

OFFICIAL  
EXHIBITS

FILED  
April 1, 2025  
INDIANA UTILITY  
REGULATORY COMMISSION

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

IN THE MATTER OF THE PETITION OF  
STUCKER FORK CONSERVANCY  
DISTRICT FOR APPROVAL OF A NEW  
SCHEDULE OF RATES AND CHARGES FOR  
WATER SERVICE

CAUSE NO. 46167

PREFILED REBUTTAL TESTIMONY AND EXHIBITS  
OF DOUGLAS L. BALDESSARI, CPA

Rebuttal Testimony of Douglas L. Baldessari, CPA

Petitioner's Exhibit 11

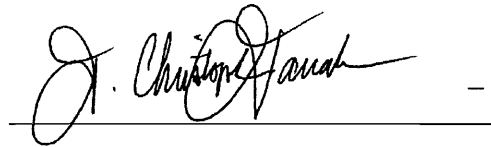
Rebuttal Consulting Report

Petitioner's Exhibit 12

Rebuttal Workpapers

Petitioner's Exhibit 13

Respectfully submitted,



J. Christopher Janak, Atty. No. 18499-49  
Jacob Antrim, Atty No. 36762-49  
BOSE MCKINNEY & EVANS LLP  
111 Monument Circle, Suite 2700  
Indianapolis, IN 46204  
(317) 684-5000 | (317) 684-5173 Fax  
[cjanak@boselaw.com](mailto:cjanak@boselaw.com)  
[jantrim@boselaw.com](mailto:jantrim@boselaw.com)

*Counsel for Stucker Fork Conservancy District*

OFFICIAL  
EXHIBITS

IURC  
PETITIONER'S  
EXHIBIT NO. 12  
DATE 5-19-25 REPORTER AT

# **Rebuttal Consulting Report**

## **Exhibit No. 12**

**Petitioner's Exhibit 12**

***IURC Cause No. 46167***

***Stucker Fork Conservancy District  
Water Utility***

***Consulting Report On  
Cost of Service Study***

***April 1, 2025***

***Baker Tilly Municipal Advisors, LLC  
Indianapolis, Indiana***

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**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**ESTIMATED INFORMATION**

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**ESTIMATED ANNUAL OPERATION AND MAINTENANCE EXPENSES**

See explanation of adjustments on pages 2 - 7.

	Petitioner (11/25/2024)	OUCG (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)	Ref.
<b>Treatment:</b>					
Salaries and wages	\$315,909	\$315,901	\$315,901	\$ -	
Purchased power	523,208	523,208	523,208	-	
Chemicals	281,412	281,412	281,412	-	
Materials and supplies	19,830	19,830	19,830	-	
Contractual services	171,644	121,324	171,644	50,320	(2)
<b>Total Treatment</b>	<b>1,312,003</b>	<b>1,261,675</b>	<b>1,311,995</b>	<b>50,320</b>	
<b>Transmission and Distribution:</b>					
Salaries and wages	586,213	479,698	472,387	(7,311)	(1)
Purchased power	44,725	44,725	44,725	-	
Materials and supplies	186,507	166,107	186,507	20,400	(6)
Contractual services	420,158	388,858	420,158	31,300	(2)
Transportation	48,209	40,428	40,428	-	
<b>Total Transmission and Distribution</b>	<b>1,285,812</b>	<b>1,119,816</b>	<b>1,164,205</b>	<b>44,389</b>	
<b>Customer Accounts:</b>					
Salaries and wages	202,107	186,870	186,870	-	
Contractual services	7,471	7,471	7,471	-	
Transportation	28,704	28,704	28,704	-	
<b>Total Customer Accounts</b>	<b>238,282</b>	<b>223,045</b>	<b>223,045</b>	<b>-</b>	
<b>Administrative and General:</b>					
Salaries and wages	176,296	176,717	176,717	-	
Employee pensions and benefits	642,511	621,981	618,621	(3,360)	(3)(4)(5)
Purchased power	4,477	4,477	4,477	-	
Materials and supplies	15,931	15,931	15,931	-	
Contractual services	350,088	332,699	332,699	-	
Transportation	6,657	6,657	6,657	-	
Insurance	111,909	111,909	111,909	-	
Other	11,169	17,005	14,729	(2,276)	(7)
<b>Total Administrative and General</b>	<b>1,319,038</b>	<b>1,287,376</b>	<b>1,281,740</b>	<b>(5,636)</b>	
<b>Total Operating Expenses</b>	<b>\$4,155,135</b>	<b>\$3,891,912</b>	<b>\$3,980,985</b>	<b>\$89,073</b>	

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**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

(Cont'd)

**ESTIMATED ANNUAL OPERATION AND MAINTENANCE EXPENSES**  
**(Explanation of Adjustments)**

	Petitioner (11/25/2024)	OUCC (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)
<u>Adjustment 2 - Periodic Maintenance (cont'd)</u>				
III. <u>Austin WTP Maintenance (cont'd)</u>				
Sub-total carried forward	\$59,800	\$21,600	\$59,800	\$38,200
g. Generator maintenance (\$1,900 per year, for 1 generator)	1,900	4,300	1,900	(2,400)
h. Fire extinguisher maintenance	400	400	400	-
i. Filter maintenance (\$8,500 per year, for 8 filters)	68,000	34,400	68,000	33,600
j. Lagoon cleaning (\$7,600 every 5 years)	1,520	400	1,520	1,120
k. U.V. system maintenance/bulb replacement (3 reactors w/ 4 bulbs each, \$600 annually per bulb)	7,200	7,400	7,200	(200)
IV. <u>Marble Hill WTP Maintenance</u>				
a. High service pump maintenance (\$1,500 each per year, for 3 pumps)	4,500	700	4,500	3,800
b. Backwash pump maintenance (\$1,000 each per year, for 1 pump)	1,000	-	1,000	1,000
c. Pump control valve maintenance (\$600 each per year, for 3 valves)	1,800	2,600	1,800	(800)
d. Plant production meter calibration (\$600 each per year, for 4 meters)	2,400	100	2,400	2,300
e. Fire extinguisher maintenance	400	100	400	300
f. Filter media maintenance (\$2,400 per year, for 4 filters)	9,600	17,800	9,600	(8,200)
V. <u>Tank Maintenance</u>				
a. Cleaning and inspection	7,600	6,900	7,600	700
b. Tank painting				
1. Austin tank (500,000 gallons) (\$400,000 every fifteen years)	26,700	23,900	26,700	2,800
2. Little York tank (100,000 gallons) (\$260,000 every fifteen years)	17,300	17,400	17,300	(100)
3. Blocher tank (150,000 gallons) (\$300,000 every fifteen years)	20,000	20,000	20,000	-
Sub-total forward	\$230,120	\$158,000	\$230,120	\$72,120

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**STUCKER FORK CONSERVANCY DISTRICT**

**Water Utility**

(Cont'd)

**ESTIMATED ANNUAL OPERATION AND MAINTENANCE EXPENSES**

**(Explanation of Adjustments)**

	Petitioner (11/25/2024)	OUC (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)
<u>Adjustment 2 - Periodic Maintenance (cont'd)</u>				
Sub-total carried forward	\$230,120	\$158,000	\$230,120	\$72,120
b. Tank painting (Cont'd)				
4. Commiskey tank (100,000 gallons) (\$260,000 every fifteen years)	17,300	17,400	17,300	(100)
5. Polk Road tank (100,000 gallons) (\$260,000 every fifteen years)	17,300	17,400	17,300	(100)
6. Double or Nothing Road tank (500,000 gallons) (\$400,000 every fifteen years)	26,700	23,900	26,700	2,800
7. Radiotower Road (500,000 gallons) (\$400,000 every fifteen years)	26,700	23,900	26,700	2,800
8. Lovett tank (100,000 gallons) (\$260,000 every fifteen years)	17,300	17,400	17,300	(100)
9. Paynesville Road tank (500,000 gallons) (\$400,000 every fifteen years)	26,700	23,900	26,700	2,800
10. Fairview Road tank (250,000 gallons) (\$379,000 every fifteen years)	25,300	21,700	25,300	3,600
11. Austin tank 2 (1,000,000 gallons) (\$500,000 every fifteen years)	33,300	33,300	33,300	-
12. Marble Hill ground tank (500,000 gallons) (\$250,000 every fifteen years)	16,700	13,400	16,700	3,300
13. 1 MG Ground Storage Tank (\$15,000 every fifteen years)	1,000	-	1,000	1,000
14. Marble Hill WTP aeration tank (\$170,000 every fifteen years)	11,300	11,000	11,300	300
15. Marble Hill WTP aeration tank (\$170,000 every fifteen years)	11,300	11,000	11,300	300
VI. <u>Booster Station Maintenance and Pump Replacement</u>				
a. Booster station No. 4 maintenance	3,800	-	3,800	3,800
b. Booster station No. 7 maintenance	1,900	-	1,900	1,900
c. Booster station No. 8 maintenance	1,900	-	1,900	1,900
Average of maintenance costs since last rate case (2019-2024)	-	3,900	-	(3,900)
VII. <u>Meter/Control Valve Pit Maintenance</u>				
a. Tank 2 control valve pit maintenance	1,500	-	1,500	1,500
b. Tank 3 control valve/metering pit maintenance	1,500	-	1,500	1,500
c. Tank 4 control valve/metering pit maintenance	1,500	-	1,500	1,500
d. Tank 7 control valve/metering pit maintenance	1,500	-	1,500	1,500
e. Tank 8 control valve/metering pit maintenance	1,500	-	1,500	1,500
Sub-total forward	\$476,120	\$376,200	\$476,120	\$99,920

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**STUCKER FORK CONSERVANCY DISTRICT**

**Water Utility**

**(Cont'd)**

**ESTIMATED ANNUAL OPERATION AND MAINTENANCE EXPENSES**

**(Explanation of Adjustments)**

	Petitioner (11/25/2024)	OUC (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)
<b><u>Adjustment 2 - Periodic Maintenance (cont'd)</u></b>				
Sub-total carried forward	\$476,120	\$376,200	\$476,120	\$99,920
VII. <u>Meter/Control Valve Pit Maintenance</u>				
f. Sommerville control valve/metering pit maintenance	1,500	-	1,500	1,500
g. Marysville control valve/metering pit maintenance	1,500	-	1,500	1,500
h. Rural membership control valve/metering pit maintenance	1,500	-	1,500	1,500
i. Scottsburg control valve/metering pit maintenance	1,500	-	1,500	1,500
j. Crothersville control valve/metering pit maintenance	1,500	-	1,500	1,500
k. Pepsi control valve/metering pit maintenance	1,500	-	1,500	1,500
Average of maintenance costs since last rate case (2019-2024)	-	3,500	-	(3,500)
VIII. <u>Other Periodic Maintenance Expense</u>				
Average of other maintenance costs since last rate case (2019-2024)	-	23,800	-	(23,800)
Sub-total	485,120	403,500	485,120	81,620
Less test year expense	(436,160)	(436,160)	(436,160)	-
Adjustment	<u>\$48,960</u>	<u>(\$32,660)</u>	<u>\$48,960</u>	<u>\$81,620</u>
<b><u>Adjustment 3 - FICA</u></b>				
To adjust test year FICA expense to reflect estimated payroll expense.				
Estimated payroll	\$1,280,525	\$1,159,186	\$1,151,875	(\$7,311)
Times FICA rate	7.65%	7.65%	7.65%	-
Sub-total	97,960	88,678	88,118	(560)
Less test year expense	(86,713)	(86,713)	(86,713)	-
Adjustment	<u>\$11,247</u>	<u>\$1,965</u>	<u>\$1,405</u>	<u>(\$560)</u>
<b><u>Adjustment 4 - PERF</u></b>				
To adjust test year PERF expense to reflect estimated payroll expense and the 2024 PERF rate.				
Estimated payroll (eligible for PERF)	\$1,222,814	\$1,122,385	\$1,115,074	(\$7,311)
Times PERF rate	11.20%	11.20%	11.20%	-
Sub-total	136,955	125,707	124,888	(819)
Less test year expense	(119,483)	(119,483)	(119,483)	-
Adjustment	<u>\$17,472</u>	<u>\$6,224</u>	<u>\$5,405</u>	<u>(\$819)</u>

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**STUCKER FORK CONSERVANCY DISTRICT**

