

EXHIBIT 3

Atkinson Area Waste Water Recycling, Inc.

Computation of Revenue Deficiency

For the Test Year Ended December 31, 2019

	<u>Actual</u>	<u>Proforma</u>
Rate Base (Schedule 3)	\$ 95,018	\$ 99,837
Rate of Return (Schedule 4)	<u>5.50%</u>	<u>5.50%</u>
Operating Income Required	\$ 5,226	\$ 5,491
Net Operating Income (Schedule 1)	<u>(32,671)</u>	<u>5,491</u>
Operating Income Deficiency	\$ (37,897)	\$ (0)
Tax Effect		
Revenue Deficiency	<u>\$ (37,897)</u>	<u>\$ (0)</u>

Statement of Income

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (b)	Proforma Adjustments (c)	Proforma 2019 Year End Balance (d)	Actual 2018 Year End Balance (e)	Actual 2017 Year End Balance (f)
	UTILITY OPERATING INCOME					
1	Operating Revenues(400)	\$ 34,173	\$ 153,981	\$ 188,154	\$ 30,699	\$ 31,084
2	Operating Expenses:					
3	Operating and Maintenance Expense (401)	40,998	\$39,082	80,080	21,622	24,567
4	Depreciation Expense (403)	57,226	\$6,970	64,196	57,226	57,226
5	Amortization of Contribution in Aid of Construction (405)	(47,111)	(\$6,970)	(54,081)	(47,111)	(47,111)
6	Amortization of Utility Plant Acquisition Adjustments (406)					
7	Amortization Expense-Other (407)	100		100	100	100
8	Taxes Other Than Income (408)	15,631	4,703	20,334	20,215	18,328
9	Income Taxes (409.1, 410.1, 411.1, 412.1)		72,034	72,034		
10	Total Operating Expenses	\$ 66,844	\$ 115,819	\$ 182,663	\$ 52,052	\$ 53,110
11	Net Operating Income (Loss)	(32,671)	38,162	5,491	(21,353)	(22,026)
	OTHER INCOME AND DEDUCTIONS					
12						
13	Interest and Dividend Income (419)					
14	Allow. for funds Used During Construction (420)					
15	Nonutility Income (421)					
16	Gains (Losses) From Disposition of Nonutility Property (422)					
17	Miscellaneous Nonutility Expenses (426)					
18	Interest Expense (427)	(434)		(434)	(434)	(434)
19	Taxes Applicable To Other Income (409.2, 410.2, 411.2, 412.2)					
20	Total Other Income and Deductions	\$ (434)	\$ -	\$ (434)	\$ (434)	\$ (434)
21	NET INCOME (LOSS)	\$ (33,105)	\$ 38,162	\$ 5,057	\$ (21,787)	\$ (22,460)

Atkinson Area Waste Water Recycling, Inc.
Statement of Income - Proforma Adjustments

Schedule 1A

Page 1 of 3

Operating Revenues

2019 Test Year Proforma	\$ 59,677
2019 Test Year Actual	<u>34,173</u>
Proforma Adjustment	\$ <u>25,504</u>
To adjust test year revenues for revenue based on projected usage at existing rates for 64 new residential customers	
2019 Test Year Proforma	\$ 116,120
2019 Test Year Actual adjusted for 64 new customers	<u>59,677</u>
Proforma Adjustment	\$ <u>56,443</u>
To adjust test year revenues for revenue needed in order for the Company to earn its rate of return and to recover its expenses.	
2019 Test Year Proforma	\$ 188,154
2019 Test Year Actual adjusted for 64 new customers	<u>116,120</u>
Proforma Adjustment	\$ <u>72,034</u>
To adjust test year revenues for revenue associated with the developer's contribution of plant.	
Total Proforma Adjustment to Operating Revenues	\$ <u>153,981</u>

Operation and Maintenance Expenses

711 Sludge Removal:	
2019 Test Year Proforma	\$ 7,910
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	\$ <u>7,910</u>
To adjust test year sludge removal for proposed annual operating budget	
715 Purchased Power:	
2019 Test Year Proforma	\$ 16,370
2019 Test Year Actual	<u>9,648</u>
Proforma Adjustment	\$ <u>6,722</u>
To adjust test year purchased power for proposed annual operating budget	
718 Chemicals:	
2019 Test Year Proforma	\$ 2,000
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	\$ <u>2,000</u>
To adjust test year chemicals for proposed annual operating budget	
730 Contracted Services:	
2019 Test Year Proforma	\$ 20,138
2019 Test Year Actual	<u>27,943</u>
Proforma Adjustment	\$ <u>(7,805)</u>
To adjust test year contracted services for 4th quarter 2018 ground water monitoring expenses	

