

ACOS-1
 Summary of Cost Allocation by Class

Line No.	Description (A)	System Total (B)	General Metered	Municipal Fire	Private Fire
			Service General (C)	Protection Muni Fire (D)	Protection Private Fire (E)
Rate Base					
1	Plant in Service	\$ 341,687,268	\$ 279,854,113	\$ 44,092,306	\$ 17,740,850
2	Accumulated Reserve	(96,874,945)	(80,049,069)	(12,087,635)	(4,738,241)
3	Net CIAC	-	-	-	-
4	<u>Total Net Plant</u>	<u>\$ 244,812,323</u>	<u>\$ 199,805,044</u>	<u>\$ 32,004,670</u>	<u>\$ 13,002,610</u>
Revenues at Current Rates					
5	Water Revenue	\$ 49,131,344	\$ 40,982,217	\$ 5,454,877	\$ 2,694,250
7	Revenue from Contract Customers	\$ 1,101,724	\$ 1,101,724	\$ -	\$ -
8	<u>Current Water Revenue</u>	<u>\$ 50,233,067</u>	<u>\$ 42,083,941</u>	<u>\$ 5,454,877</u>	<u>\$ 2,694,250</u>
9	Miscellaneous Revenues	684,981	571,367	76,051	37,563
10	<u>Total Revenues</u>	<u>\$ 50,918,048</u>	<u>\$ 42,655,308</u>	<u>\$ 5,530,927</u>	<u>\$ 2,731,813</u>
Proposed Revenue Requirement					
11	City Bond Fixed Revenue Requirement (CBFRR)	\$ 8,802,880	\$ 7,184,523	\$ 1,150,813	\$ 467,543
13	Operations & Maintenance Expenses (incl. MOEF Adj)	29,224,792	25,463,370	2,716,925	1,044,497
14	Amortization Expense	196,047	160,005	25,630	10,413
15	Taxes Other than Income	6,405,147	5,281,375	802,395	321,378
16	Debt Service Revenue Requirement (DSRR 1.0)	10,167,110	8,297,948	1,329,161	540,001
17	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,016,711	829,795	132,916	54,000
18	Income Taxes	105,815	86,362	13,833	5,620
19	<u>Total Revenue Requirement</u>	<u>\$ 55,918,502</u>	<u>\$ 47,303,377</u>	<u>\$ 6,171,673</u>	<u>\$ 2,443,452</u>
20	Miscellaneous Revenues	684,981	571,367	76,051	37,563
21	<u>Total Base Revenue Requirement</u>	<u>\$ 55,233,521</u>	<u>\$ 46,732,010</u>	<u>\$ 6,095,622</u>	<u>\$ 2,405,889</u>
22	<u>Total Revenue (Deficiency)/Surplus</u>	<u>\$ (5,000,454)</u>	<u>\$ (4,648,069)</u>	<u>\$ (640,745)</u>	<u>\$ 288,361</u>
23	Increase	9.95%	11.04%	11.75%	-10.70%
24	<u>Total Base Revenue Requirement (excl. Fixed Contract Revenues not subject to Rate Increase)</u>	<u>\$ 54,131,798</u>	<u>\$ 45,630,286</u>	<u>\$ 6,095,622</u>	<u>\$ 2,405,889</u>
25	<u>Proposed Revenue from Contract Customers</u>	<u>2,857,756</u>	<u>2,857,756</u>	<u>-</u>	<u>-</u>
26	<u>Total Base Revenue Requirement (excl. Revenue from Contract Customers)</u>	<u>\$ 52,375,765</u>	<u>\$ 43,874,254</u>	<u>\$ 6,095,622</u>	<u>\$ 2,405,889</u>

Line No.	Description	System Total	Base Cost	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Service & Billing	Meters	Service Lines	Fire Hydrants
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Rate Base									
1	Plant in Service	\$ 341,687,268	\$ 100,668,998	\$ 97,959,732	\$ 94,057,506	\$ -	\$ 10,007,933	\$ 31,515,230	\$ 7,477,871
2	Accumulated Reserve	(96,874,945)	(28,810,318)	(28,224,182)	(23,747,472)	-	(4,044,072)	(9,538,491)	(2,510,410)
3	Net CIAC	-	-	-	-	-	-	-	-
4	Total Net Plant	\$ 244,812,323	\$ 71,858,680	\$ 69,735,549	\$ 70,310,034	\$ -	\$ 5,963,861	\$ 21,976,738	\$ 4,967,461
Proposed Revenue Requirement									
5	City Bond Fixed Revenue Requirement (CBFRR)	\$ 8,802,880	2,583,870	2,507,528	2,528,185	-	214,447	790,232	178,618
6	Operations & Maintenance Expenses	29,224,792	12,162,531	4,308,339	4,716,264	3,907,139	1,264,059	1,982,756	883,704
7	Amortization Expense	196,047	57,545	55,845	56,305	-	4,776	17,599	3,978
8	Taxes Other than Income	6,405,147	1,959,185	1,715,798	1,684,151	120,536	201,990	574,438	149,050
9	Debt Service Revenue Requirement (DSRR 1.0)	10,167,110	2,984,307	2,896,133	2,919,991	-	247,680	912,699	206,300
10	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,016,711	298,431	289,613	291,999	-	24,768	91,270	20,630
11	Income Taxes	105,815	31,060	30,142	30,390	-	2,578	9,499	2,147
12	Total Revenue Requirement	\$ 55,918,502	\$ 20,076,928	\$ 11,803,397	\$ 12,227,285	\$ 4,027,675	\$ 1,960,297	\$ 4,378,494	\$ 1,444,427
13	Miscellaneous Revenues	\$ 684,981	245,935	144,587	149,780	49,338	24,013	53,635	17,694
14	Total Base Revenue Requirement	\$ 55,233,521	\$ 19,830,993	\$ 11,658,810	\$ 12,077,505	\$ 3,978,337	\$ 1,936,285	\$ 4,324,859	\$ 1,426,734

Functional Revenue Requirement

Line No.	Description	System Total	General Metered	Municipal Fire	Private Fire
			Service	Protection	Protection
	(A)	(B)	General	Muni Fire	Private Fire
Base Cost					
1	Base Cost	\$ 20,076,928	\$ 19,889,450	\$ 139,341	\$ 48,136
2	Extra Capacity	\$ -	\$ -	\$ -	\$ -
3	Customer Costs	\$ -	\$ -	\$ -	\$ -
4	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
5	<i>Sub-total</i>	\$ 20,076,928	\$ 19,889,450	\$ 139,341	\$ 48,136
Extra Capacity - Max Day					
6	Base Cost	\$ -	\$ -	\$ -	\$ -
7	Extra Capacity	\$ 11,803,397	\$ 10,312,783	\$ 1,045,713	\$ 444,901
8	Customer Costs	\$ -	\$ -	\$ -	\$ -
9	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
10	<i>Sub-total</i>	\$ 11,803,397	\$ 10,312,783	\$ 1,045,713	\$ 444,901
Extra Capacity - Max Hour					
11	Base Cost	\$ -	\$ -	\$ -	\$ -
12	Extra Capacity	\$ 12,227,285	\$ 7,200,712	\$ 3,540,766	\$ 1,485,806
13	Customer Costs	\$ -	\$ -	\$ -	\$ -
14	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
15	<i>Sub-total</i>	\$ 12,227,285	\$ 7,200,712	\$ 3,540,766	\$ 1,485,806
Customer Service & Billing					
16	Base Cost	\$ -	\$ -	\$ -	\$ -
17	Extra Capacity	\$ -	\$ -	\$ -	\$ -
18	Customer Costs	\$ 4,027,675	\$ 3,891,977	\$ 1,425	\$ 134,273
19	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
20	<i>Sub-total</i>	\$ 4,027,675	\$ 3,891,977	\$ 1,425	\$ 134,273
Meters					
21	Base Cost	\$ -	\$ -	\$ -	\$ -
22	Extra Capacity	\$ -	\$ -	\$ -	\$ -
23	Customer Costs	\$ 1,960,297	\$ 1,960,297	\$ -	\$ -
24	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
25	<i>Sub-total</i>	\$ 1,960,297	\$ 1,960,297	\$ -	\$ -

Functional Revenue Requirement

Line No.	Description	System Total	General Metered	Municipal Fire	Private Fire
			Service	Protection	Protection
	(A)	(B)	General	Muni Fire	Private Fire
Service Lines					
26	Base Cost	\$ -	\$ -	\$ -	\$ -
27	Extra Capacity	\$ -	\$ -	\$ -	\$ -
28	Customer Costs	\$ 4,378,494	\$ 4,048,157	\$ -	\$ 330,337
29	Fire Hydrants	\$ -	\$ -	\$ -	\$ -
30	<i>Sub-total</i>	\$ 4,378,494	\$ 4,048,157	\$ -	\$ 330,337
Fire Hydrants					
31	Base Cost	\$ -	\$ -	\$ -	\$ -
32	Extra Capacity	\$ -	\$ -	\$ -	\$ -
33	Customer Costs	\$ -	\$ -	\$ -	\$ -
34	Fire Hydrants	\$ 1,444,427	\$ -	\$ 1,444,427	\$ -
35	<i>Sub-total</i>	\$ 1,444,427	\$ -	\$ 1,444,427	\$ -
TOTAL					
36	Base Cost	\$ 20,076,928	\$ 19,889,450	\$ 139,341	\$ 48,136
37	Extra Capacity - Max Day	\$ 11,803,397	\$ 10,312,783	\$ 1,045,713	\$ 444,901
38	Extra Capacity - Max Hour	\$ 12,227,285	\$ 7,200,712	\$ 3,540,766	\$ 1,485,806
39	Customer Service & Billing	\$ 4,027,675	\$ 3,891,977	\$ 1,425	\$ 134,273
40	Meters	\$ 1,960,297	\$ 1,960,297	\$ -	\$ -
41	Service Lines	\$ 4,378,494	\$ 4,048,157	\$ -	\$ 330,337
42	Fire Hydrants	\$ 1,444,427	\$ -	\$ 1,444,427	\$ -
43	Total Revenue Requirement	\$ 55,918,502	\$ 47,303,377	\$ 6,171,673	\$ 2,443,452
UNITS					
44	Annual Usage	5,191,696	5,143,216	36,032	12,448
45	Number of Bills	468,312	451,176	180	16,956
UNIT COST					
46	Base Cost (\$ / CCF)		\$3.87	\$3.87	\$3.87
47	Extra Capacity Cost (\$ / Bill)		\$38.82	\$25,480.44	\$113.87
48	Customer Service & Billing (\$ / Bill)		\$8.63	\$7.92	\$7.92
49	Meters (\$ / Bill)		\$4.34	\$0.00	\$0.00
50	Service Lines (\$ / Bill)		\$8.97	\$0.00	\$19.48
51	Fire Hydrants (\$ / Bill)		\$0.00	\$8,024.60	\$0.00
52	Direct Customer Costs		\$13.32	\$0.00	\$19.48
53	Direct plus Customer Service & Billing Customer Costs		\$21.94	\$7.92	\$27.40
54	Total Customer Costs + Extra Capacity Costs		\$60.76	\$25,488.36	\$141.27
UNIT COST After Removal of Contract Revenue					
Revenue Requirement					
74	Base Cost	\$ 18,632,642	\$ 18,447,621	\$ 137,624	\$ 47,396
75	Extra Capacity - Max Day	\$ 11,036,076	\$ 9,565,188	\$ 1,032,827	\$ 438,061
76	Extra Capacity - Max Hour	\$ 11,638,817	\$ 6,678,717	\$ 3,497,135	\$ 1,462,965
77	Customer Service & Billing	\$ 3,743,456	\$ 3,609,839	\$ 1,408	\$ 132,208
78	Meters	\$ 1,818,191	\$ 1,818,191	\$ -	\$ -
79	Service Lines	\$ 4,079,956	\$ 3,754,697	\$ -	\$ 325,259
80	Fire Hydrants	\$ 1,426,628	\$ -	\$ 1,426,628	\$ -
81	Total Revenue Requirement	\$ 52,375,765	\$ 43,874,254	\$ 6,095,622	\$ 2,405,889
UNITS					
82	Annual Usage	5,191,696	5,143,216	36,032	12,448
83	Number of Bills	468,312	451,176	180	16,956

Functional Revenue Requirement

Line No.	Description	System Total	General Metered	Municipal Fire	Private Fire
			Service	Protection	Protection
	(A)	(B)	General	Muni Fire	Private Fire
			(C)	(D)	(E)
UNIT COST					
84	Base Cost (\$ / CCF)		\$3.59	\$3.82	\$3.81
85	Extra Capacity Cost (\$ / Bill)		\$36.00	\$25,166.45	\$112.12
86	Customer Service & Billing (\$ / Bill)		\$8.00	\$7.82	\$7.80
87	Meters (\$ / Bill)		\$4.03	\$0.00	\$0.00
88	Service Lines (\$ / Bill)		\$8.32	\$0.00	\$19.18
89	Fire Hydrants (\$ / Bill)		\$0.00	\$7,925.71	\$0.00
90	Direct Customer Costs		\$12.35	\$0.00	\$19.18
91	Direct plus Customer Service & Billing Customer Costs		\$20.35	\$7.82	\$26.98
92	Total Customer Costs + Extra Capacity Costs		\$56.36	\$25,174.27	\$139.09

ACOS-4
 Summary of External Allocators

Name	Description		Total	General	Muni Fire	Private Fire
ALLOCATORS						
CUSTS	No. of Customers (Avg)	CUS		96.34%	0.04%	3.62%
	Proposed Case		39,026	37,598	15	1,413
SERV	Services (Cost Weighted)	CUS		92.46%	0.00%	7.54%
	Proposed Case		74,745	69,106	-	5,639
METERS	Meters	CUS		100.00%	0.00%	0.00%
	Proposed Case		43,273	43,273	-	-
CUST_METERS	Number of Metered Customers	CUS		100.00%	0.00%	0.00%
	Proposed Case		37,598	37,598	-	-
USAGE	Annual Usage (CCF)	CUS		99.07%	0.69%	0.24%
	Proposed Case		5,191,696	5,143,216	36,032	12,448
BASE_COST	Base Cost (Based on MGD)	BASE		99.07%	0.69%	0.24%
	Proposed Case		11	10.54	0.07	0.03
MAX_DAY	Extra Capacity - Max Day (Based on MGD)	EXTRA		87.37%	8.86%	3.77%
	Proposed Case		11	9.28	0.94	0.40
MAX_HOUR	Extra Capacity - Max Hour (Based on MGD)	EXTRA		58.89%	28.96%	12.15%
	Proposed Case		25	14.44	7.10	2.98
BILLS	No. of Bills	CUS		96.34%	0.04%	3.62%
	Proposed Case		468,312	451,176	180	16,956
FIRE	Fire Hydrants	FIRE_HYD		0.00%	100.00%	0.00%
	Proposed Case		1	-	1	-
REVENUE	Revenue	REV		83.41%	11.10%	5.48%
	Proposed Case		49,131,344	40,982,217	5,454,877	2,694,250

