CONCENTRIC ENERGY ADVISORS

GREGG H. THERRIEN
Assistant Vice President

Gregg Therrien is a former utility Director who has held leadership positions at Connecticut Natural Gas Corporation and affiliated companies for more than 19 years. Most recently, he served as the Director, Gas Construction at Connecticut Natural Gas and The Southern Connecticut Gas Company and Director, Regulatory & Tariffs at UIL Holdings, Inc. Mr. Therrien's experience includes natural gas distribution system operations and construction practices, regulatory strategies, natural gas growth, infrastructure replacement programs, integrated resource planning and technical rate case issues such as utility cost of service, rate design, tariff writing and administration, as well as pricing, gas cost accounting, gross margin, and load forecasting for regulated utilities. Mr. Therrien has an M.B.A. from the University of Connecticut and a B.S. in Finance from Bryant University, and is also a certified Project Management Professional (PMP).

REPRESENTATIVE PROJECT EXPERIENCE

Representative responsibilities performed for Connecticut gas utilities include:

Regulatory Affairs

- Led the preparation, filing, discovery and implementation of several rate cases
- Designed rates and prepared testimony, and served as the primary rate design witness
- Prepared, testified, and implemented revenue requirement rate mechanisms for new customer growth and pipeline replacement programs
- Prepared gas Integrated Resource Plans
- Prepared assessment of forecast methodology and forecast accuracy of gas demands
- Prepared validation of sales forecast and analysis of declining use per customer
- Proposed, testified, and implemented Connecticut's first gas decoupling mechanism
- Key contributor in settlement negotiations for rate cases and other litigated regulatory matters, including the LDC gas expansion plan
- Prepared testimony and exhibits for bi-annual Purchased Gas Adjustment proceedings
- Prepared testimony and new program tariffs in support of gas unbundling

Business Strategy and Operations

- Led a newly-created gas construction organization, leveraging project management practices to plan and execute a $100M annual capital budget
- Responsible for RFP development and bid selection of five-year contracts of local, regional and national gas construction and restoration contractors representing approximately 70 work crews
- Developed and implemented a tablet-based QA/QC inspection program
- Developed annual sales and revenue operating budgets
- Developed rate of return new customer acquisition model

- Led several process improvement teams
- Successfully negotiated contracts with large cogeneration users avoiding system bypass and obtaining regulatory approval

Consultancy

- Regulatory risk assessments
- Gas infrastructure replacement program technical and financial analysis and testimony
- Market analysis for international clients
- M&A due diligence (regulatory)
- Electric distribution alternative rate plan analysis
- Economic Development tariff development
- Decoupling testimony assistance for a Western Gas LDC
- Decoupling and Rate Design expert witness testimony for a New England Gas LDC
- Revenue Requirements witness for an electric distribution company
- Regulatory rate strategies for a vertically-integrated electric utility
- Testified on behalf of a New England gas LDC on the subjects of decoupling, capital trackers and rate design
- Developed an Alternative Rate Plan for a New England gas LDC
- Rate comparison study for the Government of Alberta, Canada
- Developed a cost of service-based pricing model for a 10MW fuel cell developer
- Power procurement consultancy for a New England investor-owned water utility

PROFESSIONAL HISTORY

Concentric Energy Advisors, Inc. (2016 – Present)
Assistant Vice President

AVANGRID and affiliated companies (2016)
Connecticut Natural Gas and The Southern Connecticut Gas Company (2014 – 2016)
Director, Gas Construction

UIL Holdings, Inc. (2010 – 2014)
Director, Regulatory & Tariffs

Iberdrola S.A. / Energy East Corporation / Connecticut Natural Gas and The Southern Connecticut Gas Company (2001 – 2010)
Director, Regulatory & Pricing / Director, Pricing & Analysis

Connecticut Natural Gas Corporation (1997 – 2001)
Manager, Pricing

United Technologies, Inc. – Pratt & Whitney
Turbo Power & Marine Systems (1996 – 1997)
Manager, Financial Planning & Analysis

Pratt & Whitney Aircraft
Business Unit Cell Leader, Overhaul & Repair / Manufacturing – turbine airfoils (1994 – 1996)
Financial Analyst, Commercial Engine Business (1987 – 1994)

EDUCATION

University of Connecticut
M.B.A., Concentration in Finance, 1993

Bryant University (College)
B.S., Finance, 1987

PROFESSIONAL AFFILIATIONS

American Gas Association
State Affairs Committee, 2001 – Present

Northeast Gas Association

Project Management Institute

Guild of Gas Managers

CERTIFICATIONS

Certified Project Management Professional (PMP)

LEADERSHIP

Connecticut Economic Resource Center (CERC)
Member, Board of Directors 2008 – 2011
Treasurer, 2011 – 2016

Connecticut Power and Energy Society (CPES)
Executive Secretary and Director, 2018 – Present
Member, Board of Directors 2017 – 2018

AGA Executive Leadership Development Program – 2012

SPONSOR	DATE	DOCKET	SUBJECT
Connecticut Public Utilities Regulatory Authority			
Yankee Gas Services (Eversource Energy)	2018	Docket No. 18-05-10	Distribution Rate Case Rate design, decoupling, and capital trackers
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2016	Docket No. 16-04-10	State of Connecticut LDC Gas Expansion Plan: System Expansion Reconciliation Capital Expenditures, System Improvement/Reinforcement Projects
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2014	Docket No. 13-06-02RE01	State of Connecticut LDC Gas Expansion Plan Settlement Agreement
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2013	Docket No. 13-06-02	State of Connecticut LDC Gas Expansion Plan Rates, Hurdle Rate analysis, Demand forecast, Rate Mechanism
Connecticut Natural Gas Corporation	2013	Docket No. 13-06-08	Distribution Rate Case Revenue Requirements, Cost of Service, Rate Design, Demand Forecast, and Forecasted Revenues; Decoupling, DIMP and System Expansion Reconciliation Rate Mechanisms, Tariffs
The Southern Connecticut Gas Company	2013	Docket No. 99-10-25RE01	Firm Transportation Service Agreement and Gas Exchange Agreement - Review of Revenue Requirement Allocation
Connecticut Natural Gas Corporation & Southern Connecticut Gas Company	2011	Docket No. 08-12-06RE02, 08-12-07RE02	Settlement Agreement RE: Resolve Stayed Decisions and Orders from Appealed CNG and SCG Rate Cases, and resolve SCG overearnings
The Southern Connecticut Gas Company	2011	Docket No. 10-12-17	Just and Reasonable Rates – Potential Overearnings Investigation
Illinois Commerce Commission			
The Peoples Gas Light & Coke Company	2017	Docket No. 16-0376	Gas Distribution Aging Infrastructure Peer Utility Benchmark Study, Affordability
Maine Public Utilities Commission			
Emera, Maine	2017	Docket No. 2017-00198	Electric Distribution Revenue Requirements
New Hampshire Public Utilities Commission			
Liberty Utilities – New Hampshire d/b/a/ EnergyNorth Natural Gas	2017	DG 17-048	Revenue Decoupling Rate Design

Pennichuck Water Works, Inc.
Docket:DW 19-084

ACOS-1
Summary of Cost Allocation by Class

Witness: G. Therrien
Page 1 of 1

Line No.	Description	System Total	General Metered Service	Municipal Fire Protection	Private Fire Protection
			General	Muni Fire	Private Fire
	(A)	(B)	(C)	(D)	(E)
	Rate Base				
1	Plant in Service	$ 223,792,339	$ 179,303,955	$ 30,011,773	$ 14,476,610
2	Accumulated Reserve	(57,983,171)	(46,544,866)	(7,804,655)	(3,633,649)
3	Net CIAC	(31,657,629)	(25,364,309)	(4,245,461)	(2,047,859)
4	Total Net Plant	$ 134,151,539	$ 107,394,780	$ 17,961,657	$ 8,795,102
5	**Revenues at Current Rates**				
6	Water Revenue	$ 29,985,479	$ 25,329,982	$ 3,444,078	$ 1,211,418
7	Revenue from Contract Customers	$ 1,747,185	$ 1,747,185	$ -	$ -
8	Current Water Revenue	$ 31,732,664	$ 27,077,167	$ 3,444,078	$ 1,211,418
9	Miscellaneous Revenues	420,712	355,393	48,322	16,997
10	Total Revenues	$ 32,153,376	$ 27,432,560	$ 3,492,401	$ 1,228,415
11	**Proposed Revenue Requirement**				
12	City Bond Fixed Revenue Requirement (CBFRR)	$ 7,729,032	$ 6,187,463	$ 1,034,846	$ 506,723
13	Operations & Maintenance Expenses	14,739,018	12,539,197	1,484,675	715,146
14	Amortization Expense	415,268	332,442	55,601	27,225
15	Taxes Other than Income	5,246,023	4,225,714	687,976	332,334
16	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	5,603,056	937,105	458,863
17	0.1 Debt Service Revenue Requirement (0.1 DSRR)	699,902	560,306	93,710	45,886
18	Income Taxes	103,249	82,656	13,824	6,769
19	Total Revenue Requirement	$ 35,931,515	$ 29,530,832	$ 4,307,737	$ 2,092,946
20	Miscellaneous Revenues	420,712	355,393	48,322	16,997
21	Total Base Revenue Requirement	$ 35,510,803	$ 29,175,439	$ 4,259,415	$ 2,075,949
22	Total Revenue (Deficiency)/Surplus	$ (3,778,139)	$ (2,098,272)	$ (815,337)	$ (864,530)
23	Increase	11.91%	7.75%	23.67%	71.37%
24	Proposed Revenue from Contract Customers	1,837,699	1,837,699	-	-
25	Total Base Revenue Requirement (excl. Revenue from Contract Customers)	$ 33,673,104	$ 27,337,740	$ 4,259,415	$ 2,075,949

Pennichuck Water Works, Inc.
Docket:DW 19-084

ACOS-2
Summary of Cost Allocation by Functional Classification

Witness: G. Therrien

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	$ 223,792,339	$ 67,043,500	$ 65,870,912	$ 59,632,015	$ -	$ 7,471,127	$ 18,740,003	$ 5,034,782
2	Accumulated Reserve	(57,983,171)	(17,130,962)	(17,000,806)	(14,272,559)	-	(2,406,108)	(5,544,473)	(1,628,264)
3	Net CIAC	(31,657,629)	(9,483,963)	(9,318,089)	(8,435,535)	-	(1,056,864)	(2,650,958)	(712,219)
4	Total Net Plant	$ 134,151,539	$ 40,428,575	$ 39,552,017	$ 36,923,921	$ -	$ 4,008,155	$ 10,544,573	$ 2,694,298
	Proposed Revenue Requirement								
5	City Bond Fixed Revenue Requirement (CBFRR)	$ 7,729,032	2,329,259	2,278,757	2,127,342	-	230,927	607,517	155,230
6	Operations & Maintenance Expenses	14,739,018	6,320,669	2,748,851	3,113,700	812,715	796,023	678,023	269,036
7	Amortization Expense	415,268	125,147	122,434	114,299	-	12,407	32,641	8,340
8	Taxes Other than Income	5,246,023	1,616,106	1,466,836	1,385,599	46,554	196,494	417,335	117,100
9	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	2,109,260	2,063,528	1,926,414	-	209,116	550,137	140,568
10	0.1 Debt Service Revenue Requirement (0.1 DSRR)	699,902	210,926	206,353	192,641	-	20,912	55,014	14,057
11	Income Taxes	103,249	31,116	30,441	28,418	-	3,085	8,116	2,074
12	Total Revenue Requirement	$ 35,931,515	$ 12,742,484	$ 8,917,200	$ 8,888,413	$ 859,269	$ 1,468,962	$ 2,348,781	$ 706,405
13	Miscellaneous Revenues	$ 420,712	149,198	104,409	104,072	10,061	17,200	27,501	8,271
14	Total Base Revenue Requirement	$ 35,510,803	$ 12,593,286	$ 8,812,791	$ 8,784,341	$ 849,209	$ 1,451,763	$ 2,321,280	$ 698,133

Functional Revenue Requirement

Line No.	Description	System Total	General Metered Service General	Municipal Fire Protection Muni Fire	Private Fire Protection Private Fire
	(A)	(B)	(C)	(D)	(E)
	Base Cost				
1	Base Cost	$ 12,742,484	$ 12,630,223	$ 82,719	$ 29,542
2	Extra Capacity	$ -	$ -	$ -	$ -
3	Customer Costs	$ -	$ -	$ -	$ -
4	Fire Hydrants	$ -	$ -	$ -	$ -
5	*Sub-total*	*$ 12,742,484*	*$ 12,630,223*	*$ 82,719*	*$ 29,542*
	-				
	Extra Capacity - Max Day				
6	Base Cost	$ -	$ -	$ -	$ -
7	Extra Capacity	$ 8,917,200	$ 7,024,060	$ 1,380,976	$ 512,164
8	Customer Costs	$ -	$ -	$ -	$ -
9	Fire Hydrants	$ -	$ -	$ -	$ -
10	*Sub-total*	*$ 8,917,200*	*$ 7,024,060*	*$ 1,380,976*	*$ 512,164*
	Extra Capacity - Max Hour				
11	Base Cost	$ -	$ -	$ -	$ -
12	Extra Capacity	$ 8,888,413	$ 5,431,541	$ 2,137,525	$ 1,319,348
13	Customer Costs	$ -	$ -	$ -	$ -
14	Fire Hydrants	$ -	$ -	$ -	$ -
15	*Sub-total*	*$ 8,888,413*	*$ 5,431,541*	*$ 2,137,525*	*$ 1,319,348*
	Customer Service & Billing				
16	Base Cost	$ -	$ -	$ -	$ -
17	Extra Capacity	$ -	$ -	$ -	$ -
18	Customer Costs	$ 859,269	$ 838,630	$ 113	$ 20,527
19	Fire Hydrants	$ -	$ -	$ -	$ -
20	*Sub-total*	*$ 859,269*	*$ 838,630*	*$ 113*	*$ 20,527*
	Meters				
21	Base Cost	$ -	$ -	$ -	$ -
22	Extra Capacity	$ -	$ -	$ -	$ -
23	Customer Costs	$ 1,468,962	$ 1,468,962	$ -	$ -
24	Fire Hydrants	$ -	$ -	$ -	$ -
25	*Sub-total*	*$ 1,468,962*	*$ 1,468,962*	*$ -*	*$ -*

