



STAFF REPORT

Item No. 5A

Report To: Utility Finance Oversight Committee

Meeting Date: October 19, 2016

Staff Contact: Darren Schulz, Director of Public Works

Agenda Title: For Possible Action: To approve and recommend to the Board of Supervisors the adoption of Resolution No. 2016-R-XX, which amends Resolution 2013-R-45A formally establishing the Carson City Utility Finance Oversight Committee.

Staff Summary: On April 18, 2013, FCS Group presented a rate analysis of water and sewer to the Board of Supervisors that included a study overview and discussion of cost of service, rate design, financial policies, revenue requirements and connection charges. Page 41 of the presentation, summarized the FCS Group recommended financial policies (exhibit 1). Elements of these policies were incorporated into City-wide financial policies that were adopted by the Board of Supervisors on December 5, 2013 (exhibit 2). The final report for the water & sewer study was issued by FCS Group in October 2013 (exhibit 3). On March 17, 2016, the Carson City Board of Supervisors directed the Utility Finance Oversight Committee (Committee) to examine Resolution 2013-R-45A, which formally established the Committee, and make recommendations to the Board of Supervisors for possible modification or amendment. On September 26, 2016 the Committee reviewed the resolution with Legal Counsel and Public Works staff and recommended changes resulting in draft resolution No. 2016-R-XX, a resolution amending 2013-R-45A for review and approval by the Committee (exhibit 4).

Agenda Action: Formal Action/Motion

Time Requested: 60 minutes

Proposed Motion

Move to approve and recommend to the Board of Supervisors the adoption of Resolution No. 2016-R-XX, which amends Resolution 2013-R-45A formally establishing the Carson City Utility Finance Oversight Committee.

Board's Strategic Goal

Efficient Government

Previous Action

NA

Background/Issues & Analysis

NA

Applicable Statute, Code, Policy, Rule or Regulation

N/A

Financial Information

Is there a fiscal impact? ☐ Yes ☒ No

If yes, account name/number:

Is it currently budgeted? ☐ Yes ☒ No

Explanation of Fiscal Impact:

Alternatives

Recommend further modifications

Committee Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. 2016-R-XX

A RESOLUTION AMENDING:

**"RESOLUTION NO. 2013-R-45A - FORMALLY ESTABLISHING
THE CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE"**

WHEREAS, on December 5, 2013, pursuant to authority set forth in Section 2.320 of the Carson City Charter, the Carson City Board of Supervisors ("Board") adopted Resolution No. 2013-R-45A to create the Carson City Finance Oversight Committee ("Utility Committee") for the purpose of providing the Board with recommendations regarding continuing compliance with Board adopted utility financial policies in preparation of annual budgets; and

WHEREAS, on March 17, 2016, the Board directed the Utility Committee to examine the existing provisions set forth in Resolution No. 2013-R-45A and to provide to the Board recommendations, if any, to amend any provision thereto; and

WHEREAS, on October 19, 2015, the Utility Committee examined the existing provisions set forth in Resolution No. 2013-R-45A and determined that certain of those provisions should be amended, and further determined to recommend to the Board the adoption of those proposed amendments as agreed upon by the Committee;

NOW, THEREFORE, the Board hereby resolves:

1. The existing provisions of Resolution No. 2013-R-45A are amended as shown in Attachment "A" to this Resolution, and those amendments are effective immediately upon passage and adoption of this Resolution.

Upon motion by Supervisor _____, seconded by _____, the foregoing Resolution was passed and adopted this _____ day of _____, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ROBERT L. CROWELL, Mayor
Carson City, Nevada

ATTEST:

SUE MERRIWETHER, Clerk-Recorder
Carson City, Nevada

ATTACHMENT A

(***bold, underlined and italicized*** text is added, ~~stricken~~ text is deleted)

RESOLUTION NO. 2013-R-45A

A RESOLUTION FORMALLY ESTABLISHING THE CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

WHEREAS, Section 2.320 of the Carson City Charter authorizes the Board of Supervisors (Board) to create advisory boards to advise the Board in specific areas of local government, including, without limitation, public safety, public employees, finance, human resources, public property and facilities; and

WHEREAS, the Board, at its meeting of August 15, 2013 with the introduction of new water, sewer, and stormwater utility rates requested that an oversight committee be formed to monitor compliance with utility financial policies; **that are relevant to Carson City utilities;** and

WHEREAS, the Board desires impartial review and recommendations from qualified persons regarding compliance with Carson City utility financial policies; **that are relevant to Carson City utilities;** and

WHEREAS, the Board desires to set forth guidelines regarding membership of the committee, purpose of the committee, length of term of the members of the committee, frequency of meetings, and other matters properly relating to thereto.

NOW, THEREFORE, the Board hereby resolves:

1. The Carson City Utility Finance Oversight Committee (Utility Committee) is hereby formally established consisting **and shall continue thereafter in existence until such time the Board takes action to terminate the Utility Committee. The Utility Committee shall consist** of five (5) members, ~~with one committee member appointed by each .~~ **Each** Board member **shall appoint one person to serve as a Utility Committee member.**
2. The Utility Committee shall be composed of ~~people~~ **persons** with knowledge and expertise relevant to finance, accounting, or related fields. **and beneficial for membership on the Utility Committee in furthering the purpose of the Utility Committee, as determined by the Board member appointing the Utility Committee member.**
3. ~~The purpose of the Utility Committee shall be to provide :~~
 - (a) **Provide** the Board with recommendations regarding continuing **to ensure** compliance with Board adopted utility financial policies **that are relevant to Carson City utilities for the purpose of assisting the Board** in ~~its~~ preparation of annual budgets, **and in such a manner that is consistent with the utility financial policies provided by the FCS Group as set forth in the report entitled "Final Report for Water & Sewer Rate Study," dated October, 2013 ("FCS Report"), and any subsequent policies that are approved or adopted by the Board which supersede or otherwise alter the financial policies provided by the FCS Report. The recommendations of the Utility Committee must be based on a determination that the overall aggregate of**

activities and proposals of Carson City utilities do or do not meet the financial policies described herein.

(b) Consider any other matter or perform any other function as directed by the Board.

4. Each member of the Utility Committee shall serve concurrent **concurrently** with the term of the Board member who made his or her appointment. ~~Any vacancies shall~~ **A vacancy must** be filled by the Board **member who appointed the Utility Committee member whose departure created the vacancy,** and once **after the vacancy is** filled, the **newly appointed** Utility Committee member shall serve ~~two~~ years. **concurrently with the term of the appointing Board member.** All members **Each Utility Committee member** shall serve without compensation. The Utility Committee shall terminate June 30, 2018, unless extended by Board action.
5. The meetings of the Utility Committee shall be held in February and March of ~~may~~ **hold quarterly meetings in** each calendar year to review draft utility budgets or at the call of the chair. A report from the Utility Committee to the Board will be provided by April each year, prior to Board adoption **or at any other time and as often as is deemed necessary and appropriate by the Chairperson of the Utility Committee, including, without limitation, one or more meetings for the purpose of reviewing proposed budgets concerning Carson City utilities. Before the adoption** of annual city **Carson City** budgets. **by the Board, the Utility Committee shall submit to the Board a report concerning the results of any budget review.** The Public Works and Finance Departments **of Carson City** shall be ~~serve as~~ staff liaison and shall provide **professional and administrative** support to the Utility Committee.
6. The **Except as otherwise provided in this Resolution, the** Utility Committee shall operate in accordance **with** and be subject to the Policies and Procedures for Boards, Committees, and Commissions, ~~as~~ adopted by the Board.
7. **The Utility Committee may, from time to time and as it deems necessary, consider any provision of this Resolution at a meeting of the Utility Committee and provide to the Board a recommendation to amend, supplement or otherwise modify this Resolution.**

Upon motion by Supervisor Brad Bonkowski, seconded by Supervisor John McKenna, the foregoing Resolution was passed and adopted this 5th day of December, 2013:

AYES: Supervisor Brad Bonkowski
Supervisor John McKenna
Supervisor Karen Abowd
Mayor Robert Crowell

NAYS: Supervisor Jim Shirk

ABSENT: None.

ABSTAIN: None.

ROBERT L. CROWELL, Mayor
Carson City, Nevada

ATTEST:

ALAN GLOVER, Clerk-Recorder
Carson City, Nevada

FCS Group recommended financial
policies for water and sewer

Financial Policies

<i>Description / Objective</i>	<i>Recommendation</i>
Operating Reserve <i>Provide sufficient cash flow (working capital) to meet daily operating expenses</i>	<i>Operating account balance equal to:</i> <i>Water – 60-90 days of O&M expense</i> <i>Sewer – 30-45 days of O&M expense</i>
Capital Contingency Reserve <i>Provide a source of funding for emergency repairs, unanticipated capital expenditures and project cost overruns</i>	<i>Minimum balance in the capital account equal to 2% of system fixed assets (“nested” with system reinvestment, connection charges, transfers from operating and other capital resources)</i>
System Reinvestment Funding <i>Maintain rate stability in support of ongoing system integrity; charge customers commensurate with use of system assets</i>	<i>Annually fund from rates an amount equal to annual depreciation expense; phase-in funding over study period</i>
Debt Management <i>Balance debt and equity financing of capital to maintain credit worthiness; promote equity between existing & future ratepayers</i>	<i>Maintain debt to equity ratio of about 50/50; Debt finance no more than 75% of CIP within 5-year rolling period</i> <i>Current ratios:</i> <i>Water: 59% debt to 41% equity</i> <i>Sewer: 24% debt to 76% equity</i> <i>Combined: 45% debt to 55% equity</i>
Debt Service Coverage <i>Ensure compliance with existing loan / bond covenants; maintain credit worthiness</i>	<i>Maintain net revenues of utilities to be at least 1.0 times total debt service, in compliance with covenants</i> <i>“Nested” with system reinvestment funding</i>

Board approved financial policies



TITLE: FINANCIAL & BUDGET POLICIES

Purpose and Objective:

- To deliver quality services in an affordable, efficient and cost-effective manner providing full value for each tax dollar.
- To maintain an adequate financial base to sustain a sufficient level of municipal services, thereby preserving the quality of life in Carson City.
- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of the community and to respond to changes in federal and state priorities and funding as they affect the City's residents.
- To maintain high bond credit ratings in the financial community and assure the City's taxpayers that the City is well managed and financially sound.

GENERAL GOVERNMENT FINANCIAL STABILIZATION POLICY

To designate any excess unrestricted general fund balance, at the end of a given year, to be used in the following priority order:

1. Reserve Funds – maintain an Ending Fund Balance at a minimum of 5% of annual expenditures with a goal of 8.3% of expenditures.
2. Contingency – \$500,000 annually.
3. Infrastructure Repair – minimum of \$600,000 or 1% of annual expenditures. The amounts may differ annually based upon need
4. Fleet/Equipment Replacement – up to 2.5% of operation expenditures.
5. Stabilization Fund – as allowed by NRS 354.6115 at a level equal to 10% of expenditures from the general fund for the previous fiscal year, excluding any federal funds expended.
6. Operating Expenses – justifications for new expenses must be related to actual service performance.

ENTERPRISE FUND FINANCIAL STABILIZATION POLICY

To establish financial policies and goals to fund and manage enterprise funds within Carson City consistent with the objective of having the full cost (direct and indirect) of providing services supported by each fund.

1. Reserve Levels - Cash reserves are a necessary and appropriate part of prudent financial management practices. The City maintains separate accounting for operating, capital, and other cash reserves, as described below. Reserve levels are established for each type of reserve.
 - a. Operating reserves – Operating reserves provide a cushion to ensure sufficient working capital to meet daily and periodic expenditures. Reserve levels are generally expressed in number of days of cash operating expenses, with the minimum requirement varying with the expected risk of unanticipated needs. The funding level shall be a minimum of 45 days with a goal of 90 days (25%) of annual O&M expenses.
 - b. Capital Project reserves – Capital reserves hold loan and bond proceeds, other capital-related revenues (such as connection charge revenue), and transfers from the operating fund designated for capital construction projects. The capital reserve is intended to mitigate the impact of unanticipated capital costs on rates. The City's goal is to fund the capital reserve at 2.0% of the total (original) cost of utility fixed assets.
 - c. Emergency reserves - Emergency reserves provide funding for minor equipment failures. These reserves are not intended to cover the costs of system-wide failures resulting from catastrophic events which are ordinarily covered through the purchase of insurance. The minimum emergency reserve balance is \$50,000 with a goal of \$75,000.
 - d. Debt proceeds reserves – Debt proceed reserves provide for the unspent proceeds of the debt, including related interest earnings. Debt proceeds and the interest earned on these proceeds will be maintained in restricted accounts until expended.
 - e. System Replacement reserves – System replacement reserves (annual depreciation) provide for the replacement of aging and failing infrastructure to ensure sustainability of the system for ongoing operations. Collecting the amount of annual depreciation expense through user rates helps to ensure that existing ratepayers pay for the use of the assets serving them (rate equity) with cash flow funding a portion or all of the eventual replacement of those assets.

2. Rate making procedures – Each year during the budget process, the Finance Director and the appropriate director responsible for their enterprise fund, shall present a report to the Board of Supervisors detailing the prior fiscal year's actual revenues and expenses in each of the enterprise funds. This report must address the fiscal condition of the fund and make recommendations to the Board for changes in rates to achieve the stated financial policies.
3. The Utility Financial Oversight Committee will provide a report to the Board of Supervisors regarding compliance with these financial policies annually as part of the City budget process.

BUDGET AUGMENTATION POLICY

1. Board of Supervisors approval is required in advance of expending resources in excess of a department or budget unit's final approved budget. A Budget Action Request must be agendaized before the Board of Supervisors requesting the transfer of contingency funds to augment the requesting department's final approved budget.
2. Before requesting additional resources from the Board of Supervisors, departments must make the case, before the City's Internal Finance Committee, that the need results from unforeseen and uncontrollable circumstances and that every effort has been made to meet service demands using existing budgetary resources, **e.g. departmental savings.**

LITIGATION CLAIMS SETTLEMENT POLICY

The Board of Supervisors approval is required for claims settlements in excess of \$25,000. The City Manager possesses the authority to approve settlements in the amount of \$25,000 or less.

DEBT MANAGEMENT POLICY

Debt is the current commitment of future revenues. As a result, the decision to incur debt limits the City's capacity to respond to changing service priorities, revenue streams or cost structures. Decisions regarding the use of debt will be based in part on the long-term needs of the City and the amount of funding dedicated in a given fiscal year to capital outlay.

Debt Issuance Considerations:

1. All borrowing requests shall be evaluated by the Carson City Finance Department during the annual budget process which begins in January. Requests for additional debt must be identified as part of a Capital Improvement Program (CIP) request. Justification, amount and timing of borrowing, and proposed method of repayment must be provided.
2. The Internal Finance Committee will evaluate each debt proposal to determine need and priority. The Finance Department will coordinate the issuance of debt.
3. Debt should only be used after considering alternative funding sources, such as: state, federal and private grants, current revenue and fund balances, state "matching" programs, private sector contributions, public/private partnerships, etc.
4. Debt should be used to finance or refinance only capital improvements or long-term assets that have a useful life of at least five years. The borrowing term of the debt should always be less than the useful life of the asset being financed.
5. Debt should not be issued unless a primary and secondary source of repayment is identified.
6. When contemplating debt, the City should consider all forms of financing including bonds, traditional bank financing and State programs (Bond Bank, State Revolving Fund, etc.).
7. In order to reduce transaction costs and staff time commitment, the City should strive to issue bonds no more frequently than once every two fiscal years. The City should try to group as many projects as possible into a single bond issue.
8. The City will not issue tax or revenue anticipation notes.
9. The City will not issue bond anticipation notes with maturities in excess of two years.
10. The City will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
11. A five-year projection of revenues and expenditures for the general and enterprise funds will be prepared to provide strategic perspective to each annual budget process
12. Annually, a five-year capital improvements program will be developed analyzing capital expenditures by year and identifying associated funding sources.
13. Temporary Interfund Loans will be allowed as long as the provisions of NRS 354.6118 are followed.

Debt Service Coverage:

The coverage test is based on a commitment made by the City when it issues bonds to investors. Annual coverage equal to or above the debt service payment is a requirement of bond issues and some other long-term debt. Failure to comply with the

minimum annual coverage requirement can lower the City's bond rating and jeopardize its ability to sell revenue bonds in the future. Higher coverage levels can result in more favorable bond terms.

The minimum required coverage factor assuming debt financing through the Nevada State Bond Bank is 1.0 – meaning no additional cushion above the level of annual debt service is required. However, the City's goal is to set rates sufficient to maintain a coverage factor of at least 1.25. This practice enhances the City's creditworthiness and improves its financial position if the City decides to raise revenue by selling its own revenue bonds, which typically require a factor around 1.25 to 1.35. Excess revenues generated to meet the internal policy can be used to fund capital projects or to help build other under-funded reserves.

CAPITAL IMPROVEMENT PROGRAM POLICY

The Capital Improvement Program (CIP) is the process used to facilitate the planning and acquisition of capital assets. The goals of the program are as follows:

1. To assess capital needs of the City's departments and functions.
2. To identify funding sources for those capital projects/programs which will provide the greatest return on investment in meeting the demand for public facilities, equipment and services.
3. To establish priorities among projects in order to maximize the utility of the City's resources.
4. To facilitate financial planning with respect to funding the long-term capital needs of the City.

The Capital Budget Process

As part of the annual budget process, all departments and funds are required to identify and submit a five-year capital improvement program to accomplish the City's goals and objectives.

The Capital Budget Process formally begins with the distribution of the multi-year CIP instructions to departments in October/November. Departments submit capital expenditure requests to the Internal Finance Committee for review by the end of November.

These capital requests are then presented to the CIP committee comprised of department heads throughout the City. The committee reviews each request and interviews each department regarding their request. The role of this committee is to

prioritize the CIP requests into a recommendation for the City Manager to consider. The committee members consider the Board of Supervisor's goals and objectives in determining the capital spending priorities of the City. The City Manager will then review, modify and forward the recommendations to the Board of Supervisors.

Capital Project Selection Criteria

The Capital Improvement Program Committee selects projects based upon the following criteria:

Essential Projects:

- Critical to remedying or preventing a major health or safety concern.
- Legally mandated (such as compliance with the Americans with Disabilities Act).
- Essential to completing a project.
- Positive fiscal impact such as when a project creates revenues or identifiable savings.
- Facilities/Equipment Maintenance or Replacement Program which is essential to avoid predicted equipment failures.
- Conformance with Plans or Policies.

Discretionary Projects (if funding is available):

- Optional remodeling or construction designed to improve productivity.
- Capital expenditures to increase levels of service to the public.

Major and Minor Capital Expenditures

CIP requests under \$15,000 are classified as minor CIP expenditures and considered to be operational in nature. The IFC will allocate an amount of money annually toward funding minor CIP requests based on funding available. The CIP committee prioritizes and selects the minor capital requests to be funded, if any and presents a recommendation to the City Manager for consideration.

CIP requests of \$15,000 and above are classified as major CIP expenditures and considered to be capital in nature. The CIP committee prioritizes and selects major capital projects, given the level of funding determined by the Internal Finance Committee, and presents a recommendation to the City Manager for consideration.

The City Manager will review, modify and forward the recommendations to the Board of Supervisors. The Board accepts, rejects or modifies the recommendation of major and minor capital project spending by the City Manager.

GENERAL AUTHORITY

Nothing contained within this policy prohibits the Carson City Board of Supervisors from deviating from the City's financial policies and funding goals, as they find reasonably necessary, to address economic conditions, provided any change does not violate state law, existing bond or loan covenants, or generally accepted accounting principles.

FCS Group final report

Carson City, Nevada



FINAL REPORT FOR WATER & SEWER RATE STUDY

October 2013

FCS GROUP

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This entire report is made of readily recyclable materials, including the bronze wire binding and the front and back cover, which are made from post-consumer recycled plastic bottles.

October 21, 2013

Andrew Burnham, Public Works Director
Carson City
Public Works Department
3505 Butti Way
Carson City, Nevada 89701

Subject: Water & Sewer Rate Study

Dear Mr. Burnham:

FCS GROUP is pleased to submit our report describing our assumptions, findings and recommendations of the Water and Sewer Rate Study prepared for The Consolidated Municipality of Carson City ("City"). This report summarizes our methodology, findings, and recommendations for each of the following core study elements: financial policies; revenue requirements; cost of service; and rate structure design.

Preliminary study results were presented to the Board of Supervisors for consideration on April 18, 2013 with final results presented June 20, 2013 for policy direction. At the September 19 meeting, the Board of Supervisors adopted the proposed rates as presented in this report.

Please distribute copies of this document to other City staff and management, as you deem appropriate. A CD-ROM accompanies this document containing electronic versions of the spreadsheet models and a PDF version of the study report.

We greatly appreciate the efforts and support of City staff throughout the study process. It has been a pleasure working with you as well as with the Board of Supervisors. We look forward to assisting you with your future financial / management needs. Any questions or commentary regarding this report can be directed to me at 425-867-1802, ext. 241, or karynj@fcsgroup.com.

Yours very truly,

Karyn Johnson
Principal

Krista Shirley
Senior Analyst

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SECTION 1: STUDY FRAMEWORK

A. INTRODUCTION

Carson City authorized FCS GROUP to complete a rate study for its water and sewer utilities. The purpose of this comprehensive study was to assist the City in maintaining financially stable utilities and to promote a fair and equitable allocation of water and sewer system costs to its customers.

The scope of this study included the following major elements:

- ◆ Financial policies development
- ◆ Connection charges calculation
- ◆ Revenue requirements forecast
- ◆ Cost of service analyses
- ◆ Rate structure evaluation

These scope elements are addressed throughout each section described in this report.

B. METHODOLOGY

The methods used to complete our work are based on analytical principals that are generally accepted and widely followed throughout the industry – rates and charges should generate enough revenue to maintain self-supporting and financially viable utilities without undue discrimination toward or against any customer.

Throughout this study, we worked closely with the City to establish financial policies and arrive at rate and charge conclusions that meet forecasted utility financial obligations, achieve near term City goals, comply with legal requirements, and adhere to industry best practices. This report documents our assumptions, findings and recommendations for the water and sewer rate study.

The study process involved several iterations of data analyses and the development of scenarios for rate and charge increase strategies and customer class rate structures. Meetings were held with City staff to validate input parameters, review interim findings, and receive policy direction. From these meetings, four scenarios were developed for presentation to the Board of Supervisors:

- ◆ Base scenario – no capital program; no rate-funded system reinvestment
- ◆ Scenario A – no rate-funded system reinvestment
- ◆ Scenario B – rate-funded system reinvestment phased in over 10 years
- ◆ Scenario C – rate-funded system reinvestment phased in over 5 years

These scenario results were presented to the Board of Supervisors for consideration on April 18, 2013, where the Board requested additional detail on scenarios B and C. Final results for those two scenarios were presented June 20, 2013 for policy direction. Scenario C was adopted September 19, 2013.

C. REPORT ORGANIZATION

The remainder of this report provides separate sections for Financial Policies (Section 2), Connection Charges (Section 3); Revenue Requirements (Section 4); Cost of Service (Section 5); Rate Design (Section 6); and City Implementation (Section 7). The Technical Appendices contain the analytical detail supporting study conclusions for each utility and additional sample customer bills:

- Appendix A – Water Spreadsheet Model
- Appendix B – Water Customer Bills
- Appendix C – Sewer Spreadsheet Model
- Appendix D – Sewer Customer Bills

SECTION 2: FINANCIAL POLICIES

The purpose of establishing financial policies for the City's utilities is to promote the financial integrity and stability of the utilities and to provide for the sustainability of essential utility services. These policies form the foundation of utility management and, with routine application, can act as overarching guidelines for consistent decision making.

Some financial policies are imposed by outside sources (minimum debt service coverage, bond reserves, and regulatory compliance) while other policies are specific to the agency and its utility (discretionary reserve levels, reinvestment protocols, use of debt). We have presented policies in this section that should help the City achieve financial and rate stability from year-to-year. In developing the water and sewer revenue requirement forecasts presented in Section 4, we have incorporated the fiscal policies discussed below.

A. FUND ACCOUNTING

From an industry and financial management perspective, cash balances are a necessary and appropriate part of prudent utility management practices. Within each utility enterprise, appropriate segregation of monies should be established and maintained to provide adequate controls as to the sources and uses of funds. This practice helps to ensure that funds raised through each utility are applied to the appropriate purposes, and that equity attained through rate and charge structures is maintained in application. Above all, the City should establish and maintain a financial structure that provides for adequate and predictable revenues to meet the forecasted needs and operational, legal, and policy objectives of its utility systems.

The City maintains separate funds for the water and sewer utilities, each with a combined account balance for the operating and capital reserves.

The rate management strategy presented in this study presumes that each utility will continue to operate as a self-supporting enterprise fund. This means utility-specific rates and charges have been designed to recover the forecasted costs and financial obligations of each system— without subsidy from other City utilities or City general fund revenue sources, such as property taxes.

1. Operating Reserves

An operating reserve is designed to provide a liquidity cushion to provide for financial viability of the utilities despite short-term variability in revenues and expenses, primarily caused by seasonal fluctuations in billings and receipts, unanticipated cash operating expenses, or lower than expected revenue collections. Target funding levels are generally expressed in number of days' operating and maintenance (O&M) expenses, with the minimum requirement varying with the expected risk of unanticipated needs or revenue volatility. Industry practice ranges from 30 days to 120 days of O&M, with the lower end more appropriate for utilities with very stable revenue streams and the higher end more appropriate for utilities with significant seasonal variations. Consistent with general

industry guidelines, this study established utility reserves at 60 to 90 days for the water utility and 30 to 45 days of O&M for the sewer utility. The higher target for the water utility is to safeguard against the increased variability in revenue collections resulting from discretionary water use in the summer period. Conservation-based rate structures can increase revenue instability due to a greater reliance on revenues from the volume charge component – which is more susceptible to changes in customer use and weather patterns. Revenue stability will be addressed further in the Rate Design section of this report.

The operating reserve target should be as of the end of each fiscal year (June 30), with the balance expected to vary during the course of the year. Generally, in any year where operating reserves exceed the maximum target, we recommend using the excess cash to help pay for capital projects. This can be accomplished by calculating the target balance at year end (e.g. $90/365 \times \text{actual O\&M expense for the year}$) and comparing it against the actual ending cash balance. If the actual balance is greater than the target, the difference is transferred to the respective utility capital account. The rate management strategy presented herein complies with the above established target balance threshold for each utility.

Based on the City's financial records, the beginning FY 2012/13 combined water reserves were about \$1.9 million and combined sewer reserves were about \$2.3 million. In the water utility, the entire reserve was initially assigned to the capital account, as FY 2012/13 resources were sufficient to meet target balances. In the sewer utility, about \$1.3 million was initially assigned to the operating account to meet the maximum target throughout the study period, with the remaining \$900,000 assigned to the capital account. Both utilities met operating reserve targets throughout the study period, and any excess reserves above the established thresholds were transferred to the respective capital accounts by the end of the study period.

2. Capital Contingency Reserves

A capital contingency reserve is an amount of cash set aside in case of an emergency, should a major piece of equipment or a portion of the utility's infrastructure fail unexpectedly. Additionally, the reserve could be used for other unanticipated capital needs or capital cost overruns. These reserves are not intended to cover the cost of system-wide failures resulting from catastrophic events; a more common practice is to carry property and casualty insurance for such purposes. The capital account holds debt proceeds, connection charge revenues, system reinvestment funding from rates, and any transfers of cash reserves from the operating account.

Common industry practice is to maintain a minimum balance in the capital account equal to 1% to 2% of system fixed assets. For this study, the minimum target balance is based upon 2% of system fixed assets. We assume that cash from rates for system reinvestment funding and cash balances in excess of target thresholds from the operating account will be transferred to the capital account at year's end and become available for capital use in subsequent years. The capital reserve does not have a direct impact on rates. It is essentially "nested" with connection charge revenues and the policy to fund annual system reinvestment from rates.

For the water utility, beginning FYE 2013 cash was about \$1.9 million (allocated from the combined reserve as previously described), increasing to \$5.9 million by the end of the study period. For the sewer utility, beginning FYE 2013 cash was about \$0.9 million, increasing to about \$6.8 million by the end of the study period. The capital account balance for each utility is forecasted to remain within the recommended target throughout the study period.

B. SYSTEM REINVESTMENT FUNDING

Utilities generally require high levels of capital investment in infrastructure. By providing municipal utility service, the City establishes an ongoing duty to provide service. In order to fulfill this continuing obligation, the City will need to provide for replacement of its water and sewer system facilities. The cost of such replacements is quite high in comparison to the original facilities due to inflation, construction conditions, and the absence of grant or developer support. Given the integrated nature of system assets, it is likely that multiple assets will have to be replaced concurrently. This further exacerbates the issue of capital investment “spikes”. It is prudent to develop a long-term replacement funding strategy for each system to mitigate the impacts to ratepayers during these periods of substantial system investment.

System reinvestment funding specifically addresses the concept of funding repair and replacements (R&R) through a regular and predictable rate provision. By establishing a steady funding mechanism, a system reinvestment funding program can then be structured, which takes into account the defined funding source, accumulation of funds when funding exceeds near term needs, and augmentation of funds (for example through debt) when R&R needs exceed available cash resources. A common approach of municipal utilities is to establish a policy of system reinvestment funding through rates using depreciation expense as the benchmark for the appropriate level of funding. Depreciation is a commonly used accounting measure of the decline in asset value attributable to the wear and tear associated with routine use. Depreciation expense is recorded as a system expense for purposes of financial reporting. However, because depreciation expense is a non-cash expense, it generally does not appear in cash-based budgets, thus potentially disguising a very real and accumulating cost of the systems.

Depreciation expense is calculated as the original cost of each asset divided by its estimated useful life, usually derived from published accounting tables by type of asset. Fully funding depreciation expense avoids the decline in system asset value (financial integrity) by replacing physical assets with cash assets. Collecting the amount of annual depreciation expense through rates provides a stable funding source for capital expenditures, especially those related to repair and replacement of existing system plant. Further, funding depreciation through rates promotes rate equity by providing the mechanism for existing ratepayers to pay for the use of the assets serving them, with the cash flow funding at least a portion of the eventual replacement of those assets. It is important to note that depreciation is not equal to the future replacement cost of the water and sewer systems, but serves simply as a starting point for addressing long-term replacement needs. As noted previously, actual system replacement costs will be significantly higher than the cost originally incurred to build the systems.

The City has not historically set water and sewer rates at a level sufficient to provide funding for system reinvestment. Many federal and state grant and loan programs are now requiring utilities to fund some level of system reinvestment as a requirement for eligibility. Furthermore, bond underwriters consider an agency’s policy for system reinvestment funding as part of their assessment of a utility’s ability to sustain operations, provide reasonable rates to customers, and repay the bonds.

The rate management strategy developed for this study incorporates system reinvestment funding from rates using depreciation expense as the benchmark. The selected scenario developed for each utility phases in to full depreciation over five years. Annual funding is assumed to be transferred from the respective operating accounts to the capital accounts at year-end, and available to help pay for capital expenditures in the following year. The results for each utility are summarized below:

- **Water** – Water system annual depreciation expense starts at about \$3.1 million, reaching \$3.5 million by the end of this study period. Depreciation funding increases from about \$0.6 million to \$3.5 million per year.
- **Sewer** – Sewer system annual depreciation expense starts at about \$3.1 million, reaching \$4.1 million by the end of the study period. Depreciation funding is set to begin one year later than in the water utility to mitigate rate impacts. It increases from about \$0.7 million to \$3.3 million per year during the study period.

C. DEBT SERVICE COVERAGE REQUIREMENTS

When a municipality issues revenue bonds (and other types of debt instruments), it agrees to certain terms and conditions related to the repayment of those bonds. One of those terms is referred to as bond coverage. Simply put, the agency agrees to collect enough in annual system revenues to meet all operating expenses and not only pay debt service, but actually collect an additional multiple of that debt service. Bond coverage ratios typically range from 1.10 to 1.50, meaning that the agency would collect expenses plus 1.10 to 1.50 times revenue bond debt service as a minimum legal level of revenues. The stated coverage factor is a minimum requirement – meaning anything less than this level would be a technical default of the bond covenant.

Consistent with current bond covenants on outstanding revenue bonds, the rate management strategy presented for this rate study applies a minimum coverage factor of 1.00 times annual debt service. A higher internal goal is established at 1.25 times annual debt service to provide additional safeguards in meeting covenants. Revenue generated above cash needs to comply with coverage requirements may be used for capital purposes, and thus reduce future borrowing needs. Note that the cash needs of each utility drive the indicted rate increases. No incremental funding for debt coverage is required for the study period.

D. CAPITAL PROGRAM FUNDING / DEBT MANAGEMENT

In conjunction with establishing or planning its water and sewer capital programs, the City should develop corresponding capital-financing plans that support execution of those programs. The programs should incorporate system replacement and rehabilitation, system upgrade and improvement, and system expansion. The policy intent is to establish an integrated capital funding strategy that considers best management practices for debt management.

1. Capital Funding

Utilities can typically draw funds for capital projects from a variety of sources:

- ◆ Grants
- ◆ Developer contributions
- ◆ Connection charges
- ◆ System reinvestment funding
- ◆ Direct funding from rates
- ◆ Other capital revenues
- ◆ Debt

Given these potential funding sources, utilities often find themselves choosing between funding sources when establishing a capital financing plan. While available grants and developer contributions would logically be applied to project costs first, the next choice in the funding “hierarchy” is not necessarily apparent.

