchased power - G&A | 312 | 70% | 218 | 94 | Schedule I-1, Column F, Line 13 |
| 14 | 670 | 770 | Bad debt expense | 0 | - | - | - | Schedule I-1, Column F, Line 14 |
| 15. | 676 | 776 | Office services & rentals | 3876 | 100% | 3876 | 0 | Schedule I-1, Column F, Line 15 |
| 16 | 677 | 777 | Office supplies & expenses | 1243.99 | 70% | 871 | 373 | Schedule I-1, Column F, Line 16 |
| 17 | 656-659 | 756-759 | Insurance | 64 | 100% | 64 | 0 | Schedule I-1, Column F, Line 17 |
| 18 | 667 | 767 | Regulatory expense (other) - CRA | 600 | 100% | 600 | 0 | Schedule I-1, Column F, Line 18 |
| 19 | 675 | 775 | Miscellaneous expenses - TUEQUIPMENTS | 2846.00 | 70% | 1992 | 855 | Schedule I-1, Column F, Line 19 |
| 20 | | | Utilities | 1244.22 | 100% | 1244 | 0 | Schedule I-1, Column F, Line 20 |
| 21 | 403 | | Depreciation | 12,487 | 100% | 12,487 | 0 | Schedule I-1, Column F, Line 22 |
| 22. | 408 | | Taxes Other Than Income | 0 | - | - | - | Schedule I-1, Column F, Line 23 |
| 23 | 409/410 | | Income Tax Expense | 8971 | 100% | 8971 | 0 | Schedule I-1, Column F, Line 24 |
| 24 | | | TOTAL EXPENSES | 56,234.04 | | 52851 | 3384 | Add Lines 1-23 |
| 25 | | | REQUESTED RETURN | 7087 | | 7087 | 7087 | Schedule I-1, Column F, Line 28 |
| 26 | | | TOTAL REVENUE REQUIREMENT | 63,323.04 | | 59,938 | 10,471 | Line 24 plus Line 25 |
| 27. | | | LESS: OTHER REVENUES | 500 | | 500 | 500 | Schedule I-1, Column F, Line 30 |
| 28 | | | REVENUE for RATE DESIGN | 62,823.04 | | 59,438 | 9471 | Line 26 less Line 27 (if line 27 is negative, add the two lines) |

UTILITY NAME: CHW
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
 VI-2 Flat Rate Calculation
 FOR THE TEST YEAR ENDED: 2020 NA

| | A | B | C |
|----------|---|-----------------------------------|--------|
| Line No. | Description | Reference | Amount |
| 1. | Expenses | Schedule VI-1, Column C, Line 28 | |
| 2. | Connection Count | Schedule I-3(b), Column E, Line 5 | |
| 3. | Billing Cycles per Year (Monthly Billing Cycle) | | 12 |
| 4. | Flat Rate (Line 1/Line 2/Line 3) | | |

UTILITY NAME: ETU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VI-3 Rate Calculation for Single Tier Gallonage Charge for All Usage

FOR THE TEST YEAR ENDED: 2020

| | A | B | C |
|----------|---|------------------------------------|-----------|
| Line No. | Description | Reference | Amount |
| 1. | Fixed Expenses | Schedule VI-1, Column C, Line 28 | 42,823 |
| 2. | Test Year End Meter Equivalencies | Schedule I-3(a), Column H, Line 9 | 23 |
| 3. | Billing Cycles per Year (Monthly Billing Cycle) | | 12 |
| 4. | Minimum Monthly Charge (Line 1/Line 2/Line 3) | | \$ 227.62 |
| Line No. | Description | Reference | Amount |
| 5. | Variable Expenses | Schedule VI-1, Column D, Line 28 | 9971 |
| 6. | Total Test Year Gallons Billed | Schedule II-1(a), Column C, Line 4 | 1,792,000 |
| 7. | Volumetric Rate (Charge per 1,000 gallons) (Line 5/(Line 6/1000)) | | \$ 5.56 |

$$9971 / 1792 = 5.56$$

UTILITY NAME: GHU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VI-4 Multi-Tiered Rate Calculation
 FOR THE TEST YEAR ENDED: 2020