Functional Revenue Requirement

Line No.	Description	System Total	General Metered Service General	Municipal Fire Protection Muni Fire	Private Fire Protection Private Fire
	(A)	(B)	(C)	(D)	(E)
	Service Lines				
26	Base Cost	$ -	$ -	$ -	$ -
27	Extra Capacity	$ -	$ -	$ -	$ -
28	Customer Costs	$ 2,348,781	$ 2,137,417	$ -	$ 211,365
29	Fire Hydrants	$ -	$ -	$ -	$ -
30	*Sub-total*	*$ 2,348,781*	*$ 2,137,417*	*$ -*	*$ 211,365*
	Fire Hydrants				
31	Base Cost	$ -	$ -	$ -	$ -
32	Extra Capacity	$ -	$ -	$ -	$ -
33	Customer Costs	$ -	$ -	$ -	$ -
34	Fire Hydrants	$ 706,405	$ -	$ 706,405	$ -
35	*Sub-total*	*$ 706,405*	*$ -*	*$ 706,405*	*$ -*
	TOTAL				
36	Base Cost	$ 12,742,484	$ 12,630,223	$ 82,719	$ 29,542
37	Extra Capacity - Max Day	$ 8,917,200	$ 7,024,060	$ 1,380,976	$ 512,164
38	Extra Capacity - Max Hour	$ 8,888,413	$ 5,431,541	$ 2,137,525	$ 1,319,348
39	Customer Service & Billing	$ 859,269	$ 838,630	$ 113	$ 20,527
40	Meters	$ 1,468,962	$ 1,468,962	$ -	$ -
41	Service Lines	$ 2,348,781	$ 2,137,417	$ -	$ 211,365
42	Fire Hydrants	$ 706,405	$ -	$ 706,405	$ -
43	***Total Revenue Requirement***	***$ 35,931,515***	***$ 29,530,832***	***$ 4,307,737***	***$ 2,092,946***
	UNITS				
44	Annual Usage	4,441,529	4,402,399	28,832	10,297
45	Number of Bills	346,440	335,448	60	10,932
	UNIT COST				
46	Base Cost ($ / CCF)		2.87	2.87	2.87
47	Extra Capacity Cost ($ / Bill)		37.13	58,641.69	167.54
48	Customer Service & Billing ($ / Bill)		2.50	1.88	1.88
49	Meters ($ / Bill)		4.38	0.00	0.00
50	Service Lines ($ / Bill)		6.37	0.00	19.33
51	Fire Hydrants ($ / Bill)		0.00	11,773.41	0.00
52	Direct Customer Costs		10.75	0.00	19.33
53	Direct plus Customer Service & Billing Customer Costs		13.25	1.88	21.21
54	Total Customer Costs + Extra Capacity Costs		50.38	58,643.57	188.75
	UNIT COST After Removal of Contract Revenue				
	Revenue Requirement				
55	Base Cost	$ 11,803,339	$ 11,692,246	$ 81,791	$ 29,302
56	Extra Capacity - Max Day	$ 8,375,912	$ 6,502,422	$ 1,365,485	$ 508,005
57	Extra Capacity - Max Hour	$ 8,450,351	$ 5,028,170	$ 2,113,548	$ 1,308,633
58	Customer Service & Billing	$ 796,821	$ 776,349	$ 111	$ 20,361
59	Meters	$ 1,359,871	$ 1,359,871	$ -	$ -
60	Service Lines	$ 2,188,331	$ 1,978,683	$ -	$ 209,648
61	Fire Hydrants	$ 698,480	$ -	$ 698,480	$ -
62	***Total Revenue Requirement***	***$ 33,673,104***	***$ 27,337,740***	***$ 4,259,415***	***$ 2,075,949***
	UNITS				
63	Annual Usage	4,441,529	4,402,399	28,832	10,297
64	Number of Bills	346,440	335,448	60	10,932

Functional Revenue Requirement

Line No.	Description	System Total	General Metered Service General	Municipal Fire Protection Muni Fire	Private Fire Protection Private Fire
	(A)	(B)	(C)	(D)	(E)
	UNIT COST				
65	Base Cost ($ / CCF)		2.66	2.84	2.85
66	Extra Capacity Cost ($ / Bill)		34.37	57,983.87	166.18
67	Customer Service & Billing ($ / Bill)		2.31	1.86	1.86
68	Meters ($ / Bill)		4.05	0.00	0.00
69	Service Lines ($ / Bill)		5.90	0.00	19.18
70	Fire Hydrants ($ / Bill)		0.00	11,641.34	0.00
71	Direct Customer Costs		9.95	0.00	19.18
72	Direct plus Customer Service & Billing Customer Costs		12.27	1.86	21.04
73	Total Customer Costs + Extra Capacity Costs		46.64	57,985.73	187.22

Pennichuck Water Works, Inc.
Docket:DW 19-084

ACOS-4
Summary of Allocators

Witness: G. Therrien

Name	Description		Total	General	Muni Fire	Private Fire
ALLOCATORS						
CUSTS	No. of Customers (Avg)	CUS		96.83%	0.02%	3.16%
	Proposed Case		28,870	27,954	5	911
SERV	Services (Cost Weighted)	CUS		91.00%	0.00%	9.00%
	Proposed Case		33,298	30,302	-	2,996
METERS	Meters	CUS		100.00%	0.00%	0.00%
	Proposed Case		32,687	32,687	-	-
CUST_METERS	Number of Metered Customers	CUS		100.00%	0.00%	0.00%
	Proposed Case		27,954	27,954	-	-
USAGE	Annual Usage (CCF)	CUS		99.12%	0.65%	0.23%
	Proposed Case		4,441,529	4,402,399	28,832	10,297
BASE_COST	Base Cost (Based on MGD)	BASE		99.12%	0.65%	0.23%
	Proposed Case		9	9.0	0.1	0.0
MAX_DAY	Extra Capacity - Max Day (Based on MGD)	EXTRA		78.77%	15.49%	5.74%
	Proposed Case		10	7.9	1.6	0.6
MAX_HOUR	Extra Capacity - Max Hour (Based on MGD)	EXTRA		61.11%	24.05%	14.84%
	Proposed Case		20	12.4	4.9	3.0
BILLS	No. of Bills	CUS		96.83%	0.02%	3.16%
	Proposed Case		346,440	335,448	60	10,932
FIRE	Fire Hydrants	FIRE_HYD		0.00%	100.00%	0.00%
	Proposed Case		1	-	1	-
REVENUE	Revenue	REV		84.47%	11.49%	4.04%
	Proposed Case		29,985,479	25,329,982	3,444,078	1,211,418

RATE BASE

Plant-in Service

Acct. No.	Account Description		Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
	Intangible Plant										
301	Organizational Expense	28,856	28,856								STTDPLT
302	Franchise & Consents	229,132	229,132								STTDPLT
	Sub-total	***257,988***	***257,988***								
	Source of Supply and Pumping Plant										
303	Land Rights - Base	1,033,582	1,033,582	F_BASEC	BASE	BASE_COST					
303	Land Rights - Extra Cap (Max Day)	1,144,524	1,144,524	F_MXDAY	EXTRA		MAX_DAY				
304	Structures and Improvements - Base	20,921,962	20,921,962	F_BASEC	BASE	BASE_COST					
304	Structures and Improvements - Extra Cap (Max Day)	23,167,668	23,167,668	F_MXDAY	EXTRA		MAX_DAY				
305	Collecting & Impounding Resevoirs	4,991,892	4,991,892	F_BASEC	BASE	BASE_COST					
306	Lake, River & Other Intake - Base	10,555	10,555	F_BASEC	BASE	BASE_COST					
306	Lake, River & Other Intake - Extra Cap (Max Day)	11,688	11,688	F_MXDAY	EXTRA		MAX_DAY				
307	Wells and Springs - Base	669,627	669,627	F_BASEC	BASE	BASE_COST					
307	Wells and Springs - Extra Cap (Max Day)	741,503	741,503	F_MXDAY	EXTRA		MAX_DAY				
308	Infiltration Galleries and Tunnels - Base	732	732	F_BASEC	BASE	BASE_COST					
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811	811	F_MXDAY	EXTRA		MAX_DAY				
309	Supply Mains - Base	1,777,408	1,777,408	F_BASEC	BASE	BASE_COST					
309	Supply Mains - Extra Cap (Max Day)	1,968,190	1,968,190	F_MXDAY	EXTRA		MAX_DAY				
310	Power Generation Equipment - Base	294,625	294,625	F_BASEC	BASE	BASE_COST					
310	Power Generation Equipment - Extra Cap (Max Day)	326,249	326,249	F_MXDAY	EXTRA		MAX_DAY				
310	Power Generation Equipment - Extra Cap (Max Hour)	654,708	654,708	F_MXHRS	EXTRA		MAX_HOUR				
311	Pumping Equipment - Base	1,492,063	1,492,063	F_BASEC	BASE	BASE_COST					
311	Pumping Equipment - Extra Cap (Max Day)	1,652,216	1,652,216	F_MXDAY	EXTRA		MAX_DAY				
311	Pumping Equipment - Extra Cap (Max Hour)	3,315,628	3,315,628	F_MXHRS	EXTRA		MAX_HOUR				
	Sub-total	***64,175,631***	***64,175,631***								
	Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	8,559,529	8,559,529	F_BASEC	BASE	BASE_COST					
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285	9,478,285	F_MXDAY	EXTRA		MAX_DAY				
	Sub-total	***18,037,813***	***18,037,813***								
	Transmission & DistributionPlant										
330	Distribution Reservoirs and Standpipes - Base	1,953,818	1,953,818	F_BASEC	BASE	BASE_COST					
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266	6,505,266	F_MXHRS	EXTRA		MAX_HOUR				
331	Transmission and Distribution Mains - Base	19,893,956	19,893,956	F_BASEC	BASE	BASE_COST					
331	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318	22,029,318	F_MXDAY	EXTRA		MAX_DAY				
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897	44,207,897	F_MXHRS	EXTRA		MAX_HOUR				
333	Services	17,180,643	17,180,643	F_SERVS	CUS			SERV			
334	Meters and Meter Installations	6,849,453	6,849,453	F_METER	CUS			METERS			
335	Hydrants	4,615,836	4,615,836	F_FIREH	FIRE_HYD				FIRE		
339	Other Plant and Miscellaneous Eq.	419,801	419,801								TDPLT
	Sub-total	***123,655,988***	***123,655,988***								
	Other Plant										
~	CWIP	1,754,568	1,754,568								PLANT
	Sub-total	***1,754,568***	***1,754,568***								
	General Plant										
340	Office Furniture and Equipment	528,237	528,237								STTDPLT
341	Transportation Equipment	3,755,588	3,755,588								STTDPLT
343	Tools, Shop and Garage Equipment	732,821	732,821								STTDPLT
344	Laboratory Equipment	226,761	226,761								STTDPLT
345	Power Operated Equipment	465,933	465,933								STTDPLT
346	Communication Equipment	1,047,226	1,047,226								STTDPLT
347	Computer Equipment	8,416,613	8,416,613								STTDPLT
348	Other Tangible Equipment	737,171	737,171								STTDPLT
	Sub-total	***15,910,350***	***15,910,350***								
	TOTAL PLANT-IN-SERVICE	**223,792,339**	**223,792,339**								

Accumulated Reserve for Depreciation

Acct. No.	Account Description		Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
	Intangible Plant										
301	Organizational Expense	(21,979)	(21,979)								STTDPLT
302	Franchise & Consents	(188,253)	(188,253)								STTDPLT
	Sub-total	***(210,232)***	***(210,232)***								
	Source of Supply and Pumping Plant										
303	Land Rights - Base	-	-	F_BASEC	BASE	BASE_COST					
303	Land Rights - Extra Cap (Max Day)	-	-	F_MXDAY	EXTRA		MAX_DAY				
304	Structures and Improvements - Base	(7,644,525)	(7,644,525)	F_BASEC	BASE	BASE_COST					
304	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	(8,465,067)	F_MXDAY	EXTRA		MAX_DAY				
305	Collecting & Impounding Resevoirs	(1,109,126)	(1,109,126)	F_BASEC	BASE	BASE_COST					
306	Lake, River & Other Intake - Base	(2,920)	(2,920)	F_BASEC	BASE	BASE_COST					
306	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	(3,233)	F_MXDAY	EXTRA		MAX_DAY				
307	Wells and Springs - Base	(234,055)	(234,055)	F_BASEC	BASE	BASE_COST					
307	Wells and Springs - Extra Cap (Max Day)	(259,178)	(259,178)	F_MXDAY	EXTRA		MAX_DAY				
308	Infiltration Galleries and Tunnels - Base	(274)	(274)	F_BASEC	BASE	BASE_COST					
308	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	(304)	F_MXDAY	EXTRA		MAX_DAY				
309	Supply Mains - Base	(72,290)	(72,290)	F_BASEC	BASE	BASE_COST					
309	Supply Mains - Extra Cap (Max Day)	(80,050)	(80,050)	F_MXDAY	EXTRA		MAX_DAY				
310	Power Generation Equipment - Base	(114,432)	(114,432)	F_BASEC	BASE	BASE_COST					
310	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	(126,715)	F_MXDAY	EXTRA		MAX_DAY				
310	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	(254,289)	F_MXHRS	EXTRA		MAX_HOUR				
311	Pumping Equipment - Base	(809,074)	(809,074)	F_BASEC	BASE	BASE_COST					
311	Pumping Equipment - Extra Cap (Max Day)	(895,917)	(895,917)	F_MXDAY	EXTRA		MAX_DAY				
311	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	(1,797,905)	F_MXHRS	EXTRA		MAX_HOUR				
	Sub-total	***(21,869,355)***	***(21,869,355)***								
	Water Treatment Plant										
320	Water Treatment Plant Equipment - Base	(3,341,864)	(3,341,864)	F_BASEC	BASE	BASE_COST					
320	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	(3,700,571)	F_MXDAY	EXTRA		MAX_DAY				
	Sub-total	***(7,042,435)***	***(7,042,435)***								
	Transmission & DistributionPlant										
330	Distribution Reservoirs and Standpipes - Base	(845,319)	(845,319)	F_BASEC	BASE	BASE_COST					
330	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	(2,814,503)	F_MXHRS	EXTRA		MAX_HOUR				
331	Transmission and Distribution Mains - Base	(4,870,949)	(4,870,949)	F_BASEC	BASE	BASE_COST					
331	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	(5,393,783)	F_MXDAY	EXTRA		MAX_DAY				
331	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	(10,824,113)	F_MXHRS	EXTRA		MAX_HOUR				
333	Services	(6,265,157)	(6,265,157)	F_SERVS	CUS			SERV			
334	Meters and Meter Installations	(2,744,466)	(2,744,466)	F_METER	CUS			METERS			
335	Hydrants	(1,858,054)	(1,858,054)	F_FIREH	FIRE_HYD				FIRE		
339	Other Plant and Miscellaneous Eq.	(127,771)	(127,771)								TDPLT
	Sub-total	***(35,744,116)***	***(35,744,116)***								

