

<u>TAP-R Reconciliation Calculation Comparison</u>						
<u>Line No.</u>	<u>Factor</u>	(1) <u>Current</u> <u>2024 TAP-R Settlement</u>	(2) <u>Public Advocate</u> <u>LKM Direct Testimony</u> <u>April 2025</u>	(3) <u>Updated Actuals</u> <u>Thru March 2025</u>	(4) <u>Department</u> <u>Original Filing</u> <u>Feb 2025</u>	(5) <u>Department</u> <u>Rebuttal Filing</u> <u>Updated April 2025</u>
		Sept 2024 to Aug 2025	Sept 2024 to Nov 2024	12 Month Avg Assumptions Apr 2024 to Mar 2025	Sept 2024 to Nov 2024	Sept 2024 to Mar 2025
1	Water TAP-R Surcharge (\$/MCF)	\$ 3.08	\$ 2.93	\$ 3.44	\$ 3.87	\$ 4.17
2	Sewer TAP-R Surcharge (\$/MCF)	\$ 4.40	\$ 4.30	\$ 5.02	\$ 5.67	\$ 6.10
3	Estimated TAP Participants - Next Rate Period	55,974	56,041	58,796	60,827	64,283
4	Average Monthly Discount - Most Recent Period (\$)	\$ 40.00	\$ 47.26	\$ 48.95	\$ 54.62	\$ 53.50
5	Average Monthly Usage - Most Recent Period (cf)	700	653	647	679	654
6	C = Projected TAP Billing Loss	\$ 26,867,587	\$ 31,779,486	\$ 34,535,798	\$ 39,866,915	\$ 41,272,090
7	E = Experienced & Estimated Net Over/Under Collection	\$ (11,479,830)	\$ (5,472,556)	\$ (8,387,623)	\$ (9,211,476)	\$ (10,889,526)
8	I = Interest on Experienced & Estimated Net Over/Under Collection	\$ (422,998)	\$ (121,242)	\$ (184,034)	\$ (185,822)	\$ (208,912)
9	Net Recoverable Costs: (C) - (E + I)	\$ 38,770,415	\$ 37,373,285	\$ 43,107,455	\$ 49,264,213	\$ 52,370,528
10	S = Projected Non-TAP Water Sales for Next Rate Period (MCF)	5,353,292	5,345,617	5,274,429	5,345,617	5,274,429
11	S = Projected Non-TAP Sewer Sales for Next Rate Period (MCF)	5,071,007	5,040,140	4,976,897	5,040,140	4,976,897
Source(s):		2024 TAP-R Settlement	LKM-TAP-1	Updated Actuals Thru March 2025	BV-1 Based on RFC-3	BV-6 Based on RFC-4

Note: Updated Actuals Thru March 2025 assumes use of 12-month average participation, discount, and usage for TAP customers, as well as Non-TAP billed volumes (i.e. sales).