730 Contracted Services:	
2019 Test Year Proforma	\$ 43,750
2019 Test Year Actual	<u>20,138</u>
Proforma Adjustment	\$ <u>23,612</u>
To adjust test year contracted services for proposed annual operating budget	

730 Contracted Services:	
2019 Test Year Proforma	\$ 1,500
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	\$ <u>1,500</u>
To adjust test year contracted services for anticipated PUC audit (\$4,500 / 3 years)	

755 Insurance:	
2019 Test Year Proforma	\$ 6,300
2019 Test Year Actual	<u>-</u>
Proforma Adjustment	\$ <u>6,300</u>
To adjust test year insurance for proposed annual operating budget	

765 Regulatory Commission Expenses:	
2019 Test Year Proforma	\$ 250
2019 Test Year Actual	<u>52</u>
Proforma Adjustment	\$ <u>198</u>
To adjust test year regulatory commission expense for proposed annual operating budget	

775 Miscellaneous Expenses:	
2019 Test Year Proforma	\$ 2,000
2019 Test Year Actual	<u>3,355</u>
Proforma Adjustment	\$ <u>(1,355)</u>
To adjust test year miscellaneous expenses for proposed annual operating budget	

Total Operation and Maintenance Expense Adjustment	\$ <u>39,082</u>
--	-------------------------

Depreciation Expenses

2019 Test Year Proforma	\$ 64,196
2019 Test Year Actual	<u>57,226</u>
Proforma Adjustment	\$ <u>6,970</u>
To adjust test year depreciation expenses for additional full year depreciation on 2020 plant	

Amortization of CIAC Expenses

2017 Test Year Proforma	\$ (54,081)
2017 Test Year Actual	<u>(47,111)</u>
Proforma Adjustment	\$ <u>(6,970)</u>
To adjust test year amortization of CIAC expenses for additional full year on 2020 CIAC	

Taxes other than Income

State Utility Property Taxes	
2019 Test Year Proforma	\$ 6,383
2019 Test Year Actual	<u>4,980</u>
Proforma Adjustment	<u>\$ 1,403</u>
To adjust test year taxes other than income taxes for anticipated increase in state utility property taxes	

Town of Atkinson Real Estate Taxes	
2019 Test Year Proforma	\$ 13,951
2019 Test Year Actual	<u>10,651</u>
Proforma Adjustment	<u>\$ 3,300</u>
To adjust test year taxes other than income taxes for anticipated increase in Town of Atkinson real estate	

Total Taxes other than Income Adjustment	<u>\$ 4,703</u>
--	-----------------

Income Taxes

Federal Income and State Business Taxes	
2019 Test Year Proforma	\$ 72,034
2019 Test Year Proforma	<u>-</u>
Proforma Adjustment	<u>\$ 72,034</u>
To adjust test year federal income and state business taxes	

Total Proforma Adjustments	<u>\$ 115,819</u>
----------------------------	-------------------

Atkinson Area Waste Water Recycling, Inc.

Schedule 1B

Proposed Annual Operating Budget

Operation & Maintenance Expenses:

711	Sludge Removal Expense (1)	7,910
715	Purchased Power (2)	16,370
718	Chemicals	2,000
730	Contracted Services (3)	43,750
740	Rents	
755	Insurance	6,300
765	Regulatory Commission Expense	250
770	Bad Debt Expense	
775	Misc. Expense	<u>2,000</u>
Total O & M Expenses		<u>78,580</u>

This should be \$2,400 per Greg Meyer email 6/23/20

Notes:

(1) 711 - Sludge Removal:

	<u>Annual</u> <u>Cost</u>
Pump Septic Tanks (Bi-Annually)	1,280
Pump Clean Solutions Tank (Bi-Annually)	1,680
Pump Grease Tanks (paid by ACC)	0
Pump Septic Tanks (ACC) (Semi-Annually)	<u>4,950</u>
Total	<u>7,910</u>

8000 gallon tank per 32 unit building - current charge = \$0.16 per gallon
 10,500 gallon tank per 32 unit building - current charge = \$0.16 per gallon

