

Lakes Region Water Co., Inc.		2012				Volume Rate		\$ 10.9993	
POASI Rate Calculation for						2010 volume 100/cf		16,284	
Appendix A - Suissevale (POASI) Special Contract						Projected Volume Billing		\$ 179,112.60	
Information based on LRW NHPUC 12/31/11 Annual Report						Projected fixed rate # 1		\$ 130.68	
07/13/11 Corrected Calculation after Pat Dunlea review						Projected fixed rate #2 (CIAC credit)		\$(40,173.14)	
						Projected Total Billing		\$ 139,070.14	
						Projected monthly payment		\$ 11,589.00	
						[Fixed Rate #1]		[Fixed Rate #2]	
						Items		Items	
						Includable		Includable	
						Vol Basis		Cust # Basis	
								POASI	
								Only	
								Non-POASI	
								Only	
								Total	
13	Section 1								
14	Utility Plant in Service:								
15	Organization Costs	157	301	1					
16	Franchise	157	302	0					
17	Land - Source	158	303	2					
18	Structures Source	160	304	2	109,256				109,256
19	Wells - Source	160	307	2	42,139				42,139
20	Pumping Equip - Source	160	311	2	150,996				150,996
21	Misc Equip - Source (Div)	160	339	2	53,136				53,136
22	Misc Equip - Source (Alloc)	160	339	2	440				440
23	Misc Equip - Treatment	160	339	3	369				369
24	Tanks - Distribution	160	330	4	465				465
25	Mains - Distribution	160	331	4	413,194				413,194
26	Services - Distribution	160	333	4	493,942				493,942
27	Meters - Distribution	160	334	4	-			37,200	37,200
28	Hydrants - Distribution	160	335	4	-		3,495	72,230	75,725
29	Misc Equip - Dist (Div)	160	339	4	9,234				9,234
30	Misc Equip - Dist (Alloc)	160	339	4	896				896
31	Land - Office - General	160	303	5	4,215				4,215
32	Structures - Off. - General	160	304	5	-	4,727			4,727
33	Office Equip - General	160	340	5	-	27,211			27,211
34	Transportation - General	160	341	5	-	2,382			2,382
35	Shop Equip - General	160	343	5	22,428	34,169			56,597
36	Laboratory - General	160	344	5	-	21,541			21,541
37	Comm. Equip - General	160	346	5	-	552			552
38	Computer Equip - General	160	347	5	-	15,713			15,713
39	Misc Equip - Gen (rounding)	160	348	5	-	-			-
40	Total Utility Plant in Service				1,300,710	106,295	3,495	109,430	1,519,930
42	Accumulated Depreciation F-11				(225,379)	(74,010)	421	(56,920)	(355,889)
44	Contribution in aid of Construction - per LRW Report				[See Note A]	(8,974)	-	(303,495)	(489,071)
46	Amortization of Contribution in Aid per LRW Report				[See Note A]	627	-	23,684	137,738
48	Net Plant in Rate Base				1,066,984	32,285	(275,895)	(10,665)	812,708
50	Working Capital								
51	Part 1								
52	Materials & Supplies (LRW Annual Return				8,548	-	-	-	8,548
53	Prepaid Expenses				7,118	-	-	-	7,118
54	Prepaid Property Taxes				2,074	-	-	-	2,074
55	Deferred Taxes Note B				(21,390)	(1,748)	(57)	(1,800)	(24,996)
56	Sub Total Part 1				(3,650)	(1,748)	(57)	(1,800)	(7,255)
58	Part 2								
59	Operating Expenses from LRW F-48 (Note C)				147,449	-	-	8,928	156,377
60	Cash working capital 75 days / 365 (bills in arrears)				20.55%			20.55%	20.55%
61	Cash working capital -75 days / 365 (bills in advance)								
62	Total cash working capital				30,301	-	-	1,835	32,135
64	Total Working Capital				26,651	(1,748)	(57)	35	24,881
66	Rate Base				1,093,634	30,537	(275,952)	(10,630)	837,589
68	Rate of Return			10.00%	10%	10%	10%	10%	10%
70	Operating Income Requirement				109,363	3,054	(27,595)	(1,063)	83,759
72	Add income Tax Requirement			22.22%	24,300	679	(6,132)	(236)	18,611
74	Income Requirement				133,663	3,733	(33,727)	(1,299)	102,370