**Water Utility**

**(Cont'd)**

**ESTIMATED ANNUAL OPERATION AND MAINTENANCE EXPENSES**

**(Explanation of Adjustments)**

	Petitioner (11/25/2024)	OUCC (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)
<b><u>Adjustment 5 - Health Insurance</u></b>				
To adjust test year to reflect estimated health insurance expense.				
Estimated annual health insurance expense	\$418,672	\$418,672	\$418,672	\$ -
Less health insurance included in tap fee	-	-	(1,981)	(1,981)
Sub-total	418,672	418,672	416,691	(1,981)
Less test year expense	(370,110)	(370,110)	(370,110)	-
Adjustment	<u>\$48,562</u>	<u>\$48,562</u>	<u>\$46,581</u>	<u>(\$1,981)</u>
<b><u>Adjustment 6 - Non-Recurring Expenditures</u></b>				
To adjust test year expense to eliminate non-recurring costs and costs that are capital in nature from operating expenses.				
Transaction Description	Account			
Payment to Scott County Auto Center	Transportation	\$ -	(\$1,319)	(\$1,319)
Payment to Scott County Auto Center	Transportation	-	(6,462)	(6,462)
Washington Township Legal Fees	Contractual Service - Legal	-	(17,389)	(17,389)
60 5/8" Meters	Materials & Supplies	-	(20,400)	-
Adjustment		<u>\$ -</u>	<u>(\$45,570)</u>	<u>(\$25,170)</u>
<b><u>Adjustment 7 - System Delivery Expense Adjustments</u></b>				
To reflect increased system delivery costs due to customer growth.				
Test Year Cost Per Residential Bill:				
Purchased Power Exp	\$ -	\$1.94	\$1.94	\$ -
Chemical Expense	-	0.95	0.95	-
Postage	-	0.73	0.73	-
Sub-total	-	3.62	3.62	-
Times Increase in Billings	-	699	699	-
Increased System Delivery Cost	<u>\$ -</u>	<u>\$2,530</u>	<u>\$2,530</u>	<u>\$ -</u>
Test Year Cost Per Commercial Bill:				
Purchased Power Exp	\$ -	\$ -	\$2.15	\$2.15
Chemical Expense	-	-	1.06	1.06
Postage	-	-	0.73	0.73
Sub-total	-	-	3.94	3.94
Times Decrease in Billings	-	-	(95)	(95)
Decreased System Delivery Cost	<u>\$ -</u>	<u>\$ -</u>	<u>(\$374)</u>	<u>(\$374)</u>

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**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

(Cont'd)

**ESTIMATED ANNUAL OPERATION AND MAINTENANCE EXPENSES**  
**(Explanation of Adjustments)**

	Petitioner (11/25/2024)	OUCC (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)
<b><u>Adjustment 7 - System Delivery Expense Adjustments (Cont'd)</u></b>				
Post Test Year Cost Per Residential Bill:				
Purchased Power Exp	\$ -	\$1.82	\$ -	(\$1.82)
Chemical Expense	-	0.88	-	(0.88)
Postage	-	0.73	-	(0.73)
Sub-total	-	3.43	-	(3.43)
Times Decrease in Billings	-	(1,068)	-	1,068
Decreased System Delivery Cost	\$ -	(\$3,663)	\$ -	\$3,663
Post Test Year Cost Per Commercial Bill:				
Purchased Power Exp	\$ -	\$2.26	\$ -	(\$2.26)
Chemical Expense	-	1.10	-	(1.10)
Postage	-	0.73	-	(0.73)
Sub-total	-	4.09	-	(4.09)
Times Increase in Billings	-	1,704	-	(1,704)
Increased System Delivery Cost	\$ -	\$6,969	\$ -	(\$6,969)
Post Test Year Cost Per Residential / Commercial Bill:				
Purchased Power Exp	\$ -	\$ -	\$1.82	\$1.82
Chemical Expense	-	-	0.89	0.89
Postage	-	-	0.73	0.73
Sub-total	-	-	3.44	3.44
Times Increase in Billings	-	-	408	408
Increased System Delivery Cost	\$ -	\$ -	\$1,404	\$1,404
Adjustment	\$ -	\$5,836	\$3,560	(\$2,276)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**SCHEDULE OF ESTIMATED PROJECT COSTS AND FUNDING**  
**(Per Consulting Engineers)**

<b><u>ESTIMATED PROJECT COSTS</u></b>	<b>Petitioner (11/25/2024)</b>	<b>OUCC (3/4/2025)</b>	<b>Petitioner's Rebuttal</b>
Estimated Construction:			
Filter Building Addition	\$5,250,000 (1)	\$ -	\$3,970,000
Well No.1 and No. 2 Replacement	1,000,000 (1)	-	1,000,000
Sub-totals	6,250,000	-	4,970,000
Construction Contingencies	550,000	-	780,000
Total Estimated Construction Costs	6,800,000	-	5,750,000
Estimated Non-Construction Costs:			
Engineering			715,000
Test Wells, Bidding and Inspection			275,000
IURC Rate Case Expenses	325,000	-	325,000 (2)
Legal, Bond Counsel, Financial Advisory and General Project Contingencies	200,000	-	305,000 (3)
Total Estimated Non-Construction Costs	525,000	-	1,620,000
Total Estimated Project Costs	<u>\$7,325,000</u>	<u>\$ -</u>	<u>\$7,370,000</u>
<b><u>ESTIMATED PROJECT FUNDING</u></b>			
Proposed Bonds	<u>\$7,325,000</u>	<u>\$ -</u>	<u>\$7,370,000</u>

(1) Petitioner's original filing combined the estimated engineering and construction costs.

(2) Baker Tilly has already invoiced approximately \$165,000 in WIP and Bose McKinney has invoiced approximately \$140,000, which is over the estimated amounts of \$150,000 and \$125,000, respectively.  
Cause No. 44164 actual rate case expenses were \$467,768.64.  
Cause No. 44687 actual rate case expenses were \$367,481.70.  
Cause No. 44987 actual rate case expenses were \$317,060.47.

(3) Increased due to including costs associated with preparing the Asset Management Plan required for funding through the SRF Loan Program.

**STUCKER FORK CONSERVANCY DISTRICT**

**Water Utility**

*Petitioner (11/25/2024)*

**SCHEDULE OF AMORTIZATION OF \$7,325,000 PRINCIPAL AMOUNT**

**OF PORPOSED WATERWORKS REVENUE BONDS, SERIES 2025**

**Principal payable annually, January 1st, beginning January 1, 2028.**

**Interest payable semi-annually, January 1st and July 1st, beginning January 1, 2026.**

**Assumed interest rate as indicated.**

**Assumes bonds dated September 1, 2025.**

Payment Date	Principal Balance (In \$1,000's)	Assumed Interest Rate (%)		Debt Service		Bond Year Total
				Principal (In \$1,000's)	Interest (-----In Dollars-----)	
01/01/26	\$7,325				\$97,666.67	\$97,666.67
07/01/26	7,325				146,500.00	146,500.00
01/01/27	7,325				146,500.00	293,000.00
07/01/27	7,325				146,500.00	146,500.00
01/01/28	7,325	4.00	\$1	146,500.00	147,500.00	294,000.00
07/01/28	7,324			146,480.00	146,480.00	
01/01/29	7,324	4.00	1	146,480.00	147,480.00	293,960.00
07/01/29	7,323			146,460.00	146,460.00	
01/01/30	7,323	4.00	1	146,460.00	147,460.00	293,920.00
07/01/30	7,322			146,440.00	146,440.00	
01/01/31	7,322	4.00	1	146,440.00	147,440.00	293,880.00
07/01/31	7,321			146,420.00	146,420.00	
01/01/32	7,321	4.00	1	146,420.00	147,420.00	293,840.00
07/01/32	7,320			146,400.00	146,400.00	
01/01/33	7,320	4.00	1	146,400.00	147,400.00	293,800.00
07/01/33	7,319			146,380.00	146,380.00	
01/01/34	7,319	4.00	1	146,380.00	147,380.00	293,760.00
07/01/34	7,318			146,360.00	146,360.00	
01/01/35	7,318	4.00	1	146,360.00	147,360.00	293,720.00
07/01/35	7,317			146,340.00	146,340.00	
01/01/36	7,317	4.00	1	146,340.00	147,340.00	293,680.00
07/01/36	7,316			146,320.00	146,320.00	
01/01/37	7,316	4.00	1	146,320.00	147,320.00	293,640.00
07/01/37	7,315			146,300.00	146,300.00	
01/01/38	7,315	4.00	1	146,300.00	147,300.00	293,600.00
07/01/38	7,314			146,280.00	146,280.00	
01/01/39	7,314	4.00	692	146,280.00	838,280.00	984,560.00
07/01/39	6,622			132,440.00	132,440.00	
01/01/40	6,622	4.00	719	132,440.00	851,440.00	983,880.00
07/01/40	5,903			118,060.00	118,060.00	
01/01/41	5,903	4.00	747	118,060.00	865,060.00	983,120.00
07/01/41	5,156			103,120.00	103,120.00	
01/01/42	5,156	4.00	777	103,120.00	880,120.00	983,240.00
07/01/42	4,379			87,580.00	87,580.00	
01/01/43	4,379	4.00	808	87,580.00	895,580.00	983,160.00
07/01/43	3,571			71,420.00	71,420.00	
01/01/44	3,571	4.00	841	71,420.00	912,420.00	983,840.00
07/01/44	2,730			54,600.00	54,600.00	
01/01/45	2,730	4.00	875	54,600.00	929,600.00	984,200.00
07/01/45	1,855			37,100.00	37,100.00	
01/01/46	1,855	4.00	909	37,100.00	946,100.00	983,200.00
07/01/46	946			18,920.00	18,920.00	
01/01/47	946	4.00	946	18,920.00	964,920.00	983,840.00
Totals				<u>\$7,325</u>	<u>\$5,150,506.67</u>	<u>\$12,475,506.67</u>

Average annual debt service for the five bond years ending January 1, 2031

\$293,752.00

**STUCKER FORK CONSERVANCY DISTRICT**

**Water Utility**

*Petitioner's Rebuttal*

**SCHEDULE OF AMORTIZATION OF \$7,370,000 PRINCIPAL AMOUNT**

**OF PROPOSED WATERWORKS REVENUE BONDS, SERIES 2025**

Principal payable annually, January 1st, beginning January 1, 2028.

Interest payable semi-annually, January 1st and July 1st, beginning January 1, 2026.

Assumed interest rate as indicated.

Assumes bonds dated September 1, 2025.

Payment Date	Principal Balance (In \$1,000's)	Assumed Interest Rate (%)	Debt Service			Bond Year Total
			Principal (In \$1,000's)	Interest (-----In Dollars-----)	Total	
01/01/26	\$7,370			\$98,266.67	\$98,266.67	\$98,266.67
07/01/26	7,370			147,400.00	147,400.00	
01/01/27	7,370			147,400.00	147,400.00	294,800.00
07/01/27	7,370			147,400.00	147,400.00	
01/01/28	7,370	4.00	\$1	147,400.00	148,400.00	295,800.00
07/01/28	7,369			147,380.00	147,380.00	
01/01/29	7,369	4.00	1	147,380.00	148,380.00	295,760.00
07/01/29	7,368			147,360.00	147,360.00	
01/01/30	7,368	4.00	1	147,360.00	148,360.00	295,720.00
07/01/30	7,367			147,340.00	147,340.00	
01/01/31	7,367	4.00	1	147,340.00	148,340.00	295,680.00
07/01/31	7,366			147,320.00	147,320.00	
01/01/32	7,366	4.00	1	147,320.00	148,320.00	295,640.00
07/01/32	7,365			147,300.00	147,300.00	
01/01/33	7,365	4.00	1	147,300.00	148,300.00	295,600.00
07/01/33	7,364			147,280.00	147,280.00	
01/01/34	7,364	4.00	1	147,280.00	148,280.00	295,560.00
07/01/34	7,363			147,260.00	147,260.00	
01/01/35	7,363	4.00	1	147,260.00	148,260.00	295,520.00
07/01/35	7,362			147,240.00	147,240.00	
01/01/36	7,362	4.00	1	147,240.00	148,240.00	295,480.00
07/01/36	7,361			147,220.00	147,220.00	
01/01/37	7,361	4.00	1	147,220.00	148,220.00	295,440.00
07/01/37	7,360			147,200.00	147,200.00	
01/01/38	7,360	4.00	1	147,200.00	148,200.00	295,400.00
07/01/38	7,359			147,180.00	147,180.00	
01/01/39	7,359	4.00	696	147,180.00	843,180.00	990,360.00
07/01/39	6,663			133,260.00	133,260.00	
01/01/40	6,663	4.00	723	133,260.00	856,260.00	989,520.00
07/01/40	5,940			118,800.00	118,800.00	
01/01/41	5,940	4.00	752	118,800.00	870,800.00	989,600.00
07/01/41	5,188			103,760.00	103,760.00	
01/01/42	5,188	4.00	782	103,760.00	885,760.00	989,520.00
07/01/42	4,406			88,120.00	88,120.00	
01/01/43	4,406	4.00	813	88,120.00	901,120.00	989,240.00
07/01/43	3,593			71,860.00	71,860.00	
01/01/44	3,593	4.00	846	71,860.00	917,860.00	989,720.00
07/01/44	2,747			54,940.00	54,940.00	
01/01/45	2,747	4.00	880	54,940.00	934,940.00	989,880.00
07/01/45	1,867			37,340.00	37,340.00	
01/01/46	1,867	4.00	915	37,340.00	952,340.00	989,680.00
07/01/46	952			19,040.00	19,040.00	
01/01/47	952	4.00	952	19,040.00	971,040.00	990,080.00
Totals			\$7,370	\$5,182,266.67	\$12,552,266.67	\$12,552,266.67
Average annual debt service for the five bond years ending January 1, 2031						\$295,552.00

