

ARP Guidelines
Alternative Regulatory Ratemaking Procedure
for Small Water and Wastewater Utilities

Introduction

Subject to all qualifications, conditions, limitations and requirements stated herein, a small water or wastewater utility may increase its base rates five (5) times from the date of its most recent general rate order. No increase as described herein shall be authorized to commence later than six years from the date of the utility's most recent general rate order.

A participating utility's annual increase will be limited to a factor applied to eligible expenses identified by the Indiana Utility Regulatory Commission ("Commission") in the participating utility's rate order. This factor shall be the Annual Cost Index described below.

A. Utility Eligibility Requirements

A water or wastewater utility must meet the following requirements in order to be eligible to participate in this program:

- (a) the utility serves fewer than 3,000 customers;
- (b) the utility primarily provides retail service to residential customers;
- (c) the utility does not serve extensively another utility;
- (d) the utility's current rates were set by a general rate order issued after January 1, 2011;
- (e) before each annual increase, the utility has met all mandatory program elements as described herein;
- (f) before each annual increase, the utility has met the requisite number of elective program elements as described herein; and
- (g) before each annual increase, the utility has made the filings as required by this program and received Commission approval.

1. Mandatory Program Requirements

In order to participate and continue to participate in the program, each utility shall meet the mandatory program elements as set forth below (also listed in Appendix A) at the time the utility applies for the annual increase.

Every utility must satisfy the following Mandatory Program Requirements:

- (a). Remain current with IURC requirements,
- (b). Provide Indiana Department of Environmental Management (“IDEM”) information, and
- (c). The utility must be a member of Indiana Underground Plant Protection Service (“IUPPS”)

2. Elective Program Requirements

In order to participate and continue to participate in the program, each utility must select and satisfy the requisite number of elective program requirements as set forth below, (also listed in Appendix A). For the first three annual rate increases, an electing utility must select and satisfy four electives each year. For the fourth year, an electing utility must select and satisfy five electives. For the fifth year, an electing utility must select and satisfy six electives. For each applicable year, all electives shall be completed prior to implementation of the annual rate increase.

Each elective can be used each year for all five increases provided the conditions for the elective are met and supporting documents provided to the IURC at the time of application. This applies to all electives except the one to “Join InWARN” which can only be used one time.

- (a). Provide an Asset Management Plan that has been prepared or updated within the last three years.
- (b). Develop or provide existing Standard Operating Procedures.
- (c). Complete the Water System Self Evaluation questionnaire provided by the Maryland Center for Environmental Training.
- (d). Complete Security Vulnerability Assessment and Emergency Response Plan.
- (e). Complete and document routine maintenance across all program areas as applicable to the utility.
- (f). Develop or provide existing map of utility system assets.
- (g). Provide a system Master Plan that has been prepared or updated within the last five years.
- (h). Join Indiana’s Water/Wastewater Agency Response Network (“InWARN”) as a utility member.

- (i). Maintain lost water below 12% for the most recent 12 month period.
- (j). Conduct a leak/loss survey in the prior year for systems with water loss greater than 15%.
- (k). Reduce lost water by 20% compared to water loss from the prior year.
- (l). Provide to the utility's consumers, at least annually, educational material concerning the wise use of water via a billing insert and provide the same or similar information on the utility's web-site if it has one.
- (m). Develop or provide existing information that supports the existence of written financial policies and procedures and the use of financial budgets.
- (n). Develop or provide an existing Business Plan/Strategic Plan.
- (o). Participate in performance measurement program by providing additional information requested in IURC Annual Report so that all performance measures can be calculated.
- (p). For utilities that elect to participate in the performance measurement program within the first two years, improve 85% of the performance measures by 10% over a three year period without decreasing performance for the remaining 15% of the performance measures.
- (q). At least one utility staff member participates in IURC Water/Wastewater Division sponsored training.
- (r). A member of the Clerk-Treasurer's office of municipal utility system or primary bookkeeper for private utilities holds a minimum of a two year accounting degree.
- (s). Clerk-Treasurer attends or has attended the Indiana State Board of Accounts Clerk-Treasurer training within the last two years.
- (t). Two currently serving board members or city/town council members attend Alliance of Indiana Rural Water's Management Conference during the most recent twelve month period.