Acct. No.	Account Description		Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
	General Plant										
340	Office Furniture and Equipment	(475,488)	(475,488)								STTDPLT
341	Transportation Equipment	(1,417,751)	(1,417,751)								STTDPLT
343	Tools, Shop and Garage Equipment	(322,028)	(322,028)								STTDPLT
344	Laboratory Equipment	(97,128)	(97,128)								STTDPLT
345	Power Operated Equipment	(250,484)	(250,484)								STTDPLT
346	Communication Equipment	(496,428)	(496,428)								STTDPLT
347	Computer Equipment	(4,845,441)	(4,845,441)								STTDPLT
348	Other Tangible Equipment	(335,390)	(335,390)								STTDPLT
348.0	Other	(1,212)	(1,212)								STTDPLT
	Sub-total	***(8,241,350)***	***(8,241,350)***								
	~										
108	ACCUM DEPREC: COST OF REMOVAL	5,449,811	5,449,811								RESERVE
108	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905	6,142,905								RESERVE
108	THEORETICAL DEPRE RESERVE-2007	3,531,600	3,531,600								RESERVE
	Sub-total	***15,124,317***	***15,124,317***								
	TOTAL DEPRECIATION ACCRUAL	**(57,983,171)**	**(57,983,171)**								
	NET PLANT (including CIAC)	**165,809,168**	**165,809,168**								

Plant Adjustments

	Adjustments										
271-272	Net CIAC	(31,657,629)	(31,657,629)								PLANT
	Sub-total	***(31,657,629)***	***(31,657,629)***								
	TOTAL CIAC	**(31,657,629)**	**(31,657,629)**								
TOTAL NET PLANT		**134,151,539**	**134,151,539**								

EXPENSES

O & M Expenses

Acct. No.	Account Description		Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
	Production - Source of Supply										
601	Operation Labor and Expenses - Base	32,680	32,680	F_BASEC	BASE	BASE_COST					
601	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	36,188	F_MXDAY	EXTRA		MAX_DAY				
602	Purchased Water	472,407	472,407	F_BASEC	BASE	BASE_COST					
603	Miscellaneous Expenses - Base	7,083	7,083	F_BASEC	BASE	BASE_COST					
603	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	7,843	F_MXDAY	EXTRA		MAX_DAY				
610	Maintenance Supervision and Engineering - Base	309,175	309,175	F_BASEC	BASE	BASE_COST					
610	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	342,361	F_MXDAY	EXTRA		MAX_DAY				
	Sub-total	***1,207,738***	***1,207,738***								
	Production - Pumping Expenses										
623	Fuel or Power Purchased for Pumping - Base	989,673	989,673	F_BASEC	BASE	BASE_COST					
623	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	162,632	F_MXDAY	EXTRA		MAX_DAY				
624	Pumping Labor and Expenses - Base	66,716	66,716	F_BASEC	BASE	BASE_COST					
624	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	73,877	F_MXDAY	EXTRA		MAX_DAY				
624	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	148,254	F_MXHRS	EXTRA		MAX_HOUR				
626	Miscellaneous Expenses - Base	22,574	22,574	F_BASEC	BASE	BASE_COST					
626	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	24,997	F_MXDAY	EXTRA		MAX_DAY				
626	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	50,163	F_MXHRS	EXTRA		MAX_HOUR				
631	Maintenance of Structures and Improvements - Base	29,266	29,266	F_BASEC	BASE	BASE_COST					
631	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	32,408	F_MXDAY	EXTRA		MAX_DAY				
631	Maintenance of Structures and Improvements	65,035	65,035	F_MXHRS	EXTRA		MAX_HOUR				
633	Maintenance of Pumping Equipment - Base	63,074	63,074	F_BASEC	BASE	BASE_COST					
633	Maintenance of Pumping Equipment - Extra Cap (Max Day)	69,845	69,845	F_MXDAY	EXTRA		MAX_DAY				
633	Maintenance of Pumping Equipment - Extra Cap (Max Hour)	140,162	140,162	F_MXHRS	EXTRA		MAX_HOUR				
	Sub-total	***1,938,676***	***1,938,676***								
	Production - Water Treatment Operations and Maintenance Expense										
641	Chemicals	908,981	908,981	F_BASEC	BASE	BASE_COST					
642	Operation Labor and Expenses - Base	192,031	192,031	F_BASEC	BASE	BASE_COST					
642	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	212,643	F_MXDAY	EXTRA		MAX_DAY				
643	Miscellaneous Expenses - Base	(80,686)	(80,686)	F_BASEC	BASE	BASE_COST					
643	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	(89,346)	F_MXDAY	EXTRA		MAX_DAY				
652	Maintenance of Water Treatment Equipment - Base	77,080	77,080	F_BASEC	BASE	BASE_COST					
652	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	85,354	F_MXDAY	EXTRA		MAX_DAY				
652	Sludge Removal	378,140	378,140	F_BASEC	BASE	BASE_COST					
~	~	-									
~	~	-									
~	~	-									
~	~	-									
~	~	-									
	Sub-total	***1,684,196***	***1,684,196***								
	Production - Other										
926.0	Employee Pension and Benefits	243,900	243,900								PRODOM
601-652 & 926	PRO FORMA Adjustments to Test Year	191,839	191,839								PRODOM
601-652 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	31,539								PRODOM
	Sub-total	***467,277***	***467,277***								
	Total Production Expense	***5,297,887***	***5,297,887***								

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	453,240	453,240								TDOPER
662	Transmission & Distribution Lines Expenses - Base	47,274	47,274	F_BASEC	BASE	BASE_COST					
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	52,348	F_MXDAY	EXTRA		MAX_DAY				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	105,050	F_MXHRS	EXTRA		MAX_HOUR				
663	Meter Expenses	199,593	199,593	F_METER	CUS			METERS			
664	Customer Installations Expenses	18,080	18,080	F_SERVS	CUS			SERV			
665	Miscellaneous Expenses	(596)	(596)								TDOPER
673	Maintenance of Transmission and Distribution Mains - Base	170,815	170,815	F_BASEC	BASE	BASE_COST					
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	189,150	F_MXDAY	EXTRA		MAX_DAY				
673	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	379,582	F_MXHRS	EXTRA		MAX_HOUR				
675	Maintenance of Services	294,871	294,871	F_SERVS	CUS			SERV			
676.0	Maintenance of Meters	14,214	14,214	F_METER	CUS			METERS			
677.0	Maintenance of Hydrants	133,729	133,729	F_FIREH	FIRE_HYD				FIRE		
678.0	Maintenance of Miscellaneous Equipment	173,717	173,717								TDMAINT
921	Office Supplies and Other Expenses	112,628	112,628								OMXPAG
926	Employee Pension and Benefits	378,515	378,515								LABOR
950.0	Maintenance of General Plant	126,129	126,129								OMXPAG
660-678 & 921, 926,950	PRO FORMA Adjustments to Test Year	98,367	98,367								TDOM
	Sub-total	***2,946,706***	***2,946,706***								
	Engineering Expenses										
660	Operation Supervision and Engineering	1,211,076	1,211,076								ENGOM
662	Transmission & Distribution Lines Expenses	17,709	17,709	F_BASEC	BASE	BASE_COST					
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	19,610	F_MXDAY	EXTRA		MAX_DAY				
662	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	39,352	F_MXHRS	EXTRA		MAX_HOUR				
660-662	PRO FORMA Adjustments to Test Year	11,317	11,317								ENGOM
	Sub-total	***1,299,064***	***1,299,064***								
	Customer Account										
902	Meter Reading Expenses	118,991	118,991	F_CUSTS	CUS			CUST_METERS			
903	Customer Records and Collection Expenses	322,306	322,306	F_CUSTS	CUS			BILLS			
904	Uncollectible Accounts	48,493	48,493	F_CUSTS	CUS			CUSTS			
902-904	PRO FORMA Adjustments to Test Year	9,700	9,700								CUSTOM
	Sub-total	***499,489***	***499,489***								
	Administrative and General Expenses										
920	Administrative and General Salaries	2,949,490	2,949,490								OMXPAG
921	Office Supplies and Other Expenses	518,725	518,725								OMXPAG
922	Administrative Expenses Transferred-Cr.	(1,622,715)	(1,622,715)								OMXPAG
923	Outside Services Employed	385,360	385,360								OMXPAG
924	Property Insurance	487,967	487,967								PLANT
926	Employee Pension and Benefits	3,967,529	3,967,529								LABOR
928	Regulatory Commission Expenses	105,678	105,678								OMXPAG
930	Miscellaneous General Expenses	154,019	154,019								OMXPAG
950	Maintenance of General Plant	634,318	634,318								OMXPAG
920-950	A&G PRO FORMA Adjustments to Test Year	551,328	551,328								LABOR
930	Miscellaneous General Expenses	(3,288,063)	(3,288,063)								OMXPAG
930	PRO FORMA Adjustments to Test Year	(147,764)	(147,764)								OMXPAG
	Sub-total	***4,695,872***	***4,695,872***								
	TOTAL O & M EXPENSES	**14,739,018**	**14,739,018**								

Acct. No.	Account Description		Proposed Case	Function	Classifier	BASE	EXTRA	CUS	FIRE_HYD	REV	Internal
Labor Expense											
	Salaries and Wages										
~	Production	1,774,985	1,774,985								PRODOM
~	Transmission and Distribution and Customer Accounts	2,235,577	2,235,577								TDCUSOM
~	Engineering	1,178,567	1,178,567								ENGOM
	Sub-total	***5,189,129***	***5,189,129***								
	TOTAL O & M LABOR EXP.	**5,189,129**	**5,189,129**								
	Amortization Expense										
407	Amortization Expense	415,268	415,268								NET_PLANT_INT
	Sub-total	***415,268***	***415,268***								
	TOTAL DEPRECIATION EXPENSES	**415,268**	**415,268**								
Taxes Other Than Income Taxes											
408	Payroll Taxes	698,087	698,087								LABOR
408	Property Taxes	4,547,936	4,547,936								PLANT
	Sub-total	***5,246,023***	***5,246,023***								
	TOTAL TAXES OTHER THAN INCOME TAX	**5,246,023**	**5,246,023**								
City Bond Fixed Revenue Requirement (CBFRR)											
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032	7,729,032								NET_PLANT_INT
	TOTAL	**7,729,032**	**7,729,032**								
Income Taxes											
	Tax Expense	103,249	103,249								NET_PLANT_INT
	TOTAL	**103,249**	**103,249**								
Debt Service Revenue Requirement											
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	6,999,023								NET_PLANT_INT
~	0.1 Debt Service Revenue Requirement (0.1 DSRR)	699,902	699,902								NET_PLANT_INT
	TOTAL	**7,698,925**	**7,698,925**								
Operating Revenues											
461	Water Sales	29,985,479	29,985,479	F_REVNU	REV					REVENUE	
466	Sales for Resale	3,321	3,321	F_REVNU	REV					REVENUE	
471-474	Other Operating Revenue	417,391	417,391	F_REVNU	REV					REVENUE	
	Sub-total	***30,406,191***	***30,406,191***								
	TOTAL	**30,406,191**									

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Intangible Plant								
301.0	Organizational Expense	28,856	STTDPLT	8,569	11,389	3,162	-	-	23,120
302.0	Franchise & Consents	229,132	STTDPLT	68,038	90,434	25,110	-	-	183,582
	Sub-total	***257,988***		***76,607***	***101,823***	***28,272***	***-***	***-***	***206,702***
	Source of Supply and Pumping Plant								
303.0	Land Rights - Base	1,033,582	BASE_COST	1,024,476	-	-	-	-	1,024,476
303.0	Land Rights - Extra Cap (Max Day)	1,144,524	MAX_DAY	-	901,539	-	-	-	901,539
304.0	Structures and Improvements - Base	20,921,962	BASE_COST	20,737,640	-	-	-	-	20,737,640
304.0	Structures and Improvements - Extra Cap (Max Day)	23,167,668	MAX_DAY	-	18,249,124	-	-	-	18,249,124
305.0	Collecting & Impounding Resevoirs	4,991,892	BASE_COST	4,947,914	-	-	-	-	4,947,914
306.0	Lake, River & Other Intake - Base	10,555	BASE_COST	10,462	-	-	-	-	10,462
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	11,688	MAX_DAY	-	9,207	-	-	-	9,207
307.0	Wells and Springs - Base	669,627	BASE_COST	663,727	-	-	-	-	663,727
307.0	Wells and Springs - Extra Cap (Max Day)	741,503	MAX_DAY	-	584,080	-	-	-	584,080
308.0	Infiltration Galleries and Tunnels - Base	732	BASE_COST	726	-	-	-	-	726
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811	MAX_DAY	-	639	-	-	-	639
309.0	Supply Mains - Base	1,777,408	BASE_COST	1,761,749	-	-	-	-	1,761,749
309.0	Supply Mains - Extra Cap (Max Day)	1,968,190	MAX_DAY	-	1,550,339	-	-	-	1,550,339
310.0	Power Generation Equipment - Base	294,625	BASE_COST	292,029	-	-	-	-	292,029
310.0	Power Generation Equipment - Extra Cap (Max Day)	326,249	MAX_DAY	-	256,986	-	-	-	256,986
310.0	Power Generation Equipment - Extra Cap (Max Hour)	654,708	MAX_HOUR	-	400,080	-	-	-	400,080
311.0	Pumping Equipment - Base	1,492,063	BASE_COST	1,478,918	-	-	-	-	1,478,918
311.0	Pumping Equipment - Extra Cap (Max Day)	1,652,216	MAX_DAY	-	1,301,447	-	-	-	1,301,447
311.0	Pumping Equipment - Extra Cap (Max Hour)	3,315,628	MAX_HOUR	-	2,026,117	-	-	-	2,026,117
	Sub-total	***64,175,631***		***30,917,641***	***25,279,557***	***-***	***-***	***-***	***56,197,199***
	Water Treatment Plant								
320.0	Water Treatment Plant Equipment - Base	8,559,529	BASE_COST	8,484,119	-	-	-	-	8,484,119
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285	MAX_DAY	-	7,466,025	-	-	-	7,466,025
	Sub-total	***18,037,813***		***8,484,119***	***7,466,025***	***-***	***-***	***-***	***15,950,145***

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					
				BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Transmission & DistributionPlant								
330.0	Distribution Reservoirs and Standpipes - Base	1,953,818	BASE_COST	1,936,605	-	-	-	-	1,936,605
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266	MAX_HOUR	-	3,975,244	-	-	-	3,975,244
331.0	Transmission and Distribution Mains - Base	19,893,956	BASE_COST	19,718,691	-	-	-	-	19,718,691
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318	MAX_DAY	-	17,352,448	-	-	-	17,352,448
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897	MAX_HOUR	-	27,014,606	-	-	-	27,014,606
333.0	Services	17,180,643	SERV	-	-	15,634,574	-	-	15,634,574
334.0	Meters and Meter Installations	6,849,453	METERS	-	-	6,849,453	-	-	6,849,453
335.0	Hydrants	4,615,836	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	419,801	TDPLT	73,768	164,677	76,591	-	-	315,037
	Sub-total	***123,655,988***		***21,729,064***	***48,506,975***	***22,560,618***	***-***	***-***	***92,796,657***
	Other Plant								
~	CWIP	1,754,568	PLANT	521,001	692,493	192,278	-	-	1,405,772
	Sub-total	***1,754,568***		***521,001***	***692,493***	***192,278***	***-***	***-***	***1,405,772***
	General Plant								
340.0	Office Furniture and Equipment	528,237	STTDPLT	156,855	208,485	57,888	-	-	423,227
341.0	Transportation Equipment	3,755,588	STTDPLT	1,115,184	1,482,256	411,564	-	-	3,009,003
343.0	Tools, Shop and Garage Equipment	732,821	STTDPLT	217,604	289,230	80,308	-	-	587,141
344.0	Laboratory Equipment	226,761	STTDPLT	67,334	89,498	24,850	-	-	181,683
345.0	Power Operated Equipment	465,933	STTDPLT	138,354	183,894	51,060	-	-	373,309
346.0	Communication Equipment	1,047,226	STTDPLT	310,963	413,319	114,762	-	-	839,045
347.0	Computer Equipment	8,416,613	STTDPLT	2,499,227	3,321,869	922,352	-	-	6,743,448
348.0	Other Tangible Equipment	737,171	STTDPLT	218,895	290,947	80,784	-	-	590,626
-	***Sub-total***	***15,910,350***		***4,724,416***	***6,279,498***	***1,743,568***	***-***	***-***	***12,747,481***
	TOTAL PLANT-IN-SERVICE	**223,792,339**		**66,452,849**	**88,326,371**	**24,524,736**	**-**	**-**	**179,303,955**

