



**Michael Zimmerman**  
Counsel, Regulatory

411 Seventh Avenue  
Mail drop 15-7  
Pittsburgh, PA 15219

Tel: 412-393-6268  
mzimmerman@duqlight.com

July 31, 2018

**VIA ELECTRONIC FILING**

Ms. Rosemary Chiavetta, Secretary  
Pennsylvania Public Utility Commission  
Commonwealth Keystone Building, 2<sup>nd</sup> Floor  
400 North Street  
Harrisburg, PA 17120

**Re: Duquesne Light Company – Rider No. 20 Smart Meter Charge  
Annual Reconciliation**

Dear Secretary Chiavetta:

Enclosed for filing, please find an original copy of the annual reconciliation of Duquesne Light Company's Smart Meter Charge Rider for the period July 1, 2017 through June 30, 2018.

Should you have any questions, please feel free to contact me or David Ogden, Manager of Rates and Tariff Services, at 412-393-6343.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Michael Zimmerman", is written over a light blue horizontal line.

Michael Zimmerman  
Counsel, Regulatory

Enclosures

Cc: Certificate of Service

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing has been served upon the following persons, in the manner indicated, in accordance with the requirements of 52 Pa. Code §1.54 (relating to service by a participant).

**FIRST CLASS MAIL**

Bureau of Investigation and Enforcement  
Pennsylvania Public Utility Commission  
400 North Street, 2<sup>nd</sup> Floor West  
P.O. Box 3265  
Harrisburg, PA 17105-3265

Office of Consumer Advocate  
555 Walnut Street  
Forum Place, 5<sup>th</sup> Floor  
Harrisburg, PA 17101

Pennsylvania Public Utility Commission  
UPARC  
Bureau of Audits  
3070 William Pitt Way  
Pittsburgh, PA 15238

Office of Small Business Advocate  
Suite 1102, Commerce Building  
200 North Street  
Harrisburg, PA 17101-1923



Michael Zimmerman, Esquire  
Counsel, Regulatory  
Duquesne Light Company  
411 Seventh Avenue, 15-7  
Pittsburgh, PA 15219  
412-393-6268  
[mzimmerman@duqlight.com](mailto:mzimmerman@duqlight.com)

Date: July 31, 2018

Exhibit 1

Duquesne Light Company  
Rider 20 -Smart Meter Charge  
Annual Reconciliation - July 1, 2017 through June 30, 2018

Summary of Reconciliation Period

1	Surcharge Revenue, Inc. GRT	\$32,944,960	Exh. 1, Page 2
2	Surcharge Revenue, Excl. GRT		\$31,001,207 Line 1 * 0.941
3	E-Factor Revenue, Inc. GRT	\$868,605	Exh. 1, Page 2
4	E-Factor Revenue, Excl. GRT		\$817,357 Line 3 * 0.941
5	Net Smart Meter Related Revenue, Excl. GRT		\$30,183,850 Line 2 - Line 4
6	Smart Meter Related Expense		\$28,986,310 Exh. 1, Page 2
7	Reconciliation Period (Over)/Under Collection		(\$1,197,540) Line 6 - Line 5
8	Interest on (Over)/Under Collection		(\$103,793) Exh. 1, Page 2
9	Total Reconciliation Period (Over)/Under Collection		(\$1,301,334) Line 7 + Line 8

Exhibit 1

Duquesne Light Company  
Rider 20 - Smart Meter Charge  
Annual Reconciliation - July 1, 2017 through June 30, 2018

TOTAL - SINGLE PHASE AND POLY PHASE METERS COMBINED

Statement of (Over)/Under Collections for the Reconciliation Period - July 2017 through June 2018