The specific decision regarding whether to fund projects by cash or debt is an important policy decision that will likely be driven by a number of considerations. Cash funding might be cheaper in the long-run because there is no interest, but debt funding could be the more practical option since it allows for the payment of project costs over an extended period of time. In addition, using debt to spread the cost over time will help ensure that future customers pay for their fair share of system costs.

Finding the appropriate balance of cash and debt financing requires an evaluation of debt management policies discussed below.

2. Debt Management

Historically, the City has funded water and sewer capital projects through a combination of “pay-as-you-go” cash funding (cash reserves, connection charge revenue, rates) and debt issuance. Excessive use of debt is unfavorable for a utility, and can damage the utility’s credit rating, reducing its ability to acquire low-cost debt in the future. On the other hand, “pay-as-you-go” funding might create excessive burdens for existing customers, raising questions of practicality and equity between current and future customers.

Industry best practices (and bond underwriter’s preference) suggest that municipalities should maintain a debt-to-equity ratio (total debt divided by the sum of total debt and equity) of no greater than 50% debt and 50% equity (cash). The current debt-to-equity ratio is about 59% debt to 41% equity for the water utility and 24% debt to 76% equity for the sewer utility. In total, the combined utilities are at about 45% debt to 55% equity. The water utility issued a large amount of debt in the last few years to fund capital expenses and refund prior debt issues. The capital program for this study period is lower than in those previous years. Coupled with the final payments on other debt issues during this study period, adequate capacity remains for debt issue in the water utility. Sewer has a larger capital program during this study period, but remains well within the guidelines with capacity for additional debt.

The rate management strategy presented for this study presumes the City will fund its capital programs first with available capital cash resources (generated from system reinvestment funding and transfers from the operating accounts in excess of the targeted balance threshold) and next with the use of debt. As a point of reference, capital programs are forecasted to be funded over the study period as follows:

- **Water:** 65% debt-financed
- **Sewer:** 95% debt financed

Both utilities are expected to be within industry guidelines by the end of the study period.

E. CUMULATIVE IMPACT OF FISCAL POLICIES

Satisfying all of these policy objectives might seem daunting at first, but the outcome is that multiple benchmarks overlap, resulting in the simultaneous achievement of multiple objectives within the same level of rates. For example, the policy for system reinvestment funding through rates serves several beneficial purposes: it provides a cash resource to the capital accounts that helps maintain the recommended capital contingency reserve; it contributes to the cash funding of capital, helping to maintain healthy debt-to-equity ratios; and it may help to provide the additional level of rate revenues necessary to meet the incremental debt service coverage requirement, if any.

Each criterion provides a different perspective on how much revenue is appropriate, and satisfying them all generally results in higher rates than if only a single standard is considered. However, this approach reduces financial risk and increases financial stability – any near term increases that result will help to promote more stable, and lower, long-term rates.

SECTION 3: CONNECTION CHARGES

The City imposes capital connection charges on new development (or redevelopment) as a condition of connection to the water and sewer systems, or when increasing the capacity of an existing connection. In general, the purpose of a connection charge is to mitigate the impact of growth on the utility systems, or to compensate for investments already made to provide available capacity to service future growth.

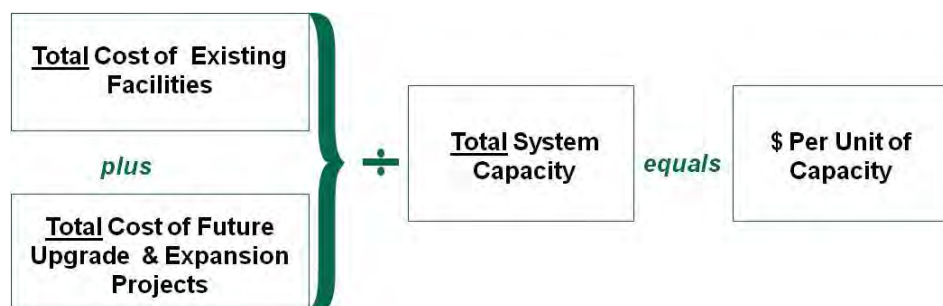
There are no specific statutory guidelines in Nevada for the calculation of connection charges; thus, the proposed approach draws on industry practice employing “conservative” approaches.

A. METHODOLOGY

There are several documented approaches used in the industry to establish connection charges. Within the range of legally defensible approaches, the choice of costs the City targets is a matter of policy. It is important, however, that the City follow a methodical and rational approach to consistently determine and implement cost-based charges. To that end, this study used the approach that combines elements of the “equity” method and “incremental” method for calculating the charge (described in the American Water Works Association Rates and Charges, M1 Manual). In short, this approach is based on the original cost of non-contributed plant investment, plus planned capital improvement projects (excluding replacements), spread over the total customer base (existing and future).

A description of the components included in the calculation of the charge follows. The graphic below presents the overall approach to calculate the connection charges.

Connection Charge Approach



Revenues generated from connection charges can be used to directly fund capital projects or to pay debt service incurred to finance capital projects - but cannot be used to pay operating and maintenance costs.

1. Existing Cost Basis

Utilities most often design and build infrastructure with the capacity to serve more customers than are currently connected to the system. The existing cost basis component of the connection charge is intended to recover an equitable share of the current system(s). While no specific guidelines have been established in Nevada for the calculation of connection charges, numerous west coast legal interpretations of connection charge statutes have provided guidelines for connection charges, which suggest that such charges should reflect the actual original cost of the utility system and can include interest on that cost at the rate of interest applicable at the time of construction (up to a 10-year period, not to exceed 100 percent of the construction costs). This cost is net of donated facilities and non-utility cash payments, from grants or developer donations. This method most accurately reflects what utility customers paid for the system. Until future customers connect to the system, existing customers will have to cover the costs of “excess capacity” available to serve growth. This obligation essentially represents a loan from existing customers to future customers. Given this, it is reasonable to expect that future customers will pay for their share of costs when they connect to the system, plus interest. Other jurisdictions we have worked with in northern Nevada have followed this general approach with most jurisdictions setting a limit of up to 10 years from the date of construction for inclusion of interest. This is a conservative approach and practice, as no limitations exist on interest in Nevada.

Though not required, some municipalities deduct outstanding debt principal from plant-in-service in recognition that some assets were debt financed. Cash should be netted against the outstanding debt liability for this calculation since cash is an asset generated by existing customers that could be used to buy down existing debt on the system, and thereby reduce debt service payments for all customers. This “net debt” deduction serves to reduce the connection charge to better reflect “equity” in the system, and to avoid double charging if new customers will pay their share of debt service through user rates.

Plant assets are based on the City’s current water and sewer system fixed assets listings and contributed capital records. Outstanding debt and cash balances were provided by City staff through debt service schedules and other financial documentation.

2. Future Cost Basis

In some cases, growth drives the need for capital projects – for example, a utility might have to expand a treatment plant to serve new customers, and / or existing mains might need to be upsized to serve new customers. The future cost basis component of the connection charge is intended to recover a fair share of the costs of planned future capital facilities that will serve new customers. As noted above, no specific guidelines have been established in Nevada for the calculation of connection charges. Legal interpretations from jurisdictions outside of Nevada also suggest that the “cost of the system” can include a component for future improvement costs to serve growth, as well as regulatory system improvements (planned for construction and identified in comprehensive system planning documents). Projects directly funded by grants, developer contributions or assessments are not included in the calculation. Repair and replacement projects are most often excluded from the calculation unless needed to upgrade or increase the size of the system, including upsizing of existing mains. The original costs of those assets are already included in the existing cost basis. Further, as a new customer connects and becomes an existing customer, they will pay for their share of repair and replacement project costs through user rates. Double charging would occur if those costs were also recovered in the future cost basis.

Utilities generally develop a capital improvement program (CIP) to more formally estimate their planned capital expenditures over a certain planning horizon. In the absence of specific regulation, the planning horizon is debatable. The key consideration in determining an appropriate planning horizon is to maintain consistency between the capital construction (and related costs) that will be incurred and the system capacity that will be available to serve growth commensurate with that capital construction. For calculation of the City's connection charges, the current CIPs (FY 2013-2018) and related system capacities were used.

3. Customer Base / System Capacity

The customer base used in the calculation of the charge is typically expressed in terms of equivalent residential units that can be supported by the system capacity. This concept charges customers based on the potential demand that they will place on the systems. System capacity water equivalent residential customers (WERC) and sewer equivalent residential customers (SERC) were provided by City staff.

4. Calculation of Charges

The sum of the existing cost basis and the future cost basis is divided by the total customer base to determine the maximum allowable connection charge. The calculated charge represents the maximum allowable charge - the City may choose to implement a charge at any level up to the calculated charge.

It is important to note that the calculated connection charges are expressed in terms of current dollars. In other words, the calculated charges will only recover an equitable share of costs from new customers connecting to the system in the first year of implementation. A customer connecting in the following year should pay a charge that reflects the cumulative system investment at the time they connect. This would include:

- Assets added to the system during the current year
- An extra year of interest accrued
- Updated costs for the capital improvement program

Given these considerations, the calculated charges would not recover a fair share of costs from customers connecting in subsequent years. The City could potentially address this concern in several ways:

- Recalculate the charges annually,
- Build a provision for inflation into the connection charges, or
- Compute the charges in current dollars and adjust annually for inflation (recommended).

Calculating the connection charges annually is the most accurate method, but might not be practical given the amount of effort required. FCS GROUP recommends that the City update its charges commensurate with updates to its comprehensive system plans. In between updates, we suggest adopting a policy for annual inflationary adjustments to the charges, based on established sources, such as the *Engineering News Record's* "Construction Cost Index". This practice facilitates both appropriate cost recovery and increased equity.

B. RESULTS

Results of the connection charge analyses for the water and sewer systems are summarized in this section. Additional detail identifying specific assets and eligible capital projects is provided in the technical appendices.

1. Water Utility

The current water connection charge is \$454 per WERC, where one WERC is equal to 550 gallons per day. In October 2009, the City reduced the charge from \$4,543 in order to promote economic development. Thus, the current charge is artificially low. This is shown in **Exhibit 3-1**.

Exhibit 3-1: Schedule of Existing Water Connection Charges

Water Equivalent Residential Customer (WERC)	WERC [a]	Previous Charge	Existing Charge [b]
Single Family Residence	1.00	\$ 4,543	\$ 454
Duplex (each living unit)	1.00	4,543	454
Apartment (each living unit)	0.50	2,272	227
Mobile Home Individual lot	1.00	4,543	454
Mobile Home Park (each pad)	0.50	2,272	227
All others, per WERC	1.00	4,543	454

[a] Each WERC is equal to 550 gallons, per 12.02.030

[b] Policy direction as of 10/1/09 to reduce charge to promote economic development

Current water system assets equal \$86.0 million, net of contributed assets. Interest accumulation totaling about \$35.8 million was added to the cost basis. Outstanding debt principal, net of existing cash reserves of \$62.8 million was deducted. The resulting existing cost basis totals \$59.0 million.

The City has planned for about \$17.6 million (current day dollars) in its current capital program (FYE 2013-2018). About \$7.3 million is for repair and replacement projects and \$10.3 million for future upgrade/expansion projects, of which \$125,000 is contributed from grants. R&R projects and contributed capital are excluded from the future cost basis, resulting in a total cost basis (existing plus future) of \$69.1 million for the connection charge.

The water system currently serves about 22,290 equivalent residential customers. Total water system capacity after construction of the capital program is estimated to serve 31,454 residential equivalents. The calculated connection charge of \$2,198 per equivalent residential unit is derived by dividing the total cost basis by the total customer base.

Currently, connection charges are based on number of WERC, as displayed in **Exhibit 3-1** above. For the water utility, industry practice is to charge by meter size, which represents potential demand on the system. The calculated charge of \$2,198 is applied to the smallest meter size of 5/8-inch, with larger sizes multiplied by the AWWA meter capacity equivalency factors. The resulting schedule of charges is displayed in **Exhibit 3-2** below:

Exhibit 3-2: Schedule of Proposed Water Connection Charges

Meter Size	Meter Equivalency Factors [a]	Proposed Charge
5/8-inch	1.00	\$ 2,198
1-inch	2.50	5,494
1 1/2-inch	5.00	10,988
2-inch	8.00	17,580
3-inch	16.00	35,161
4-inch	25.00	54,938
8-inch	50.00	109,877
10-inch	115.00	252,717
Multifamily per unit [b]:		\$ 1,538

[a] AWWA meter capacity equivalent ratios

[b] Alt. multifamily option: 70% of 5/8" meter charge per unit

An alternate method of calculating connection charges for multifamily developments is displayed in **Exhibit 3-2** as well. By comparing winter water averages, multifamily units use approximately 70% of the water usage of a single family unit. Therefore, an appropriate alternate charge for a multifamily development would be 70% of the 5/8-inch meter charge per dwelling unit.

2. Sewer Utility

The current sewer connection charge is \$577 per sewer equivalent residential customer (SERC), where one SERC is equal to 250 gallons per day of flow. In October 2009, the City reduced the charge from \$5,770 in order to promote economic development. Similar to water, the current charge is artificially low. This is shown in **Exhibit 3-3**.

Sewer system assets equal \$100.0 million, net of contributed assets. Interest accumulation totaling \$58.3 million was added to the cost basis. Outstanding debt principal, net of existing cash reserves, of \$14.7 million was deducted. The resulting existing cost basis totals \$143.6 million.

The City has planned for about \$47.2 million (current day dollars) in its current capital program (FYE 2013-2018). Nearly all (\$46.2 million) is for repair and replacement projects, with \$1.0 million for future upgrade/expansion projects, of which \$347,000 is contributed. R&R projects and contributed capital are excluded from the future cost basis, resulting in a total cost basis (existing plus future) of \$144.3 million for the connection charge.

The sewer system currently serves about 18,735 equivalent residential customers. Total sewer system capacity after construction of the capital program is estimated to serve 33,999 equivalent residential

customers. The calculated connection charge of \$4,244 per SERC is derived by dividing the total cost basis by the total customer base.

Exhibit 3-3: Schedule of Existing and Proposed Sewer Connection Charges

Sewer Equivalent Residential Customer (SERC)	SERC [a]	Previous Charge	Existing Charge [b]	Proposed Charge
Single Family Residence	1.00	\$ 5,770	\$ 577	\$ 4,244
Duplex (each living unit)	1.00	5,770	577	4,244
Apartment (each living unit)	0.50	2,885	289	2,122
Mobile Home Individual lot	1.00	5,770	577	4,244
Mobile Home Park (each pad)	0.50	2,885	289	2,122
All others, per WERC	1.00	5,770	577	4,244

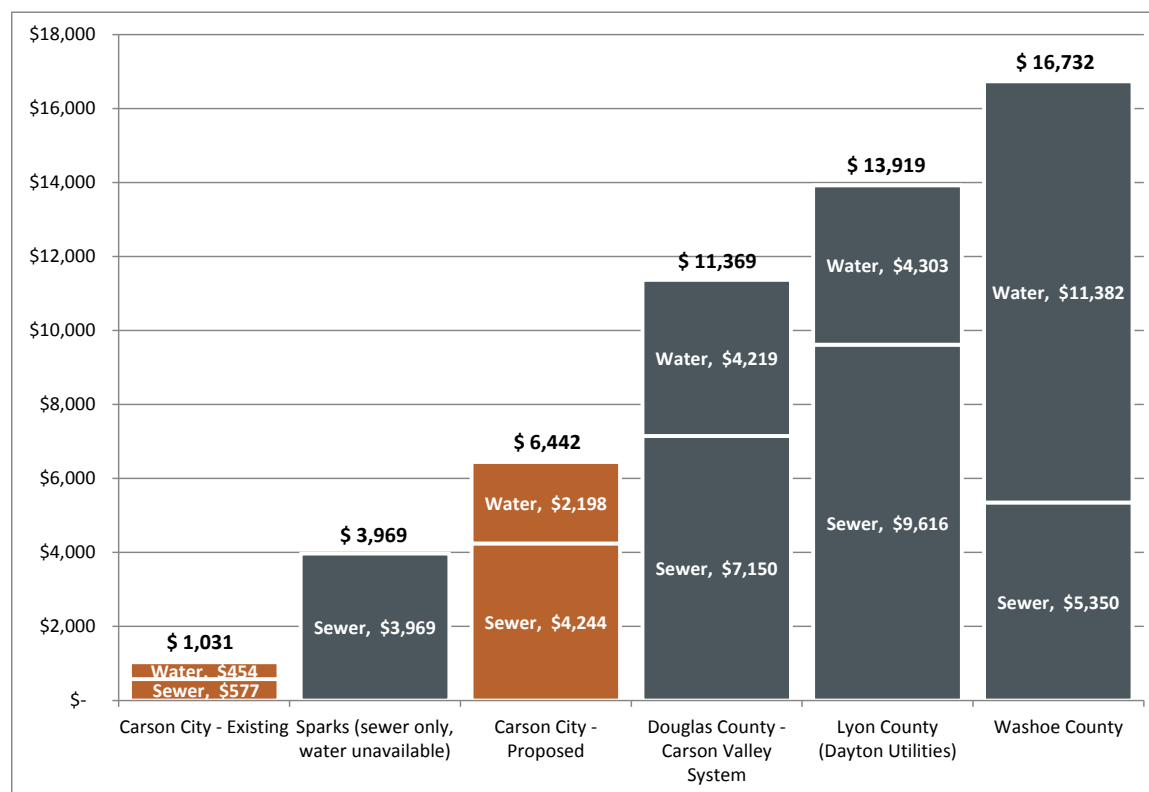
[a] Each SERC is equal to 250 gallons per day, per 12.03.030

[b] Policy direction as of 10/1/09 to reduce charge to promote economic development

3. Comparables

Various jurisdictions were surveyed for current residential connection charges. **Exhibit 3-4** provides a comparison of a sample single family water and sewer connection charge:

Exhibit 3-4: Single Family Water and Sewer Connection Charge Comparisons



C. CITY IMPLEMENTATION

The Board of Supervisors elected to maintain the existing schedule of water and sewer connection charges to continue the promotion of economic development.

SECTION 4: REVENUE REQUIREMENTS

The revenue requirement analysis forms the basis for a long-range financial plan and multi-year rate management strategy for each utility. It also forms the basis for the City to set utility rate structures that are rooted in the “costs-of-service” and which fully recover the total costs of operating each system: capital improvement and replacement, operations, maintenance, general administration, and fiscal policy attainment. Linking utility rate levels to a financial plan such as this helps to enable not only sound financial performance for the City’s utility enterprises, but also, a clear and reasonable relationship between the costs imposed on utility customers and the costs incurred to provide them the service.

A. METHODOLOGY

The financial plan includes the following core elements, which together, form a complete portrayal of each system’s financial obligations:

- ◆ *Capital Funding Analysis* – Defines a strategy for funding each system’s capital improvement program including an analysis of available resources from rate revenues, debt financing, and any special resources (e.g., grants, developer participation, etc.).
- ◆ *Operating Forecast* – Identifies future annual non-capital costs associated with the operation, maintenance, and administration of the systems.
- ◆ *Sufficiency Testing* – Evaluates the sufficiency of utility revenues in meeting all obligations, including cash uses such as operating expenses, debt service, capital outlays, and reserve contributions, as well as any coverage requirements associated with long-term debt.
- ◆ *Rate Strategy Development* – Designs a forward-looking strategy for adjusting utility resources to fully fund all utility obligations on an annual or periodic basis over the forecast period.
- ◆ *Reserve Analysis* – Forecasts cash flow and fund balance activity in utility reserves. Tests for satisfaction of recommended minimum fund balance policies (as discussed in Section 2 – Policy Development).

From this foundation, utility rate structures can be adjusted to meet the defined annual and long-term funding targets, as well as the City’s pricing objectives.

Four scenarios were developed and presented to the Board of Supervisors on April 18, 2013. Based on direction from that meeting, two scenarios were brought forward to the June 20 meeting:

- **Scenario B** – Rate-funded system reinvestment phased in over 10 years
- **Scenario C** – Rate-funded system reinvestment phased in over 5 years

The Board of Supervisors adopted Scenario C to become effective October 1, 2013.

The financial plans were developed for the planning horizon FY 2013/14 through FY 2017/2018. The approach used for each core element of the financial plan is described below.

1. Capital Projects and Funding

The capital funding analysis aims to identify the costs of capital projects and summarizes funding sources available to help meet those costs. In other words, total sources of funds must at least equal capital expenditures and provide for the targeted level of capital reserve funding.

The first step is to estimate current day costs of capital improvements and replacement needs over the study period. The City provided a capital improvement plan for each of the utilities, and project costs were escalated to future years' dollars depending upon the assumed year of construction.

With the system's capital needs defined, the next step is to identify the sources of funding available to help the City meet those needs. Potential sources include grants, developer contributions, and capital reserves (including system reinvestment funding). Debt can be issued to cover any costs not met by these other funding sources.

The capital financing strategy developed for this study utilizes the following hierarchy of funding sources:

- ◆ Capital projects are first funded with available grants, developer contributions and/or other outside sources.
- ◆ Capital needs are next funded with available capital cash resources generated from system reinvestment funding from rates, transfers from the operating account, and interest earnings on capital account balances.
- ◆ Capital needs not met from the above cash resources are assumed to be funded with debt. The City will regularly pursue low-cost state loans, but unless loan approval is reasonably expected, the financing strategy assumes the issuance of revenue bonds.

Debt service payments are assumed to begin in the year debt is issued. Current financing terms for revenue bonds assume a 20-year repayment period, 3.5% rate of interest, and debt service coverage of 1.00, with an internal target of 1.25. Debt issuance costs are projected as part of O&M expenses, based on City staff direction.

2. Operating Forecast

The operating forecast focuses on annual expenses incurred to operate, maintain, and manage the utility systems and annual revenue collections to meet those expenses. The baseline for this forecast is the FYE 2013 operating budget, adjusted for future years to incorporate cost escalation, growth, and known or anticipated future expenditures. Operating and maintenance (O&M) costs generally go up over time due to inflation. For this study, a general inflation rate of 2.5% was used. Labor cost escalation is assumed to be 2.5% per year (based upon general cost inflation), and benefits cost escalation is assumed to be 3.0% per year.

Operating revenues are forecasted based on a combination of interest earnings rates and general inflation. We conservatively forecasted the customer base to remain at current levels throughout the

study period. Cash balances are assumed to earn interest at a rate of 0.5% per year throughout the study period.

3. Revenue Needs Assessment

After forecasting the complete array of obligations facing the utilities, those costs are compared to forecasted revenues – comprised primarily by rate revenues – at their current levels.

When comparing utility obligations with available resources, we have examined sufficiency from two perspectives: cash sufficiency and debt coverage sufficiency.

- ◆ The “*Cash Test*” focuses on cash resources compared to cash obligations. Cash resources in this test include rate revenue, miscellaneous operating revenue, and interest earnings in the operating account. Cash obligations include operating expenses, debt service, system reinvestment funding from rates, and any contributions to the operating account to achieve minimum balance thresholds. If these cash obligations exceed resources available, a rate increase is required to fully fund the needs of the utilities.
- ◆ The “*Coverage Test*” refers to the ability of the utilities to meet debt covenants (or established internal policies) which require utility revenue streams to satisfy a specific margin. The coverage test evaluates revenues and expenses somewhat differently than under the cash test. For the coverage test, obligations include operating expenses, revenue bond debt service, and incremental debt service coverage (internal target of 1.25 would be 25% of annual revenue bond debt service). In addition to the revenues included in the cash test, the coverage test allows for the inclusion of interest earnings from all utility accounts (operating account, capital account, and any restricted reserve accounts). This test does not allow for the use of cash reserves in meeting annual coverage obligations.

In determining the revenue requirements, both the cash and coverage sufficiency tests must be met. If a rate revenue deficiency exists under both tests, the analysis adds the greatest deficiency to the forecasted rate revenue. This yields the total rate revenue requirement for any given year. The analysis uses the revenue requirement to indicate system-wide annual rate revenue adjustments for each utility and to drive the cost of service analyses.

B. RESULTS

Results of the water and sewer revenue requirement analyses are summarized in this section. Additional detail can be viewed in the technical appendices (e.g., detailed listings of capital projects, budgeted revenue and expense line items, inflows and outflows of fund balances, etc.).

1. Water Utility

The water utility financial plan includes a capital funding strategy, operating forecast, revenue needs assessment, and reserve analysis.

a) Capital Funding Strategy

Over the six-year forecast, the water system faces a total of \$19.2 million (adjusted for inflation) in capital program costs. Of this total, 41% is for replacement projects and 59% for system improvements and upgrades.

The capital funding plan presumes that the capital program will be funded through a combination of cash resources and debt issuance. Based on our analysis, 34.2% (\$6.6 million) of the total capital program can be funded with cash resources, 0.7% (\$0.1 million) in outside contributions, and the remaining 65.1% with revenue bonds (\$12.5 million). **Exhibit 4-1** summarizes annual planned capital expenditures, along with assumed funding sources:

Exhibit 4-1: Water Capital Projects and Funding Sources

Capital Funding	FYE	2013	2014	2015	2016	2017	2018	Total
Capital Projects (inflated)	\$	325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299	\$ 19,225,496
Grants / Developer Donations	\$	125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
Loans		200,000	3,772,643	1,740,533	2,841,512	2,055,557	1,914,873	12,525,118
Capital Fund Balance		-	-	742,885	1,329,973	1,916,094	2,586,426	6,575,378
Total Funding Sources	\$	325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299	\$ 19,225,496

It should be emphasized that this capital funding strategy presumes implementation of the system reinvestment funding policy described in Section 2 – Policy Development. Any changes from these sources or changes in the amount of planned annual capital expenditures could impact this capital funding strategy.

b) Operating Forecast

Expenses

Water utility total operating expenditures are forecasted at \$6.7 million in FYE 2013, increasing to \$7.3 million by the end of the study period. The annual forecast is provided in **Exhibit 4-2**.

In addition to O&M expenditures, capital outlay and debt service payments are forecasted over the planning horizon. Capital outlay is composed of cash-funded routine capital expenses and bond issuance costs. Costs are forecasted based on FY 2013/14 budgeted amounts, escalated by inflation. Existing debt service payment schedules were provided by City staff, and average \$4.9 million per year. Future years' debt service incorporates impacts of the capital funding strategy. Incremental debt service incurred to finance the capital program reaches \$0.9 million by the end of the study period.

Additional rate contributions for system reinvestment funding begin in FYE 2014, increasing from \$0.6 million to \$3.4 million over the study period.

Revenues

Water operating revenues are categorized as rate revenues and non-rate revenues. The revenue forecast relied on a combination of historical revenue collection and budgeted line items. The annual forecast is provided in **Exhibit 4-2**. In summary:

Rate Revenues Under Existing Rates

Rate revenues under the existing level of rates use FYE 2013 rates and consumption projected from actual billing data, adjusted to reconcile with reported rate revenues.

Other (Non-Rate) Revenues

Other (non-rate) revenues include payments from Lyon County, establishment fees, meter fees, late payment penalties, and interest.

c) Revenue Needs Assessment

The water utility faces \$85.0 million in total cash obligations over the study period. Revenues (excluding the use of cash reserves) are forecasted at \$74.5 million over the same time period – yielding a deficit of \$10.5 million over the study period. As shown in **Exhibit 4-2**, system-wide rate revenues need to increase 6.5% annually over the study period to meet forecasted utility obligations.

Exhibit 4-2: Water Revenue Requirements

Revenue Requirements - FYE	2013	2014	2015	2016	2017	2018
Revenues						
Rate Revenues Under Existing Rates	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184
Other Revenues	258,419	235,982	236,135	236,425	236,589	236,822
Total Revenues	\$ 12,430,603	\$ 12,408,166	\$ 12,408,320	\$ 12,408,610	\$ 12,408,773	\$ 12,409,006
Expenses						
Cash Operating Expenses	\$ 6,691,295	\$ 6,487,584	\$ 6,722,817	\$ 6,873,950	\$ 7,109,540	\$ 7,291,809
Capital Outlay	60,000	339,740	344,803	349,992	355,310	360,762
Existing Debt Service	4,096,227	4,976,416	5,150,148	5,100,243	4,993,491	4,901,911
New Debt Service	14,072	279,519	401,985	601,917	746,548	914,048
Rate Funded System Reinvestment	-	619,305	1,268,792	1,932,989	2,644,062	3,384,510
Total Expenses	\$ 10,861,594	\$ 12,702,565	\$ 13,888,544	\$ 14,859,090	\$ 15,848,951	\$ 16,853,040
Annual Surplus / (Deficiency)	\$ 1,569,008	\$ (294,399)	\$ (1,480,225)	\$ (2,450,481)	\$ (3,440,178)	\$ (4,444,034)
Net Revenue from Rate Increases	-	791,192	1,633,811	2,531,201	3,486,921	4,504,763
Net Surplus / (Deficiency)	\$ 1,569,008	\$ 496,793	\$ 153,587	\$ 80,720	\$ 46,743	\$ 60,729
Annual Rate Adjustment	0.00%	6.50%	6.50%	6.50%	6.50%	6.50%
Cumulative Annual Rate Adjustment	0.00%	6.50%	13.42%	20.79%	28.65%	37.01%

The proposed increase represents the system-wide increase necessary to recover total revenue requirements. The portion of costs to be recovered from each customer class and each customer will vary based on the cost-of-service analysis and rate design discussed in Sections 5 and 6.

d) Reserve Analysis

A presumed interest earning rate is applied to annual beginning cash balances in the operating and capital accounts. Operating interest is used to help pay annual operating expenditures, while capital interest is used to offset annual capital expenditures. The cash balance in the operating account is projected at \$1.8 million by the end of fiscal year 2018 (consistent with the recommended policy of 90 days of O&M expense). The capital account balance is projected at \$5.9 million by fiscal year end 2018 (well above the minimum capital reserve target of 2% of system fixed assets). **Exhibit 4-3** provides a summary of annual ending account balances over the study period.

Exhibit 4-3: Water Reserves Analysis

Ending Fund Balances	2013	2014	2015	2016	2017	2018
Operating Fund	\$ 1,569,008	\$ 1,599,678	\$ 1,657,681	\$ 1,690,316	\$ 1,737,058	\$ 1,797,788
Capital Fund	1,948,030	3,053,150	3,689,906	4,359,456	5,109,221	5,932,852
Total	\$ 3,517,038	\$ 4,652,828	\$ 5,347,587	\$ 6,049,772	\$ 6,846,280	\$ 7,730,639
Combined Minimum Target Balance	\$ 3,328,250	\$ 3,301,264	\$ 3,415,385	\$ 3,486,810	\$ 3,612,054	\$ 3,721,449

2. Sewer Utility

The sewer utility financial plan includes a capital funding strategy, operating forecast, revenue needs assessment, and reserve analysis.

a) Capital Funding Strategy

Over the six-year forecast, the sewer system faces a total of \$51.6 million (adjusted for inflation) in capital program costs. Of this total, 98% is for replacement projects and 2% for system improvements and upgrades.

The capital funding plan presumes that the capital program will be funded through a combination of cash resources and debt issuance. Based on our analysis, 4.5% (\$2.3 million) of the total capital program can be funded with cash resources, 0.7% (\$0.3 million) in outside contributions, and the remaining 94.8% with revenue bonds (\$48.9 million). **Exhibit 4-4** summarizes annual planned capital expenditures, along with assumed funding sources:

Exhibit 4-4: Sewer Capital Projects and Funding Sources

Capital Funding	FYE	2013	2014	2015	2016	2017	2018	Total
Capital Projects (inflated)	\$	350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465	\$ 51,610,479
Grants / Developer Donations	\$	347,349	-	-	-	-	-	\$ 347,349
Loans		2,651	6,692,213	12,106,136	13,943,354	8,567,875	7,608,621	48,920,850
Capital Fund Balance		-	-	-	-	86,437	2,255,844	2,342,280
Total Funding Sources	\$	350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465	\$ 51,610,479

It should be emphasized that this capital funding strategy presumes implementation of the system reinvestment funding policy described in Section 2 – Policy Development. Any changes from these sources or changes in the amount of planned annual capital expenditures could impact this capital funding strategy.

b) Operating Forecast

Expenses

Sewer utility total operating expenditures are forecasted at \$4.9 million in FYE 2013, increasing to \$5.9 million by the end of the study period (inclusive of inflationary impacts). The annual forecast is provided in **Exhibit 4-5**.

In addition to O&M expenditures, capital outlay and debt service payments are forecasted over the planning horizon. Capital outlay is composed of cash-funded routine capital expenses and bond issuance costs. Costs are forecasted based on FY 2013/14 budgeted amounts, escalated by inflation.

Existing debt service payment schedules were provided by City staff, and average \$2.1 million per year. Future years' debt service incorporates impacts of the capital funding strategy. Incremental debt service incurred to finance the capital program reaches \$3.7 million by the end of the study period.

Additional rate contributions for system reinvestment funding begin in FYE 2015, increasing from \$0.6 million to \$3.1 million over the study period.

Revenues

Sewer operating revenues are categorized as rate revenues and non-rate revenues. The revenue forecast relied on a combination of historical revenue collection and budgeted line items. The annual forecast is provided in **Exhibit 4-5**. In summary:

Rate Revenues Under Existing Rates

Rate revenues under the existing level of rates use FYE 2013 rates and consumption projected from actual billing data, adjusted to reconcile with reported rate revenues.