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

***Petitioner (11/25/2024)***

**SCHEDULE OF PROPOSED COMBINED BOND AMORTIZATION**

Payment Date	Outstanding					Proposed 2025 Bonds	Combined	Bond Year
	2014 Refunding Bonds	2014 Bonds	2017 Bonds	2020 Refunding Bonds	2020 Bonds			
01/01/24	\$282,525.00	\$77,212.50	\$155,018.75	\$294,275.00	\$86,133.25		\$895,164.50	\$895,164.50
07/01/24	8,475.00	77,212.50	38,725.00	60,825.00	65,568.25		250,805.75	
01/01/25	288,475.00	77,212.50	158,725.00	295,825.00	86,568.25		906,805.75	1,157,611.50
07/01/25	4,275.00	77,212.50	37,225.00	57,300.00	64,975.00		240,987.50	
01/01/26	289,275.00	77,212.50	157,225.00	302,300.00	86,975.00	\$97,666.67	1,010,654.17	1,251,641.67
07/01/26		77,212.50	35,725.00	53,625.00	64,353.50	146,500.00	377,416.00	
01/01/27		347,212.50	185,725.00	303,625.00	87,353.50	146,500.00	1,070,416.00	1,447,832.00
07/01/27		72,825.00	33,662.50	49,875.00	63,703.75	146,500.00	366,566.25	
01/01/28		352,825.00	188,662.50	309,875.00	88,703.75	147,500.00	1,087,566.25	1,454,132.50
07/01/28		68,275.00	31,531.25	45,975.00	62,997.50	146,480.00	355,258.75	
01/01/29		358,275.00	186,531.25	315,975.00	88,997.50	147,480.00	1,097,258.75	1,452,517.50
07/01/29		63,200.00	29,206.25	41,925.00	62,263.00	146,460.00	343,054.25	
01/01/30		358,200.00	194,206.25	316,925.00	90,263.00	147,460.00	1,107,054.25	1,450,108.50
07/01/30		57,300.00	26,731.25	37,800.00	61,472.00	146,440.00	329,743.25	
01/01/31		367,300.00	191,731.25	322,800.00	90,472.00	147,440.00	1,119,743.25	1,449,486.50
07/01/31		51,100.00	24,050.00	33,525.00	60,652.75	146,420.00	315,747.75	
01/01/32		376,100.00	199,050.00	323,525.00	91,652.75	147,420.00	1,137,747.75	1,453,495.50
07/01/32		44,600.00	21,206.25	29,175.00	59,777.00	146,400.00	301,158.25	
01/01/33		384,600.00	196,206.25	329,175.00	92,777.00	147,400.00	1,150,158.25	1,451,316.50
07/01/33		37,800.00	18,143.75	24,675.00	58,844.75	146,380.00	285,843.50	
01/01/34		382,800.00	203,143.75	334,675.00	92,844.75	147,380.00	1,160,843.50	1,446,687.00
07/01/34		30,900.00	14,906.25	20,025.00	57,884.25	146,360.00	270,075.50	
01/01/35		390,900.00	204,906.25	340,025.00	93,884.25	147,360.00	1,177,075.50	1,447,151.00
07/01/35		23,700.00	11,343.75	15,225.00	56,867.25	146,340.00	253,476.00	
01/01/36		403,700.00	206,343.75	345,225.00	95,867.25	147,340.00	1,198,476.00	1,451,952.00
07/01/36		16,100.00	7,687.50	10,275.00	55,765.50	146,320.00	236,148.00	
01/01/37		411,100.00	212,687.50	345,275.00	96,765.50	147,320.00	1,213,148.00	1,449,296.00
07/01/37		8,200.00	3,843.75	5,250.00	54,607.25	146,300.00	218,201.00	
01/01/38		418,200.00	208,843.75	355,250.00	97,607.25	147,300.00	1,227,201.00	1,445,402.00
07/01/38					53,392.50	146,280.00	199,672.50	
01/01/39					98,392.50	838,280.00	936,672.50	1,136,345.00
07/01/39					52,121.25	132,440.00	184,561.25	
01/01/40					100,121.25	851,440.00	951,561.25	1,136,122.50
07/01/40					50,765.25	118,060.00	168,825.25	
01/01/41					101,765.25	865,060.00	966,825.25	1,135,650.50
07/01/41					49,324.50	103,120.00	152,444.50	
01/01/42					103,324.50	880,120.00	983,444.50	1,135,889.00
07/01/42					47,799.00	87,580.00	135,379.00	
01/01/43					104,799.00	895,580.00	1,000,379.00	1,135,758.00
07/01/43					46,188.75	71,420.00	117,608.75	
01/01/44					106,188.75	912,420.00	1,018,608.75	1,136,217.50
07/01/44					44,493.75	54,600.00	99,093.75	
01/01/45					107,493.75	929,600.00	1,037,093.75	1,136,187.50
Subtotals	<u>\$873,025.00</u>	<u>\$5,488,487.50</u>	<u>\$3,182,993.75</u>	<u>\$5,320,225.00</u>	<u>\$3,282,766.75</u>	<u>\$10,508,466.67</u>	<u>\$28,655,964.67</u>	<u>\$28,655,964.67</u>

(Continued on next page)



**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner (11/25/2024)**  
**(Cont'd)**

**SCHEDULE OF PROPOSED COMBINED BOND AMORTIZATION**

Payment Date	Outstanding					Proposed 2025 Bonds	Combined	Bond Year
	2014 Refunding Bonds	2014 Bonds	2017 Bonds	2020 Refunding Bonds	2020 Bonds			
Subtotals carried forward	\$873,025.00	\$5,488,487.50	\$3,182,993.75	\$5,320,225.00	\$3,282,766.75	\$10,508,466.67	\$28,655,964.67	\$28,655,964.67
07/01/45					42,714.00	37,100.00	79,814.00	
01/01/46					109,714.00	946,100.00	1,055,814.00	1,135,628.00
07/01/46					40,821.25	18,920.00	59,741.25	
01/01/47					110,821.25	964,920.00	1,075,741.25	1,135,482.50
07/01/47					38,843.75		38,843.75	
01/01/48					112,843.75		112,843.75	151,687.50
07/01/48					36,753.25		36,753.25	
01/01/49					115,753.25		115,753.25	152,506.50
07/01/49					34,521.50		34,521.50	
01/01/50					117,521.50		117,521.50	152,043.00
07/01/50					32,176.75		32,176.75	
01/01/51					120,176.75		120,176.75	152,353.50
07/01/51					29,690.75		29,690.75	
01/01/52					122,690.75		122,690.75	152,381.50
07/01/52					27,063.50		27,063.50	
01/01/53					125,063.50		125,063.50	152,127.00
07/01/53					24,295.00		24,295.00	
01/01/54					128,295.00		128,295.00	152,590.00
07/01/54					21,357.00		21,357.00	
01/01/55					130,357.00		130,357.00	151,714.00
07/01/55					18,277.75		18,277.75	
01/01/56					134,277.75		134,277.75	152,555.50
07/01/56					15,000.75		15,000.75	
01/01/57					137,000.75		137,000.75	152,001.50
07/01/57					11,554.25		11,554.25	
01/01/58					140,554.25		140,554.25	152,108.50
07/01/58					7,910.00		7,910.00	
01/01/59					143,910.00		143,910.00	151,820.00
07/01/59					4,068.00		4,068.00	
01/01/60					148,068.00		148,068.00	152,136.00
Totals	<u>\$873,025.00</u>	<u>\$5,488,487.50</u>	<u>\$3,182,993.75</u>	<u>\$5,320,225.00</u>	<u>\$5,564,861.75</u>	<u>\$12,475,506.67</u>	<u>\$32,905,099.67</u>	<u>\$32,905,099.67</u>

Average annual debt service for the five bond years ending January 1, 2031

\$1,450,815.40

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

***Petitioner's Rebuttal***

**SCHEDULE OF PROPOSED COMBINED BOND AMORTIZATION**

Payment Date	Outstanding					Proposed 2025 Bonds	Combined	Bond Year
	2014 Refunding Bonds	2014 Bonds	2017 Bonds	2020 Refunding Bonds	2020 Bonds			
01/01/24	\$282,525.00	\$77,212.50	\$155,018.75	\$294,275.00	\$86,133.25		\$895,164.50	\$895,164.50
07/01/24	8,475.00	77,212.50	38,725.00	60,825.00	65,568.25		250,805.75	
01/01/25	288,475.00	77,212.50	158,725.00	295,825.00	86,568.25		906,805.75	1,157,611.50
07/01/25	4,275.00	77,212.50	37,225.00	57,300.00	64,975.00		240,987.50	
01/01/26	289,275.00	77,212.50	157,225.00	302,300.00	86,975.00	\$98,266.67	1,011,254.17	1,252,241.67
07/01/26		77,212.50	35,725.00	53,625.00	64,353.50	147,400.00	378,316.00	
01/01/27		347,212.50	185,725.00	303,625.00	87,353.50	147,400.00	1,071,316.00	1,449,632.00
07/01/27		72,825.00	33,662.50	49,875.00	63,703.75	147,400.00	367,466.25	
01/01/28		352,825.00	188,662.50	309,875.00	88,703.75	148,400.00	1,088,466.25	1,455,932.50
07/01/28		68,275.00	31,531.25	45,975.00	62,997.50	147,380.00	356,158.75	
01/01/29		358,275.00	186,531.25	315,975.00	88,997.50	148,380.00	1,098,158.75	1,454,317.50
07/01/29		63,200.00	29,206.25	41,925.00	62,263.00	147,360.00	343,954.25	
01/01/30		358,200.00	194,206.25	316,925.00	90,263.00	148,360.00	1,107,954.25	1,451,908.50
07/01/30		57,300.00	26,731.25	37,800.00	61,472.00	147,340.00	330,643.25	
01/01/31		367,300.00	191,731.25	322,800.00	90,472.00	148,340.00	1,120,643.25	1,451,286.50
07/01/31		51,100.00	24,050.00	33,525.00	60,652.75	147,320.00	316,647.75	
01/01/32		376,100.00	199,050.00	323,525.00	91,652.75	148,320.00	1,138,647.75	1,455,295.50
07/01/32		44,600.00	21,206.25	29,175.00	59,777.00	147,300.00	302,058.25	
01/01/33		384,600.00	196,206.25	329,175.00	92,777.00	148,300.00	1,151,058.25	1,453,116.50
07/01/33		37,800.00	18,143.75	24,675.00	58,844.75	147,280.00	286,743.50	
01/01/34		382,800.00	203,143.75	334,675.00	92,844.75	148,280.00	1,161,743.50	1,448,487.00
07/01/34		30,900.00	14,906.25	20,025.00	57,884.25	147,260.00	270,975.50	
01/01/35		390,900.00	204,906.25	340,025.00	93,884.25	148,260.00	1,177,975.50	1,448,951.00
07/01/35		23,700.00	11,343.75	15,225.00	56,867.25	147,240.00	254,376.00	
01/01/36		403,700.00	206,343.75	345,225.00	95,867.25	148,240.00	1,199,376.00	1,453,752.00
07/01/36		16,100.00	7,687.50	10,275.00	55,765.50	147,220.00	237,048.00	
01/01/37		411,100.00	212,687.50	345,275.00	96,765.50	148,220.00	1,214,048.00	1,451,096.00
07/01/37		8,200.00	3,843.75	5,250.00	54,607.25	147,200.00	219,101.00	
01/01/38		418,200.00	208,843.75	355,250.00	97,607.25	148,200.00	1,228,101.00	1,447,202.00
07/01/38					53,392.50	147,180.00	200,572.50	
01/01/39					98,392.50	843,180.00	941,572.50	1,142,145.00
07/01/39					52,121.25	133,260.00	185,381.25	
01/01/40					100,121.25	856,260.00	956,381.25	1,141,762.50
07/01/40					50,765.25	118,800.00	169,565.25	
01/01/41					101,765.25	870,800.00	972,565.25	1,142,130.50
07/01/41					49,324.50	103,760.00	153,084.50	
01/01/42					103,324.50	885,760.00	989,084.50	1,142,169.00
07/01/42					47,799.00	88,120.00	135,919.00	
01/01/43					104,799.00	901,120.00	1,005,919.00	1,141,838.00
07/01/43					46,188.75	71,860.00	118,048.75	
01/01/44					106,188.75	917,860.00	1,024,048.75	1,142,097.50
07/01/44					44,493.75	54,940.00	99,433.75	
01/01/45					107,493.75	934,940.00	1,042,433.75	1,141,867.50
Subtotals	<u>\$873,025.00</u>	<u>\$5,488,487.50</u>	<u>\$3,182,993.75</u>	<u>\$5,320,225.00</u>	<u>\$3,282,766.75</u>	<u>\$10,572,506.67</u>	<u>\$28,720,004.67</u>	<u>\$28,720,004.67</u>