NA

| | A | B | C |
|----------|---|-----------------------------------|--------|
| Line No. | Description | Reference | Amount |
| 1. | Fixed Expenses | Schedule VI-1, Column C, Line 28 | |
| 2. | Test Year End Meter Equivalencies | Schedule I-3(a), Column H, Line 9 | |
| 3. | Billing Cycles per Year (Monthly Billing Cycle) | | |
| 4. | Minimum Monthly Charge (Line 1/Line 2/Line 3) | | |

| | A | B | C | D |
|--------------------|--|-----------------------|-----------------------------|------------------------|
| Multi-Tiered Rates | | | | |
| Line No. | Gallage Tier (Gallons) | Revenue (\$) | Gallons Billed (Gallons) | Rate per 1,000 Gallons |
| 5. | Variable Expenses | VI-1, Col. D, Line 28 | Must be provided by Utility | |
| | <i>Example: 0-3,000</i> | | | |
| | <i>3,001-5,000 +</i> | | | |
| 6. | | | | |
| 7. | | | | |
| 8. | | | | |
| 9. | | | | |
| 10. | | | | |
| 11. | | | | |
| 12. | | | | |
| 13. | | | | |
| 14. | Volumetric Rate (Charge per 1,000 gallons) | | | |

UTILITY NAME: ETA
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
VI-5 Surcharge Calculation
 FOR THE TEST YEAR ENDED: 2020

NA

VI-5(a): FLAT RATE SURCHARGE CALCULATION

| | A | B | C |
|----------|---|--|--------|
| Line No. | Description | Reference | Amount |
| 1. | Rate Case Expense or Other Surcharged Expense | Schedule II-8, Column D, Line 19 | |
| 2. | Connection Count | Schedule I-3(a), Column E, Line 9 + Schedule I-3(b), Column E, Line 5 | |
| 3. | Enter the number of months for surcharge to be collected (example: 1 year = 12 months, 2 years = 24 months, etc.) | | |
| 4. | Surcharge Calculation (Line 1/Line 2/Line 3) | | |

VI-5(b): METER EQUIVALENTS SURCHARGE CALCULATION

| | A | B | C |
|----------|---|-----------------------------------|--------|
| Line No. | Description | Reference | Amount |
| 1. | Rate Case Expense or Other Surcharged Expense | Schedule II-8, Column D, Line 19 | |
| 2. | Connection Count | Schedule I-3(a), Column H, Line 9 | |
| 3. | Enter the number of months for surcharge to be collected (example: 1 year = 12 months, 2 years = 24 months, etc.) | | |
| 4. | Surcharge Calculation (Line 1/Line 2/Line 3) | | |

UTILITY NAME: ETU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VII-1 Revenue Generated for Flat Rate

FOR THE TEST YEAR ENDED: 2020NA

| | A | B | C | D | E |
|----------|------------------------------------|----------------|----------------|--|-----------------|
| Line No. | | Existing Rates | Proposed Rates | Reference (unless otherwise noted reference is for both Column C & D) | Items to Notice |
| 1. | Rate for a Flat Rate Unit | | | Column C, Line 1 = Schedule VI-2, Column C, Line 4 | Column B & C |
| 2. | No. of Meters | | | Schedule I-3(b), Column E, Line 5 | |
| 3. | Total Revenue Generated | | | Line 1 multiplied by Line 2 | |
| 4. | Revenue Requirement in Application | | | Schedule I-1, Column F, Line 31 | |
| 5. | Over / (Under) Recovery | | | Line 3 minus Line 4 | Column B |
| 6. | Percentage of (Under) Recovery | | | Line 5 divided by Line 4 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal. | Column B |