Other (Non-Rate) Revenues

Other (non-rate) revenues include payments from Douglas County, effluent meter charges, late payment penalties and interest, and septic disposal.

c) Revenue Needs Assessment

The sewer utility faces \$65.4 million in total cash obligations over the study period. Revenues (excluding the use of cash reserves) are forecasted at \$45.2 million over the same time period – yielding a deficit of \$20.2 million over the study period. As shown in **Exhibit 4-5**, system-wide rate revenues need to increase 15.0% annually over the study period to meet forecasted utility obligations.

Exhibit 4-5: Sewer Revenue Requirements

Revenue Requirements - FYE	2013	2014	2015	2016	2017	2018
Revenues						
Rate Revenues Under Existing Rates	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456
Other Revenues	146,666	121,987	122,408	121,480	118,447	118,545
Total Revenues	\$ 7,551,122	\$ 7,526,443	\$ 7,526,864	\$ 7,525,936	\$ 7,522,903	\$ 7,523,002
Expenses						
Cash Operating Expenses	\$ 4,913,389	\$ 5,365,648	\$ 5,503,011	\$ 5,643,905	\$ 5,788,420	\$ 5,936,651
Capital Outlay	198,791	187,706	304,706	351,706	287,706	512,706
Existing Debt Service	2,388,266	2,528,540	2,329,123	2,155,657	1,653,078	1,354,034
New Debt Service	187	471,058	1,322,859	2,303,928	2,906,773	3,666,127
Rate Funded System Reinvestment	-	-	640,672	1,378,192	2,234,609	3,117,947
Total Expenses	\$ 7,500,632	\$ 8,552,952	\$ 10,100,370	\$ 11,833,388	\$ 12,870,586	\$ 14,587,465
Annual Surplus / (Deficiency)	\$ 50,490	\$ (1,026,508)	\$ (2,573,506)	\$ (4,307,451)	\$ (5,347,683)	\$ (7,064,464)
Net Revenue from Rate Increases	-	1,110,668	2,387,937	3,856,796	5,545,984	7,488,550
Net Surplus / (Deficiency)	\$ 50,490	\$ 84,160	\$ (185,569)	\$ (450,655)	\$ 198,301	\$ 424,086
Annual Rate Adjustment	0.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Cumulative Annual Rate Adjustment	0.00%	15.00%	32.25%	52.09%	74.90%	101.14%

The proposed increase represents the system-wide increase necessary to recover total revenue requirements. The portion of costs to be recovered from each customer class and each customer will vary based on the cost-of-service analysis and rate design discussed in Sections 5 and 6.

d) Reserve Analysis

A presumed interest earning rate is applied to annual beginning cash balances in the operating and capital accounts. Operating interest is used to help pay annual operating expenditures, while capital interest is used to offset annual capital expenditures. The cash balance in the operating account is projected at \$0.7 million by the end of fiscal year 2018 (consistent with the recommended policy of 45 days of O&M expense). The capital account balance is projected at \$6.8 million by fiscal year end 2018 (well above the minimum capital reserve target of 2% of system fixed assets). **Exhibit 4-6** provides a summary of annual ending account balances over the study period.

Exhibit 4-6: Sewer Reserves Analysis

Ending Fund Balances	2013		2014		2015		2016		2017		2018
Operating Fund	\$	1,401,993	\$	1,486,153	\$	1,300,584	\$	693,923	\$	713,641	\$ 731,916
Capital Fund		937,293		959,979		1,605,451		3,147,677		5,490,170	6,785,536
Total	\$	2,339,286	\$	2,446,133	\$	2,906,035	\$	3,841,600	\$	6,203,811	\$ 7,517,452
Combined Minimum Target Balance	\$	2,803,246	\$	2,847,418	\$	2,992,553	\$	3,244,988	\$	3,537,001	\$ 3,722,270

SECTION 5: COST OF SERVICE ANALYSIS

The purpose of a cost of service analysis is to provide a rational basis for distributing the full costs of utility service to each class of customer in proportion to the distinct demands they place on the systems. Detailed cost allocations, along with appropriate customer class designations, help to sharpen the degree of equity that can be achieved in the resulting rate structure designs.

A. METHODOLOGY

The cost of service analysis was performed for a selected “test year” considered representative of the period in which new rates are expected to be in effect. For this study, we used FY 2013/2014, with proposed rates planned for implementation October 1, 2013. Consistent with industry practice, the cost of service analysis includes the following components:

1. Functional Cost Allocation

The cost of service analysis begins with a functional allocation of utility costs for the water and sewer systems. The purpose of this allocation is to categorize the total annual rate revenue requirement of each utility into functions of service, which can then be examined for cost recovery from rates according to the manner in which different classes of customers use or place demands on the systems. For purposes of rate setting, water system functional categories include customer, meters & services, base demand, peak demand, and fire protection. For the sewer system, functional cost pools include those incurred to handle user flows, to treat the volume of user flows, to treat the strength of user flows, and to provide customer service.

a) Allocation of Capital Costs

Capital related costs include debt service payments, system reinvestment funding, and a portion of additions/uses of cash reserves. The most common methodology for assigning the capital portion of the revenue requirement to functional components is to allocate such costs on the basis of existing plant-in-service. The allocations for plant-in-service utilized documented planning criteria from both the City and industry standards. In allocating this utility plant-in-service, we used the City’s fixed assets listing as of June 30, 2012, organized into major categories for each system.

b) Allocation of Operating Costs

Operating costs include O&M expenses and a portion of additions/uses of cash reserves. These costs are allocated to the functions based on a detailed review of line item categories, generally following the cost causation process used in the allocation of plant. For example, printing & advertising costs are assigned to the “customer” category, equipment repair & maintenance costs are allocated in proportion to total plant-in-service, purchased water costs are allocated based on the peak to average day ratio, system wide improvement costs are allocated in proportion to all other costs, and so on.

2. Customer Class Allocations

Once the annual revenue requirement has been categorized into functional cost pools, each cost pool can be further apportioned to the classes of customers who use the utility system. First, existing customer classes need to be either affirmed or modified to more appropriately group like users. To accomplish this, the characteristics and historical demands of each class are studied. Then, using those characteristics and demands, each functional cost pool is allocated to each customer class in a manner that reflects each group's use of (or demand on) the utility system. These allocations draw upon account data, historical usage data, or system planning requirements. Ultimately, this element of the analysis defines the total annual revenue that should be generated from each customer class in order to achieve a reasonably equitable system of cost recovery from rates.

a) Customer Billing System Statistics

A key component in the customer allocation process is testing the reliability and accuracy of customer billing statistics. This is accomplished through a review of historical billing system data and application of the rate schedules in effect for that year. City staff provided detailed historical billing system records for FY 2011/2012, including number of accounts and dwelling units, meter size, monthly water usage, and sewer strength. The total revenue generated from these customer statistics should approximate the actual revenue receipts shown in the financial records (with minor differences due to timing of new connections / disconnects, delinquencies, etc.). If the revenue estimates are within reasonable limits, statistics are determined valid and an adjustment factor is applied to the statistics if necessary to account for any minor discrepancies. The results of this analysis indicate that the customer statistics are valid and will serve as a reasonable basis for forecasting revenue and allocating system costs to the customer classes.

Customer usage statistics are also evaluated to determine if current customer class designations represent an appropriate grouping of customers, or if revisions are warranted to better reflect customer groupings that exhibit similar usage patterns.

b) Distribution of Costs

The functionally allocated system-wide costs are distributed to the customer classes to determine "cost shares" based on the relative demands placed on the system by each class. This analysis identifies shifts in cost recovery by customer class from that experienced under the existing rate structures. Through this process, if one customer class places a higher or lower proportional average demand in one functional category, that customer class pays a higher or lower portion of that functional category's costs.

B. RESULTS

Results of the cost of service analysis for each utility are summarized in this section. Additional detail can be viewed in the Technical Appendix (e.g., detailed cost allocations, customer statistics, etc.).

1. Water Utility

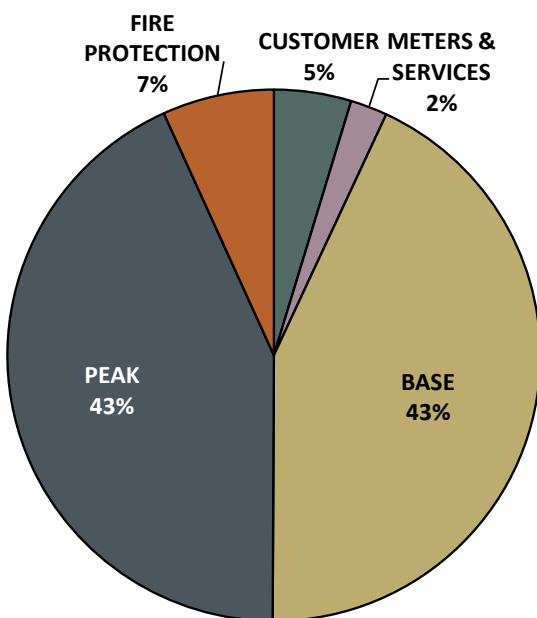
The water utility cost of service analysis includes a functional cost allocation and a customer class allocation.

a) Functional Cost Allocation

The FYE 2014 water revenue requirement totals \$13.0 million. This represents the revenue to be generated by water rates. Using the approach described previously, this revenue requirement was allocated to water system functional categories. **Exhibit 5-1** illustrates the breakdown of water utility costs among these functional categories:

- **Customer** – Costs associated with services that do not vary by water consumption, including printing/advertising and postage/shipping.
- **Meters & Services** – Costs associated with installation, maintenance, and repairs of meters and services.
- **Base Demand** – Costs associated with the utility’s ability to deliver water for average annual levels of demand. These costs tend to vary with the amount of water consumption, such as purchased water, chemicals, and laboratory expenses.
- **Peak Demand** – Costs associated with the utility’s ability to deliver water during periods of peak consumption, such as the summer period.
- **Fire Protection** – Costs associated with the water system’s delivery of direct fire protection, including the flow rate of water used for fire suppression.

Exhibit 5-1: Functional Allocation of Water System Costs



This distribution was developed using the following assumptions:

- ◆ Allocation of supply and treatment costs between base and peak demands. The water system’s ratio of peak day demand to average day demand is 2.0, based on 2011 calendar year peak day records.
- ◆ Allocation of pumping facilities is based on industry estimates of 10% to fire protection, with the remainder assigned to base and peak demands using the system ratio.

- ◆ Allocation of storage facilities is based on City estimates of 30% to fire protection, with the remainder assigned to base and peak demands using the system ratio.
- ◆ Allocation of transmission & distribution (T&D) facilities is first allocated 10% to customer costs, 15% to fire protection, and the remainder assigned to base and peak demands using the system ratio.
- ◆ Meters & services costs are directly assigned to the meters & services functional component. Hydrant costs are directly assigned to fire protection, and general plant is allocated in proportion to all other infrastructure costs.
- ◆ Allocation of operating & maintenance costs based on a detailed review of line items, such as salaries, repair & maintenance, purchased water, power, etc., and assigned to functions based on assumed cost causation.

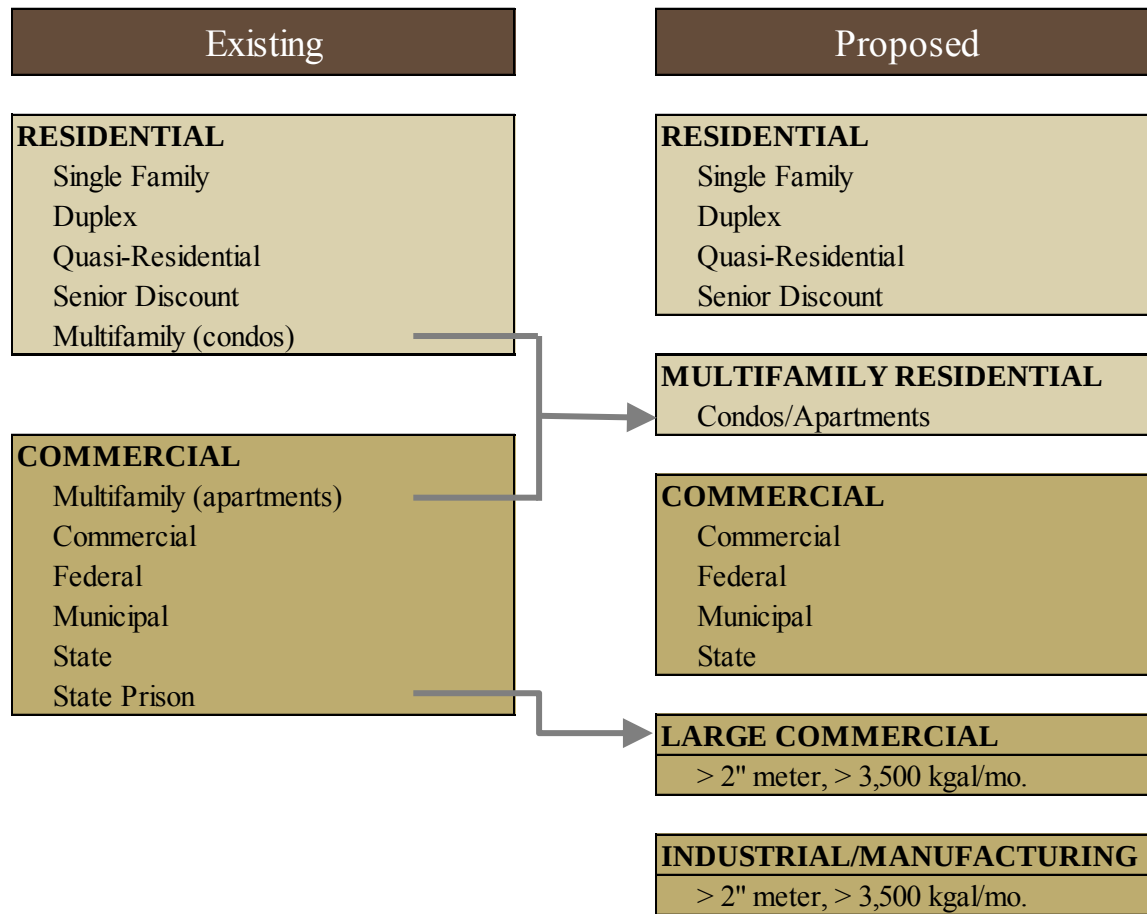
b) Customer Class Allocations

The City currently has two customer class rate schedules – residential and commercial. Multifamily customers are included in both classes. In analyzing the detailed water billing system data - comparing actual service requirements and demand patterns, we grouped customers into the following classes for purposes of assessing cost of service and establishing cost-based rates:

- **Single Family Residential** – Includes single family residential homes, duplexes, quasi-residential, and senior discount customers. These customers exhibit relatively low average usage per account (about 12,500 gallons per month), but relatively high peaking due to summer outdoor water usage. Based on FY 2011/12 customer data, the SFR peak to average use ratio is 1.56, meaning that customers use about 56 percent more water in the peak season than on an average annual basis.
- **Multifamily Residential** – Includes condominium customers in the current residential class and apartment customers in the current commercial class. On a per dwelling unit basis, these customers exhibit lower usage per account than a single family customer. Further, multifamily customers have lower peak demands. Based on FY 2011/12 customer data, the multifamily peak to average use ratio is 1.17. These differences are due to less outdoor watering (smaller or no lawns) and fewer persons per household compared to single family residential.
- **Commercial** – Includes regular commercial, federal, municipal, and state users. These customers exhibit higher average usage (with wide disparity amongst customers) but lower peaking demands than single family customers. Based on FY 2011/12 customer data, the commercial peak to average use ratio is 1.41.
- **Large Commercial** – Includes commercial customers with larger than a 2-inch meter, using more than an average of 3.5 million gallons per month. This class is designed for customers who exhibit very high average usage, but at a nearly constant level. The peak to average use ratio is 1.09. The state prison has been reclassified from commercial to large commercial.
- **Industrial / Manufacturing** – New customer class established for industrial and manufacturing customers with larger than a 2-inch meter, using more than an average of 3.5 million gallons per month. As with large commercial, this class is designed for customers who exhibit very high average usage, but at a nearly constant level.

These proposed shifts are shown in **Exhibit 5-2**:

Exhibit 5-2: Existing and Proposed Water Customer Classes



The functionally allocated system-wide costs are distributed to the customer classes as described below. **Exhibit 5-3** illustrates the result of this process.

- ◆ Customer costs are allocated to the customer classes based on their proportional share of total number of accounts (meters).
- ◆ Meters & services costs are allocated based on proportional shares of total meter service equivalents. This statistic relates to the number and size of meters included in each customer class. The *American Water Works Association (AWWA)* has developed a meter service equivalency factor that reflects relative costs for different size meters, using the smallest meter as the baseline.
- ◆ Base demand costs are allocated to customer classes in proportion to the share of total annual water usage consumed by the classes within a 12-month period.
- ◆ Peak demand costs are allocated based on proportional peak season use. The peak season is defined as May through October billing records.
- ◆ Fire protection costs are allocated based on fire flow requirements by class, weighted by the number of meter capacity equivalents. The *AWWA* has a meter capacity equivalency factor that

reflects the potential capacity of water flow for different size meters, using the smallest meter as the baseline.

Exhibit 5-3: Distribution of Water System Costs to Customer Classes

Functional Categories:	Customer	Meters & Services	Base Demand	Peak Demand	Fire Protection	Total
<i>Allocation Basis:</i>	<i>No. of Meters</i>	<i>No. of Meter Equiv. [a]</i>	<i>Annual Use</i>	<i>Summer Use [b]</i>	<i>Wtd Meter Equiv. [c]</i>	
Single Family Residential	86.1%	77.7%	63.4%	67.2%	54.5%	65.8%
Multifamily	2.3%	4.2%	10.5%	8.3%	7.4%	8.8%
Commercial	11.5%	18.0%	23.6%	22.6%	37.9%	23.5%
Large Commercial	0.0%	0.1%	2.6%	1.9%	0.3%	1.9%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

[a] Based on current meter ratios

[b] Summer period use [May-Oct]

[c] Current meter ratios weighted with fire flow requirements

The respective percentages are applied to the total costs allocated to each functional component to determine the share of total costs assigned to each class.

Exhibit 5-4 summarizes the customer class distribution of the \$13.0 million in revenue required from water rates in FYE 2014. It also shows total customer class impacts by the end of the study period (FYE 2018). The cost of service analysis indicates that shifts in cost recovery amongst the customer classes are warranted.

Exhibit 5-4: Comparison of Water Rate Revenue Distribution by Customer Class

Customer Classes	FYE 2014 Revenue under Existing Rates	FYE 2014 Cost of Service	Increase / (Decrease)	FYE 2018 Cost of Service	Increase / (Decrease)
Single Family Residential	\$ 7,064,430	\$ 8,525,128	20.7%	\$ 10,948,720	55.0%
Multifamily	1,426,132	1,143,522	-19.8%	1,478,568	3.7%
Commercial	3,340,273	3,042,422	-8.9%	3,922,334	17.4%
Large Commercial	341,348	252,304	-26.1%	327,326	-4.1%
TOTAL	\$ 12,172,184	\$ 12,963,376	6.5%	\$ 16,676,947	37.0%

Referring to the exhibit, customer class percentage adjustments that are less than the system-wide FYE 2014 average increase of 6.5% indicates current over-recovery of customer class cost of service, while percentage adjustments greater than the system-wide average increase indicates a current under-recovery of customer class cost of service.

Single family residential customers require a 20.7% increase, while the remaining classes show a decrease. This indicates that commercial, large commercial, and multifamily are subsidizing single family residential.

Phase-in Strategy

To mitigate significant customer impacts, a phase-in strategy was developed to transition to indicated cost of service over the study period. The multifamily and commercial classes will continue to carry the rate subsidy over this transition period.

The multifamily, commercial, and large commercial classes are phased in to cost of service in equal annual increments over the study period. Due to its size, the single family class is given the remainder of the increase each year. **Exhibit 5-5** shows the full phase-in schedule over the study period.

Exhibit 5-5: Phased-In Water Cost of Service

Customer Classes	Phase-In Cost of Service Shift					Cumulative
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	
Single Family Residential	9.5%	9.3%	9.1%	9.0%	8.8%	55.0%
Multifamily	0.7%	0.7%	0.7%	0.7%	0.7%	3.7%
Commercial	3.3%	3.3%	3.3%	3.3%	3.3%	17.4%
Large Commercial	-0.8%	-0.8%	-0.8%	-0.8%	-0.8%	-4.1%
TOTAL	6.5%	6.5%	6.5%	6.5%	6.5%	37.0%

The resulting redistribution of costs serves as the revenue targets for the design of each customer class' water rates discussed in Section 6. The proposed increases represent the total costs to be recovered from each customer class. Impacts to each customer will vary based on the effects of the rate design discussed in Section 6.

2. Sewer Utility

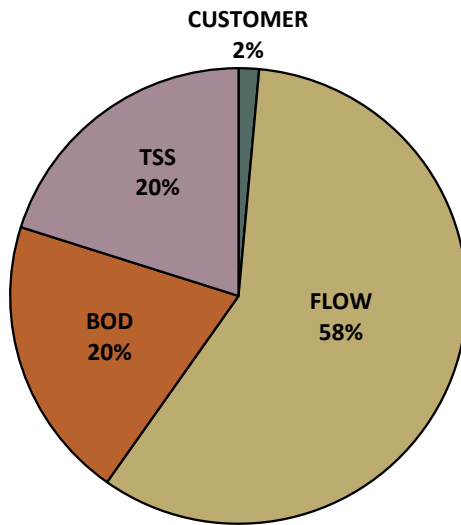
The sewer utility cost of service analysis includes a functional cost allocation and a customer class allocation.

a) Functional Cost Allocation

The FYE 2014 sewer revenue requirement totals \$8.5 million. This represents the revenue to be generated by sewer rates. Using the approach described previously, this revenue requirement was allocated to sewer system functional categories. **Exhibit 5-6** illustrates the breakdown of sewer utility costs among these functional categories:

- **Customer** – Costs associated with services that do not vary by sewer volume or strength, including data processing, printing/advertising, and so on.
- **Flow** – Costs associated with the utility's ability – through its collection and conveyance system – to manage and process total volume of sewer.
- **Strength** – Costs associated with the utility's ability to treat sewerage to required discharge standards. A portion of treatment-related costs is influenced by the total volume of sewage process, which is captured as "flow" costs, while other treatment costs can vary depending on sewage strength, measured by biochemical oxygen demand (BOD) and total suspended solids (TSS).

Exhibit 5-6: Functional Allocation of Sewer System Costs



This distribution was developed using the following assumptions:

- ◆ Collection facilities are allocated 100% to the flow component.
- ◆ Treatment costs are allocated 40% to flow, 30% to BOD, and 30% to TSS, consistent with industry standards.
- ◆ Customer related facilities are directly assigned to the customer component, and general plant is allocated in proportion to all other infrastructure costs.
- ◆ Operating and maintenance costs are allocated based on a detailed review of line items, such as salaries and benefits, operating supplies and power, and are assigned to functions based on assumed cost causation.

b) Customer Class Allocations

The sewer utility has two customer classes – residential and commercial – with a variety of subcategories. The City currently charges all sewer customers the same base rate, plus volume rates based on user type. The volume charges for residential, quasi-residential, and commercial multifamily customers are charged based on the previous year's winter water average, while all other customers are charged based on total water use. City staff direction was to develop flat rates for residential customers, as opposed to the current volume based rate structure.

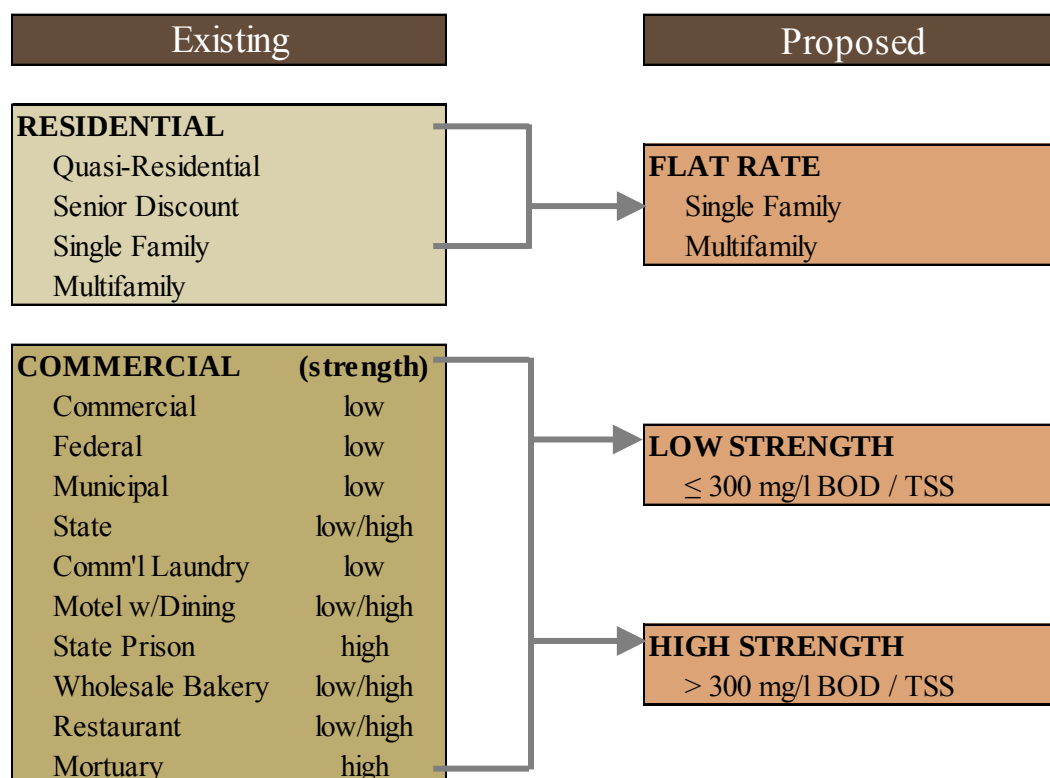
Within the commercial class, there are a variety of user types assigned additional strength charges. City staff evaluated all commercial customers to simplify the strength classes to “low strength” and “high strength”, defined on the following page. Some existing user types are reclassified to both low and high strength.

In analyzing the detailed sewer billing system data - comparing actual service requirements and strength concentrations, we grouped customers into the following classes for purposes of assessing cost of service and establishing cost-based rates:

- **Single Family Residential** – Includes single family residential and quasi-residential customers. This class exhibits a projected average sewage flow per account (about 5.3 kgal per month) and contributes domestic level strength - estimated at 200 mg/l of biochemical oxygen demand (BOD) and total suspended solids (TSS).
- **Multifamily Residential** – Includes all multifamily residential structures (3 or more units). This class exhibits lower projected average sewage flow per dwelling unit than single family customers (about 3.7 kgal per month). This difference is typically due to fewer persons per household in multi-family dwellings. Contributes domestic level strength.
- **Low-Strength Commercial** – Includes all non-residential establishments contributing less than or equal to 300 mg/l BOD and TSS, as assigned by the City.
- **High-Strength Commercial** – Includes all non-residential establishments contributing strength greater than 300 mg/l BOD and TSS, as assigned by the City.

The proposed customer shifts are shown in **Exhibit 5-7** below:

Exhibit 5-7: Existing and Proposed Sewer Customer Classes



The functionally allocated system-wide costs are distributed to the customer classes as described below. **Exhibit 5-8** illustrates the result of this process.

- ◆ Customer costs are allocated to the customer classes based on their proportional share of total number of accounts (meters).
- ◆ Flow costs are allocated to customer classes based on their proportional share of estimated sewage contribution. Since sewer flow is not measured for individual customers, water usage is

commonly used as a proxy for sewage volume. Annual volume for single family and multifamily residential customers is based on the winter water average usage calculated from November through April in the FY 2011/12 customer data. This annualized volume –as opposed to actual water usage – is used to recognize that increased water consumption observed in the summer season is primarily caused by outdoor usage, which never enters the sewer system. Annual volume for commercial customers represents the amount of total water usage actually recorded in the utility billing system.

- ◆ Strength costs are allocated to customer classes based on their proportional share of estimated sewage concentration, weighted by the established strength differentials for each class.

Exhibit 5-8: Distribution of Sewer System Costs to Customer Classes

Functional Categories:	Customer	Flow	BOD	TSS	Total
<i>Allocation Basis:</i>	<i>No. of Meters</i>	<i>Total Flow</i>	<i>Weighted Volume</i>	<i>Weighted Volume</i>	
Single Family Residential	88.6%	50.6%	36.5%	36.5%	45.5%
Multifamily Residential	2.6%	17.8%	12.8%	12.8%	15.6%
Low-Strength Commercial	7.5%	16.6%	17.9%	17.9%	17.0%
High-Strength Commercial	1.4%	15.1%	32.7%	32.7%	22.0%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

The respective percentages are applied to the total costs allocated to each functional component to determine the share of total costs assigned to each class.

Exhibit 5-9 summarizes the customer class distribution of the \$8.5 million in revenue required from sewer rates in FYE 2014. It also shows total customer class impacts by the end of the study period (FYE 2018). The cost of service analysis indicates that shifts in cost recovery amongst the customer classes are warranted.

Exhibit 5-9: Comparison of Sewer Rate Revenue Distribution by Customer Class

Customer Classes	FYE 2014 Revenue under Existing Rates	FYE 2014 Cost of Service	Increase / (Decrease)	FYE 2018 Cost of Service	Increase / (Decrease)
Single Family Residential	\$ 3,965,692	\$ 3,872,631	-2.3%	\$ 6,741,728	70.0%
Multifamily Residential	1,119,818	1,324,323	18.3%	2,325,177	107.6%
Low-Strength Commercial	1,150,604	1,446,088	25.7%	2,536,058	120.4%
High-Strength Commercial	1,168,343	1,872,083	60.2%	3,290,044	181.6%
TOTAL	\$ 7,404,456	\$ 8,515,125	15.0%	\$ 14,893,007	101.1%

Referring to the exhibit, customer class percentage adjustments that are less than the system-wide FYE 2014 average increase of 15% indicates current over-recovery of customer class cost of service, while percentage adjustments greater than the system-wide average increase indicates a current under-recovery of customer class cost of service.

Single family residential customers require a 2.3% decrease, while the remaining classes show increases greater than 15.0%. This indicates that single family residential is subsidizing the other classes.

Phase-in Strategy

To mitigate significant customer impacts, a phase-in strategy was developed to transition to indicated cost of service over the study period. The single family class will continue to carry the rate subsidy over this transition period.

The multifamily, low-strength commercial, and high-strength commercial classes are phased in to cost of service in equal annual increments over the study period. Due to its size, the single family class is given the remainder of the increase each year. **Exhibit 5-10** shows the full phase-in schedule over the study period.

Exhibit 5-10: Phased-In Sewer Cost of Service

Customer Classes	Phase-In Cost of Service Shift					
	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	Cumulative
Single Family Residential	11.8%	11.5%	11.2%	10.9%	10.5%	70.0%
Multifamily Residential	15.7%	15.7%	15.7%	15.7%	15.7%	107.6%
Low-Strength Commercial	17.1%	17.1%	17.1%	17.1%	17.1%	120.4%
High-Strength Commercial	23.0%	23.0%	23.0%	23.0%	23.0%	181.6%
TOTAL	15.0%	15.0%	15.0%	15.0%	15.0%	101.1%

The resulting redistribution of costs serves as the revenue targets for the design of each customer class' sewer rates discussed in Section 6.

SECTION 6: RATE STRUCTURE EVALUATION

The principal considerations in designing utility rate structures is to establish rates for customers that generate sufficient revenues for the utility and that are reasonably commensurate with the cost of providing utility service. Other considerations in rate design should include pricing objectives, ease of implementation, and impact on customer bills.

A. METHODOLOGY

Prior to this section, our findings rested on financial and technical analyses to derive the total annual revenue need for each utility and to determine the amount that should be collected from each customer class. In this section, we focus more on the art of a utility rate study, which is the design of the pricing structure itself. Much of this rate design focuses on intended outcomes that carry out desired public policy, such as affordability to the customer, equity considerations, conservation, and administrative practicality. The rate design begins with an evaluation of the City's current water and sewer rate structures. Alternative rate structures are evaluated, as warranted, to achieve the City's desired outcomes.

1. Water Rate Structure Evaluation

The water rate structure evaluation reviews the existing rate structure and presents potential changes for the City's consideration.

a) Existing Rate Structure

The existing water rate structure has a class-specific minimum charge by meter size including a 5,000 gallon monthly usage allowance, and a class-specific three-tier increasing block volume charge applicable to water usage over the allowance. The minimum charges, block thresholds, and block rates differ between residential and commercial. Within the residential class, customers may qualify for a senior discount, based on income levels. Discounts are available at 10%, 25%, 50%, 80%, and 90% off of residential rates.

The existing schedule of water rates is shown in **Exhibit 6-1**.

Exhibit 6-1: Existing Schedule of Water Rates

Meter Size	Base Charge per meter			
	Residential		Commercial	
5/8"	\$	22.05	\$	24.15
1"	\$	33.60	\$	36.75
1 1/2"	\$	49.88	\$	54.86
2"	\$	61.43	\$	68.25
3"	\$	89.25	\$	99.75
4"	\$	117.60	\$	131.25
6"	\$	173.25	\$	194.25
10"			\$	483.00
Volume Charge per kgal				
0 - 5	\$	-	0 - 5	\$ -
6 - 30	\$	1.84	6 - 19	\$ 1.68
31 - 50	\$	3.15	20 - 49	\$ 2.52
Over 50	\$	4.99	Over 49	\$ 3.89

Based on the cost of service analysis, it appears that the existing rate structure recovers a disproportionately high share of costs from multi-family residential and commercial customers, and too low a share of costs from single family residential customers. This suggests that establishing a unique rate for each customer class would enhance customer equity. The three-tier increasing block volume rate structure is most appropriate to encourage water conservation for single family residential customers. Multifamily and commercial customers vary widely in usage per account, so larger users with low peaking may be unfairly penalized by the current structure. Further, imposing a minimum base charge including a portion of water usage limits a customer's ability to control their water bill by reducing water consumption.

b) Potential Rate Structure Adjustments

To address the findings of the cost of service analysis and existing rate structure evaluation an alternative water rate structure was designed for the City's consideration.