36,000 gallons per year

(2) 715 - Purchased Power:

	<u>Monthly</u>	<u>Annual</u>
Lagoon Pump Station & aeration		5,000
Irrigation Pump Station (6 months)	1,255	7,530
Clean Solutions Tanks	320	<u>3,840</u>
Total		<u>16,370</u>

Liberty

Unitil

(3) 730 - Contracted Services:

Maintenance Labor	2,000
Admin Labor - 4 hours per week	10,400
Operations	2,500
Sampling Labor	2,700
HAWC Billing Services	650
Outside Acctg Services	2,000
Permitting and Reporting	1,500
Legal	2,000
Water Testing (Treatment) 12 months	5,000
Water Testing (Lagoon) 6 months	2,000
Water Testing (Monitoring Wells) 6 mos.	8,000
Management Fee	<u>5,000</u>
Total	<u>43,750</u>

583 per month now

Atkinson Area Waste Water Recycling, Inc.**Schedule - 1C**

Calculation of anticipated increase in property taxes

Property Taxes	Total Projected Costs
State Utility Property Taxes	
Total Project Costs	\$ 216,000
Accumulated Depreciation	<u>3,485</u>
Net Plant	\$ <u>212,515</u>
Thousand Dollars of Assessed Value	\$ <u>212.52</u>
Tax Value as % of Net Book Value	<u>100.00%</u>
State Utility Property Tax Rate	\$ <u>6.60</u>
State Utility Property Taxes	\$ <u>1,403</u>
Town of Atkinson Property Taxes	
Total Project Costs	\$ 216,000
Accumulated Depreciation	<u>3,485</u>
Net Plant	\$ <u>212,515</u>
Thousand Dollars of Assessed Value	\$ <u>212.52</u>
Tax Value as % of Net Book Value	<u>100.00%</u>
Town of Atkinson Property Tax Rate	\$ <u>15.53</u>
Town of Atkinson	\$ <u>3,300</u>
Total Combined State and local Property taxes	\$ <u>4,703</u>
Combined State and Local Property Tax Rate:	
New Hampshire	\$ 6.60
Atkinson	<u>15.53</u>
Total	\$ <u>22.13</u>
NHDRA Assessed value as of 4/1/19	\$ 813,300
Net Plant at 12/31/18	<u>813,275</u>
Percent of assessed value to net plant	<u>100.00%</u>

Atkinson Area Waste Water Recycling, Inc.**Schedule 1D****Income Tax Computation**

	<u>Actual</u>	<u>Proforma</u>
Total Rate Base	\$95,018	\$99,837
Equity Component of Cost of Capital	<u>-1.85%</u>	<u>0.00%</u>
Operating Net Income Required	-\$1,757	\$0
Tax Multiplier (.3714)	<u>-652</u>	<u>0</u>
Income Required before Income Taxes	-\$2,409	\$0
Less: NH Business Profits Tax @ 7.7%	<u>-185</u>	<u>0</u>
Income subject to Federal Taxes	-\$2,224	\$0
Less: Federal Income Tax @ 21%	<u>-467</u>	<u>0</u>
Income after Income Taxes	<u>-\$1,757</u>	<u>\$0</u>

Effective Tax Factor

Taxable Income	100.00%
Less: NH Business Profits Tax	7.70%
Federal Taxable Income	92.30%
Federal Income Tax Rate	21.00%
Effective Federal Income Tax Rate	19.38%
Add: NH Business Profit Tax	7.70%
Effective Tax Rate	27.08%
Percent of Income Available if No Tax	100.00%
Effective Tax Rate	27.08%
Percent Used as a Divisor in Determining the Revenue Requirement	72.92%
Tax Multiplier	37.14%