Lakes Region Water Co., Inc.				Volume Rate	\$ 10,999.3			
POASI Rate Calculation for 2012				2010 volume 100/cf	16,284			
Appendix A - Suissevale (POASI) Special Contract				Projected Volume Billing			\$ 179,112.60	
Information based on LRW NHPUC 12/31/11 Annual Report				Projected fixed rate # 1			\$ 130.68	
07/13/11 Corrected Calculation after Pat Dunlea review				Projected fixed rate #2 (CIAC credit)			\$ (40,173.14)	
				Projected Total Billing			\$ 139,070.14	
				Projected monthly payment			\$ 11,589.00	
				[Fixed Rate #1]	[Fixed Rate #2]			
				Items	Items	Items	Items	
				Includable	Includable	POASI	Non-POASI	
				Vol Basis	Cust # Basis	Only	Only	
				Total				
76	Section 2							
77	Operating Expenses - Schedule F-48)							
78	Source of Supply							
79	Pumping			3,207	-	-	-	3,207
80	Water Treatment			18,971	-	-	-	18,971
81	Distribution			7,493	-	-	-	7,493
82	Customer Account			24,335	-	-	-	24,335
83	Rate Case Expenses			-	-	-	8,928	8,928
84	Administrative:							
85	Payroll- items not capitalized or allocated to above categories							
86	Superintendent (1)							
87	Field Personnel (3)			13,926				13,926
88	Office (.5) (note D)			9,185				9,185
89	Office (1.5)			4,849				4,849
90	Outside Professional Services				12,437			12,437
91	Property Insurance (note E)				18,238			18,238
92	Group Insurance (note F)			9,348	634	21	653	9,070
93	Payroll Allocation							
94	Source (manual input)			2,705	4.71%			
95	Treatment (manual input)			1,736	3.02%			440
96	Distribution (manual input)			7,337	12.77%			282
97	Customer (manual input)			5,277	9.19%			1,194
98	Admin - Superintendent			13,926	24.24%		859	859
99	Admin - Field			9,185	15.99%			2,266
100	Admin - Office (note D)			4,849	8.44%			1,494
101	Admin - Office			12,437	21.65%			789
102	Total Payroll			57,452	100.00%	2,024		2,024
103	Regulatory Expenses							
104	Retirement			752			4,179	4,931
105	Materials							
106	Equipment Leases					216		216
107	Contracted Services							
108	Heat/Elec Office					535		535
109	Memberships					782		782
110	Telephone					118		118
111	Office Expense					2,222		2,222
112	Dig Safe					6,178		6,178
113	Bank Exp					41		41
114	Meals					1,053		1,053
115	Operating Permits					300		14
116								300
117	Administrative & General							
118	Total F-48 Expenses			43,240		44,492	21	5,691
119				97,246		44,492	21	14,619
120	Depreciation Expense - LRW Schedule F-12)							
121	Amortization of Contr. In Aid of Constr. LRW			28,311		9,976	175	3,314
122				(179)		-	(6,642)	(3,784)
123	Payroll Taxes:							
124	Payroll Allocation			3,202				
125	Source			2705	4.71%			
126	Treatment			1736	3.02%			151
127	Distribution			7337	12.77%			97
128	Customer			5277	9.19%			409
129	Admin - Superintendent			13926	24.24%		294	294
130	Admin - Field			9185	15.99%			776
131	Admin - Office (note D)			4849	8.44%			512
132	Admin - Office			12437	21.65%			270
133	Total Payroll			57452	100.00%	693		693
134								
135	Property Taxes							
136				7,326				7,326
137								
138								
139	Total Gross Operating Expenses			134,918		55,161	(6,446)	14,443
140								198,075