Fixed (Base) Charges

Establish class-specific base charges by meter size and eliminate the usage allowance.

Charging for all usage through the volume rate is more in line with industry trends for conservation and affordability. The existing senior discounts will continue to be applied to both the fixed charge and volume charge components for this alternative.

Current cost recovery is approximately 40% from base charges and 60% from volume charges, which is in line with recommended targets for revenue stability. To maintain this ratio, 40% of the revenue requirement for each year is recovered by meter size in proportion to existing ratios.

For the multifamily class, average water use per unit was compared to the single family average water use per unit, and the ratio was applied to the 5/8-inch meter charge. This charge would be applied to multifamily customers on a per unit basis.

Volume Charges

Revise single family three-tier blocks to better align with usage patterns, and revise multifamily, commercial and large commercial volume charges to a class-specific single block volume charge:

Single Family Residential - Determination of Block Rate Thresholds

The recommended thresholds for each of the three blocks was determined based on an evaluation of the historical water usage patterns of single-family residential customers. The following “rule of thumb” was used in the analysis:

- Block 1 (0 – 5,000 gallons per month) is set roughly equal to average winter period usage per account for the single family class. This is assumed to approximate normal indoor usage and a nominal amount of outdoor winter use. This would replace the allowance currently in the base charge. On an average annual basis, about 40 percent of customer bills are expected to remain within this rate block threshold.
- Block 2 (5,000 – 30,000 gallons per month) is set to capture the majority of base demand use and a reasonable amount for normal summer use (peak use). About 50 percent of customer bills fall into the second block.
- Block 3 (over 30,000 gallons per month) is set to capture about the top 10 percent of customer water bills, designed to target excess summer water usage. This would consolidate the current top two blocks.

Multifamily Residential, Commercial, Large Commercial, and Industrial / Manufacturing

Revise the current three-tier increasing block charges to class-specific single block usage charges, where a single rate per unit of consumption is applied to all units of consumption.

2. Sewer Rate Structure Evaluation

The sewer rate structure evaluation reviews the existing rate structure and presents potential changes for the City’s consideration.

a) Existing Rate Structure

The existing sewer rate structure has a monthly fixed capitalization charge, applied to all classes; and a class-specific single-block volume charge with two components: a variable capitalization charge and a strength-related user charge. The volume charge is currently applied to the previous year’s winter water average use for residential, quasi-residential, and commercial multifamily; and applied to total water use for all other classes. The existing schedule of sewer rates is shown in **Exhibit 6-2**.

Exhibit 6-2: Existing Schedule of Sewer Rates

Customer Class	Base Charge per meter	Volume Charge per kgal
Residential	\$ 8.32	\$ 3.34
Quasi-Residential	\$ 8.32	\$ 3.34
Commercial	\$ 8.32	\$ 3.34
Commercial Multifamily	\$ 8.32	\$ 3.34
Wholesale Bakery	\$ 8.32	\$ 6.44
Motel with Dining	\$ 8.32	\$ 4.31
Commercial Laundry	\$ 8.32	\$ 3.17
Mortuaries	\$ 8.32	\$ 6.57
Restaurants	\$ 8.32	\$ 5.53

The City indicated a desire to revise the current residential volume-based rate to a flat rate, which is in line with other jurisdictions in the area.

b) Potential Rate Structure Adjustments

To address the findings of the cost of service analysis and existing rate structure evaluation an alternative sewer rate structure was designed for the City's consideration:

- A class-specific monthly flat rate per dwelling unit was developed for single family and multifamily residential.
- Commercial sewer base charges are aligned with single family residential flat rates. The remainder is recovered from the volume rates, which are applied to monthly water use.

B. RESULTS

Results of the rate design for each utility are summarized in this section. Additional detail can be viewed in the Technical Appendix.

1. Water Utility

The water utility rate design element includes the schedule of alternative water rates by customer class and a comparison of sample water bills under existing and alternative rates.

a) Rate Design

Significant changes are proposed for the customer classes, with the creation of additional rate classes, elimination of the usage allowance in the base charge, and revision of the multifamily and commercial classes to a single block volume rate. To mitigate these impacts, a phase-in strategy was created.

Phase-In

Single Family Residential

- Immediately revise blocks to better align with usage patterns (combining top two blocks).
- Reduce allowance over the 5-year study period, replacing with the low-use block.

Multifamily Residential & Commercial

- Immediately revise multifamily base charge structure.
- Reduce allowance over the 5-year study period.
- Condense three blocks to single block rate over the 5-year study period.

Large Commercial

- As there is currently only one customer in this class, it is proposed to immediately eliminate the usage allowance and move to the single block rate.

Industrial / Manufacturing

- A new class was designed without any usage allowance and with a single block rate.

Alternative water rate structures were designed, as shown in **Exhibits 6-3** through **6-7**. These structures were crafted to generate required utility revenues and address customer class cost of service findings based on the phase-in strategies for both cost of service and rate design.

Exhibit 6-3: Proposed Single Family Residential Water Rate Structure

Meter Size	Existing Rates [a]		FY 2014 [b]		FY 2015 [c]		FY 2016 [d]		FY 2017 [e]		FY 2018	
5/8"	\$	22.05	\$	21.29	\$	22.68	\$	24.15	\$	25.72	\$	27.39
1"		33.60		32.40		34.51		36.75		39.14		41.68
1 1/2"		49.88		48.37		51.51		54.86		58.43		62.22
2"		61.43		60.17		64.09		68.25		72.69		77.41
3"		89.25		87.95		93.66		99.75		106.24		113.14
4"		117.60		115.72		123.24		131.25		139.78		148.87
6"		173.25		171.27		182.40		194.25		206.88		220.33
Volume Charge per kgal	0 - 5	\$ -	0 - 4	\$ -	0 - 3	\$ -	0 - 2	\$ -	0 - 1	\$ -		
	6 - 30	\$ 1.84	5 - 5	\$ 1.05	4 - 5	\$ 1.26	3 - 5	\$ 1.44	2 - 5	\$ 1.61	0 - 5	\$ 1.76
	31 - 50	\$ 3.15	6 - 30	\$ 2.36	6 - 30	\$ 2.57	6 - 30	\$ 2.75	6 - 30	\$ 2.92	6 - 30	\$ 3.07
	Over 50	\$ 4.99	Over 30	\$ 4.20	Over 30	\$ 4.41	Over 30	\$ 4.59	Over 30	\$ 4.76	Over 30	\$ 4.91
Wtd Avg Volume Rate:		\$ 1.50	\$ 1.81		\$ 2.06		\$ 2.33		\$ 2.60		\$ 2.88	
		[a] Base incl. 5 kgal	[b] Base incl. 4 kgal		[c] Base incl. 3 kgal		[d] Base incl. 2 kgal		[e] Base incl. 1 kgal			

Exhibit 6-4: Proposed Multifamily Residential Water Rate Structure

Meter Size	Existing Rates [a]				FY 2014 [b]	FY 2015 [c]	FY 2016 [d]	FY 2017 [e]	FY 2018				
	Condominiums (Residential)		Apartments (Commercial)										
5/8"	\$	22.05	\$	24.15									
1"		33.60		36.75									
1 1/2"		49.88		54.86									
2"		61.43		68.25									
3"		89.25		99.75									
4"		117.60		131.25									
6"		173.25		194.25									
10"				483.00									
Per Unit					\$ 7.54	\$ 8.03	\$ 8.55	\$ 9.11	\$ 9.70				
Volume Charge per kgal	0 - 5	\$ -	0 - 5	\$ -	0 - 4	\$ -	0 - 3	\$ -	0 - 2	\$ -	0 - 1	\$ -	\$ 1.99
	6 - 30	\$ 1.84	6 - 19	\$ 1.68	5 - 19	\$ 0.91	4 - 19	\$ 1.20	3 - 19	\$ 1.48	2 - 19	\$ 1.74	
	31 - 50	\$ 3.15	20 - 49	\$ 2.52	20 - 49	\$ 1.77	20 - 49	\$ 1.85	20 - 49	\$ 1.91	20 - 49	\$ 1.96	
	Over 50	\$ 4.99	Over 49	\$ 3.89	Over 49	\$ 3.05	Over 49	\$ 2.81	Over 49	\$ 2.55	Over 49	\$ 2.28	
Wtd Avg Volume Rate:				\$ 3.41	\$ 2.36	\$ 2.28	\$ 2.19	\$ 2.09	\$ 1.99				
	[a] Base incl. 5 kgal				[b] Base incl. 4 kgal	[c] Base incl. 3 kgal	[d] Base incl. 2 kgal	[e] Base incl. 1 kgal					

Exhibit 6-5: Proposed Commercial Water Rate Structure

Meter Size	Existing Rates [a]		FY 2014 [b]		FY 2015 [c]		FY 2016 [d]		FY 2017 [e]		FY 2018
5/8"	\$	24.15	\$	21.29	\$	22.68	\$	24.15	\$	25.72	\$ 27.39
1"		36.75		32.40		34.51		36.75		39.14	41.68
1 1/2"		54.86		48.37		51.51		54.86		58.43	62.22
2"		68.25		60.17		64.09		68.25		72.69	77.41
3"		99.75		87.95		93.66		99.75		106.24	113.14
4"		131.25		115.72		123.24		131.25		139.78	148.87
6"		194.25		171.27		182.40		194.25		206.88	220.33
10"		483.00		425.85		453.53		483.01		514.41	547.84
Volume Charge per kgal	0 - 5	\$ -	0 - 4	\$ -	0 - 3	\$ -	0 - 2	\$ -	0 - 1	\$ -	\$ 3.53
	6 - 19	\$ 1.68	5 - 19	\$ 2.39	4 - 19	\$ 2.71	3 - 19	\$ 3.01	2 - 19	\$ 3.28	
	20 - 49	\$ 2.52	20 - 49	\$ 2.79	20 - 49	\$ 3.00	20 - 49	\$ 3.19	20 - 49	\$ 3.37	
	Over 49	\$ 3.89	Over 49	\$ 4.05	Over 49	\$ 3.94	Over 49	\$ 3.82	Over 49	\$ 3.69	
Wtd Avg Volume Rate:		\$ 2.97		\$ 3.14		\$ 3.24		\$ 3.34		\$ 3.44	\$ 3.53
	[a] Base incl. 5 kgal		[b] Base incl. 4 kgal		[c] Base incl. 3 kgal		[d] Base incl. 2 kgal		[e] Base incl. 1 kgal		

Exhibit 6-6: Proposed Large Commercial Water Rate Structure

Meter Size	Existing Rates [a]		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5/8"	\$	24.15					
1"		36.75					
1 1/2"		54.86					
2"		68.25	60.17	64.09	68.25	72.69	77.41
3"		99.75	87.95	93.66	99.75	106.24	113.14
4"		131.25	115.72	123.24	131.25	139.78	148.87
6"		194.25	171.27	182.40	194.25	206.88	220.33
10"		483.00	425.85	453.53	483.01	514.41	547.84
Volume Charge per kgal	0 - 5	\$ -					
	6 - 19	\$ 1.68	\$ 3.85	\$ 3.82	\$ 3.78	\$ 3.74	\$ 3.71
	20 - 49	\$ 2.52					
	Over 49	\$ 3.89					

[a] Base charge incl. 5 kgal

Exhibit 6-7: Proposed Industrial / Manufacturing Water Rate Structure

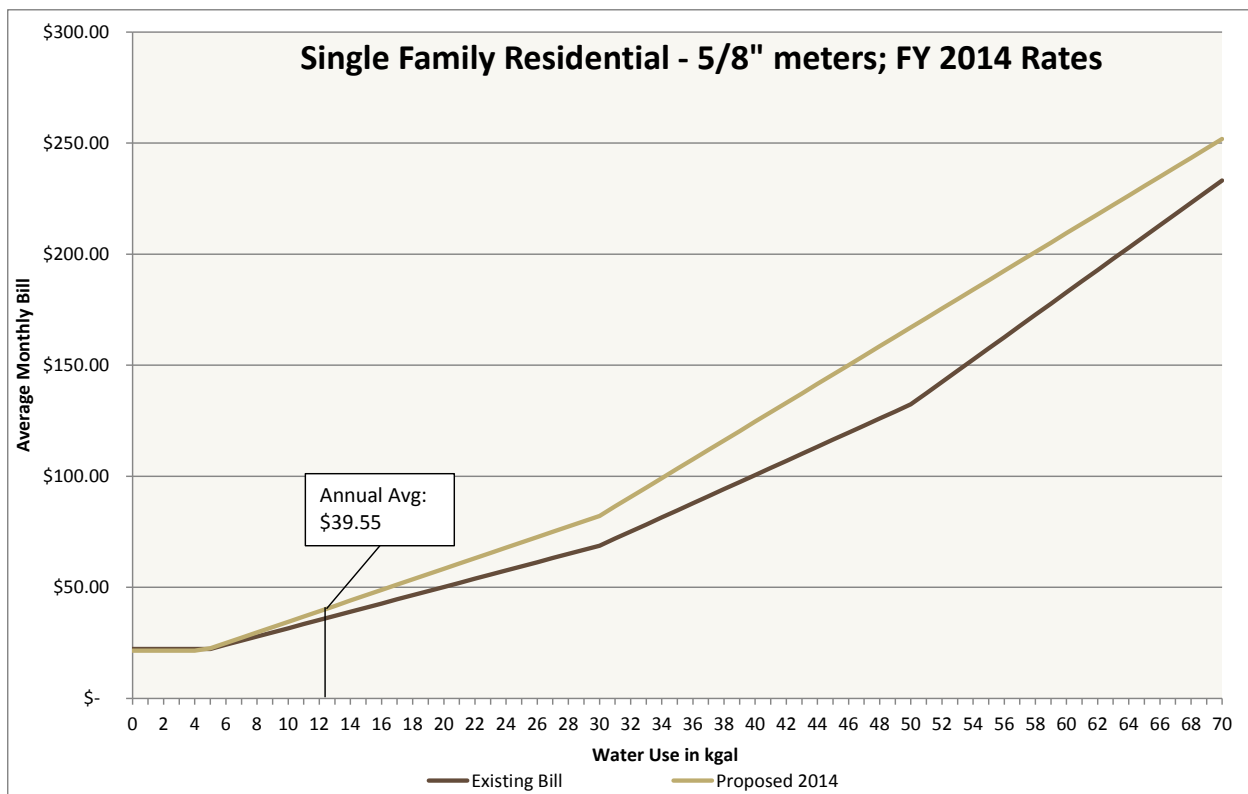
Meter Size	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5/8"					
1"					
1 1/2"					
2"	60.17	64.09	68.25	72.69	77.41
3"	87.95	93.66	99.75	106.24	113.14
4"	115.72	123.24	131.25	139.78	148.87
6"	171.27	182.40	194.25	206.88	220.33
10"	425.85	453.53	483.01	514.41	547.84
Volume Charge per kgal	\$ 3.85	\$ 3.82	\$ 3.78	\$ 3.74	\$ 3.71

Note: This is a newly formed rate class

b) Customer Bill Impacts

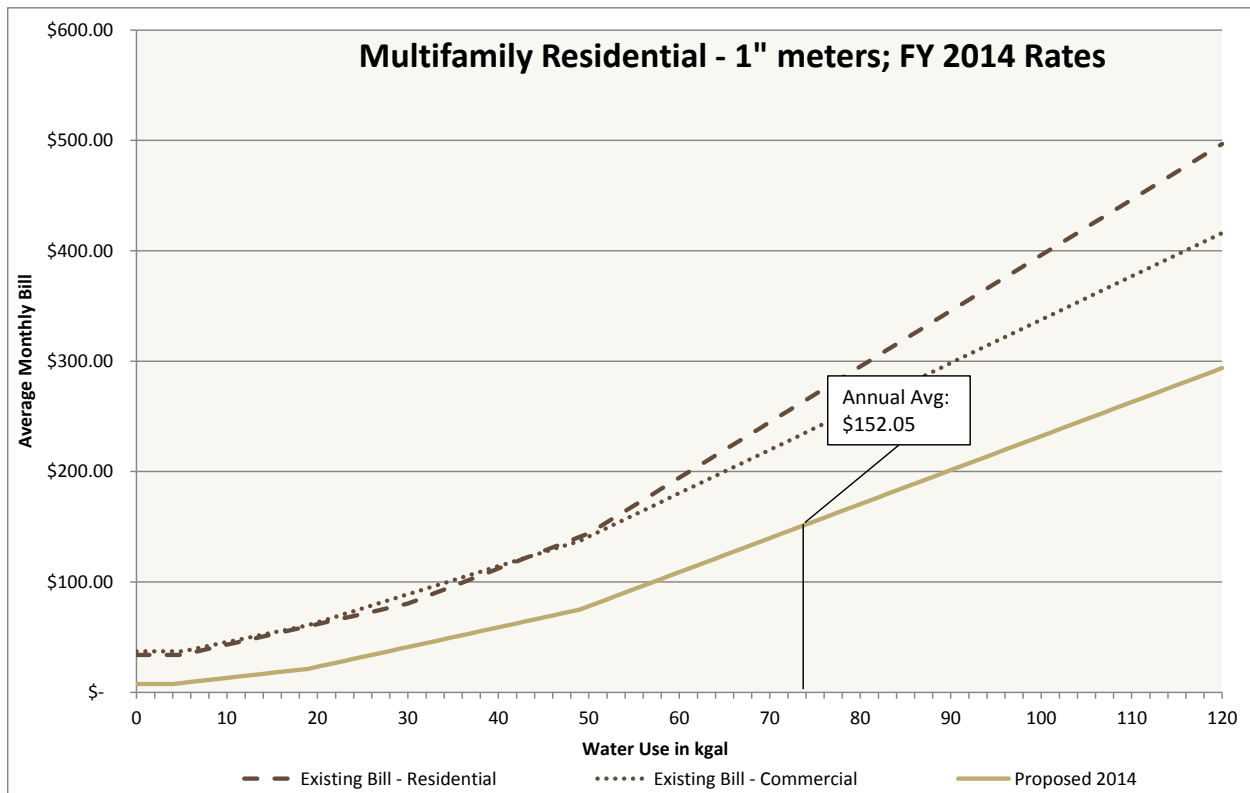
An illustration of monthly water bill impacts (including the right-of-way toll) in FY 2014 for the single family residential customer class is shown in **Exhibit 6-8**. As an example, a single family residential customer using 12,500 gallons of water per month (approximately the class average) is currently paying \$37.14. This customer would experience a \$2.41 increase to \$39.55.

Exhibit 6-8: Single Family Residential Sample Bills



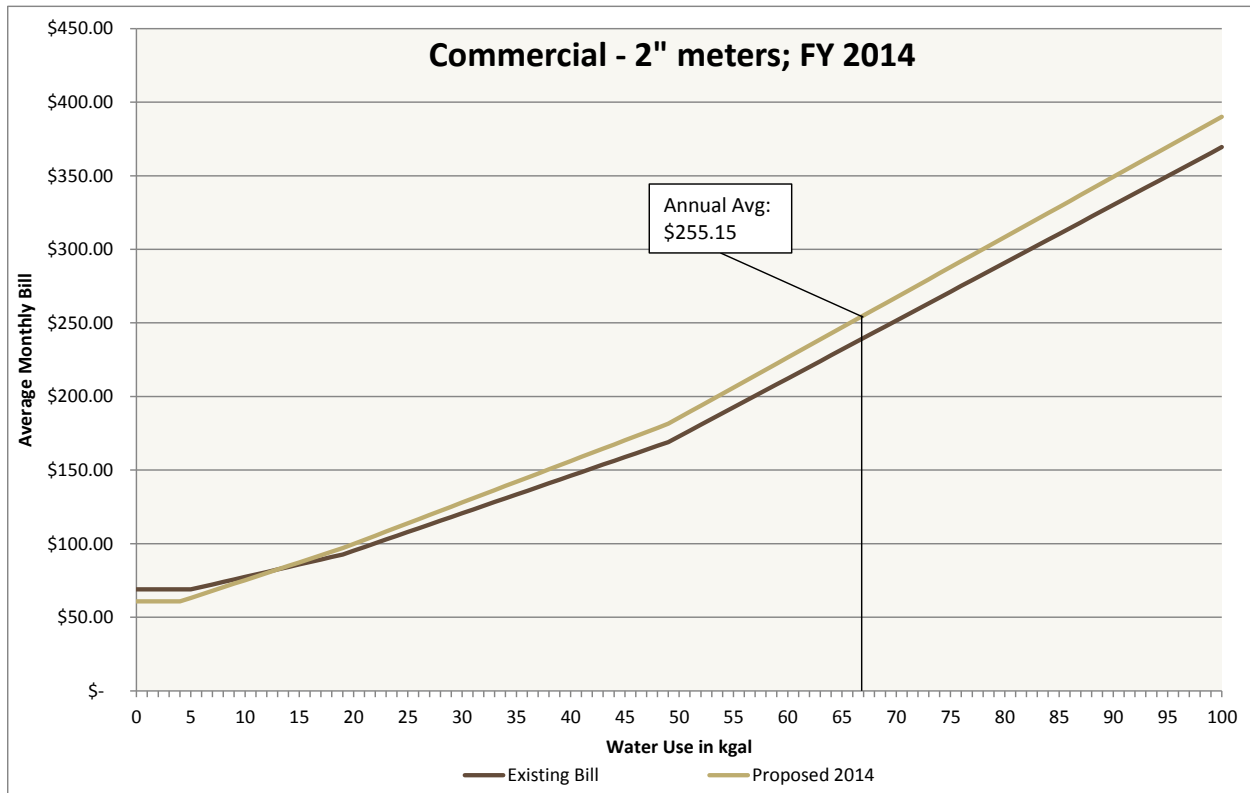
The multifamily residential class has customers currently part of the residential (condominiums) and commercial (apartments) classes. **Exhibit 6-9** displays sample bills for FY 2014, assuming one unit base charge. Additional units add additional base charges. As an example, a multifamily residential customer using 74,000 gallons of water per month (approximately the combined class average) is currently paying \$264.98 if residential or \$235.45 if commercial. This customer would experience a \$112.93 or \$83.40 decrease to \$152.05.

Exhibit 6-9: Multifamily Residential Sample Bills



Sample monthly water bill impacts in FY 2014 for the commercial customer class are shown in **Exhibit 6-10**, using 2-inch meter size customers. As an example, a commercial customer using 67,000 gallons of water per month (approximately the average for that meter size) is currently paying \$239.76. This customer would experience a \$15.39 increase to \$255.15.

Exhibit 6-10: Commercial Residential Sample Bills



Additional sample water bills including additional meter sizes for each customer class can be found in the Technical Appendix.

2. Sewer Utility

The sewer utility rate design element includes the schedule of alternative sewer rates by customer class and a comparison of sample sewer bills under existing and alternative rates.

a) Rate Design

Significant changes are proposed for the customer classes: (1) residential classes are moving to a flat rate; and (2) commercial classes are consolidating by strength and aligning the base charge with the single family flat rate. To mitigate the impacts, a phase-in strategy was created for the commercial customers to transition from the current base charge to the single family flat rate over the study period.

Alternative sewer rate structures were designed, as shown in **Exhibit 6-11**. These structures were crafted to generate required utility revenues and address customer class cost of service findings based on the phase-in strategies for both cost of service and rate design.

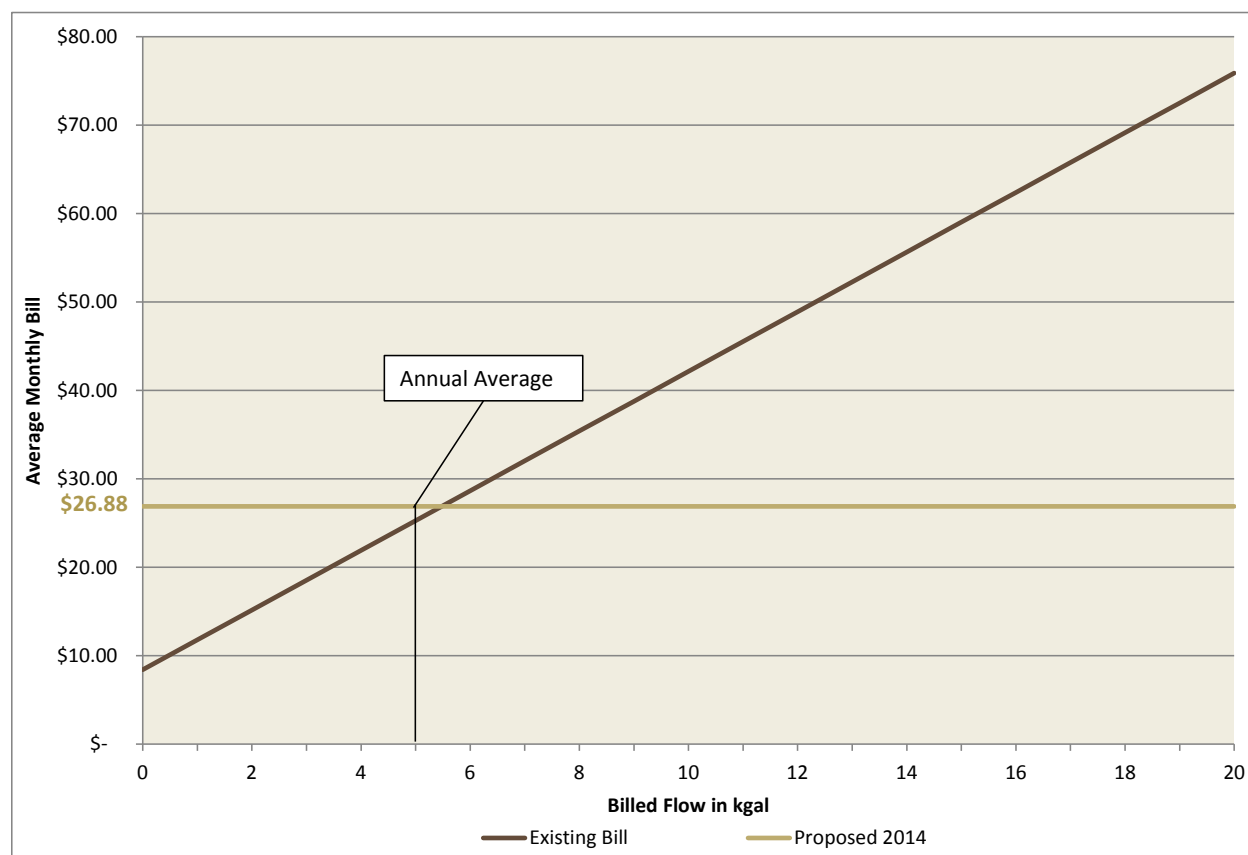
Exhibit 6-11: Proposed Sewer Rate Structures

Customer Class	FY 2014 Rates	FY 2015 Rates	FY 2016 Rates	FY 2017 Rates	FY 2018 Rates
Flat Rates					
Single Family Residential	\$ 26.61	\$ 29.68	\$ 33.01	\$ 36.61	\$ 40.45
Multifamily Residential	\$ 15.15	\$ 17.53	\$ 20.29	\$ 23.48	\$ 27.18
Metered Rates					
Low-Strength Commercial					
Base Charge	\$ 14.75	\$ 21.17	\$ 27.60	\$ 34.03	\$ 40.45
Volume Charge	\$ 3.92	\$ 4.41	\$ 5.03	\$ 5.82	\$ 6.78
High-Strength Commercial					
Base Charge	\$ 14.75	\$ 21.17	\$ 27.60	\$ 34.03	\$ 40.45
Volume Charge	\$ 5.26	\$ 6.44	\$ 7.91	\$ 9.73	\$ 11.98

b) Customer Bill Impacts

An illustration of monthly sewer bill impacts (including the right-of-way toll) in FY 2014 for the single family residential customer class is shown in **Exhibit 6-12**. As an example, a single family residential customer with a previous winter water average of 5,000 gallons of water per month (approximately the class average) is currently paying \$25.27. This customer would experience a \$1.61 increase to \$26.88. The “breakeven” point is about 5,500 gallons per month. All monthly bills with less than 5,500 gallons per month water use will see an increase in FY 2014, while all monthly bills with greater than 5,500 gallons per month water use will see a decrease in FY 2014.

Exhibit 6-12: Single Family Residential Sample Bills



Sample sewer bills for all other classes vary widely by number of units (multifamily) and strength category (commercial). These can be found in the Technical Appendix.

3. Combined Bill Impacts

The combined impact to the single family residential customer class is shown in **Exhibit 6-13** based on the phase-in strategies:

Exhibit 6-13: Single Family Residential Combined Cost of Service

Customer Classes	Revenue Under Existing Rates	Revenue Under 2014 Phase-In	Cost of Service Shift
Single Family Residential			
Water	\$ 7,064,430	\$ 7,739,083	9.5%
Sewer	\$ 3,965,692	\$ 4,434,345	11.8%
Combined	\$ 11,030,122	\$ 12,173,428	10.4%

As an example, a sample combined single family bill is shown in **Exhibit 6-14**:

Exhibit 6-14: Single Family Residential Combined Bill Impact

Average Monthly Bill	Existing Rates	2014 Rates	\$ Bill Impact	% Bill Impact
Water [a]	\$ 35.28	\$ 39.25	\$ 3.97	11.3%
Sewer [b]	\$ 26.28	\$ 26.88	\$ 0.60	2.3%
Combined	\$ 61.56	\$ 66.13	\$ 4.57	7.4%

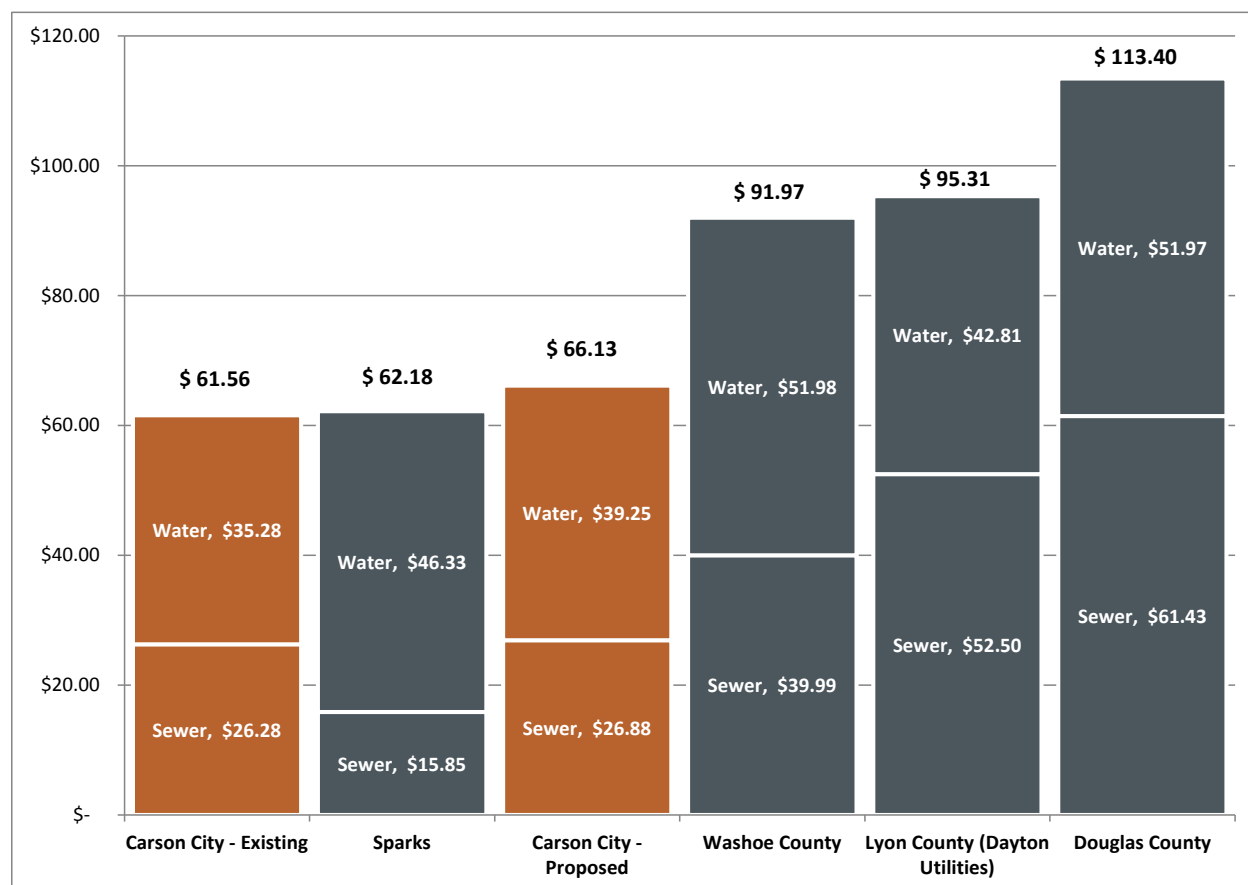
[a] Assumes 5/8" meter with average monthly use of 12,000 gallons; includes right-of-way toll

[b] Assumes winter monthly average of 5,300 gallons; includes right-of-way toll

4. Rate Comparisons

Exhibit 6-15 provides a comparison of a combined sample single family residential bill based on existing rate structures from other jurisdictions, along with a sample combined bill using the City's existing and proposed rates:

Exhibit 6-15: Single Family Residential Sample Bill Comparison



SECTION 7: IMPLEMENTATION SUMMARY

A recap of the Board of Supervisors' (Board) implementation of rate and charge study findings are summarized below:

- ◆ The Board elected to remain with the existing schedule of water and sewer connection charges (Section 3).
- ◆ The Board adopted the proposed five-year schedule of water rates as shown in Exhibits 6-3 through 6-7 to become effective October 1, 2013. These rates reflect phased-in cost of service by customer class, revisions to certain customer class designations, phase out of the usage allowance in the base charge, and phased-in consolidation of block rates where applicable.
- ◆ The Board adopted the proposed schedule of cost of service sewer rates as shown in Exhibit 6-11, to become effective October 1, 2013. These rates reflect phased-in cost of service by customer class, revisions to certain customer class designations, a transition to residential flat rates and phased-in commercial rate structures.