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
RATE BASE										
Plant-in Service										
Intangible Plant										
301	Organizational Expense	490,807	490,807							STTDPLT
302	Franchise & Consents	299,010	299,010							STTDPLT
	Sub-total	789,817	789,817							
Source of Supply and Pumping Plant										
303	Land Rights - Base	1,800,395	1,800,395	F BASEC	BASE	BASE COST				
303	Land Rights - Extra Cap (Max Day)	1,924,613	1,924,613	F MXDAY	EXTRA					
304	Structures and Improvements - Base	25,275,322	25,275,322	F BASEC	BASE	BASE COST	MAX DAY			
304	Structures and Improvements - Extra Cap (Max Day)	27,019,200	27,019,200	F MXDAY	EXTRA		MAX DAY			
305	Collecting & Impounding Reservoirs	5,120,488	5,120,488	F BASEC	BASE	BASE COST				
306	Lake, River & Other Intake - Base	3,640,321	3,640,321	F BASEC	BASE	BASE COST				
306	Lake, River & Other Intake - Extra Cap (Max Day)	3,891,486	3,891,486	F MXDAY	EXTRA		MAX DAY			
307	Wells and Springs - Base	1,952,446	1,952,446	F BASEC	BASE	BASE COST				
307	Wells and Springs - Extra Cap (Max Day)	2,087,156	2,087,156	F MXDAY	EXTRA		MAX DAY			
308	Infiltration Galleries and Tunnels - Base	746	746	F BASEC	BASE	BASE COST				
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	797	797	F MXDAY	EXTRA		MAX DAY			
309	Supply Mains - Base	2,301,619	2,301,619	F BASEC	BASE	BASE COST				
309	Supply Mains - Extra Cap (Max Day)	2,460,420	2,460,420	F MXDAY	EXTRA		MAX DAY			
310	Power Generation Equipment - Base	571,407	571,407	F BASEC	BASE	BASE COST				
310	Power Generation Equipment - Extra Cap (Max Day)	610,832	610,832	F MXDAY	EXTRA		MAX DAY			
310	Power Generation Equipment - Extra Cap (Max Hour)	1,092,021	1,092,021	F MXHRS	EXTRA		MAX HOUR			
311	Pumping Equipment - Base	2,339,765	2,339,765	F BASEC	BASE	BASE COST				
311	Pumping Equipment - Extra Cap (Max Day)	2,501,198	2,501,198	F MXDAY	EXTRA		MAX DAY			
311	Pumping Equipment - Extra Cap (Max Hour)	4,471,544	4,471,544	F MXHRS	EXTRA		MAX HOUR			
	Sub-total	89,061,775	89,061,775							
Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	10,301,664	10,301,664	F BASEC	BASE	BASE COST				
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	11,012,430	11,012,430	F MXDAY	EXTRA		MAX DAY			
	Sub-total	21,314,093	21,314,093							
Transmission & Distribution Plant										
330	Distribution Reservoirs and Standpipes - Base	3,383,967	3,383,967	F BASEC	BASE	BASE COST				
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,084,571	10,084,571	F MXHRS	EXTRA		MAX HOUR			
331	Transmission and Distribution Mains - Base	38,093,877	38,093,877	F BASEC	BASE	BASE COST				
331	Transmission and Distribution Mains - Extra Cap (Max Day)	40,722,174	40,722,174	F MXDAY	EXTRA		MAX DAY			
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,801,520	72,801,520	F MXHRS	EXTRA		MAX HOUR			
333	Services	29,631,715	29,631,715	F SERVCS	CUS		SERV			
334	Meters and Meter Installations	9,409,806	9,409,806	F METER	CUS		METERS			
335	Hydrants	7,030,954	7,030,954	F FIREH	FIRE_HYD			FIRE		
339	Other Plant and Miscellaneous Eq.	514,340	514,340							TDPLT
	Sub-total	211,672,924	211,672,924							
Other Plant										
-	CWIP	1,222,933	1,222,933							PLANT
	Sub-total	1,222,933	1,222,933							
General Plant										
340	Office Furniture and Equipment	685,605	685,605							STTDPLT
341	Transportation Equipment	4,145,093	4,145,093							STTDPLT
343	Tools, Shop and Garage Equipment	1,036,507	1,036,507							STTDPLT
344	Laboratory Equipment	230,009	230,009							STTDPLT
345	Power Operated Equipment	501,106	501,106							STTDPLT
346	Communication Equipment	1,639,926	1,639,926							STTDPLT
347	Computer Equipment	8,537,876	8,537,876							STTDPLT
348	Other Tangible Equipment	849,604	849,604							STTDPLT
	Sub-total	17,625,726	17,625,726							
	TOTAL PLANT-IN-SERVICE	341,687,268	341,687,268							

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Accumulated Reserve for Depreciation										
Intangible Plant										
301	Organizational Expense	(406,801)	(406,801)							STTDPLT
302	Franchise & Consents	(275,096)	(275,096)							STTDPLT
	Sub-total	(681,896)	(681,896)							
Source of Supply and Pumping Plant										
303	Land Rights - Base	(103)	(103)	F BASEC	BASE	BASE_COST				
303	Land Rights - Extra Cap (Max Day)	(110)	(110)	F MXDAY	EXTRA		MAX_DAY			
304	Structures and Improvements - Base	(10,745,328)	(10,745,328)	F BASEC	BASE	BASE_COST				
304	Structures and Improvements - Extra Cap (Max Day)	(11,486,705)	(11,486,705)	F MXDAY	EXTRA		MAX_DAY			
305	Collecting & Impounding Reservoirs	(1,490,867)	(1,490,867)	F BASEC	BASE	BASE_COST				
306	Lake, River & Other Intake - Base	(402,730)	(402,730)	F BASEC	BASE	BASE_COST				
306	Lake, River & Other Intake - Extra Cap (Max Day)	(430,516)	(430,516)	F MXDAY	EXTRA		MAX_DAY			
307	Wells and Springs - Base	(959,810)	(959,810)	F BASEC	BASE	BASE_COST				
307	Wells and Springs - Extra Cap (Max Day)	(1,026,032)	(1,026,032)	F MXDAY	EXTRA		MAX_DAY			
308	Infiltration Galleries and Tunnels - Base	(380)	(380)	F BASEC	BASE	BASE_COST				
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(407)	(407)	F MXDAY	EXTRA		MAX_DAY			
309	Supply Mains - Base	(279,044)	(279,044)	F BASEC	BASE	BASE_COST				
309	Supply Mains - Extra Cap (Max Day)	(298,296)	(298,296)	F MXDAY	EXTRA		MAX_DAY			
310	Power Generation Equipment - Base	(305,806)	(305,806)	F BASEC	BASE	BASE_COST				
310	Power Generation Equipment - Extra Cap (Max Day)	(326,905)	(326,905)	F MXDAY	EXTRA		MAX_DAY			
310	Power Generation Equipment - Extra Cap (Max Hour)	(584,428)	(584,428)	F MXHRS	EXTRA		MAX_HOUR			
311	Pumping Equipment - Base	(1,428,767)	(1,428,767)	F BASEC	BASE	BASE_COST				
311	Pumping Equipment - Extra Cap (Max Day)	(1,527,345)	(1,527,345)	F MXDAY	EXTRA		MAX_DAY			
311	Pumping Equipment - Extra Cap (Max Hour)	(2,730,529)	(2,730,529)	F MXHRS	EXTRA		MAX_HOUR			
	Sub-total	(34,024,108)	(34,024,108)							
Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	(4,669,929)	(4,669,929)	F BASEC	BASE	BASE_COST				
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,992,132)	(4,992,132)	F MXDAY	EXTRA		MAX_DAY			
	Sub-total	(9,662,060)	(9,662,060)							
Transmission & Distribution Plant										
330	Distribution Reservoirs and Standpipes - Base	(1,088,884)	(1,088,884)	F BASEC	BASE	BASE_COST				
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,244,988)	(3,244,988)	F MXHRS	EXTRA		MAX_HOUR			
331	Transmission and Distribution Mains - Base	(9,761,509)	(9,761,509)	F BASEC	BASE	BASE_COST				
331	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,435,007)	(10,435,007)	F MXDAY	EXTRA		MAX_DAY			
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,655,300)	(18,655,300)	F MXHRS	EXTRA		MAX_HOUR			
333	Services	(10,356,973)	(10,356,973)	F SERV	CUS		SERV			
334	Meters and Meter Installations	(4,514,837)	(4,514,837)	F METER	CUS		METERS			
335	Hydrants	(2,755,954)	(2,755,954)	F FIREH	FIRE_HYD			FIRE		
339	Other Plant and Miscellaneous Eq.	(209,931)	(209,931)							TDPLT
	Sub-total	(61,023,384)	(61,023,384)							

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
General Plant										
340	Office Furniture and Equipment	(539,491)								STTDPLT
341	Transportation Equipment	(1,847,008)								STTDPLT
343	Tools, Shop and Garage Equipment	(551,044)								STTDPLT
344	Laboratory Equipment	(119,193)								STTDPLT
345	Power Operated Equipment	(225,891)								STTDPLT
346	Communication Equipment	(1,148,679)								STTDPLT
347	Computer Equipment	(6,731,207)								STTDPLT
348	Other Tangible Equipment	(444,300)								STTDPLT
348.0	Other	-								STTDPLT
	Sub-total	(11,606,812)								
Depreciation										
108	ACCUM DEPREC: COST OF REMOVAL	9,906,847								RESERVE
108	ACCUMULATED DEPREC: GAIN/LOSS	11,344,388								RESERVE
108	THEORETICAL DEPRE RESERVE-2007	3,531,600								RESERVE
	TY adjustment	21,497								RESERVE
	Utility Plant Acquisition Adjustment	(4,681,016)								RESERVE
	Sub-total	20,123,316								
	TOTAL DEPRECIATION ACCRUAL	(96,874,945)								
	NET PLANT (including CIAC)	244,812,323								
Plant Adjustments										
Adjustments										
271-272	Net CIAC	-								PLANT
	Sub-total	-								
	TOTAL CIAC	-								
	TOTAL NET PLANT	244,812,323								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
EXPENSES										
O & M Expenses										
Production - Source of Supply										
601	Operation Labor and Expenses - Base	65,966		F BASEC	BASE	BASE COST				
601	Operation Labor and Expenses - Extra Cap (Max Day)	70,517		F MXDAY	EXTRA			MAX_DAY		
602	Purchased Water	1,976,901		F BASEC	BASE	BASE COST				
603	Miscellaneous Expenses - Base	6,346		F BASEC	BASE	BASE COST				
603	Miscellaneous Expenses - Extra Cap (Max Day)	6,784		F MXDAY	EXTRA			MAX_DAY		
610	Maintenance Supervision and Engineering - Base	226,572		F BASEC	BASE	BASE COST				
610	Maintenance Supervision and Engineering - Extra Cap (Max Day)	242,204		F MXDAY	EXTRA			MAX_DAY		
	Sub-total	2,595,290								
Production - Pumping Expenses										
623	Fuel or Power Purchased for Pumping - Base	2,117,414		F BASEC	BASE	BASE COST				
623	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632		F MXDAY	EXTRA			MAX_DAY		
624	Pumping Labor and Expenses - Base	104,444		F BASEC	BASE	BASE COST				
624	Pumping Labor and Expenses - Extra Cap (Max Day)	111,651		F MXDAY	EXTRA			MAX_DAY		
624	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,604		F MXHRS	EXTRA			MAX_HOUR		
626	Miscellaneous Expenses - Base	25,435		F BASEC	BASE	BASE COST				
626	Miscellaneous Expenses - Extra Cap (Max Day)	27,190		F MXDAY	EXTRA			MAX_DAY		
626	Miscellaneous Expenses - Extra Cap (Max Hour)	48,609		F MXHRS	EXTRA			MAX_HOUR		
631	Maintenance of Structures and Improvements - Base	45,680		F BASEC	BASE	BASE COST				
631	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,832		F MXDAY	EXTRA			MAX_DAY		
631	Maintenance of Structures and Improvements	87,300		F MXHRS	EXTRA			MAX_HOUR		
633	Maintenance of Pumping Equipment - Base	292,776		F BASEC	BASE	BASE COST				
633	Maintenance of Pumping Equipment - Extra Cap (Max Day)	312,976		F MXDAY	EXTRA			MAX_DAY		
633	Maintenance of Pumping Equipment - Extra Cap (Max Hour)	559,527		F MXHRS	EXTRA			MAX_HOUR		
	Sub-total	4,144,070								
Production - Water Treatment Operations and Maintenance Expense										
641	Chemicals	1,707,351		F BASEC	BASE	BASE COST				
642	Operation Labor and Expenses - Base	301,569		F BASEC	BASE	BASE COST				
642	Operation Labor and Expenses - Extra Cap (Max Day)	322,376		F MXDAY	EXTRA			MAX_DAY		
643	Miscellaneous Expenses - Base	(11,694)		F BASEC	BASE					
643	Miscellaneous Expenses - Extra Cap (Max Day)	(12,501)		F MXDAY	EXTRA			MAX_DAY		
652	Maintenance of Water Treatment Equipment - Base	126,080		F BASEC	BASE	BASE COST				
652	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,779		F MXDAY	EXTRA			MAX_DAY		
652	Sludge Removal	532,015		F BASEC	BASE	BASE COST				
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
	Sub-total	3,099,976								
Production - Other										
926.0	Employee Pension and Benefits	326,116								PRODOM
601-652 & 926	PRO FORMA Adjustments to Test Year	229,223								PRODOM
601-652 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(355,760)								PRODOM
	Sub-total	199,579								
	Total Production Expense	10,038,914								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Transmission & Distribution O&M Expenses										
660	Operation Supervision and Engineering	519,798								TDOPER
662	Transmission & Distribution Lines Expenses - Base	53,750	F	BASEC	BASE	BASE_COST				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,459	F	MXDAY	EXTRA		MAX_DAY			
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,723	F	MXHRS	EXTRA		MAX_HOUR			
663	Meter Expenses	39,558	F	METER	CUS			METERS		
664	Customer Installations Expenses	37,795	F	SERVS	CUS			SERV		
665	Miscellaneous Expenses	(158,938)								TDOPER
673	Maintenance of Transmission and Distribution Mains - Base	352,311	F	BASEC	BASE	BASE_COST				
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	376,619	F	MXDAY	EXTRA		MAX_DAY			
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	673,305	F	MXHRS	EXTRA		MAX_HOUR			
675	Maintenance of Services	834,448	F	SERVS	CUS			SERV		
676.0	Maintenance of Meters	100,237	F	METER	CUS			METERS		
677.0	Maintenance of Hydrants	405,796	F	FIREH	FIRE_HYD			FIRE		
678.0	Maintenance of Miscellaneous Equipment	265,272								TDMAINT
921	Office Supplies and Other Expenses	119,019								OMXPAG
926	Employee Pension and Benefits	447,214								LABOR
950.0	Maintenance of General Plant	158,031								OMXPAG
660-678 & 921, 926,950	PRO FORMA Adjustments to Test Year	112,262								TDOM
	Sub-total	4,763,679								
Engineering Expenses										
660	Operation Supervision and Engineering	1,470,824								ENGOM
662	Transmission & Distribution Lines Expenses	3,340	F	BASEC	BASE	BASE_COST				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,570	F	MXDAY	EXTRA		MAX_DAY			
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,383	F	MXHRS	EXTRA		MAX_HOUR			
660-662	PRO FORMA Adjustments to Test Year	(106,176)								ENGOM
922	Administrative Expenses Transferred-Cr.	(393,075)								ENGOM
-	-	-								
-	-	-								
-	-	-								
-	-	-								
-	-	-								
	Sub-total	984,867								
Customer Account										
902	Meter Reading Expenses	162,119	F	CUSTS	CUS			CUST METERS		
903	Customer Records and Collection Expenses	428,539	F	CUSTS	CUS			BILLS		
904	Uncollectible Accounts	46,709	F	CUSTS	CUS			CUSTS		
902-904	PRO FORMA Adjustments to Test Year	45,883								CUSTOM
920	Administrative and General Salaries	1,356,839	F	CUSTS	CUS			CUSTS		
930	Miscellaneous General Expenses	51,640	F	CUSTS	CUS			CUSTS		
	Sub-total	2,091,730								
Administrative and General Expenses										
920	Administrative and General Salaries	2,311,227								OMXPAG
921	Office Supplies and Other Expenses	511,945								OMXPAG
922	Administrative Expenses Transferred-Cr.	(1,027,078)								OMXPAG
923	Outside Services Employed	389,707								OMXPAG
924	Property Insurance	827,380								PLANT
926	Employee Pension and Benefits	4,647,112								LABOR
928	Regulatory Commission Expenses	226,026								OMXPAG
930	Miscellaneous General Expenses	132,897								OMXPAG
950	Maintenance of General Plant	764,155								OMXPAG
920-950	A&G PRO FORMA Adjustments to Test Year	367,444								LABOR
930	Miscellaneous General Expenses	(456,635)								OMXPAG
930	PRO FORMA Adjustments to Test Year	(13,736)								OMXPAG
	MOEF Adjustment	2,665,157								OMXPAG
	Sub-total	11,345,601								
	TOTAL O & M EXPENSES	29,224,791								

Acct. No.	Account Description	Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Labor Expense		11,345,601								
Salaries and Wages										
-	Production	2,456,636								PRODOM
-	Transmission and Distribution and Customer Accounts	2,980,756								TDCUSOM
-	Engineering	926,167								ENGOM
	Sub-total	6,363,560	6,363,560							
	TOTAL O & M LABOR EXP.	6,363,560	6,363,560							
Amortization Expense										
407	Amortization Expense	196,047								NET_PLANT_INT
	Sub-total	196,047	196,047							
	TOTAL DEPRECIATION EXPENSES	196,047	196,047							
Taxes Other Than Income Taxes										
408	Payroll Taxes	814,768								LABOR
408	Property Taxes	5,590,380								PLANT
	Sub-total	6,405,147	6,405,147							
	TOTAL TAXES OTHER THAN INCOME TAX	6,405,147	6,405,147							
City Bond Fixed Revenue Requirement (CBFRR)										
-	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880								NET_PLANT_INT
	TOTAL	8,802,880	8,802,880							
Income Taxes										
	Tax Expense	105,811								NET_PLANT_INT
	TOTAL	105,811	105,811							
Debt Service Revenue Requirement										
-	Debt Service Revenue Requirement (DSRR 1.0)	10,167,110								NET_PLANT_INT
-	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,016,711								NET_PLANT_INT
	TOTAL	11,183,821	11,183,821							
Operating Revenues										
461	Water Sales	49,131,344	F_REVNU	REV					REVENUE	
466	Sales for Resale	19,359	F_REVNU	REV					REVENUE	
471-474	Other Operating Revenue	665,622	F_REVNU	REV					REVENUE	
	Sub-total	49,816,324	49,816,324							
	TOTAL	49,816,324								

Acct.

