

					Exhibit DPS-SF-1
Woodstock Aqueduct Company					
Cost of Service					
Test Year ending 12/31/2023					
					Department Adjustments
Operating Expenses					
Category	2023	Change	Rate year	PSD	Rate year
		AS FILED	AS FILED	Adj to "As Filed"	Adjusted
Salaries and wages	\$ 128,420	\$ 137,842	\$ 266,262	\$ -	\$ 266,262
Payroll taxes	\$ 10,090	\$ 11,009	\$ 21,099	\$ -	\$ 21,099
Pension plan	\$ -	\$ 26,626	\$ 26,626	\$ -	\$ 26,626
Employee benefits - Health Insurance	\$ 7,751	\$ 12,636	\$ 20,387	\$ -	\$ 20,387
Backhoe expenses	\$ 324	\$ -	\$ 324	\$ 254	\$ 578
Equipment rental	\$ 5,734	\$ 1,062	\$ 6,796	\$ -	\$ 6,796
Equipment insurance	\$ 1,270	\$ -	\$ 1,270	\$ -	\$ 1,270
Heat	\$ 2,347	\$ -	\$ 2,347	\$ (626)	\$ 1,721
Electricity	\$ 21,660	\$ -	\$ 21,660	\$ (11,787)	\$ 9,873
Operating supplies	\$ 31,270	\$ -	\$ 31,270	\$ (10,895)	\$ 20,375
Property and other taxes	\$ 34,668	\$ -	\$ 34,668	\$ -	\$ 34,668
Rent	\$ 10,450	\$ -	\$ 10,450	\$ -	\$ 10,450
Repairs and maintenance	\$ 27,236	\$ -	\$ 27,236	\$ 2,140	\$ 29,376
ANR required planned pipe replacement		\$ 150,000	\$ 150,000	\$ (150,000)	\$ -
Repairs and maintenance - flood damage	\$ 146,054	\$ (146,054)	\$ -	\$ -	\$ -
Truck and travel expenses	\$ 9,921	\$ 79	\$ 10,000	\$ (243)	\$ 9,757
SCADA System		\$ 45,300	\$ 45,300	\$ (45,300)	\$ -
Total Operating Expenses Total	\$ 437,195	\$ 238,500	\$ 675,695	\$ (216,457)	\$ 459,238
Administrative and General Expenses					
Officer salaries	\$ 43,000	\$ (43,000)	\$ -	\$ -	\$ -
Payroll taxes	\$ 3,461	\$ (3,461)	\$ -	\$ -	\$ -
Pension plan	\$ -	\$ -	\$ -	\$ -	\$ -
Employee benefits	\$ 1,996	\$ (1,996)	\$ -	\$ -	\$ -
Insurance	\$ 22,209	\$ -	\$ 22,209	\$ -	\$ 22,209
Miscellaneous	\$ 127	\$ (127)	\$ -	\$ 1,390	\$ 1,390
Land management	\$ -	\$ -	\$ -	\$ -	\$ -
Office supplies and expenses	\$ 10,045	\$ -	\$ 10,045	\$ (4,116)	\$ 5,929
Professional services	\$ 19,609	\$ 40,000	\$ 59,609	\$ (7,649)	\$ 51,960
Telephone	\$ 6,748	\$ 1,000	\$ 7,748	\$ (233)	\$ 7,515
Depreciation & Amortization	\$ -	\$ -	\$ -	\$ 53,457	\$ 53,457
Administrative & General Expenses Total	\$ 107,195	\$ (7,584)	\$ 99,611	\$ 42,849	\$ 142,460
Annual Cost of debt			\$ 160,218	\$ (130,516)	\$ 29,703
Total Cost of Service			\$ 935,524	\$ (304,123)	\$ 631,400
ANR Deficiency Fund Requirement			\$ 292,760		\$ -
Total			\$ 1,228,284		\$ 631,400
Test Year Revenues			\$ 446,225		\$ 446,225
Revenue Increase Needed			\$ 782,058		\$ 185,175
			175.3%		41.50%