3. Annual Rate Increase Calculation

A participating utility's annual increase will be limited to a factor applied to the Eligible Expenses identified by the Commission in the participating utility's rate order. This factor shall be determined annually and designated as the "Annual Cost Index". In any rate order issued to a water or wastewater utility with fewer than 3,000 customers, the Commission shall list the eligible expenses that may be multiplied by the Annual Cost Index.

4. Annual Cost Index

For each calendar year, Commission staff shall establish the Annual Cost Index based on a weighted composite of the latest annual indices composed of Labor Index ECI (47.51%), Industrial Electric Power PPI (10.53%), Industrial Chemicals PPI (2.7%), and Other costs-CPI (39.26%) by January 31st of each year.

The Annual Cost Index will apply to all annual increase filings for the twelve month period the index is in effect. Utilities that elect to skip a year, or more, or opt to not apply the full Annual Cost Index factor increase in any given year, are not permitted to select a potentially larger Annual Cost Index from a previous year, but instead, will be required to apply the Annual Cost Index in effect for the year the annual increase application is filed.

5. Limitations on Increases

The increases authorized under this program shall not exceed 7.5% per year. Cumulative increases shall not exceed 25% on eligible expenses.

Investor-owned utilities will not be eligible to receive an annual increase in any year where the utility's earnings result in a return that exceeds the return authorized in the utility's most recent rate order. The return will be determined using Schedule F-4 of the IURC Annual Report. Utilities will be provided with an opportunity to provide a corrected Schedule F-4 if the utility can show it is not earning in excess of its authorized return.

For a utility that participates in this program and also implements a Distribution System Improvement Charge ("DSIC"), the utility customers could receive a rate increase more frequently than every twelve months. Utilities are encouraged to make their best efforts to combine a DSIC increase with an annual program increase where the two will be close together to limit customer confusion. Any DSIC rate approved by the Commission may not exceed the statutory cap on DSIC revenues based on the utility's base revenues as determined in its most recent general rate proceeding, excluding annual ARP increases.

6. Eligible Expenses

Eligible expenses shall be limited to Extensions and Replacements (E&R - municipal and not-for-profit only) and operating expenses including, but not limited to, the following:

Salary and Wages, Chemical Expense, Pension and Benefits, Bad Debt Expense, Purchased Power Expense, Contractual Services, Maintenance, Transportation, Insurance, Materials and Supplies, Miscellaneous Expenses, Bad Debts, Rent Expense, and Postage.

7. Ineligible Expenses and Revenue Requirements

The following expenses and revenue requirements are not eligible for increases under this program:

Debt Service, Depreciation, Return on Rate Base, Any Amortized Expense, Purchased Water and Purchased Wastewater Treatment expense. Thus, when considering investor-owned utilities, the net operating income (rate base times weighted cost of capital) and the associated income taxes will be the same amounts calculated and approved in the last rate case.

The annual revenue increase will not be augmented with a separate calculation for taxes and expenses related to revenue such as the Utility Receipts Tax and the IURC fee. However, an increase to these amounts is provided because the amounts approved in the rate case will be increased by the Annual Cost Index. Any differences that would be generated from a more precise calculation are not material and do not warrant the additional complexity that would be required.

Because it is difficult to contemplate all possible adjustments to eligible expenses, additional adjustments may be made. However, these adjustments will be limited and will be consistent with the items outlined in this document.

8. Expenses and Revenue Requirements to be Eliminated from Rates

(a) As part of any general rate order for a utility with fewer than 3,000 customers, the Commission shall identify any revenue requirement scheduled or otherwise anticipated to discontinue within six years of the rate order, along with the year the revenue requirement will be discontinued. Such identified revenue requirement shall include but not be limited to debt service for loans paid in full, amortizations of debt service reserve, working capital, rate case expense or other amortized revenue requirement that has been completely amortized thus fully recovered in rates. If a utility has a fully funded debt service reserve, then the Commission may consider this in determining when to remove debt service from revenue requirements.

Therefore, an ordering paragraph may be stated as follows:

If XYZ Utility, Inc. elects to participate in the Program, the eligible operating expenses to which the Annual Cost Index will be applied are \$132,453. This amount excludes \$46,271 approved for purchased water. All other components of the revenue requirement will remain unchanged except that in years four and five, operating expenses shall be reduced by \$15,000 related to rate case expense

amortization. Also, in year five, debt service will be excluded to reflect full payment of the utility's outstanding debt obligations.