General Metered Service

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Intangible Plant									
301.0	Organizational Expense	490,807	STTDPLT	143,253	202,506	56,229	-	-	401,988
302.0	Franchise & Consents	299,010	STTDPLT	87,273	123,371	34,256	-	-	244,900
	Sub-total	789,817		230,525	325,877	90,486	-	-	646,888
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,800,395	BASE_COST	1,783,583	-	-	-	-	1,783,583
303.0	Land Rights - Extra Cap (Max Day)	1,924,613	MAX_DAY	-	1,681,560	-	-	-	1,681,560
304.0	Structures and Improvements - Base	25,275,322	BASE_COST	25,039,302	-	-	-	-	25,039,302
304.0	Structures and Improvements - Extra Cap (Max Day)	27,019,200	MAX_DAY	-	23,607,031	-	-	-	23,607,031
305.0	Collecting & Impounding Reservoirs	5,120,488	BASE_COST	5,072,673	-	-	-	-	5,072,673
306.0	Lake, River & Other Intake - Base	3,640,321	BASE_COST	3,606,328	-	-	-	-	3,606,328
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	3,891,486	MAX_DAY	-	3,400,043	-	-	-	3,400,043
307.0	Wells and Springs - Base	1,952,446	BASE_COST	1,934,214	-	-	-	-	1,934,214
307.0	Wells and Springs - Extra Cap (Max Day)	2,087,156	MAX_DAY	-	1,823,575	-	-	-	1,823,575
308.0	Infiltration Galleries and Tunnels - Base	746	BASE_COST	739	-	-	-	-	739
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	797	MAX_DAY	-	697	-	-	-	697
309.0	Supply Mains - Base	2,301,619	BASE_COST	2,280,126	-	-	-	-	2,280,126
309.0	Supply Mains - Extra Cap (Max Day)	2,460,420	MAX_DAY	-	2,149,701	-	-	-	2,149,701
310.0	Power Generation Equipment - Base	571,407	BASE_COST	566,071	-	-	-	-	566,071
310.0	Power Generation Equipment - Extra Cap (Max Day)	610,832	MAX_DAY	-	533,692	-	-	-	533,692
310.0	Power Generation Equipment - Extra Cap (Max Hour)	1,092,021	MAX_HOUR	-	643,097	-	-	-	643,097
311.0	Pumping Equipment - Base	2,339,765	BASE_COST	2,317,916	-	-	-	-	2,317,916
311.0	Pumping Equipment - Extra Cap (Max Day)	2,501,198	MAX_DAY	-	2,185,329	-	-	-	2,185,329
311.0	Pumping Equipment - Extra Cap (Max Hour)	4,471,544	MAX_HOUR	-	2,633,316	-	-	-	2,633,316
	Sub-total	89,061,775		42,600,953	38,658,041	-	-	-	81,258,994
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	10,301,664	BASE_COST	10,205,467	-	-	-	-	10,205,467
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	11,012,430	MAX_DAY	-	9,621,705	-	-	-	9,621,705
	Sub-total	21,314,093		10,205,467	9,621,705	-	-	-	19,827,172

Acct.		Municipal Fire Protection							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Intangible Plant									
301.0	Organizational Expense	490,807	STTDPLT	1,004	51,590	-	10,741	-	63,335
302.0	Franchise & Consents	299,010	STTDPLT	611	31,430	-	6,544	-	38,585
	Sub-total	789,817		1,615	83,020	-	17,285	-	101,920
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,800,395	BASE_COST	12,495	-	-	-	-	12,495
303.0	Land Rights - Extra Cap (Max Day)	1,924,613	MAX_DAY	-	170,510	-	-	-	170,510
304.0	Structures and Improvements - Base	25,275,322	BASE_COST	175,420	-	-	-	-	175,420
304.0	Structures and Improvements - Extra Cap (Max Day)	27,019,200	MAX_DAY	-	2,393,745	-	-	-	2,393,745
305.0	Collecting & Impounding Reservoirs	5,120,488	BASE_COST	35,538	-	-	-	-	35,538
306.0	Lake, River & Other Intake - Base	3,640,321	BASE_COST	25,265	-	-	-	-	25,265
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	3,891,486	MAX_DAY	-	344,763	-	-	-	344,763
307.0	Wells and Springs - Base	1,952,446	BASE_COST	13,551	-	-	-	-	13,551
307.0	Wells and Springs - Extra Cap (Max Day)	2,087,156	MAX_DAY	-	184,910	-	-	-	184,910
308.0	Infiltration Galleries and Tunnels - Base	746	BASE_COST	5	-	-	-	-	5
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	797	MAX_DAY	-	71	-	-	-	71
309.0	Supply Mains - Base	2,301,619	BASE_COST	15,974	-	-	-	-	15,974
309.0	Supply Mains - Extra Cap (Max Day)	2,460,420	MAX_DAY	-	217,979	-	-	-	217,979
310.0	Power Generation Equipment - Base	571,407	BASE_COST	3,966	-	-	-	-	3,966
310.0	Power Generation Equipment - Extra Cap (Max Day)	610,832	MAX_DAY	-	54,116	-	-	-	54,116
310.0	Power Generation Equipment - Extra Cap (Max Hour)	1,092,021	MAX_HOUR	-	316,226	-	-	-	316,226
311.0	Pumping Equipment - Base	2,339,765	BASE_COST	16,239	-	-	-	-	16,239
311.0	Pumping Equipment - Extra Cap (Max Day)	2,501,198	MAX_DAY	-	221,592	-	-	-	221,592
311.0	Pumping Equipment - Extra Cap (Max Hour)	4,471,544	MAX_HOUR	-	1,294,866	-	-	-	1,294,866
	Sub-total	89,061,775		298,453	5,198,777	-	-	-	5,497,231
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	10,301,664	BASE_COST	71,497	-	-	-	-	71,497
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	11,012,430	MAX_DAY	-	975,638	-	-	-	975,638
	Sub-total	21,314,093		71,497	975,638	-	-	-	1,047,135

Acct.		Private Fire Protection							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Intangible Plant									
301.0	Organizational Expense	490,807	STTDPLT	347	21,721	3,415	-	-	25,483
302.0	Franchise & Consents	299,010	STTDPLT	211	13,233	2,081	-	-	15,525
	Sub-total	789,817		558	34,954	5,496	-	-	41,008
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	1,800,395	BASE_COST	4,317	-	-	-	-	4,317
303.0	Land Rights - Extra Cap (Max Day)	1,924,613	MAX_DAY	-	72,544	-	-	-	72,544
304.0	Structures and Improvements - Base	25,275,322	BASE_COST	60,600	-	-	-	-	60,600
304.0	Structures and Improvements - Extra Cap (Max Day)	27,019,200	MAX_DAY	-	1,018,424	-	-	-	1,018,424
305.0	Collecting & Impounding Reservoirs	5,120,488	BASE_COST	12,277	-	-	-	-	12,277
306.0	Lake, River & Other Intake - Base	3,640,321	BASE_COST	8,728	-	-	-	-	8,728
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	3,891,486	MAX_DAY	-	146,680	-	-	-	146,680
307.0	Wells and Springs - Base	1,952,446	BASE_COST	4,681	-	-	-	-	4,681
307.0	Wells and Springs - Extra Cap (Max Day)	2,087,156	MAX_DAY	-	78,670	-	-	-	78,670
308.0	Infiltration Galleries and Tunnels - Base	746	BASE_COST	2	-	-	-	-	2
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	797	MAX_DAY	-	30	-	-	-	30
309.0	Supply Mains - Base	2,301,619	BASE_COST	5,518	-	-	-	-	5,518
309.0	Supply Mains - Extra Cap (Max Day)	2,460,420	MAX_DAY	-	92,740	-	-	-	92,740
310.0	Power Generation Equipment - Base	571,407	BASE_COST	1,370	-	-	-	-	1,370
310.0	Power Generation Equipment - Extra Cap (Max Day)	610,832	MAX_DAY	-	23,024	-	-	-	23,024
310.0	Power Generation Equipment - Extra Cap (Max Hour)	1,092,021	MAX_HOUR	-	132,698	-	-	-	132,698
311.0	Pumping Equipment - Base	2,339,765	BASE_COST	5,610	-	-	-	-	5,610
311.0	Pumping Equipment - Extra Cap (Max Day)	2,501,198	MAX_DAY	-	94,277	-	-	-	94,277
311.0	Pumping Equipment - Extra Cap (Max Hour)	4,471,544	MAX_HOUR	-	543,362	-	-	-	543,362
	Sub-total	89,061,775		103,102	2,202,448	-	-	-	2,305,550
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	10,301,664	BASE_COST	24,699	-	-	-	-	24,699
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	11,012,430	MAX_DAY	-	415,087	-	-	-	415,087
	Sub-total	21,314,093		24,699	415,087	-	-	-	439,786

Acct.

General Metered Service

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	3,383,967	BASE_COST	3,352,368	-	-	-	-	3,352,368
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,084,571	MAX_HOUR	-	5,938,857	-	-	-	5,938,857
331.0	Transmission and Distribution Mains - Base	38,093,877	BASE_COST	37,738,158	-	-	-	-	37,738,158
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	40,722,174	MAX_DAY	-	35,579,501	-	-	-	35,579,501
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,801,520	MAX_HOUR	-	42,873,199	-	-	-	42,873,199
333.0	Services	29,631,715	SERV	-	-	27,396,142	-	-	27,396,142
334.0	Meters and Meter Installations	9,409,806	METERS	-	-	9,409,806	-	-	9,409,806
335.0	Hydrants	7,030,954	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	514,340	TDPLT	100,088	205,561	89,652	-	-	395,301
	Sub-total	211,672,924		41,190,614	84,597,118	36,895,600	-	-	162,683,331
Other Plant									
	CWIP	1,222,933	PLANT	356,940	504,581	140,106	-	-	1,001,626
	Sub-total	1,222,933		356,940	504,581	140,106	-	-	1,001,626
General Plant									
340.0	Office Furniture and Equipment	685,605	STTDPLT	200,109	282,880	78,547	-	-	561,535
341.0	Transportation Equipment	4,145,093	STTDPLT	1,209,837	1,710,259	474,884	-	-	3,394,979
343.0	Tools, Shop and Garage Equipment	1,036,507	STTDPLT	302,528	427,661	118,748	-	-	848,937
344.0	Laboratory Equipment	230,009	STTDPLT	67,133	94,901	26,351	-	-	188,385
345.0	Power Operated Equipment	501,106	STTDPLT	146,259	206,755	57,409	-	-	410,423
346.0	Communication Equipment	1,639,926	STTDPLT	478,649	676,631	187,879	-	-	1,343,158
347.0	Computer Equipment	8,537,876	STTDPLT	2,491,967	3,522,715	978,144	-	-	6,992,827
348.0	Other Tangible Equipment	849,604	STTDPLT	247,976	350,545	97,335	-	-	695,856
	Sub-total	17,625,726		5,144,456	7,272,349	2,019,296	-	-	14,436,101
	TOTAL PLANT-IN-SERVICE	341,687,268		99,728,956	140,979,670	39,145,487	-	-	279,854,113

Acct.		Municipal Fire Protection							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	3,383,967	BASE_COST	23,486	-	-	-	-	23,486
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,084,571	MAX_HOUR	-	2,920,281	-	-	-	2,920,281
331.0	Transmission and Distribution Mains - Base	38,093,877	BASE_COST	264,386	-	-	-	-	264,386
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	40,722,174	MAX_DAY	-	3,607,749	-	-	-	3,607,749
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,801,520	MAX_HOUR	-	21,081,799	-	-	-	21,081,799
333.0	Services	29,631,715	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	9,409,806	METERS	-	-	-	-	-	-
335.0	Hydrants	7,030,954	FIRE	-	-	-	7,030,954	-	7,030,954
339.0	Other Plant and Miscellaneous Eq.	514,340	TDPLT	701	67,252	-	17,126	-	85,079
	Sub-total	211,672,924		288,573	27,677,082	-	7,048,080	-	35,013,734
Other Plant									
-	CWIP	1,222,933	PLANT	2,501	128,546	-	26,764	-	157,811
	Sub-total	1,222,933		2,501	128,546	-	26,764	-	157,811
General Plant									
340.0	Office Furniture and Equipment	685,605	STTDPLT	1,402	72,066	-	15,005	-	88,472
341.0	Transportation Equipment	4,145,093	STTDPLT	8,476	435,703	-	90,716	-	534,895
343.0	Tools, Shop and Garage Equipment	1,036,507	STTDPLT	2,119	108,950	-	22,684	-	133,754
344.0	Laboratory Equipment	230,009	STTDPLT	470	24,177	-	5,034	-	29,681
345.0	Power Operated Equipment	501,106	STTDPLT	1,025	52,673	-	10,967	-	64,664
346.0	Communication Equipment	1,639,926	STTDPLT	3,353	172,377	-	35,890	-	211,621
347.0	Computer Equipment	8,537,876	STTDPLT	17,458	897,441	-	186,853	-	1,101,752
348.0	Other Tangible Equipment	849,604	STTDPLT	1,737	89,304	-	18,594	-	109,635
	Sub-total	17,625,726		36,041	1,852,692	-	385,741	-	2,274,474
	TOTAL PLANT-IN-SERVICE	341,687,268		698,680	35,915,755	-	7,477,871	-	44,092,306

Acct.

Private Fire Protection

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	3,383,967	BASE_COST	8,113	-	-	-	-	8,113
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	10,084,571	MAX_HOUR	-	1,225,433	-	-	-	1,225,433
331.0	Transmission and Distribution Mains - Base	38,093,877	BASE_COST	91,333	-	-	-	-	91,333
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	40,722,174	MAX_DAY	-	1,534,924	-	-	-	1,534,924
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	72,801,520	MAX_HOUR	-	8,846,522	-	-	-	8,846,522
333.0	Services	29,631,715	SERV	-	-	2,235,573	-	-	2,235,573
334.0	Meters and Meter Installations	9,409,806	METERS	-	-	-	-	-	-
335.0	Hydrants	7,030,954	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	514,340	TDPLT	242	28,272	5,445	-	-	33,960
	Sub-total	211,672,924		99,689	11,635,151	2,241,019	-	-	13,975,859
Other Plant									
	CWIP	1,222,933	PLANT	864	54,122	8,510	-	-	63,496
	Sub-total	1,222,933		864	54,122	8,510	-	-	63,496
General Plant									
340.0	Office Furniture and Equipment	685,605	STTDPLT	484	30,342	4,771	-	-	35,598
341.0	Transportation Equipment	4,145,093	STTDPLT	2,928	183,446	28,844	-	-	215,219
343.0	Tools, Shop and Garage Equipment	1,036,507	STTDPLT	732	45,872	7,213	-	-	53,817
344.0	Laboratory Equipment	230,009	STTDPLT	162	10,179	1,601	-	-	11,942
345.0	Power Operated Equipment	501,106	STTDPLT	354	22,177	3,487	-	-	26,018
346.0	Communication Equipment	1,639,926	STTDPLT	1,158	72,577	11,412	-	-	85,147
347.0	Computer Equipment	8,537,876	STTDPLT	6,031	377,855	59,412	-	-	443,298
348.0	Other Tangible Equipment	849,604	STTDPLT	600	37,600	5,912	-	-	44,113
	Sub-total	17,625,726		12,451	780,049	122,651	-	-	915,151
	TOTAL PLANT-IN-SERVICE	341,687,268		241,362	15,121,812	2,377,676	-	-	17,740,850

Acct.