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
1 Net Surcharge Revenue, Incl. GRT	\$3,186,966	\$3,071,113	\$2,301,014	\$2,801,310	\$3,205,990	\$3,196,821	\$1,964,366	\$2,643,151	\$2,706,005	\$2,466,424	\$2,936,955	\$2,464,845	\$32,944,960
2 Less E-Factor Revenue, Incl. GRT	\$278,678	\$280,008	\$280,900	\$281,864	\$282,085	\$282,684	(\$136,027)	(\$136,237)	(\$136,511)	(\$136,386)	(\$136,174)	(\$136,279)	\$868,605
3 Smart Meter Charge Related Revenue	\$2,908,288	\$2,791,105	\$2,020,113	\$2,519,446	\$2,923,904	\$2,914,137	\$2,100,393	\$2,779,388	\$2,842,516	\$2,602,810	\$3,073,129	\$2,601,125	\$32,076,355
4 Smart Meter Charge Related Revenue	\$2,908,288	\$2,791,105	\$2,020,113	\$2,519,446	\$2,923,904	\$2,914,137	\$2,100,393	\$2,779,388	\$2,842,516	\$2,602,810	\$3,073,129	\$2,601,125	\$32,076,355
5 Less PA Gross Receipts Tax	\$171,589	\$164,675	\$119,187	\$148,647	\$172,510	\$171,934	\$123,923	\$163,984	\$167,708	\$153,566	\$181,315	\$153,466	\$1,892,505
6 Net Smart Meter Charge Related Revenue	\$2,736,699	\$2,626,430	\$1,900,927	\$2,370,799	\$2,751,394	\$2,742,203	\$1,976,470	\$2,615,404	\$2,674,808	\$2,449,244	\$2,891,814	\$2,447,658	\$30,183,850
7 Expense	\$2,230,436	\$2,632,563	\$2,357,109	\$2,521,984	\$2,438,873	\$2,376,660	\$2,385,685	\$2,429,651	\$2,359,619	\$2,138,304	\$2,538,861	\$2,576,564	\$28,986,310
8 (Over)/Under Collection	(\$506,263)	\$6,133	\$456,182	\$151,185	(\$312,521)	(\$365,543)	\$409,215	(\$185,753)	(\$315,189)	(\$310,940)	(\$352,953)	\$128,905	(\$1,197,540)
9 Interest	(\$60,752)	\$705	\$50,180	\$15,874	(\$31,252)	(\$34,727)	\$36,829	(\$15,789)	(\$25,215)	(\$23,321)	(\$24,707)	\$8,379	(\$103,793)
10 Total (Over)/Under Collection	(\$567,015)	\$6,838	\$506,362	\$167,060	(\$343,773)	(\$400,269)	\$446,044	(\$201,542)	(\$340,404)	(\$334,261)	(\$377,660)	\$137,284	(\$1,301,334)

Exhibit 1

Duquesne Light Company  
Rider 20 - Smart Meter Charge  
Annual Reconciliation - July 1, 2017 through June 30, 2018

SINGLE PHASE METERS

Statement of (Over)/Under Collections for the Reconciliation Period - July 2017 through June 2018