Balance Sheet - Assets and Other Debits

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (d)	Actual 2018 Year End Balance (d)	Actual 2017 Year End Balance (d)
UTILITY PLANT				
1	Utility Plant (101-105)	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340
2	Less: Accumulated Depr. and Amort. (108-110)	\$ 485,391	\$ 428,065	\$ 370,739
3	Net Plant	\$ 755,949	\$ 813,275	\$ 870,601
4	Utility Plant Acquisition Adj. (Net) (114-115)			
5	Total Net Utility Plant	\$ 755,949	\$ 813,275	\$ 870,601
OTHER PROPERTY AND INVESTMENTS				
6	Nonutility Property (121)			
7	Less: Accumulated Depr. and Amort. (122)			
8	Net Nonutility Property			
9	Investment in Associated Companies (123)			
10	Utility Investments (124)			
11	Total Other Property & Investments			
CURRENT AND ACCRUED ASSETS				
12	Cash (131)	1,050	355	3,914
13	Special Deposits (132)			
14	Accounts and Notes Receivable-Net (141-144)	2,705	2,971	2,551
15	Plant Materials and Supplies (151)			
16	Prepayments (162-163)	5,590	3,318	4,866
17	Misc. Current and Accrued Assets (174)			
18	Total Current and Accrued Assets	\$ 9,345	\$ 6,644	\$ 11,331
DEFERRED DEBITS				
19	Miscellaneous Deferred Debits (186)	14,270	13,815	14,249
20	Accumulated Deferred Income Taxes (190)			
21	Total Deferred Debits	\$ 14,270	\$ 13,815	\$ 14,249
TOTAL ASSETS AND OTHER DEBITS		\$ 779,564	\$ 833,734	\$ 896,181

Balance Sheet - Equity Capital and Liabilities

Line No.	Account Title (Number) (a)	Actual 2019 Year End Balance (d)	Actual 2018 Year End Balance (d)	Actual 2017 Year End Balance (d)
EQUITY CAPITAL				
1	Common Stock Issued (201)	\$ 2,000	\$ 2,000	\$ 2,000
2	Preferred Stock Issued (204)			
3	Other Paid-In Capital (211)	159,200		
4	Retained Earnings (217)	(180,856)	(147,751)	(124,511)
5	Proprietary Capital (proprietorships & partnerships) (218)			
6	Total Equity Capital	\$ (19,656)	\$ (145,751)	\$ (122,511)
LONG TERM DEBT				
7	Other Long-Term Debt (224)	128,000	259,700	245,700
CURRENT AND ACCRUED LIABILITIES				
8	Accounts Payable (231)	127	1,581	1,873
9	Notes Payable (232)			
10	Customer Deposits (235)			
11	Accrued Taxes (236)			5,784
12	Accrued Interest (237)			
13	Misc. Current and Accrued Liabilities (241)			
14	Total Current and Accrued Liabilities	\$ 127	\$ 1,581	\$ 7,657
DEFERRED CREDITS				
15	Advances for Construction (252)			
16	Other Deferred Credits (253)			
17	Accumulated Deferred Investment Tax Credits (255)			
18	Miscellaneous Operating Reserves (265)			
19	Contributions In Aid of Construction - Net (271-272)	671,093	718,204	765,315
20	Accumulated Deferred Income Taxes (281-283)			
21	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 779,564	\$ 833,734	\$ 896,161

Rate Base

Line No.	Account Title (a)	Actual 12/31/2018 Balance (b)	Actual 3/31/2019 Balance (c)	Actual 6/30/2019 Balance (d)	Actual 9/30/2019 Balance (e)	Actual 12/31/2019 Balance (f)	5 Quarter Average Balance (g)	Adjustments (h)	Proforma 2019 Balance (i)
1	Plant in Service	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 1,241,340	\$ 216,000	\$ 1,457,340
2	Less: Accumulated Depreciation	428,065	442,397	456,728	471,060	485,391	456,728	3,485	460,213
3	Net Utility Plant	\$ 813,275	\$ 798,943	\$ 784,612	\$ 770,280	\$ 755,949	\$ 784,612	\$ 212,515	\$ 997,127
4	Cash Working Capital					5,055	5,055	4,819	9,874
5	Material and Supplies								-
6	Contribution in Aid of Construction	(1,071,537)	(1,071,537)	(1,071,537)	(1,071,537)	(1,071,537)	(1,071,537)	(216,000)	(1,287,537)
7	Contribution in Aid of Construction - Net	353,333	365,111	376,889	388,666	400,444	376,889	3,485	380,374
8	Total Rate Base	\$ 95,071	\$ 92,517	\$ 89,964	\$ 87,409	\$ 89,911	\$ 95,018	\$ 4,819	\$ 99,837

Atkinson Area Waste Water Recycling, Inc.
Statement of Income - Proforma Adjustments