UTILITY NAME: CHU
 SCHEDULES - CLASS C RATE/TARIFF CHANGE
 VII-2 Revenue Generated for Single Tier Gallonage Charge for All Usage
 FOR THE TEST YEAR ENDED: 2020

| Line No. | A | B Meter Ratios | C Existing Rates | D Proposed Rates | E Reference (unless otherwise noted reference is for both Column C & D) | F Items to Notice |
|----------|---|-------------------|----------------------------|---------------------------|---|----------------------|
| | RATES | | | | | |
| | Minimum Monthly Charge | | | | | |
| 1. | 5/8" | 1.0 | 23.00 | 227.00 | Column D, Line 1 = Schedule VI-3, Column C, Line 4 | Column C & D |
| 2. | 3/4" | 1.5 | - | - | Column D, Line 2 = Column D, Line 1 multiplied by Column B, Line 2 | Column C & D |
| 3. | 1" | 2.5 | - | - | Column D, Line 3 = Column D, Line 1 multiplied by Column B, Line 3 | Column C & D |
| 4. | 1 1/2" | 5.0 | - | - | Column D, Line 4 = Column D, Line 1 multiplied by Column B, Line 4 | Column C & D |
| 5. | 2" | 8.0 | - | - | Column D, Line 5 = Column D, Line 1 multiplied by Column B, Line 5 | Column C & D |
| 6. | 3" | 15.0 | - | - | Column D, Line 6 = Column D, Line 1 multiplied by Column B, Line 6 | Column C & D |
| 7. | Other | | - | - | Must be provided by Utility, if applicable | Column C & D |
| | Volumetric Charge per tier | | | | | |
| 8. | All Usage | | 2.00 | 5.50 | Column D, Line 8 = Schedule VI-3, Column C, Line 7 | Column C & D |
| | No. of Meters | | | | | |
| 9. | 5/8" | | 23,000 | 23,000 | Schedule I-3(a), Column E, Line 1 | |
| 10. | 3/4" | | - | - | Schedule I-3(a), Column E, Line 2 | |
| 11. | 1" | | - | - | Schedule I-3(a), Column E, Line 3 | |
| 12. | 1 1/2" | | - | - | Schedule I-3(a), Column E, Line 4 | |
| 13. | 2" | | - | - | Schedule I-3(a), Column E, Line 5 | |
| 14. | 3" | | - | - | Schedule I-3(a), Column E, Line 6 | |
| 15. | Other | | - | - | Schedule I-3(a), Column E, Line 7 | |
| 16. | Total | | 23,000 | 23,000 | Add Lines 9-15 | |
| | Gallons Billed | | | | | |
| 17. | All Usage | | | 81,792.00 | Schedule II-1(a), Column C, Line 4 | |
| | REVENUE | | | | | |
| | Minimum Monthly Charge | | | | | |
| 18. | 5/8" | | 522,177.6 6,348 | 6,348 12,705.2 | Line 1 multiplied by Line 9 multiplied by 12 | |
| 19. | 3/4" | | - | - | Line 2 multiplied by Line 10 multiplied by 12 | |
| 20. | 1" | | - | - | Line 3 multiplied by Line 11 multiplied by 12 | |
| 21. | 1 1/2" | | - | - | Line 4 multiplied by Line 12 multiplied by 12 | |
| 22. | 2" | | - | - | Line 5 multiplied by Line 13 multiplied by 12 | |
| 23. | 3" | | - | - | Line 6 multiplied by Line 14 multiplied by 12 | |
| 24. | Other | | - | - | Line 7 multiplied by Line 15 multiplied by 12 | |
| 25. | Total revenue generated by minimum monthly charges | | 552,177.6 6,348 | 6,348 12,705.2 | Add Lines 18-24 | |
| | Volumetric Revenue | | | | | |
| 26. | Total revenue generated by Volumetric Usage | | 3584 | 9,964 | Line 8 multiplied by (Line 17/1000) 1792 | |
| 27. | Total Revenue Generated | | 9932 | 72,616 | Line 25 plus Line 26 | |
| 28. | Revenue Requirement in Application | | 62,823 | 62,823 | Schedule I-1, Column F, Line 31 | |
| 29. | Over / (Under) Recovery | | -52,891 | + 9,793 | Line 27 minus Line 28 | Column C |
| 30. | Percentage of (Under) Recovery | | -80.11% | 15.58% | Line 29 divided by Line 28 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal | Column C |

-8419.1.