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**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

*Petitioner's Rebuttal*  
**(Cont'd)**

**SCHEDULE OF PROPOSED COMBINED BOND AMORTIZATION**

Payment Date	Outstanding					Proposed 2025 Bonds	Combined	Bond Year
	2014 Refunding Bonds	2014 Bonds	2017 Bonds	2020 Refunding Bonds	2020 Bonds			
Subtotals carried forward	\$873,025.00	\$5,488,487.50	\$3,182,993.75	\$5,320,225.00	\$3,282,766.75	\$10,572,506.67	\$28,720,004.67	\$28,720,004.67
07/01/45					42,714.00	37,340.00	80,054.00	
01/01/46					109,714.00	952,340.00	1,062,054.00	1,142,108.00
07/01/46					40,821.25	19,040.00	59,861.25	
01/01/47					110,821.25	971,040.00	1,081,861.25	1,141,722.50
07/01/47					38,843.75		38,843.75	
01/01/48					112,843.75		112,843.75	151,687.50
07/01/48					36,753.25		36,753.25	
01/01/49					115,753.25		115,753.25	152,506.50
07/01/49					34,521.50		34,521.50	
01/01/50					117,521.50		117,521.50	152,043.00
07/01/50					32,176.75		32,176.75	
01/01/51					120,176.75		120,176.75	152,353.50
07/01/51					29,690.75		29,690.75	
01/01/52					122,690.75		122,690.75	152,381.50
07/01/52					27,063.50		27,063.50	
01/01/53					125,063.50		125,063.50	152,127.00
07/01/53					24,295.00		24,295.00	
01/01/54					128,295.00		128,295.00	152,590.00
07/01/54					21,357.00		21,357.00	
01/01/55					130,357.00		130,357.00	151,714.00
07/01/55					18,277.75		18,277.75	
01/01/56					134,277.75		134,277.75	152,555.50
07/01/56					15,000.75		15,000.75	
01/01/57					137,000.75		137,000.75	152,001.50
07/01/57					11,554.25		11,554.25	
01/01/58					140,554.25		140,554.25	152,108.50
07/01/58					7,910.00		7,910.00	
01/01/59					143,910.00		143,910.00	151,820.00
07/01/59					4,068.00		4,068.00	
01/01/60					148,068.00		148,068.00	152,136.00
Totals	<u>\$873,025.00</u>	<u>\$5,488,487.50</u>	<u>\$3,182,993.75</u>	<u>\$5,320,225.00</u>	<u>\$5,564,861.75</u>	<u>\$12,552,266.67</u>	<u>\$32,981,859.67</u>	<u>\$32,981,859.67</u>

Average annual debt service for the five bond years ending January 1, 2031

\$1,452,615.40

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**ESTIMATED ANNUAL REVENUE REQUIREMENTS**  
**AND ANNUAL REVENUES**

See Explanation of References, page 16 - 17.

	Petitioner (11/25/2024)	OUCG (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)	Ref.
<b><u>Revenue Requirements:</u></b>					
Operation and maintenance	\$4,155,135	\$3,891,912	\$3,980,985	\$89,073	(1)
Debt service:					
Outstanding bonds	1,157,063	1,157,063	1,157,063	-	
Proposed bonds	293,752	-	295,552	295,552	(2)
Debt service reserve:					
Outstanding bonds	15,211	15,211	15,211	-	
Proposed bonds	58,750	-	59,110	59,110	(3)
Replacements and improvements	990,030	990,438	966,114	(24,324)	(4)
Amortization of CIAC	-	(213,047)	-	213,047	(5)
Sub-totals	6,669,941	5,841,577	6,474,035	632,458	
Less interest income	(25,630)	(25,630)	(25,630)	-	
Less penalties	(19,271)	-	-	-	
Less tap fees	-	(63,582)	-	63,582	(6)
Less other income	(47,239)	(47,239)	(47,239)	-	
Total Net Revenue Requirements	<u>\$6,577,801</u>	<u>\$5,705,126</u>	<u>\$6,401,166</u>	<u>\$696,040</u>	
<b><u>Annual Revenues:</u></b>					
Metered water revenue	\$2,913,129	\$2,954,600	\$2,940,043	(\$14,557)	(7)
Morgan Foods water revenue	1,001,830	1,001,830	1,001,830	-	
Wholesale water revenue	883,755	883,755	883,755	-	
Fire protection	204,160	204,160	204,160	-	
Penalties	-	19,271	19,271	-	
Total Annual Present Rate Revenues	<u>\$5,002,874</u>	<u>\$5,063,616</u>	<u>\$5,049,059</u>	<u>(\$14,557)</u>	
Additional Revenues Required	<u>\$1,574,927</u>	<u>\$641,510</u>	<u>\$1,352,107</u>	<u>\$710,597</u>	
Overall Increase in Revenues Required (If Across-The-Board)	<u>31.48%</u>	<u>12.67%</u>	<u>26.78%</u>	<u>14.11%</u>	

(Continued on next page)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

(Cont'd)

**ESTIMATED ANNUAL REVENUE REQUIREMENTS**  
**AND ANNUAL REVENUES**  
**(Explanation of References)**

	Petitioner (11/25/2024)	OUCC (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)
(1) To reflect estimated operation and maintenance expenses, see pages 1 to 7.				
(2) To reflect the average annual debt service on the Proposed Bonds.				
Adjustment (see page 10)	<u>\$293,752</u>	<u>\$ -</u>	<u>\$295,552</u>	<u>\$295,552</u>
(3) To provide an allowance for funding the debt service reserve on the Proposed Bonds over a five-year period.				
Incremental DSR requirement for Proposed Bonds	\$293,752	\$ -	\$295,552	\$295,552
Divided by 5 year funding period	<u>5</u>	<u>-</u>	<u>5</u>	<u>5</u>
Adjustment	<u>\$58,750</u>	<u>\$ -</u>	<u>\$59,110</u>	<u>\$59,110</u>
(4) To provide an allowance for replacements and improvements equal to the annual depreciation allowance.				
Utility plant in service as of 12/31/2023	\$50,086,638	\$50,086,638	\$50,086,638	\$ -
Add: capital additions	-	20,400	-	(20,400)
Less: estimated capital retirements	-	-	(1,195,788)	(1,195,788)
Less: land and land rights	<u>(585,142)</u>	<u>(585,142)</u>	<u>(585,142)</u>	<u>-</u>
Depreciable capital assets	49,501,496	49,521,896	48,305,708	(1,216,188)
Times composite depreciation rate	<u>2.0%</u>	<u>2.0%</u>	<u>2.0%</u>	<u>2.0%</u>
Adjustment	<u>\$990,030</u>	<u>\$990,438</u>	<u>\$966,114</u>	<u>(\$24,324)</u>
(5) Adjustment to amortize contributions-in-aid of construction ("CIAC") at the same rate it is being depreciated to offset depreciation expense. CIAC as of 12/31/2023 is less per Petitioner's system. The State Board of Accounts, made an adjustment to decrease CIAC during the 2005 Audit, which was never reflected on the IURC Annual Report. The Petitioner will correct this going forward. However, this treatment is also inconsistent with Indiana law. Therefore, Petitioner objects to this recommendation and calculates an estimated capital retirements amount to reduce the calculated annual depreciation allowance.				
Contributions-in-Aid of Construction as of 12/31/23	\$ -	\$10,652,352	\$3,186,982	(\$7,465,370)
Times: Composite Depreciation %	<u>-</u>	<u>2.0%</u>	<u>2.0%</u>	<u>2.0%</u>
Amortization of contributed plant	<u>\$ -</u>	<u>\$213,047</u>	<u>\$63,740</u>	<u>(\$149,307)</u>
Adjustment	<u>\$ -</u>	<u>\$213,047</u>	<u>\$ -</u>	<u>(\$213,047)</u>
(6) Petitioner objects to this recommendation as all meters and a majority of materials and supplies are purchased in bulk. Therefore, those costs are capitalized and not included with operation and maintenance expense. Petitioner proposes an adjustment to salaries and wages expense for the labor associated with connecting customers during the test year.				
Adjustment	<u>\$ -</u>	<u>(\$63,582)</u>	<u>\$ -</u>	<u>\$63,582</u>

(Continued on next page)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

(Cont'd)

**ESTIMATED ANNUAL REVENUE REQUIREMENTS**  
**AND ANNUAL REVENUES**  
**(Explanation of References)**

	Petitioner (11/25/2024)	OUCC (3/4/2025)	Petitioner's Rebuttal	Increase/ (Decrease)
(7) To normalize operating revenues for test year customer growth.				
Increase in residential bills (page 6)	-	699	699	-
Average residential monthly bill	\$ -	\$27.15	\$27.15	\$ -
Normalized test year residential adjustment	\$ -	\$18,978	\$18,978	\$ -
Decrease in commercial bills (page 6)	-	-	(95)	(95)
Average commercial monthly bill	\$ -	\$ -	\$28.89	\$28.89
Normalized test year commercial adjustment	\$ -	\$ -	(\$2,745)	(\$2,745)
To normalize operating revenues for post test year customer growth.				
Decrease in residential bills (page 6)	-	(1,068)	-	1,068
Average residential monthly bill	\$ -	\$26.23	\$ -	(\$26.23)
Normalized post test year residential adjustment	\$ -	(\$28,014)	\$ -	\$28,014
Increase in commercial bills (page 7)	-	1,704	-	(1,704)
Average commercial monthly bill	\$ -	\$29.64	\$ -	(\$29.64)
Normalized post test year commercial adjustment	\$ -	\$50,507	\$ -	(\$50,507)
Increase in residential / commercial bills (page 7)	-	-	408	408
Average residential / commercial monthly bill	\$ -	\$ -	\$26.18	26
Normalized post test year residential / commercial adjustment	\$ -	\$ -	\$10,681	\$10,681.00
Test year metered water revenue	\$2,913,129	\$2,913,129	\$2,913,129	\$ -
Plus: Normalized test year residential adjustment	-	18,978	18,978	-
Normalized test year commercial adjustment	-	-	(2,745)	(2,745)
Normalized post test year residential adjustment	-	(28,014)	-	28,014
Normalized post test year commercial adjustment	-	50,507	-	(50,507)
Normalized post test year residential / commercial adjustment	-	-	10,681	10,681
Total normalized metered water revenue	\$2,913,129	\$2,954,600	\$2,940,043	(\$14,557)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**COST OF SERVICE ANALYSIS**

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**TEST YEAR AND POST TEST YEAR NORMALIZATION**

**Normalizing Annual Consumption**

<u>Cost of Service Customer Class</u>	<u>Test Year Gallons</u>	<u>Adjustment</u>	<u>Equivalent Gallons</u>
Residential	398,915,730	4,952,385 (1)	403,868,115
Commercial	24,938,030	(481,979) (1)	24,456,051
Industrial	525,677,360		525,677,360
Government	19,521,910	(8,238,210) (2)	11,283,700
Wholesale	347,135,582		347,135,582

**Normalizing Annual Bills**

<u>Cost of Service Customer Class</u>	<u>Test Year Bills</u>	<u>Adjustment</u>	<u>Equivalent Bills</u>
Residential	93,165	1,107 (1)	94,272
Commercial	1,979	(95) (1)	1,884
Industrial	122		122
Government	462		462
Wholesale	60		60

**Normalizing Average Connections**

<u>Cost of Service Customer Class</u>	<u>Test Year Connections</u>	<u>Adjustment</u>	<u>Equivalent Connections</u>
Residential	7,765	92 (1)	7,857
Commercial	165	(8) (1)	157
Industrial	10		10
Government	38		38
Wholesale	5		5

**Normalizing Equivalent Connections**

<u>Cost of Service Customer Class</u>	<u>Test Year Connections</u>	<u>Adjustment</u>	<u>Equivalent Connections</u>
Residential	7,952	92 (1)	8,044
Commercial	275	(8) (1)	267
Industrial	132		132
Government	169		169
Wholesale	250		250

(1) Normalization for test year and post test year customer increase/decrease.