(b) In the case of a utility rate order that does not identify any such expenses, the utility may request that the Commission identify any such expenses such as debt service, debt service reserve, working capital, or rate case expense and determine which such revenue requirements should be considered to expire within six years of the rate order. A utility shall identify in its application any such authorized revenue requirement when it applies for participation in the program.

(c) In exchange for continued participation in this Program, the utility shall eliminate from its rates any such revenue requirement identified by the Commission. The removal of such revenue requirement from rates shall occur no later than the next annual rate adjustment following the anticipated or actual expiration of the revenue requirement, whichever first shall occur.

9. Application Process

A participating utility shall request each annual rate increase through the 30-day filing process. Under existing 30-day filing procedures, the OUCC will receive a copy on the filing date.

Each year thereafter, the participating utility shall file for the increase through the 30-day filing process. In the event a utility fails to request an increase in a given year, the utility is not prohibited from filing in subsequent years; however, the utility is not permitted to add increases from years in which it failed to request an increase or elected to not apply the full allowed increase.

Each utility shall complete and submit the one page form provided in Appendix B along with documentation supporting the utility's completion of the Mandatory Program Requirements and the Elective Program Elements selected.

A utility will not be permitted to implement its first annual increase until after 12 months have passed from the date of the utility's most recent rate order. Similarly, subsequent annual increases may not be implemented until 12 months have passed from the date the utility's most recent annual increase was implemented. These provisions do not apply to rate increases that are phased-in over time. However, utilities are encouraged to make their best efforts to combine a phased-in rate increase with an annual increase where the two will be close together to limit customer confusion.

Utilities that received a rate order after January 1, 2011, but before the order date of the Commission order approving this program, will have the opportunity to apply for five annual

rate increases during the six year period ending after the date an order is issued approving this program.

10. Simultaneous Applications Prohibited

A participating utility shall not submit a request for general rate increase while an application for rate adjustment under this Program is pending. Once a participating utility has filed a general rate increase, any subsequent application for annual rate increase from a prior order shall not be considered.

Appendix A: Program Elements

1. Mandatory Program Requirements:

Note: If a utility believes the content of its submissions is confidential, it must contact the Indiana Utility Regulatory Commission's ("IURC" or "Commission") Water/Wastewater Division Director before submitting that information.

(a). Current with IURC requirements

- Complete and current IURC Annual Report must be on file with the Commission. A complete IURC Annual Report is one that complies with the directions contained in the annual report forms and accurately reports financial statement information. Completion of data for the performance measurement program is not required unless the utility chooses performance measures as one of its electives. However, all utilities are encouraged to provide all of the performance measurement data requested even if they do not plan to participate in the Program.
- All affiliated contracts must be on file with the Commission.
- All compliance requirements outlined in Commission orders must be current.
- An IURC approved tariff must be on file with the Commission.
- A valid Certificate of Territorial Authority held where required for wastewater utilities.
- Investor-owned and not-for-profit utilities should be current with Public Utility Fee payments.

(b). Provide IDEM Information to the IURC

Provide its Indiana Department of Environmental Management (IDEM) National Pollutant Discharge Elimination System ("NPDES") (wastewater) and/or Public Water System Identification Number PWSID (water) and information concerning its IDEM certified operators and compliance with permit requirements as indicated:

- Each utility shall identify its operator(s) by name, operator number and class.
- A summary of continuing education activity for the previous calendar year shall be provided showing fulfillment of the required contact hours for their specific operator class.
- A statement concerning compliance with permit requirements for the previous calendar year.

327 IAC 8-12 governs the certification of water system operators, establishes appropriate Classes of certification, and establishes the required continuing education requirements for each class.

327 IAC 5-22 governs the certification of wastewater treatment plant (WWTP) operators, establishes appropriate Classes of certification and establishes the required continuing education requirements for each class.

(c). Indiana Underground Plant Protection Service (IUPPS) membership

The primary purpose of IUPPS (also known as Indiana811 or Call Before You Dig) is to operate and maintain a statewide toll-free one-call notification system to prevent the damage of underground facilities and to facilitate public safety. See www.indiana811.org. For this element to be met, the utility must be shown on the IUPPS web-site as being a member or otherwise demonstrate membership.

2. Elective Program Elements:

(a). Provide an Asset Management Plan that has been prepared or updated within the last three years.