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Accumulated Reserve for Depreciation								
	Intangible Plant								
301.0	Organizational Expense	(21,979)	STTDPLT	(6,526)	(8,675)	(2,409)	-	-	(17,610)
302.0	Franchise & Consents	(188,253)	STTDPLT	(55,900)	(74,300)	(20,630)	-	-	(150,829)
	Sub-total	***(210,232)***		***(62,426)***	***(82,974)***	***(23,039)***	***-***	***-***	***(168,439)***
	Source of Supply and Pumping Plant								
303.0	Land Rights - Base	-	BASE_COST	-	-	-	-	-	-
303.0	Land Rights - Extra Cap (Max Day)	-	MAX_DAY	-	-	-	-	-	-
304.0	Structures and Improvements - Base	(7,644,525)	BASE_COST	(7,577,177)	-	-	-	-	(7,577,177)
304.0	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	MAX_DAY	-	(6,667,916)	-	-	-	(6,667,916)
305.0	Collecting & Impounding Resevoirs	(1,109,126)	BASE_COST	(1,099,355)	-	-	-	-	(1,099,355)
306.0	Lake, River & Other Intake - Base	(2,920)	BASE_COST	(2,894)	-	-	-	-	(2,894)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	MAX_DAY	-	(2,547)	-	-	-	(2,547)
307.0	Wells and Springs - Base	(234,055)	BASE_COST	(231,993)	-	-	-	-	(231,993)
307.0	Wells and Springs - Extra Cap (Max Day)	(259,178)	MAX_DAY	-	(204,154)	-	-	-	(204,154)
308.0	Infiltration Galleries and Tunnels - Base	(274)	BASE_COST	(272)	-	-	-	-	(272)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	MAX_DAY	-	(239)	-	-	-	(239)
309.0	Supply Mains - Base	(72,290)	BASE_COST	(71,653)	-	-	-	-	(71,653)
309.0	Supply Mains - Extra Cap (Max Day)	(80,050)	MAX_DAY	-	(63,055)	-	-	-	(63,055)
310.0	Power Generation Equipment - Base	(114,432)	BASE_COST	(113,424)	-	-	-	-	(113,424)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	MAX_DAY	-	(99,813)	-	-	-	(99,813)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	MAX_HOUR	-	(155,391)	-	-	-	(155,391)
311.0	Pumping Equipment - Base	(809,074)	BASE_COST	(801,946)	-	-	-	-	(801,946)
311.0	Pumping Equipment - Extra Cap (Max Day)	(895,917)	MAX_DAY	-	(705,712)	-	-	-	(705,712)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	MAX_HOUR	-	(1,098,666)	-	-	-	(1,098,666)
	Sub-total	***(21,869,355)***		***(9,898,714)***	***(8,997,493)***	***-***	***-***	***-***	***(18,896,207)***
	Water Treatment Plant								
320.0	Water Treatment Plant Equipment - Base	(3,341,864)	BASE_COST	(3,312,423)	-	-	-	-	(3,312,423)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	MAX_DAY	-	(2,914,932)	-	-	-	(2,914,932)
	Sub-total	***(7,042,435)***		***(3,312,423)***	***(2,914,932)***	***-***	***-***	***-***	***(6,227,354)***
	Transmission & DistributionPlant								
330.0	Distribution Reservoirs and Standpipes - Base	(845,319)	BASE_COST	(837,872)	-	-	-	-	(837,872)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	MAX_HOUR	-	(1,719,889)	-	-	-	(1,719,889)
331.0	Transmission and Distribution Mains - Base	(4,870,949)	BASE_COST	(4,828,036)	-	-	-	-	(4,828,036)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	MAX_DAY	-	(4,248,672)	-	-	-	(4,248,672)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	MAX_HOUR	-	(6,614,410)	-	-	-	(6,614,410)
333.0	Services	(6,265,157)	SERV	-	-	(5,701,362)	-	-	(5,701,362)
334.0	Meters and Meter Installations	(2,744,466)	METERS	-	-	(2,744,466)	-	-	(2,744,466)
335.0	Hydrants	(1,858,054)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(127,771)	TDPLT	(22,452)	(50,121)	(23,311)	-	-	(95,885)
	Sub-total	***(35,744,116)***		***(5,688,361)***	***(12,633,092)***	***(8,469,139)***	***-***	***-***	***(26,790,592)***

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	General Plant								
340.0	Office Furniture and Equipment	(475,488)	STTDPLT	(141,191)	(187,666)	(52,107)	-	-	(380,964)
341.0	Transportation Equipment	(1,417,751)	STTDPLT	(420,987)	(559,558)	(155,367)	-	-	(1,135,912)
343.0	Tools, Shop and Garage Equipment	(322,028)	STTDPLT	(95,623)	(127,098)	(35,290)	-	-	(258,011)
344.0	Laboratory Equipment	(97,128)	STTDPLT	(28,841)	(38,334)	(10,644)	-	-	(77,820)
345.0	Power Operated Equipment	(250,484)	STTDPLT	(74,379)	(98,861)	(27,450)	-	-	(200,690)
346.0	Communication Equipment	(496,428)	STTDPLT	(147,409)	(195,930)	(54,402)	-	-	(397,741)
347.0	Computer Equipment	(4,845,441)	STTDPLT	(1,438,804)	(1,912,399)	(530,997)	-	-	(3,882,200)
348.0	Other Tangible Equipment	(335,390)	STTDPLT	(99,591)	(132,372)	(36,754)	-	-	(268,716)
348.0	Other	(1,212)	STTDPLT	(360)	(478)	(133)	-	-	(971)
	Sub-total	***(8,241,350)***		***(2,447,185)***	***(3,252,696)***	***(903,145)***	**-**	**-**	***(6,603,026)***
	~								
	ACCUM DEPREC: COST OF REMOVAL	5,449,811	RESERVE	1,595,946	2,078,408	700,376	-	-	4,374,730
	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905	RESERVE	1,798,915	2,342,735	789,448	-	-	4,931,098
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	1,034,209	1,346,855	453,859	-	-	2,834,923
	Sub-total	***15,124,317***		***4,429,069***	***5,767,999***	***1,943,684***	**-**	**-**	***12,140,752***
	TOTAL DEPRECIATION ACCRUAL	**(57,983,171)**		**(16,980,039)**	**(22,113,189)**	**(7,451,639)**	**-**	**-**	**(46,544,866)**
	NET PLANT (including CIAC)	**165,809,168**		**49,472,810**	**66,213,182**	**17,073,097**	**-**	**-**	**132,759,089**
Plant Adjustments									
	Adjustments								
271-272	Net CIAC	(31,657,629)	PLANT	(9,400,410)	(12,494,634)	(3,469,265)	-	-	(25,364,309)
	Sub-total	***(31,657,629)***		***(9,400,410)***	***(12,494,634)***	***(3,469,265)***	**-**	**-**	***(25,364,309)***
	TOTAL CIAC	**(31,657,629)**		**(9,400,410)**	**(12,494,634)**	**(3,469,265)**	**-**	**-**	**(25,364,309)**
TOTAL NET PLANT		**134,151,539**		**40,072,401**	**53,718,548**	**13,603,832**	**-**	**-**	**107,394,780**

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
EXPENSES									
O & M Expenses									
	Production - Source of Supply								
601.0	Operation Labor and Expenses - Base	32,680	BASE_COST	32,392	-	-	-	-	32,392
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	MAX_DAY	-	28,505	-	-	-	28,505
602.0	Purchased Water	472,407	BASE_COST	468,246	-	-	-	-	468,246
603.0	Miscellaneous Expenses - Base	7,083	BASE_COST	7,021	-	-	-	-	7,021
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	MAX_DAY	-	6,178	-	-	-	6,178
610.0	Maintenance Supervision and Engineering - Base	309,175	BASE_COST	306,451	-	-	-	-	306,451
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	MAX_DAY	-	269,677	-	-	-	269,677
	Sub-total	***1,207,738***		***814,110***	***304,360***	***-***	***-***	***-***	***1,118,470***
	Production - Pumping Expenses								
623.0	Fuel or Power Purchased for Pumping - Base	989,673	BASE_COST	980,954	-	-	-	-	980,954
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	128,105	-	-	-	128,105
624.0	Pumping Labor and Expenses - Base	66,716	BASE_COST	66,128	-	-	-	-	66,128
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	MAX_DAY	-	58,193	-	-	-	58,193
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	MAX_HOUR	-	90,595	-	-	-	90,595
626.0	Miscellaneous Expenses - Base	22,574	BASE_COST	22,375	-	-	-	-	22,375
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	MAX_DAY	-	19,690	-	-	-	19,690
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	MAX_HOUR	-	30,654	-	-	-	30,654
631.0	Maintenance of Structures and Improvements - Base	29,266	BASE_COST	29,009	-	-	-	-	29,009
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	MAX_DAY	-	25,528	-	-	-	25,528
631.0	Maintenance of Structures and Improvements	65,035	MAX_HOUR	-	39,742	-	-	-	39,742
	Sub-total	***1,938,676***		***1,160,984***	***533,173***	***-***	***-***	***-***	***1,694,157***
	Production - Water Treatment Operations and Maintenance Expense								
641.0	Chemicals	908,981	BASE_COST	900,973	-	-	-	-	900,973
642.0	Operation Labor and Expenses - Base	192,031	BASE_COST	190,339	-	-	-	-	190,339
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	MAX_DAY	-	167,498	-	-	-	167,498
643.0	Miscellaneous Expenses - Base	(80,686)	BASE_COST	(79,975)	-	-	-	-	(79,975)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	MAX_DAY	-	(70,378)	-	-	-	(70,378)
652.0	Maintenance of Water Treatment Equipment - Base	77,080	BASE_COST	76,401	-	-	-	-	76,401
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	MAX_DAY	-	67,233	-	-	-	67,233
	Sub-total	***1,684,196***		***1,462,546***	***164,353***	***-***	***-***	***-***	***1,626,899***
	Production - Other								
926.0	Employee Pension and Benefits	243,900	PRODOM	173,568	50,586	-	-	-	224,154
652 & 926	PRO FORMA Adjustments to Test Year	191,839	PRODOM	136,519	39,788	-	-	-	176,307
652 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	PRODOM	22,444	6,541	-	-	-	28,986
	Sub-total	***467,277***		***332,532***	***96,915***	***-***	***-***	***-***	***429,447***
	Total Production Expense	***5,297,887***		***3,770,171***	***1,098,801***	***-***	***-***	***-***	***4,868,973*** -

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service					
				BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Transmission & Distribution O&M Expenses								
660.0	Operation Supervision and Engineering	453,240	TDOPER	50,285	113,141	231,850	-	-	395,276
662.0	Transmission & Distribution Lines Expenses - Base	47,274	BASE_COST	46,857	-	-	-	-	46,857
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	MAX_DAY	-	41,234	-	-	-	41,234
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	MAX_HOUR	-	64,194	-	-	-	64,194
663.0	Meter Expenses	199,593	METERS	-	-	199,593	-	-	199,593
664.0	Customer Installations Expenses	18,080	SERV	-	-	16,453	-	-	16,453
665.0	Miscellaneous Expenses	(596)	TDOPER	(66)	(149)	(305)	-	-	(520)
673.0	Maintenance of Transmission and Distribution Mains - Base	170,815	BASE_COST	169,310	-	-	-	-	169,310
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	MAX_DAY	-	148,993	-	-	-	148,993
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	MAX_HOUR	-	231,955	-	-	-	231,955
675.0	Maintenance of Services	294,871	SERV	-	-	268,336	-	-	268,336
676.0	Maintenance of Meters	14,214	METERS	-	-	14,214	-	-	14,214
677.0	Maintenance of Hydrants	133,729	FIRE	-	-	-	-	-	-
921	Office Supplies and Other Expenses	112,628	OMXPAG	33,522	37,649	21,193	-	-	92,364
926	Employee Pension and Benefits	378,515	LABOR	136,316	112,324	66,863	-	-	315,503
950.0	Maintenance of General Plant	126,129	OMXPAG	37,540	42,163	23,733	-	-	103,436
926,950	PRO FORMA Adjustments to Test Year	98,367	TDOM	17,087	28,967	31,212	-	-	77,266
	Sub-total	***2,946,706***		***511,860***	***867,742***	***934,997***	***-***	***-***	***2,314,599***
	Engineering Expenses								
660.0	Operation Supervision and Engineering	1,211,076	ENGOM	277,261	623,838	0	-	-	901,099
662.0	Transmission & Distribution Lines Expenses	17,709	BASE_COST	17,553	-	-	-	-	17,553
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	MAX_DAY	-	15,447	-	-	-	15,447
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	MAX_HOUR	-	24,047	-	-	-	24,047
660-662	PRO FORMA Adjustments to Test Year	11,317	ENGOM	2,591	5,830	0	-	-	8,421
	Sub-total	***1,299,064***		***297,405***	***669,161***	***0***	***-***	***-***	***966,566***
	Customer Account								
902.0	Meter Reading Expenses	118,991	CUST_METERS	-	-	118,991	-	-	118,991
903.0	Customer Records and Collection Expenses	322,306	BILLS	-	-	312,080	-	-	312,080
904.0	Uncollectible Accounts	48,493	CUSTS	-	-	46,954	-	-	46,954
902-904	PRO FORMA Adjustments to Test Year	9,700	CUSTOM	5,809	2,668	-	-	-	8,477
	Sub-total	***499,489***		***5,809***	***2,668***	***478,025***	***-***	***-***	***486,501***
	Administrative and General Expenses								
920	Administrative and General Salaries	2,949,490	OMXPAG	877,871	985,959	554,993	-	-	2,418,822
921	Office Supplies and Other Expenses	518,725	OMXPAG	154,391	173,400	97,606	-	-	425,397
922	Administrative Expenses Transferred-Cr.	(1,622,715)	OMXPAG	(482,976)	(542,443)	(305,339)	-	-	(1,330,758)
923	Outside Services Employed	385,360	OMXPAG	114,696	128,818	72,511	-	-	316,026
924	Property Insurance	487,967	PLANT	144,897	192,591	53,475	-	-	390,962
926	Employee Pension and Benefits	3,967,529	LABOR	1,428,841	1,177,363	700,848	-	-	3,307,052
928	Regulatory Commission Expenses	105,678	OMXPAG	31,453	35,326	19,885	-	-	86,665
930	Miscellaneous General Expenses	154,019	OMXPAG	45,841	51,486	28,981	-	-	126,308
950.0	Maintenance of General Plant	634,318	OMXPAG	188,795	212,040	119,357	-	-	520,192
920-950	A&G PRO FORMA Adjustments to Test Year	551,328	LABOR	198,552	163,606	97,390	-	-	459,548
930.0	Miscellaneous General Expenses	(3,288,063)	OMXPAG	(978,642)	(1,099,137)	(618,701)	-	-	(2,696,479)
930.0	PRO FORMA Adjustments to Test Year	(147,764)	OMXPAG	(43,980)	(49,395)	(27,804)	-	-	(121,178)
	Sub-total	***4,695,872***		***1,679,739***	***1,429,615***	***793,203***	***-***	***-***	***3,902,557***
	TOTAL O & M EXPENSES	**14,739,018**		**6,264,985**	**4,067,988**	**2,206,224**	**-**	**-**	**12,539,197**