(2) Normalization for non-recurring usage during the test year.



**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**TEST YEAR UNITS OF SERVICE**

Base-Extra Capacity Method  
(12 Months Ended 12/31/2023)  
(Per consulting engineer)

	Base		Maximum Day			Maximum Hour			Customer	
	Normalized Annual Sales	Average Day	Capacity Factor (3)	Total Capacity	Extra Capacity (4)	Capacity Factor (3)	Total Capacity	Extra Capacity (5)	Equivalent Connections	Normalized Bills
Retail Service:	(1)	(2)	%		(2)	%	(2)	(2)	(7)	(7)
Residential	403,868.1	1,106	215	2,378	1,272	350	3,871	1,493	8,044	94,272
Commercial	24,456.1	67	195	131	64	325	218	87	267	1,884
Industrial	525,677.4	1,440	170	2,448	1,008	225	3,240	792	132	122
Government (6)	11,283.7	31	195	60	29	325	101	41	169	462
Wholesale	347,135.6	951	155	1,474	523	230	2,187	713	250	60
Totals	<u>1,312,420.8</u>	<u>3,595</u>		<u>6,491</u>	<u>2,896</u>		<u>9,617</u>	<u>3,126</u>	<u>8,862</u>	<u>96,800</u>

**Reference Explanations**

- (1) 1,000's of gallons. See page 18.
- (2) 1,000's of gallons per day
- (3) Calculated based on test year usage data
- (4) Capacity in excess of average day usage
- (5) Capacity in excess of maximum day usage
- (6) Normalized test year annual sales to remove usage related to a major water leak on customer premise and non-recurring usage from City of Scottsburg who's treatment operations were down for a portion of the test year.
- (7) See page 18.

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**ALLOCATION OF UTILITY PLANT TO FUNCTIONAL COST COMPONENTS**

**Base-Extra Capacity Method**  
**(Per consulting engineer)**

	Utility Plant in Service at 12/31/2023	Base	Extra Capacity		Customer Meters and Services	Direct Fire Protection Service	Percentage Allocation					Ref.
			Maximum Day	Maximum Hour*			BAS	MXD	MXH	CUS	FP	
Source of Supply Plant:												
Structures and improvements	\$1,556,150	\$862,107	\$694,043				55.40	44.60				(2)
Collecting and impounding reservoirs	1,558,557	1,558,557					100.00					(1)
Wells and springs	1,640,339	1,640,339					100.00					(1)
Supply mains	95,819	53,084	42,735				55.40	44.60				(2)
Pumping equipment	503,893	279,157	224,736				55.40	44.60				(2)
Water Treatment:												
Structures and improvements	15,472,731	8,571,893	6,900,838				55.40	44.60				(2)
Water treatment equipment	1,390,046	770,085	619,961				55.40	44.60				(2)
Other Plant and miscellaneous equipment	1,850	1,025	825				55.40	44.60				(2)
Transmission and Distribution:												
Structures and improvements	2,073,932	207,393		\$1,866,539			10.00		90.00			(3)
Distribution reservoirs and standpipe	2,455,443	245,544		2,209,899			10.00		90.00			(3)
Mains	13,022,206	4,867,701	3,920,986	4,233,519			37.38	30.11	32.51			(4)
Services	1,096,938				\$1,096,938					100.00		(5)
Meters and meter installations	3,437,209				3,437,209					100.00		(5)
Hydrants	148,777					\$148,777					100.00	(6)
General Plant:												
Land	585,142	250,851	163,255	109,363	59,684	1,989	42.87	27.90	18.69	10.20	0.34	(7)
Structures and improvements	220,675	94,604	61,568	41,244	22,509	750	42.87	27.90	18.69	10.20	0.34	(7)
Laboratory Equipment	12,136	5,203	3,386	2,268	1,238	41	42.87	27.90	18.69	10.20	0.34	(7)
Power operated equipment	390,613	167,456	108,980	73,006	39,843	1,328	42.87	27.90	18.69	10.20	0.34	(7)
Communications equipment	264,595	113,431	73,822	49,453	26,989	900	42.87	27.90	18.69	10.20	0.34	(7)
Office furniture and equipment	128,865	55,245	35,953	24,085	13,144	438	42.87	27.90	18.69	10.20	0.34	(7)
Transportation equipment	840,483	360,315	234,495	157,086	85,729	2,858	42.87	27.90	18.69	10.20	0.34	(7)
Stores equipment	4,305	1,845	1,201	805	439	15	42.87	27.90	18.69	10.20	0.34	(7)
Tools, shop and garage equipment	82,078	35,187	22,900	15,340	8,372	279	42.87	27.90	18.69	10.20	0.34	(7)
Other tangible plant	1,843,934	790,495	514,458	344,631	188,081	6,269	42.87	27.90	18.69	10.20	0.34	(7)
Miscellaneous equipment	64,134	27,494	17,893	11,987	6,542	218	42.87	27.90	18.69	10.20	0.34	(7)
Sub-totals	48,890,850	20,959,011	13,642,035	9,139,225	4,986,717	163,862	42.87	27.90	18.69	10.20	0.34	(7)
Less Contributions	(3,186,981)	(1,366,258)	(889,168)	(595,647)	(325,072)	(10,836)	42.87	27.90	18.69	10.20	0.34	(7)
Rate Base	\$45,703,869	\$19,592,753	\$12,752,867	\$8,543,578	\$4,661,645	\$153,026	42.87	27.90	18.69	10.20	0.34	

\* Maximum hour demand in excess of maximum day demand.

(Continued on next page)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**  
**(Cont'd)**

**ALLOCATION OF UTILITY PLANT TO FUNCTIONAL COST COMPONENTS**

**Explanation of Allocations**

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	<u>1,000's of Gallons</u>	<u>%</u>
Average day demand	3,595	55.40
Maximum day excess capacity	<u>2,896</u>	<u>44.60</u>
Totals	<u><u>6,491</u></u>	<u><u>100.0</u></u>

(3) Allocated 10% to base and 90% to maximum hour.

(4) Allocated in ratio to maximum hour demand.

	<u>1,000's of Gallons</u>	<u>%</u>
Average day demand	3,595	37.38
Maximum day excess capacity	2,896	30.11
Maximum hour excess capacity	<u>3,126</u>	<u>32.51</u>
Totals	<u><u>9,617</u></u>	<u><u>100.0</u></u>

(5) Allocated 100% to meters and services.

(6) Allocated 100% to fire protection.

(7) Allocated pro rata to all other allocable utility plant.

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

***Petitioner's Rebuttal***

**ALLOCATION OF ESTIMATED CASH OPERATION AND MAINTENANCE EXPENSES**  
**TO FUNCTIONAL COST COMPONENTS**  
**Base-Extra Capacity Method**

	Estimated Expense	Base	Extra Capacity		Customer Costs		Direct Fire Protection Service	Percentage Allocation						Ref.
			Maximum Day	Maximum Hour*	Meters and Services	Billing and Collection		BAS	MXD	MXH	MET	BILL	FP	
Treatment:														
Salaries and wages	\$315,901	\$174,946	\$140,955					55.38	44.62					(2)
Purchased power	523,208	289,753	233,455					55.38	44.62					(2)
Chemicals	281,412	281,412						100.00						(1)
Materials and supplies	19,830	10,982	8,848					55.38	44.62					(2)
Contractual services	171,644	95,056	76,588					55.38	44.62					(2)
Transmission and Distribution:														
Salaries and wages	472,387	113,042	83,282	\$176,531	\$96,320		\$3,212	23.93	17.63	37.37	20.39		0.68	(3)
Purchased power	44,725	16,718	13,467	14,540				37.38	30.11	32.51				(4)
Materials and supplies	186,507	44,631	32,881	69,698	38,029		1,268	23.93	17.63	37.37	20.39		0.68	(3)
Contractual services	420,158	100,544	74,074	157,013	85,670		2,857	23.93	17.63	37.37	20.39		0.68	(3)
Transportation	40,428	9,675	7,127	15,108	8,243		275	23.93	17.63	37.37	20.39		0.68	(3)
Customer Accounts:														
Salaries and wages	186,870					\$186,870						100.00		(5)
Contractual services	7,471					7,471						100.00		(5)
Transportation	28,704					28,704						100.00		(5)
Administrative and General:														
Salaries and wages	176,717	52,189	40,636	31,991	17,455	33,864	582	29.53	22.99	18.10	9.88	19.16	0.34	(6)
Employee pensions and benefits	618,621	182,693	142,252	111,988	61,104	118,546	2,038	29.53	22.99	18.10	9.88	19.16	0.34	(7)
Purchased power	4,477	1,350	1,036	947	517	610	17	30.17	23.14	21.15	11.54	13.62	0.39	(8)
Materials and supplies	15,931	4,806	3,686	3,370	1,839	2,169	61	30.17	23.14	21.15	11.54	13.62	0.39	(8)
Contractual services	332,699	100,362	76,970	70,379	38,400	45,307	1,281	30.17	23.14	21.15	11.54	13.62	0.39	(8)
Transportation	6,657	2,008	1,540	1,408	768	907	26	30.17	23.14	21.15	11.54	13.62	0.39	(8)
Insurance	111,909	47,974	31,226	20,919	11,415	-	375	42.87	27.90	18.69	10.20		0.34	(9)
Other	14,729	4,442	3,408	3,116	1,700	2,006	57	30.17	23.14	21.15	11.54	13.62	0.39	(8)
Total Operating Expenses	3,980,985	1,532,583	971,431	677,008	361,460	426,454	12,049	38.50	24.40	17.01	9.08	10.71	0.30	(10)
Less Other Income	(47,239)	(18,187)	(11,527)	(8,033)	(4,289)	(5,060)	(143)	38.50	24.40	17.01	9.08	10.71	0.30	(10)
Less Interest Income	(25,630)	(9,866)	(6,254)	(4,359)	(2,327)	(2,746)	(78)	38.50	24.40	17.01	9.08	10.71	0.30	(10)
Net Operating Expenses	<u>\$3,908,116</u>	<u>\$1,504,530</u>	<u>\$953,650</u>	<u>\$664,616</u>	<u>\$354,844</u>	<u>\$418,648</u>	<u>\$11,828</u>	<u>38.50</u>	<u>24.40</u>	<u>17.01</u>	<u>9.08</u>	<u>10.71</u>	<u>0.30</u>	

\* Maximum hour demand in excess of maximum day demand.

(Continued on next page)

**STUCKER FORK CONSERVANCY DISTRICT****Water Utility*****Petitioner's Rebuttal*****(Cont'd)****ALLOCATION OF ESTIMATED CASH OPERATION AND MAINTENANCE EXPENSES  
TO FUNCTIONAL COST COMPONENTS****(Explanation of Allocations)**

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	3,595	55.38
Maximum day excess capacity	2,896	44.62
Totals	6,491	100.0

(3) Allocated pro rata based on the allocation of total Transmission and Distribution plant.

	Transmission and Distribution Plant	%
Average day demand	\$5,320,638	23.93
Maximum day excess capacity	3,920,986	17.63
Maximum hour excess capacity	8,309,957	37.37
Meters and services	4,534,147	20.39
Direct fire protection	148,777	0.68
Totals	\$22,234,505	100.0

(4) Allocated in ratio to maximum hour demand.

	1,000's of Gallons	%
Average day demand	3,595	37.38
Maximum day excess capacity	2,896	30.11
Maximum hour excess capacity	3,126	32.51
Totals	9,617	100.0

(Continued on next page)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**  
**(Cont'd)**

**ALLOCATION OF ESTIMATED CASH OPERATION AND MAINTENANCE EXPENSES**  
**TO FUNCTIONAL COST COMPONENTS**

- (5) Allocated 100% to billing and collection.
- (6) Allocated pro rata to all other functionalized payroll.
- (7) Allocated pro rata based upon total payroll.
- (8) Allocated in ratio to all other functionalized expenses exclusive of purchased power and chemicals.
- (9) Allocated pro rata based upon utility plant.
- (10) Allocated pro rata based on all other functionalized cash operating expenses.