Schedule 3A

Page 1 of 1

Rate Base

Plant in Service	
2019 Test Year Proforma	\$ 1,457,340
2019 Test Year Actual	<u>1,241,340</u>
Proforma Adjustment	<u>\$ 216,000</u>
To adjust test year plant in service for 2020 additions to plant	
Accumulated Depreciation	
2019 Test Year Proforma	\$ 460,213
2019 Test Year Actual	<u>456,728</u>
Proforma Adjustment	<u>\$ 3,485</u>
To adjust test year accumulated depreciation for 1/2 year depreciation on 2020 additions	
Contributions in Aid of Construction	
2019 Test Year Proforma	\$ (1,287,537)
2019 Test Year Actual	<u>(1,071,537)</u>
Proforma Adjustment	<u>\$ (216,000)</u>
To adjust test year CIAC for 2020 additions to CIAC	
Accumulated Amortization of CIAC	
2019 Test Year Proforma	\$ 380,374
2019 Test Year Actual	<u>376,889</u>
Proforma Adjustment	<u>\$ 3,485</u>
To adjust test year accumulated amortization for 1/2 year amortization on 2020 CIAC	
Cash Working Capital	
2019 Test Year Proforma	\$ 9,874
2019 Test Year Actual	<u>5,055</u>
Proforma Adjustment	<u>\$ 4,819</u>
To adjust test year O&M expenses for the projected increase in O&M expenses	

Plant / Depreciation Expense / Accumulated Depreciation

		<u>Costs</u>	<u>Estimated Life</u>	<u>Annual Depr Expense</u>	<u>Accum Depr</u>
354	Structures - Pump Station	\$ 18,000	40	\$ 450	\$ 225
354	Structures - Septic Tanks	108,000	50	2,160	1,080
360	Collection Sewers - Forced	58,000	50	1,160	580
371	Pumping Equipment	<u>32,000</u>	10	<u>3,200</u>	<u>1,600</u>
	Total	<u>216,000</u>		<u>6,970</u>	<u>3,485</u>

CIAC / Amortization Expense / Accumulated Amortization

		<u>Costs</u>	<u>Estimated Life</u>	<u>Annual Depr Expense</u>	<u>Accum Depr</u>
354	Structures - Pump Station	\$ 18,000	40	\$ 450	\$ 225
354	Structures - Septic Tanks	108,000	50	2,160	1,080
360	Collection Sewers - Forced	58,000	50	1,160	580
371	Pumping Equipment	<u>32,000</u>	10	<u>3,200</u>	<u>1,600</u>
	Total	<u>216,000</u>		<u>6,970</u>	<u>3,485</u>

Calculation of CIAC Tax under Plant and Equipment Formula

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
		Amount	1/2 Year Tax Depr.		1-Eff Tax Rate (1-.2708)	Gross Up (C - D) / F	Amount	CIAC Tax (G - H)
354	Structures - Pump Station	\$ 18,000	\$ 360	Note 1	0.7292	\$ 24,191	\$ 18,000	\$ 6,191
354	Structures - Septic Tanks	108,000	2,160	Note 1	0.7292	145,145	108,000	37,145
360	Collection Sewers - Forced	58,000	1,160	Note 1	0.7292	77,948	58,000	19,948
371	Pumping Equipment	<u>32,000</u>	<u>2,286</u>	Note 2	0.7292	<u>40,749</u>	<u>32,000</u>	<u>8,749</u>
	Total	<u>\$ 216,000</u>	<u>\$ 5,966</u>			<u>\$ 288,034</u>	<u>\$ 216,000</u>	<u>\$ 72,034</u>

Note 1: 25 year tax life, straight line depreciation method and 1/2 year convention.

Note 2: 7 year tax life, straight line depreciation method and 1/2 year convention.

Atkinson Area Waste Water Recycling, Inc.

Schedule 3C

Working Capital

	2019 Actual <u>Amount</u>	2019 Proforma <u>Amount</u>
Operating and Maintenance Expenses	\$40,998	\$80,080
75/365	<u>12.33%</u>	<u>12.33%</u>
Working Capital	<u>\$5,055</u>	<u>\$9,874</u>

Rate of Return Information

	Component Ratio	Component Cost Rate	Weighted Average Cost Rate
Overall Rate of Return			
Equity Capital	-18.14%	10.19%	-1.85%
Long Term Debt	118.14%	5.50%	6.50%
Total Capital	100.00%		4.65%

Note: Since AAWWR's Equity Capital is negative, AAWWR is utilizing LTDebt cost rate for the rate of return.

