

Woodstock Aqueduct Company			
Cost of Service			
Test Year ending 12/31/2023			
Operating Expenses			
Category	2023	Change	Rate year
Salaries and wages	\$ 128,420	\$ 137,842	266,262.00
Payroll taxes	10,090	\$ 11,009	21,099.00
Pension plan	-	\$ 26,626	26,626.00
Employee benefits - Health Insurance	7,751	\$ 12,636	20,386.62
Backhoe expenses	324	\$ -	324.00
Equipment rental	5,734	\$ 1,062	6,796.00
Equipment insurance	1,270	\$ -	1,270.00
Heat	2,347	\$ -	2,347.00
Electricity	21,660	\$ -	21,660.00
Operating supplies	31,270	\$ -	32,000.00
Property and other taxes	34,668	\$ -	34,668.00
Rent	10,450	\$ -	10,450.00
Repairs and maintenance	27,236	\$ -	27,236.00
ANR required planned pipe replacement		\$ 150,000	150,000.00
Repairs and maintenance - flood damage	146,054	\$ (146,054)	0.00
Truck and travel expenses	9,921	\$ 79	10,000.00
SCADA System		\$ 45,300.00	45,300.00
Total Operating Expenses Total	\$ 437,195	\$ 238,500	676,424.62
Administrative and General Expenses			
Officer salaries	\$ 43,000.00	\$ (43,000.00)	
Payroll taxes	\$ 3,461.00	\$ (3,461.00)	
Pension plan	\$ -	\$ -	
Employee benefits	\$ 1,996.00	\$ (1,996.00)	
Insurance	\$ 22,209.00	\$ -	22,209.00
Miscellaneous	\$ 127.00	\$ (127.00)	
Land management	\$ -	\$ -	
Office supplies and expenses	\$ 10,045.00	\$ -	10,045.00
Professional services	\$ 19,609.00	\$ 40,000.00	59,609.00
Telephone	\$ 6,748.00	\$ 1,000.00	7,748.00
Administrative & General Expenses Total	\$ 107,195.00	-7,584.00	99,611.00
Annual Cost of debt			160,218.24
Total Cost of Service	\$544,390.00		936,253.86

Woodstock Aqueduct Company			
Debt Expenses			
	12/31/2023	2024	2024
	Principal	Monthly Payment	Annual payments
Mascoma Mortgage Note	\$ 161,904.00	\$ 2,227.00	\$ 26,724.00
Solar Trackers Mascoma	\$ 53,739.00	\$ 1,263.00	\$ 15,156.00
Kubota Equipment loan	\$ 38,494.00	\$ 1,480.00	\$ 17,760.00
VEDA West End Line loan	\$ 359,967.00	\$ 2,442.00	\$ 29,304.00
Flood loan Mascoma	\$ 150,000.00	\$ 695.00	\$ 8,340.00
VEDA Lead Line inventory	\$ 46,000.00	\$ -	\$ -
VEDA PER	\$ 33,000.00	\$ -	\$ -
Line of credit	\$ 15,000.00	\$ 90.00	\$ 1,080.00
Accounts payable	\$ 50,000.00		\$ -
Elm Street river crossing	\$ 664,602.42	\$ 5,154.52	\$ 61,854.24
Total	\$ 1,572,706.42	\$ 13,351.52	\$ 160,218.24
ANR Deficiency Fund Requirement	\$4,398,980.00	\$24,396.64	\$292,759.68

Woodstock Aqueduct Company
Rate Change Determination

	Base Charge (per meter)	Variable Charge (per/cb/ft)	Capacity Charge	Hydrant Charges	Total	
TEST YEAR	Test Year Rate	\$240.00	\$0.03		\$360.00	
	Unit (meters, volume, hydrants)	992	5548269		96	
	Revenue	\$238,080.00	\$164,284.25	\$9,300.80	\$34,560.00	\$446,225.05
	Contribution %	53%	37%	2%	8%	100%
	Contribution Adjustments	53%	39%	0%	8%	100%
RATE YEAR	Cost of Service Revenue Requirement				\$936,253.86	
	Revenue Requirement Per Rate Class	\$499,531.17	\$364,210.10	\$0.00	\$72,512.59	
	Unit (meters, volume, hydrants)	992	5548269	0	96	
	Cost of Service Rates	\$503.56	\$0.0656	\$0.00	\$755.34	
	ANR Deficiency Fund Requirement				\$292,759.68	
	Deficiency Fund Allocation %	0%	0%	0%	100%	
		\$0.00	\$0.00	\$0.00	\$292,759.68	
	ANR Deficiency Fund Rate Change	0.00	0.00	0.00	3,049.58	
Rate Year Rates	\$503.56	\$0.07	\$0.00	\$3,804.92		