The United States EPA defines Asset Management as a “desired level of service for what you want your assets to provide at the lowest life cycle cost. Lowest life cycle cost refers to the best appropriate cost for rehabilitating, repairing, or replacing an asset.”

An Asset Management Plan (“Plan”): “Monitors and manages the asset wear-out processes and defines the most cost-effective rate of reinvestment.” A utility’s Plan should include an inventory or data base of current assets and the condition and maintenance performed and to be performed on those assets.

To meet this elective, the utility must submit one of the following that has been prepared or updated within the last three years:

- MY CUPSS Plan (EPA’s Check Up Program for Small Systems) <http://water.epa.gov/infrastructure/drinkingwater/pws/cupss> populated with information specific to the utility; or
- An asset management plan developed by the utility that contains at least all of the elements of the MY CUPSS Plan.

The EPA’s CUPSS program is available at no cost.

(b). Develop or provide existing Standard Operating Procedures (SOPs).

Utility shall develop and maintain standard operating procedures for all significant pieces of equipment, processes and office duties. Elements of the procedures may include:

- Start-up Procedures
- Shut-down Procedures
- Daily Routine Operations
- Safety Practices and Procedures
- Maintenance Procedures
- Troubleshooting Procedures
- Testing and Monitoring Protocol
- Operational Forms and Reports
- Figures and Diagrams
- Day-to-day office tasks

The Rural Community Assistance Partnership (RCAP) has prepared a document titled, “The Big Guide for Small Systems: A Resource for Board Members.” This guide contains an example set of SOPs in its Appendix A. This example is also available in Microsoft Word format and may be a useful starting point. However, as noted in the Appendix, the document is a “tool.” “It is not ready-to-use and should not be distributed as-is.” This guide is free and can be accessed at the following web address: <http://www.rcap.org/commpubs>.

(c). Complete the Water System Self Evaluation questionnaire provided by the Maryland Center for Environmental Training.

Submit a completed Water System Self Evaluation form that can be found at the following web address: <http://www.mcet.org/Resources/Toolkit2.html>

(d). Complete a Security Vulnerability Assessment and Emergency Response Plan.

RCAP has developed a toolbox titled “Security and Emergency Response Planning Toolbox for Small Water and Wastewater Systems.” The toolbox includes a “simple and practical vulnerability guide” as well as “emergency-response planning instructions” and “an emergency-response planning template” for small water and wastewater systems. The toolbox is free and is available at the following web address: <http://www.rcap.org/toolbox>.

For this elective to be met, the utility must certify the following:

- a Vulnerability Assessment has been completed and/or updated within the last twelve months consistent with the elements outlined in the RCAP guide.
- an Emergency Response Plan has been completed and/or updated within the last twelve months consistent with the content provided in the template provided by RCAP.

Since these documents may contain sensitive information, only the certification page should be provided to the Commission. However, Commission staff may, on occasion, request a utility to submit the documents for review. These documents will be promptly destroyed after the review is completed.

(e). Complete and document routine maintenance across all program areas as applicable to the utility. Some examples include, but are not limited to:

- Exercise Valves
- Distribution System Flushing
- Televising and Clean Sewer Lines
- Well Maintenance
- Fire Hydrant Testing
- Lift Station Maintenance
- Pump and Motor Maintenance
- Buildings and Ground Maintenance
- Vehicle Maintenance

For this elective to be met, the utility must submit a receipt from the vendor or verification of employee man-hours from utility director or board member which includes a description of the maintenance performed. Written maintenance records should be available for inspection if requested by Commission staff.

(f). Develop or provide existing map of utility system assets.

(i). Water Utilities

The utility shall have system maps showing water utility assets indentifying or referencing main lines (including pipe material and diameter), valves, hydrants, pumping facilities, tanks and other major facilities with at least enough accuracy to determine if facilities are on the correct side of the street or in the street. For this criteria to be met, the utility must submit a verified statement indicating it has maps and submit one sample map for a portion of its system (for example, a map of a street, subdivision or neighborhood showing the various utility assets).

(ii). Wastewater Utilities

The Utility shall have system maps showing wastewater utility assets indentifying or referencing collection lines (including pipe material diameter), force mains (including pipe material diameter), manholes, air release valves, cleanouts, pumping facilities and other major facilities with at least enough accuracy to determine if facilities are on the correct side of the street or in the street. For this criteria to be met, the utility must submit a verified statement indicating it has maps and submit one sample map for a portion of its system (for example, a map of a street, subdivision or neighborhood showing the various utility assets).