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
1 Net Surcharge Revenue, Incl. GRT	\$3,076,748	\$2,960,915	\$2,190,811	\$2,670,747	\$3,075,409	\$3,065,973	\$1,833,739	\$2,512,306	\$2,574,644	\$2,330,390	\$2,800,915	\$2,328,786	\$31,421,385
2 Less E-Factor Revenue, Incl. GRT	\$269,774	\$271,105	\$271,997	\$272,934	\$273,155	\$273,735	(\$127,794)	(\$127,990)	(\$128,232)	(\$128,112)	(\$127,899)	(\$128,004)	\$864,668
3 Smart Meter Charge Related Revenue	\$2,806,974	\$2,689,811	\$1,918,814	\$2,397,813	\$2,802,254	\$2,792,239	\$1,961,534	\$2,640,296	\$2,702,876	\$2,458,502	\$2,928,815	\$2,456,790	\$30,556,718
4 Smart Meter Charge Related Revenue	\$2,806,974	\$2,689,811	\$1,918,814	\$2,397,813	\$2,802,254	\$2,792,239	\$1,961,534	\$2,640,296	\$2,702,876	\$2,458,502	\$2,928,815	\$2,456,790	\$30,556,718
5 Less PA Gross Receipts Tax	\$165,611	\$158,699	\$113,210	\$141,471	\$165,333	\$164,742	\$115,730	\$155,777	\$159,470	\$145,052	\$172,800	\$144,951	\$1,802,846
6 Net Smart Meter Charge Related Revenue	\$2,641,363	\$2,531,112	\$1,805,604	\$2,256,342	\$2,636,921	\$2,627,497	\$1,845,803	\$2,484,519	\$2,543,406	\$2,313,451	\$2,756,015	\$2,311,840	\$28,753,871
7 Expense	\$2,140,063	\$2,527,754	\$2,262,526	\$2,412,543	\$2,332,490	\$2,272,543	\$2,274,831	\$2,317,198	\$2,249,599	\$2,028,750	\$2,414,671	\$2,451,041	\$27,684,010
8 (Over)/Under Collection	(\$501,300)	(\$3,357)	\$456,922	\$156,201	(\$304,431)	(\$354,953)	\$429,028	(\$167,321)	(\$293,807)	(\$284,701)	(\$341,343)	\$139,201	(\$1,069,861)
9 Interest	(\$60,156)	(\$386)	\$50,261	\$16,401	(\$30,443)	(\$33,721)	\$38,612	(\$14,222)	(\$23,505)	(\$21,353)	(\$23,894)	\$9,048	(\$93,356)
10 Total (Over)/Under Collection	(\$561,456)	(\$3,743)	\$507,183	\$172,602	(\$334,874)	(\$388,674)	\$467,640	(\$181,544)	(\$317,312)	(\$306,053)	(\$365,237)	\$148,249	(\$1,163,217)

Exhibit 1

Duquesne Light Company  
Rider 20 - Smart Meter Charge  
Annual Reconciliation - July 1, 2017 through June 30, 2018

POLY PHASE METERS

Statement of (Over)/Under Collections for the Reconciliation Period - July 2017 through June 2018

	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Total</u>
1 Net Surcharge Revenue, Incl. GRT	\$110,218	\$110,198	\$110,203	\$130,563	\$130,581	\$130,848	\$130,626	\$130,845	\$131,361	\$136,034	\$136,040	\$136,059	\$1,523,574
2 Less E-Factor Revenue, Incl. GRT	\$8,905	\$8,903	\$8,903	\$8,929	\$8,931	\$8,949	(\$8,233)	(\$8,247)	(\$8,279)	(\$8,274)	(\$8,274)	(\$8,275)	\$3,937
3 Smart Meter Charge Related Revenue	\$101,314	\$101,295	\$101,299	\$121,633	\$121,650	\$121,899	\$138,859	\$139,092	\$139,640	\$144,308	\$144,314	\$144,334	\$1,519,637
4 Smart Meter Charge Related Revenue	\$101,314	\$101,295	\$101,299	\$121,633	\$121,650	\$121,899	\$138,859	\$139,092	\$139,640	\$144,308	\$144,314	\$144,334	\$1,519,637
5 Less PA Gross Receipts Tax	\$5,977	\$5,976	\$5,977	\$7,176	\$7,177	\$7,192	\$8,193	\$8,206	\$8,239	\$8,514	\$8,515	\$8,516	\$89,659
6 Net Smart Meter Charge Related Revenue	\$95,336	\$95,318	\$95,323	\$114,457	\$114,473	\$114,707	\$130,667	\$130,885	\$131,401	\$135,794	\$135,800	\$135,819	\$1,429,979
7 Expense	\$90,373	\$104,809	\$94,583	\$109,441	\$106,383	\$104,117	\$110,854	\$112,454	\$110,020	\$109,554	\$124,190	\$125,523	\$1,302,300
8 (Over)/Under Collection	(\$4,963)	\$9,490	(\$740)	(\$5,016)	(\$8,090)	(\$10,590)	(\$19,812)	(\$18,431)	(\$21,382)	(\$26,239)	(\$11,610)	(\$10,296)	(\$127,679)
9 Interest	(\$596)	\$1,091	(\$81)	(\$527)	(\$809)	(\$1,006)	(\$1,783)	(\$1,567)	(\$1,711)	(\$1,968)	(\$813)	(\$669)	(\$10,437)
10 Total (Over)/Under Collection	(\$5,559)	\$10,582	(\$821)	(\$5,542)	(\$8,899)	(\$11,596)	(\$21,596)	(\$19,998)	(\$23,092)	(\$28,207)	(\$12,423)	(\$10,965)	(\$138,116)