Acct. No.	Account Description	Amount	Alloc. Factor	General Metered Service BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Labor Expense									
-	**Salaries and Wages**								
~	Production	1,774,985	PRODOM	1,263,145	368,139	-	-	-	1,631,283
~	Transmission and Distribution and Customer Accounts	2,235,577	TDCUSOM	335,817	564,642	916,639	-	-	1,817,099
~	Engineering	1,178,567	ENGOM	269,819	607,092	0	-	-	876,911
	Sub-total	***5,189,129***		***1,868,780***	***1,539,873***	***916,639***	**-**	**-**	***4,325,293***
	TOTAL O & M LABOR EXP.	**5,189,129**		**1,868,780**	**1,539,873**	**916,639**	**-**	**-**	**4,325,293**
	Amortization Expense								
407.0	Amortization Expense	415,268	NET_PLANT_IN	124,045	166,287	42,111	-	-	332,442
	Sub-total	***415,268***		***124,045***	***166,287***	***42,111***	**-**	**-**	***332,442***
	TOTAL DEPRECIATION EXPENSES	**415,268**		**124,045**	**166,287**	**42,111**	**-**	**-**	**332,442**
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	698,087	LABOR	251,405	207,157	123,314	-	-	581,876
408.0	Property Taxes	4,547,936	PLANT	1,350,463	1,794,980	498,395	-	-	3,643,838
	Sub-total	***5,246,023***		***1,601,868***	***2,002,137***	***621,709***	**-**	**-**	***4,225,714***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**5,246,023**		**1,601,868**	**2,002,137**	**621,709**	**-**	**-**	**4,225,714**
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032	NET_PLANT_IN	2,308,739	3,094,950	783,774	-	-	6,187,463
	TOTAL	**7,729,032**		**2,308,739**	**3,094,950**	**783,774**	**-**	**-**	**6,187,463**
Income Taxes									
-	Tax Expense	103,249	NET_PLANT_IN	30,841	41,344	10,470	-	-	82,656
	TOTAL	**103,249**		**30,841**	**41,344**	**10,470**	**-**	**-**	**82,656**
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	NET_PLANT_IN	2,090,678	2,802,632	709,746	-	-	5,603,056
	TOTAL	**7,698,925**		**2,299,746**	**3,082,895**	**780,721**	**-**	**-**	**6,163,361**
Operating Revenues									
461.0	Water Sales	29,985,479	REVENUE	-	-	-	-	25,329,982	25,329,982
466.0	Sales for Resale	3,321	REVENUE	-	-	-	-	2,805	2,805
471-474	Other Operating Revenue	417,391	REVENUE	-	-	-	-	352,588	352,588
	Sub-total	***30,406,191***		**-**	**-**	**-**	**-**	***25,685,375***	***25,685,375***
	TOTAL	**30,406,191**		**-**	**-**	**-**	**-**	**25,685,375**	**25,685,375**

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Intangible Plant								
301.0	Organizational Expense	28,856	STTDPLT	56	3,164	-	649	-	3,870
302.0	Franchise & Consents	229,132	STTDPLT	446	25,127	-	5,155	-	30,728
	Sub-total	***257,988***		***502***	***28,292***	***-***	***5,804***	***-***	***34,598***
	Source of Supply and Pumping Plant								
303.0	Land Rights - Base	1,033,582	BASE_COST	6,710	-	-	-	-	6,710
303.0	Land Rights - Extra Cap (Max Day)	1,144,524	MAX_DAY	-	177,248	-	-	-	177,248
304.0	Structures and Improvements - Base	20,921,962	BASE_COST	135,816	-	-	-	-	135,816
304.0	Structures and Improvements - Extra Cap (Max Day)	23,167,668	MAX_DAY	-	3,587,897	-	-	-	3,587,897
305.0	Collecting & Impounding Resevoirs	4,991,892	BASE_COST	32,405	-	-	-	-	32,405
306.0	Lake, River & Other Intake - Base	10,555	BASE_COST	69	-	-	-	-	69
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	11,688	MAX_DAY	-	1,810	-	-	-	1,810
307.0	Wells and Springs - Base	669,627	BASE_COST	4,347	-	-	-	-	4,347
307.0	Wells and Springs - Extra Cap (Max Day)	741,503	MAX_DAY	-	114,834	-	-	-	114,834
308.0	Infiltration Galleries and Tunnels - Base	732	BASE_COST	5	-	-	-	-	5
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811	MAX_DAY	-	126	-	-	-	126
309.0	Supply Mains - Base	1,777,408	BASE_COST	11,538	-	-	-	-	11,538
309.0	Supply Mains - Extra Cap (Max Day)	1,968,190	MAX_DAY	-	304,807	-	-	-	304,807
310.0	Power Generation Equipment - Base	294,625	BASE_COST	1,913	-	-	-	-	1,913
310.0	Power Generation Equipment - Extra Cap (Max Day)	326,249	MAX_DAY	-	50,525	-	-	-	50,525
310.0	Power Generation Equipment - Extra Cap (Max Hour)	654,708	MAX_HOUR	-	157,447	-	-	-	157,447
311.0	Pumping Equipment - Base	1,492,063	BASE_COST	9,686	-	-	-	-	9,686
311.0	Pumping Equipment - Extra Cap (Max Day)	1,652,216	MAX_DAY	-	255,873	-	-	-	255,873
311.0	Pumping Equipment - Extra Cap (Max Hour)	3,315,628	MAX_HOUR	-	797,357	-	-	-	797,357
	Sub-total	***64,175,631***		***202,488***	***5,447,924***	***-***	***-***	***-***	***5,650,412***
	Water Treatment Plant								
320.0	Water Treatment Plant Equipment - Base	8,559,529	BASE_COST	55,565	-	-	-	-	55,565
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285	MAX_DAY	-	1,467,869	-	-	-	1,467,869
	Sub-total	***18,037,813***		***55,565***	***1,467,869***	***-***	***-***	***-***	***1,523,434***

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection					
				BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Transmission & DistributionPlant								
330.0	Distribution Reservoirs and Standpipes - Base	1,953,818	BASE_COST	12,683	-	-	-	-	12,683
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266	MAX_HOUR	-	1,564,415	-	-	-	1,564,415
331.0	Transmission and Distribution Mains - Base	19,893,956	BASE_COST	129,143	-	-	-	-	129,143
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318	MAX_DAY	-	3,411,605	-	-	-	3,411,605
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897	MAX_HOUR	-	10,631,312	-	-	-	10,631,312
333.0	Services	17,180,643	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	6,849,453	METERS	-	-	-	-	-	-
335.0	Hydrants	4,615,836	FIRE	-	-	-	4,615,836	-	4,615,836
339.0	Other Plant and Miscellaneous Eq.	419,801	TDPLT	483	53,166	-	15,724	-	69,373
	Sub-total	***123,655,988***		***142,309***	***15,660,499***	**-**	***4,631,560***	**-**	***20,434,368***
	Other Plant								
~	CWIP	1,754,568	PLANT	3,412	192,411	-	39,474	-	235,297
	Sub-total	***1,754,568***		***3,412***	***192,411***	**-**	***39,474***	**-**	***235,297***
	General Plant								
340.0	Office Furniture and Equipment	528,237	STTDPLT	1,027	57,928	-	11,884	-	70,839
341.0	Transportation Equipment	3,755,588	STTDPLT	7,304	411,850	-	84,492	-	503,645
343.0	Tools, Shop and Garage Equipment	732,821	STTDPLT	1,425	80,363	-	16,487	-	98,275
344.0	Laboratory Equipment	226,761	STTDPLT	441	24,867	-	5,102	-	30,410
345.0	Power Operated Equipment	465,933	STTDPLT	906	51,096	-	10,482	-	62,484
346.0	Communication Equipment	1,047,226	STTDPLT	2,037	114,842	-	23,560	-	140,439
347.0	Computer Equipment	8,416,613	STTDPLT	16,368	922,992	-	189,353	-	1,128,714
348.0	Other Tangible Equipment	737,171	STTDPLT	1,434	80,840	-	16,585	-	98,859
-	***Sub-total***	***15,910,350***		***30,941***	***1,744,779***	**-**	***357,944***	**-**	***2,133,665***
	TOTAL PLANT-IN-SERVICE	**223,792,339**		**435,217**	**24,541,774**	**-**	**5,034,782**	**-**	**30,011,773**

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Accumulated Reserve for Depreciation								
	Intangible Plant								
301.0	Organizational Expense	(21,979)	STTDPLT	(43)	(2,410)	-	(494)	-	(2,947)
302.0	Franchise & Consents	(188,253)	STTDPLT	(366)	(20,644)	-	(4,235)	-	(25,246)
	Sub-total	***(210,232)***		***(409)***	***(23,055)***	***-***	***(4,730)***	***-***	***(28,193)***
	Source of Supply and Pumping Plant								
303.0	Land Rights - Base	-	BASE_COST	-	-	-	-	-	-
303.0	Land Rights - Extra Cap (Max Day)	-	MAX_DAY	-	-	-	-	-	-
304.0	Structures and Improvements - Base	(7,644,525)	BASE_COST	(49,625)	-	-	-	-	(49,625)
304.0	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	MAX_DAY	-	(1,310,956)	-	-	-	(1,310,956)
305.0	Collecting & Impounding Resevoirs	(1,109,126)	BASE_COST	(7,200)	-	-	-	-	(7,200)
306.0	Lake, River & Other Intake - Base	(2,920)	BASE_COST	(19)	-	-	-	-	(19)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	MAX_DAY	-	(501)	-	-	-	(501)
307.0	Wells and Springs - Base	(234,055)	BASE_COST	(1,519)	-	-	-	-	(1,519)
307.0	Wells and Springs - Extra Cap (Max Day)	(259,178)	MAX_DAY	-	(40,138)	-	-	-	(40,138)
308.0	Infiltration Galleries and Tunnels - Base	(274)	BASE_COST	(2)	-	-	-	-	(2)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	MAX_DAY	-	(47)	-	-	-	(47)
309.0	Supply Mains - Base	(72,290)	BASE_COST	(469)	-	-	-	-	(469)
309.0	Supply Mains - Extra Cap (Max Day)	(80,050)	MAX_DAY	-	(12,397)	-	-	-	(12,397)
310.0	Power Generation Equipment - Base	(114,432)	BASE_COST	(743)	-	-	-	-	(743)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	MAX_DAY	-	(19,624)	-	-	-	(19,624)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	MAX_HOUR	-	(61,153)	-	-	-	(61,153)
311.0	Pumping Equipment - Base	(809,074)	BASE_COST	(5,252)	-	-	-	-	(5,252)
311.0	Pumping Equipment - Extra Cap (Max Day)	(895,917)	MAX_DAY	-	(138,748)	-	-	-	(138,748)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	MAX_HOUR	-	(432,368)	-	-	-	(432,368)
	Sub-total	***(21,869,355)***		***(64,829)***	***(2,015,931)***	***-***	***-***	***-***	***(2,080,760)***
	Water Treatment Plant								
320.0	Water Treatment Plant Equipment - Base	(3,341,864)	BASE_COST	(21,694)	-	-	-	-	(21,694)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	MAX_DAY	-	(573,095)	-	-	-	(573,095)
	Sub-total	***(7,042,435)***		***(21,694)***	***(573,095)***	***-***	***-***	***-***	***(594,789)***
	Transmission & DistributionPlant								
330.0	Distribution Reservoirs and Standpipes - Base	(845,319)	BASE_COST	(5,487)	-	-	-	-	(5,487)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	MAX_HOUR	-	(676,844)	-	-	-	(676,844)
331.0	Transmission and Distribution Mains - Base	(4,870,949)	BASE_COST	(31,620)	-	-	-	-	(31,620)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	MAX_DAY	-	(835,317)	-	-	-	(835,317)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	MAX_HOUR	-	(2,603,031)	-	-	-	(2,603,031)
333.0	Services	(6,265,157)	SERV	-	-	-	-	-	-
334.0	Meters and Meter Installations	(2,744,466)	METERS	-	-	-	-	-	-
335.0	Hydrants	(1,858,054)	FIRE	-	-	-	(1,858,054)	-	(1,858,054)
339.0	Other Plant and Miscellaneous Eq.	(127,771)	TDPLT	(147)	(16,182)	-	(4,786)	-	(21,114)
	Sub-total	***(35,744,116)***		***(37,255)***	***(4,131,374)***	***-***	***(1,862,840)***	***-***	***(6,031,468)***