General Metered Service

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Accumulated Reserve for Depreciation									
Intangible Plant									
301.0	Organizational Expense	(406,801)	STTDPLT	(118,734)	(167,845)	(46,605)	-	-	(333,184)
302.0	Franchise & Consents	(275,096)	STTDPLT	(80,293)	(113,504)	(31,516)	-	-	(225,313)
	Sub-total	(681,896)		(199,026)	(281,349)	(78,122)	-	-	(558,497)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	(103)	BASE_COST	(102)	-	-	-	-	(102)
303.0	Land Rights - Extra Cap (Max Day)	(110)	MAX_DAY	-	(96)	-	-	-	(96)
304.0	Structures and Improvements - Base	(10,745,328)	BASE_COST	(10,644,988)	-	-	-	-	(10,644,988)
304.0	Structures and Improvements - Extra Cap (Max Day)	(11,486,705)	MAX_DAY	-	(10,036,085)	-	-	-	(10,036,085)
305.0	Collecting & Impounding Reservoirs	(1,490,867)	BASE_COST	(1,476,945)	-	-	-	-	(1,476,945)
306.0	Lake, River & Other Intake - Base	(402,730)	BASE_COST	(398,969)	-	-	-	-	(398,969)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(430,516)	MAX_DAY	-	(376,148)	-	-	-	(376,148)
307.0	Wells and Springs - Base	(959,810)	BASE_COST	(950,847)	-	-	-	-	(950,847)
307.0	Wells and Springs - Extra Cap (Max Day)	(1,026,032)	MAX_DAY	-	(896,458)	-	-	-	(896,458)
308.0	Infiltration Galleries and Tunnels - Base	(380)	BASE_COST	(377)	-	-	-	-	(377)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(407)	MAX_DAY	-	(355)	-	-	-	(355)
309.0	Supply Mains - Base	(279,044)	BASE_COST	(276,438)	-	-	-	-	(276,438)
309.0	Supply Mains - Extra Cap (Max Day)	(298,296)	MAX_DAY	-	(260,626)	-	-	-	(260,626)
310.0	Power Generation Equipment - Base	(305,806)	BASE_COST	(302,950)	-	-	-	-	(302,950)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(326,905)	MAX_DAY	-	(285,621)	-	-	-	(285,621)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(584,428)	MAX_HOUR	-	(344,173)	-	-	-	(344,173)
311.0	Pumping Equipment - Base	(1,428,767)	BASE_COST	(1,415,426)	-	-	-	-	(1,415,426)
311.0	Pumping Equipment - Extra Cap (Max Day)	(1,527,345)	MAX_DAY	-	(1,334,462)	-	-	-	(1,334,462)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(2,730,529)	MAX_HOUR	-	(1,608,023)	-	-	-	(1,608,023)
	Sub-total	(34,024,108)		(15,467,042)	(15,142,047)	-	-	-	(30,609,089)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(4,669,929)	BASE_COST	(4,626,321)	-	-	-	-	(4,626,321)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,992,132)	MAX_DAY	-	(4,361,691)	-	-	-	(4,361,691)
	Sub-total	(9,662,060)		(4,626,321)	(4,361,691)	-	-	-	(8,988,012)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(1,088,884)	BASE_COST	(1,078,716)	-	-	-	-	(1,078,716)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,244,988)	MAX_HOUR	-	(1,910,991)	-	-	-	(1,910,991)
331.0	Transmission and Distribution Mains - Base	(9,761,509)	BASE_COST	(9,670,357)	-	-	-	-	(9,670,357)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,435,007)	MAX_DAY	-	(9,117,203)	-	-	-	(9,117,203)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,655,300)	MAX_HOUR	-	(10,986,205)	-	-	-	(10,986,205)
333.0	Services	(10,356,973)	SERV	-	-	(9,575,589)	-	-	(9,575,589)
334.0	Meters and Meter Installations	(4,514,837)	METERS	-	-	(4,514,837)	-	-	(4,514,837)
335.0	Hydrants	(2,755,954)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(209,931)	TDPLT	(40,852)	(83,901)	(36,592)	-	-	(161,344)
	Sub-total	(61,023,384)		(10,789,925)	(22,098,300)	(14,127,018)	-	-	(47,015,242)

Acct.		Municipal Fire Protection							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Accumulated Reserve for Depreciation									
Intangible Plant									
301.0	Organizational Expense	(406,801)	STTDPLT	(832)	(42,760)	-	(8,903)	-	(52,495)
302.0	Franchise & Consents	(275,096)	STTDPLT	(563)	(28,916)	-	(6,021)	-	(35,499)
	Sub-total	(681,896)		(1,394)	(71,676)	-	(14,923)	-	(87,994)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	(103)	BASE_COST	(1)	-	-	-	-	(1)
303.0	Land Rights - Extra Cap (Max Day)	(110)	MAX_DAY	-	(10)	-	-	-	(10)
304.0	Structures and Improvements - Base	(10,745,328)	BASE_COST	(74,577)	-	-	-	-	(74,577)
304.0	Structures and Improvements - Extra Cap (Max Day)	(11,486,705)	MAX_DAY	-	(1,017,656)	-	-	-	(1,017,656)
305.0	Collecting & Impounding Reservoirs	(1,490,867)	BASE_COST	(10,347)	-	-	-	-	(10,347)
306.0	Lake, River & Other Intake - Base	(402,730)	BASE_COST	(2,795)	-	-	-	-	(2,795)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(430,516)	MAX_DAY	-	(38,141)	-	-	-	(38,141)
307.0	Wells and Springs - Base	(959,810)	BASE_COST	(6,661)	-	-	-	-	(6,661)
307.0	Wells and Springs - Extra Cap (Max Day)	(1,026,032)	MAX_DAY	-	(90,901)	-	-	-	(90,901)
308.0	Infiltration Galleries and Tunnels - Base	(380)	BASE_COST	(3)	-	-	-	-	(3)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(407)	MAX_DAY	-	(36)	-	-	-	(36)
309.0	Supply Mains - Base	(279,044)	BASE_COST	(1,937)	-	-	-	-	(1,937)
309.0	Supply Mains - Extra Cap (Max Day)	(298,296)	MAX_DAY	-	(26,427)	-	-	-	(26,427)
310.0	Power Generation Equipment - Base	(305,806)	BASE_COST	(2,122)	-	-	-	-	(2,122)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(326,905)	MAX_DAY	-	(28,962)	-	-	-	(28,962)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(584,428)	MAX_HOUR	-	(169,238)	-	-	-	(169,238)
311.0	Pumping Equipment - Base	(1,428,767)	BASE_COST	(9,916)	-	-	-	-	(9,916)
311.0	Pumping Equipment - Extra Cap (Max Day)	(1,527,345)	MAX_DAY	-	(135,314)	-	-	-	(135,314)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(2,730,529)	MAX_HOUR	-	(790,704)	-	-	-	(790,704)
	Sub-total	(34,024,108)		(108,359)	(2,297,389)	-	-	-	(2,405,748)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(4,669,929)	BASE_COST	(32,411)	-	-	-	-	(32,411)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,992,132)	MAX_DAY	-	(442,274)	-	-	-	(442,274)
	Sub-total	(9,662,060)		(32,411)	(442,274)	-	-	-	(474,685)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(1,088,884)	BASE_COST	(7,557)	-	-	-	-	(7,557)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,244,988)	MAX_HOUR	-	(939,681)	-	-	-	(939,681)
331.0	Transmission and Distribution Mains - Base	(9,761,509)	BASE_COST	(67,748)	-	-	-	-	(67,748)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,435,007)	MAX_DAY	-	(924,481)	-	-	-	(924,481)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,655,300)	MAX_HOUR	-	(5,402,185)	-	-	-	(5,402,185)
333.0	Services	(10,356,973)	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	(4,514,837)	METERS	-	-	-	-	-	-
335.0	Hydrants	(2,755,954)	FIRE	-	-	-	(2,755,954)	-	(2,755,954)
339.0	Other Plant and Miscellaneous Eq.	(209,931)	TDPLT	(286)	(27,449)	-	(6,990)	-	(34,726)
	Sub-total	(61,023,384)		(75,592)	(7,293,797)	-	(2,762,944)	-	(10,132,332)

Acct.

Private Fire Protection

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Accumulated Reserve for Depreciation									
Intangible Plant									
301.0	Organizational Expense	(406,801)	STTDPLT	(287)	(18,003)	(2,831)	-	-	(21,122)
302.0	Franchise & Consents	(275,096)	STTDPLT	(194)	(12,175)	(1,914)	-	-	(14,283)
	Sub-total	(681,896)		(482)	(30,178)	(4,745)	-	-	(35,405)
Source of Supply and Pumping Plant									
303.0	Land Rights - Base	(103)	BASE_COST	(0)	-	-	-	-	(0)
303.0	Land Rights - Extra Cap (Max Day)	(110)	MAX_DAY	-	(4)	-	-	-	(4)
304.0	Structures and Improvements - Base	(10,745,328)	BASE_COST	(25,763)	-	-	-	-	(25,763)
304.0	Structures and Improvements - Extra Cap (Max Day)	(11,486,705)	MAX_DAY	-	(432,964)	-	-	-	(432,964)
305.0	Collecting & Impounding Reservoirs	(1,490,867)	BASE_COST	(3,574)	-	-	-	-	(3,574)
306.0	Lake, River & Other Intake - Base	(402,730)	BASE_COST	(966)	-	-	-	-	(966)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(430,516)	MAX_DAY	-	(16,227)	-	-	-	(16,227)
307.0	Wells and Springs - Base	(959,810)	BASE_COST	(2,301)	-	-	-	-	(2,301)
307.0	Wells and Springs - Extra Cap (Max Day)	(1,026,032)	MAX_DAY	-	(38,674)	-	-	-	(38,674)
308.0	Infiltration Galleries and Tunnels - Base	(380)	BASE_COST	(1)	-	-	-	-	(1)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(407)	MAX_DAY	-	(15)	-	-	-	(15)
309.0	Supply Mains - Base	(279,044)	BASE_COST	(669)	-	-	-	-	(669)
309.0	Supply Mains - Extra Cap (Max Day)	(298,296)	MAX_DAY	-	(11,244)	-	-	-	(11,244)
310.0	Power Generation Equipment - Base	(305,806)	BASE_COST	(733)	-	-	-	-	(733)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(326,905)	MAX_DAY	-	(12,322)	-	-	-	(12,322)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(584,428)	MAX_HOUR	-	(71,017)	-	-	-	(71,017)
311.0	Pumping Equipment - Base	(1,428,767)	BASE_COST	(3,426)	-	-	-	-	(3,426)
311.0	Pumping Equipment - Extra Cap (Max Day)	(1,527,345)	MAX_DAY	-	(57,570)	-	-	-	(57,570)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(2,730,529)	MAX_HOUR	-	(331,802)	-	-	-	(331,802)
	Sub-total	(34,024,108)		(37,433)	(971,838)	-	-	-	(1,009,271)
Water Treatment Plant									
320.0	Water Treatment Plant Equipment - Base	(4,669,929)	BASE_COST	(11,197)	-	-	-	-	(11,197)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(4,992,132)	MAX_DAY	-	(188,166)	-	-	-	(188,166)
	Sub-total	(9,662,060)		(11,197)	(188,166)	-	-	-	(199,363)
Transmission & Distribution Plant									
330.0	Distribution Reservoirs and Standpipes - Base	(1,088,884)	BASE_COST	(2,611)	-	-	-	-	(2,611)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(3,244,988)	MAX_HOUR	-	(394,317)	-	-	-	(394,317)
331.0	Transmission and Distribution Mains - Base	(9,761,509)	BASE_COST	(23,404)	-	-	-	-	(23,404)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(10,435,007)	MAX_DAY	-	(393,322)	-	-	-	(393,322)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(18,655,300)	MAX_HOUR	-	(2,266,910)	-	-	-	(2,266,910)
333.0	Services	(10,356,973)	SERV	-	-	(781,385)	-	-	(781,385)
334.0	Meters and Meter Installations	(4,514,837)	METERS	-	-	-	-	-	-
335.0	Hydrants	(2,755,954)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(209,931)	TDPLT	(99)	(11,539)	(2,223)	-	-	(13,861)
	Sub-total	(61,023,384)		(26,114)	(3,066,089)	(783,607)	-	-	(3,875,810)

Acct.		General Metered Service							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
General Plant									
340.0	Office Furniture and Equipment	(539,491)	STTDPLT	(157,462)	(222,593)	(61,807)	-	-	(441,863)
341.0	Transportation Equipment	(1,847,008)	STTDPLT	(539,090)	(762,073)	(211,603)	-	-	(1,512,766)
343.0	Tools, Shop and Garage Equipment	(551,044)	STTDPLT	(160,834)	(227,360)	(63,130)	-	-	(451,325)
344.0	Laboratory Equipment	(119,193)	STTDPLT	(34,789)	(49,179)	(13,655)	-	-	(97,623)
345.0	Power Operated Equipment	(225,891)	STTDPLT	(65,931)	(93,202)	(25,879)	-	-	(185,013)
346.0	Communication Equipment	(1,148,679)	STTDPLT	(335,267)	(473,943)	(131,599)	-	-	(940,809)
347.0	Computer Equipment	(6,731,207)	STTDPLT	(1,964,651)	(2,777,286)	(771,162)	-	-	(5,513,100)
348.0	Other Tangible Equipment	(444,300)	STTDPLT	(129,679)	(183,317)	(50,901)	-	-	(363,897)
348.0	Other	-	STTDPLT	-	-	-	-	-	-
	Sub-total	(11,606,812)		(3,387,704)	(4,788,954)	(1,329,737)	-	-	(9,506,395)
	ACCUM DEPREC: COST OF REMOVAL	9,906,847	RESERVE	2,918,754	3,951,988	1,315,418	-	-	8,186,161
	ACCUMULATED DEPREC: GAIN/LOSS	11,344,388	RESERVE	3,342,283	4,525,445	1,506,293	-	-	9,374,021
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	1,040,480	1,408,808	468,921	-	-	2,918,209
	Sub-total	20,123,316		5,928,730	8,027,489	2,671,948	-	-	16,628,166
	TOTAL DEPRECIATION ACCRUAL	(96,874,945)		(28,541,289)	(38,644,852)	(12,862,929)	-	-	(80,049,069)
	NET PLANT (including CIAC)	244,812,323		71,187,667	102,334,819	26,282,558	-	-	199,805,044
Plant Adjustments									
Adjustments									
271-272	Net CIAC	-	PLANT	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-
	TOTAL CIAC	-		-	-	-	-	-	-
	TOTAL NET PLANT	244,812,323		71,187,667	102,334,819	26,282,558	-	-	199,805,044

Municipal Fire Protection										
Acct.	No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
		General Plant								
	340.0	Office Furniture and Equipment	(539,491)	STTDPLT	(1,103)	(56,707)	-	(11,807)	-	(69,617)
	341.0	Transportation Equipment	(1,847,008)	STTDPLT	(3,777)	(194,144)	-	(40,422)	-	(238,343)
	343.0	Tools, Shop and Garage Equipment	(551,044)	STTDPLT	(1,127)	(57,922)	-	(12,060)	-	(71,108)
	344.0	Laboratory Equipment	(119,193)	STTDPLT	(244)	(12,529)	-	(2,609)	-	(15,381)
	345.0	Power Operated Equipment	(225,891)	STTDPLT	(462)	(23,744)	-	(4,944)	-	(29,150)
	346.0	Communication Equipment	(1,148,679)	STTDPLT	(2,349)	(120,741)	-	(25,139)	-	(148,229)
	347.0	Computer Equipment	(6,731,207)	STTDPLT	(13,784)	(707,537)	-	(147,313)	-	(868,614)
	348.0	Other Tangible Equipment	(444,300)	STTDPLT	(909)	(46,702)	-	(9,724)	-	(57,334)
	348.0	Other	-	STTDPLT	-	-	-	-	-	-
		Sub-total	(11,606,812)		(23,734)	(1,220,026)	-	(254,017)	-	(1,497,776)
		ACCUM DEPREC: COST OF REMOVAL	9,906,847	RESERVE	20,448	958,960	-	256,725	-	1,236,133
		ACCUMULATED DEPREC: GAIN/LOSS	11,344,388	RESERVE	23,415	1,098,111	-	293,978	-	1,415,504
		THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	7,289	341,851	-	91,518	-	440,658
		Sub-total	20,123,316		41,535	1,947,891	-	521,474	-	2,510,900
		TOTAL DEPRECIATION ACCRUAL	(96,874,945)		(199,954)	(9,377,271)	-	(2,510,410)	-	(12,087,635)
		NET PLANT (including CIAC)	244,812,323		498,726	26,538,483	-	4,967,461	-	32,004,670
		Plant Adjustments								
		Adjustments								
	271-272	Net CIAC	-	PLANT	-	-	-	-	-	-
		Sub-total	-		-	-	-	-	-	-
		TOTAL CIAC	-		-	-	-	-	-	-
		TOTAL NET PLANT	244,812,323		498,726	26,538,483	-	4,967,461	-	32,004,670

Acct.