Capital Structure	2019 Actual	2019 Ratios	2019 Profoma	2019 Proforma
Common Stock	\$ 2,000	1.85%	\$ 2,000	1.85%
Other Paid in Capital	159,200	146.94%	159,200	146.94%
Retained Earnings	(180,856)	-166.93%	(180,856)	-166.93%
Total Equity	\$ (19,656)	-18.14%	\$ (19,656)	-18.14%
Long Term Debt	\$ 128,000	118.14%	\$ 128,000	118.14%
Total Capital	\$ 108,344	100.00%	\$ 108,344	100.00%

Capital Structure for 2019 - 2017	2019 Actual	2018 Actual	2017 Proforma
Common Stock	\$ 2,000	\$ 2,000	\$ 2,000
Other Paid in Capital	159,200	-	-
Retained Earnings	(180,856)	(147,751)	(124,511)
Total Equity	\$ (19,656)	\$ (145,751)	\$ (122,511)
Long Term Debt	\$ 128,000	\$ 259,700	\$ 245,700
Total Capital	\$ 108,344	\$ 113,949	\$ 123,189

Capital Structure Ratios for 2019 - 2017			2019 Ratios		2018 Ratios		2017 Ratios
Common Stock			1.85%		1.76%		1.62%
Other Paid in Capital			146.94%		0.00%		0.00%
Retained Earnings			-166.93%		-129.66%		-101.07%
Total Equity			-18.14%		-127.91%		-99.45%
Long Term Debt			118.14%		227.91%		199.45%
Total Capital			100.00%		100.00%		100.00%

Proforma Cost of Debt	2019 Proforma		Interest Rate	Interest Expense	Amortization of Fin Costs	Total Interest	Cost Rate
N/P to Atkinson Farm, Inc.	\$ 128,000		5.50%	\$ 7,040	\$ -	\$ 7,040	5.50%
Total Cost of Debt	\$ 128,000		5.50%	\$ 7,040	\$ -	\$ 7,040	5.50%

Actual Cost of Debt	2019 Actual		Interest Rate	Interest Expense	Amortization of Fin Costs	Total Interest	Cost Rate
N/P to Atkinson Farm, Inc.	\$ 128,000		5.50%	\$ 434	\$ -	\$ 434	0.34%
Total Cost of Debt	\$ 128,000		5.50%	\$ 434	\$ -	\$ 434	0.34%

Cost of Common Equity Capital
The Company is utilizing a cost of common equity of 10.19% (9.69% plus .50%) for pro forma purposes.

Atkinson Area Waste Water Recycling, Inc.

Report of Proposed Rate Changes

Utility: Atkinson Area Waste Water Recycling, Inc. Date Filed: 6/xx/2020

Tariff No.: Effective Date: Immediately

Sewer Revenues	Annual Sewer Flow in gallons	Annual Sewer Flow per 100 cubic feet	Effect of Change	Number of Customers	Authorized Present Revenue	Proposed Revenue	Proposed Change Amount
Commercial	1,958,000	2,618	\$ 19,242	1	\$ 34,173	\$ 53,415	\$ 19,242
Residential	2,336,000	3,123	<u>37,201</u>	64	<u>25,504</u>	<u>62,705</u>	<u>37,201</u>
Total Measured Revenues			\$ 56,443		\$ 59,677	\$ 116,120	\$ 56,443
Misc.			<u>72,034</u>	-	-	<u>72,034</u>	<u>72,034</u>
Total	4,294,000	5,741	<u>\$128,477</u>	-	<u>\$59,677</u>	<u>\$188,154</u>	<u>\$128,477</u>
Avg.Res.Cust.			<u>\$581.27</u>		<u>\$398.50</u>	<u>\$979.77</u>	<u>\$581.27</u>

Note: Commercial sewer flow is actual 2019 gallons. Residential sewer flow are projected gallons based on 3,200 gallons per day.

Sewer Rates (Annual rate billed monthly in arrears):

	PUC approved Sewer Rates	% increase in rev per class	Proposed Sewer Rates	Number of Customers	Proposed Revenue
Commercial	\$ 3,000.00	-	\$ -	1	\$ -
Residential	\$ 108.00	-	\$ -	64	<u>-</u>
Total Revenue from Base Charges					\$ -
Total Revenue from Consumption	\$ 11.91		\$ 16.87		<u>96,833.15</u>
Total Measured Revenue					<u>\$ 96,833.15</u>