FCS GROUP recommends that the City regularly review and update water and sewer rates. Revenue requirements should be reviewed annually, with cost of service / rate design evaluated every 3 to 5 years.

TECHNICAL APPENDICES



Carson City Water Utility Summary

Capital Funding - FYE	2013	2014	2015	2016	2017	2018
Total Capital Projects	\$ 325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299
Other Outside Sources	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds	-	-	-	-	-	-
Bond Proceeds	200,000	3,772,643	1,740,533	2,841,512	2,055,557	1,914,873
Use of Capital Fund Balance	-	-	742,885	1,329,973	1,916,094	2,586,426
Direct Rate Funding	-	-	-	-	-	-
Total Funding Sources	\$ 325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299

Revenue Requirements - FYE	2013	2014	2015	2016	2017	2018
Revenues						
Rate Revenues Under Existing Rates	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184
Other Revenues	258,419	235,982	236,135	236,425	236,589	236,822
Total Revenues	\$ 12,430,603	\$ 12,408,166	\$ 12,408,320	\$ 12,408,610	\$ 12,408,773	\$ 12,409,006
Expenses						
Cash Operating Expenses	\$ 6,691,295	\$ 6,487,584	\$ 6,722,817	\$ 6,873,950	\$ 7,109,540	\$ 7,291,809
Capital Outlay	60,000	339,740	344,803	349,992	355,310	360,762
Existing Debt Service	4,096,227	4,976,416	5,150,148	5,100,243	4,993,491	4,901,911
New Debt Service	14,072	279,519	401,985	601,917	746,548	914,048
Rate Funded System Reinvestment	-	619,305	1,268,792	1,932,989	2,644,062	3,384,510
Total Expenses	\$ 10,861,594	\$ 12,702,565	\$ 13,888,544	\$ 14,859,090	\$ 15,848,951	\$ 16,853,040
Annual Surplus / (Deficiency)	\$ 1,569,008	\$ (294,399)	\$ (1,480,225)	\$ (2,450,481)	\$ (3,440,178)	\$ (4,444,034)
Net Revenue from Rate Increases	-	791,192	1,633,811	2,531,201	3,486,921	4,504,763
Net Surplus / (Deficiency)	\$ 1,569,008	\$ 496,793	\$ 153,587	\$ 80,720	\$ 46,743	\$ 60,729
Annual Rate Adjustment	0.00%	6.50%	6.50%	6.50%	6.50%	6.50%
Cumulative Annual Rate Adjustment	0.00%	6.50%	13.42%	20.79%	28.65%	37.01%
Rate Revenues After Rate Increase	\$ 12,172,184	\$ 12,963,376	\$ 13,805,996	\$ 14,703,385	\$ 15,659,105	\$ 16,676,947
Full Year Rate Revenues After Rate Increase	12,172,184	12,963,376	13,805,996	14,703,385	15,659,105	16,676,947
Net Cash Flow After Rate Increase	1,569,008	496,793	153,587	80,720	46,743	60,729
Debt Coverage After Rate Increases	1.40	1.28	1.32	1.42	1.53	1.66
Average Monthly Residential Bill - [a]	\$ 35.85	\$ 38.18	\$ 40.66	\$ 43.30	\$ 46.12	\$ 49.12
1% Right of Way Toll	0.36	0.38	0.41	0.43	0.46	0.49
Total Monthly Bill	\$ 36.21	\$ 38.56	\$ 41.07	\$ 43.74	\$ 46.58	\$ 49.61

[a] Assumes 5/8-inch meter and 12,500 gallons per month

Ending Fund Balances	2013	2014	2015	2016	2017	2018
Operating Fund	\$ 1,569,008	\$ 1,599,678	\$ 1,657,681	\$ 1,690,316	\$ 1,737,058	\$ 1,797,788
Capital Fund	1,948,030	3,053,150	3,689,906	4,359,456	5,109,221	5,932,852
Total	\$ 3,517,038	\$ 4,652,828	\$ 5,347,587	\$ 6,049,772	\$ 6,846,280	\$ 7,730,639
Combined Minimum Target Balance	\$ 3,328,250	\$ 3,301,264	\$ 3,415,385	\$ 3,486,810	\$ 3,612,054	\$ 3,721,449



Carson City Water Utility Assumptions

Economic & Financial Factors

	FYE	2013	2014	2015	2016	2017	2018
1	General Cost Inflation	Based on CPI	2.50%	2.50%	2.50%	2.50%	2.50%
2	Construction Cost Inflation	Based on CCI	3.00%	3.00%	3.00%	3.00%	3.00%
3	Labor Cost Inflation	Per City	2.50%	2.50%	2.50%	2.50%	2.50%
4	Benefits Cost Inflation	Per City	3.00%	3.00%	3.00%	3.00%	3.00%
5	General Inflation plus Growth		2.50%	2.50%	2.50%	2.50%	2.50%
6	[Other]						
7	[Other]						
8	No Escalation		0.00%	0.00%	0.00%	0.00%	0.00%
	Fund Earnings	Per City	0.50%	0.50%	0.50%	0.50%	0.50%
9	Customer Growth		0.00%	0.00%	0.00%	0.00%	0.00%
	Cumulative Growth		0.00%	0.00%	0.00%	0.00%	0.00%

Douglas County (Minden) Water Purchase

Low Forecast	868,320	kgal	\$	0.67	\$	0.69	\$	0.69	\$	0.78	\$	0.81
High Forecast	1,077,120	kgal	\$	0.67	\$	0.69	\$	0.69	\$	0.78	\$	0.81
Average Forecast	972,720	kgal	\$	0.67	\$	0.69	\$	0.69	\$	0.78	\$	0.81

Fiscal Policies

	FYE	2013	2014	2015	2016	2017	2018
OPERATING RESERVE							
Min. Operating Account Balance Target (days of O&M expense)		60	60	60	60	60	60
Max. Operating Account Balance Target (days of O&M expense)		90	90	90	90	90	90

CAPITAL RESERVE

Minimum Capital Account Balance Target

Select Capital Account Balance Target	1
---------------------------------------	---

Defined as % of Plant

1 - Defined as % of Plant

Plant-in-Service in 2012

\$ 111,415,573

Minimum Capital Account Balance - % of plant assets

2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
\$ 2,228,311	\$ 2,234,811	\$ 2,310,264	\$ 2,359,933	\$ 2,443,362	\$ 2,522,795	

2 - Amount at Right ==>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------	------	------

3 - Do Not Fund



Carson City Water Utility Assumptions

RATE FUNDED SYSTEM REINVESTMENT

Select Reinvestment Funding Strategy	1
--------------------------------------	---

Equal to Depreciation Expense

Amount of Annual Cash Funding from Rates

1 - Equal to Percent of Annual Depreciation Expense

	0%	20%	40%	60%	80%	100%
\$	-	\$ 619,305	\$ 1,268,792	\$ 1,932,989	\$ 2,644,062	\$ 3,384,510
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -

2 - Equal to Amount at Right ==>

3 - Do Not Fund

Capital Financing Assumptions

CONNECTION CHARGE REVENUES

Select Connection Charge Alternative	1
1 - User Input (Current Charge)	\$ 454
2 - Calculated Charge	\$ 2,198

Current Charge is in use

FYE	2013	2014	2015	2016	2017	2018
Total Connected Water Equivalent Residential Customers (WERC)	22,290	22,290	22,290	22,290	22,290	22,290
Estimated Incremental WERC		-	-	-	-	-
Total Connection Charge Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE BACKED G.O.BONDS / STATE BOND BANK

Term (years)	20	20	20	20	20	20
Interest Cost	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Issuance Cost						
Bond Coverage Requirement	1.00					

OTHER LOANS

Term (years)	20	20	20	20	20	20
Interest Cost	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Issuance Cost						
Coverage Requirement	1.00					



Carson City Water Utility Operating Revenue and Expenditure Forecast

Revenues	FORECAST BASIS	FYE	Actual 2012	Budget 2013	Projection 2014	Projection 2015	Projection 2016	Projection 2017	Projection 2018
Charges for Service									
Water Sales Revenue									
Service Charges	9	Customer Growth	\$ 4,963,593	\$ 5,052,210	\$ 5,052,210	\$ 5,052,210	\$ 5,052,210	\$ 5,052,210	\$ 5,052,210
User Fees	9	Customer Growth	6,952,091	7,119,974	7,119,974	7,119,974	7,119,974	7,119,974	7,119,974
[Other]	9	Customer Growth	-	-	-	-	-	-	-
Total Water Sales Revenue			\$ 11,915,684	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184
Other Charges for Service									
Lyon County	9	Customer Growth		\$ 25,649	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Fire Sprinkler Service	9	Customer Growth		-	-	-	-	-	-
Other Charges/Fees	9	Customer Growth		804	500	500	500	500	500
[Other]		Select Basis		-	-	-	-	-	-
[Other]		Select Basis		-	-	-	-	-	-
[Other]		Select Basis		-	-	-	-	-	-
Total Other Charges for Service				\$ 26,453	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500	\$ 25,500
Total Charges for Service			\$ 12,198,637	\$ 12,197,684	\$ 12,197,684	\$ 12,197,684	\$ 12,197,684	\$ 12,197,684	\$ 12,197,684
Miscellaneous Revenue									
Establishment Fee	8	No Escalation		\$ 21,510	\$ 21,510	\$ 21,510	\$ 21,510	\$ 21,510	\$ 21,510
Meter Reset Fee	8	No Escalation		-	-	-	-	-	-
Reconnection Fee	8	No Escalation		600	600	600	600	600	600
Tapping Fee	8	No Escalation		1,088	1,088	1,088	1,088	1,088	1,088
Meter Box Set	8	No Escalation		8,742	8,742	8,742	8,742	8,742	8,742
Complete Service Lateral	8	No Escalation		5,198	5,198	5,198	5,198	5,198	5,198
General Fund	8	No Escalation		15,000	15,000	15,000	15,000	15,000	15,000
Reg Transportation	8	No Escalation		-	-	-	-	-	-
Streets Maintenance	8	No Escalation		-	-	-	-	-	-
ISC: Storm Drainage	8	No Escalation		-	-	-	-	-	-
Penalties and Interest	8	No Escalation		164,553	150,000	150,000	150,000	150,000	150,000
Misc. Other Op Revenue	8	No Escalation		-	-	-	-	-	-
Total Miscellaneous Revenue			\$ 216,690	\$ 202,137	\$ 202,137	\$ 202,137	\$ 202,137	\$ 202,137	\$ 202,137
Interest Income		Calculated	\$ -	\$ 7,845	\$ 7,998	\$ 8,288	\$ 8,452	\$ 8,685	\$ 8,685
Miscellaneous Other Income									
Refunds/Reimbursements	8	No Escalation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Other Income	8	No Escalation		15,276	500	500	500	500	500
Vehicle Sales	8	No Escalation		-	-	-	-	-	-
Total Miscellaneous Other Income			\$ 15,276	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
TOTAL REVENUES			\$ 12,430,603	\$ 12,408,166	\$ 12,408,320	\$ 12,408,610	\$ 12,408,773	\$ 12,409,006	
Total Budget Revenue			\$ 12,581,837						
Difference			\$ 151,234						
Rate Revenues			(75,294) Budget revenues = \$12,247,478						
Interest Income			(66,894) Budgeted interest income = \$66,894; some shown in capital fund						
Connection Charge Revenues			(9,046) Shown in Capital Fund						
			\$ 0						



Carson City Water Utility Operating Revenue and Expenditure Forecast

Expenditures			FORECAST BASIS	FYE	2013	2014	2015	2016	2017	2018
Operating & Maintenance Expenses										
	3	Salaries & Wages			\$ 1,387,400	\$ 1,473,493	\$ 1,510,330	\$ 1,548,089	\$ 1,586,791	\$ 1,626,461
	4	Employee Benefits			640,599	707,999	729,239	751,116	773,650	796,859
Services and Supplies										
Professional Services	1	General Cost Inflation			125,000	125,000	128,125	131,328	134,611	137,977
Auditing	1	General Cost Inflation			24,000	24,000	24,600	25,215	25,845	26,492
Training	1	General Cost Inflation			10,000	10,000	10,250	10,506	10,769	11,038
Data Processing	1	General Cost Inflation			8,000	8,000	8,200	8,405	8,615	8,831
Contractual Services	1	General Cost Inflation			2,000	2,000	2,050	2,101	2,154	2,208
Unemployment Compensation	1	General Cost Inflation			-	-	-	-	-	-
U.S.G.S. Stream Monitor	1	General Cost Inflation			75,000	75,000	76,875	78,797	80,767	82,786
Fire Suppression Insurance	1	General Cost Inflation			-	37,500	38,438	39,398	40,383	41,393
Equipment Repair & Maint	1	General Cost Inflation			120,000	120,000	123,000	126,075	129,227	132,458
Software Maintenance	1	General Cost Inflation			-	12,000	12,300	12,608	12,923	13,246
Building Repair & Maint	1	General Cost Inflation			12,000	12,000	12,300	12,608	12,923	13,246
Vehicle Repair & Maint	1	General Cost Inflation			18,000	25,000	25,625	26,266	26,922	27,595
Facility Repair & Maint	1	General Cost Inflation			35,000	75,000	76,875	78,797	80,767	82,786
Office Equipment Rental	1	General Cost Inflation			2,000	2,000	2,050	2,101	2,154	2,208
Equipment Rental	1	General Cost Inflation			4,500	4,500	4,613	4,728	4,846	4,967
Water Meters & Services	1	General Cost Inflation			175,000	175,000	179,375	183,859	188,456	193,167
Purchased Water	5	Water Purchase - Lyon Co			25,000	25,000	25,625	26,266	26,922	27,595
	5	Water Purch / State - Mthly			145,188	145,188	148,818	152,538	156,352	160,260
	5	Water Purch/ State - Usage			250,000	250,000	256,250	262,656	269,223	275,953
		Water Purchase Douglas			-	-	738,904	747,521	836,922	869,236
	8	Water - State Pump Svc Fee			191,525	429,104	429,104	429,104	429,104	429,104
	1	Water - State Sys Wide Impr			91,644	183,288	187,870	192,567	197,381	202,316
	1	Water Line Repair & Maint			225,000	225,000	230,625	236,391	242,300	248,358
	1	Tank Repair & Maint			20,000	20,000	20,500	21,013	21,538	22,076
	1	Telemetry Repair & Maint			50,000	50,000	51,250	52,531	53,845	55,191
	1	Fees and Permits			57,000	57,000	58,425	59,886	61,383	62,917
Printing / Advertising	1	General Cost Inflation			15,000	15,000	15,375	15,759	16,153	16,557
Membership / Publications	1	General Cost Inflation			8,000	8,000	8,200	8,405	8,615	8,831
Travel	1	General Cost Inflation			10,000	10,000	10,250	10,506	10,769	11,038
Office Supplies	1	General Cost Inflation			3,000	3,000	3,075	3,152	3,231	3,311
Postage / Shipping	1	General Cost Inflation			50,000	50,000	51,250	52,531	53,845	55,191
Operating Supplies	1	General Cost Inflation			90,000	90,000	92,250	94,556	96,920	99,343
Laboratory Expense	1	General Cost Inflation			125,000	125,000	128,125	131,328	134,611	137,977
Chemicals	1	General Cost Inflation			150,000	150,000	153,750	157,594	161,534	165,572
Books / Periodicals	1	General Cost Inflation			700	700	718	735	754	773
Vehicle Fuel / Oil	1	General Cost Inflation			70,000	7,000	7,175	7,354	7,538	7,727
Small Tools / Instruments	1	General Cost Inflation			2,000	2,000	2,050	2,101	2,154	2,208
Small Furnishings	1	General Cost Inflation			10,000	10,000	10,250	10,506	10,769	11,038



Carson City Water Utility Operating Revenue and Expenditure Forecast

Telephone	1	General Cost Inflation	15,000	15,000	15,375	15,759	16,153	16,557
Power	1	General Cost Inflation	1,000,000	1,000,000	675,000	691,875	709,172	726,901
Heating	1	General Cost Inflation	13,000	13,000	13,325	13,658	14,000	14,350
ISC: General Fund	1	General Cost Inflation	1,155,113	115,404	118,289	121,246	124,277	127,384
ISC: Insurance	1	General Cost Inflation	130,500	148,500	152,213	156,018	159,918	163,916
Fleet Management	1	General Cost Inflation	137,126	125,488	128,625	131,841	135,137	138,515
Radios	1	General Cost Inflation	-	12,275	12,582	12,896	13,219	13,549
Leak Detection Program	1	General Cost Inflation	3,000	3,000	3,075	3,152	3,231	3,311
Misc Water Contracts	1	General Cost Inflation	-	-	-	-	-	-
Refunds & Reimbursements	1	General Cost Inflation	10,000	10,000	10,250	10,506	10,769	11,038
Cash Short/Over	1	General Cost Inflation	-	-	-	-	-	-
[Other]	1	General Cost Inflation	-	-	-	-	-	-
[Other]	1	General Cost Inflation	-	-	-	-	-	-
[Other]	1	General Cost Inflation	-	-	-	-	-	-
[Other]	1	General Cost Inflation	-	-	-	-	-	-
Total Services & Supplies			\$ 4,663,296	\$ 4,306,092	\$ 4,483,247	\$ 4,574,745	\$ 4,749,099	\$ 4,868,490
Subtotal Operating & Maintenance Expenses			\$ 6,691,295	\$ 6,487,584	\$ 6,722,817	\$ 6,873,950	\$ 7,109,540	\$ 7,291,809
Bond Issuance Costs	8	No Escalation	60,000	137,240	137,240	137,240	137,240	137,240
Capital Outlay	1	General Cost Inflation	\$ -	202,500	207,563	212,752	218,070	223,522
Total Expenditures			\$ 6,751,295	\$ 6,827,324	\$ 7,067,619	\$ 7,223,942	\$ 7,464,850	\$ 7,652,572
<i>Total Budget Expenditures</i>			<i>\$ 9,691,295</i>					
<i>Difference</i>			<i>\$ 2,940,000</i>					
<i>Bond Issuance Costs</i>			<i>\$ 60,000</i>					
<i>Depreciation Expense</i>			<i>\$ (3,000,000) Calculated below & shown in Cash flow</i>					
			<i>\$ -</i>					
Plant-In-Service Depreciation Expense [a]			\$ 2,688,152	\$ 2,688,152	\$ 2,688,152	\$ 2,688,152	\$ 2,688,152	\$ 2,688,152
CWIP Depreciation Expense [a]	50	Average Useful Life in Years		401,874	401,874	401,874	401,874	401,874
CIP Depreciation Expense				-	6,500	81,953	131,621	215,051
Total Depreciation Expense			\$ 2,688,152	\$ 3,090,026	\$ 3,096,526	\$ 3,171,979	\$ 3,221,648	\$ 3,305,077
								\$ 3,384,510

[a] Based on existing assets / CWIP as of June 30, 2012



Carson City Water Utility Existing Debt Input

Existing Debt Service - Revenue-Backed G.O. Bonds	FYE	2013	2014	2015	2016	2017	2018
2003 State Wtr Refunding Bonds (95)							
Annual Interest Payment	\$	25,917	\$ 18,500	\$ 10,833	\$ 2,750		
Annual Premium Payment		(163)	(163)	(163)	(54)		
Annual Principal Payment		<u>145,000</u>	<u>150,000</u>	<u>155,000</u>	<u>165,000</u>		
Total Annual Payment	\$	170,754	\$ 168,337	\$ 165,670	\$ 167,696	\$ -	\$ -
2003 State Water Bonds (Partial Refunding 3/27/12)							
Annual Interest Payment	\$	18,500	\$ 4,667				
Annual Principal Payment		<u>270,000</u>	<u>280,000</u>				
Total Annual Payment	\$	288,500	\$ 284,667	\$ -	\$ -	\$ -	\$ -
2005A Water Bonds							
Annual Interest Payment	\$	262,568	\$ 248,874	\$ 234,480	\$ 217,630	\$ 200,163	\$ 181,897
Annual Premium Payment		(1,455)	(1,455)	(1,455)	(1,455)	(1,455)	(1,455)
Annual Principal Payment		<u>390,000</u>	<u>405,000</u>	<u>420,000</u>	<u>435,000</u>	<u>455,000</u>	<u>475,000</u>
	\$	651,113	\$ 652,419	\$ 653,025	\$ 651,175	\$ 653,708	\$ 655,442
2009 Water Bonds (0% ARRA)							
Annual Interest Payment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Principal Payment		<u>183,784</u>	<u>183,784</u>	<u>183,784</u>	<u>183,784</u>	<u>183,784</u>	<u>183,784</u>
Total Annual Payment	\$	183,784	\$ 183,784	\$ 183,784	\$ 183,784	\$ 183,784	\$ 183,784
2010B Water Refunding (2007)							
Annual Interest Payment	\$	230,206	\$ 218,706	\$ 204,906	\$ 191,456	\$ 173,240	\$ 145,906
Annual Premium Payment		(18,432)	(18,432)	(18,432)	(18,432)	(18,432)	(18,432)
Annual Principal Payment		<u>435,000</u>	<u>430,000</u>	<u>475,000</u>	<u>435,000</u>	<u>520,000</u>	<u>765,000</u>
Total Annual Payment	\$	646,774	\$ 630,274	\$ 661,474	\$ 608,024	\$ 674,808	\$ 892,474
2010A Water Improvement							
Annual Interest Payment	\$	672,862	\$ 672,862	\$ 672,862	\$ 672,862	\$ 672,862	\$ 672,862
Annual Principal Payment		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Annual Payment	\$	672,862	\$ 672,862	\$ 672,862	\$ 672,862	\$ 672,862	\$ 672,862
2010E (Water) Drinking Water SRF - PARTIAL (\$15,903,726 at 6/30/12)							
Annual Interest Payment	\$	554,070	\$ 410,350	\$ 522,043	\$ 495,704	\$ 468,694	\$ 440,995
Annual Principal Payment		-	1,008,900	1,034,500	1,060,900	1,087,900	1,115,600
Annual BAB Subsidy		<u>(6,350)</u>	<u>(6,041)</u>	<u>(5,725)</u>	<u>(5,400)</u>	<u>(5,067)</u>	<u>(4,726)</u>
Total Annual Payment	\$	547,720	\$ 1,413,208	\$ 1,550,818	\$ 1,551,204	\$ 1,551,527	\$ 1,551,870
2012 Water Improvement Bonds							
Annual Interest Payment	\$	144,587	\$ 139,200	\$ 135,050	\$ 129,783	\$ 123,850	\$ 118,750
Annual Premium Payment		(13,434)	(13,434)	(13,434)	(13,434)	(13,434)	(13,434)
Annual Principal Payment		<u>95,000</u>	<u>135,000</u>	<u>140,000</u>	<u>145,000</u>	<u>150,000</u>	<u>155,000</u>
Total Annual Payment	\$	226,153	\$ 260,766	\$ 261,616	\$ 261,349	\$ 260,416	\$ 260,316
2012 Water Refunding Bonds							
Annual Interest Payment	\$	448,668	\$ 435,200	\$ 421,000	\$ 399,250	\$ 374,583	\$ 359,550
Annual Premium Payment		4,899	4,899	4,899	4,899	(3,197)	(9,387)
Annual Principal Payment		<u>255,000</u>	<u>270,000</u>	<u>575,000</u>	<u>600,000</u>	<u>625,000</u>	<u>335,000</u>
Total Annual Payment	\$	708,567	\$ 710,099	\$ 1,000,899	\$ 1,004,149	\$ 996,386	\$ 685,163



Annual Interest Payment
Annual Principal Payment
Total Annual Payment

\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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Annual Interest Payment
Annual Principal Payment
Total Annual Payment

[illegible]

Annual Interest Payment
Annual Principal Payment
Total Annual Payment

	\$		\$		\$		\$
1	-	2	-	3	-	4	-
5	-	6	-	7	-	8	-
9	-	10	-	11	-	12	-
13	-	14	-	15	-	16	-
17	-	18	-	19	-	20	-
21	-	22	-	23	-	24	-
25	-	26	-	27	-	28	-
29	-	30	-	31	-	32	-
33	-	34	-	35	-	36	-
37	-	38	-	39	-	40	-
41	-	42	-	43	-	44	-
45	-	46	-	47	-	48	-
49	-	50	-	51	-	52	-
53	-	54	-	55	-	56	-
57	-	58	-	59	-	60	-
61	-	62	-	63	-	64	-
65	-	66	-	67	-	68	-
69	-	70	-	71	-	72	-
73	-	74	-	75	-	76	-
77	-	78	-	79	-	80	-
81	-	82	-	83	-	84	-
85	-	86	-	87	-	88	-
89	-	90	-	91	-	92	-
93	-	94	-	95	-	96	-
97	-	98	-	99	-	100	-

Annual Interest Payment
Annual Principal Payment
Total Subsidy
Total Annual Payment

\$ 2,328,793	\$ 2,119,774	\$ 2,172,589	\$ 2,080,959	\$ 1,976,874	\$ 1,877,252
1,773,784	2,862,684	2,983,284	3,024,684	3,021,684	3,029,384
<u>(6,350)</u>	<u>(6,041)</u>	<u>(5,725)</u>	<u>(5,400)</u>	<u>(5,067)</u>	<u>(4,726)</u>
\$ 4,096,227	\$ 4,976,416	\$ 5,150,148	\$ 5,100,243	\$ 4,993,491	\$ 4,901,911



Carson City Water Utility Capital Improvement Program

Project Costs and O&M Impacts in FYE:		2013		(Project costs are escalated using Construction Cost Inflation assumptions)										
Description	Life in Years	% Upgrade / Expansion	% R&R	Specific Funding Source 1-Enterprise Fund, 2-Grants / Other Contributions		Current Costs		TOTAL FORECASTED PROJECT COSTS: FYE						
						Upgrade / Expansion	R&R	2013	2014	2015	2016	2017	2018	TOTAL CURRENT COSTS
Regional Water Project														
Costco Intertie		100%	0%	1	Enterprise Fund	635,000	-	635,000						635,000
East/West Phase 2A-1		100%	0%	1	Enterprise Fund	1,750,000	-	1,750,000						1,750,000
East/West Phase 2A-2		100%	0%	1	Enterprise Fund	2,000,000	-	2,000,000						2,000,000
East/West Phase 2B		100%	0%	1	Enterprise Fund	2,000,000	-	2,000,000						2,000,000
East/West Phase 2C		100%	0%	1	Enterprise Fund	2,000,000	-	2,000,000						2,000,000
Maintenance Capital			100%	1	Enterprise Fund	-	-							-
			100%	1	Enterprise Fund	-	-							-
Waterline Replacement/Rehabilitation		30%	70%	1	Enterprise Fund	1,815,390	4,235,910	1,210,260	1,210,260	1,210,260	1,210,260	1,210,260	1,210,260	6,051,300
Pumps/Motors Replacement Program		0%	100%	1	Enterprise Fund	-	575,000	75,000	100,000	100,000	100,000	100,000	100,000	575,000
Equipment Replacement Program		0%	100%	1	Enterprise Fund	-	761,440	100,000	167,500	195,600	107,240	18,500	172,600	761,440
Facility Maintenance Program		0%	100%	1	Enterprise Fund	-	375,000		75,000	75,000	75,000	75,000	75,000	375,000
Tank Maintenance Program		0%	100%	1	Enterprise Fund	-	850,000		250,000	50,000	250,000	50,000	250,000	850,000
Well Rehabilitation Program		0%	100%	1	Enterprise Fund	-	450,000	75,000	75,000	75,000	75,000	75,000	75,000	450,000
SCADA Antenna		100%	0%	1	Enterprise Fund	35,000	-		35,000					35,000
Radio Replacement		0%	100%	1	Enterprise Fund	-	50,000	50,000						50,000
Telemetry/Fiber Optic/Controls		100%	0%	1	Enterprise Fund	25,000	-	25,000						25,000
			100%	1	Enterprise Fund	-	-							-
			100%	1	Enterprise Fund	-	-							-
			100%	1	Enterprise Fund	-	-							-
Reduce CIP or Grant Fund			100%	1	Enterprise Fund	-	-							-
			100%	1	Enterprise Fund	-	-							-
			100%	1	Enterprise Fund	-	-							-
Total Capital Projects		58%	42%			\$ 10,260,390	\$ 7,297,350	\$ 325,000	\$ 3,662,760	\$ 2,340,860	\$ 3,817,500	\$ 3,528,760	\$ 3,882,860	\$ 17,557,740
Total Upgrade/Expansion Projects								25,000	2,148,078	998,078	2,363,078	2,363,078	2,363,078	10,260,390
Total R&R Projects								300,000	1,514,682	1,342,782	1,454,422	1,165,682	1,519,782	7,297,350
Projects by Grants / Developer Donations						-	-	-	-	-	-	-	-	-
Projects by Enterprise Fund						10,260,390	7,297,350	325,000	3,662,760	2,340,860	3,817,500	3,528,760	3,882,860	17,557,740



Carson City Water Utility Capital Improvement Program

Project Costs and O&M Impacts in FYE:		2013		(Project costs are escalated using Construction Cost Inflation assumptions)										
						Escalated Costs		TOTAL ESCALATED PROJECT COSTS: FYE						
Description	Life in Years	% Upgrade / Expansion	% R&R	Specific Funding Source 1-Enterprise Fund, 2-Grants / Other Contributions		Upgrade / Expansion	R&R	2013	2014	2015	2016	2017	2018	TOTAL ESCALATED COSTS
Regional Water Project	0													
Costco Intertie	0	100%	0%	1	Enterprise Fund	673,672	-	-	-	673,672	-	-	-	673,672
East/West Phase 2A-1	0	100%	0%	1	Enterprise Fund	1,802,500	-	-	1,802,500	-	-	-	-	1,802,500
East/West Phase 2A-2	0	100%	0%	1	Enterprise Fund	2,185,454	-	-	-	-	2,185,454	-	-	2,185,454
East/West Phase 2B	0	100%	0%	1	Enterprise Fund	2,251,018	-	-	-	-	-	2,251,018	-	2,251,018
East/West Phase 2C	0	100%	0%	1	Enterprise Fund	2,318,548	-	-	-	-	-	-	2,318,548	2,318,548
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Maintenance Capital	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Waterline Replacement/Rehabilitation	0	30%	70%	1	Enterprise Fund	1,985,459	4,632,738	-	1,246,568	1,283,965	1,322,484	1,362,158	1,403,023	6,618,198
Pumps/Motors Replacement Program	0	0%	100%	1	Enterprise Fund	-	621,841	75,000	103,000	106,090	109,273	112,551	115,927	621,841
Equipment Replacement Program	0	0%	100%	1	Enterprise Fund	-	818,134	100,000	172,525	207,512	117,184	20,822	200,091	818,134
Facility Maintenance Program	0	0%	100%	1	Enterprise Fund	-	410,131	-	77,250	79,568	81,955	84,413	86,946	410,131
Tank Maintenance Program	0	0%	100%	1	Enterprise Fund	-	929,821	-	257,500	53,045	273,182	56,275	289,819	929,821
Well Rehabilitation Program	0	0%	100%	1	Enterprise Fund	-	485,131	75,000	77,250	79,568	81,955	84,413	86,946	485,131
SCADA Antenna	0	100%	0%	1	Enterprise Fund	36,050	-	-	36,050	-	-	-	-	36,050
Radio Replacement	0	0%	100%	1	Enterprise Fund	-	50,000	50,000	-	-	-	-	-	50,000
Telemetry/Fiber Optic/Controls	0	100%	0%	1	Enterprise Fund	25,000	-	25,000	-	-	-	-	-	25,000
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Reduce CIP or Grant Fund	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Total Capital Projects		59%	41%			\$ 11,277,701	\$ 7,947,795	\$ 325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299	\$ 19,225,496
Total Upgrade/Expansion Projects								25,000	2,212,520	1,058,861	2,582,199	2,659,665	2,739,455	11,277,701
Total R&R Projects								300,000	1,560,122	1,424,557	1,589,286	1,311,985	1,761,844	7,947,795
Projects by Grants / Developer Donations						-	-	-	-	-	-	-	-	-
Projects by Enterprise Fund						11,277,701	7,947,795	325,000	3,772,643	2,483,418	4,171,485	3,971,650	4,501,299	19,225,496



Carson City Water Utility Capital Funding Analysis

Summary of Expenditures	2013	2014	2015	2016	2017	2018
CAPITAL PROJECTS						
Repairs and Replacements	\$ 300,000	\$ 1,560,122	\$ 1,424,557	\$ 1,589,286	\$ 1,311,985	\$ 1,761,844
Improvement Upgrades & Expansions	25,000	2,212,520	1,058,861	2,582,199	2,659,665	2,739,455
TOTAL CAPITAL EXPENDITURES	\$ 325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299