(g). Provide a system master plan that has been prepared or updated within the last five years.

A system master plan is an essential tool for every utility to take a forward look at their possible growth patterns and demands to facilitate planning of system expansion and improvements for the next 20 years. A system master plan is one that takes into account at least all of the following:

- The utility's existing and potential service territory;
- Description and inventory of existing system;
- Present and planned land use;
- The current and planned environmental and quality regulations and the ability of the utility system to comply with the regulations;
- Projection of system annual demand and usage for the next 20 years;
- Improvements necessary to meet the projection of system annual demand and usage for the next 20 years with these improvements categorized into priorities or phases;
- Documentation and description of costs associated with planned improvements; and
- A map or system diagram showing general location of proposed improvements.

Master plans are inherently technical documents almost always requiring the use of a Professional Engineer. For this element to be met, a master plan certified by a Professional Engineer must be submitted.

(h). Join InWARN (Indiana's Water/WasteWater Agency Response Network) as a utility member.

InWARN's mission is "To support and promote statewide emergency preparedness, disaster response, and mutual aid between water and wastewater utilities responding to major emergencies" <http://in.uswarn.org>. For this element to be met, the utility must be shown on the InWARN web-site as being a member with a completed Mutual Aid Agreement ("MMA") on file.

This Elective can only be used one time during the six year time period.

(i). Maintain lost water below 12% for the most recent 12 month period.

Water Loss shall be defined and reported in a manner consistent with page W-6 (Pumping and Purchased Water Statistics) of the IURC Annual Report.

(j). Conduct a leak/loss survey in the prior year for systems with water loss greater than 15%.

The Utility must maintain and report evidence documenting that that a leak/loss survey has been conducted on the utility's entire system using best available technologies, the survey is able to locate additional leaks within the survey area, and leaks found have been repaired or have been incorporated into capital improvements to be completed within the next 12 months. Components of a typical leak/loss survey may include:

- Use of sonic leak detection technology and/or data loggers.
- Prompt repair of identified and reported leaks.
- Measurement and analysis of system or area meter data.
- System pressure analysis resulting in pressure management program(s).

(k). Reduce lost water by an additional 20% compared to water loss from the prior year.

Water Loss shall be defined and reported in a manner consistent with page W-6 (Pumping and Purchased Water Statistics) of the IURC Annual Report for two consecutive years.

(l). Provide the utility's consumers educational material concerning the wise use of water via a billing insert and provide the same or similar information on the utility's web-site if it has one. Information provided via billing insert should be provided annually, at a minimum.

The educational material should contain content concerning the following major areas: efficient lawn watering, the amount of water wasted via leaking faucets and toilets, and the amount of water saved by using shower flow restrictors and high efficiency toilets. Examples of such educational material can be found on the web-site of the Office of Utility Consumer Counselor at www.in.gov/oucc or through the American Water Works Association web-site at www.awwa.org.

For this elective to be met, the utility must submit a copy of the educational billing insert and provide a link to its web-site, if it has one, providing the educational material.

(m). Develop or provide existing information regarding written financial policies and procedures and the use of financial budgets.

In order to obtain credit for this elective, a utility needs to submit the following:

- Written financial policies and procedures.
- Copies of monthly financial statements for the most recent twelve month period that show comparisons of actual amounts to budgeted amounts. Written explanations should be provided for significant differences between budgeted and actual amounts.

- A five-year capital budget or Capital Improvement Plan showing individual assets the utility intends to purchase over each of the next five years.

The RCAP has prepared a document titled, “The Basics of Financial Management for Small-community Utilities.” This guide contains an example set of financial management policies as part of Chapter 1. This example is also available in Microsoft Word format and may be a useful starting point. However, as noted in Chapter 1, the “sample policies are not ready-to-use and should not be adopted or distributed as-is.” Chapter 2 provides information about capital improvement plans while Chapters 3 and 4 provide operating budget information. This document is free and can be accessed at the following web address:

<http://www.rcap.org/finmgmtguide>.

(n). Develop or provide an existing Business Plan/Strategic Plan.