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	General Plant								
340.0	Office Furniture and Equipment	(475,488)	STTDPLT	(925)	(52,144)	-	(10,697)	-	(63,766)
341.0	Transportation Equipment	(1,417,751)	STTDPLT	(2,757)	(155,475)	-	(31,896)	-	(190,128)
343.0	Tools, Shop and Garage Equipment	(322,028)	STTDPLT	(626)	(35,315)	-	(7,245)	-	(43,186)
344.0	Laboratory Equipment	(97,128)	STTDPLT	(189)	(10,651)	-	(2,185)	-	(13,025)
345.0	Power Operated Equipment	(250,484)	STTDPLT	(487)	(27,469)	-	(5,635)	-	(33,591)
346.0	Communication Equipment	(496,428)	STTDPLT	(965)	(54,440)	-	(11,168)	-	(66,574)
347.0	Computer Equipment	(4,845,441)	STTDPLT	(9,423)	(531,366)	-	(109,011)	-	(649,800)
348.0	Other Tangible Equipment	(335,390)	STTDPLT	(652)	(36,780)	-	(7,545)	-	(44,978)
348.0	Other	(1,212)	STTDPLT	(2)	(133)	-	(27)	-	(163)
	Sub-total	***(8,241,350)***		***(16,027)***	***(903,772)***	***-***	***(185,410)***	***-***	***(1,105,210)***
	~								
	ACCUM DEPREC: COST OF REMOVAL	5,449,811	RESERVE	10,452	570,064	-	153,040	-	733,556
	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905	RESERVE	11,782	642,563	-	172,503	-	826,848
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	6,773	369,414	-	99,173	-	475,361
	Sub-total	***15,124,317***		***29,007***	***1,582,041***	***-***	***424,716***	***-***	***2,035,764***
	TOTAL DEPRECIATION ACCRUAL	**(57,983,171)**		**(111,207)**	**(6,065,185)**	**-**	**(1,628,264)**	**-**	**(7,804,655)**
	NET PLANT (including CIAC)	**165,809,168**		**324,010**	**18,476,590**	**-**	**3,406,518**	**-**	**22,207,117**
Plant Adjustments									
	Adjustments								
271-272	Net CIAC	(31,657,629)	PLANT	(61,566)	(3,471,676)	-	(712,219)	-	(4,245,461)
	Sub-total	***(31,657,629)***		***(61,566)***	***(3,471,676)***	***-***	***(712,219)***	***-***	***(4,245,461)***
	TOTAL CIAC	**(31,657,629)**		**(61,566)**	**(3,471,676)**	**-**	**(712,219)**	**-**	**(4,245,461)**
TOTAL NET PLANT		**134,151,539**		**262,445**	**15,004,914**	**-**	**2,694,298**	**-**	**17,961,657**

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
EXPENSES									
O & M Expenses									
	Production - Source of Supply								
601.0	Operation Labor and Expenses - Base	32,680	BASE_COST	212	-	-	-	-	212
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	MAX_DAY	-	5,604	-	-	-	5,604
602.0	Purchased Water	472,407	BASE_COST	3,067	-	-	-	-	3,067
603.0	Miscellaneous Expenses - Base	7,083	BASE_COST	46	-	-	-	-	46
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	MAX_DAY	-	1,215	-	-	-	1,215
610.0	Maintenance Supervision and Engineering - Base	309,175	BASE_COST	2,007	-	-	-	-	2,007
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	MAX_DAY	-	53,020	-	-	-	53,020
	Sub-total	***1,207,738***		***5,332***	***59,839***	***-***	***-***	***-***	***65,171***
	Production - Pumping Expenses								
623.0	Fuel or Power Purchased for Pumping - Base	989,673	BASE_COST	6,425	-	-	-	-	6,425
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	25,186	-	-	-	25,186
624.0	Pumping Labor and Expenses - Base	66,716	BASE_COST	433	-	-	-	-	433
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	MAX_DAY	-	11,441	-	-	-	11,441
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	MAX_HOUR	-	35,653	-	-	-	35,653
626.0	Miscellaneous Expenses - Base	22,574	BASE_COST	147	-	-	-	-	147
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	MAX_DAY	-	3,871	-	-	-	3,871
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	MAX_HOUR	-	12,063	-	-	-	12,063
631.0	Maintenance of Structures and Improvements - Base	29,266	BASE_COST	190	-	-	-	-	190
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	MAX_DAY	-	5,019	-	-	-	5,019
631.0	Maintenance of Structures and Improvements	65,035	MAX_HOUR	-	15,640	-	-	-	15,640
	Sub-total	***1,938,676***		***7,604***	***153,397***	***-***	***-***	***-***	***161,001***
	Production - Water Treatment Operations and Maintenance Expense								
641.0	Chemicals	908,981	BASE_COST	5,901	-	-	-	-	5,901
642.0	Operation Labor and Expenses - Base	192,031	BASE_COST	1,247	-	-	-	-	1,247
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	MAX_DAY	-	32,931	-	-	-	32,931
643.0	Miscellaneous Expenses - Base	(80,686)	BASE_COST	(524)	-	-	-	-	(524)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	MAX_DAY	-	(13,837)	-	-	-	(13,837)
652.0	Maintenance of Water Treatment Equipment - Base	77,080	BASE_COST	500	-	-	-	-	500
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	MAX_DAY	-	13,218	-	-	-	13,218
	Sub-total	***1,684,196***		***9,579***	***32,313***	***-***	***-***	***-***	***41,892***
	Production - Other								
926.0	Employee Pension and Benefits	243,900	PRODOM	1,137	12,398	-	-	-	13,535
652 & 926	PRO FORMA Adjustments to Test Year	191,839	PRODOM	894	9,752	-	-	-	10,646
652 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	PRODOM	147	1,603	-	-	-	1,750
	Sub-total	***467,277***		***2,178***	***23,753***	***-***	***-***	***-***	***25,930***
	Total Production Expense	***5,297,887***		***24,692***	***269,302***	***-***	***-***	***-***	***293,994***

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Transmission & Distribution O&M Expenses								
660.0	Operation Supervision and Engineering	453,240	TDOPER	329	35,811	-	-	-	36,140
662.0	Transmission & Distribution Lines Expenses - Base	47,274	BASE_COST	307	-	-	-	-	307
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	MAX_DAY	-	8,107	-	-	-	8,107
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	MAX_HOUR	-	25,263	-	-	-	25,263
663.0	Meter Expenses	199,593	METERS	-	-	-	-	-	-
664.0	Customer Installations Expenses	18,080	SERV	-	-	-	-	-	-
665.0	Miscellaneous Expenses	(596)	TDOPER	(0)	(47)	-	-	-	(48)
673.0	Maintenance of Transmission and Distribution Mains - Base	170,815	BASE_COST	1,109	-	-	-	-	1,109
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	MAX_DAY	-	29,293	-	-	-	29,293
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	MAX_HOUR	-	91,283	-	-	-	91,283
675.0	Maintenance of Services	294,871	SERV	-	-	-	-	-	-
676.0	Maintenance of Meters	14,214	METERS	-	-	-	-	-	-
677.0	Maintenance of Hydrants	133,729	FIRE	-	-	-	133,729	-	133,729
921	Office Supplies and Other Expenses	112,628	OMXPAG	220	10,902	1	2,540	-	13,663
926	Employee Pension and Benefits	378,515	LABOR	893	33,421	3	8,015	-	42,332
950.0	Maintenance of General Plant	126,129	OMXPAG	246	12,209	1	2,845	-	15,301
926,950	PRO FORMA Adjustments to Test Year	98,367	TDOM	112	9,021	0	5,654	-	14,787
	Sub-total	***2,946,706***		***3,352***	***270,225***	***6***	***169,384***	***-***	***442,967***
	Engineering Expenses								
660.0	Operation Supervision and Engineering	1,211,076	ENGOM	1,816	197,455	-	-	-	199,271
662.0	Transmission & Distribution Lines Expenses	17,709	BASE_COST	115	-	-	-	-	115
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	MAX_DAY	-	3,037	-	-	-	3,037
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	MAX_HOUR	-	9,464	-	-	-	9,464
660-662	PRO FORMA Adjustments to Test Year	11,317	ENGOM	17	1,845	-	-	-	1,862
	Sub-total	***1,299,064***		***1,948***	***211,801***	***-***	***-***	***-***	***213,749***
	Customer Account								
902.0	Meter Reading Expenses	118,991	CUST_METERS	-	-	-	-	-	-
903.0	Customer Records and Collection Expenses	322,306	BILLS	-	-	56	-	-	56
904.0	Uncollectible Accounts	48,493	CUSTS	-	-	8	-	-	8
902-904	PRO FORMA Adjustments to Test Year	9,700	CUSTOM	38	768	-	-	-	806
	Sub-total	***499,489***		***38***	***768***	***64***	***-***	***-***	***870***
	Administrative and General Expenses								
920	Administrative and General Salaries	2,949,490	OMXPAG	5,749	285,508	27	66,529	-	357,814
921	Office Supplies and Other Expenses	518,725	OMXPAG	1,011	50,212	5	11,700	-	62,929
922	Administrative Expenses Transferred-Cr.	(1,622,715)	OMXPAG	(3,163)	(157,078)	(15)	(36,602)	-	(196,858)
923	Outside Services Employed	385,360	OMXPAG	751	37,303	4	8,692	-	46,750
924	Property Insurance	487,967	PLANT	949	53,512	-	10,978	-	65,439
926	Employee Pension and Benefits	3,967,529	LABOR	9,358	350,314	35	84,013	-	443,720
928	Regulatory Commission Expenses	105,678	OMXPAG	206	10,230	1	2,384	-	12,820
930	Miscellaneous General Expenses	154,019	OMXPAG	300	14,909	1	3,474	-	18,685
950.0	Maintenance of General Plant	634,318	OMXPAG	1,236	61,401	6	14,308	-	76,952
920-950	A&G PRO FORMA Adjustments to Test Year	551,328	LABOR	1,300	48,680	5	11,674	-	61,659
930.0	Miscellaneous General Expenses	(3,288,063)	OMXPAG	(6,409)	(318,282)	(31)	(74,166)	-	(398,888)
930.0	PRO FORMA Adjustments to Test Year	(147,764)	OMXPAG	(288)	(14,303)	(1)	(3,333)	-	(17,926)
	Sub-total	***4,695,872***		***11,001***	***422,406***	***37***	***99,652***	***-***	***533,096***
	TOTAL O & M EXPENSES	**14,739,018**		**41,031**	**1,174,502**	**107**	**269,036**	**-**	**1,484,675**

Acct. No.	Account Description	Amount	Alloc. Factor	Municipal Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Labor Expense									
-	**Salaries and Wages**								
~	Production	1,774,985	PRODOM	8,273	90,226	-	-	-	98,499
~	Transmission and Distribution and Customer Accounts	2,235,577	TDCUSOM	2,199	175,795	45	109,881	-	287,921
~	Engineering	1,178,567	ENGOM	1,767	192,155	-	-	-	193,922
	Sub-total	***5,189,129***		***12,239***	***458,176***	***45***	***109,881***	***-***	***580,342***
	TOTAL O & M LABOR EXP.	**5,189,129**		**12,239**	**458,176**	**45**	**109,881**	**-**	**580,342**
	Amortization Expense								
407.0	Amortization Expense	415,268	NET_PLANT_IN	812	46,448	-	8,340	-	55,601
	Sub-total	***415,268***		***812***	***46,448***	***-***	***8,340***	***-***	***55,601***
	TOTAL DEPRECIATION EXPENSES	**415,268**		**812**	**46,448**	**-**	**8,340**	**-**	**55,601**
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	698,087	LABOR	1,647	61,638	6	14,782	-	78,073
408.0	Property Taxes	4,547,936	PLANT	8,845	498,741	-	102,317	-	609,903
	Sub-total	***5,246,023***		***10,491***	***560,379***	***6***	***117,100***	***-***	***687,976***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**5,246,023**		**10,491**	**560,379**	**6**	**117,100**	**-**	**687,976**
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032	NET_PLANT_IN	15,121	864,496	-	155,230	-	1,034,846
	TOTAL	**7,729,032**		**15,121**	**864,496**	**-**	**155,230**	**-**	**1,034,846**
Income Taxes									
-	Tax Expense	103,249	NET_PLANT_IN	202	11,548	-	2,074	-	13,824
	TOTAL	**103,249**		**202**	**11,548**	**-**	**2,074**	**-**	**13,824**
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	NET_PLANT_IN	13,692	782,844	-	140,568	-	937,105
	TOTAL	**7,698,925**		**15,062**	**861,128**	**-**	**154,625**	**-**	**1,030,815**
Operating Revenues									
461.0	Water Sales	29,985,479	REVENUE	-	-	-	-	3,444,078	3,444,078
466.0	Sales for Resale	3,321	REVENUE	-	-	-	-	381	381
471-474	Other Operating Revenue	417,391	REVENUE	-	-	-	-	47,941	47,941
	Sub-total	***30,406,191***		***-***	***-***	***-***	***-***	***3,492,401***	***3,492,401***
	TOTAL	**30,406,191**		**-**	**-**	**-**	**-**	**3,492,401**	**3,492,401**

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Intangible Plant								
301.0	Organizational Expense	28,856	STTDPLT	20	1,629	217	-	-	1,867
302.0	Franchise & Consents	229,132	STTDPLT	159	12,936	1,727	-	-	14,822
	Sub-total	***257,988***		***179***	***14,565***	***1,944***	***-***	***-***	***16,689***
	Source of Supply and Pumping Plant								
303.0	Land Rights - Base	1,033,582	BASE_COST	2,396	-	-	-	-	2,396
303.0	Land Rights - Extra Cap (Max Day)	1,144,524	MAX_DAY	-	65,736	-	-	-	65,736
304.0	Structures and Improvements - Base	20,921,962	BASE_COST	48,506	-	-	-	-	48,506
304.0	Structures and Improvements - Extra Cap (Max Day)	23,167,668	MAX_DAY	-	1,330,647	-	-	-	1,330,647
305.0	Collecting & Impounding Resevoirs	4,991,892	BASE_COST	11,573	-	-	-	-	11,573
306.0	Lake, River & Other Intake - Base	10,555	BASE_COST	24	-	-	-	-	24
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	11,688	MAX_DAY	-	671	-	-	-	671
307.0	Wells and Springs - Base	669,627	BASE_COST	1,552	-	-	-	-	1,552
307.0	Wells and Springs - Extra Cap (Max Day)	741,503	MAX_DAY	-	42,589	-	-	-	42,589
308.0	Infiltration Galleries and Tunnels - Base	732	BASE_COST	2	-	-	-	-	2
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	811	MAX_DAY	-	47	-	-	-	47
309.0	Supply Mains - Base	1,777,408	BASE_COST	4,121	-	-	-	-	4,121
309.0	Supply Mains - Extra Cap (Max Day)	1,968,190	MAX_DAY	-	113,044	-	-	-	113,044
310.0	Power Generation Equipment - Base	294,625	BASE_COST	683	-	-	-	-	683
310.0	Power Generation Equipment - Extra Cap (Max Day)	326,249	MAX_DAY	-	18,738	-	-	-	18,738
310.0	Power Generation Equipment - Extra Cap (Max Hour)	654,708	MAX_HOUR	-	97,181	-	-	-	97,181
311.0	Pumping Equipment - Base	1,492,063	BASE_COST	3,459	-	-	-	-	3,459
311.0	Pumping Equipment - Extra Cap (Max Day)	1,652,216	MAX_DAY	-	94,896	-	-	-	94,896
311.0	Pumping Equipment - Extra Cap (Max Hour)	3,315,628	MAX_HOUR	-	492,154	-	-	-	492,154
	Sub-total	***64,175,631***		***72,317***	***2,255,703***	***-***	***-***	***-***	***2,328,020***
	Water Treatment Plant								
320.0	Water Treatment Plant Equipment - Base	8,559,529	BASE_COST	19,845	-	-	-	-	19,845
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	9,478,285	MAX_DAY	-	544,390	-	-	-	544,390
	Sub-total	***18,037,813***		***19,845***	***544,390***	***-***	***-***	***-***	***564,235***