Capital Financing Plan	2013	2014	2015	2016	2017	2018
Project-Specific Grants / Developer Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Costs Remaining to be Funded	325,000	3,772,643	2,483,418	4,171,485	3,971,650	4,501,299
<i>info: Available Capital Fund Balance Above Min. Target</i>	-	-	742,885	1,329,973	1,916,094	2,586,426

OTHER FUNDING SOURCES [NOTE A]

Grants / Developer Contributions	125,000					
Other Outside Sources						
Other Loans						
Capital Fund Balance	-	-	742,885	1,329,973	1,916,094	2,586,426
Revenue Backed G.O.Bond Proceeds [Note B]	200,000	3,772,643	1,740,533	2,841,512	2,055,557	1,914,873
Rates	-	-	-	-	-	-
Total	\$ 325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299
TOTAL CAPITAL RESOURCES	\$ 325,000	\$ 3,772,643	\$ 2,483,418	\$ 4,171,485	\$ 3,971,650	\$ 4,501,299

NOTE A: SELECTION OF FUNDING SOURCE FOR REMAINING CAPITAL FUNDING NEEDS

Select the Residual Funding Source	1	Bond Proceeds
------------------------------------	---	---------------

1 - Revenue Backed G.O. Bond Proceeds
2 - Rates

NOTE B: USER INPUT FOR STATE BOND BANK PROCEEDS

Select Amount of Bond Proceeds	2	Calculated by the Model
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1 - Amounts at Right ==>
2 - Calculated by the Model



Carson City Water Utility Capital Funding Analysis

New Debt Computations	2013	2014	2015	2016	2017	2018
REVENUE BACKED G.O. BONDS						
Amount to Fund	\$ 200,000	\$ 3,772,643	\$ 1,740,533	\$ 2,841,512	\$ 2,055,557	\$ 1,914,873
Issuance Costs	-	-	-	-	-	-
Amount of Debt Issue	\$ 200,000	\$ 3,772,643	\$ 1,740,533	\$ 2,841,512	\$ 2,055,557	\$ 1,914,873
OTHER LOANS						
Amount to Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Issuance Costs	-	-	-	-	-	-
Amount of Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Summary						
EXISTING DEBT SERVICE						
Annual Interest Payments	\$ 2,328,793	\$ 2,119,774	\$ 2,172,589	\$ 2,080,959	\$ 1,976,874	\$ 1,877,252
Annual Principal Payments	<u>1,773,784</u>	<u>2,862,684</u>	<u>2,983,284</u>	<u>3,024,684</u>	<u>3,021,684</u>	<u>3,029,384</u>
Total Debt Service Payments	\$ 4,096,227	\$ 4,976,416	\$ 5,150,148	\$ 5,100,243	\$ 4,993,491	\$ 4,901,911
<i>Bond Debt Payments</i>	\$ 4,096,227	\$ 4,976,416	\$ 5,150,148	\$ 5,100,243	\$ 4,993,491	\$ 4,901,911
<i>Other Debt Payments</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEW DEBT SERVICE						
Annual Interest Payments	\$ 7,000	\$ 138,795	\$ 194,788	\$ 286,989	\$ 347,911	\$ 400,980
Annual Principal Payments	<u>7,072</u>	<u>140,724</u>	<u>207,197</u>	<u>314,928</u>	<u>398,637</u>	<u>513,068</u>
Total Debt Service Payments	\$ 14,072	\$ 279,519	\$ 401,985	\$ 601,917	\$ 746,548	\$ 914,048
<i>Bond Debt Payments</i>	\$ 14,072	\$ 279,519	\$ 401,985	\$ 601,917	\$ 746,548	\$ 914,048
<i>Other Debt Payments</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE PAYMENTS	\$ 4,110,299	\$ 5,255,936	\$ 5,552,133	\$ 5,702,160	\$ 5,740,039	\$ 5,815,959
Total Interest Payments	2,335,793	2,258,569	2,367,377	2,367,948	2,324,785	2,278,232
Total Principal Payments	1,780,856	3,003,408	3,190,481	3,339,612	3,420,321	3,542,452



Carson City Water Utility Revenue Requirement Analysis

Cash Flow Sufficiency Test	2013	2014	2015	2016	2017	2018
EXPENSES						
Cash Operating Expenses	\$ 6,691,295	\$ 6,487,584	\$ 6,722,817	\$ 6,873,950	\$ 7,109,540	\$ 7,291,809
Other Expenses	60,000	339,740	344,803	349,992	355,310	360,762
Existing Debt Service	4,096,227	4,976,416	5,150,148	5,100,243	4,993,491	4,901,911
New Debt Service	14,072	279,519	401,985	601,917	746,548	914,048
Direct Rate-Funded CIP	-	-	-	-	-	-
Rate-Funded System Reinvestment	-	619,305	1,268,792	1,932,989	2,644,062	3,384,510
Additions Required to Meet Minimum Op. Fund Balance	-	-	-	-	-	-
Total Expenses	\$ 10,861,594	\$ 12,702,565	\$ 13,888,544	\$ 14,859,090	\$ 15,848,951	\$ 16,853,040
REVENUES						
Rate Revenue	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184
Other Revenue	258,419	228,137	228,137	228,137	228,137	228,137
Operating Fund Interest Earnings	-	7,845	7,998	8,288	8,452	8,685
Total Revenue	\$ 12,430,603	\$ 12,408,166	\$ 12,408,320	\$ 12,408,610	\$ 12,408,773	\$ 12,409,006
NET CASH FLOW (DEFICIENCY)	\$ 1,569,008	\$ (294,399)	\$ (1,480,225)	\$ (2,450,481)	\$ (3,440,178)	\$ (4,444,034)

Coverage Sufficiency Test	2013	2014	2015	2016	2017	2018
EXPENSES						
Cash Operating Expenses	\$ 6,691,295	\$ 6,487,584	\$ 6,722,817	\$ 6,873,950	\$ 7,109,540	\$ 7,291,809
Total Debt Service	4,110,299	5,255,936	5,552,133	5,702,160	5,740,039	5,815,959
Total Debt Service Coverage Requirement	-	-	-	-	-	-
Total Expenses	\$ 10,801,594	\$ 11,743,520	\$ 12,274,950	\$ 12,576,110	\$ 12,849,579	\$ 13,107,768
ALLOWABLE REVENUES						
Rate Revenue	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184
Other Revenue	258,419	228,137	228,137	228,137	228,137	228,137
Interest Earnings - All Funds	9,647	17,585	23,264	26,738	30,249	34,231
Total Revenue	\$ 12,440,249	\$ 12,417,906	\$ 12,423,585	\$ 12,427,059	\$ 12,430,570	\$ 12,434,553
Total Debt Coverage Realized	1.40	1.13	1.03	0.97	0.93	0.88
COVERAGE SURPLUS (DEFICIENCY)	\$ 1,638,655	\$ 674,387	\$ 148,635	\$ (149,051)	\$ (419,009)	\$ (673,215)



Carson City Water Utility Revenue Requirement Analysis

Maximum Revenue Deficiency	2013	2014	2015	2016	2017	2018
Sufficiency Test Driving the Deficiency	<i>None</i>	<i>Cash</i>	<i>Cash</i>	<i>Cash</i>	<i>Cash</i>	<i>Cash</i>
Maximum Deficiency From Tests	\$ -	\$ 294,399	\$ 1,480,225	\$ 2,450,481	\$ 3,440,178	\$ 4,444,034
less: Net Revenue From Prior Rate Increases	-	-	(791,192)	(1,633,811)	(2,531,201)	(3,486,921)
Total Revenue Deficiency	\$ -	\$ 294,399	\$ 689,033	\$ 816,670	\$ 908,977	\$ 957,113

Rate Increases	2013	2014	2015	2016	2017	2018
Rate Revenue with no Increase	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184	\$ 12,172,184
Revenues from Prior Rate Increases	-	-	791,192	1,633,811	2,531,201	3,486,921
Rate Revenue Before Rate Increase (Incl. previous increases)	12,172,184	12,172,184	12,963,376	13,805,996	14,703,385	15,659,105
Required Annual Rate Increase	0.00%	2.42%	5.32%	5.92%	6.18%	6.11%
Number of Months New Rates Will Be In Effect	12	12	12	12	12	12
Info: Percentage Increase to Generate Required Revenue	0.00%	2.42%	5.32%	5.92%	6.18%	6.11%
Policy Induced Rate Increases	0.00%	6.50%	6.50%	6.50%	6.50%	6.50%
ANNUAL RATE INCREASE	0.00%	6.50%	6.50%	6.50%	6.50%	6.50%
CUMULATIVE RATE INCREASE	0.00%	6.50%	13.42%	20.79%	28.65%	37.01%

Impacts of Rate Increases	2013	2014	2015	2016	2017	2018
Rate Revenues After Rate Increase	\$ 12,172,184	\$ 12,963,376	\$ 13,805,996	\$ 14,703,385	\$ 15,659,105	\$ 16,676,947
Full Year Rate Revenues After Rate Increase	12,172,184	12,963,376	13,805,996	14,703,385	15,659,105	16,676,947
Net Cash Flow After Rate Increase	1,569,008	496,793	153,587	80,720	46,743	60,729
Total Debt Coverage After Rate Increase	1.40	1.28	1.32	1.42	1.53	1.66



Carson City Water Utility Fund Activity

Funds	2013	2014	2015	2016	2017	2018
OPERATING ACCOUNT						
Beginning Balance [a]		\$ 1,569,008	\$ 1,599,678	\$ 1,657,681	\$ 1,690,316	\$ 1,737,058
plus: Net Cash Flow after Rate Increase	1,569,008	496,793	153,587	80,720	46,743	60,729
less: Transfer of Surplus to Capital Fund	-	(466,123)	(95,584)	(48,085)	-	-
Ending Balance	\$ 1,569,008	\$ 1,599,678	\$ 1,657,681	\$ 1,690,316	\$ 1,737,058	\$ 1,797,788
<i>Minimum Target Balance</i>	<i>\$ 1,099,939</i>	<i>\$ 1,066,452</i>	<i>\$ 1,105,121</i>	<i>\$ 1,126,877</i>	<i>\$ 1,168,691</i>	<i>\$ 1,198,654</i>
<i>Maximum Funds to be Kept as Operating Reserves</i>	<i>\$ 1,649,908</i>	<i>\$ 1,599,678</i>	<i>\$ 1,657,681</i>	<i>\$ 1,690,316</i>	<i>\$ 1,753,037</i>	<i>\$ 1,797,980</i>
<i>Info: No of Days of Cash Operating Expenses</i>	<i>86</i>	<i>90</i>	<i>90</i>	<i>90</i>	<i>89</i>	<i>90</i>
[a] Budget 2013 CC Final, Schedule F-2 Statement of Cash Flows = \$1,929,337 combined cash; allocated all to capital						
CAPITAL ACCOUNT						
Beginning Balance	\$ 1,929,337	\$ 1,948,030	\$ 3,053,150	\$ 3,689,906	\$ 4,359,456	\$ 5,109,221
plus: Connection Charges	9,046	9,951	-	-	-	-
plus: System Reinvestment Funding	-	619,305	1,268,792	1,932,989	2,644,062	3,384,510
plus: Transfer from Operating Account	-	466,123	95,584	48,085	-	-
plus: Transfer from Rate Stabilization Reserve	-	-	-	-	-	-
plus: Grants / Developer Contributions	125,000	-	-	-	-	-
plus: Other Outside Sources	-	-	-	-	-	-
plus: Other Loans Proceeds	-	-	-	-	-	-
plus: Net Revenue Bond Proceeds Available for Projects	200,000	3,772,643	1,740,533	2,841,512	2,055,557	1,914,873
plus: Direct Rate Funding	-	-	-	-	-	-
plus: Interest Income	9,647	9,740	15,266	18,450	21,797	25,546
less: Capital Projects	(325,000)	(3,772,643)	(2,483,418)	(4,171,485)	(3,971,650)	(4,501,299)
Ending Balance	\$ 1,948,030	\$ 3,053,150	\$ 3,689,906	\$ 4,359,456	\$ 5,109,221	\$ 5,932,852
<i>Minimum Target Balance</i>	<i>\$ 2,228,311</i>	<i>\$ 2,234,811</i>	<i>\$ 2,310,264</i>	<i>\$ 2,359,933</i>	<i>\$ 2,443,362</i>	<i>\$ 2,522,795</i>
COMBINED FUND BALANCES						
Beginning Balance	\$ 1,929,337	\$ 3,517,038	\$ 4,652,828	\$ 5,347,587	\$ 6,049,772	\$ 6,846,280
Total Inflows	1,912,701	5,374,556	3,273,761	4,921,756	4,768,159	5,385,658
Total Outflows	(325,000)	(4,238,766)	(2,579,002)	(4,219,571)	(3,971,650)	(4,501,299)
Ending Balance	\$ 3,517,038	\$ 4,652,828	\$ 5,347,587	\$ 6,049,772	\$ 6,846,280	\$ 7,730,639
<i>Minimum Target Balance</i>	<i>\$ 3,328,250</i>	<i>\$ 3,301,264</i>	<i>\$ 3,415,385</i>	<i>\$ 3,486,810</i>	<i>\$ 3,612,054</i>	<i>\$ 3,721,449</i>



**Carson City
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Assets as of FYE	2012
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Fx	Asset No.	Fixed Asset Description	Serial # or VIN	Date Purchased	Year Purchased	Total Cost	Total CIAC	Applicable Asset Age	Applicable Interest Rate	Allocable Interest Cost
		<u>Water Maintenance Autos/Trucks</u>			1900			10	2.4%	\$ -
7	907410	1992 DODGE CHASSIS CAB UNIT #5601 *	*1B6ME365XNS6	Jun-92	1992	\$ 18,833		10	6.4%	\$ 12,132
7	907904	TOWMASTER T-40 TRAILER UNIT #8916 *	*1P9F40D29PG1	Jun-94	1994	\$ 9,851		10	6.2%	\$ 6,088
7	908615	TOWMASTER T-40 TRAILER UNIT #8921 *	*4KNFT192ZWL1	Jun-98	1998	\$ 9,964		10	5.1%	\$ 5,073
7	908621	1997 TRUCK W/PLOW & PUSH FRAME *UNIT6428*	*1HTSDAAR8VH1	Jun-98	1998	\$ 64,573		10	5.1%	\$ 32,873
7	908664	1998 GMC 2-DOOR 4X4 TRUCK #5702 SM*	*1GDJK34R6WF1	Jun-98	1998	\$ 25,723		10	5.1%	\$ 13,095
7	908970	1999 4X4 DOGDE PICKUP UNIT #5116 WWTP*	*1B7GG26X9XS2	Jun-99	1999	\$ 14,800		10	5.4%	\$ 8,033
7	909098	99 GMC 1 TON TRUCK 4X4 UNIT #5703 SM*	*1GDJK34R4XFC	Jun-99	1999	\$ 33,004		10	5.4%	\$ 17,913
7	909216	2000 FORD R-RANGER - UNIT #5121 *	*1FTZR15V9YPA	Jun-00	2000	\$ 17,439		10	5.7%	\$ 9,956
7	909219	TRAILER MOUNTED VACUUM EXCAVATION #8816 *	*16VCX1022X1D	Jun-00	2000	\$ 18,969		10	5.7%	\$ 10,830
7	909251	JOHN DEERE BACKHOE/EXTENDAHOE 410E #8113*	S/N T0410EX886	Jun-00	2000	\$ 76,355		10	5.7%	\$ 43,592
7	909391	2001 CHEVY 1/2 TON 4X4 SHORT BED #5317 *	*2GCEK19V6112	Jun-01	2001	\$ 27,433		10	5.2%	\$ 14,135
7	909400	2001 CHEVY 1 TON 4X4 DUAL CAB UNIT #5705*	*1GBJK34U11E2	Jun-01	2001	\$ 23,603		10	5.2%	\$ 12,161
7	909636	2002 4WD CHEVY SPORTS BLAZER UNIT #2217 *	*1GNDT13W82K	Jun-02	2002	\$ 21,691		10	5.0%	\$ 10,927
7	909639	2001 WALKER 6700SS FOOD GRADE TRLR #8820*	*5WSAB44291N0	Jun-02	2002	\$ 53,035		10	5.0%	\$ 26,717
7	909646	2002 3/4 TON CHEVY PICK UP #5513 *	*1GCHK24U02E1	Jun-02	2002	\$ 24,366		10	5.0%	\$ 12,274
7	909651	2002 1/2 TON FORD PU UNIT #5319 *	*1FTRX18W02N1	Jun-02	2002	\$ 20,842		10	5.0%	\$ 10,499
7	909698	2002 CHEVY TAHOE 4X4 SPORT UNIT #2202 LF*	*1GNEK13Z52J3	Jun-02	2002	\$ 26,798		10	5.0%	\$ 13,499
7	909809	2002 DAEWOO G-20E IND FORK LIFT #8607 *	S/N CX05812	Jun-03	2003	\$ 16,118		9	4.7%	\$ 6,888
7	909810	2002 PACIFIC TEK POWER VAC UNIT #8823 *	S/N 2080701	Jun-03	2003	\$ 27,325		9	4.7%	\$ 11,677
7	909816	2003 FORD F450 PICK UP W/DUMP BODY #6301*	*1FDXF47P33EB	Jun-03	2003	\$ 37,050		9	4.7%	\$ 15,833
7	909817	2003 FORD F450 PICK UP W/DUMP BODY #6302*	*1FDXF47P93EB	Jun-03	2003	\$ 37,050		9	4.7%	\$ 15,833
7	910039	2004 CHEVROLET MALIBU UNIT #1101 *	*1G1ND52F84M6	Jun-04	2004	\$ 12,481		8	4.7%	\$ 4,670
7	910046	2004 INTL 7300 5-YARD DUMP TRUCK #6431 *	*1HTWAAAR64J1	Jun-04	2004	\$ 84,610		8	4.7%	\$ 31,661
7	910145	2004 CHEVY TAHOE UNIT #2204 (WATER)*	*1GNEK13V94J2	Jun-04	2004	\$ 29,186		8	4.7%	\$ 10,922
7	910146	2004 CHEVY 1/2 TON PU UNIT #5301 *	*1GCEK19T84E3	Jun-04	2004	\$ 20,541		8	4.7%	\$ 7,686
7	910147	2004 CHEVY 1/2 TON PU UNIT #5300 *	*1GCEK19TX4E3	Jun-04	2004	\$ 20,541		8	4.7%	\$ 7,686
7	910254	HOLDEN TRAILER UNIT #8913 SD*	*12HZD30245S21	Jun-05	2005	\$ 12,704		7	4.4%	\$ 3,911
7	910255	HOLDEN TRAILER UNIT #8914 SD*	*12HZD30265S21	Jun-05	2005	\$ 12,704		7	4.4%	\$ 3,911
7	910460	2006 INTL TRK CONN TO #910459 #910461 ST*	*1HTWYAHT36J1	Jun-06	2006	\$ 24,739		6	4.4%	\$ 6,532
7	910486	2005 INTL HYDRY EXCAVATOR UNIT #8409 *	*1HTWDAZR36J1	Jun-06	2006	\$ 187,242		6	4.4%	\$ 49,441
7	910667	2007 FORD 1/2 TON 4WD SHORT BED #5304 *	*1FTPX14567FB1	Jun-07	2007	\$ 23,416		5	4.4%	\$ 5,147
7	910670	2006 FORD *FAST ATTACK* UNIT #6303 @FIRE*	*1FDAW57P07E1	Jun-07	2007	\$ 64,354		5	4.4%	\$ 14,144
7	910676	2006 CHEVY BLAZER #2226 CONN #910675 *	*1GNDT13S0622	Jun-07	2007	\$ 12,014		5	4.4%	\$ 2,640
7	910728	06 INTL UNIT 6403 CONN #910729-910730 ST*	*1HTWLAZR36J1	Jun-07	2007	\$ 116,000		5	4.4%	\$ 25,496
7	910737	VOLVO LOADER UNIT 8202 *CONNECTED* ST*	L70EV61412	Jun-07	2007	\$ 10,000		5	4.4%	\$ 2,198
7	910790	2007 CHEVY PICK UP UNIT #5125 FD*	*1GCDT199X782	Jun-07	2007	\$ 18,167		5	4.4%	\$ 3,993
7	910791	2007 CHEVY PICK UP UNIT #5124 *	*1GCDT199X782	Jun-07	2007	\$ 18,167		5	4.4%	\$ 3,993
7	910792	2007 CHEVY PICK UP UNIT #5126 *	*1GCDT1996782	Jun-07	2007	\$ 18,167		5	4.4%	\$ 3,993
7	910811	2007 CHEVY TAHOE UNIT #2231 *	*1GNFK13097R3	Jun-07	2007	\$ 34,226		5	4.4%	\$ 7,523
7	910834	08 367 PETERBUILT TRACTOR UNIT #6432 LF*	*1XPTDBEXX8D1	Jun-07	2007	\$ 27,827		5	4.4%	\$ 6,116
7	911040	1 TON 4X4 CREW CAP PICK UP UNIT #5706 FD*	*1FTWW31Y18E1	Jun-08	2008	\$ 33,601		4	4.9%	\$ 6,533
7	911047	HGAC CASE 590M BACKHOE UNIT #8116 *	S/N N7C431923	Jun-08	2008	\$ 86,474		4	4.9%	\$ 16,813



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7	911049	2007 FORD F-150 CONN TO #911048 UNIT5523*	*1FTPX14537KD	Jun-08	2008	\$	13,631	4	4.9%	\$	2,650
7	911057	TRAILKING TRLR CONN #911054-58 #8946 ST*	*1TKJ0493X8M1	Jun-08	2008	\$	10,000	4	4.9%	\$	1,944
7	911074	2008 FORD F-250 UNIT #5522 *	*1FTSX21528EC	Jun-08	2008	\$	24,415	4	4.9%	\$	4,747
7	911075	2008 FORD F-250 UNIT #5521 *	*1FTSX21598EC	Jun-08	2008	\$	24,415	4	4.9%	\$	4,747
7	911076	2008 FORD F-250 UNIT #5523 *	*1FTSX21508EC	Jun-08	2008	\$	24,415	4	4.9%	\$	4,747
7	911098	VOLVO EXCAVATOR CONN #911038&39 #7901 ST*	S/N 81137	Jun-08	2008	\$	8,400	4	4.9%	\$	1,633
7	911106	2008 FORD SUPER DUTY F-350 UNIT #6105 *	*1FDSX35558EC	Jun-08	2008	\$	30,852	4	4.9%	\$	5,999
7	911107	2008 FORD SUPER DUTY F-350 UNIT #6104 *	*1FDSX35598EC	Jun-08	2008	\$	30,852	4	4.9%	\$	5,999
7	911108	2008 FORD SUPER DUTY F-350 UNIT #6103 *	*1FDSX35508EC	Jun-08	2008	\$	30,852	4	4.9%	\$	5,999
7	911141	UTILITY TRAILER 2008 UNIT #8841 *	*4RACS16278N0	Jun-08	2008	\$	5,005	4	4.9%	\$	973
7	911351	REAR RAMP TRAILER UNIT #8846 SM*	*4RACS16269K0	Jun-09	2009	\$	6,399	3	4.6%	\$	887
7	911624	2010 INTL 7600 TRUCK #6433 ST*	*1HTWXSJT9AJ2	Jun-10	2010	\$	106,870	2	4.3%	\$	9,177
7	911746	SNOW PLOW #6434 CONN TO 911744 & 48 ST*	*1HTWXSJT7AJ2	Jun-10	2010	\$	6,500	2	4.3%	\$	558
7	911747	SNOW PLOW #6433 CONN TO 911745 & 49 ST*	*1HTWXSJT9AJ2	Jun-10	2010	\$	6,500	2	4.3%	\$	558
7	911837	VOLVO VIBRATORY ROLLER #8700 ST*	*VCE00S70P0S2	Jun-11	2011	\$	94,467	1	4.5%	\$	4,260
7	911838	2011 FORD F250 UNIT #8303 ST*	*1FTZX2B64BEB	Jun-11	2011	\$	28,318	1	4.5%	\$	1,277
7	911853	INTL MODEL 4300 SWEEPER CONN #911854&855*	*1HTJTSKN4AH2	Jun-11	2011	\$	77,496	1	4.5%	\$	3,495
7	912005	2008 INTL 4300 MODEL TYMCO SWEEPER #8304*	*1HTJTSKN69HC	Jun-12	2012	\$	192,373	-	3.4%	\$	-
7	912012	2011 CRACK PRO UNIT #8862 ST*	*1S9P3172XB042	Jun-12	2012	\$	54,964	-	3.4%	\$	-
		Utility Billing Department			1900			10	2.4%	\$	-
7	13521	RAPID EXT DESK-CON TO #909597 @TREASURER*	S/N 14043	Jun-01	2001	\$	8,580	10	5.2%	\$	4,421
		Water Department			1900			10	2.4%	\$	-
					1900			10	2.4%	\$	-
1	900389	WELL BUILDING NO 10		Jul-77	1977	\$	19,534	10	5.7%	\$	11,100
1	900776	LAND 3303 BUTTI WAY 52 ACRES *	1003104	Jul-72	1972	\$	390,674	10	5.3%	\$	205,397
1	900778	RESERVOIRS		Jul-72	1972	\$	264,001	10	5.3%	\$	138,798
1	900779	WELLS AND SPRINGS		Jul-72	1972	\$	296,927	10	5.3%	\$	156,109
1	900780	WELLS AND SPRINGS		Jul-73	1973	\$	68,585	10	5.2%	\$	35,590
1	900781	WELLS AND SPRINGS		Jul-74	1974	\$	84,279	10	6.2%	\$	52,028
1	900782	WELLS AND SPRINGS		Jul-75	1975	\$	54,350	10	7.1%	\$	38,322
1	900783	WELLS AND SPRINGS		Jul-76	1976	\$	64,245	10	6.6%	\$	42,670
1	900784	SUPPLY MAINS		Jul-72	1972	\$	52,132	10	5.3%	\$	27,408
1	901034	WELL #11		Jun-77	1977	\$	70,638	10	5.7%	\$	40,140
1	901772	WATER ACQUISITION ENGINEERING 0401*	60	Jul-79	1979	\$	6,306	10	6.5%	\$	4,110
1	901773	WATER ACQUISITION ENGINEERING 0401*	72	Aug-79	1979	\$	5,466	10	6.5%	\$	3,562
1	901774	ENGINEERING SERVICES INFILTRATION WELL		Jul-79	1979	\$	911	10	6.5%	\$	594
1	902319	WATER RIGHTS TERRY		Jun-80	1980	\$	340,000	10	8.6%	\$	292,202
1	902320	WATER RIGHTS WINTERS		Jun-80	1980	\$	120,000	10	8.6%	\$	103,130
1	902764	WATER RIGHTS FY 75-76		Jul-76	1976	\$	17,136	10	6.6%	\$	11,381
1	902765	WATER RIGHTS FY 77-78		Jul-78	1978	\$	41,548	10	6.0%	\$	25,029
1	902766	WATER RIGHTS FY 79-80		Jul-80	1980	\$	37,083	10	8.6%	\$	31,869
1	902767	WATER RIGHTS FY 78-79		Jul-79	1979	\$	26,438	10	6.5%	\$	17,228
1	902768	WATER RIGHTS FY 80-81W/O167,500 ATTRIB.T*	O 520	Jul-81	1981	\$	296,542	10	11.3%	\$	335,884
1	902978	FY 84-85 WATER RIGHTS		Jun-85	1985	\$	5,646	10	9.1%	\$	5,141
1	903065	1985-14 MORGAN MILL TESTWELL (CONSULTING*)	),FY86	Jan-86	1986	\$	15,366	10	7.3%	\$	11,245
1	903070	BUILDING-MORGAN MILL WELL # 40,FY85-86, *	FUND 520	Jun-86	1986	\$	82,647	10	7.3%	\$	60,484
1	903301	WATER RIGHTS FY85-86 ADJTO FY80-81 FIXED*	ASSETS	Jun-81	1981	\$	167,500	10	11.3%	\$	189,722
1	904067	WATER PROJECT 84-44,WATER SOURCE DEVEL, *	FUND 520	Dec-86	1986	\$	11,670	10	7.3%	\$	8,540



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1	904068	WATER PROJECT 85-08,WELL33 AT SHEEP DR, *	FUND 520	Jun-87	1987	\$	5,888	10	7.6%	\$	4,498
1	905194	WATER RIGHTS-MILLARD & FERGURSON		Jun-88	1988	\$	95,900	10	7.7%	\$	73,651
1	905245	CONSTRUCTION, WELL #41, P#87-008 *	(1/3 COST)	Jun-88	1988	\$	42,724	10	7.7%	\$	32,812
1	905252	LEGAL - NEWMAN WATER RIGHTS *	HILL, CASSAS E	Jul-87	1987	\$	56	10	7.6%	\$	42
1	905708	DAYTON VALLEY MONITORING WELL # 24		Jun-89	1989	\$	25,078	10	7.2%	\$	18,131
1	905714	BANK STABILIZATION AT WELL # 41		May-89	1989	\$	34,018	10	7.2%	\$	24,595
1	905753	20 ACRE FEET STANTON PARK INC.		Jun-89	1989	\$	57,400	10	7.2%	\$	41,500
1	905754	NEWMAN CONSTRUCTION FINAL PMT WTR RIGHTS		Jun-89	1989	\$	563	10	7.2%	\$	407
1	905914	118 ACRE FEET STANTON PARK INC.		Jun-89	1989	\$	307,300	10	7.2%	\$	222,178
1	906172	RE-DRILL WELL # 38		Jun-90	1990	\$	80,494	10	7.3%	\$	58,553
1	906175	WATER RIGHTS PURCHASE - GEORGE SOETJE *	6.175 ACRE FEE	Jun-90	1990	\$	15,438	10	7.3%	\$	11,229
1	906182	WELL REHAB WELL #8		Jun-90	1990	\$	17,866	10	7.3%	\$	12,996
1	906183	WELL REHAB WELL #7		Jun-90	1990	\$	20,575	10	7.3%	\$	14,967
1	907244	LAND 4666 FERGUSON RANCH ROAD WELL #44*	1058117	Jun-91	1991	\$	2,500	10	6.9%	\$	1,730
1	907271	REHAB WELL #25 1991		Jun-91	1991	\$	13,992	10	6.9%	\$	9,682
1	907275	LONG WATER RIGHTS 1991		Jun-91	1991	\$	2,801,653	10	6.9%	\$	1,938,744
1	907420	WELL #4 REHAB 1992		Jun-92	1992	\$	25,115	10	6.4%	\$	16,178
1	907421	WELL # 11 REHAB 1992		Jun-92	1992	\$	8,286	10	6.4%	\$	5,338
1	907424	STOKES WATER RIGHTS 1992		Jun-92	1992	\$	600,000	10	6.4%	\$	386,500
1	907425	DARLING WATER RIGHTS 1992		Jun-92	1992	\$	1,589,616	10	6.4%	\$	1,023,977
1	907437	ASH/KING TREATMENT PLANT 1993		Jun-93	1993	\$	2,662,186	10	5.6%	\$	1,490,158
1	907438	DAYTON VALLEY WELL 1992		Jun-92	1992	\$	404,937	10	6.4%	\$	260,847
1	907439	CARSON VALLEY WELL 1992		Jun-92	1992	\$	464,741	10	6.4%	\$	299,370
1	907440	EAGLE VALLEY WELL 1992		Jun-92	1992	\$	211,217	10	6.4%	\$	136,059
1	907446	OBSERVATION WELLS 1993		Jun-93	1993	\$	17,266	10	5.6%	\$	9,665
1	907603	WELL #34 REHAB 1993		Jun-93	1993	\$	15,917	10	5.6%	\$	8,910
1	907611	QUILL TREATMENT BLDG (80 X 100) *QWTP*		Jun-93	1993	\$	246,900	10	5.6%	\$	138,202
1	907612	QUILL CHLORINE TANK 500,000 GAL *QWTP*		Jun-93	1993	\$	170,000	10	5.6%	\$	95,158
1	907625	WELL #40 REHAB 1993		Jun-93	1993	\$	15,917	10	5.6%	\$	8,910
1	907627	WELL #44 REHAB 1993		Jun-93	1993	\$	10,082	10	5.6%	\$	5,643
1	907632	WATER WELL NNCC PROJECT 1993		Jun-93	1993	\$	54,334	10	5.6%	\$	30,413
1	907754	WATER RIGHTS DOAN PROPERTY 5.12 AC-FT		Jun-93	1993	\$	12,800	10	5.6%	\$	7,165
1	907912	1994 WELL REDEVELOPMENT #6		Jun-94	1994	\$	14,150	10	6.2%	\$	8,744
1	907915	1994 WELL #40		Jun-94	1994	\$	7,380	10	6.2%	\$	4,561
1	908145	1995 WELL REDEVELOPMENT *	(#11/#41/#46)	Jun-95	1995	\$	187,896	10	6.0%	\$	111,861
1	908147	1995 WATER RIGHTS PURCHASE (5.6 ACRE-FT)*	X (1000 PER AC	Jun-95	1995	\$	5,600	10	6.0%	\$	3,334
1	908155	1995 CARSONVALLEY WELL RACETRACK		Jun-95	1995	\$	74,993	10	6.0%	\$	44,646
1	908156	NNCC WELL SITE W/RELATED LINES		Jun-95	1995	\$	153,676	10	6.0%	\$	91,488
1	908158	EAGLE VALLEY WELL SILVER OAK		Jun-95	1995	\$	212,225	10	6.0%	\$	126,345
1	908456	1996 CARSON VALLEY WELL RACETRACK		Jun-96	1996	\$	28,053	10	5.8%	\$	16,152
1	908457	1996 WELL #44 MAINLINE		Jun-96	1996	\$	48,346	10	5.8%	\$	27,835
1	908458	1996 SILVER OAK EAGLE VALLEY WELL #46		Jun-96	1996	\$	200,941	10	5.8%	\$	115,692
1	908468	1996 SONOMA WELL #45		Jun-96	1996	\$	5,883	10	5.8%	\$	3,387
1	908469	1996 WELL #4 REHAB		Jun-96	1996	\$	7,588	10	5.8%	\$	4,369
1	908470	1996 WELL REDEVELOPMENT *	#41, #46, #11B	Jun-96	1996	\$	94,084	10	5.8%	\$	54,169
1	908572	1997 WELL REDEVELOPMENT		Jun-97	1997	\$	38,575	10	5.5%	\$	21,303
1	908578	1997 CARSON VALLEY WELL RACETRACK		Jun-97	1997	\$	114,003	10	5.5%	\$	62,958
1	908579	1997 WELL #44 MAINLINE		Jun-97	1997	\$	63,849	10	5.5%	\$	35,261
1	908824	1998 WATER RIGHTS PURCHASE*563.65 ACRE* *	*SILVER SADDL	Jun-98	1998	\$	1,090,000	10	5.1%	\$	554,901