**Exhibit 1**  
**Duquesne Light Company**  
**Rider 20 - Smart Meter Charge**  
**Annual Reconciliation - July 1, 2017 through June 30, 2018**

**Summary of Surcharge Revenue**

	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Total</u>
<b>A. Net Surcharge Revenue by Meter Type, Incl. GRT</b>													
1 Single Phase	\$3,076,748	\$2,960,915	\$2,190,811	\$2,670,747	\$3,075,409	\$3,065,973	\$1,833,739	\$2,512,306	\$2,574,644	\$2,330,390	\$2,800,915	\$2,328,786	\$31,421,385
2 Poly-Phase	\$110,218	\$110,198	\$110,203	\$130,563	\$130,581	\$130,848	\$130,626	\$130,845	\$131,361	\$136,034	\$136,040	\$136,059	\$1,523,574
3 Total	\$3,186,966	\$3,071,113	\$2,301,014	\$2,801,310	\$3,205,990	\$3,196,821	\$1,964,366	\$2,643,151	\$2,706,005	\$2,466,424	\$2,936,955	\$2,464,845	\$32,944,960
<b>B. Net Surcharge Revenue by Meter Type, Excl. GRT</b>													
4 Single Phase	\$2,895,220	\$2,786,221	\$2,061,553	\$2,513,173	\$2,893,960	\$2,885,081	\$1,725,549	\$2,364,080	\$2,422,740	\$2,192,897	\$2,635,661	\$2,191,388	\$29,567,524
5 Poly-Phase	\$103,715	\$103,696	\$103,701	\$122,860	\$122,877	\$123,128	\$122,919	\$123,125	\$123,611	\$128,008	\$128,014	\$128,032	\$1,433,684
6 Total	\$2,998,935	\$2,889,917	\$2,165,254	\$2,636,033	\$3,016,836	\$3,008,209	\$1,848,468	\$2,487,205	\$2,546,351	\$2,320,905	\$2,763,675	\$2,319,419	\$31,001,207

**Exhibit 1**  
**Duquesne Light Company**  
**Rider 20 - Smart Meter Charge**  
**Annual Reconciliation - July 1, 2017 through June 30, 2018**

**Summary of Surcharge Related Expense**

	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Total</u>
<b>A. Expense - Single Phase Meters</b>													
1 O&M Expense	\$384,405	\$771,923	\$506,585	\$634,509	\$554,434	\$494,484	\$566,625	\$608,996	\$541,461	\$282,991	\$668,964	\$705,313	\$6,720,689
2 Capitalized Component	\$1,755,659	\$1,755,832	\$1,755,941	\$1,778,034	\$1,778,056	\$1,778,059	\$1,708,205	\$1,708,201	\$1,708,139	\$1,745,759	\$1,745,707	\$1,745,728	\$20,963,321
3 Total	\$2,140,063	\$2,527,754	\$2,262,526	\$2,412,543	\$2,332,490	\$2,272,543	\$2,274,831	\$2,317,198	\$2,249,599	\$2,028,750	\$2,414,671	\$2,451,041	\$27,684,010
<b>B. Expense - Poly Phase Meters</b>													
4 O&M Expense	\$14,640	\$29,249	\$19,133	\$23,952	\$20,916	\$18,653	\$21,294	\$22,889	\$20,393	\$10,661	\$25,245	\$26,599	\$253,625
5 Capitalized Component	\$75,732	\$75,559	\$75,450	\$85,489	\$85,467	\$85,464	\$89,560	\$89,564	\$89,627	\$98,893	\$98,944	\$98,924	\$1,048,675
6 Total	\$90,373	\$104,809	\$94,583	\$109,441	\$106,383	\$104,117	\$110,854	\$112,454	\$110,020	\$109,554	\$124,190	\$125,523	\$1,302,300
<b>C. Expense - Total</b>													
7 O&M Expense	\$399,045	\$801,172	\$525,718	\$658,461	\$575,349	\$513,137	\$587,919	\$631,886	\$561,853	\$293,652	\$694,209	\$731,912	\$6,974,314
8 Capitalized Component	\$1,831,391	\$1,831,391	\$1,831,391	\$1,863,523	\$1,863,523	\$1,863,523	\$1,797,766	\$1,797,766	\$1,797,766	\$1,844,652	\$1,844,652	\$1,844,652	\$22,011,996
9 Total	\$2,230,436	\$2,632,563	\$2,357,109	\$2,521,984	\$2,438,873	\$2,376,660	\$2,385,685	\$2,429,651	\$2,359,619	\$2,138,304	\$2,538,861	\$2,576,564	\$28,986,310