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**UNIT COSTS OF SERVICE**  
**(12 Months Ended 12/31/2023)**

	Net Estimated Revenue Requirements	Allocable To All Customers					Ref.	
		Extra Capacity			Customer Costs			Direct Fire
		Base	Maximum	Maximum	Meters and	Billing and		Protection
			Day	Hour*	Services	Collection		Service
		(-----1,000's of Gallons-----)			Equiv. Meters	Bills	Equiv. Hydrants	
Units of Service		<u>1,312,420.8</u>	<u>2,896.0</u>	<u>3,126.0</u>	<u>8,862</u>	<u>96,800</u>	<u>202</u>	(1)
Projected Cost of Service								
Net operation and maintenance expense	\$3,908,116	\$1,504,530	\$953,650	\$664,616	\$354,844	\$418,648	\$11,828	(2)
Debt service and debt service reserve	1,526,936	654,578	426,066	285,430	155,747		5,115	(3)
Replacements and improvements	<u>966,114</u>	<u>414,160</u>	<u>269,578</u>	<u>180,596</u>	<u>98,544</u>		<u>3,236</u>	(3)
Sub-totals	6,401,166	2,573,268	1,649,294	1,130,642	609,135	418,648	20,179	
Allocate estimated fire protection			(116,393)	(79,791)			196,184	(4)
Net Cost of Service	<u>\$6,401,166</u>	<u>\$2,573,268</u>	<u>\$1,532,901</u>	<u>\$1,050,851</u>	<u>\$609,135</u>	<u>\$418,648</u>	<u>\$216,363</u>	
Total Unit Costs of Service		<u>\$1.9607</u>	<u>\$529.3166</u>	<u>\$336.1647</u>	<u>\$68.7356</u>	<u>\$4.3249</u>	<u>\$1,071.1040</u>	

\* Maximum hour demand in excess of maximum day demand.

- (1) See "Test Year Units of Service", page 29 of Prefiled Petitioner's Exhibit 4.
- (2) As calculated in "Allocation of Estimated Cash Operation and Maintenance Expenses to Functional Cost Components", pages 22 - 24.
- (3) Allocated in ratio to plant values, page 20.
- (4) Assumes 26% of inside Austin revenues from Consumer analysis work paper based upon the Maine Public Utilities Commission's methodology. Estimated fire protection is re-allocated pro rata to maximum day and maximum hour requirements.

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES**  
**(12 Months Ended 12/31/2023)**

Total Costs of Service	Allocable To All Customers					
	Base	Extra Capacity		Customer Costs		Direct Fire Protection Service
		Maximum Day (-----1,000's of Gallons-----)	Maximum Hour**	Meters and Services Equiv. Meters	Billing and Collection Bills	
<b>Unit Costs of Service*</b>	<b>\$1.9607</b>	<b>\$529.3166</b>	<b>\$336.1647</b>	<b>\$68.7356</b>	<b>\$4.3249</b>	<b>\$1,071.1040</b>
<b><u>Allocated Costs of Service</u></b>						
Residential:						
Units of service	403,868.1	1,272.0	1,493	8,044	94,272	-
Cost	\$2,927,675	\$791,864	\$673,291	\$552,909	\$407,717	\$ -
Commercial:						
Units of service	24,456.1	64.0	87	267	1,884	-
Cost	137,573	\$47,951	\$33,876	\$18,352	\$8,148	\$ -
Industrial:						
Units of service	525,677.4	1,008.0	792	132	122	-
Cost	1,840,090	\$1,030,696	\$533,551	\$9,073	\$528	\$ -
Government:						
Units of service	11,283.7	29	41	169	462	-
Cost	64,871	\$22,124	\$15,350	\$11,616	\$1,998	\$ -
Wholesale:						
Units of service	347,135.6	523.0	713	250	60	-
Cost	1,214,594	\$680,633	\$276,833	\$17,185	\$257	\$ -
Fire Protection:						
Units of service	-	-	-	-	-	202
Cost	216,363	\$ -	\$ -	\$ -	\$ -	\$216,363
<b>Total Allocated Cost of Service</b>	<b>\$6,401,166</b>	<b>\$2,573,268</b>	<b>\$1,532,901</b>	<b>\$1,050,851</b>	<b>\$609,135</b>	<b>\$418,648</b>
						<b>\$216,363</b>

\* See page 25.

\*\* Maximum hour demand in excess of maximum day demand.



**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**CALCULATION OF PROPOSED MONTHLY SERVICE CHARGES**

<u>Meter Size</u>		<u>5/8 Inch Equivalency Factor</u>	<u>Meter Cost Per Equiv. Unit (1)</u>	<u>Meter Cost Per Unit</u>	<u>Billing Cost Per Unit</u>	<u>Total</u>	<u>Rounded</u>
5/8	inch meter	1.0	\$5.7280	\$5.7280	\$4.3249	\$10.0529	\$10.05
3/4	inch meter	1.5	5.7280	8.5920	4.3249	12.9169	12.90
1	inch meter	2.5	5.7280	14.3199	4.3249	18.6448	18.65
1 1/4	inch meter	4.0	5.7280	22.9119	4.3249	27.2368	27.25
1 1/2	inch meter	5.0	5.7280	28.6398	4.3249	32.9647	32.95
2	inch meter	8.0	5.7280	45.8237	4.3249	50.1486	50.15
3	inch meter	15.0	5.7280	85.9195	4.3249	90.2444	90.25
4	inch meter	25.0	5.7280	143.1992	4.3249	147.5241	147.50
6	inch meter	50.0	5.7280	286.3983	4.3249	290.7232	290.70
8	inch meter	80.0	5.7280	458.2373	4.3249	462.5622	462.55
10	inch meter	115.0	5.7280	658.7162	4.3249	663.0411	663.05

(1) Calculated as follows:

Annual charge per equivalent meter (page 26)	\$68.7356
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u><u>\$5.7280</u></u>

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

***Petitioner's Rebuttal***

**CALCULATION OF FIRE PROTECTION CHARGES BASED UPON**  
**ALLOCATED COST OF SERVICE**

**Automatic Sprinkler Charges:**

Size of Connection	Number of Private Sprinkler Connections	Equivalency Ratio*	Number of Fire Protection Equivalent Units	Adjusted Rate for 6 Inch Connection	Adjusted Rates**
1 inch connection		0.02778		\$1,071.10	\$29.76
2 inch connection		0.11111		1,071.10	119.01
3 inch connection		0.25000		1,071.10	267.78
4 inch connection		0.44444		1,071.10	476.04
6 inch connection	2	1.00000	2.0000	1,071.10	1,071.10
8 inch connection	1	1.77778	1.7778	1,071.10	1,904.18
10 inch connection	1	2.77778	2.7778	1,071.10	2,975.28
12 inch connection	2	4.00000	8.0000	1,071.10	4,284.40
Totals	<u>6</u>		<u>14.5556</u>		

\* Reflects the sum of the squares methodology.

\*\* Rate for 6" equivalent connection time equivalency ratio.

**Fire Hydrants:**

Total costs to be recovered from fire protection, see page 26	\$216,363
Divide by 6" equivalent fire hydrant connections (1)	<u>202</u>
Annual charge per equivalent connection	<u>\$1,071.10</u>

(1) See "Calculation of Equivalent Fire Hydrant Connections", page 28 of Prefiled Petitioner's Exhibit 4.

**STUCKER FORK CONSERVANCY DISTRICT****Water Utility*****Petitioner's Rebuttal*****CALCULATION OF EQUIVALENT CONNECTIONS**  
**FOR PUBLIC FIRE PROTECTION**

<u>Meter Size</u>	<u>Total Customers</u>	<u>Ratio to 5/8" Meter</u>	<u>Total Equivalent Connections</u>
5/8"	1,331	1.0	1,331
3/4"	-	1.5	-
1"	10	2.5	25
1 1/2"	1	5.0	5
2"	9	8.0	72
3"	3	15.0	45
4"	1	25.0	25
6"	1	50.0	50
	<hr/>		<hr/>
Totals	<u>1,356</u>		<u>1,553</u>

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**CALCULATION OF PUBLIC FIRE PROTECTION CHARGE PER**  
**EQUIVALENT CONNECTION BASED UPON ALLOCATED COST OF SERVICE**

Total costs to be recovered from fire protection, see page 28		\$216,363
Less:		
Annual charge per equivalent connection	\$1,071.10	
Times private sprinkler equivalent connections	<u>14.5556</u>	
Sub-total		(15,591)
Annual charge per equivalent connection	\$1,071.10	
Times equivalent private fire hydrants	<u>20</u>	
Sub-total		<u>(21,422)</u>
Remaining cost to be recovered through the monthly public fire protection charges		<u>\$179,350</u>
Total public fire protection revenues to be recovered		\$179,350
Divided by total equivalent connections		<u>1,553</u>
Proposed annual charge per equivalent connection		<u>\$115.49</u>
Proposed monthly charge per equivalent connection		<u>\$9.62</u>

**STUCKER FORK CONSERVANCY DISTRICT****Water Utility****Petitioner's Rebuttal****ALLOCATION OF ANNUAL PUBLIC FIRE  
PROTECTION REVENUE BY METER SIZE**

<u>Meter Size</u>	<u>Proposed Annual Charge Per Equivalent Connection</u>	<u>Equivalency Factor</u>	<u>Proposed Annual Charge Per Connection</u>	<u>Total Number of Connections</u>	<u>Annual Revenues Required</u>
5/8"	\$115.49	1.0	\$115.49	1,331	\$153,717
3/4"	115.49	1.5	173.24	-	-
1"	115.49	2.5	288.73	10	2,887
1 1/4"	115.49	4.0	461.96	-	-
1 1/2"	115.49	5.0	577.45	1	577
2"	115.49	8.0	923.92	9	8,315
3"	115.49	15.0	1,732.35	3	5,197
4"	115.49	25.0	2,887.25	1	2,887
6"	115.49	50.0	5,774.50	1	5,775
8"	115.49	80.0	9,239.20	-	-
10"	115.49	115.0	13,281.35	-	-
Estimated total revenue					179,355
Annual public fire protection revenue to be recovered (page 30)					<u>(179,350)</u>
Variance					<u><u>\$5</u></u>

**STUCKER FORK CONSERVANCY DISTRICT****Water Utility*****Petitioner's Rebuttal*****SUMMARY OF MONTHLY PUBLIC FIRE PROTECTION  
CHARGES BASED UPON ALLOCATED COST OF SERVICE**

<u>Meter Size</u>	<u>Proposed Annual Charge</u>	<u>Divided by 12 Months</u>	<u>Proposed Monthly Charge</u>
5/8"	\$115.49	12	\$9.62
3/4"	173.24	12	14.44
1"	288.73	12	24.06
1 1/4"	461.96	12	38.50
1 1/2"	577.45	12	48.12
2"	923.92	12	76.99
3"	1,732.35	12	144.36
4"	2,887.25	12	240.60
6"	5,774.50	12	481.21
8"	9,239.20	12	769.93
10"	13,281.35	12	1,106.78

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**COMPARISON OF ALLOCATED COST OF SERVICE**  
**WITH REVENUE UNDER ADJUSTED RATES**

<b><u>Petitioner's Rebuttal</u></b>								
<u>Customer Classification</u>	<u>Cost of Service</u>		<u>Revenue Under Existing Rates</u>	<u>Increase (Decrease)</u>		<u>Revenue Under Adjusted Rates</u>	<u>Variance Between Adjusted Revenues and Cost of Service</u>	
				<u>%</u>	<u>Amount</u>			
Residential	\$2,917,334	(1)	\$2,435,089	19.80	\$482,245	\$2,914,741	(\$2,593)	-0.09%
Commercial	127,256	(1)	106,163	19.87	21,093	132,169	4,913	3.86%
Industrial	1,836,388	(1)	1,333,079	37.76	503,309	1,837,898	1,510	0.08%
Government	64,799	(1)	67,542	(4.06)	(2,743)	60,606	(4,193)	-6.47%
Wholesale	1,214,594	(1)	883,755	37.44	330,839	1,214,975	381	0.03%
Fire Protection	216,363		204,160	5.98	12,203	216,362	(1)	0.00%
Penalties	24,432		19,271	26.78	5,161	24,432	-	0.00%
Totals	<u>\$6,401,166</u>		<u>\$5,049,059</u>	<u>26.78</u>	<u>\$1,352,107</u>	<u>\$6,401,183</u>	<u>\$17</u>	<u>0.00%</u>

<b><u>Petitioner (11/25/2024)</u></b>								
<u>Customer Classification</u>	<u>Cost of Service</u>		<u>Revenue Under Existing Rates</u>	<u>Increase (Decrease)</u>		<u>Revenue Under Adjusted Rates</u>	<u>Variance Between Adjusted Revenues and Cost of Service</u>	
				<u>%</u>	<u>Amount</u>			
Residential	\$2,999,621		\$2,405,430	24.70	\$594,191	\$2,999,544	(\$77)	0.00%
Commercial	145,392		108,908	33.50	36,484	146,590	1,198	0.82%
Industrial	1,889,800		1,333,079	41.76	556,721	1,888,865	(935)	-0.05%
Government	67,253		67,542	(0.43)	(289)	65,972	(1,281)	-1.90%
Wholesale	1,251,349		883,755	41.59	367,594	1,253,159	1,810	0.14%
Fire Protection	224,386		204,160	9.91	20,226	224,386	-	0.00%
Totals	<u>\$6,577,801</u>		<u>\$5,002,874</u>	<u>31.48</u>	<u>\$1,574,927</u>	<u>\$6,578,516</u>	<u>\$715</u>	<u>0.01%</u>

(1) Penalties are allocated to reduce the Cost of Service for each customer class based on test year penalties.