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1	908880	1998 WELL REDEVELOPMENT		Jun-98	1998	\$	19,037		10	5.1%	\$	9,691
1	908882	1998 TEST WELLS		Jun-98	1998	\$	40,640		10	5.1%	\$	20,689
1	908883	1998 RIVERWELL TREATMENT PLANT *	*WATER*	Jun-01	2001	\$	1,398		10	5.2%	\$	720
1	908884	1998 DAYTON VALLEY WELL #47 *	*WATER*	Jun-98	1998	\$	20,473		10	5.1%	\$	10,423
1	908885	1998 WELL #44 MAINLINE		Jun-98	1998	\$	7,444		10	5.1%	\$	3,790
1	909139	1999 WELL REDEVELOPMENT		Jun-99	1999	\$	37,936		10	5.4%	\$	20,590
1	909143	1999 CARSON RIVERWELL TREATMENT PLANT *	*WATER*	Jun-01	2001	\$	5,852		10	5.2%	\$	3,015
1	909144	1999 DAYTON VALLEY WELL #47		Jun-99	1999	\$	175,739		10	5.4%	\$	95,382
1	909148	1999 LONE MT CEMETERY RECLAIMED H2O EXT		Jun-99	1999	\$	49,345		10	5.4%	\$	26,782
1	909327	2000 WELL REDEVELOPMENT		Jun-00	2000	\$	6,078		10	5.7%	\$	3,470
1	909333	2000 TEST WELL #48 *	(WATER)	Jun-01	2001	\$	268,899		10	5.2%	\$	138,550
1	909334	2000 RIVERWELL TREATMENT STUDY *	(WATER)	Jun-01	2001	\$	25,626		10	5.2%	\$	13,204
1	909439	WELL SITE #5 1709 PYRENEES STREET *	113206		1900	\$	-		10	2.4%	\$	-
1	909448	WELL SITE #4 747 ELAINE STREET *	402109		1900	\$	-		10	2.4%	\$	-
1	909450	SEC 16 15/19 WATER *	703106		1900	\$	-		10	2.4%	\$	-
1	909451	SEC 17 15/19 E2 *	703115		1900	\$	-		10	2.4%	\$	-
1	909452	SEC 15 15/19 NW4 SE4 WATER DEPT *	706103		1900	\$	-		10	2.4%	\$	-
1	909453	SEC 14 15/19 SW4 SE4 *	706108		1900	\$	-		10	2.4%	\$	-
1	909454	SEC 14 15/19 E2 NW4 *	706109		1900	\$	-		10	2.4%	\$	-
1	909455	2944 KINGS CANYON RD H2O TREATMENT FAC *	706111		1900	\$	-		10	2.4%	\$	-
1	909456	SEC 23 15/19 *	706123		1900	\$	-		10	2.4%	\$	-
1	909457	SEC 23 15/19 NE4 NW4 *	706125		1900	\$	-		10	2.4%	\$	-
1	909458	4450 KINGS CANYON ROAD *	707101		1900	\$	-		10	2.4%	\$	-
1	909459	SEC 23 15/19 NW4 NE4 *	707105		1900	\$	-		10	2.4%	\$	-
1	909460	3900 KINGS CANYON RD *	707110		1900	\$	-		10	2.4%	\$	-
1	909461	SEC 09 15/19 SEC 10 *	709125		1900	\$	-		10	2.4%	\$	-
1	909462	5000 HOBART RD *	709131		1900	\$	-		10	2.4%	\$	-
1	909463	SEC 12 15/19 SW4 *	710110		1900	\$	-		10	2.4%	\$	-
1	909465	SEC 13 15/19 NW4 SW4 *	713117		1900	\$	-		10	2.4%	\$	-
1	909466	WELL SITE #7 N CARSON STREET *	808205		1900	\$	-		10	2.4%	\$	-
1	909480	BRUNSWICK DAM-SEC 12 15/20 SE4 NE4 *	853108		1900	\$	-		10	2.4%	\$	-
1	909607	2001 WELL REDEVELOPMENT		Jun-01	2001	\$	63,172		10	5.2%	\$	32,550
1	909614	EAGLE VALLEY WELL #48		Jun-01	2001	\$	84,912		10	5.2%	\$	43,751
1	909755	2002 WELL #9 REHAB		Jun-02	2002	\$	30,788		10	5.0%	\$	15,509
1	909756	2002 WELL #45 REHABILITATION		Jun-02	2002	\$	11,519		10	5.0%	\$	5,803
1	909759	2002 WELL #16 REHAB		Jun-02	2002	\$	7,399		10	5.0%	\$	3,727
1	909763	2002 TEST WELLS/PRODUCTION WELL SITES *	ASH CANYON T	Jun-02	2002	\$	152,470		10	5.0%	\$	76,807
1	909766	2002 EAGLE VALLEY WELL #49 *	*WATER*	Jun-02	2002	\$	344,835		10	5.0%	\$	173,711
1	909912	2003 WELL #4 REDEVELOPMENT		Jun-03	2003	\$	14,538		9	4.7%	\$	6,213
1	909913	WELL #25 REDEVELOPMENT		Jun-03	2003	\$	17,769		9	4.7%	\$	7,594
1	909914	2003 WELL #3 REDEVELOPMENT		Jun-03	2003	\$	17,789		9	4.7%	\$	7,602
1	909915	2003 WELL #41 REDEVELOPMENT		Jun-03	2003	\$	21,280		9	4.7%	\$	9,094
1	909916	2003 WELL #45 REDEVELOPMENT *	*WATER*	Jun-03	2003	\$	21		9	4.7%	\$	9
1	909919	2003 WATER RIGHTS 152.5 ACRE FEET H2O *	ASH(GREGORY	Jun-03	2003	\$	366,360		9	4.7%	\$	156,564
1	909922	2003 WELL #40		Jun-03	2003	\$	16,289		9	4.7%	\$	6,961
1	909926	2003 EAGLE VALLEY WELLS *	*WATER*	Jun-03	2003	\$	739,120		9	4.7%	\$	315,863
1	909928	2003 MONITORING WELLS RIVERVIEW *	*WATER*	Jun-03	2003	\$	24,028		9	4.7%	\$	10,268
1	910041	DONATED LAND (HUTTER) EASEMENT 7113 SQFT*	720105	Jun-04	2004	\$	9,490	\$ (9,490)	8	4.7%	\$	-
1	910150	2004 TEST WELLS		Jun-04	2004	\$	221,815		8	4.7%	\$	83,003



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1	910176	2004 WELL #10 REHABILITATION		Jun-04	2004	\$	20,173		8	4.7%	\$	7,549
1	910177	2004 WELL #25 REHABILITATION		Jun-04	2004	\$	26,532		8	4.7%	\$	9,928
1	910178	2004 WELL #43 REHABILITATION		Jun-04	2004	\$	19,085		8	4.7%	\$	7,142
1	910181	2004 EAGLE VALLEY WELLS (WELL 53 & 54) *	(WATER)	Jun-04	2004	\$	201,680		8	4.7%	\$	75,469
1	910183	2004 MONITORING WELLS *	(WATER)	Jun-04	2004	\$	57,842		8	4.7%	\$	21,644
1	910192	2004 WELL #40		Jun-04	2004	\$	32,847		8	4.7%	\$	12,291
1	910259	WELL #40		Jun-05	2005	\$	15,740		7	4.4%	\$	4,845
1	910371	2005 WELL REDEVELOPMENT		Jun-05	2005	\$	38,659		7	4.4%	\$	11,900
1	910374	MOTOR WELL #45		Jun-05	2005	\$	6,394		7	4.4%	\$	1,968
1	910375	2005 WELL PROGRAM PROJECT		Jun-05	2005	\$	136,582		7	4.4%	\$	42,043
1	910380	2005 MONITORING WELLS		Jun-05	2005	\$	23,580		7	4.4%	\$	7,259
1	910393	2005 PRODUCTION WELL #5 *	*WATER*	Jun-05	2005	\$	7,655		7	4.4%	\$	2,356
1	910394	2005 PRODUCTION WELL #10A *	*WATER*	Jun-05	2005	\$	20,060		7	4.4%	\$	6,175
1	910395	2005 PRODUCTION WELL #10B *	*WATER*	Jun-05	2005	\$	335,644		7	4.4%	\$	103,320
1	910396	2005 PRODUCTION WELL #11 *	*WATER*	Jun-05	2005	\$	196		7	4.4%	\$	60
1	910397	2005 PRODUCTION WELL #16 *	*WATER*	Jun-05	2005	\$	242,439		7	4.4%	\$	74,629
1	910398	2005 PRODUCTION WELL #25A *	*WATER*	Jun-05	2005	\$	14,065		7	4.4%	\$	4,330
1	910399	2005 PRODUCTION WELL #25B *	*WATER*	Jun-05	2005	\$	355,297		7	4.4%	\$	109,369
1	910400	2005 PRODUCTION WELL #47 *	*WATER*	Jun-05	2005	\$	8,683		7	4.4%	\$	2,673
1	910401	2005 PRODUCTION WELL #49 *	*WATER*	Jun-05	2005	\$	17,065		7	4.4%	\$	5,253
1	910402	2005 PRODUCTION WELL #51 *	*WATER*	Jun-05	2005	\$	433,461		7	4.4%	\$	133,430
1	910403	2005 PRODUCTION WELL #53 *	SUNSET PARK	Jun-05	2005	\$	888,486		7	4.4%	\$	273,498
1	910404	2005 PRODUCTION WELL #54 *	FUJI	Jun-05	2005	\$	240,367		7	4.4%	\$	73,991
1	910405	2005 PRODUCTION WELL #55 *	*WATER*	Jun-05	2005	\$	355,915		7	4.4%	\$	109,560
1	910487	2006 WELL REDEVELOPMENT		Jun-06	2006	\$	18,815		6	4.4%	\$	4,968
1	910496	2006 WELL PROGRAM PROJECT		Jun-06	2006	\$	15,480		6	4.4%	\$	4,088
1	910498	2006 MONITORING WELLS		Jun-06	2006	\$	53,703		6	4.4%	\$	14,180
1	910587	2006 QUILL TREATMENT PLT IMPROVEMENTS *	(WATER)	Jun-06	2006	\$	2,529		6	4.4%	\$	668
1	910589	2006 PRODUCTION WELL #5		Jun-06	2006	\$	597		6	4.4%	\$	158
1	910590	2006 PRODUCTION WELL #10A		Jun-06	2006	\$	564		6	4.4%	\$	149
1	910591	2006 PRODUCTION WELL #10B *	(WATER)	Jun-06	2006	\$	324,899		6	4.4%	\$	85,789
1	910593	2006 PRODUCTION WELL #16 *	(WATER)	Jun-06	2006	\$	16,623		6	4.4%	\$	4,389
1	910594	2006 PRODUCTION WELL #25A		Jun-06	2006	\$	330		6	4.4%	\$	87
1	910595	2006 PRODUCTION WELL #25B		Jun-06	2006	\$	258,553		6	4.4%	\$	68,271
1	910596	2006 PRODUCTION WELL #40 *	(WATER)	Jun-06	2006	\$	293		6	4.4%	\$	77
1	910597	2006 PRODUCTION WELL #48 *	(WATER)	Jun-06	2006	\$	2,387		6	4.4%	\$	630
1	910598	2006 PRODUCTION WELL #49		Jun-06	2006	\$	27		6	4.4%	\$	7
1	910599	2006 PRODUCTION WELL #51 *	(WATER)	Jun-06	2006	\$	243,717		6	4.4%	\$	64,353
1	910600	2006 PRODUCTION WELL #53		Jun-06	2006	\$	8,160		6	4.4%	\$	2,155
1	910601	2006 PRODUCTION WELL #54		Jun-06	2006	\$	26,237		6	4.4%	\$	6,928
1	910602	2006 PRODUCTION WELL #55 *	(WATER)	Jun-06	2006	\$	340,044		6	4.4%	\$	89,789
1	910850	2007 PRODUCTION WELL #10B		Jun-07	2007	\$	878		5	4.4%	\$	193
1	910851	2007 PRODUCTION WELL #16B		Jun-07	2007	\$	254,598		5	4.4%	\$	55,959
1	910852	2007 PRODUCTION WELL #24		Jun-07	2007	\$	383,895		5	4.4%	\$	84,377
1	910853	2007 PRODUCTION WELL #34		Jun-07	2007	\$	47		5	4.4%	\$	10
1	910854	2007 PRODUCTION WELL #51		Jun-07	2007	\$	881		5	4.4%	\$	194
1	910855	2007 PRODUCTION WELL #53		Jun-07	2007	\$	188		5	4.4%	\$	41
1	910856	2007 PRODUCTION WELL #55		Jun-07	2007	\$	774		5	4.4%	\$	170
1	910857	2007 LANDSCAPING WELL #10B		Jun-07	2007	\$	35,274		5	4.4%	\$	7,753



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1	910858	2007 LANDSCAPING WELL #16B		Jun-07	2007	\$	14,991		5	4.4%	\$	3,295
1	910859	2007 LANDSCAPING WELL #51		Jun-07	2007	\$	29,983		5	4.4%	\$	6,590
1	910860	2007 LANDSCAPING WELL #55		Jun-07	2007	\$	7,937		5	4.4%	\$	1,744
1	910916	2007 WELL REDEVELOPMENT		Jun-07	2007	\$	34,810		5	4.4%	\$	7,651
1	911249	2008 WELL REDEVELOPMENT		Jun-08	2008	\$	46,960		4	4.9%	\$	9,131
1	911253	2008 TEST WELLS		Jun-08	2008	\$	94,889		4	4.9%	\$	18,450
1	911258	PACKAGED ARSENIC H2O TREATMENT PLANT EQ		Jun-08	2008	\$	166,933		4	4.9%	\$	32,457
1	911261	2008 URANIUM REMEDIATION/DESIGN PIPELINE		Jun-08	2008	\$	453,932		4	4.9%	\$	88,260
1	911567	2009 WELL REDEVELOPMENT		Jun-09	2009	\$	51,669		3	4.6%	\$	7,163
1	911573	2009 TEST WELLS		Jun-09	2009	\$	14,750		3	4.6%	\$	2,045
1	911576	2009 PRODUCTION WELL IMPROVEMENTS *	*WATER**	Jun-09	2009	\$	16,178		3	4.6%	\$	2,243
1	911593	WELL SITE #3 OLD APN 008-522-08 *	852174	Jun-09	2009	\$	-		3	4.6%	\$	-
1	911659	150 HP FRANKLIN SUBMERSIBLE MOTOR WELL51*	S/N 10C19	Jun-10	2010	\$	14,680		2	4.3%	\$	1,261
1	911660	60 HP FRANKLIN SUBMERSIBLE MOTOR WELL25A*	S/N 09M19	Jun-10	2010	\$	5,260		2	4.3%	\$	452
1	911667	SECURITY GATES ARSENIC PLANT		Jun-10	2010	\$	23,102		2	4.3%	\$	1,984
1	911737	2010 WELL REDEVELOPMENT		Jun-10	2010	\$	44,586		2	4.3%	\$	3,828
1	911739	WATER RIGHTS *	*WATER*	Jun-10	2010	\$	3,760		2	4.3%	\$	323
1	911754	2010 TEST WELLS		Jun-10	2010	\$	60,327		2	4.3%	\$	5,180
1	911757	PRODUCTION WELL IMPROVEMENT *	*WATER*	Jun-10	2010	\$	417,214		2	4.3%	\$	35,825
1	911761	PACKAGED ARSENIC H2O TREATMENT PLANT EQ *	PART OF #91158	Jun-10	2010	\$	81,777		2	4.3%	\$	7,022
1	911762	CARSON CITY ARSENIC H2O TREATMENT PLANT *	*WATER*	Jun-10	2010	\$	276,601		2	4.3%	\$	23,751
1	911763	ARRA WELL #4 PROJECT *	*WATER*	Jun-10	2010	\$	93,767		2	4.3%	\$	8,051
1	911764	ARRA WELL #24 UPGRADE *	*WATER*	Jun-10	2010	\$	465,504		2	4.3%	\$	39,971
1	911766	ARRA WELL #41 PROJECT *	*WATER*	Jun-10	2010	\$	484,001		2	4.3%	\$	41,560
1	911767	WELL #50 WATER LINE PROJECT *	*WATER*	Jun-10	2010	\$	657		2	4.3%	\$	56
1	911839	MINDEN WATER RIGHTS		Jun-11	2011	\$	10,000,000		1	4.5%	\$	451,000
1	911840	ARRA WELL #4 PROJECT		Jun-11	2011	\$	1,738		1	4.5%	\$	78
1	911841	ARRA WELL #41 PROJECT		Jun-11	2011	\$	363,168		1	4.5%	\$	16,379
1	911842	WELL #50 WATER LINE PROJECT		Jun-11	2011	\$	745,636		1	4.5%	\$	33,628
1	911895	FAIRVIEW DR EASEMENT (1.94 ACRES) *	FROM STATE LA	Jun-11	2011	\$	161,406		1	4.5%	\$	7,279
1	911957	2011 WELL REDEVELOPMENT		Jun-11	2011	\$	59,030		1	4.5%	\$	2,662
1	911967	PRODUCTION WELL IMPROVEMENT *	*WATER*	Jun-11	2011	\$	92,563		1	4.5%	\$	4,175
1	911970	ARRA WELL #24 UPGRADE		Jun-11	2011	\$	94,959		1	4.5%	\$	4,283
1	911983	WATER RIGHTS PURCHASE-RIBEIRO CO		Jun-11	2011	\$	108,784		1	4.5%	\$	4,906
1	912006	11.29 ACRE FT OF EAGLE VALLEY GROUNDWTR *	WATER AGREEM	Jun-12	2012	\$	90,320		-	3.4%	\$	-
1	912017	WATER RIGHTS ASH CANYON CREEK		Jun-12	2012	\$	170,100		-	3.4%	\$	-
1	912124	WELL #50 WATERLINE PROJ		Jun-12	2012	\$	16,766		-	3.4%	\$	-
1	912140	29.75 ACRES JOOST TRADE - DONATION *	710154	Jun-12	2012	\$	1,775,451	\$ (1,775,451)	-	3.4%	\$	-
2	10231	GE MOTOR 250 HP WELL # 40		Jun-86	1986	\$	11,086		10	7.3%	\$	8,113
2	10242	US MOTOR 200 HP WELL # 41		Jun-88	1988	\$	8,989		10	7.7%	\$	6,904
2	10252	GE MOTOR 125 HP WELL # 6		Jun-88	1988	\$	8,679		10	7.7%	\$	6,665
2	10265	VERTILINE PUMP WELL # 34		Sep-85	1985	\$	12,622		10	9.1%	\$	11,491
2	10358	US 150 HP MOTOR SN B412 *	WELL 24	Jun-90	1990	\$	9,227		10	7.3%	\$	6,712
2	14189	HYDRAULIC PRESS *	S/N 05AJ65774	Jun-08	2008	\$	15,090		4	4.9%	\$	2,934
2	900785	STRUCTURES & IMPROVEMENTPUMPING		Jul-72	1972	\$	67,795		10	5.3%	\$	35,643
2	900786	STRUCTURES & IMPROVEMENTPUMPING		Jul-72	1972	\$	5,145		10	5.3%	\$	2,705
2	900787	STRUCTURES & IMPROVEMENTPUMPING		Jul-75	1975	\$	76,779		10	7.1%	\$	54,135
2	902971	BOOSTER PUMP PROJECT,FM FUND 520		Jun-85	1985	\$	108,536		10	9.1%	\$	98,813
2	903217	PUMP CONTROL PANEL WITH OPTIONS,PO 31722*	/85-34	May-86	1986	\$	8,290		10	7.3%	\$	6,067



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2	905709	TANSTAAFL BOOSTER STATION IMPROVEMENTS		Apr-89	1989	\$	81,269		10	7.2%	\$	58,757
2	906173	TIMBERLINE MAINLINE & PRV STATION		Jun-91	1991	\$	100,717		10	6.9%	\$	69,696
2	907274	SHADOW HILLS BOOSTER STATION UPGRADE 91		Jun-91	1991	\$	75,822		10	6.9%	\$	52,469
2	907276	MARLETTE PUMP STATION		Jun-91	1991	\$	5,000		10	6.9%	\$	3,460
2	907430	1996 LAKEVIEW BOOSTER		Jun-96	1996	\$	478,752		10	5.8%	\$	275,641
2	907434	TIMBERLINE BOOSTER STATION 1992		Jun-92	1992	\$	302,747		10	6.4%	\$	195,019
2	907451	DESERT MOUNTAIN PUMP STATION		Jun-93	1993	\$	141,509		10	5.6%	\$	79,210
2	907591	US ELEC MOTOR 100 HP RAW WATER *QWTP* *	S/N 450R-1	Jun-93	1993	\$	5,650		10	5.6%	\$	3,163
2	907592	AURORA CENTRIFUGAL PUMP/RAW WATER *QWTP**	S/N 91-10373-1	Jun-93	1993	\$	5,650		10	5.6%	\$	3,163
2	907593	US ELEC MOTOR 100 HP RAW WATER #QWTP**	S/N 450R-2	Jun-93	1993	\$	5,650		10	5.6%	\$	3,163
2	907595	DRESSER PUMP PRE COAT *QWTP**	S/N 853524	Jun-93	1993	\$	8,620		10	5.6%	\$	4,825
2	907597	DRESSER PUMP PRE COAT *QWTP**	S/N 853524A	Jun-93	1993	\$	8,620		10	5.6%	\$	4,825
2	907601	AURORA CENTRIFUGAL PUMP/RAW WATER *QWTP**	S/N 91-10373-1	Jun-93	1993	\$	5,650		10	5.6%	\$	3,163
2	907604	US MOTOR 125 HP/TRANSFER AREA *QWTP**	S/N 455R-1	Jun-93	1993	\$	7,000		10	5.6%	\$	3,918
2	907605	AURORA PUMP TRANSFER AREA *QWTP**	S/N 91-10374-1	Jun-93	1993	\$	7,000		10	5.6%	\$	3,918
2	907606	US MOTOR 125 HP/TRANSFER AREA *QWTP**	S/N 455R-2	Jun-93	1993	\$	7,000		10	5.6%	\$	3,918
2	907607	AURORA PUMP/TRANSFER AREA *QWTP**	S/N 91-10374-2	Jun-93	1993	\$	7,000		10	5.6%	\$	3,918
2	907615	US MOTOR 75 HP *	S/N 049R-7	Jun-93	1993	\$	5,000		10	5.6%	\$	2,799
2	907616	INGERSOLL-RAND VERTICAL PUMP *	S/N 90076321	Jun-93	1993	\$	5,000		10	5.6%	\$	2,799
2	907617	INGERSOLL-RAND VERTICAL TURBINE		Jun-93	1993	\$	5,000		10	5.6%	\$	2,799
2	907633	JOHNSON VERTICAL TURBINE PUMP		Jun-93	1993	\$	5,000		10	5.6%	\$	2,799
2	907753	US MOTOR 3 PH 75 HP / CORNELL PUMP		Jun-93	1993	\$	5,476		10	5.6%	\$	3,065
2	907923	1994 GONI PROJECT		Jun-94	1994	\$	66,408		10	6.2%	\$	41,040
2	908149	1995 PUMP REPLACEMENT		Jun-95	1995	\$	29,934		10	6.0%	\$	17,820
2	908153	1995 GONI BOOSTER STATION UPGRADE		Jun-95	1995	\$	24,059		10	6.0%	\$	14,323
2	908459	1996 GONI BOOSTER STATION MAINLINE		Jun-96	1996	\$	87,649		10	5.8%	\$	50,464
2	908581	1997 GONI BOOSTER STATION		Jun-97	1997	\$	198,963		10	5.5%	\$	109,877
2	908583	1997 TEST WELLS		Jun-97	1997	\$	187,806		10	5.5%	\$	103,716
2	909192	LAKEVIEW BOOSTER #2 PUMP		Jun-00	2000	\$	11,144		10	5.7%	\$	6,363
2	909431	2001 MOTOR/PUMP WELL #24		Jun-01	2001	\$	6,937		10	5.2%	\$	3,574
2	909432	2001 PUMP/PIPE WELL #40		Jun-01	2001	\$	12,949		10	5.2%	\$	6,672
2	909613	EDMONDS PARK PUMP PROJECT		Jun-01	2001	\$	182,242		10	5.2%	\$	93,900
2	910175	2004 PUMP REPLACEMENT WELL #4		Jun-04	2004	\$	7,255		8	4.7%	\$	2,715
2	910379	2005 MARLETTE BOOSTER UPGRADE *	WATER	Jun-05	2005	\$	84,113		7	4.4%	\$	25,892
2	910493	2006 MARLETTE BOOSTER UPGRADE *	WATER	Jun-06	2006	\$	51,387		6	4.4%	\$	13,569
2	910499	2006 WHY 50 E TANK/BOOSTER PUMP PROJECT		Jun-06	2006	\$	541,736		6	4.4%	\$	143,045
2	910563	2006 LAKEVIEW BOOSTER #2		Jun-06	2006	\$	4,431		6	4.4%	\$	1,170
2	910671	PUMP MOTOR FOR WELL #48 *	S/N D-0586M504	Jun-07	2007	\$	5,500		5	4.4%	\$	1,209
2	910672	REPLACEMENT MOTOR FOR WELL #51 *	S/N 06A-19-23-8	Jun-07	2007	\$	12,053		5	4.4%	\$	2,649
2	910673	30 HP MOTOR FOR WELL 11B *	S/N 06G19-16-60	Jun-07	2007	\$	2,950		5	4.4%	\$	648
2	910674	300 HP MOTOR FOR WELL #40 *	S/N	Jun-07	2007	\$	11,265		5	4.4%	\$	2,476
2	910844	FRANKLIN 150 HP 460 VOLT SUBMERSE MOTOR *	S/N 06M19	Jun-07	2007	\$	13,200		5	4.4%	\$	2,901
2	911020	PUMP/MOTOR WELL 49-125HP FRANKLIN *	S/N 07F19	Jun-08	2008	\$	18,170		4	4.9%	\$	3,533
2	911021	PUMP/MOTOR GONI 150 HP *	S/N	Jun-08	2008	\$	6,369		4	4.9%	\$	1,238
2	911116	LAKEVIEW/TIMBERLINE PUMPS *	VARIOUS	Jun-08	2008	\$	48,860		4	4.9%	\$	9,500
2	911254	LAKEVIEW BOOSTER PUMP		Jun-08	2008	\$	12		4	4.9%	\$	2
2	911571	2009 PUMP/MOTOR REPLACEMENT		Jun-09	2009	\$	15,748		3	4.6%	\$	2,183
2	911959	2011 PUMPS/MOTORS		Jun-11	2011	\$	1,191		1	4.5%	\$	54
2	912113	LAKEVIEW BOOSTER - REPLACE MOTORS		Jun-12	2012	\$	4,621		-	3.4%	\$	-



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2	912115	GONI BOOSTER MOTOR REPLACEMENT		Jun-12	2012	\$	2,145	-	3.4%	\$	-
2	912116	VARIOUS WELL SITE MOTOR/PUMP REPLACEMENT		Jun-12	2012	\$	1,301	-	3.4%	\$	-
2	912117	QUILL MOTOR/PUMP REPLACEMENT		Jun-12	2012	\$	22,131	-	3.4%	\$	-
3	800014	NE CARSON TANK,CONST.IN FUND 532,PER ANA*	LYSIS	Jun-85	1985	\$	372,106	10	9.1%	\$	338,772
3	800015	NE CARSON TANK,CONST.IN FUND 532,PER ANA*	LYSIS	Jun-86	1986	\$	216,851	10	7.3%	\$	158,699
3	902775	GONI WATER TANK		Jul-78	1978	\$	182,141	10	6.0%	\$	109,725
3	905713	LAKEVIEW WATER TANK PROJECT		Jun-89	1989	\$	180,383	10	7.2%	\$	130,417
3	907262	LAKEVIEW TANK PROJECT 1991		Jun-91	1991	\$	17,463	10	6.9%	\$	12,085
3	907429	QUILL RESERVOIR 1993		Jun-93	1993	\$	20,288	10	5.6%	\$	11,356
3	907443	TIMBERLINE WATER TANK 1992		Jun-92	1992	\$	192,810	10	6.4%	\$	124,202
3	907444	PRISON HILL TANK REHAB		Jun-92	1992	\$	206,751	10	6.4%	\$	133,182
3	907445	TANSTAAFL TANK		Jun-92	1992	\$	287,292	10	6.4%	\$	185,064
3	908157	1995 QUILL RESERVOIR		Jun-95	1995	\$	131,957	10	6.0%	\$	78,558
3	908879	VICEE RECHARGE BASINS *	*WATER*	Jun-98	1998	\$	77,581	10	5.1%	\$	39,495
3	909137	1999 VICEE RECHARGE BASINS		Jun-99	1999	\$	494,891	10	5.4%	\$	268,602
3	909142	1999 TIMBERLINE TANK UPGRADE		Jun-99	1999	\$	53,552	10	5.4%	\$	29,065
3	909323	2000 VICEE RECHARGE BASIN		Jun-00	2000	\$	51,971	10	5.7%	\$	29,671
3	909332	2000 ASH CANYON TANK II *	(WATER)	Jun-01	2001	\$	132	10	5.2%	\$	68
3	909336	2000 ASH CANYON TANK II *	(WATER)	Jun-01	2001	\$	278,654	10	5.2%	\$	143,576
3	909618	2001 ASH CANYON TANK RE-PAINT		Jun-01	2001	\$	12,989	10	5.2%	\$	6,693
3	909762	GONI TANK MAINTENANCE PROGRAM		Jun-02	2002	\$	18,438	10	5.0%	\$	9,288
3	909764	2002 ASH CANYON TANK II *	*TANK IN GROU	Jun-02	2002	\$	8,386	10	5.0%	\$	4,225
3	909921	2003 GONI TANK REHAB		Jun-03	2003	\$	231,674	9	4.7%	\$	99,006
3	909923	2003 ASH CANYON TANK II		Jun-03	2003	\$	78,439	9	4.7%	\$	33,521
3	909924	2003 ASH CANYON TANK II TANK IN GROUND		Jun-03	2003	\$	4,080	9	4.7%	\$	1,744
3	909929	2003 HWY 50 WATER TANK/PIPELINE SURVEY *	*WATER*	Jun-03	2003	\$	11,871	9	4.7%	\$	5,073
3	910152	2004 HWY 50 WATER TANK/PIPELINE SURVEY *	(WATER)	Jun-04	2004	\$	27,190	8	4.7%	\$	10,174
3	910381	2005 HWY 50 WATER TANK/PIPELINE SURVEY *	WATER	Jun-05	2005	\$	3,200,850	7	4.4%	\$	985,302
3	910495	2006 QUILL RANCH TANK IMPROVEMENTS *	WATER	Jun-06	2006	\$	345,889	6	4.4%	\$	91,332
3	911252	2008 TANK MAINTENANCE/IMPROVEMENTS		Jun-08	2008	\$	143,989	4	4.9%	\$	27,996
3	911255	2008 HWY 50 E TANK & PIPELINE		Jun-08	2008	\$	4,074	4	4.9%	\$	792
3	911256	PRISON HILL STORAGE TANK INSPEC/VALUATE		Jun-08	2008	\$	23,930	4	4.9%	\$	4,653
3	911570	2009 TANK MAINTENANCE/IMPROVEMENTS		Jun-09	2009	\$	200,000	3	4.6%	\$	27,725
3	911577	2009 PRISON HILL STORAGE TANK *	*WATER*	Jun-09	2009	\$	3,480	3	4.6%	\$	482
3	911759	PRISON HILL STORAGE TANK 2 *	*WATER*	Jun-10	2010	\$	387,289	2	4.3%	\$	33,255
3	911969	PRISON HILL STORAGE TANK 2 *	*WATER*	Jun-11	2011	\$	1,696,572	1	4.5%	\$	76,515
3	912123	PRISON HILL STORAGE TANK 2		Jun-12	2012	\$	110,643	-	3.4%	\$	-
4	800017	3754 LINEAR FEET OF 16" WATERLINE,FUND 5*	32	Jun-86	1986	\$	201,350	10	7.3%	\$	147,354
4	800019	ARROWHEAD DRIVE WATERLINE,FUND 532,FY 86		Jun-87	1987	\$	369,093	10	7.6%	\$	281,956
4	900799	MAINS - TRANSMISSION		Jul-72	1972	\$	900,000	10	5.3%	\$	473,175
4	900800	MAINS TRANSMISSION		Jul-72	1972	\$	900,000	10	5.3%	\$	473,175
4	900801	MAINS - TRANSMISSION		Jul-72	1972	\$	778,147	10	5.3%	\$	409,111
4	900802	MAINS - TRANSMISSION		Jul-72	1972	\$	6,139	10	5.3%	\$	3,228
4	900803	MAINS - TRANSMISSION		Jul-73	1973	\$	57,669	10	5.2%	\$	29,925
4	900804	MAINS - TRANSMISSION		Jul-74	1974	\$	93,684	10	6.2%	\$	57,834
4	900805	MAINS - TRANSMISSION		Jul-75	1975	\$	85,589	10	7.1%	\$	60,347
4	900806	MAINS - TRANSMISSION		Jul-76	1976	\$	160,278	10	6.6%	\$	106,451
4	900807	SERVICES - TRANSMISSION		Jul-72	1972	\$	423,586	10	5.3%	\$	222,701
4	900809	SERVICES & TRANSMISSION		Jul-73	1973	\$	5,787	10	5.2%	\$	3,003