**Exhibit 1**  
**Duquesne Light Company**  
**Rider 20 - Smart Meter Charge**  
**Annual Reconciliation - July 1, 2017 through June 30, 2018**

**Calculation of E-Factor Revenue**

	<u>Jul-17</u>	<u>Aug-17</u>	<u>Sep-17</u>	<u>Oct-17</u>	<u>Nov-17</u>	<u>Dec-17</u>	<u>Jan-18</u>	<u>Feb-18</u>	<u>Mar-18</u>	<u>Apr-18</u>	<u>May-18</u>	<u>Jun-18</u>	<u>Total</u>
<b>A. E-Factor Billing Units, Meter Count</b>													
1 Single Phase Meters	564,127	566,910	568,776	570,736	571,197	572,410	572,640	573,519	574,600	574,064	573,111	573,580	
2 Poly Phase Meters	21,485	21,481	21,482	21,545	21,548	21,592	21,520	21,556	21,641	21,627	21,628	21,631	
3 Total Meters	585,612	588,391	590,258	592,281	592,745	594,002	594,160	595,075	596,241	595,691	594,739	595,211	
<b>B. E-Factor Rate - Single</b>													
4 E-Factor Rate - Single	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	\$0.45	(\$0.21)	(\$0.21)	(\$0.21)	(\$0.21)	(\$0.21)	(\$0.21)	(\$0.21)
E-Factor Rate - Poly	\$0.39	\$0.39	\$0.39	\$0.39	\$0.39	\$0.39	(\$0.36)	(\$0.36)	(\$0.36)	(\$0.36)	(\$0.36)	(\$0.36)	(\$0.36)
Excl. GRT (1)													
<b>C. E-Factor Revenue, Excl. GRT</b>													
5 Single Phase Meters	\$253,857	\$255,110	\$255,949	\$256,831	\$257,039	\$257,585	(\$120,254)	(\$120,439)	(\$120,666)	(\$120,553)	(\$120,353)	(\$120,452)	\$813,652
6 Poly Phase Meters	\$8,379	\$8,378	\$8,378	\$8,403	\$8,404	\$8,421	(\$7,747)	(\$7,760)	(\$7,791)	(\$7,786)	(\$7,786)	(\$7,787)	\$3,705
7 Total Meters	\$262,236	\$263,487	\$264,327	\$265,234	\$265,442	\$266,005	(\$128,002)	(\$128,199)	(\$128,457)	(\$128,339)	(\$128,139)	(\$128,239)	\$817,357
<b>D. E-Factor Revenue, Incl. GRT</b>													
8 Single Phase Meters	\$269,774	\$271,105	\$271,997	\$272,934	\$273,155	\$273,735	(\$127,794)	(\$127,990)	(\$128,232)	(\$128,112)	(\$127,899)	(\$128,004)	\$864,668
9 Poly Phase Meters	\$8,905	\$8,903	\$8,903	\$8,929	\$8,931	\$8,949	(\$8,233)	(\$8,247)	(\$8,279)	(\$8,274)	(\$8,274)	(\$8,275)	\$3,937
10 Total Meters	\$278,678	\$280,008	\$280,900	\$281,864	\$282,085	\$282,684	(\$136,027)	(\$136,237)	(\$136,511)	(\$136,386)	(\$136,174)	(\$136,279)	\$868,605

1/ E-Factor rate changes January 1 each year.