UTILITY NAME. ETA

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VII-3 Revenue Generated for Multi-Tier Gallonage Charges

FOR THE TEST YEAR ENDED: 2020

N/A

| Line No. | A | B Meter Ratios | C Existing Rates | D Proposed Rates | E Reference (unless otherwise noted reference is for both Column C & D) | F Items to Notice |
|----------|-----------------------------------|-------------------|---------------------|---------------------|--|----------------------|
| | RATES | | | | | |
| | Minimum Monthly Charge | | | | | |
| 1. | 5/8" | 1.0 | | | Column D, Line 1 = Schedule VI-4, Column C, Line 4 | Column C & D |
| 2. | 3/4" | 1.5 | | | Column D, Line 2 = Column D, Line 1 multiplied by Column B, Line 2 | Column C & D |
| 3. | 1" | 2.5 | | | Column D, Line 3 = Column D, Line 1 multiplied by Column B, Line 3 | Column C & D |
| 4. | 1 1/2" | 5.0 | | | Column D, Line 4 = Column D, Line 1 multiplied by Column B, Line 4 | Column C & D |
| 5. | 2" | 8.0 | | | Column D, Line 5 = Column D, Line 1 multiplied by Column B, Line 5 | Column C & D |
| 6. | 3" | 15.0 | | | Column D, Line 6 = Column D, Line 1 multiplied by Column B, Line 6 | Column C & D |
| 7. | Other | | | | Must be provided by Utility, if applicable | Column C & D |
| | Volumetric Charge per tier | | | | | |
| | <i>Example: 0-3,000</i> | | | | | |
| | <i>3,001-5,000 +</i> | | | | | |
| 8. | | | | | Column D, Line 8 = Schedule VI-4, Column C, Line 6 | Column C & D |
| 9. | | | | | Column D, Line 9 = Schedule VI-4, Column C, Line 7 | Column C & D |
| 10. | | | | | Column D, Line 10 = Schedule VI-4, Column C, Line 8 | Column C & D |
| 11. | | | | | Column D, Line 11 = Schedule VI-4, Column C, Line 9 | Column C & D |
| 12. | | | | | Column D, Line 12 = Schedule VI-4, Column C, Line 10 | Column C & D |
| 13. | | | | | Column D, Line 13 = Schedule VI-4, Column C, Line 11 | Column C & D |
| 14. | | | | | Column D, Line 14 = Schedule VI-4, Column C, Line 12 | Column C & D |
| 15. | | | | | Column D, Line 15 = Schedule VI-4, Column C, Line 13 | Column C & D |
| | No. of Meters | | | | | |
| 16. | 5/8" | | | | Schedule I-3(a), Column E, Line 1 | |
| 17. | 3/4" | | | | Schedule I-3(a), Column E, Line 2 | |

UTILITY NAME: CHU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VII-3 Revenue Generated for Multi-Tier Gallonage Charges

FOR THE TEST YEAR ENDED: 2020

N/A

| Line No. | A | B Meter Ratios | C Existing Rates | D Proposed Rates | E Reference (unless otherwise noted reference is for both Column C & D) | F Items to Notice |
|----------|-------------------------------|-------------------|---------------------|---------------------|--|----------------------|
| 18. | 1" | | | | Schedule I-3(a), Column E, Line 3 | |
| 19. | 1 1/2" | | | | Schedule I-3(a), Column E, Line 4 | |
| 20. | 2" | | | | Schedule I-3(a), Column E, Line 5 | |
| 21. | 3" | | | | Schedule I-3(a), Column E, Line 6 | |
| 22. | Other | | | | Schedule I-3(a), Column E, Line 7 | |
| 23. | Total | | | | Add Lines 16-22 | |
| | Gallons Billed | | | | | |
| 24. | | | | | Column A, C & D - Must be provided by the Utility | |
| 25. | | | | | Column A, C & D - Must be provided by the Utility | |
| 26. | | | | | Column A, C & D - Must be provided by the Utility | |
| 27. | | | | | Column A, C & D - Must be provided by the Utility | |
| 28. | | | | | Column A, C & D - Must be provided by the Utility | |
| 29. | | | | | Column A, C & D - Must be provided by the Utility | |
| 30. | | | | | Column A, C & D - Must be provided by the Utility | |
| 31. | | | | | Column A, C & D - Must be provided by the Utility | |
| | REVENUE | | | | | |
| | Minimum Monthly Charge | | | | | |
| 32. | 5/8" | | | | Line 1 multiplied by Line 16 multiplied by 12 | |
| 33. | 3/4" | | | | Line 2 multiplied by Line 17 multiplied by 12 | |
| 34. | 1" | | | | Line 3 multiplied by Line 18 multiplied by 12 | |
| 35. | 1 1/2" | | | | Line 4 multiplied by Line 19 multiplied by 12 | |
| 36. | 2" | | | | Line 5 multiplied by Line 20 multiplied by 12 | |