1	Lakes Region Water Co., Inc.				Volume Rate	\$ 10.9993		
2	POASI Rate Calculation for	2012			2010 volume 100/cf	16,284		
3	Appendix A - Suissevale (POASI) Special Contract				Projected Volume Billing		\$ 179,112.60	
4					Projected fixed rate # 1		\$ 130.68	
5	Information based on LRW NHPUC 12/31/11 Annual Report				Projected fixed rate #2 (CIAC credit)		\$ (40,173.14)	
6					Projected Total Billing		\$ 139,070.14	
7	07/13/11 Corrected Calculation after Pat Dunlea review				Projected monthly payment		\$ 11,589.00	
8								
9								
10					[Fixed Rate #1]	[Fixed Rate #2]		
11					Items	Items	Items	Items
12		Acct #			Includable	Includable	POASI	Non-POASI
13					Vol Basis	Cust # Basis	Only	Only
14								Total
141	Section 3							
142	Less Non water usage income:							
143	Rate Case Surcharge							
144	Disconnect /Reconnects							
145	House Transfers						2,780	2,780
146	Payment Pickups						380	380
147	Meter Maintenance						-	-
148	Maintenance on Customer Property						87	87
149	Bad Check Charges						649	649
150	Outside Contractor - work						40	40
151	Rental Income - Office				8,190			8,190
152	Rental Income - Equipment				-			-
153	Rate Case Recovery							
154	Total non-water usage income						4,179	4,179
155					-	8,190	-	8,115
156	Section 4							
157	Required to be raised by water rates:							
158	Income Requirement				133,663	3,733	(33,727)	(1,299)
159	Gross Operating Expenses				134,918	55,161	(6,446)	14,443
160	Less - Non-water usage income				-	(8,190)	-	(8,115)
161								
162	To Be Raised by Water Rates				268,581	50,704	(40,173)	5,029
163								284,140
164	Section 5							
165	Summary :							
166	Net Plant in Rate Base				1,066,984	32,285	(275,895)	n/a
167	Working Capital Requirement				26,651	(1,748)	(57)	n/a
168	Rate Base				1,093,634	30,537	(275,952)	n/a
169	Rate of Return				10.00%	10.00%	10.00%	n/a
170	Operating Income Requirement				109,363	3,054	(27,595)	n/a
171	Income Tax Requirement				24,300	679	(6,132)	n/a
172	Total Income Requirement				133,663	3,733	(33,727)	n/a
173								103,669
174	Add: Gross Operating Expenses				134,918	55,161	(6,446)	n/a
175	Less: Non Water Usage Income				-	(8,190)	-	n/a
176								(8,190)
177	Net to be Raised by Water Usage Rates				\$ 268,581	\$ 50,704	\$ (40,173)	n/a
178	(for this POASI supply agreement only)							279,111
179								
180	Billable Volume in 100cf & # of Customers				Volume 100/cf	Fixed Rate (1)	Fixed Rate (2)	
181	Suissevale				66.69%	16,284	1	1
182	All other Paradise Shores Customers				33.31%	8,134	387	-
183	Total Volume				100.00%	24,418	388	1
184								
185	Rate per 100 cf or fixed rate per customer (all customers)				\$ 10.99930	\$ 130.68	\$ (40,173.14)	
186								
187								
188								
189								
190	Calculated amount to be raised in dollars:				Volume	Fixed Rate (1)	Fixed Rate (2)	
191	Suissevale				\$ 179,113	\$ 131		\$ 179,243
192	All other Paradise Shores Customers				\$ 89,468	\$ 50,573	\$ (40,173)	\$ 99,868
193	Total				\$ 268,581	\$ 50,704	\$ (40,173)	\$ 279,111
194								
195								

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8								
9								
10								
11								
12		Acct #			Items			
248	Statistical Information required for above Allocations:				Includable			
249					Vol Basis			
250	Customers:							
251	Div (02) Paradise Shores (including POASI as 1 customer)					%		
252	All Divisions				388	23.69%		
253					1638			
254	Volume in 100 Cubic Feet: (2010)							
255					Total Division	POASI Only		
256	Qtr 1				4,700	3,234		
257	Qtr 2				5,713	3,807		
258	Qtr 3				9,567	6,337		
259	Qtr 4				4,438	2,906		
260	Total Year				24418	16284		
261								
262	Percentage -- POASI divided by Total Division					66.69%		
263								
264								
265	NOTES							
266	Note A:							
267	Contribution in Aid of Construction consists POASI contributions of \$210,000 for tank \$90,000 for mains and \$3,495 for meter.							
268	Contributions from non POASI customers are \$176,604 for mains and \$8,974 for hydrants							
269								
270	Note B:							
271	Deferred Taxes: The total Lakes Region deferred tax amount is 1st allocated to Div 02 based on Customers then							
272	Deferred Taxes is allocated between the 4 columns based on each column's total utility plant in service to the total							
273	(ex: LRW total (105510 X Cust % 23.53= (24827) POASI = 3435 / 677537 = .00507 X (24827) = (128)							
274								
275	Note C:							
276	Operating expenses used for the working capital calculation come from the supplemental schedule to the PUC f-48 Report.							
277	Total operating expenses for Div 02 are being used. For calculation simplicity the amount is only split between 2 columns.							
278	The div total expenses for customer account expenses is shown in the non-POASI customer column and the balance							
279	is shown in the volume base column							
280								
281	Note D:							
282	1/2 of Taryn Zambouras salary is to be considered as volume base							
283	Salary \$40933 * Div 02 % for distribution (23.69%) * 50% = \$4,849							
284	The balance of office personnel that is allocated to Div 02 is Cust# Basis							
285								
286	Note E:							
287	Casualty Insurance is allocated to columns based on the percentage derived from the Utility Plant in Service for each to total.							
288	Example - Volume base =		1,300,710	div	1,519,930	times ins exp	9,070	equals
289								7,762
290	Note F:							
291	Group Insurance allocation is based on the payroll throughout the F-48 operating expenses.							
292	The amounts are listed in the description column in order to arrive at an allocation % of each payroll item to the total payroll.							
293	The distribution of the insurance is then calculated by multiplying the group ins amt by the percent shown.							
294								
295								