Private Fire Protection

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
General Plant									
340.0	Office Furniture and Equipment	(539,491)	STTDPLT	(381)	(23,876)	(3,754)	-	-	(28,011)
341.0	Transportation Equipment	(1,847,008)	STTDPLT	(1,305)	(81,742)	(12,853)	-	-	(95,899)
343.0	Tools, Shop and Garage Equipment	(551,044)	STTDPLT	(389)	(24,387)	(3,835)	-	-	(28,611)
344.0	Laboratory Equipment	(119,193)	STTDPLT	(84)	(5,275)	(829)	-	-	(6,189)
345.0	Power Operated Equipment	(225,891)	STTDPLT	(160)	(9,997)	(1,572)	-	-	(11,729)
346.0	Communication Equipment	(1,148,679)	STTDPLT	(811)	(50,836)	(7,993)	-	-	(59,641)
347.0	Computer Equipment	(6,731,207)	STTDPLT	(4,755)	(297,898)	(46,840)	-	-	(349,493)
348.0	Other Tangible Equipment	(444,300)	STTDPLT	(314)	(19,663)	(3,092)	-	-	(23,069)
348.0	Other	-	STTDPLT	-	-	-	-	-	-
	Sub-total	(11,606,812)		(8,199)	(513,674)	(80,768)	-	-	(602,641)
	ACCUM DEPREC: COST OF REMOVAL	9,906,847	RESERVE	7,064	403,896	73,593	-	-	484,553
	ACCUMULATED DEPREC: GAIN/LOSS	11,344,388	RESERVE	8,089	462,504	84,272	-	-	554,864
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	2,518	143,981	26,234	-	-	172,734
	Sub-total	20,123,316		14,349	820,415	149,486	-	-	984,249
	TOTAL DEPRECIATION ACCRUAL	(96,874,945)		(69,075)	(3,949,531)	(719,634)	-	-	(4,738,241)
	NET PLANT (including CIAC)	244,812,323		172,287	11,172,281	1,658,041	-	-	13,002,610
Plant Adjustments									
Adjustments									
271-272	Net CIAC	-	PLANT	-	-	-	-	-	-
	Sub-total	-		-	-	-	-	-	-
	TOTAL CIAC	-		-	-	-	-	-	-
	TOTAL NET PLANT	244,812,323		172,287	11,172,281	1,658,041	-	-	13,002,610

Acct.		General Metered Service							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
EXPENSES									
O & M Expenses									
Production - Source of Supply									
601.0	Operation Labor and Expenses - Base	65,966	BASE_COST	65,350	-	-	-	-	65,350
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	70,517	MAX_DAY	-	61,612	-	-	-	61,612
602.0	Purchased Water	1,976,901	BASE_COST	1,958,441	-	-	-	-	1,958,441
603.0	Miscellaneous Expenses - Base	6,346	BASE_COST	6,287	-	-	-	-	6,287
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	6,784	MAX_DAY	-	5,927	-	-	-	5,927
610.0	Maintenance Supervision and Engineering - Base	226,572	BASE_COST	224,456	-	-	-	-	224,456
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	242,204	MAX_DAY	-	211,617	-	-	-	211,617
	Sub-total	2,595,290		2,254,533	279,156	-	-	-	2,533,689
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	2,117,414	BASE_COST	2,097,642	-	-	-	-	2,097,642
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	142,094	-	-	-	142,094
624.0	Pumping Labor and Expenses - Base	104,444	BASE_COST	103,469	-	-	-	-	103,469
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	111,651	MAX_DAY	-	97,551	-	-	-	97,551
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,604	MAX_HOUR	-	117,548	-	-	-	117,548
626.0	Miscellaneous Expenses - Base	25,435	BASE_COST	25,197	-	-	-	-	25,197
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	27,190	MAX_DAY	-	23,756	-	-	-	23,756
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	48,609	MAX_HOUR	-	28,626	-	-	-	28,626
631.0	Maintenance of Structures and Improvements - Base	45,680	BASE_COST	45,254	-	-	-	-	45,254
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,832	MAX_DAY	-	42,665	-	-	-	42,665
631.0	Maintenance of Structures and Improvements	87,300	MAX_HOUR	-	51,411	-	-	-	51,411
	Sub-total	4,144,070		2,561,604	1,106,610	-	-	-	3,668,215
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	1,707,351	BASE_COST	1,691,408	-	-	-	-	1,691,408
642.0	Operation Labor and Expenses - Base	301,569	BASE_COST	298,753	-	-	-	-	298,753
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	322,376	MAX_DAY	-	281,664	-	-	-	281,664
643.0	Miscellaneous Expenses - Base	(11,694)	BASE_COST	(11,585)	-	-	-	-	(11,585)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(12,501)	MAX_DAY	-	(10,922)	-	-	-	(10,922)
652.0	Maintenance of Water Treatment Equipment - Base	126,080	BASE_COST	124,903	-	-	-	-	124,903
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,779	MAX_DAY	-	117,758	-	-	-	117,758
	Sub-total	3,099,976		2,630,526	388,500	-	-	-	3,019,026
Production - Other									
926.0	Employee Pension and Benefits	326,116	PRODOM	246,813	58,806	-	-	-	305,619
i52 & 926	PRO FORMA Adjustments to Test Year	229,223	PRODOM	173,482	41,334	-	-	-	214,816
i52 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(355,760)	PRODOM	(269,248)	(64,152)	-	-	-	(333,400)
	Sub-total	199,579		151,046	35,989	-	-	-	187,035
	Total Production Expense	10,038,914		7,597,710	1,810,255	-	-	-	9,407,965

Acct.		Municipal Fire Protection							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
EXPENSES									
O & M Expenses									
Production - Source of Supply									
601.0	Operation Labor and Expenses - Base	65,966	BASE_COST	458	-	-	-	-	458
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	70,517	MAX_DAY	-	6,247	-	-	-	6,247
602.0	Purchased Water	1,976,901	BASE_COST	13,720	-	-	-	-	13,720
603.0	Miscellaneous Expenses - Base	6,346	BASE_COST	44	-	-	-	-	44
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	6,784	MAX_DAY	-	601	-	-	-	601
610.0	Maintenance Supervision and Engineering - Base	226,572	BASE_COST	1,572	-	-	-	-	1,572
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	242,204	MAX_DAY	-	21,458	-	-	-	21,458
	Sub-total	2,595,290		15,795	28,306	-	-	-	44,101
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	2,117,414	BASE_COST	14,696	-	-	-	-	14,696
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	14,408	-	-	-	14,408
624.0	Pumping Labor and Expenses - Base	104,444	BASE_COST	725	-	-	-	-	725
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	111,651	MAX_DAY	-	9,892	-	-	-	9,892
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,604	MAX_HOUR	-	57,801	-	-	-	57,801
626.0	Miscellaneous Expenses - Base	25,435	BASE_COST	177	-	-	-	-	177
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	27,190	MAX_DAY	-	2,409	-	-	-	2,409
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	48,609	MAX_HOUR	-	14,076	-	-	-	14,076
631.0	Maintenance of Structures and Improvements - Base	45,680	BASE_COST	317	-	-	-	-	317
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,832	MAX_DAY	-	4,326	-	-	-	4,326
631.0	Maintenance of Structures and Improvements	87,300	MAX_HOUR	-	25,280	-	-	-	25,280
	Sub-total	4,144,070		17,946	317,948	-	-	-	335,894
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	1,707,351	BASE_COST	11,850	-	-	-	-	11,850
642.0	Operation Labor and Expenses - Base	301,569	BASE_COST	2,093	-	-	-	-	2,093
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	322,376	MAX_DAY	-	28,561	-	-	-	28,561
643.0	Miscellaneous Expenses - Base	(11,694)	BASE_COST	(81)	-	-	-	-	(81)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(12,501)	MAX_DAY	-	(1,108)	-	-	-	(1,108)
652.0	Maintenance of Water Treatment Equipment - Base	126,080	BASE_COST	875	-	-	-	-	875
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,779	MAX_DAY	-	11,941	-	-	-	11,941
	Sub-total	3,099,976		18,429	39,394	-	-	-	57,823
Production - Other									
926.0	Employee Pension and Benefits	326,116	PRODOM	1,729	12,782	-	-	-	14,511
152 & 926	PRO FORMA Adjustments to Test Year	229,223	PRODOM	1,215	8,984	-	-	-	10,200
152 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(355,760)	PRODOM	(1,886)	(13,944)	-	-	-	(15,830)
	Sub-total	199,579		1,058	7,822	-	-	-	8,881
	Total Production Expense	10,038,914		53,228	393,470	-	-	-	446,698

Acct.		Private Fire Protection							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
EXPENSES									
O & M Expenses									
Production - Source of Supply									
601.0	Operation Labor and Expenses - Base	65,966	BASE_COST	158	-	-	-	-	158
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	70,517	MAX_DAY	-	2,658	-	-	-	2,658
602.0	Purchased Water	1,976,901	BASE_COST	4,740	-	-	-	-	4,740
603.0	Miscellaneous Expenses - Base	6,346	BASE_COST	15	-	-	-	-	15
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	6,784	MAX_DAY	-	256	-	-	-	256
610.0	Maintenance Supervision and Engineering - Base	226,572	BASE_COST	543	-	-	-	-	543
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	242,204	MAX_DAY	-	9,129	-	-	-	9,129
	Sub-total	2,595,290		5,456	12,043	-	-	-	17,499
Production - Pumping Expenses									
623.0	Fuel or Power Purchased for Pumping - Base	2,117,414	BASE_COST	5,077	-	-	-	-	5,077
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	6,130	-	-	-	6,130
624.0	Pumping Labor and Expenses - Base	104,444	BASE_COST	250	-	-	-	-	250
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	111,651	MAX_DAY	-	4,208	-	-	-	4,208
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	199,604	MAX_HOUR	-	24,255	-	-	-	24,255
626.0	Miscellaneous Expenses - Base	25,435	BASE_COST	61	-	-	-	-	61
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	27,190	MAX_DAY	-	1,025	-	-	-	1,025
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	48,609	MAX_HOUR	-	5,907	-	-	-	5,907
631.0	Maintenance of Structures and Improvements - Base	45,680	BASE_COST	110	-	-	-	-	110
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	48,832	MAX_DAY	-	1,841	-	-	-	1,841
631.0	Maintenance of Structures and Improvements	87,300	MAX_HOUR	-	10,608	-	-	-	10,608
	Sub-total	4,144,070		6,200	133,762	-	-	-	139,962
Production - Water Treatment Operations and Maintenance Expense									
641.0	Chemicals	1,707,351	BASE_COST	4,094	-	-	-	-	4,094
642.0	Operation Labor and Expenses - Base	301,569	BASE_COST	723	-	-	-	-	723
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	322,376	MAX_DAY	-	12,151	-	-	-	12,151
643.0	Miscellaneous Expenses - Base	(11,694)	BASE_COST	(28)	-	-	-	-	(28)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(12,501)	MAX_DAY	-	(471)	-	-	-	(471)
652.0	Maintenance of Water Treatment Equipment - Base	126,080	BASE_COST	302	-	-	-	-	302
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	134,779	MAX_DAY	-	5,080	-	-	-	5,080
	Sub-total	3,099,976		6,366	16,760	-	-	-	23,127
Production - Other									
926.0	Employee Pension and Benefits	326,116	PRODOM	597	5,388	-	-	-	5,985
52 & 926	PRO FORMA Adjustments to Test Year	229,223	PRODOM	420	3,787	-	-	-	4,207
52 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	(355,760)	PRODOM	(652)	(5,878)	-	-	-	(6,529)
	Sub-total	199,579		366	3,297	-	-	-	3,663
	Total Production Expense	10,038,914		18,388	165,863	-	-	-	184,250

Acct.

General Metered Service

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Transmission & Distribution O&M Expenses									
660.0	Operation Supervision and Engineering	519,798	TDOPER	49,578	103,065	317,959	-	-	470,602
662.0	Transmission & Distribution Lines Expenses - Base	53,750	BASE_COST	53,248	-	-	-	-	53,248
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,459	MAX_DAY	-	50,203	-	-	-	50,203
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,723	MAX_HOUR	-	60,494	-	-	-	60,494
663.0	Meter Expenses	306,558	METERS	-	-	306,558	-	-	306,558
664.0	Customer Installations Expenses	37,795	SERV	-	-	34,944	-	-	34,944
665.0	Miscellaneous Expenses	(158,938)	TDOPER	(15,159)	(31,514)	(97,222)	-	-	(143,896)
673.0	Maintenance of Transmission and Distribution Mains - Base	352,311	BASE_COST	349,021	-	-	-	-	349,021
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	376,619	MAX_DAY	-	329,057	-	-	-	329,057
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	673,305	MAX_HOUR	-	396,513	-	-	-	396,513
675.0	Maintenance of Services	834,448	SERV	-	-	771,493	-	-	771,493
676.0	Maintenance of Meters	100,237	METERS	-	-	100,237	-	-	100,237
677.0	Maintenance of Hydrants	405,796	FIRE	-	-	-	-	-	-
921	Office Supplies and Other Expenses	119,019	OMXPAG	28,403	33,643	37,519	-	-	99,566
926	Employee Pension and Benefits	447,214	LABOR	169,723	101,180	114,773	-	-	385,676
950.0	Maintenance of General Plant	158,031	OMXPAG	37,714	44,670	49,817	-	-	132,201
926,950	PRO FORMA Adjustments to Test Year	112,282	TDOM	16,965	27,765	41,935	-	-	86,664
	Sub-total	4,763,679		719,739	1,177,954	1,779,118	-	-	3,676,810
Engineering Expenses									
660.0	Operation Supervision and Engineering	1,470,824	ENGOM	366,093	761,060	0	-	-	1,127,154
662.0	Transmission & Distribution Lines Expenses	3,340	BASE_COST	3,309	-	-	-	-	3,309
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,570	MAX_DAY	-	3,120	-	-	-	3,120
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,383	MAX_HOUR	-	3,759	-	-	-	3,759
660-662	PRO FORMA Adjustments to Test Year	(106,176)	ENGOM	(26,428)	(54,940)	(0)	-	-	(81,367)
	Sub-total	984,867		245,137	509,607	0	-	-	754,744
Customer Account									
902.0	Meter Reading Expenses	162,119	CUST_METERS	-	-	162,119	-	-	162,119
903.0	Customer Records and Collection Expenses	428,539	BILLS	-	-	412,858	-	-	412,858
904.0	Uncollectible Accounts	46,709	CUSTS	-	-	45,000	-	-	45,000
902-904	PRO FORMA Adjustments to Test Year	45,883	CUSTOM	28,362	12,252	-	-	-	40,614
	Sub-total	2,091,730		28,362	12,252	1,976,920	-	-	2,017,534
Administrative and General Expenses									
920	Administrative and General Salaries	2,311,227	OMXPAG	551,568	653,313	728,589	-	-	1,933,470
921	Office Supplies and Other Expenses	511,945	OMXPAG	122,174	144,711	161,385	-	-	428,271
922	Administrative Expenses Transferred-Cr.	(1,027,078)	OMXPAG	(245,109)	(290,324)	(323,775)	-	-	(859,208)
923	Outside Services Employed	389,707	OMXPAG	93,002	110,158	122,851	-	-	326,011
924	Property Insurance	827,380	PLANT	241,489	341,376	94,789	-	-	677,654
926	Employee Pension and Benefits	4,647,112	LABOR	1,763,636	1,051,391	1,192,631	-	-	4,007,658
928	Regulatory Commission Expenses	226,026	OMXPAG	53,940	63,891	71,252	-	-	189,083
930	Miscellaneous General Expenses	132,897	OMXPAG	31,716	37,566	41,894	-	-	111,176
950.0	Maintenance of General Plant	764,155	OMXPAG	182,364	216,003	240,891	-	-	639,258
920-950	A&G PRO FORMA Adjustments to Test Year	367,444	LABOR	139,449	83,133	94,300	-	-	316,882
930.0	Miscellaneous General Expenses	(456,635)	OMXPAG	(108,975)	(129,077)	(143,949)	-	-	(382,001)
930.0	PRO FORMA Adjustments to Test Year	(13,736)	OMXPAG	(3,278)	(3,883)	(4,330)	-	-	(11,491)
	Sub-total	11,345,602		3,458,010	3,031,617	3,116,690	-	-	9,606,316
	TOTAL O & M EXPENSES	29,224,792		12,048,957	6,541,685	6,872,727	-	-	25,463,370