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Transmission & DistributionPlant								
330.0	Distribution Reservoirs and Standpipes - Base	1,953,818	BASE_COST	4,530	-	-	-	-	4,530
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	6,505,266	MAX_HOUR	-	965,606	-	-	-	965,606
331.0	Transmission and Distribution Mains - Base	19,893,956	BASE_COST	46,122	-	-	-	-	46,122
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	22,029,318	MAX_DAY	-	1,265,266	-	-	-	1,265,266
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	44,207,897	MAX_HOUR	-	6,561,979	-	-	-	6,561,979
333.0	Services	17,180,643	SERV	-	-	1,546,069	-	-	1,546,069
334.0	Meters and Meter Installations	6,849,453	METERS	-	-	-	-	-	-
335.0	Hydrants	4,615,836	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	419,801	TDPLT	173	29,953	5,267	-	-	35,392
	Sub-total	***123,655,988***		***50,825***	***8,822,803***	***1,551,336***	***-***	***-***	***10,424,964***
	Other Plant								
~	CWIP	1,754,568	PLANT	1,219	99,059	13,222	-	-	113,499
	Sub-total	***1,754,568***		***1,219***	***99,059***	***13,222***	***-***	***-***	***113,499***
	General Plant								
340.0	Office Furniture and Equipment	528,237	STTDPLT	367	29,823	3,981	-	-	34,170
341.0	Transportation Equipment	3,755,588	STTDPLT	2,608	212,032	28,300	-	-	242,940
343.0	Tools, Shop and Garage Equipment	732,821	STTDPLT	509	41,373	5,522	-	-	47,404
344.0	Laboratory Equipment	226,761	STTDPLT	157	12,802	1,709	-	-	14,669
345.0	Power Operated Equipment	465,933	STTDPLT	324	26,305	3,511	-	-	30,140
346.0	Communication Equipment	1,047,226	STTDPLT	727	59,124	7,891	-	-	67,743
347.0	Computer Equipment	8,416,613	STTDPLT	5,846	475,182	63,424	-	-	544,451
348.0	Other Tangible Equipment	737,171	STTDPLT	512	41,619	5,555	-	-	47,686
-	***Sub-total***	***15,910,350***		***11,051***	***898,260***	***119,893***	***-***	***-***	***1,029,204***
	TOTAL PLANT-IN-SERVICE	**223,792,339**		**155,435**	**12,634,781**	**1,686,394**	**-**	**-**	**14,476,610**

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Accumulated Reserve for Depreciation								
	Intangible Plant								
301.0	Organizational Expense	(21,979)	STTDPLT	(15)	(1,241)	(166)	-	-	(1,422)
302.0	Franchise & Consents	(188,253)	STTDPLT	(131)	(10,628)	(1,419)	-	-	(12,178)
	Sub-total	***(210,232)***		***(146)***	***(11,869)***	***(1,584)***	***-***	***-***	***(13,599)***
	Source of Supply and Pumping Plant								
303.0	Land Rights - Base	-	BASE_COST	-	-	-	-	-	-
303.0	Land Rights - Extra Cap (Max Day)	-	MAX_DAY	-	-	-	-	-	-
304.0	Structures and Improvements - Base	(7,644,525)	BASE_COST	(17,723)	-	-	-	-	(17,723)
304.0	Structures and Improvements - Extra Cap (Max Day)	(8,465,067)	MAX_DAY	-	(486,196)	-	-	-	(486,196)
305.0	Collecting & Impounding Resevoirs	(1,109,126)	BASE_COST	(2,571)	-	-	-	-	(2,571)
306.0	Lake, River & Other Intake - Base	(2,920)	BASE_COST	(7)	-	-	-	-	(7)
306.0	Lake, River & Other Intake - Extra Cap (Max Day)	(3,233)	MAX_DAY	-	(186)	-	-	-	(186)
307.0	Wells and Springs - Base	(234,055)	BASE_COST	(543)	-	-	-	-	(543)
307.0	Wells and Springs - Extra Cap (Max Day)	(259,178)	MAX_DAY	-	(14,886)	-	-	-	(14,886)
308.0	Infiltration Galleries and Tunnels - Base	(274)	BASE_COST	(1)	-	-	-	-	(1)
308.0	Infiltration Galleries and Tunnels - Extra Cap (Max Day)	(304)	MAX_DAY	-	(17)	-	-	-	(17)
309.0	Supply Mains - Base	(72,290)	BASE_COST	(168)	-	-	-	-	(168)
309.0	Supply Mains - Extra Cap (Max Day)	(80,050)	MAX_DAY	-	(4,598)	-	-	-	(4,598)
310.0	Power Generation Equipment - Base	(114,432)	BASE_COST	(265)	-	-	-	-	(265)
310.0	Power Generation Equipment - Extra Cap (Max Day)	(126,715)	MAX_DAY	-	(7,278)	-	-	-	(7,278)
310.0	Power Generation Equipment - Extra Cap (Max Hour)	(254,289)	MAX_HOUR	-	(37,745)	-	-	-	(37,745)
311.0	Pumping Equipment - Base	(809,074)	BASE_COST	(1,876)	-	-	-	-	(1,876)
311.0	Pumping Equipment - Extra Cap (Max Day)	(895,917)	MAX_DAY	-	(51,457)	-	-	-	(51,457)
311.0	Pumping Equipment - Extra Cap (Max Hour)	(1,797,905)	MAX_HOUR	-	(266,871)	-	-	-	(266,871)
	Sub-total	***(21,869,355)***		***(23,153)***	***(869,234)***	***-***	***-***	***-***	***(892,388)***
	Water Treatment Plant								
320.0	Water Treatment Plant Equipment - Base	(3,341,864)	BASE_COST	(7,748)	-	-	-	-	(7,748)
320.0	Water Treatment Plant Equipment - Extra Cap (Max Day)	(3,700,571)	MAX_DAY	-	(212,544)	-	-	-	(212,544)
	Sub-total	***(7,042,435)***		***(7,748)***	***(212,544)***	***-***	***-***	***-***	***(220,292)***
	Transmission & DistributionPlant								
330.0	Distribution Reservoirs and Standpipes - Base	(845,319)	BASE_COST	(1,960)	-	-	-	-	(1,960)
330.0	Distribution Reservoirs and Standpipes - Extra Cap (Max Hour)	(2,814,503)	MAX_HOUR	-	(417,769)	-	-	-	(417,769)
331.0	Transmission and Distribution Mains - Base	(4,870,949)	BASE_COST	(11,293)	-	-	-	-	(11,293)
331.0	Transmission and Distribution Mains - Extra Cap (Max Day)	(5,393,783)	MAX_DAY	-	(309,795)	-	-	-	(309,795)
331.0	Transmission and Distribution Mains - Extra Cap (Max Hour)	(10,824,113)	MAX_HOUR	-	(1,606,672)	-	-	-	(1,606,672)
333.0	Services	(6,265,157)	SERV	-	-	(563,795)	-	-	(563,795)
334.0	Meters and Meter Installations	(2,744,466)	METERS	-	-	-	-	-	-
335.0	Hydrants	(1,858,054)	FIRE	-	-	-	-	-	-
339.0	Other Plant and Miscellaneous Eq.	(127,771)	TDPLT	(53)	(9,116)	(1,603)	-	-	(10,772)
	Sub-total	***(35,744,116)***		***(13,305)***	***(2,343,353)***	***(565,398)***	***-***	***-***	***(2,922,056)***

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	General Plant								
340.0	Office Furniture and Equipment	(475,488)	STTDPLT	(330)	(26,845)	(3,583)	-	-	(30,758)
341.0	Transportation Equipment	(1,417,751)	STTDPLT	(985)	(80,043)	(10,684)	-	-	(91,711)
343.0	Tools, Shop and Garage Equipment	(322,028)	STTDPLT	(224)	(18,181)	(2,427)	-	-	(20,831)
344.0	Laboratory Equipment	(97,128)	STTDPLT	(67)	(5,484)	(732)	-	-	(6,283)
345.0	Power Operated Equipment	(250,484)	STTDPLT	(174)	(14,142)	(1,888)	-	-	(16,203)
346.0	Communication Equipment	(496,428)	STTDPLT	(345)	(28,027)	(3,741)	-	-	(32,113)
347.0	Computer Equipment	(4,845,441)	STTDPLT	(3,365)	(273,562)	(36,513)	-	-	(313,440)
348.0	Other Tangible Equipment	(335,390)	STTDPLT	(233)	(18,935)	(2,527)	-	-	(21,696)
348.0	Other	(1,212)	STTDPLT	(1)	(68)	(9)	-	-	(78)
	Sub-total	***(8,241,350)***		***(5,724)***	***(465,287)***	***(62,103)***	**-**	**-**	***(533,114)***
	~								
	ACCUM DEPREC: COST OF REMOVAL	5,449,811	RESERVE	3,733	290,897	46,895	-	-	341,525
	ACCUMULATED DEPREC: GAIN/LOSS	6,142,905	RESERVE	4,208	327,892	52,859	-	-	384,959
	THEORETICAL DEPRE RESERVE-2007	3,531,600	RESERVE	2,419	188,508	30,389	-	-	221,316
	Sub-total	***15,124,317***		***10,360***	***807,297***	***130,144***	**-**	**-**	***947,800***
	TOTAL DEPRECIATION ACCRUAL	**(57,983,171)**		**(39,717)**	**(3,094,991)**	**(498,942)**	**-**	**-**	**(3,633,649)**
	NET PLANT (including CIAC)	**165,809,168**		**115,718**	**9,539,790**	**1,187,453**	**-**	**-**	**10,842,961**
Plant Adjustments									
	Adjustments								
271-272	Net CIAC	(31,657,629)	PLANT	(21,988)	(1,787,314)	(238,557)	-	-	(2,047,859)
	Sub-total	***(31,657,629)***		***(21,988)***	***(1,787,314)***	***(238,557)***	**-**	**-**	***(2,047,859)***
	TOTAL CIAC	**(31,657,629)**		**(21,988)**	**(1,787,314)**	**(238,557)**	**-**	**-**	**(2,047,859)**
TOTAL NET PLANT		**134,151,539**		**93,730**	**7,752,476**	**948,896**	**-**	**-**	**8,795,102**

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
EXPENSES									
O & M Expenses									
	Production - Source of Supply								
601.0	Operation Labor and Expenses - Base	32,680	BASE_COST	76	-	-	-	-	76
601.0	Operation Labor and Expenses - Extra Cap (Max Day)	36,188	MAX_DAY	-	2,078	-	-	-	2,078
602.0	Purchased Water	472,407	BASE_COST	1,095	-	-	-	-	1,095
603.0	Miscellaneous Expenses - Base	7,083	BASE_COST	16	-	-	-	-	16
603.0	Miscellaneous Expenses - Extra Cap (Max Day)	7,843	MAX_DAY	-	450	-	-	-	450
610.0	Maintenance Supervision and Engineering - Base	309,175	BASE_COST	717	-	-	-	-	717
610.0	Maintenance Supervision and Engineering - Extra Cap (Max Day)	342,361	MAX_DAY	-	19,664	-	-	-	19,664
	Sub-total	***1,207,738***		***1,904***	***22,193***	***-***	***-***	***-***	***24,097***
	Production - Pumping Expenses								
623.0	Fuel or Power Purchased for Pumping - Base	989,673	BASE_COST	2,294	-	-	-	-	2,294
623.0	Fuel or Power Purchased for Pumping - Extra Cap (Max Day)	162,632	MAX_DAY	-	9,341	-	-	-	9,341
624.0	Pumping Labor and Expenses - Base	66,716	BASE_COST	155	-	-	-	-	155
624.0	Pumping Labor and Expenses - Extra Cap (Max Day)	73,877	MAX_DAY	-	4,243	-	-	-	4,243
624.0	Pumping Labor and Expenses - Extra Cap (Max Hour)	148,254	MAX_HOUR	-	22,006	-	-	-	22,006
626.0	Miscellaneous Expenses - Base	22,574	BASE_COST	52	-	-	-	-	52
626.0	Miscellaneous Expenses - Extra Cap (Max Day)	24,997	MAX_DAY	-	1,436	-	-	-	1,436
626.0	Miscellaneous Expenses - Extra Cap (Max Hour)	50,163	MAX_HOUR	-	7,446	-	-	-	7,446
631.0	Maintenance of Structures and Improvements - Base	29,266	BASE_COST	68	-	-	-	-	68
631.0	Maintenance of Structures and Improvements - Extra Cap (Max Day)	32,408	MAX_DAY	-	1,861	-	-	-	1,861
631.0	Maintenance of Structures and Improvements	65,035	MAX_HOUR	-	9,653	-	-	-	9,653
	Sub-total	***1,938,676***		***2,716***	***80,803***	***-***	***-***	***-***	***83,519***
	Production - Water Treatment Operations and Maintenance Expense								
641.0	Chemicals	908,981	BASE_COST	2,107	-	-	-	-	2,107
642.0	Operation Labor and Expenses - Base	192,031	BASE_COST	445	-	-	-	-	445
642.0	Operation Labor and Expenses - Extra Cap (Max Day)	212,643	MAX_DAY	-	12,213	-	-	-	12,213
643.0	Miscellaneous Expenses - Base	(80,686)	BASE_COST	(187)	-	-	-	-	(187)
643.0	Miscellaneous Expenses - Extra Cap (Max Day)	(89,346)	MAX_DAY	-	(5,132)	-	-	-	(5,132)
652.0	Maintenance of Water Treatment Equipment - Base	77,080	BASE_COST	179	-	-	-	-	179
652.0	Maintenance of Water Treatment Equipment - Extra Cap (Max Day)	85,354	MAX_DAY	-	4,902	-	-	-	4,902
	Sub-total	***1,684,196***		***3,421***	***11,984***	***-***	***-***	***-***	***15,405***
	Production - Other								
926.0	Employee Pension and Benefits	243,900	PRODOM	406	5,805	-	-	-	6,211
652 & 926	PRO FORMA Adjustments to Test Year	191,839	PRODOM	319	4,566	-	-	-	4,886
652 & 926	PRO FORMA Adjustments based on FIVE YEAR AVE	31,539	PRODOM	52	751	-	-	-	803
	Sub-total	***467,277***		***778***	***11,122***	***-***	***-***	***-***	***11,900***
	Total Production Expense	***5,297,887***	***-***	***8,819***	***126,102***	***-***	***-***	***-***	***134,920***