Exhibit 1

Duquesne Light Company  
Rider 20 - Smart Meter Charge  
Annual Reconciliation - July 1, 2017 through June 30, 2018

Calculation of Interest

	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Total
<u>Single Phase Meter</u>													
1 Net Smart Meter Charge Related Revenue Excl GRt	\$2,641,363	\$2,531,112	\$1,805,604	\$2,256,342	\$2,636,921	\$2,627,497	\$1,845,803	\$2,484,519	\$2,543,406	\$2,313,451	\$2,756,015	\$2,311,840	\$28,753,871
2 Expense	\$2,140,063	\$2,527,754	\$2,262,526	\$2,412,543	\$2,332,490	\$2,272,543	\$2,274,831	\$2,317,198	\$2,249,599	\$2,028,750	\$2,414,671	\$2,451,041	\$27,684,010
3 (Over)/Under Collection	(\$501,300)	(\$3,357)	\$456,922	\$156,201	(\$304,431)	(\$354,953)	\$429,028	(\$167,321)	(\$293,807)	(\$284,701)	(\$341,343)	\$139,201	(\$1,069,861)
4 Interest Rate	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
5 Interest Weight	24/12	23/12	22/12	21/12	20/12	19/12	18 / 12	17 / 12	16 / 12	15 / 12	14 / 12	13 / 12	
6 Interest	(\$60,156)	(\$386)	\$50,261	\$16,401	(\$30,443)	(\$33,721)	\$38,612	(\$14,222)	(\$23,505)	(\$21,353)	(\$23,894)	\$9,048	(\$93,356)
7 Total (Over)/Under Collection	(\$561,456)	(\$3,743)	\$507,183	\$172,602	(\$334,874)	(\$388,674)	\$467,640	(\$181,544)	(\$317,312)	(\$306,053)	(\$365,237)	\$148,249	(\$1,163,217)
<u>Poly Phase Meter</u>													
8 Net Smart Meter Charge Related Revenue Excl GRt	\$95,336	\$95,318	\$95,323	\$114,457	\$114,473	\$114,707	\$130,667	\$130,885	\$131,401	\$135,794	\$135,800	\$135,819	\$1,429,979
9 Expense	\$90,373	\$104,809	\$94,583	\$109,441	\$106,383	\$104,117	\$110,854	\$112,454	\$110,020	\$109,554	\$124,190	\$125,523	\$1,302,300
10 (Over)/Under Collection	(\$4,963)	\$9,490	(\$740)	(\$5,016)	(\$8,090)	(\$10,590)	(\$19,812)	(\$18,431)	(\$21,382)	(\$26,239)	(\$11,610)	(\$10,296)	(\$127,679)
11 Interest Rate	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
12 Interest Weight	24/12	23/12	22/12	21/12	20/12	19/12	18 / 12	17 / 12	16 / 12	15 / 12	14 / 12	13 / 12	
13 Interest	(\$596)	\$1,091	(\$81)	(\$527)	(\$809)	(\$1,006)	(\$1,783)	(\$1,567)	(\$1,711)	(\$1,968)	(\$813)	(\$669)	(\$10,437)
14 Total (Over)/Under Collection	(\$5,559)	\$10,582	(\$821)	(\$5,542)	(\$8,899)	(\$11,596)	(\$21,596)	(\$19,998)	(\$23,092)	(\$28,207)	(\$12,423)	(\$10,965)	(\$138,116)

(1) Interest calculated at the legal rate of interest at 6%. June 30, 2019 is the mid-point of the period January 1, 2019 to December 31, 2019 during which the over collection will be refunded.