**ESTIMATED ANNUAL OPERATING REVENUE AT ADJUSTED  
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

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**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**COMPARISON OF PRESENT AND ADJUSTED MONTHLY BILLS AT SELECTED**  
**USAGE AMOUNTS BASED UPON ALLOCATED COST OF SERVICE**

<u>Meter Size</u>	<u>Monthly Usage</u>	<u>Monthly Bill</u>			
		<u>Current</u>	<u>Adjusted</u>	<u>Increase/Decrease</u>	
<b>Metered Users</b>				(Dollars)	(%)
5/8 inch meter	0 gallons	\$7.85	\$10.05	\$2.20	28.0%
	1,000 gallons	12.29	15.04	2.75	22.4%
	2,000 gallons	16.73	20.03	3.30	19.7%
	3,000 gallons	21.17	25.02	3.85	18.2%
	4,000 gallons	25.61	30.01	4.40	17.2%
	5,000 gallons	30.05	35.00	4.95	16.5%
	10,000 gallons	52.25	59.95	7.70	14.7%
1 inch meter	25,000 gallons	107.25	130.80	23.55	22.0%
	50,000 gallons	196.25	234.55	38.30	19.5%
	100,000 gallons	374.25	442.05	67.80	18.1%
6 inch meter	1,000,000 gallons	3,087.70	4,059.10	971.40	31.5%
	10,000,000 gallons	25,947.70	35,199.10	9,251.40	35.7%
	20,000,000 gallons	51,347.70	69,799.10	18,451.40	35.9%
	30,000,000 gallons	76,747.70	104,399.10	27,651.40	36.0%
<b>Wholesale Users</b>					
	1,000,000 gallons	2,540.00	3,500.00	960.00	37.8%
	5,000,000 gallons	12,700.00	17,500.00	4,800.00	37.8%
	10,000,000 gallons	25,400.00	35,000.00	9,600.00	37.8%

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**SUMMARY OF ADJUSTED WATER RATES AND CHARGES**  
**BASED UPON ALLOCATED COST OF SERVICE**

			Petitioner (11/25/2024)		Petitioner's Rebuttal
			Rate Per 1,000 Gallons		
<u>Metered Usage Per Month</u>			Present (1)	Proposed	Proposed
First	10,000	gallons	\$4.44	\$5.10	\$4.99
Next	240,000	gallons	3.56	4.74	4.15
Next	250,000	gallons	3.33	3.95	3.97
Over	500,000	gallons	2.54	3.55	3.46
<u>Monthly Service Charge</u>			Per Month		
Meter Size			Present	Proposed	Proposed
5/8	inch		\$7.85	\$10.50	\$10.05
3/4	inch		8.30	13.50	12.90
1	inch		9.45	19.50	18.65
1 1/4	inch		10.20	28.45	27.25
1 1/2	inch		11.00	34.45	32.95
2	inch		15.35	52.45	50.15
3	inch		47.20	94.40	90.25
4	inch		58.95	154.35	147.50
6	inch		86.40	304.20	290.70
8	inch		117.95	484.05	462.55
10	inch		153.30	693.85	663.05
<u>Wholesale Customers</u>			Present	Proposed	Proposed
Rate per 1,000 gallons (Subject to contract minimums)			\$2.54	\$3.61	\$3.50
<u>Monthly Public Fire Protection Charge</u> (City of Austin customers)			Per Month		
Meter Size			Present	Proposed	Proposed
5/8	inch		\$8.74	\$9.98	\$9.62
3/4	inch		13.14	14.97	14.44
1	inch		21.88	24.95	24.06
1 1/4	inch		34.99	39.92	38.50
1 1/2	inch		43.75	49.90	48.12
2	inch		70.00	79.85	76.99
3	inch		131.25	149.71	144.36
4	inch		218.74	249.52	240.60
6	inch		437.47	499.04	481.21
8	inch		699.97	798.47	769.93
10	inch		1,006.19	1,147.80	1,106.78

(1) Present rates adopted by IURC Cause No. 44987, dated July 25, 2018. The Tariff was approved July 25, 2018.

(Continued on next page)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

(Cont'd)

**SUMMARY OF ADJUSTED WATER RATES AND CHARGES**  
**BASED UPON ALLOCATED COST OF SERVICE**

	Petitioner (11/25/2024)		Petitioner's Rebuttal
	Per Annum		
<u>Fire Protection Charges (Cont'd)</u>	<u>Present</u> (1)	<u>Proposed</u>	<u>Proposed</u>
Private fire hydrant rental	\$1,061.56	\$1,110.82	\$1,071.10
Automatic sprinkler:			
1 inch connection	29.48	30.86	29.76
2 inch connection	117.96	123.42	119.01
3 inch connection	265.40	277.71	267.78
4 inch connection	471.81	493.69	476.04
6 inch connection	1,061.56	1,110.82	1,071.10
8 inch connection	1,887.23	1,974.79	1,904.18
10 inch connection	2,948.81	3,085.61	2,975.28
12 inch connection	4,246.27	4,443.28	4,284.40
<u>Tapping Fee</u>			
5/8 inch meter (2)	\$2,080.00	\$2,080.00	\$2,080.00
Larger meters	At cost	At cost	At cost
<u>Customer Deposit</u>	\$70.00	\$70.00	\$70.00
<u>Service Trip Fee (Per Subsequent Trip) (2)</u>			
During Business Hours	\$70.00	\$70.00	\$70.00
Outside of Business Hours	\$100.00	\$100.00	\$100.00
<u>Discontinuance of Service, Disconnect and Re-Connection Charge (2)</u>			
Disconnecting water service	\$44.00	\$44.00	\$44.00
Reconnection	\$25.00	\$25.00	\$25.00
	plus minimum monthly charge for each month disconnected, not to exceed 6 months.	plus minimum monthly charge for each month disconnected, not to exceed 6 months.	plus minimum monthly charge for each month disconnected, not to exceed 6 months.
<u>Damaged Meter Charge (2)</u>	\$354.00	\$354.00	\$354.00
<u>Bad Check Charge</u>	\$25.00	\$25.00	\$25.00
<u>Credit/Debit Card Charge</u>			
- Residential and small commercial	\$0.80	\$0.80	\$0.80
- All other (based on total transaction amount)	2.00%	2.00%	2.00%

(1) Present rates adopted by IURC Cause No. 44987, dated July 25, 2018. The Tariff was approved July 25, 2018.

(2) Present rates adopted by IURC 30-Day Filing No. 50697 dated January 17, 2024.

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**COST OF SERVICE ANALYSIS - PHASED-IN**

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**CALCULATION OF SUBSIDY TO BE PHASED OUT**

**Petitioner's Rebuttal**

<u>Customer Class:</u>	<u>Revenue Under Existing Rates</u>	<u>Allocated Cost of Service</u>	<u>Increase</u>	<u>Required Revenues with Across the Board Increase (1)</u>	<u>50% of Remaining Increase (2)</u>	<u>Adjusted Cost of Service</u>
Industrial	\$1,333,079	\$1,836,388	\$503,309	\$1,690,069	\$73,160	\$1,763,229
Wholesale	883,755	1,214,594	330,839	1,120,419	47,088	1,167,507
Totals	<u>\$2,216,834</u>	<u>\$3,050,982</u>	<u>\$834,148</u>	<u>\$2,810,488</u>	<u>\$120,248</u>	<u>\$2,930,736</u>

(1) Revenues required if doing an across-the-board increase. Reflects an increase of 26.78%. See page 15.

(2) Only including 50% of remaining increase over and above the across-the-board rate increase for industrial and wholesale customer classes to ease effect of rate increase.

**Petitioner (11/25/2024)**

<u>Customer Class:</u>	<u>Revenue Under Existing Rates</u>	<u>Allocated Cost of Service</u>	<u>Increase</u>	<u>Required Revenues with Across the Board Increase (1)</u>	<u>50% of Remaining Increase (2)</u>	<u>Adjusted Cost of Service</u>
Industrial	\$1,333,079	\$1,889,800	\$556,721	\$1,752,738	\$68,531	\$1,821,269
Wholesale	883,755	1,251,349	367,594	1,161,965	44,692	1,206,657
Totals	<u>\$2,216,834</u>	<u>\$3,141,149</u>	<u>\$924,315</u>	<u>\$2,914,703</u>	<u>\$113,223</u>	<u>\$3,027,926</u>

(1) Revenues required if doing an across-the-board increase. Reflects an increase of 31.48%.

(2) Only including 50% of remaining increase over and above the across-the-board rate increase for industrial and wholesale customer classes to ease effect of rate increase.

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**CALCULATION OF ADJUSTED COST OF SERVICE**

<b><u>Petitioner's Rebuttal</u></b>					
<b>Customer Class:</b>	<b>Revenue Under Existing Rates</b>	<b>Cost of Service</b>	<b>Subsidy</b>	<b>Adjusted Cost of Service</b>	<b>% Increase</b>
			(1)		
Residential	\$2,435,089	\$2,917,334	\$117,634	\$3,034,968	24.63
Commercial	106,163	127,256		127,256	19.87
Industrial	1,333,079	1,836,388	(73,159)	1,763,229	32.27
Government	67,542	64,799	2,613	67,412	(0.19)
Wholesale	883,755	1,214,594	(47,088)	1,167,506	32.11
Fire Protection	204,160	216,363		216,363	5.98
Penalties	19,271	24,432		24,432	26.78
<b>Totals</b>	<b>\$5,049,059</b>	<b>\$6,401,166</b>	<b>\$ -</b>	<b>\$6,401,166</b>	<b>26.78</b>

<b><u>Petitioner (11/25/2024)</u></b>					
<b>Customer Class:</b>	<b>Revenue Under Existing Rates</b>	<b>Cost of Service</b>	<b>Subsidy</b>	<b>Adjusted Cost of Service</b>	<b>% Increase</b>
			(1)		
Residential	\$2,405,430	\$2,999,621	\$110,740	\$3,110,361	29.31
Commercial	108,908	145,392		145,392	33.50
Industrial	1,333,079	1,889,800	(68,531)	1,821,269	36.62
Government	67,542	67,253	2,483	69,736	3.25
Wholesale	883,755	1,251,349	(44,692)	1,206,657	36.54
Fire Protection	204,160	224,386		224,386	9.91
<b>Totals</b>	<b>\$5,002,874</b>	<b>\$6,577,801</b>	<b>\$ -</b>	<b>\$6,577,801</b>	<b>31.48</b>

<b><u>OUC (3/4/2025)</u></b>						
<b>Customer Class:</b>	<b>Revenue Under Existing Rates</b>	<b>Required Revenues with Across the Board Increase</b>	<b>Cost of Service</b>	<b>Subsidy</b>	<b>Adjusted Cost of Service</b>	<b>% Increase</b>
				(2)		
Residential	\$2,405,430	\$3,162,670	\$2,999,621	\$31,016	\$3,030,637	26.00
Commercial	108,908	143,193	145,392	1,503	146,895	34.90
Morgan Foods	994,333	1,307,353	1,409,587	(51,117)	1,358,470	36.60
Industrial	338,746	445,385	480,213	4,965	485,178	43.20
Government	67,542	88,805	67,253	695	67,948	0.60
Wholesale	883,755	1,161,965	1,251,349	12,938	1,264,287	43.10
Fire Protection	204,160	268,430	224,386		224,386	9.90
<b>Totals</b>	<b>\$5,002,874</b>	<b>\$6,577,801</b>	<b>\$6,577,801</b>	<b>\$ -</b>	<b>\$6,577,801</b>	<b>31.50</b>

(1) Subsidy for Industrial and Wholesale rates is allocated prorata to the Residential and Government customer classes.