UTILITY NAME. ETHA

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VII-3 Revenue Generated for Multi-Tier Gallonage Charges

FOR THE TEST YEAR ENDED: 2020

N/A

| Line No. | A | B Meter Ratios | C Existing Rates | D Proposed Rates | E Reference (unless otherwise noted reference is for both Column C & D) | F Items to Notice |
|----------|--|-------------------|---------------------|---------------------|--|----------------------|
| 37. | 3" | | | | Line 6 multiplied by Line 21 multiplied by 12 | |
| 38. | Other | | | | Line 7 multiplied by Line 22 multiplied by 12 | |
| 39. | Total revenue generated by minimum monthly chargess | | | | Add Lines 30-38 | |
| | Volumetric Revenue | | | | | |
| 40. | | | | | Line 8 multiplied by (Line 24/1000) | |
| 41. | | | | | Line 9 multiplied by (Line 25/1000) | |
| 42. | | | | | Line 10 multiplied by (Line 26/1000) | |
| 43. | | | | | Line 11 multiplied by (Line 27/1000) | |
| 44. | | | | | Line 12 multiplied by (Line 28/1000) | |
| 45. | | | | | Line 13 multiplied by (Line 29/1000) | |
| 46. | | | | | Line 14 multiplied by (Line 30/1000) | |
| 47. | | | | | Line 15 multiplied by (Line 31/1000) | |
| 48. | Total revenue generated by Volumetric Usage | | | | Add Lines 40-47 | |
| 49. | Total Revenue Generated | | | | Line 39 plus Line 48 | |
| 50. | Revenue Requirement in Application | | | | Schedule I-1, Column F, Line 31 | |
| 51. | Over / (Under) Recovery | | | | Line 49 less Line 50 | Column C |
| 52. | Percentage of (Under) Recovery | | | | Line 51 divided by Line 50 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal. | Column C |

UTILITY NAME. ET&A

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VII-4 Surcharge Revenue Calculation

FOR THE TEST YEAR ENDED. 2020

VII-4(a): REVENUE GENERATED FOR FLAT RATE SURCHARGE

| Line No. | A | B | C | D |
|----------|---|-------------------------|--|-----------------|
| | | Proposed Surcharge Rate | Reference (unless otherwise noted reference is for both Column C & D) | Items to Notice |
| 1. | Surcharge Rate | | Column B, Line 1 = Schedule VI-5(a), Column C, Line 4 | Column B |
| 2. | No. of Meters | | Schedule I-3(a), Column E, Line 9 or Schedule I-3(b), Column E, Line 5 | |
| 3. | Total Surcharge Revenue Generated | | Line 1 multiplied by Line 2 | |
| 4. | Rate Case Expense or Other Surcharged Expense | | Schedule II-8, Column D, Line 19 | |
| 5. | Over / (Under) Recovery | | Line 3 minus Line 4 | Column B |
| 6. | Percentage of (Under) Recovery | | Line 5 divided by Line 4 multiplied by 100 for percentage. . If entering in excel do not multiply by 100, enter number as a decimal. | Column B |