Municipal Fire Protection										
Acct.	No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
		Transmission & Distribution O&M Expenses								
	660.0	Operation Supervision and Engineering	519,798	TDOPER	347	32,435	-	-	-	32,783
	662.0	Transmission & Distribution Lines Expenses - Base	53,750	BASE_COST	373	-	-	-	-	373
	662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,459	MAX_DAY	-	5,091	-	-	-	5,091
	662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,723	MAX_HOUR	-	29,746	-	-	-	29,746
	663.0	Meter Expenses	306,558	METERS	-	-	-	-	-	-
	664.0	Customer Installations Expenses	37,795	SERV	-	-	-	-	-	-
	665.0	Miscellaneous Expenses	(158,938)	TDOPER	(106)	(9,918)	-	-	-	(10,024)
	673.0	Maintenance of Transmission and Distribution Mains - Base	352,311	BASE_COST	2,445	-	-	-	-	2,445
	673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	376,619	MAX_DAY	-	33,366	-	-	-	33,366
	673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	673,305	MAX_HOUR	-	194,975	-	-	-	194,975
	675.0	Maintenance of Services	834,448	SERV	-	-	-	-	-	-
	676.0	Maintenance of Meters	100,237	METERS	-	-	-	-	-	-
	677.0	Maintenance of Hydrants	405,796	FIRE	-	-	-	405,796	-	405,796
	921	Office Supplies and Other Expenses	119,019	OMXPAG	199	9,057	8	4,792	-	14,055
	926	Employee Pension and Benefits	447,214	LABOR	1,189	28,588	23	14,657	-	44,458
	950.0	Maintenance of General Plant	158,031	OMXPAG	264	12,026	10	6,362	-	18,662
	926,950	PRO FORMA Adjustments to Test Year	112,282	TDOM	119	8,573	1	11,306	-	19,999
		Sub-total	4,763,679		5,042	363,727	42	479,676	-	848,488
		Engineering Expenses								
	660.0	Operation Supervision and Engineering	1,470,824	ENGOM	2,565	239,510	-	-	-	242,075
	662.0	Transmission & Distribution Lines Expenses	3,340	BASE_COST	23	-	-	-	-	23
	662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,570	MAX_DAY	-	316	-	-	-	316
	662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,383	MAX_HOUR	-	1,848	-	-	-	1,848
	660-662	PRO FORMA Adjustments to Test Year	(106,176)	ENGOM	(185)	(17,290)	-	-	-	(17,475)
		Sub-total	984,867		1,717	160,377	-	-	-	162,094
		Customer Account								
	902.0	Meter Reading Expenses	162,119	CUST_METERS	-	-	-	-	-	-
	903.0	Customer Records and Collection Expenses	428,539	BILLS	-	-	165	-	-	165
	904.0	Uncollectible Accounts	46,709	CUSTS	-	-	18	-	-	18
	902-904	PRO FORMA Adjustments to Test Year	45,883	CUSTOM	199	3,520	-	-	-	3,719
		Sub-total	2,091,730		199	3,520	724	-	-	4,443
		Administrative and General Expenses								
	920	Administrative and General Salaries	2,311,227	OMXPAG	3,864	175,877	149	93,047	-	272,936
	921	Office Supplies and Other Expenses	511,945	OMXPAG	856	38,957	33	20,610	-	60,456
	922	Administrative Expenses Transferred-Cr.	(1,027,078)	OMXPAG	(1,717)	(78,157)	(66)	(41,349)	-	(121,289)
	923	Outside Services Employed	389,707	OMXPAG	652	29,655	25	15,689	-	46,021
	924	Property Insurance	827,380	PLANT	1,692	86,968	-	18,107	-	106,768
	926	Employee Pension and Benefits	4,647,112	LABOR	12,356	297,063	243	152,308	-	461,970
	928	Regulatory Commission Expenses	226,026	OMXPAG	378	17,200	15	9,099	-	26,692
	930	Miscellaneous General Expenses	132,897	OMXPAG	222	10,113	9	5,350	-	15,694
	950.0	Maintenance of General Plant	764,155	OMXPAG	1,278	58,150	49	30,764	-	90,240
	920-950	A&G PRO FORMA Adjustments to Test Year	367,444	LABOR	977	23,489	19	12,043	-	36,528
	930.0	Miscellaneous General Expenses	(456,635)	OMXPAG	(763)	(34,748)	(29)	(18,383)	-	(53,925)
	930.0	PRO FORMA Adjustments to Test Year	(13,736)	OMXPAG	(23)	(1,045)	(1)	(553)	-	(1,622)
		Sub-total	11,345,602		24,226	826,331	616	404,028	-	1,255,202
		TOTAL O & M EXPENSES	29,224,792		84,412	1,747,425	1,383	883,704	-	2,716,925

Acct.

Private Fire Protection

No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Transmission & Distribution O&M Expenses									
660.0	Operation Supervision and Engineering	519,798	TDOPER	120	13,638	2,655	-	-	16,413
662.0	Transmission & Distribution Lines Expenses - Base	53,750	BASE_COST	129	-	-	-	-	129
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	57,459	MAX_DAY	-	2,166	-	-	-	2,166
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	102,723	MAX_HOUR	-	12,482	-	-	-	12,482
663.0	Meter Expenses	306,558	METERS	-	-	-	-	-	-
664.0	Customer Installations Expenses	37,795	SERV	-	-	2,851	-	-	2,851
665.0	Miscellaneous Expenses	(158,938)	TDOPER	(37)	(4,170)	(812)	-	-	(5,019)
673.0	Maintenance of Transmission and Distribution Mains - Base	352,311	BASE_COST	845	-	-	-	-	845
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	376,619	MAX_DAY	-	14,196	-	-	-	14,196
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	673,305	MAX_HOUR	-	81,817	-	-	-	81,817
675.0	Maintenance of Services	834,448	SERV	-	-	62,955	-	-	62,955
676.0	Maintenance of Meters	100,237	METERS	-	-	-	-	-	-
677.0	Maintenance of Hydrants	405,796	FIRE	-	-	-	-	-	-
921	Office Supplies and Other Expenses	119,019	OMXPAG	69	3,812	1,517	-	-	5,398
926	Employee Pension and Benefits	447,214	LABOR	411	12,028	4,641	-	-	17,080
950.0	Maintenance of General Plant	158,031	OMXPAG	91	5,061	2,015	-	-	7,167
926,950	PRO FORMA Adjustments to Test Year	112,282	TDOM	41	3,605	1,972	-	-	5,619
	Sub-total	4,763,679		1,742	152,956	83,683	-	-	238,382
Engineering Expenses									
660.0	Operation Supervision and Engineering	1,470,824	ENGOM	886	100,709	0	-	-	101,595
662.0	Transmission & Distribution Lines Expenses	3,340	BASE_COST	8	-	-	-	-	8
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	3,570	MAX_DAY	-	135	-	-	-	135
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	6,383	MAX_HOUR	-	776	-	-	-	776
660-662	PRO FORMA Adjustments to Test Year	(106,176)	ENGOM	(64)	(7,270)	(0)	-	-	(7,334)
	Sub-total	984,867		593	67,435	0	-	-	68,028
Customer Account									
902.0	Meter Reading Expenses	162,119	CUST_METERS	-	-	-	-	-	-
903.0	Customer Records and Collection Expenses	428,539	BILLS	-	-	15,516	-	-	15,516
904.0	Uncollectible Accounts	46,709	CUSTS	-	-	1,691	-	-	1,691
902-904	PRO FORMA Adjustments to Test Year	45,883	CUSTOM	69	1,481	-	-	-	1,550
	Sub-total	2,091,730		69	1,481	68,203	-	-	69,753
Administrative and General Expenses									
920	Administrative and General Salaries	2,311,227	OMXPAG	1,335	74,023	29,463	-	-	104,821
921	Office Supplies and Other Expenses	511,945	OMXPAG	296	16,396	6,526	-	-	23,218
922	Administrative Expenses Transferred-Cr.	(1,027,078)	OMXPAG	(593)	(32,895)	(13,093)	-	-	(46,581)
923	Outside Services Employed	389,707	OMXPAG	225	12,481	4,968	-	-	17,674
924	Property Insurance	827,380	PLANT	584	36,617	5,757	-	-	42,959
926	Employee Pension and Benefits	4,647,112	LABOR	4,268	124,989	48,228	-	-	177,485
928	Regulatory Commission Expenses	226,026	OMXPAG	131	7,239	2,881	-	-	10,251
930	Miscellaneous General Expenses	132,897	OMXPAG	77	4,256	1,694	-	-	6,027
950.0	Maintenance of General Plant	764,155	OMXPAG	441	24,474	9,741	-	-	34,657
920-950	A&G PRO FORMA Adjustments to Test Year	367,444	LABOR	337	9,883	3,813	-	-	14,034
930.0	Miscellaneous General Expenses	(456,635)	OMXPAG	(264)	(14,625)	(5,821)	-	-	(20,710)
930.0	PRO FORMA Adjustments to Test Year	(13,736)	OMXPAG	(8)	(440)	(175)	-	-	(623)
	Sub-total	11,345,602		8,369	347,757	127,957	-	-	484,083
	TOTAL O & M EXPENSES	29,224,792		29,161	735,492	279,844	-	-	1,044,497

Acct.		General Metered Service							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Labor Expense									
-	Salaries and Wages								
-	Production	2,456,636	PRODOM	1,859,246	442,990	-	-	-	2,302,236
-	Transmission and Distribution and Customer Accounts	2,980,756	TDCUSOM	325,277	517,506	1,633,138	-	-	2,475,921
-	Engineering	926,167	ENGOM	230,526	479,234	0	-	-	709,761
	Sub-total	6,363,560		2,415,049	1,439,730	1,633,138	-	-	5,487,918
	TOTAL O & M LABOR EXP.	6,363,560		2,415,049	1,439,730	1,633,138	-	-	5,487,918
Amortization Expense									
407.0	Amortization Expense	196,047	NET_PLANT_IN	57,007	81,950	21,047	-	-	160,005
	Sub-total	196,047		57,007	81,950	21,047	-	-	160,005
	TOTAL DEPRECIATION EXPENSES	196,047		57,007	81,950	21,047	-	-	160,005
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	814,768	LABOR	309,214	184,338	209,101	-	-	702,654
408.0	Property Taxes	5,590,380	PLANT	1,631,675	2,306,583	640,463	-	-	4,578,721
	Sub-total	6,405,147		1,940,890	2,490,920	849,565	-	-	5,281,375
	TOTAL TAXES OTHER THAN INCOME TAX	6,405,147		1,940,890	2,490,920	849,565	-	-	5,281,375
City Bond Fixed Revenue Requirement (CBFRR)									
-	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880	NET_PLANT_IN	2,559,742	3,679,721	945,059	-	-	7,184,523
	TOTAL	8,802,880		2,559,742	3,679,721	945,059	-	-	7,184,523
Income Taxes									
-	Tax Expense	105,815	NET_PLANT_IN	30,769	44,232	11,360	-	-	86,362
	TOTAL	105,815		30,769	44,232	11,360	-	-	86,362
Debt Service Revenue Requirement									
-	Debt Service Revenue Requirement (DSRR 1.0)	10,167,110	NET_PLANT_IN	2,956,440	4,249,988	1,091,520	-	-	8,297,948
	TOTAL	11,183,821		3,252,084	4,674,986	1,200,672	-	-	9,127,743
Operating Revenues									
461.0	Water Sales	49,131,344	REVENUE	-	-	-	-	40,982,217	40,982,217
466.0	Sales for Resale	19,359	REVENUE	-	-	-	-	16,148	16,148
471-474	Other Operating Revenue	665,622	REVENUE	-	-	-	-	555,219	555,219
	Sub-total	49,816,324		-	-	-	-	41,553,584	41,553,584
	TOTAL	49,816,324		-	-	-	-	41,553,584	41,553,584

Acct.		Municipal Fire Protection							
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Labor Expense									
-	Salaries and Wages								
-	Production	2,456,636	PRODOM	13,025	96,287	-	-	-	109,312
-	Transmission and Distribution and Customer Accounts	2,980,756	TDCUSOM	2,279	159,681	333	208,565	-	370,857
-	Engineering	926,167	ENGOM	1,615	150,818	-	-	-	152,433
	Sub-total	6,363,560		16,919	406,785	333	208,565	-	632,602
	TOTAL O & M LABOR EXP.	6,363,560		16,919	406,785	333	208,565	-	632,602
Amortization Expense									
407.0	Amortization Expense	196,047	NET_PLANT_IN	399	21,252	-	3,978	-	25,630
	Sub-total	196,047		399	21,252	-	3,978	-	25,630
	TOTAL DEPRECIATION EXPENSES	196,047		399	21,252	-	3,978	-	25,630
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	814,768	LABOR	2,166	52,083	43	26,704	-	80,996
408.0	Property Taxes	5,590,380	PLANT	11,431	587,621	-	122,346	-	721,399
	Sub-total	6,405,147		13,597	639,705	43	149,050	-	802,395
	TOTAL TAXES OTHER THAN INCOME TAX	6,405,147		13,597	639,705	43	149,050	-	802,395
City Bond Fixed Revenue Requirement (CBFRR)									
-	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880	NET_PLANT_IN	17,933	954,262	-	178,618	-	1,150,813
	TOTAL	8,802,880		17,933	954,262	-	178,618	-	1,150,813
Income Taxes									
-	Tax Expense	105,815	NET_PLANT_IN	216	11,471	-	2,147	-	13,833
	TOTAL	105,815		216	11,471	-	2,147	-	13,833
Debt Service Revenue Requirement									
-	Debt Service Revenue Requirement (DSRR 1.0)	10,167,110	NET_PLANT_IN	20,712	1,102,149	-	206,300	-	1,329,161
	TOTAL	11,183,821		22,783	1,212,364	-	226,930	-	1,462,077
Operating Revenues									
461.0	Water Sales	49,131,344	REVENUE	-	-	-	-	5,454,877	5,454,877
466.0	Sales for Resale	19,359	REVENUE	-	-	-	-	2,149	2,149
471-474	Other Operating Revenue	665,622	REVENUE	-	-	-	-	73,902	73,902
	Sub-total	49,816,324		-	-	-	-	5,530,927	5,530,927
	TOTAL	49,816,324		-	-	-	-	5,530,927	5,530,927

Acct.				Private Fire Protection					
No.	Account Description	Amount	Alloc. Factor	BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Labor Expense									
-	Salaries and Wages								
-	Production	2,456,636	PRODOM	4,500	40,588	-	-	-	45,088
-	Transmission and Distribution and Customer Accounts	2,980,756	TDCUSOM	787	67,150	66,041	-	-	133,978
-	Engineering	926,167	ENGOM	558	63,416	0	-	-	63,974
	Sub-total	6,363,560		5,845	171,154	66,041	-	-	243,040
	TOTAL O & M LABOR EXP.	6,363,560		5,845	171,154	66,041	-	-	243,040
Amortization Expense									
407.0	Amortization Expense	196,047	NET_PLANT_IN	138	8,947	1,328	-	-	10,413
	Sub-total	196,047		138	8,947	1,328	-	-	10,413
	TOTAL DEPRECIATION EXPENSES	196,047		138	8,947	1,328	-	-	10,413
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	814,768	LABOR	748	21,914	8,456	-	-	31,118
408.0	Property Taxes	5,590,380	PLANT	3,949	247,409	38,901	-	-	290,260
	Sub-total	6,405,147		4,697	269,323	47,357	-	-	321,378
	TOTAL TAXES OTHER THAN INCOME TAX	6,405,147		4,697	269,323	47,357	-	-	321,378
City Bond Fixed Revenue Requirement (CBFRR)									
-	City Bond Fixed Revenue Requirement (CBFRR)	8,802,880	NET_PLANT_IN	6,195	401,729	59,619	-	-	467,543
	TOTAL	8,802,880		6,195	401,729	59,619	-	-	467,543
Income Taxes									
-	Tax Expense	105,815	NET_PLANT_IN	74	4,829	717	-	-	5,620
	TOTAL	105,815		74	4,829	717	-	-	5,620
Debt Service Revenue Requirement									
-	Debt Service Revenue Requirement (DSRR 1.0)	10,167,110	NET_PLANT_IN	7,155	463,987	68,859	-	-	540,001
	TOTAL	11,183,821		7,871	510,386	75,745	-	-	594,001
Operating Revenues									
461.0	Water Sales	49,131,344	REVENUE	-	-	-	-	2,694,250	2,694,250
466.0	Sales for Resale	19,359	REVENUE	-	-	-	-	1,062	1,062
471-474	Other Operating Revenue	665,622	REVENUE	-	-	-	-	36,501	36,501
	Sub-total	49,816,324		-	-	-	-	2,731,813	2,731,813
	TOTAL	49,816,324		-	-	-	-	2,731,813	2,731,813

(A) Line No.	(B) Description	(C) Base	(D) Max Day	(E) Excess	(F) % Base	(G) % Excess
				C - B	B / C	1 - E
1	Base/Ex Cap - Max Day	13.53	27.98	14.46	48.33%	51.67%

(A) Description	(B) Base	(C) Max Hour	(D) Excess	(E) % Base	(F) % Excess
			C - B	B / C	1 - E

2	Base/Ex Cap - Max Hour	13.53	53.83	40.31	25.12%	74.88%
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(A) Description	(B) Base	(C) Max Day	(D) Max Hour	(E) Excess Day	(F) Excess Hour	(G) % Base	(H) % Excess Day	(I) % Excess Hour
				C - B	D - C	B / D	E / D	F / D

3	Base/Max Day/Max Hour	13.53	27.98	53.83	14.46	25.85	25.12%	26.86%	48.02%
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	(A)	(B)	(C)	(D)
Line No.	Customer Class	Total Customers	Number of Bills	Metered?
1	General Water	37,598	451,176	Y
2	Private Fire	1,413	16,956	N
3	Muni Fire	14	168	N
4	Total	39,025	468,300	

Line No	(A) 3/4" Equivalents	(B) Allocation Factor
1	General Water	69,106 92.46%
2	Private Fire	5,639 7.54%
3	Muni Fire	0 0.00%
4	Total	74,745 100.0%