Lakes Region Water Co., Inc.
Average Customer Count - Percent Distribution
December 31, 2011

System	#	# Customers	% Distribution
FEH	1	85	5.19%
PS	2	388	23.69%
WP	3	42	2.56%
WVG	4	84	5.13%
HV	5	119	7.26%
WC	6	53	3.24%
PC	7	70	4.27%
DR	8	59	3.60%
WG	9	74	4.52%
ELW	10	44	2.69%
BH	11	44	2.69%
TWW	12	101	6.17%
175E	13	44	2.69%
DC	14	51	3.11%
LOV	15	227	13.86%
IM	16	98	5.98%
GG	17	55	3.36%
ADM	50	0	0.00%
Total Company		1638	100.00%

For the above distribution percentage - POASI is considered to be one (1) customer in PS (02)

The above distribution is used to allocate Administrative common assets and for allocation of common income and expense items.

Lakes Region Water Co., Inc.						
Analysis of Transportation & Construction Equipment Assets						
Total Company Allocated to Paradise Shores and Identified as Volume or Customer Based						
December 31, 2011						
Description	Total LRW	PS (02)	Total LRW	PS (02)	Total LRW	PS (02)
	Cost	Allocated % 23.69%	Accum Depr	23.69%	Depr Exp	Allocated % 23.69%
For allocation on Volume Basis						
(if the equipment were not available - contractor would be hired and allocated on volume)						
1987 Utility Trailer	830	197	(830)	(197)	-	-
2001 4x8 Econo Trailer	515	122	(515)	(122)	-	-
2003 Dump Truck	-	-	(6,000)	(1,421)	-	-
2004 Excavator Trailer-Heavy	3,425	811	(3,425)	(811)	245	58
2004 Excavator (retired 2009)	-	-	(6,564)	(1,555)	-	-
2004 Covered Equip Trailer	1,999	474	(1,999)	(474)	143	34
2005 Snow Plow	3,662	867	(3,400)	(805)	523	124
2009 Excavator	41,200	9,759	(12,752)	(3,021)	5,886	1,394
2011 F-350 Dump Truck	37,301	8,836	(7,993)	(1,893)	5,329	1,262
2011 Trailer	5,750	1,362	(411)	(97)	411	97
Sub Total	94,682	22,428	(43,889)	(10,396)	12,537	2,970
For Allocation on Cust Basis						
1997 Toyota Pickup	15,643	3,705	(15,643)	(3,705)	-	-
2007 GMC Pickup	22,978	5,443	(22,978)	(5,443)	-	-
2007 Chev Pickup	34,670	8,212	(34,670)	(8,212)	-	-
2008 Chev Pickup	18,026	4,270	(18,026)	(4,270)	3,004	712
2009 Chev Pickup	18,865	4,469	(15,721)	(3,724)	6,288	1,489
2011 Ford Pickup	34,068	8,070	(4,259)	(1,009)	4,259	1,009
Misc adj	-	-	(42,545)	(13,746)	12,997	3,079
Sub Total	144,250	34,169	(153,842)	(40,109)	26,548	6,289
Grand Total	238,932	56,597	(197,731)	(50,506)	39,085	9,258
Note:						
Asset Junked - 2000 Excavator Trailer-Light						

S:\POASI H2O\POASI 2012\2012 - POASI Rate Calculation based on 12-31-11 info2012 - POASI Rate Calculation based on 12-31-11 info2011 Transp & Constr Assets