A Business Plan or Strategic Plan should include vision, mission and organizational values statements. Contemplation of internal and external factors that could impact the utility should be evaluated. An assessment of the utility’s strengths and weaknesses or opportunities for improvement for the next 3 to 5 years should also be identified. An acceptable Business Plan should provide analysis and selection of strategies in each of the following areas of water and/or wastewater system management:

- Customer service
- Finance
- Human resources management
- Business process improvement
- Short- and long-term action plans that include allocation of resources directed at achieving the goals and strategies the utility has adopted
- A process for strategic plan development and annual review/updates that facilitate input from customers, employees and other stakeholders
- Regulatory Compliance

(o). Participate in performance measurement program by providing additional information requested in IURC Annual Report so that performance measures can be calculated.

The Commission’s Water/Wastewater Division developed a Performance Measurement program that has been incorporated into the IURC Annual Report due every April 30th. In order to calculate all of the performance measures, additional information is required beyond that which is necessary to complete the Annual Report. Utilities that provide the additional information will receive credit for this elective.

Utilities that participate in the performance measurement program will receive their results along with the results of other utilities that provide the necessary information. To understand the additional information required to participate in the performance measurement program, please review the IURC Annual Report.

(p). For utilities that elect to participate in the performance measurement program within the first two years, improve 85% of the performance measures by 10% over a three year period without decreasing performance for the remaining 15% of the performance measures.

Given the requirements of this elective, a utility could only receive credit for this elective in the fourth year if the utility participated in the performance measurement program in year one or in the fifth year if the utility initiated participation in year two.

(q). At least one utility staff member participates in IURC Water/Wastewater Division sponsored training.

The IURC's Water/Wastewater Division sponsors a one-day training program that provides training about IURC specific matters along with other utility issues. If at least one utility employee attends a training program, the utility will receive credit for one elective. Additional credits will not be provided for multiple attendees.

(r). A member of the Clerk-treasurer's office of municipal utility system or primary bookkeeper for private utilities holds a minimum of a two year accounting degree.

Provide a copy of the degree or other school documentation that supports the stated requirements.

(s). Clerk-treasurer attends or has attended the Indiana State Board of Accounts clerk-treasurer training within the last two years.

Provide documentation that supports attendance or a verified statement of attendance.

Information about the training can be found on the Indiana State Board of Accounts website at <http://www.in.gov/sboa/index.htm>.

(t). Two currently serving board members or city/town council members attend Alliance of Indiana Rural Water's Management Conference during the most recent twelve month period.

Provide documentation that supports attendance for two board members or city/town council members.

Information about the conference can be found on the Alliance of Indiana Rural Water's website at <http://www.inh2o.org/>.

Appendix II: Forms

Alternative Regulatory Ratemaking Procedure for Small Water and Wastewater Utilities								
Municipal and Not-for-Profit Utility Form								
Utility Name:								
Rate Case Cause No./Date Approved:								
		Rev. Reqmts. from last		Revenue Requirements for Annual Rate Increase Program				
<u>Description</u>		<u>Rate Order</u>	<u>Adjustments</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
1 Operating Expenses				\$ -	\$ -	\$ -	\$ -	\$ -
2 Payment in Lieu of Taxes				-	-	-	-	-
3 Extensions & Replacements				-	-	-	-	-
4 Taxes Other Than Income				-	-	-	-	-
5 Prior Year "Cost" Increases (Cumulative)				-	-	-	-	-
6 Revenue Requirement Subject to Annual Increase		-		-	-	-	-	-
7 Times: Annual Cost Index (IURC Small Utility Cost Index)		N/A						
8 Annual Revenue Increase		-		-	-	-	-	-
9 Allowable but Unadjustable Operating Expense		-		-	-	-	-	-
10 Working Capital				-	-	-	-	-
11 Debt Service				-	-	-	-	-
12 Total Revenue Requirements		-		-	-	-	-	-
13 Less: Interest Income				-	-	-	-	-
14 Other Revenues		-		-	-	-	-	-
15 Net Revenue Requirements		-		-	-	-	-	-
16 Less: Revenues at Current Rates				-	-	-	-	-
17 Required Revenue Increase		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
18 Revenue Not Subject to Increase at Present Rates				\$ -	\$ -	\$ -	\$ -	\$ -
19 Revenue Subject to Increase (Line 16-Line 18)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
20 Percentage Increase (Line 17/Line 19)		#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