Service Size	(A)	(B) Weighting Factor (3/4" =1)	(C) General Water		(E) Private Fire		(G) Muni Fire	
			(D) Service Count	(D) Weighing	(F) Service Count	(F) Weighing	(H) Service Count	(H) Weighing
			5	3/4"	1.00	16,558	16,558	0
6	1"	1.19	13,601	16,231	0	0	0	0
7	1 1/2"	2.28	1,552	3,541	214	488	0	0
8	2"	2.82	1,786	5,037	179	505	0	0
9	3"	3.19	4	13	0	0	0	0
10	4"	3.19	743	2,371	174	555	0	0
11	6"	4.06	609	2,473	503	2,042	0	0
12	8"	6.04	321	1,940	330	1,994	0	0
13	10"	6.04	11	66	8	48	0	0
14	12"	6.04	24	145	16	0	0	0
15	16"	6.04	3,431	20,731	1	6	0	0
16	Totals	42	38,640	69,106	1,425	5,639	0	0

Service Size	Unit Cost
17	3/4" \$ 842.98
18	1" \$ 1,005.98
19	1 1/2" \$ 1,923.21
20	2" \$ 2,377.62
21	3" \$ 2,690.00
22	4" \$ 2,690.00
23	6" \$ 3,423.00
24	8" \$ 5,093.45
25	10" \$ 5,093.45
26	12" \$ 5,093.45
27	16" \$ 5,093.45

Line No.	Customer Class	Annual Average		(C)	(D) % Avg. Day	Max Day		(G)	(H) % of Avg. Day	Max Hour		(K)
		(A) CCF	(B) MGD			(E) Amount MGD	(F) Excess = (B) - (E)			(I) Amount MGD	(J) Excess = (I) - (E)	
1	General Water	<u>5,143,216</u>	<u>10.54</u>	<u>77.93%</u>	<u>188%</u>	<u>19.82</u>	<u>9.28</u>	<u>64.15%</u>	<u>325%</u>	<u>34.26</u>	<u>14.44</u>	<u>55.86%</u>
2	Special Contract	<u>1,408,110</u>	<u>3</u>	<u>21.34%</u>	<u>Contract</u>	<u>7</u>	<u>4</u>	<u>26.58%</u>	<u>Contract</u>	<u>8</u>	<u>1</u>	<u>5.14%</u>
3	<i>Total: Water Service</i>	<u>5,143,216</u>	<u>13.43</u>	<u>99.27%</u>		<u>26.54</u>	<u>13.12</u>	<u>90.73%</u>		<u>42.31</u>	<u>15.77</u>	<u>61.00%</u>
4	Municipal Fire	<u>36,032</u>	<u>0.07</u>	<u>0.55%</u>		<u>1.01</u>	<u>0.94</u>	<u>6.50%</u>		<u>8.11</u>	<u>7.10</u>	<u>27.47%</u>
5	Private Fire	<u>12,448</u>	<u>0.03</u>	<u>0.19%</u>		<u>0.43</u>	<u>0.40</u>	<u>2.77%</u>		<u>3.41</u>	<u>2.98</u>	<u>11.53%</u>
6	<i>Total: Fire Service</i>	<u>48,480</u>	<u>0.10</u>	<u>0.73%</u>		<u>1.44</u>	<u>1.34</u>	<u>9.27%</u>		<u>11.52</u>	<u>10.08</u>	<u>39.00%</u>
7	Grand Total	5,191,696	13.53	100.00%		27.98	14.46	100.00%		53.83	25.85	100.00%

2022 Test Year Billed Revenues Total Sales

(A)	(B)	(C)	(D)	(E)	(F)
	General Water	Contract	Muni Fire	Private Fire	Total
Volumetric Charge	\$25,937,594	\$1,679,867			\$27,617,460
Meter Charge Revenue	\$13,406,461	\$32,678			\$13,439,140
Fixed Fee	\$0	\$1,101,724	\$5,454,877	\$2,694,250	\$9,250,850
Total	\$39,344,055	\$2,814,269	\$5,454,877	\$2,694,250	\$50,307,450
Total (including unbilled)	\$39,090,757	\$2,814,269	\$5,454,877	\$2,694,250	\$50,054,152
	\$0				\$50,054,152
NCCPS Revenue G-W	\$178,915				
<u>Total Non-Contract Revenue</u>	<u>\$49,131,344</u>				

Fire Demand Calculations

Fire Demand 8,000 GPM
 Max Day Fire Use 1.44 MGD
 Max Hour Fire Use 11.52 MGD

	GPM	Duration (Mins)	Gallons
Needed Fire Flow - Largest	4,500	180	810,000
Needed Fire Flow - 2nd Largest	3,500	180	630,000

Assumes two concurrent large fires

	Private Fire	Public Fire
Demand Ratio	29.56%	70.44%
Max Day Fire Use (MGD)	0.43	1.01
Max Hour Fire Use (MGD)	3.41	8.11

Line No.	Description (A)	System Total (B)	General Metered	Municipal Fire	Private Fire
			Service	Protection	Protection
			General	Muni Fire	Private Fire
			(C)	(D)	(E)
Rate Base					
1	Plant in Service	\$ 341,687,268	\$ 279,854,113	\$ 44,092,306	\$ 17,740,850
2	Accumulated Reserve	(96,874,945)	(80,049,069)	(12,087,635)	(4,738,241)
3	Net CIAC	-	-	-	-
4	Total Net Plant	\$ 244,812,323	\$ 199,805,044	\$ 32,004,670	\$ 13,002,610
Revenues at Current Rates					
5	Water Revenue	\$ 49,131,344	\$ 40,982,217	\$ 5,454,877	\$ 2,694,250
7	Revenue from Contract Customers	\$ 1,101,724	\$ 1,101,724	\$ -	\$ -
8	Current Water Revenue	\$ 50,233,067	\$ 42,083,941	\$ 5,454,877	\$ 2,694,250
9	Miscellaneous Revenues	684,981	571,367	76,051	37,563
10	Total Revenues	\$ 50,918,048	\$ 42,655,308	\$ 5,530,927	\$ 2,731,813
Proposed Revenue Requirement					
11	City Bond Fixed Revenue Requirement (CBFRR)	\$ 8,802,880	\$ 7,184,523	\$ 1,150,813	\$ 467,543
13	Operations & Maintenance Expenses (incl. MOEF Adj)	29,224,792	25,463,370	2,716,925	1,044,497
14	Amortization Expense	196,047	160,005	25,630	10,413
15	Taxes Other than Income	6,405,147	5,281,375	802,395	321,378
16	Debt Service Revenue Requirement (DSRR 1.0)	10,167,110	8,297,948	1,329,161	540,001
17	0.1 Debt Service Revenue Requirement (0.1 DSRR)	1,016,711	829,795	132,916	54,000
18	Income Taxes	105,815	86,362	13,833	5,620
19	Total Revenue Requirement	\$ 55,918,502	\$ 47,303,377	\$ 6,171,673	\$ 2,443,452
20	Miscellaneous Revenues	684,981	571,367	76,051	37,563
21	Total Base Revenue Requirement	\$ 55,233,521	\$ 46,732,010	\$ 6,095,622	\$ 2,405,889
22	Total Revenue (Deficiency)/Surplus	\$ (5,000,454)	\$ (4,648,069)	\$ (640,745)	\$ 288,361
23	Increase	9.95%	11.04%	11.75%	-10.70%
24	Total Base Revenue Requirement (excl. Fixed Contract Revenues not subject to Rate Increase)	\$ 54,131,798	\$ 45,630,286	\$ 6,095,622	\$ 2,405,889
25	Proposed Revenue from Contract Customers	2,857,756	2,857,756	-	-
26	Total Base Revenue Requirement (excl. Revenue from Contract Customers)	\$ 52,375,765	\$ 43,874,254	\$ 6,095,622	\$ 2,405,889
			83.77%	11.64%	4.59%

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Proposed Total Revenue Requirement	\$ 55,233,521									
2	Proposed Municipal Fire Revenue	\$ 6,095,622									
3	Proposed Private Fire Revenue	\$ 2,405,889									
4	Special Contract Fixed Fee Revenue	\$ 1,101,724									
5	Collect from GM Rates and Contract Volumetric Rates	\$ 45,630,286									
6	ACOS Revenue Requirement (Excl. Misc Revenues)										
		General	Muni Fire	Private Fire	Total						
7	Base Cost	\$19,649,210	\$137,624	\$47,396	\$19,834,230						
8	Customer Costs + Capacity Costs	\$ 27,082,800	\$ 5,957,998	\$ 2,358,493	\$35,399,291						
9	Total	\$ 46,732,010	\$ 6,095,622	\$ 2,405,889	\$55,233,521						
10	Fixed Cost per Meter Equivalent per Year	\$ 600.11									
11	Fixed Cost per Meter Equivalent per Month	\$ 50.01									
12	Base Cost per CCF	\$ 3.82									
13	Proposed Rates										
14	Meter Charge (\$/Month)	\$ 29.02									
15	Volumetric Rate (\$/CCF)	\$ 5.45									
16	Contract Customer Meter Charge Revenues										
			Anheuser-Busch	Hudson	Milford	Tyngsboro	MVD				
17	Meter Size - Meter 1		6"	6"	4"	6"	6"				
18	Meter Size - Meter 2		6"								
19	Current Meter Charge - Meter 1		\$1,207.21	\$ 77.49	\$ 66.17	\$ -	\$ 78.33				
20	Current Meter Charge - Meter 2		\$1,207.21								
21	Proposed Meter Charge - Meter 1		\$1,450.80	\$93.12	\$78.90	\$0.00	\$94.14				
22	Proposed Meter Charge - Meter 2		\$1,450.80								
23	Pro Forma TY Current Meter Charge Revenue		\$28,973	\$930	\$794	\$0	\$940	\$31,637			
24	Proposed Meter Charge Revenue		\$34,819	\$1,117	\$947	\$0	\$1,130	\$38,013			
25	Volumetric Revenue										
		General Metered	Anheuser-Busch	Hudson	Milford	Tyngsboro	MVD				
26	Volume (CCF)	5,143,216	385,466	487,968	82,763	134,734	121,992				
27	Current Rate (\$ per CCF)		\$1.112	\$0.998	\$1.667	\$2.500	\$0.940				
28	Proposed Rate (\$ per CCF)	\$ 5.45	\$1.37	\$1.23	\$2.06	\$3.09	\$1.16				
29	Pro Forma TY Five Year Ave. Volumetric Revenue	\$25,937,594	\$428,750	\$487,201	\$137,958	\$336,859	\$114,709	\$27,443,071			
30	Proposed Volumetric Revenue	\$28,018,613	\$529,636	\$601,841	\$170,420	\$416,123	\$141,700	\$29,878,333			
31	GM Meter Revenue										
	Meter Size	Count	Equivalent Ratio	Proposed Rate (\$/Month)	Proposed Monthly Revenue	Pro Forma TY Current Annual Revenue	Proposed Annual Revenue				
32											
33	5/8"	35,217	1.00	\$ 29.02	\$ 1,021,859	\$ 12,262,305	\$ 12,262,305				
34	3/4"	647	1.50	\$ 43.52	\$ 28,160	\$ 337,921	\$ 337,921				
35	1"	777	2.50	\$ 72.54	\$ 56,364	\$ 676,364	\$ 676,364				
36	1 1/2"	532	5.00	\$ 145.08	\$ 77,183	\$ 926,193	\$ 926,193				
37	2"	348	8.00	\$ 232.13	\$ 80,781	\$ 969,369	\$ 969,369				
38	3"	61	16.00	\$ 464.26	\$ 28,320	\$ 339,836	\$ 339,836				
39	4"	8	25.00	\$ 725.40	\$ 5,803	\$ 69,639	\$ 69,639				
40	6"	6	50.00	\$ 1,450.80	\$ 8,705	\$ 104,458	\$ 104,458				
41	8"	1	80.00	\$ 2,321.29	\$ 2,321	\$ 27,855	\$ 27,855				
42	10"		-	\$ -	\$ -	\$ -	\$ -				
43	Total	37,597			\$ 1,309,495	\$ 15,713,940	\$ 15,713,940				
44	Total TY Revenues with Five Year Pro Forma	\$ 51,306,137									
45	Total System Proposed Revenue Collected	\$ 55,233,521									
46	Total System Proposed Revenue to be Collected	\$ 55,233,521									

Current PWW Rate (\$/CCF)	% Change
\$ 4.41	23.53%

Meter Size	Current PWW Rate (\$/month)	% Change
5/8"	\$ 26.90	7.87%
3/4"	\$ 39.14	11.20%
1"	\$ 63.03	15.09%
1 1/2"	\$ 122.88	18.07%
2"	\$ 201.15	15.40%
3"	\$ 368.87	25.86%
4"	\$ 608.39	19.23%
6"	\$ 1,207.21	20.18%
8"	\$ 1,925.97	20.53%

Municipal Fire Protection														
Line No.	ISO/Avail Flow Rate (gpm)	4500		2500		3500		500						
	Flow Rate Factor	9.00		5.00		7.00		1.00		22.00				
	% of Total Factor	40.91%		22.73%		31.82%		4.55%		100.00%				
	# of bills	24		60		12		84		180				
ACOS Revenue Requirement														
		Core		Non Core Large		Pittsfield		Non Core Small		Allocator	Units	Unit Cost		
		Inch - Feet	Charge	Inch - Feet	Charge	Inch - Feet	Charge	Inch - Feet	Charge					
5	Base Cost	\$ 137,618												
6	Extra Capacity - Max Day	\$ 1,032,779	\$ 102,851	8,310,305	\$ 31,646	483,668	\$ 2,579	713,372	\$ 543	24,512,385	# of Inch Ft	\$0.005614		
7	Extra Capacity - Max Hour	\$ 3,496,974	\$ 771,860	8,310,305	\$ 237,490	483,668	\$ 19,351	713,372	\$ 4,077	24,512,385	# of Inch Ft	\$0.042133		
8	Customer Service & Billing	\$ 1,314	\$ 175	8,310,305	\$ 804,139	483,668	\$ 65,522	713,372	\$ 13,806	24,512,385	# of Inch Ft	\$0.142662		
9	Meters	\$ -								15	Bills	\$87.596847		
10	Service Lines	\$ -								24,512,385	# of Inch Ft	\$0.000000		
11	Fire Hydrants	\$ 1,426,563								3,388	# of Hydrants	\$421.06		
12	Total	\$ 6,095,248	\$ 3,488,393	\$ 1,073,713		\$ 87,540		\$ 19,040						
13	Total less Hydrants	\$ 4,668,686						\$ 4,668,685						
14														
15														
Private Fire Protection														
		ACOS Revenue Requirement										Allocator	Units	Unit Cost
17	Base Cost	\$ 47,393										1,413	# of Private Fire	\$33.54
18	Extra Capacity - Max Day	\$ 438,036										1,181,511	Peak Day (GPD)	\$0.37
19	Extra Capacity - Max Hour	\$ 1,462,881										1,545,775	Peak Hour (GPH)	\$0.95
20	Customer Service & Billing	\$ 132,204										1,413	# of Private Fire	\$93.56
21	Meters	\$ -										1,413	# of Private Fire	\$0.00
22	Service Lines	\$ 325,240										1,413	# of Private Fire	\$230.18
23	Fire Hydrants	\$ -										1,413	# of Private Fire	\$0.00
24	Total	\$ 2,405,755												
25														
26														
27														
28														
29														
30														

	Calc Total	Demand Factor
Base Cost	137,618	2.98442
Extra Capacity - Max Day	1,032,779	2.98442
Extra Capacity - Max Hour	3,496,974	2.98442

Rate Per Inch-Ft by Municipal Fire Community Group				
	Core	Non Core Large	Pittsfield	Non Core Small
	1	2	3	4
Base Cost	\$0.006854	\$0.003808	\$0.005331	\$0.000762
Extra Capacity - Max Day	\$0.051440	\$0.028578	\$0.040009	\$0.005716
Extra Capacity - Max Hour	\$0.174175	\$0.096764	\$0.135470	\$0.019353
Customer Service & Billing				
Meters				
Service Lines				
Fire Hydrants				
	\$0.232470	\$0.129150	\$0.180810	\$0.025830

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Fire Protection Counts by Type and Town

Private Fire Services by Size and Town										
Town	1 1/2"	2"	4"	6"	8"	10"	12"	16"	Total Private Fire Services	# of Private Hydrants
Amherst - Core	1	24	14	31	12	2	1	-	85	-
Atkinson	-	-	1	-	-	-	-	-	1	-
Bedford	-	-	1	8	2	-	-	-	11	-
Bow	16	-	1	1	-	-	-	-	18	6
Center Barnstead	-	-	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-	-	-
Epping	-	-	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-	-	-
Hollis - Core	24	-	-	-	1	-	1	-	26	-
Hooksett	-	-	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-	-	-
Litchfield - Core	-	41	-	2	4	-	1	-	48	7
Londonderry	55	25	25	37	23	-	2	-	167	50
Merrimack - Core	-	3	12	17	14	4	3	-	53	-
Middleton	-	-	-	-	-	-	-	-	-	-
Milford	-	-	1	-	-	-	-	-	1	-
Nashua - Core	78	60	116	388	269	2	8	1	922	-
Newmarket	-	-	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-	-	-
Pelham	40	11	1	6	4	-	-	-	62	7
Pittsfield	-	-	1	10	1	-	-	-	12	-
Plaislow	-	-	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-	-	-
Salem	-	-	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-	-	-
Tilton	-	6	-	-	-	-	-	-	6	-
Weare	-	-	-	-	-	-	-	-	-	-
Windham	-	-	1	-	-	-	-	-	1	-
Total	214	170	174	500	330	8	16	1	1,413	70