(2) Subsidy for Morgan Foods' meters classified as industrial is allocated prorata to all other customer classes.

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**COMPARISON OF ADJUSTED COST OF SERVICE**  
**WITH REVENUE UNDER PROPOSED RATES**

<b><u>Petitioner's Rebuttal</u></b>							
<b><u>Customer Classification</u></b>	<b><u>Adjusted Cost of Service</u></b>	<b><u>Revenue Under Existing Rates</u></b>	<b><u>Proposed Increase (Decrease)</u></b>		<b><u>Revenue Under Proposed Rates</u></b>	<b><u>Variance Between Proposed Revenues and Cost of Service</u></b>	
			<b><u>%</u></b>	<b><u>Amount</u></b>			
Residential	\$3,034,968	\$2,435,089	24.63	\$599,879	\$3,035,406	\$438	0.01%
Commercial	127,256	106,163	19.87	21,093	136,193	8,937	7.02%
Industrial	1,763,229	1,333,079	32.27	430,150	1,760,293	(2,936)	-0.17%
Government	67,412	67,542	(0.19)	(130)	62,158	(5,254)	-7.79%
Wholesale	1,167,506	883,755	32.11	283,751	1,166,376	(1,130)	-0.10%
Fire Protection	216,363	204,160	5.98	12,203	216,362	(1)	0.00%
Penalties	24,432	19,271	26.78	5,161	24,432	-	0.00%
Totals	<u>\$6,401,166</u>	<u>\$5,049,059</u>	<u>26.78</u>	<u>\$1,352,107</u>	<u>\$6,401,220</u>	<u>\$54</u>	<u>0.00%</u>

<b><u>Petitioner (11/25/2024)</u></b>							
<b><u>Customer Classification</u></b>	<b><u>Adjusted Cost of Service</u></b>	<b><u>Revenue Under Existing Rates</u></b>	<b><u>Proposed Increase (Decrease)</u></b>		<b><u>Revenue Under Proposed Rates</u></b>	<b><u>Variance Between Proposed Revenues and Cost of Service</u></b>	
			<b><u>%</u></b>	<b><u>Amount</u></b>			
Residential	\$3,110,361	\$2,405,430	29.31	\$704,931	\$3,109,537	(\$824)	-0.03%
Commercial	145,392	108,908	33.50	36,484	150,839	5,447	3.75%
Industrial	1,821,269	1,333,079	36.62	488,190	1,821,354	85	0.00%
Government	69,736	67,542	3.25	2,194	67,177	(2,559)	-3.67%
Wholesale	1,206,657	883,755	36.54	322,902	1,204,560	(2,097)	-0.17%
Fire Protection	224,386	204,160	9.91	20,226	224,386	-	0.00%
Totals	<u>\$6,577,801</u>	<u>\$5,002,874</u>	<u>31.48</u>	<u>\$1,574,927</u>	<u>\$6,577,853</u>	<u>\$52</u>	<u>0.03%</u>

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**ESTIMATED ANNUAL OPERATING REVENUE**  
**AT PROPOSED RATES AND CHARGES**

						Petitioner's Rebuttal	Petitioner (11/25/2024)
						Projected Revenue Under Adjusted Rates	Projected Revenue Under Adjusted Rates
		Percent of Use %	Billing Determinants		Allocated Cost of Service Rates		
			Annual Consumption (1,000's of gals.)	Equivalent Bills/Bills			
<b>Residential:</b>							
Service Charge:							
Meters and services				96,528	\$5.73	\$553,105	\$572,544
Billing and collecting				94,284	4.32	407,307	419,310
Volume Charge:							
First	10,000 gallons	82.08	331,477.0		5.31	1,760,143	1,769,764
Next	240,000 gallons	17.70	71,480.0		4.36	311,653	343,819
Next	250,000 gallons	0.23	911.1		3.51	3,198	4,100
Over	500,000 gallons	-	-		3.31	-	-
Sub-totals		100.01	403,868.1			3,035,406	3,109,537
<b>Commercial:</b>							
Service Charge:							
Meters and services				3,204	5.73	18,359	19,800
Billing and collecting				1,884	4.32	8,139	8,910
Volume Charge:							
First	10,000 gallons	24.03	5,877.0		5.31	31,207	31,853
Next	240,000 gallons	64.33	15,732.4		4.36	68,593	77,991
Next	250,000 gallons	9.67	2,364.4		3.51	8,299	10,640
Over	500,000 gallons	1.97	482.3		3.31	1,596	1,645
Sub-totals		100.00	24,456.1			136,193	150,839
<b>Industrial:</b>							
Service Charge:							
Meters and services				1,584	5.73	9,076	9,504
Billing and collecting				120	4.32	518	540
Volume Charge:							
First	10,000 gallons	0.14	709.7		5.31	3,768	3,846
Next	240,000 gallons	1.47	7,702.7		4.36	33,584	37,050
Next	250,000 gallons	1.14	6,000.0		3.51	21,060	27,000
Over	500,000 gallons	97.26	511,265.0		3.31	1,692,287	1,743,414
Sub-totals		100.00	525,677.4			1,760,293	1,821,354
<b>Government:</b>							
Service Charge:							
Meters and services				2,028	5.73	11,620	12,168
Billing and collecting				456	4.32	1,970	2,052
Volume Charge:							
First	10,000 gallons	14.07	1,587.9		5.31	8,432	8,606
Next	250,000 gallons	66.73	7,529.4		4.36	32,828	36,216
Next	240,000 gallons	6.08	686.2		3.51	2,409	3,088
Over	500,000 gallons	13.12	1,480.2		3.31	4,899	5,047
Sub-totals		100.00	11,283.7			62,158	67,177
<b>Wholesale:</b>							
Volume Charge:							
Charge per 1,000 gallons		100.00	347,135.6		3.36	1,166,376	1,204,560
<b>Fire Protection</b>						216,362	224,386
<b>Penalties</b>						24,432	-
<b>Total</b>						\$6,401,220	\$6,577,853



**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**Petitioner's Rebuttal**

**COMPARISON OF PRESENT AND PROPOSED MONTHLY BILLS AT**  
**SELECTED USAGE AMOUNTS BASED UPON ADJUSTED COST OF SERVICE**

<u>Meter Size</u>	<u>Monthly Usage</u>	<u>Monthly Bill</u>			
		<u>Current</u>	<u>Adjusted</u>	<u>Increase/Decrease</u>	
<b>Metered Users</b>				(Dollars)	(%)
5/8 inch meter	0 gallons	\$7.85	\$10.05	\$2.20	28.0%
	1,000 gallons	12.29	15.36	3.07	25.0%
	2,000 gallons	16.73	20.67	3.94	23.6%
	3,000 gallons	21.17	25.98	4.81	22.7%
	4,000 gallons	25.61	31.29	5.68	22.2%
	5,000 gallons	30.05	36.60	6.55	21.8%
	10,000 gallons	52.25	63.15	10.90	20.9%
1 inch meter	25,000 gallons	107.25	137.15	29.90	27.9%
	50,000 gallons	196.25	246.15	49.90	25.4%
	100,000 gallons	374.25	464.15	89.90	24.0%
6 inch meter	1,000,000 gallons	3,087.70	3,922.70	835.00	27.0%
	10,000,000 gallons	25,947.70	33,712.70	7,765.00	29.9%
	20,000,000 gallons	51,347.70	66,812.70	15,465.00	30.1%
	30,000,000 gallons	76,747.70	99,912.70	23,165.00	30.2%
<b>Wholesale Users</b>					
	1,000,000 gallons	2,540.00	3,360.00	820.00	32.3%
	5,000,000 gallons	12,700.00	16,800.00	4,100.00	32.3%
	10,000,000 gallons	25,400.00	33,600.00	8,200.00	32.3%

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

**SUMMARY OF PRESENT AND PROPOSED WATER RATES AND CHARGES**

			<div>Petitioner</div> <div>(11/25/2024)</div>		Petitioner's Rebuttal
			Rate Per 1,000 Gallons		
<u>Metered Usage Per Month</u>			Present	Proposed	Proposed
			(1)		(1)
First	10,000	gallons	\$4.44	5.42	5.31
Next	240,000	gallons	3.56	4.81	4.36
Next	250,000	gallons	3.33	4.50	3.51
Over	500,000	gallons	2.54	3.41	3.31
<u>Monthly Service Charge</u>			Per Month		
Meter Size			Present	Proposed	Proposed
					(1)
5/8	inch		\$7.85	\$10.50	\$10.05
3/4	inch		8.30	13.50	12.90
1	inch		9.45	19.50	18.65
1 1/4	inch		10.20	28.45	27.25
1 1/2	inch		11.00	34.45	32.95
2	inch		15.35	52.45	50.15
3	inch		47.20	94.40	90.25
4	inch		58.95	154.35	147.50
6	inch		86.40	304.20	290.70
8	inch		117.95	484.05	462.55
10	inch		153.30	693.85	663.05
<u>Wholesale Customers</u>			Present	Proposed	Proposed
					(1)
Rate per 1,000 gallons (Subject to contract minimums)			\$2.54	\$3.47	\$3.36
<u>Monthly Public Fire Protection Charge</u> (City of Austin customers)			Per Month		
Meter Size			Present	Proposed	Proposed
					(1)
5/8	inch		\$8.74	\$9.98	\$9.62
3/4	inch		13.14	14.97	14.44
1	inch		21.88	24.95	24.06
1 1/4	inch		34.99	39.92	38.50
1 1/2	inch		43.75	49.90	48.12
2	inch		70.00	79.85	76.99
3	inch		131.25	149.71	144.36
4	inch		218.74	249.52	240.60
6	inch		437.47	499.04	481.21
8	inch		699.97	798.47	769.93
10	inch		1,006.19	1,147.80	1,106.78

(Continued on next page)

**STUCKER FORK CONSERVANCY DISTRICT**  
**Water Utility**

(Cont'd)

**SUMMARY OF PRESENT AND PROPOSED WATER RATES AND CHARGES**

	Petitioner (11/25/2024)		Petitioner's Rebuttal
	Per Annum		
<u>Fire Protection Charges (Cont'd)</u>	<u>Present</u> (1)	<u>Proposed</u>	<u>Proposed</u> (1)
Private fire hydrant rental	\$1,061.56	\$1,110.82	\$1,071.10
Automatic sprinkler:			
1 inch connection	29.48	30.86	29.76
2 inch connection	117.96	123.42	119.01
3 inch connection	265.40	277.71	267.78
4 inch connection	471.81	493.69	476.04
6 inch connection	1,061.56	1,110.82	1,071.10
8 inch connection	1,887.23	1,974.79	1,904.18
10 inch connection	2,948.81	3,085.61	2,975.28
12 inch connection	4,246.27	4,443.28	4,284.40
<u>Tapping Fee</u>			
5/8 inch meter (2)	\$2,080.00	\$2,080.00	\$2,080.00
Larger meters	At cost	At cost	At cost
<u>Customer Deposit</u>	\$70.00	\$70.00	\$70.00
<u>Service Trip Fee (Per Subsequent Trip) (2)</u>			
During Business Hours	\$70.00	\$70.00	\$70.00
Outside of Business Hours	\$100.00	\$100.00	\$100.00
<u>Discontinuance of Service, Disconnect and Re-Connection Charge (2)</u>			
Disconnecting water service	\$44.00	\$44.00	\$44.00
Reconnection	\$25.00	\$25.00	\$25.00
	plus minimum monthly charge for each month disconnected, not to exceed 6 months.	plus minimum monthly charge for each month disconnected, not to exceed 6 months.	plus minimum monthly charge for each month disconnected, not to exceed 6 months.
<u>Damaged Meter Charge (2)</u>	\$354.00	\$354.00	\$354.00
<u>Bad Check Charge</u>	\$25.00	\$25.00	\$25.00
<u>Credit/Debit Card Charge</u>			
- Residential and small commercial	\$0.80	\$0.80	\$0.80
- All other (based on total transaction amount)	2.00%	2.00%	2.00%

(1) Present rates adopted by IURC Cause No. 44987, dated July 25, 2018. The Tariff was approved July 25, 2018.

(2) Present rates adopted by IURC 30-Day Filing No. 50697 dated January 17, 2024.