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
	Transmission & Distribution O&M Expenses								
660.0	Operation Supervision and Engineering	453,240	TDOPER	118	19,960	1,746	-	-	21,824
662.0	Transmission & Distribution Lines Expenses - Base	47,274	BASE_COST	110	-	-	-	-	110
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	52,348	MAX_DAY	-	3,007	-	-	-	3,007
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	105,050	MAX_HOUR	-	15,593	-	-	-	15,593
663.0	Meter Expenses	199,593	METERS	-	-	-	-	-	-
664.0	Customer Installations Expenses	18,080	SERV	-	-	1,627	-	-	1,627
665.0	Miscellaneous Expenses	(596)	TDOPER	(0)	(26)	(2)	-	-	(29)
673.0	Maintenance of Transmission and Distribution Mains - Base	170,815	BASE_COST	396	-	-	-	-	396
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Day)	189,150	MAX_DAY	-	10,864	-	-	-	10,864
673.0	Maintenance of Transmission and Distribution Mains - Extra Cap (Max Hour)	379,582	MAX_HOUR	-	56,343	-	-	-	56,343
675.0	Maintenance of Services	294,871	SERV	-	-	26,535	-	-	26,535
676.0	Maintenance of Meters	14,214	METERS	-	-	-	-	-	-
677.0	Maintenance of Hydrants	133,729	FIRE	-	-	-	-	-	-
921	Office Supplies and Other Expenses	112,628	OMXPAG	78	5,767	756	-	-	6,601
926	Employee Pension and Benefits	378,515	LABOR	319	17,976	2,384	-	-	20,679
950.0	Maintenance of General Plant	126,129	OMXPAG	88	6,458	846	-	-	7,392
926,950	PRO FORMA Adjustments to Test Year	98,367	TDOM	40	4,983	1,291	-	-	6,314
	Sub-total	***2,946,706***		***1,197***	***149,264***	***38,678***	***-***	***-***	***189,139***
	Engineering Expenses								
660.0	Operation Supervision and Engineering	1,211,076	ENGOM	649	110,058	0	-	-	110,706
662.0	Transmission & Distribution Lines Expenses	17,709	BASE_COST	41	-	-	-	-	41
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Day)	19,610	MAX_DAY	-	1,126	-	-	-	1,126
662.0	Transmission & Distribution Lines Expenses - Extra Cap (Max Hour)	39,352	MAX_HOUR	-	5,841	-	-	-	5,841
660-662	PRO FORMA Adjustments to Test Year	11,317	ENGOM	6	1,028	0	-	-	1,035
	Sub-total	***1,299,064***		***696***	***118,054***	***0***	***-***	***-***	***118,749***
	Customer Account								
902.0	Meter Reading Expenses	118,991	CUST_METERS	-	-	-	-	-	-
903.0	Customer Records and Collection Expenses	322,306	BILLS	-	-	10,170	-	-	10,170
904.0	Uncollectible Accounts	48,493	CUSTS	-	-	1,530	-	-	1,530
902-904	PRO FORMA Adjustments to Test Year	9,700	CUSTOM	14	404	-	-	-	418
	Sub-total	***499,489***		***14***	***404***	***11,701***	***-***	***-***	***12,119***
	Administrative and General Expenses								
920	Administrative and General Salaries	2,949,490	OMXPAG	2,053	151,013	19,787	-	-	172,854
921	Office Supplies and Other Expenses	518,725	OMXPAG	361	26,559	3,480	-	-	30,400
922	Administrative Expenses Transferred-Cr.	(1,622,715)	OMXPAG	(1,130)	(83,083)	(10,886)	-	-	(95,099)
923	Outside Services Employed	385,360	OMXPAG	268	19,730	2,585	-	-	22,584
924	Property Insurance	487,967	PLANT	339	27,549	3,677	-	-	31,565
926	Employee Pension and Benefits	3,967,529	LABOR	3,342	188,426	24,988	-	-	216,756
928	Regulatory Commission Expenses	105,678	OMXPAG	74	5,411	709	-	-	6,193
930	Miscellaneous General Expenses	154,019	OMXPAG	107	7,886	1,033	-	-	9,026
950.0	Maintenance of General Plant	634,318	OMXPAG	442	32,477	4,255	-	-	37,174
920-950	A&G PRO FORMA Adjustments to Test Year	551,328	LABOR	464	26,184	3,472	-	-	30,120
930.0	Miscellaneous General Expenses	(3,288,063)	OMXPAG	(2,289)	(168,348)	(22,059)	-	-	(192,696)
930.0	PRO FORMA Adjustments to Test Year	(147,764)	OMXPAG	(103)	(7,565)	(991)	-	-	(8,660)
	Sub-total	***4,695,872***		***3,929***	***226,239***	***30,051***	***-***	***-***	***260,219***
	TOTAL O & M EXPENSES	**14,739,018**		**14,654**	**620,062**	**80,430**	**-**	**-**	**715,146**

Acct. No.	Account Description	Amount	Alloc. Factor	Private Fire Protection BASE	EXTRA	CUS	FIRE_HYD	REV	TOTAL
Labor Expense									
-	**Salaries and Wages**								
~	Production	1,774,985	PRODOM	2,955	42,249	-	-	-	45,203
~	Transmission and Distribution and Customer Accounts	2,235,577	TDCUSOM	785	97,091	32,681	-	-	130,558
~	Engineering	1,178,567	ENGOM	631	107,103	0	-	-	107,734
	Sub-total	***5,189,129***		***4,371***	***246,443***	***32,681***	**-**	**-**	***283,495***
	TOTAL O & M LABOR EXP.	**5,189,129**		**4,371**	**246,443**	**32,681**	**-**	**-**	**283,495**
	Amortization Expense								
407.0	Amortization Expense	415,268	NET_PLANT_IN	290	23,998	2,937	-	-	27,225
	Sub-total	***415,268***		***290***	***23,998***	***2,937***	**-**	**-**	***27,225***
	TOTAL DEPRECIATION EXPENSES	**415,268**		**290**	**23,998**	**2,937**	**-**	**-**	**27,225**
Taxes Other Than Income Taxes									
408.0	Payroll Taxes	698,087	LABOR	588	33,154	4,397	-	-	38,138
408.0	Property Taxes	4,547,936	PLANT	3,159	256,766	34,271	-	-	294,196
	Sub-total	***5,246,023***		***3,747***	***289,919***	***38,668***	**-**	**-**	***332,334***
		-							
	TOTAL TAXES OTHER THAN INCOME TAX	**5,246,023**		**3,747**	**289,919**	**38,668**	**-**	**-**	**332,334**
City Bond Fixed Revenue Requirement (CBFRR)									
~	City Bond Fixed Revenue Requirement (CBFRR)	7,729,032	NET_PLANT_IN	5,400	446,653	54,670	-	-	506,723
	TOTAL	**7,729,032**		**5,400**	**446,653**	**54,670**	**-**	**-**	**506,723**
Income Taxes									
-	Tax Expense	103,249	NET_PLANT_IN	72	5,967	730	-	-	6,769
	TOTAL	**103,249**		**72**	**5,967**	**730**	**-**	**-**	**6,769**
Debt Service Revenue Requirement									
~	Debt Service Revenue Requirement (DSRR 1.0)	6,999,023	NET_PLANT_IN	4,890	404,466	49,506	-	-	458,863
	TOTAL	**7,698,925**		**5,379**	**444,913**	**54,457**	**-**	**-**	**504,749**
Operating Revenues									
461.0	Water Sales	29,985,479	REVENUE	-	-	-	-	1,211,418	1,211,418
466.0	Sales for Resale	3,321	REVENUE	-	-	-	-	134	134
471-474	Other Operating Revenue	417,391	REVENUE	-	-	-	-	16,863	16,863
	Sub-total	***30,406,191***		**-**	**-**	**-**	**-**	***1,228,415***	***1,228,415***
	TOTAL	**30,406,191**		**-**	**-**	**-**	**-**	**1,228,415**	**1,228,415**

Line No.	(A)	(B)
1	**Proposed Total Revenue Requirement**	**$ 35,510,803**
2	Proposed Municipal Fire Revenue	$ 4,259,415
3	Proposed Private Fire Revenue	$ 2,075,949
4	Special Contract Fixed Fee Revenue	$ 606,443
5	**Collect from GM Rates and Contract Volumetric Rates**	**$ 28,568,996**
6	GM Rate Increase Required	7.8%

Line No.	**Contract Customer Meter Charge Revenues**	Anheuser-Busch	Hudson	Pennichuck East	Milford	Tyngsboro	
8	Meter Size - Meter 1	6"		1"		6"	
9	Meter Size - Meter 2	6"				n/a	
10	Current Meter Charge - Meter 1	$1,002.35		$38.75		$42.31	
11	Current Meter Charge - Meter 2	$1,002.35					
12	Proposed Meter Charge - Meter 1	$1,081.00		$41.79		$45.63	
13	Proposed Meter Charge - Meter 2	$1,081.00					
14	Pro Forma TY Current Meter Charge Revenue	$24,056	$0	$465	$0	$508	**$25,029**
15	Proposed Meter Charge Revenue	$25,944	$0	$501	$0	$548	**$26,993**

Line No.	**Volumetric Revenue**	General Metered	Anheuser-Busch	Hudson	Pennichuck East	Milford	Tyngsboro	
17	Volume (CCF)	4,447,137	408,795	32,411	146,390	37,993	145,893	
18	Current Rate ($ per CCF)	$3.660	$1.062	$2.325	$1.264	$2.303	$2.294	
19	Proposed Rate ($ per CCF)	$3.95	$1.145	$2.507	$1.363	$2.484	$2.474	
20	Pro Forma TY Five Year Ave. Volumetric Revenue	$16,276,521	$434,140	$75,343	$184,964	$87,498	$334,694	**$17,393,161**
21	Proposed Volumetric Revenue	$17,553,738	$468,207	$81,255	$199,478	$94,364	$360,957	**$18,758,000**

Line No.	**GM Meter Revenue** Meter Size	Count	Current Rate	Proposed Rate	Proposed Monthly Revenue	Pro Forma TY Current Revenue	Proposed Annual Revenue
23							
24	5/8″	26,010	$22.58	$24.35	$633,392	$7,047,670	$7,600,699
25	3/4″	556	$32.50	$35.05	$19,488	$216,840	$233,855
26	1″	591	$52.35	$56.46	$33,367	$371,266	$400,399
27	1 1/2″	447	$102.02	$110.03	$49,181	$547,235	$590,177
28	2″	277	$167.02	$180.13	$49,895	$555,174	$598,739
29	3″	58	$306.28	$330.31	$19,158	$213,171	$229,898
30	4″	10	$505.15	$544.79	$5,448	$60,618	$65,375
31	6″	5	$1,002.35	$1,081.00	$5,405	$60,141	$64,860
32	8″		$1,599.15	$1,724.64	$0	$0	$0
33	10″		$2,295.22	$2,475.33	$0	$0	$0
				Total	**$815,334**	**$9,072,115**	**$9,784,003**

Line No.	(A)	(B)
34	**Total TY Revenues with Five Year Pro Forma**	**$ 31,101,191**
35	**Total System Proposed Revenue Collected**	**$ 35,510,803**
36	**Total System Proposed Revenue to be Collected**	**$ 35,510,803**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	**Description**	**Base**	**Max Day**	**Excess**	**% Base**	**% Excess**
				C - B	B / C	1 - E
1	Base/Ex Cap - Max Day	9.10	19.18	10.08	47%	53%

	(A)	(B)	(C)	(D)	(E)	(F)
	Description	**Base**	**Max Hour**	**Excess**	**% Base**	**% Excess**
				C - B	B / C	1 - E
2	Base/Ex Cap - Max Hour	9.10	39.41	30.31	23%	77%

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Description	**Base**	**Max Day**	**Max Hour**	**Excess Day**	**Excess Hour**	**% Base**	**% Excess Day**	**% Excess Hour**
					C - B	D - C	B / D	E / D	F / D
3	Base/Max Day/Max Hour	9.10	19.18	39.41	10.08	20.23	23%	26%	51%

	(A)	(B)	(C)	(D)
Line No.	**Customer Class**	**Number of Customers**	**Number of Bills**	**Metered?**
1	General Water	27,954	335,448	Y
2	Private Fire	911	10,932	N
3	Muni Fire	5	60	N
4	**Total**	**28,870**	**346,440**	

Line No.	(A) Customer Class	(B) 3/4" Equivalents	(C) Allocation Factor
1	General Water	30,302	91.2%
2	Private Fire	2,934	8.8%
3	Muni Fire	0	0.0%
4	Total	33,236	100.0%

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			General Water		Private Fire		Muni Fire	
	Service Size	Weighting Factor (3/4" =1)	Service Count	Weighing	Service Count	Weighing	Service Count	Weighing
5	3/4"	1.00	14,785	14,785	0	0		0
6	1"	1.02	10,363	10,575	0	0		0
7	1 1/2"	1.15	740	849	0	0		0
8	2"	1.23	1,162	1,431	37	46		0
9	3"	4.47	3	13	0	0		0
10	4"	4.47	488	2,183	134	600		0
11	6"	4.57	94	430	424	1,938		0
12	8"	1.15	0	0	294	337		0
13	10"	1.23	3	4	7	9		0
14	12"	4.47	7	31		0		0
15	16"	4.57	0	0	1	5		0
16	Totals	29	27,645	30,302	897	2,934	0	0

	(A) Meter Size	(B) Unit Cost
17	3/4"	$ 2,975.50
18	1"	$ 3,036.51
19	1 1/2"	$ 3,414.18
20	2"	$ 3,663.32
21	3"	$ 13,313.22
22	4"	$ 13,313.22
23	6"	$ 13,601.67
24	8"	$ 16,398.92
25	10"	$ 19,561.62
26	12"	$ 19,561.62
27	16"	$ 29,342.43

ALLOC-4
Base and Excess Factor Calculations by Class

		Annual Average				Max Day				Max Hour		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	**Customer Class**	**CCF**	**MGD**	**%**	**% Avg. Day**	**Amount MGD**	**Excess = (B) - (E)**	**%**	**% of Avg. Day**	**Amount MGD**	**Excess = (I) - (E)**	**%**
1	General Water	4,402,399	9.02	99.12%	188%	16.96	7.94	78.77%	325%	29.32	12.36	61.11%
2	Municipal Fire	28,832	0.06	0.65%	0	1.62	1.56	15.49%	0	6.48	4.86	24.05%
3	Private Fire	10,297	0.02	0.23%	0	0.60	0.58	5.74%	0	3.60	3.00	14.84%
4	*Total: Fire Service*	39,130	0.08	0.88%	0	2.22	2.14	21.23%	0	10.09	7.87	38.89%
5	**Grand Total**	**4,441,529**	**9.10**	**100.00%**	**1.88**	**19.18**	**10.08**	**100.00%**	**3.25**	**39.41**	**20.23**	**100.00%**

2018 Test Year Billed Revenues Total Sales

	(A)	(B)	(C)	(D)	(E)
Line No.	**Customer Class**	**General Water**	**Muni Fire**	**Private Fire**	**Total**
1	Volumetric Charge	$16,282,223			$16,282,223
2	Meter Charge Revenue	$9,002,557			$9,002,557
3	Fixed Fee		$3,444,078	$1,211,418	$4,655,497
4	Unbilled	$45,014			
5	Total	$25,329,794	$3,444,078	$1,211,418	$29,940,277