VII-4(b): REVENUE GENERATED FOR METER EQUIVALENTS SURCHARGE

| Line No. | A | B | C | D | E |
|----------|-----------------------|--------------|--------------------------|---|-----------------|
| | | Meter Ratios | Proposed Surcharge Rates | Reference (unless otherwise noted reference is for both Column C & D) | Items to Notice |
| | Surcharge Rate | | | | |
| 1. | 5/8" | 1.0 | | Column C, Line 1 = Schedule VI-5(b), Column C, Line 4 | Column C |
| 2. | 3/4" | 1.5 | | Column C, Line 2 = Column C, Line 1 multiplied by Column B, Line 2 | Column C |
| 3. | 1" | 2.5 | | Column C, Line 3 = Column C, Line 1 multiplied by Column B, Line 3 | Column C |
| 4. | 1 1/2" | 5.0 | | Column C, Line 4 = Column C, Line 1 multiplied by Column B, Line 4 | Column C |
| 5. | 2" | 8.0 | | Column C, Line 5 = Column C, Line 1 multiplied by Column B, Line 5 | Column C |
| 6. | 3" | 15.0 | | Column C, Line 6 = Column C, Line 1 multiplied by Column B, Line 6 | Column C |
| 7. | Other | | | Must be provided by Utility, if applicable | Column C |
| | No. of Meters | | | | |
| 8. | 5/8" | | | Schedule I-3(a), Column E, Line 1 | |
| 9. | 3/4" | | | Schedule I-3(a), Column E, Line 2 | |
| 10. | 1" | | | Schedule I-3(a), Column E, Line 3 | |
| 11. | 1 1/2" | | | Schedule I-3(a), Column E, Line 4 | |

UTILITY NAME. CHU

SCHEDULES - CLASS C RATE/TARIFF CHANGE

VII-4 Surcharge Revenue Calculation

FOR THE TEST YEAR ENDED. 2020

N/A

SCHEDULE VII-4(b): REVENUE GENERATED FOR METER EQUIVALENTS SURCHARGE

| Line No. | A | B | C | D | E |
|----------|--|--------------|--------------------------|---|-----------------|
| | No. of Meters | Meter Ratios | Proposed Surcharge Rates | Reference (unless otherwise noted reference is for both Column C & D) | Items to Notice |
| 12. | 2" | | | Schedule I-3(a), Column E, Line 5 | |
| 13. | 3" | | | Schedule I-3(a), Column E, Line 6 | |
| 14. | Other | | | Schedule I-3(a), Column E, Line 7 | |
| 15. | Total | | | Add Lines 8-14 | |
| | SURCHARGE RATE REVENUE | | | | |
| 16. | 5/8" | | | Line 1 multiplied by Line 8 multiplied by 12 | |
| 17. | 3/4" | | | Line 2 multiplied by Line 9 multiplied by 12 | |
| 18. | 1" | | | Line 3 multiplied by Line 10 multiplied by 12 | |
| 19. | 1 1/2" | | | Line 4 multiplied by Line 11 multiplied by 12 | |
| 20. | 2" | | | Line 5 multiplied by Line 12 multiplied by 12 | |
| 21. | 3" | | | Line 6 multiplied by Line 13 multiplied by 12 | |
| 22. | Other | | | Line 7 multiplied by Line 14 multiplied by 12 | |
| 23. | Total revenue generated by surcharge rate | | | Add Lines 16-22 | |
| 24. | Revenue Requirement in Application | | | Schedule I-1, Column F, Line 31 | |
| 25. | Over / (Under) Recovery | | | Line 23 minus Line 24 | Column C |
| 26. | Percentage of (Under) Recovery | | | Line 25 divided by Line 24 multiplied by 100 for percentage. If entering in excel do not multiply by 100, enter number as a decimal | Column C |

CLASS C RATE/TARIFF CHANGE

UTILITY NAME: _____

CCN No.: _____

DOCKET NUMBER: _____

VERIFICATION OF ACCURACY

OATH

STATE OF TEXAS

COUNTY OF _____

_____ makes an oath and says that he/she is _____
(Name of Affiant) (Official Title of Affiant)

of _____
(Exact Legal Title or Name of the Respondent)

The signed officer has reviewed the application.

Based on the officer's knowledge, the rate application does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

Based on such officer's knowledge, the financial statements, operations and other financial information included in the rate application fairly present in all material respects the financial condition and results of operations of the preparers as of, and for, the periods presented in the rate application.

He/she swears that all other statements contained in the said rate application are true, and that the said rate application is a correct and complete statement of the business and the above-named respondent during the test year time frame of

_____ to _____
and including any additional time frames aside from the aforementioned test year resulting from rate case requests for information.

Subscribed and sworn to and before me, a _____ in and for the State and County
above-named, this _____ day of _____, 20____, to certify which
my hand and seal of office. _____
witness

(Signature of Affiant)

My commission expires _____

(Notary Public In And For The State Of Texas)

Print or Type Name of Notary