Municipal Fire Protection			
# of Individual Public Hydrant Accounts	# of Public Fire Bills	# of inch feet	# of municipal hydrants
-	1	1,732,133	149
-	-	-	-
-	1	1,325,842	131
26	1	22,942	5
-	-	-	-
-	-	-	-
-	1	228,510	36
-	-	-	-
52	1	30,923	4
-	-	-	-
-	-	-	-
34	1	22,508	7
-	1	2,774,321	271
-	1	1,974,466	222
-	1	549,444	50
-	-	-	-
-	-	-	-
-	1	14,455,596	2,336
-	-	-	-
219	1	75,624	6
-	1	503,543	47
-	1	483,668	68
-	-	-	-
246	1	97,666	12
-	-	-	-
-	-	-	-
-	-	-	-
341	1	235,199	44
918	15	24,512,385	3,388

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community Statistics and Billing Determinants												
Community	Community Group No.	Public Fire Provided	Private Fire Provided	Average Day (Winter) (GPD)	Average Day (Summer) (GPD)	Peak Day (GPD)	Peak HR (GPH)	Fire Flow Peak Day (GPD)	Fire Flow Peak Hour (GPH)	Fire Flow Peak (GPD)	Public Fire Flow Req'd by ISO or available based on system, which ever is least.	Duration of Fire Flow (min)
Amherst - Core	2	Y	Y	209,310	662,895	928,054	66,848	300,000	150,000	450,000	2,500	120
Atkinson		N	Y	829	1,511	2,116	152	3,000	6,000	18,000	100	30
Bedford	2	Y	Y	182,796	706,301	988,821	71,225	300,000	150,000	450,000	2,500	120
Bow	4	Y	Y	19,897	27,453	38,434	2,768	30,000	30,000	90,000	500	60
Center Barnstead		N	N	76,090	84,169	117,837	8,488	-	-	-	-	
Chester		N	N	2,267	2,215	3,101	223	-	-	-	-	
Derry	4	Y	N	142,756	250,399	350,558	25,251	30,000	30,000	90,000	500	60
Epping		N	N	9,377	13,205	18,487	1,332	-	-	-	-	
Exeter	4	Y	N	8,818	10,952	15,333	1,104	30,000	30,000	90,000	500	60
Hollis - Core		N	Y	7,905	37,486	52,481	3,780	60,000	60,000	180,000	1,000	60
Hooksett		N	N	22,358	35,985	50,379	3,629	-	-	-	-	
Lee	4	Y	N	5,456	9,695	13,572	978	30,000	30,000	90,000	500	60
Litchfield - Core	2	Y	Y	310,569	599,837	839,772	60,489	300,000	150,000	450,000	2,500	120
Londonderry	2	Y	Y	417,311	817,427	1,144,398	82,431	450,000	150,000	450,000	2,500	180
Merrimack - Core	1	Y	Y	1,143,259	1,816,069	2,542,496	183,136	630,000	210,000	630,000	3,500	180
Middleton		N	N	7,504	11,119	15,566	1,121	-	-	-	-	
Milford		N	Y	116,445	463,127	648,377	46,703	30,000	30,000	90,000	500	60
Nashua - Core	1	Y	Y	5,905,588	12,656,552	17,719,173	1,276,315	810,000	270,000	810,000	4,500	180
Newmarket		N	N	9,750	13,880	19,431	1,400	-	-	-	-	
North Conway	4	Y	N	20,702	29,579	41,411	2,983	30,000	30,000	90,000	500	60
Pelham	2	Y	Y	55,424	115,529	161,741	11,650	240,000	120,000	360,000	2,000	120
Pittsfield	3	Y	Y	115,557	125,367	175,513	12,642	420,000	210,000	630,000	3,500	120
Plaistow		N	N	26,689	34,111	47,755	3,440	-	-	-	-	
Raymond	4	Y	N	35,771	43,242	60,539	4,361	30,000	30,000	90,000	500	60
Salem		N	N	10,705	28,509	39,913	2,875	-	-	-	-	
Sandown		N	N	1,068	1,446	2,025	146	-	-	-	-	
Tilton		N	Y	4,233	5,335	7,469	538	3,000	6,000	18,000	100	30
Weare		N	N	2,568	4,890	6,847	493	-	-	-	-	
Windham	4	Y	Y	119,098	245,821	344,150	24,789	30,000	30,000	90,000	500	60
						26,395,750	1,901,290	3,756,000	1,722,000	5,166,000		

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14

Max HR / Max Day 1.73

Coefficient 2.63

Max Fire Flow Duration (mins) 180 Hydrant Diameter 6

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community	Estimated Flow Rates											Peak Day (GPD)		Peak Hour (GPD)	
	1.5	2	4	6	8	10	12	16	Private Hydrants	Total Private	Public and Municipal Hydrants	Private Fire	Muni Fire	Private Fire	Muni Fire
	Amherst - Core	3	149	536	3,451	2,846	853	689	-	-	8,527	16,585	101,868	198,132	152,803
Atkinson	-	-	38	-	-	-	-	-	-	38	-	3,000	-	18,000	-
Bedford	-	-	38	890	474	-	-	-	-	1,403	14,582	26,335	273,665	39,503	410,497
Bow	46	-	38	111	-	-	-	-	6	202	557	7,992	22,008	23,976	66,024
Center Barnstead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chester	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Derry	-	-	-	-	-	-	-	-	-	-	4,007	-	30,000	-	90,000
Epping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Exeter	-	-	-	-	-	-	-	-	-	-	445	-	30,000	-	90,000
Hollis - Core	70	-	-	-	237	-	689	-	-	996	-	60,000	-	180,000	-
Hooksett	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lee	-	-	-	-	-	-	-	-	-	-	779	-	30,000	-	90,000
Litchfield - Core	-	254	-	223	949	-	689	-	7	2,121	30,165	19,711	280,289	29,566	420,434
Londonderry	160	155	958	4,119	5,456	-	1,378	-	50	12,275	24,711	149,346	300,654	149,346	300,654
Merrimack - Core	-	19	460	1,892	3,321	1,706	2,067	-	-	9,465	5,566	396,723	233,277	396,723	233,277
Middleton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Milford	-	-	38	-	-	-	-	-	-	38	-	30,000	-	90,000	-
Nashua - Core	227	371	4,445	43,189	63,809	853	5,512	1,468	-	119,874	260,022	255,591	554,409	255,591	554,409
Newmarket	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway	-	-	-	-	-	-	-	-	-	-	668	-	30,000	-	90,000
Pelham	116	68	38	668	949	-	-	-	7	1,846	5,232	62,605	177,395	93,907	266,093
Pittsfield	-	-	38	1,113	237	-	-	-	-	1,389	7,569	65,108	354,892	97,663	532,337
Plaistow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Raymond	-	-	-	-	-	-	-	-	-	-	1,336	-	30,000	-	90,000
Salem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sandown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tilton	-	37	-	-	-	-	-	-	-	37	-	3,000	-	18,000	-
Weare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Windham	-	-	38	-	-	-	-	-	-	38	4,898	233	29,767	699	89,301
	622	1,052	6,668	55,655	78,278	3,413	11,025	1,468	70	158,251	377,121	1,181,511	2,574,489	1,545,775	3,620,225

Demand Ratio	29.56%	70.44%
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**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Flow Rates by Service Type			
	Peak Day (GPD)	Peak Hour (GPD)	Ratio PH/PD
General Metered	26,395,750	45,630,950	1.73
Private Fire	1,181,511	1,545,775	1.31
Public Fire	2,574,489	3,620,225	1.41
Ratio Peak Hour to Peak Day			
	Peak Day (GPD)	Peak Hour (GPD)	Ratio PH/PD
General Metered	26,395,750	-	-
Private Fire	1,181,511	-	-
Public Fire	2,574,489	-	-

**Pennichuck Water Works - Fire Protection
 Town-Specific Cost Allocation Method**

Community Group No.	Community	Muni Fire -Billing Determinants			Muni Fire - Revenue Requirement by Town							
		inch ft	Bills	hydrants	Base Cost	Extra Capacity - Max Day	Extra Capacity - Max Hour	Customer Service & Billing	Meters	Service Lines	Fire Hydrants	Revenue Requirement
2	Amherst - Core	1,732,133	1	149	6,596	49,501	167,608	88	-	-	62,738	286,531
0	Atkinson	-	-	-	-	-	-	-	-	-	-	-
2	Bedford	1,325,842	1	131	5,049	37,890	128,294	88	-	-	55,159	226,479
4	Bow	22,942	1	5	17	131	444	88	-	-	2,105	2,786
0	Center Barnstead	-	-	-	-	-	-	-	-	-	-	-
0	Chester	-	-	-	-	-	-	-	-	-	-	-
4	Derry	228,510	1	36	174	1,306	4,422	88	-	-	15,158	21,148
0	Epping	-	-	-	-	-	-	-	-	-	-	-
4	Exeter	30,923	1	4	24	177	598	88	-	-	1,684	2,571
0	Hollis - Core	-	-	-	-	-	-	-	-	-	-	-
0	Hooksett	-	-	-	-	-	-	-	-	-	-	-
4	Lee	22,508	1	7	17	129	436	88	-	-	2,947	3,616
2	Litchfield - Core	2,774,321	1	271	10,565	79,284	268,455	88	-	-	114,108	472,499
2	Londonderry	1,974,466	1	222	7,519	56,426	191,057	88	-	-	93,476	348,566
1	Merrimack - Core	549,444	1	50	3,766	28,263	95,700	88	-	-	21,053	148,870
0	Middleton	-	-	-	-	-	-	-	-	-	-	-
0	Milford	-	-	-	-	-	-	-	-	-	-	-
1	Nashua - Core	14,455,596	1	2,336	99,084	743,597	2,517,808	88	-	-	983,604	4,344,180
0	Newmarket	-	-	-	-	-	-	-	-	-	-	-
4	North Conway	75,624	1	6	58	432	1,464	88	-	-	2,526	4,567
2	Pelham	503,543	1	47	1,917	14,390	48,725	88	-	-	19,790	84,910
3	Pittsfield	483,668	1	68	2,579	19,351	65,522	88	-	-	28,632	116,172
0	Plaistow	-	-	-	-	-	-	-	-	-	-	-
4	Raymond	97,666	1	12	74	558	1,890	88	-	-	5,053	7,663
0	Salem	-	-	-	-	-	-	-	-	-	-	-
0	Sandown	-	-	-	-	-	-	-	-	-	-	-
0	Tilton	-	-	-	-	-	-	-	-	-	-	-
0	Weare	-	-	-	-	-	-	-	-	-	-	-
4	Windham	235,199	1	44	179	1,344	4,552	88	-	-	18,527	24,690
		24,512,385	15	3,388	137,618	1,032,779	3,496,974	1,314	-	-	1,426,563	6,095,248
1	2	3	4	5	6	7	8	9	10	11	12	-
	Community Group	inch ft	Bills	hydrants	Inch Ft Charge	Inch Ft Charge	Inch Ft Charge	Meters	Inch Ft Charge	Inch Ft Charge	Hydrant	check
1	Core Inc-Ft	15,005,040	2	2,386	\$ 0.00685	\$ 0.05144	\$ 0.17418	\$ 87.59685	\$ -	\$ -	\$ 421.06	
2	Non Core - Large	8,310,305	5	820	\$ 0.00381	\$ 0.02858	\$ 0.09676	\$ 87.59685	\$ -	\$ -	\$ 421.06	
3	Pittsfield	483,668	1	68	\$ 0.00533	\$ 0.04001	\$ 0.13547	\$ 87.59685	\$ -	\$ -	\$ 421.06	
4	Non Core - Small	713,372	7	114	\$ 0.00076	\$ 0.00572	\$ 0.01935	\$ 87.59685	\$ -	\$ -	\$ 421.06	
		24,512,385	15	3,388								

**Pennichuck Water Works - Fire Protection
 Private Fire**

Tap Size (In.)	Quantity	Equivalent Size	# of Equivalents	Annual Charge per size	Annual Revenue per tap size	COSS based recommended monthly charge per tap size	Current PWW Charges by tap size		
							PWW	PEU	PAC
1.5	214	2.9	621.6	\$ 44.18	\$ 9,454.34	\$ 3.68	\$ 13.31	\$ 12.05	\$ 73.79
2	170	6.2	1,052.3	\$ 94.15	\$ 16,004.99	\$ 7.85	\$ 31.68	\$ 21.41	\$ 73.79
3	-	18.0	-	\$ 273.48	\$ -	\$ 22.79	\$ 53.18	\$ 48.18	\$ 73.79
4	174	38.3	6,667.6	\$ 582.79	\$ 101,406.21	\$ 48.57	\$ 126.77	\$ 85.66	\$ 73.79
6	500	111.3	55,655.5	\$ 1,692.92	\$ 846,457.78	\$ 141.08	\$ 212.71	\$ 192.77	\$ 211.75
8	330	237.2	78,278.2	\$ 4,035.02	\$ 1,331,556.48	\$ 336.25	\$ 313.19	\$ 342.65	\$ 449.72
10	8	426.6	3,412.6	\$ 4,035.02	\$ 32,280.16	\$ 336.25	\$ 313.19	\$ 564.99	\$ 449.72
12	16	689.0	11,024.7	\$ 4,035.02	\$ 64,560.31	\$ 336.25	\$ 313.19	\$ 909.95	\$ 449.72
16	1	1468.4	1,468.4	\$ 4,035.02	\$ 4,035.02	\$ 336.25	\$ 313.19	\$ 909.95	\$ 449.72
	1,413		158,180.86		\$ 2,405,755.28				

Target Private Fire Revenues - \$ 2,405,755
 Annual price per equivalent - \$ 15.21

* Nominal size to the 2.63 power

Municipal Fire Protection
Comparison of Current and Proposed Revenue Requirements

Row	(A)	(B)	(C)	(D)	(E)
1	Municipal Fire				
	Community	Current Revenue Requirement	Proposed Revenue Requirement	Higher / (Lower) than Current	Percent Change
3					
4	Amherst - Core	\$ 295,093	\$ 286,531	\$ (8,563)	-2.90%
5	Atkinson	\$ -	\$ -	\$ -	
6	Bedford	\$ 295,601	\$ 226,479	\$ (69,121)	-23.38%
7	Bow	\$ 2,552	\$ 2,786	\$ 233	9.13%
8	Center Barnstead	\$ -	\$ -	\$ -	
9	Chester	\$ -	\$ -	\$ -	
10	Derry	\$ 53,990	\$ 21,148	\$ (32,841)	-60.83%
11	Epping	\$ -	\$ -	\$ -	
12	Exeter	\$ 5,529	\$ 2,571	\$ (2,958)	-53.51%
13	Hollis - Core	\$ -	\$ -	\$ -	
14	Hooksett	\$ -	\$ -	\$ -	
15	Lee	\$ 4,586	\$ 3,616	\$ (969)	-21.14%
16	Litchfield - Core	\$ 400,563	\$ 472,499	\$ 71,936	17.96%
17	Londonderry	\$ 298,239	\$ 348,566	\$ 50,327	16.87%
18	Merrimack - Core	\$ 118,744	\$ 148,870	\$ 30,126	25.37%
19	Middleton	\$ -	\$ -	\$ -	
20	Milford	\$ -	\$ -	\$ -	
21	Nashua - Core	\$ 3,801,778	\$ 4,344,180	\$ 542,402	14.27%
22	Newmarket	\$ -	\$ -	\$ -	
23	North Conway	\$ 11,073	\$ 4,567	\$ (6,506)	-58.75%
24	Pelham	\$ 78,715	\$ 84,910	\$ 6,195	7.87%
25	Pittsfield	\$ 185,382	\$ 116,172	\$ (69,210)	-37.33%
26	Plaistow	\$ -	\$ -	\$ -	
27	Raymond	\$ 15,159	\$ 7,663	\$ (7,496)	-49.45%
28	Salem	\$ -	\$ -	\$ -	
29	Sandown	\$ -	\$ -	\$ -	
30	Tilton	\$ -	\$ -	\$ -	
31	Weare	\$ -	\$ -	\$ -	
32	Windham	\$ 38,815	\$ 24,690	\$ (14,125)	-36.39%
33	Total	\$ 5,605,818	\$ 6,095,248	\$ 489,430	8.73%