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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AS	AC	AD			
1	S:\POASI H2O\POASI 2012\2012 - POASI Rate Calculation based on 12-31-11 info.xls\2012 PS(02) Assets & rel accts																																
2																																	
3	Lakes Region Water Co., Inc.																																
4	December 31, 2011																																
5	Analysis of Paradise Shores Assets and Related Accounts for 2011 POASI Rate																																
6																																	
7																																	
8																																	
9	see change in allocation of main CIAC, previous contribution allocated to Paradise Only																																
10	New tank CIAC part of work in progress not in computation																																
11																																	
12																																	
13																																	
14																																	
15																																	
16	December 31, 2010 Ending Balance per LRW Annual Report (A)																																
17																																	
18	Organization Costs	157	301	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Franchise	157	302	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Land - Source	158	303	2	109,256	-	-	-	-	109,256	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Structures Source	160	304	2	42,139	-	-	-	-	42,139	(13,387)	-	-	-	(13,387)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Wells - Source	160	307	2	150,896	-	-	-	-	150,896	(31,715)	-	-	-	(31,715)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Pumping Equip - Source	160	311	2	53,136	-	-	-	-	53,136	(30,620)	-	-	-	(30,620)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Misc Equip - Source (PS)	160	339	2	440	-	-	-	-	440	(181)	-	-	-	(181)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Misc Equip - Source (Allow)	160	339	2	369	-	-	-	-	369	(344)	-	-	-	(344)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Misc Equip - Treatment	160	339	3	465	-	-	-	-	465	2,169	-	-	-	2,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Tanks - Distribution	160	330	4	413,194	-	-	-	-	413,194	(10,954)	-	-	-	(10,954)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	Mains - Distribution	160	331	4	493,942	-	-	-	-	493,942	(126,793)	-	-	-	(126,793)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Services - Distribution	160	333	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Meters - Distribution	160	334	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	POASI (cpr 345 & 1353) retired prior to end	-	-	-	-	-	-	-	-	-	1,557	-	-	-	1,557	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	POASI (cpr 720)	-	-	-	3,495	-	-	-	-	3,495	-	-	-	(1,136)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Non-POASI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Hydrants - Distribution	160	335	4	9,235	-	-	-	-	9,235	(499)	-	-	-	(499)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Misc Equip - Dist (PS)	160	339	4	896	-	-	-	-	896	(385)	-	-	-	(385)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Misc Equip - Dist (Allow)	160	339	4	4,215	-	-	-	-	4,215	(2,074)	-	-	-	(2,074)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Land-Office-Gen(Allow)	160	303	5	-	4,728	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Structures-Office-Gen(Allow)	160	304	5	-	27,211	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	Office Equip-Gen(Allow)	160	340	5	-	2,382	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	Transp. Equip-Gen(Allow)	160	341	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	Construction	-	-	-	22,428	-	-	-	-	-	(10,396)	-	-	-	(10,396)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Pickups	-	-	-	34,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	Shop Equip - General	160	343	5	-	21,541	-	-	-	-	(40,109)	-	-	-	(40,109)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Laboratory - General	160	344	5	-	552	-	-	-	-	(497)	-	-	-	(497)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Comm. Equip - General	160	346	5	-	-	-	-	-	-	9	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Computer Equip - General	160	347	5	-	15,713	-	-	-	-	(5,915)	-	-	-	(5,915)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Misc Equip - Gen	160	348	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Misc adj	-	-	-	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Total - LRW Annual Report F-8 Line 47	-	-	-	1,300,711	106,284	3,495	109,430	1,519,930	(225,379)	(74,010)	421	(56,920)	(355,889)	(8,974)	-	(303,495)	(176,602)	(489,071)	627	-	23,684	113,427	137,738	28,311	9,976	175	3,314	41,775	-	-	-	
50																																	
51																																	

Summary of annual activity volume & cust count

Total Volume 100 CF for year all customers

1st bill	4,700
2nd bill	5,713
3rd bill	9,567
4th bill	4,438
Total	24,418

POASI Volume

1st bill	3,234	
2nd bill	3,807	
3rd bill	6,337	
4th bill	2,906	
Total	16,284	66.69%

Customer count

	Total	PS	POASI	Balmoral
1st bill		387	1	386
2nd bill		388	1	387
3rd bill		389	1	388
4th bill		391	1	390
Total		1555	4	1551
Ave Cust or units		388.75	1	387.75
Ave Usage per cust	unknown	unknown		20.977434 / 100 cf

Total Vol	Vol	Vol	Average for Balmoral Only (does not include POASI)
PS	POASI	Balmoral	
24,418	16,284	8,134	
100.00%	66.69%	33.31%	

Total Cust	PS	POASI	Balmoral
388.75		1	388