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4	900811	SERVICES - TRANSMISSION		Jul-75	1975	\$	6,853		10	7.1%	\$	4,832
4	900832	TRANSMISSION LINES		Jul-72	1972	\$	9,939		10	5.3%	\$	5,225
4	901038	SERVICES TRANSMISSION		Jun-77	1977	\$	9,221		10	5.7%	\$	5,240
4	901044	MAINS		Jun-77	1977	\$	342,041		10	5.7%	\$	194,365
4	901115	DIFFERENCE IN PIPE COS 6 TO 12 PO 5617 *	V#M03550	Nov-77	1977	\$	8,335		10	5.7%	\$	4,736
4	901484	MAINS TRANSMISSION		May-78	1978	\$	21,061		10	6.0%	\$	12,688
4	902095	PROJECT 1984-009,WATERLINES(DOWNTOWN ARE*	A)FND420	Dec-85	1985	\$	102,500		10	9.1%	\$	93,318
4	902769	WATER MAINS		Jul-78	1978	\$	147,626		10	6.0%	\$	88,932
4	902771	TRANSMISSION LINES		Jun-80	1980	\$	7,071		10	8.6%	\$	6,077
4	902773	TRANSMISSION LINES		May-79	1979	\$	20,000		10	6.5%	\$	13,033
4	902975	WATER MAINS,FROM FUND 520		Jun-85	1985	\$	9,196		10	9.1%	\$	8,372
4	903058	PARTICIPATION IN OVERSIZED LINES,FY85-86*	,FUND520	Apr-86	1986	\$	16,031		10	7.3%	\$	11,732
4	903060	WATER PROJECT 84-47 WATERLINE,FY85-86,FU*	ND 520	Jun-86	1986	\$	6,240		10	7.3%	\$	4,567
4	903073	CONTRIBUTED WATERLINES FY84-85,FUND 420		Jun-85	1985	\$	43,107	\$ (43,107)	10	9.1%	\$	-
4	903074	CONTRIBUTED WATER LINES FY85-86,FUND 420		Jun-86	1986	\$	267,589	\$ (267,589)	10	7.3%	\$	-
4	903208	POWER LINE EXTENSION,CL#42995,PROJECT 85*	-34	Mar-86	1986	\$	13,571		10	7.3%	\$	9,932
4	904063	PARTICIPATION IN OVERSIZED LINES, FUND 5*	20	Jun-87	1987	\$	46,318		10	7.6%	\$	35,383
4	905018	CONTRIBUTED WATER LINES,FY86-87 FROM CON*	TRACTORS	Jun-87	1987	\$	352,381	\$ (352,381)	10	7.6%	\$	-
4	905071	WATER LINE REPLACEMENT, FUND 420		Jun-87	1987	\$	5,078		10	7.6%	\$	3,879
4	905241	CONTRIBUTED LINES FRM DEVELOPERS FYE87 *	FYE88 ADJUSTM	Jul-87	1987	\$	258,257	\$ (258,257)	10	7.6%	\$	-
4	905242	CONTRIBUTED LINES FRM DEVELOPERS FYE88		Jun-88	1988	\$	268,088	\$ (268,088)	10	7.7%	\$	-
4	905244	PARTICIPATION IN WATER LINE OVERSIZING *	STANTON PARK	May-88	1988	\$	33,961		10	7.7%	\$	26,082
4	905685	1990 CARSON STREET PROJECT		Jun-89	1989	\$	165,008		10	7.2%	\$	119,301
4	905697	CAROLINE ST. REPLMT PROJECT 1989 & 1990		Jun-89	1989	\$	23,312		10	7.2%	\$	16,854
4	905751	CONTRIBUTED WATER MAINS FR SUBDIVIDERS		Jun-89	1989	\$	348,031	\$ (348,031)	10	7.2%	\$	-
4	905755	UNIV. HEIGHTS WATER MAIN INSTALLATION		Jun-89	1989	\$	19,763		10	7.2%	\$	14,289
4	905756	UNIVERSITY HEIGHTS WATER LINE		Jun-90	1990	\$	9,987		10	7.3%	\$	7,265
4	905758	WASHINGTON STREET WATERLINE REPLACEME		Jun-89	1989	\$	317,356		10	7.2%	\$	229,448
4	906169	CITY-STATE TRANSMISSION LINE UPGRADE		Jun-91	1991	\$	139,649		10	6.9%	\$	96,637
4	906221	CONTRIBUTED WATER MAINS BY SUBDIVIDERS		Jun-90	1990	\$	455,414	\$ (455,414)	10	7.3%	\$	-
4	906222	BEVERLY DRIVE IMPROVEMENTS		Jun-90	1990	\$	21,347		10	7.3%	\$	15,528
4	906224	WATERLINE REPLACEMENT PROJECTS 1991		Jun-91	1991	\$	118,537		10	6.9%	\$	82,028
4	907265	ASH/KING SURFACE LINE		Jun-92	1992	\$	123,851		10	6.4%	\$	79,780
4	907297	WATER LINES CONTRIBUTED BY SUBDIVIDERS *	1991	Jun-91	1991	\$	796,641	\$ (796,641)	10	6.9%	\$	-
4	907422	MAINLINE REPLACEMENT 1992 WATER		Jun-92	1992	\$	123,371		10	6.4%	\$	79,471
4	907426	TRANSMISSION LINE UPGRADE 1992		Jun-92	1992	\$	176,141		10	6.4%	\$	113,464
4	907448	CITY/STATE MAINLINE PROJECT 1992		Jun-92	1992	\$	70,000		10	6.4%	\$	45,092
4	907498	WATER LINES CONTRIBUTED BY SUBDIVIDERS		Jun-92	1992	\$	483,822	\$ (483,822)	10	6.4%	\$	-
4	907629	1993 WATER MAIN REPLACEMENT		Jun-93	1993	\$	176,019		10	5.6%	\$	98,527
4	907630	WATER MAIN EXTENSION 1993		Jun-93	1993	\$	20,693		10	5.6%	\$	11,583
4	907631	TRANSMISSION LINE UPGRADE 1993		Jun-93	1993	\$	5,874		10	5.6%	\$	3,288
4	907760	WATER MAINS CONTRIBUTED FR SUBDIVIDERS *	1993	Jun-93	1993	\$	446,198	\$ (446,198)	10	5.6%	\$	-
4	907914	1994 MAIN REPLACEMENT PROGRAM		Jun-94	1994	\$	266,820		10	6.2%	\$	164,895
4	907919	1994 WATERLINE HUMBOLDT STREET		Jun-94	1994	\$	8,189		10	6.2%	\$	5,061
4	908146	1995 WATER MAIN REPLACEMENT PROGRAM		Jun-95	1995	\$	131,625		10	6.0%	\$	78,361
4	908152	1995 TRANSMISSION LINE UPGRADE		Jun-95	1995	\$	5,923		10	6.0%	\$	3,526
4	908454	1996 WATER LINE REPLACEMENT		Jun-96	1996	\$	116,872		10	5.8%	\$	67,289
4	908455	1996 WATER MAIN REPLACEMENT		Jun-96	1996	\$	5,955		10	5.8%	\$	3,429
4	908467	1996 TRANSMISSION LINE UPGRADE		Jun-96	1996	\$	40,723		10	5.8%	\$	23,446



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4	908573	1997 WATER MAIN REPLACEMENT		Jun-97	1997	\$	183,501		10	5.5%	\$	101,338
4	908575	1997 SILVER OAK/WNCC WATER LINE EXT		Jun-97	1997	\$	90,410		10	5.5%	\$	49,929
4	908577	1997 TRANSMISSION LINE UPGRADE		Jun-97	1997	\$	56,839		10	5.5%	\$	31,389
4	908584	1997 ROOP RECLAIMED WATER LINE		Jun-97	1997	\$	54,434		10	5.5%	\$	30,061
4	908881	1998 MAIN REPLACEMENT		Jun-98	1998	\$	351,861		10	5.1%	\$	179,127
4	908886	1998 ROOP RECLAIMED WATER LINE		Jun-98	1998	\$	45,527		10	5.1%	\$	23,177
4	908887	1998 CEMETERY PROJECT-RECLAIMED H2O EXT *	*WATER*	Jun-98	1998	\$	125,149		10	5.1%	\$	63,711
4	909140	1999 MAIN REPLACEMENT		Jun-99	1999	\$	11,326		10	5.4%	\$	6,147
4	909146	1999 TRANSMISSION LINE UPGRADE		Jun-99	1999	\$	14,064		10	5.4%	\$	7,633
4	909328	2000 MAIN REPLACEMENT		Jun-00	2000	\$	187,995		10	5.7%	\$	107,329
4	909608	2001 MAIN REPLACEMENT		Jun-01	2001	\$	40,977		10	5.2%	\$	21,113
4	909612	2001 TRANSMISSION LINE UPGRADE		Jun-01	2001	\$	12,258		10	5.2%	\$	6,316
4	909679	PARTICIPATION EAGLE MED PLAZA H2O LINE		Jun-02	2002	\$	3,074		10	5.0%	\$	1,549
4	909760	2002 MAIN REPLACEMENT PROGRAM		Jun-02	2002	\$	26,250		10	5.0%	\$	13,224
4	909765	2002 TRANSMISSION LINE UPGRADE		Jun-02	2002	\$	62,820		10	5.0%	\$	31,646
4	909917	2003 MAIN REPLACEMENT		Jun-03	2003	\$	521,685		9	4.7%	\$	222,942
4	909925	2003 TRANSMISSION LINE UPGRADES		Jun-03	2003	\$	7,908		9	4.7%	\$	3,379
4	910148	2004 MAIN REPLACEMENT		Jun-04	2004	\$	34,746		8	4.7%	\$	13,002
4	910151	2004 TRANSMISSION LINE UPGRADE		Jun-04	2004	\$	40,564		8	4.7%	\$	15,179
4	910372	2005 MAIN REPLACEMENT		Jun-05	2005	\$	664,703		7	4.4%	\$	204,612
4	910377	2005 TRANSMISSION LINE UPGRADES		Jun-05	2005	\$	6,418		7	4.4%	\$	1,975
4	910488	2006 MAIN REPLACEMENT		Jun-06	2006	\$	468,910		6	4.4%	\$	123,816
4	910494	2006 SALIMAN ROAD RECLAIMED H2O MAIN EXT*	WATER	Jun-06	2006	\$	109,954		6	4.4%	\$	29,033
4	910917	2007 MAIN REPLACEMENT PROGRAM		Jun-07	2007	\$	10,733		5	4.4%	\$	2,359
4	911250	2008 MAIN REPLACEMENT		Jun-08	2008	\$	83,217		4	4.9%	\$	16,180
4	911259	2008 FAIRVIEW WATER LINE REPLACEMENT		Jun-08	2008	\$	40,067		4	4.9%	\$	7,790
4	911568	2009 MAIN REPLACEMENT		Jun-09	2009	\$	2,662		3	4.6%	\$	369
4	911581	2009 FAIRVIEW WATER LINE REPLACEMENT		Jun-09	2009	\$	66,267		3	4.6%	\$	9,186
4	911738	2010 MAIN REPLACEMENT PROGRAM		Jun-10	2010	\$	167,656		2	4.3%	\$	14,396
4	911743	SILVER OAK/WNCC WATER LINE EXTENSION *	*WATER*	Jun-10	2010	\$	3,090		2	4.3%	\$	265
4	911756	CURRY STREET WATERLINE		Jun-10	2010	\$	275,278		2	4.3%	\$	23,637
4	911758	ROOP ST WATER LINE REPLACE *	*WATER*	Jun-10	2010	\$	429,569		2	4.3%	\$	36,886
4	911968	ROOP ST WATER LINE REPLACE		Jun-11	2011	\$	949,336		1	4.5%	\$	42,815
5	14208	HAND HELD DATA COLLECTORS *	S/N SSA6C4552	Jun-10	2010	\$	4,960		2	4.3%	\$	426
5	14209	HAND HELD DATA COLLECTORS *	S/N SSA6C4554	Jun-10	2010	\$	4,960		2	4.3%	\$	426
5	906233	TELEMETRY ENHANCEMENTS		Jun-90	1990	\$	10,325		10	7.3%	\$	7,511
5	908574	1997 TELEMETRY UPGRADES		Jun-97	1997	\$	11,341		10	5.5%	\$	6,263
5	908825	1998 TELEMETRY UPGRADES		Jun-98	1998	\$	28,350		10	5.1%	\$	14,433
5	909141	1999 TELEMETRY UPGRADES		Jun-99	1999	\$	6,620		10	5.4%	\$	3,593
5	909761	2002 AMBROSETTI POND TELEMETRY		Jun-02	2002	\$	6,798		10	5.0%	\$	3,424
5	909920	2003 TELEMETRY SYSTEM		Jun-03	2003	\$	9,875		9	4.7%	\$	4,220
5	910179	2004 TELEMETRY UPGRADES *	(WATER)	Jun-04	2004	\$	8,890		8	4.7%	\$	3,327
5	910492	2006 TELEMETRY UPGRADES		Jun-06	2006	\$	977		6	4.4%	\$	258
5	911569	2009 TELEMETRY EQUIPMENT *	S/N VARIOUS	Jun-09	2009	\$	195,599		3	4.6%	\$	27,115
5	912112	2012 TELEMETRY SYSTEM		Jun-12	2012	\$	43,078		-	3.4%	\$	-
6	900825	HYDRANTS		Jul-72	1972	\$	17,032		10	5.3%	\$	8,954
6	900827	HYDRANTS		Jul-74	1974	\$	15,047		10	6.2%	\$	9,289
6	900828	HYDRANTS		Jul-75	1975	\$	6,057		10	7.1%	\$	4,271
6	900829	HYDRANTS		Jul-76	1976	\$	9,755		10	6.6%	\$	6,479



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6	901041	HYDRANTS		Jun-77	1977	\$	13,732		10	5.7%	\$	7,803
7	2952	TAPPER, MUELLER 25-1 CL-12		Jul-74	1974	\$	7,000		10	6.2%	\$	4,321
7	10580	1990 CLARK GPX 20 FORKLIFT - QWTP #8603*	S/N 7595KOF	Jun-91	1991	\$	14,950		10	6.9%	\$	10,345
7	11388	DMT A/C GENERATOR 100KW QUILL T/P *	S/N 91333-1	Jun-93	1993	\$	38,200		10	5.6%	\$	21,382
7	12594	USED PORTABLE GENERATOR *	S/N 4JK00118	Jun-98	1998	\$	53,200		10	5.1%	\$	27,083
7	12610	METER TEST BENCH		Jun-98	1998	\$	9,911		10	5.1%	\$	5,045
7	12963	QUANTRA 125 WATT VHF BASE RADIO-UTILITY *	S/N 448CZM0219	Jun-99	1999	\$	6,072		10	5.4%	\$	3,296
7	13441	GENERATOR MODEL CT45 UNIT #9121 *	S/N 2033037	Jun-00	2000	\$	13,920		10	5.7%	\$	7,947
7	13442	GENERATOR MODEL #CT60 UNIT #9123 *	S/N 2033033	Jun-00	2000	\$	21,524		10	5.7%	\$	12,288
7	13443	GENERATOR MODEL #CD040 UNIT #9122 *	S/N 2038823	Jun-00	2000	\$	18,220		10	5.7%	\$	10,402
7	13532	185 CFM COMPRESSOR *	*53-6A11219	Jun-01	2001	\$	9,563		10	5.2%	\$	4,927
7	14057	GENERATOR MODEL NUMBER 3306 GENSET *	S/N 8JJ00126	Jun-05	2005	\$	18,000		7	4.4%	\$	5,541
7	14058	WANCO WLTS4L MOBILE LIGHT TOWER #8826 *	*5F13D13185100	Jun-05	2005	\$	7,725		7	4.4%	\$	2,378
7	14059	WANCO WLTS4L MOBILE LIGHT TOWER #8827 *	*5F13D13165100	Jun-05	2005	\$	7,725		7	4.4%	\$	2,378
7	14094	POWEREDGE 510 SERVER *	S/N 1PFW0Q1	Jun-11	2011	\$	5,387		1	4.5%	\$	243
7	14095	POWEREDGE 510 SERVER *	S/N JNFW0Q1	Jun-11	2011	\$	5,387		1	4.5%	\$	243
7	14096	MISAN-D8/T8 ISCSI STORAGE AP 4+1 GBE *	S/N 11020104	Jun-11	2011	\$	7,325		1	4.5%	\$	330
7	14101	CCDPW-SERVER INFRASTRUCTURE *	S/N	Jun-09	2009	\$	19,351		3	4.6%	\$	2,683
7	14131	CISCO 5508 WIRELESS CONTROLLER *	S/N FCW1622L0	Jun-12	2012	\$	13,499		-	3.4%	\$	-
7	14220	SMARTBOARD		Jun-11	2011	\$	5,778		1	4.5%	\$	261
7	190194	2004 CONTRIBUTED BY DEVELOPERS		Jun-04	2004	\$	681,598	\$ (681,598)	8	4.7%	\$	-
7	900830	STRUCTURES & IMPROVEMENTSGEN PLANT		Jul-72	1972	\$	16,551		10	5.3%	\$	8,701
7	900833	LAND-GENERAL PLANT *	1003104	Jul-72	1972	\$	15,308		10	5.3%	\$	8,048
7	900834	LAND-NON-UTILITY *	1003104	Jul-72	1972	\$	8,750		10	5.3%	\$	4,600
7	901807	BUILDINGS - 1/2 BUILDING IN JUVENILE *	402110	Jun-07	2007	\$	3,681		5	4.4%	\$	809
7	902013	WATER IMPRVNTS. PROJECT #1979-49 FROM PR*	IOR FY'S	Jun-85	1985	\$	360,564		10	9.1%	\$	328,264
7	902318	JE.19,30,31.. CPA'S AUDIT REPO*	RT	Jun-80	1980	\$	964,034		10	8.6%	\$	828,506
7	902770	RIVERVIEW PARK WATER PRJ		Mar-80	1980	\$	46,069		10	8.6%	\$	39,593
7	902774	COMSTOCK HILLS		Jul-78	1978	\$	87,786		10	6.0%	\$	52,884
7	902852	SELF REPORTING WEATHER STATION WATER*	GRANT	May-85	1985	\$	69,682		10	9.1%	\$	63,440
7	902964	WATER PROJECT 1984-11,FMFUND 520		Jun-85	1985	\$	167,343		10	9.1%	\$	152,351
7	902965	IMPROVEMENTS (AUDIT ADJFROM FY80-1 NOT *	MADE)	Jun-81	1981	\$	206,222		10	11.3%	\$	233,581
7	902967	WATER PROJECT 1984-44,FMFUND 520		Jun-85	1985	\$	446,189		10	9.1%	\$	406,218
7	902972	WATER PROJECT 1984-01,FMFUND 520		Jun-85	1985	\$	841,908		10	9.1%	\$	766,487
7	902973	WATER PROJECT 1984-09,FMFUND 420		Jun-85	1985	\$	835,357		10	9.1%	\$	760,523
7	902974	WATER PROJECT 1984-38,FMFUND 520		Jun-85	1985	\$	101,262		10	9.1%	\$	92,190
7	902976	WATER PROJECT PR-1,FM FUND 520		Jun-85	1985	\$	355,760		10	9.1%	\$	323,890
7	902977	WATER PROJECT 1979-49,FMFUND 520,COMP.W/*	S PROJECT	Jun-85	1985	\$	510,734		10	9.1%	\$	464,980
7	903055	PROJECT 1979-49,FY85-86 FROM FUND 510		Jun-86	1986	\$	36,844		10	7.3%	\$	26,964
7	903056	WATER PROJECT 1984-001, FY85-86, FUND 52*	0	Jun-86	1986	\$	34,707		10	7.3%	\$	25,399
7	903057	WATER PROJECT 1985-35, FY85-86, FROM FU*	ND 520	Jun-86	1986	\$	186,502		10	7.3%	\$	136,488
7	903059	WATER PROJECT 84-84,FY85-86,FUND 520		Jun-86	1986	\$	150,407		10	7.3%	\$	110,073
7	903061	WATER PROJECT 1985-008,FY 85-86,FUND 520		May-86	1986	\$	177,630		10	7.3%	\$	129,996
7	903062	PROJECT 1984-47,WELL #20FY85-86,FUND 520		May-86	1986	\$	268,422		10	7.3%	\$	196,440
7	903063	PROJECT 1985-007,FY85-86FUND 520		Apr-86	1986	\$	135,574		10	7.3%	\$	99,218
7	903064	PROJECT 1984-40,FY85-86 FUND 520		May-86	1986	\$	31,119		10	7.3%	\$	22,774
7	903066	PROJECT 1985-15,FY85-86 FUND 520		Jan-86	1986	\$	14,214		10	7.3%	\$	10,402
7	903100	WATER PROJECT 1984-009,FUND 420, FY85-86		Dec-85	1985	\$	16,957		10	9.1%	\$	15,438
7	903101	TIMBERLINE 1984-28 PROJECT, FUND 420,FY8*	31533	Jan-86	1986	\$	36,101		10	7.3%	\$	26,420



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7	903306	1979-49 CWIP PER ANALYSIS FROM FUND 520		Jun-85	1985	\$	22,410		10	9.1%	\$	20,402
7	904065	WATER PROJECT 86-21,MASTER WATER SYS, FU*	ND 520	Jun-87	1987	\$	39,560		10	7.6%	\$	30,221
7	904073	WATER PROJECT 1985-08,FMFUND 520,TR FM C*	WIP FY87	Jun-85	1985	\$	14,224		10	9.1%	\$	12,949
7	904074	WATER PROJECT 1984-47,FMFUND 520,TR FM C*	WIP FY87	Jun-85	1985	\$	176,690		10	9.1%	\$	160,861
7	904077	WATER PROJECT 1985-07,FMFUND 520,TR FM C*	WIP FY87	Jun-85	1985	\$	17,753		10	9.1%	\$	16,163
7	904078	WATER PROJECT 1985-09,FMFUND 420,TR FM C*	WIP FY87	Jun-85	1985	\$	26,616		10	9.1%	\$	24,231
7	905224	ENGINEERING, P#1985-009, TO#5,6A,6B		Jun-88	1988	\$	16,391		10	7.7%	\$	12,589
7	905225	CONSTRUCTION, P#1985-009, TO#5,6A,6B *	G&B CONSTR	Jun-88	1988	\$	130,510		10	7.7%	\$	100,231
7	905226	ENGINEERING, P#1985-009, TO#6B *	CES INC	Jun-88	1988	\$	9,944		10	7.7%	\$	7,637
7	905227	CONSTRUCTION, P#87-008, WELL#41,(2/3COST*	A&K, SPPC	Jun-88	1988	\$	151,116		10	7.7%	\$	116,057
7	905246	MATERIALS FROM INVENTORY AND OTHER		Jun-88	1988	\$	65,246		10	7.7%	\$	50,109
7	905251	ENGINEERING, TO#S 1-3 & 5-11		Jun-88	1988	\$	136,000		10	7.7%	\$	104,448
7	905707	WATER SYSTEM ANALYSIS PROGRAM		Jun-92	1992	\$	30,524		10	6.4%	\$	19,662
7	907255	WATER SHARE OF UTILITY BILLING SOFTWARE		Jun-91	1991	\$	21,535		10	6.9%	\$	14,902
7	907282	WATER RECHARGE PROJECT 1991 *	STATE OF NV E	Jun-91	1991	\$	22,284		10	6.9%	\$	15,421
7	907442	NNCC FACILITY 1992		Jun-92	1992	\$	292,732		10	6.4%	\$	188,568
7	907447	AMBROSETTI POND PROJECT 1992 *	*WATER*	Jun-92	1992	\$	7,939		10	6.4%	\$	5,114
7	907916	1996 VOLTAIR CANYON PROJECT		Jun-96	1996	\$	1,079,288		10	5.8%	\$	621,400
7	907918	1994 NNCC PROJECT		Jun-94	1994	\$	125,055		10	6.2%	\$	77,284
7	907922	1994 CENTENNIAL PARK PROJECT		Jun-94	1994	\$	45,666		10	6.2%	\$	28,221
7	907995	WATER SHARE OF WORK ORDERS SOFTWARE		Jun-94	1994	\$	8,750		10	6.2%	\$	5,408
7	907997	SERIES 9000 RTU UNIT *	DAC	Jun-94	1994	\$	5,650		10	6.2%	\$	3,492
7	908002	CONTRIBUTED BY SUBDIVIDERS 1994		Jun-94	1994	\$	894,899	\$ (894,899)	10	6.2%	\$	-
7	908148	1995 2 EACH RTU 900 MODELS		Jun-95	1995	\$	6,841		10	6.0%	\$	4,073
7	908151	1996 CARSON CITY WATER ADMIN BLDG		Jun-96	1996	\$	859,473		10	5.8%	\$	494,842
7	908248	1995 CONTRIBUTED BY SUBDIVIDERS		Jun-95	1995	\$	2,396,872	\$ (2,396,872)	10	6.0%	\$	-
7	908252	1996 WATER GIS SYSTEM SOFTWARE *	*DIGITIZED MAP	Jun-96	1996	\$	81,164		10	5.8%	\$	46,730
7	908404	1996 CONTRIBUTED BY DEVELOPERS		Jun-96	1996	\$	1,139,653	\$ (1,139,653)	10	5.8%	\$	-
7	908441	1996 AXES SYSTEM HARDWARE-WATER DEPT		Jun-96	1996	\$	20,000		10	5.8%	\$	11,515
7	908536	PAVING AROUND BUILDING B & C		Jun-97	1997	\$	5,800		10	5.5%	\$	3,203
7	908576	1997 TRUCK BARN ADDITION		Jun-97	1997	\$	256,115		10	5.5%	\$	141,440
7	908582	1997 LAKEVIEW RE-COATING		Jun-97	1997	\$	28,516		10	5.5%	\$	15,748
7	908588	1997 CONTRIBUTED BY DEVELOPERS		Jun-97	1997	\$	1,318,920	\$ (1,318,920)	10	5.5%	\$	-
7	908669	TRUCK BARN ADDITION		Jun-98	1998	\$	22,722		10	5.1%	\$	11,567
7	908827	1998 CONTRIBUTED BY DEVELOPERS		Jun-98	1998	\$	720,994	\$ (720,994)	10	5.1%	\$	-
7	909021	USED GENERATOR SET W/O TRAILER*UT OFFICE*	*ASSET #909020	Jun-99	1999	\$	9,420		10	5.4%	\$	5,113
7	909033	1999 CONTRIBUTED BY DEVELOPERS		Jun-99	1999	\$	492,181	\$ (492,181)	10	5.4%	\$	-
7	909324	WILLIAMS SLOTH-AMBROSETTI INTAKE STRUC		Jun-00	2000	\$	9,500		10	5.7%	\$	5,424
7	909329	2000 SILVER OAK PARTICIPATION		Jun-00	2000	\$	12,040		10	5.7%	\$	6,874
7	909331	2000 CONTRIBUTED BY DEVELOPERS		Jun-00	2000	\$	1,204,442	\$ (1,204,442)	10	5.7%	\$	-
7	909338	2000 EDMONDS PARK IMPROVEMENTS *	(WATER)	Jun-01	2001	\$	236,052		10	5.2%	\$	121,626
7	909341	2000 NDOT BYPASS *	(WATER)	Jun-00	2000	\$	84,338		10	5.7%	\$	48,150
7	909342	2000 NDOT BYPASS *	(WATER)	Jun-00	2000	\$	284,248		10	5.7%	\$	162,282
7	909395	2001 COMMUNICATION LINK *	CONNECTED TO	Jun-01	2001	\$	15,745		10	5.2%	\$	8,112
7	909406	DUAL VOLTAGE INDOOR PORTABLE LOAD BANK *	CONNECTED TO	Jun-01	2001	\$	5,468		10	5.2%	\$	2,818
7	909609	2001 PARTICIPATION SILVER OAK		Jun-01	2001	\$	6,262		10	5.2%	\$	3,227
7	909610	UTILITIES COMPLEX BLDG D EXP & BLDG C *	(WATER)	Jun-01	2001	\$	176,354		10	5.2%	\$	90,866
7	909615	2001 GOVERNORS PARK PROJECT *	(WATER)	Jun-01	2001	\$	37,786		10	5.2%	\$	19,469
7	909616	2001 NDOT BYPASS NON-REIMBURSE *	(WATER)	Jun-01	2001	\$	157,819		10	5.2%	\$	81,316



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7	909617	2001 NDOT BYPASS REIMBURSE *	(WATER)	Jun-01	2001	\$	188,896		10	5.2%	\$	97,329
7	909625	2001 CONTRIBUTED BY DEVELOPERS		Jun-01	2001	\$	517,028	\$ (517,028)	10	5.2%	\$	-
7	909627	MARLETTE IMPROVEMENTS		Jun-90	1990	\$	450,627		10	7.3%	\$	327,794
7	909638	USED GENERATOR SET *	S/N 9NR00724	Jun-02	2002	\$	31,794		10	5.0%	\$	16,016
7	909667	JAVALINE SOFTWARE & PROJECT MGMT - I.S. *	906673/909666/9	Jun-02	2002	\$	10,000		10	5.0%	\$	5,037
7	909681	INDUSTRIAL SQL SERVER *	S/N 645942-0	Jun-02	2002	\$	9,455		10	5.0%	\$	4,763
7	909703	2002 CONTRIBUTED BY DEVELOPERS		Jun-02	2002	\$	734,647	\$ (734,647)	10	5.0%	\$	-
7	909768	FY2002 ENGINEERING COSTS - ARSENIC		Jun-02	2002	\$	80		10	5.0%	\$	40
7	909769	WATER MASTER PLAN UPDATE PHASE 1 (STUDY)		Jun-02	2002	\$	52,929		10	5.0%	\$	26,663
7	909770	2002 NDOT BYPASS REPLACEMENT *	*WATER*	Jun-02	2002	\$	72,114		10	5.0%	\$	36,327
7	909775	2002 BUILDING "D" ADDITION/EXPANSION		Jun-02	2002	\$	162,967		10	5.0%	\$	82,094
7	909804	IC CHROMATOGRAPH ANALYZER WITH #14002 *	S/N 99070502	Jun-03	2003	\$	10,991		9	4.7%	\$	4,697
7	909918	2003 PARTICIPATION		Jun-03	2003	\$	5,278		9	4.7%	\$	2,256
7	909927	2003 FACILITY ADDITION *	*WATER*	Jun-03	2003	\$	47,049		9	4.7%	\$	20,106
7	909930	2003 GOVERNOR'S PARK PROJECT *	*WATER*	Jun-03	2003	\$	150,206		9	4.7%	\$	64,190
7	909931	FY2003 ENGINEERING COSTS - ARSENIC		Jun-03	2003	\$	168,212		9	4.7%	\$	71,885
7	909932	2003 WNCC INFRASTRUCTURE & IMPROVEMENTS *	*WATER*	Jun-03	2003	\$	60,560		9	4.7%	\$	25,880
7	909933	2003 WATER MASTER PLAN *	*WATER*	Jun-03	2003	\$	53,161		9	4.7%	\$	22,719
7	909934	2003 NDOT BYPASS NON-REIMBURSE		Jun-03	2003	\$	86		9	4.7%	\$	37
7	909935	2003 NDOT BYPASS REIMBURSE		Jun-03	2003	\$	167,317		9	4.7%	\$	71,503
7	909950	2003 CONTRIBUTED BY DEVELOPERS		Jun-03	2003	\$	545,658	\$ (545,658)	9	4.7%	\$	-
7	910018	HP 5500PS UV 60" PLOTTER#13858/910014-19*	S/N SG35J2401N	Jun-04	2004	\$	1,217		8	4.7%	\$	455
7	910095	2004 ENERGY RETRO-FIT PHASE 2		Jun-04	2004	\$	16,312		8	4.7%	\$	6,104
7	910154	2004 WATER MASTER PLAN *	(WATER)	Jun-04	2004	\$	74,045		8	4.7%	\$	27,708
7	910155	2004 NDOT BYPASS NON-REIMBURSE		Jun-04	2004	\$	463,269		8	4.7%	\$	173,355
7	910156	2004 NDOT BYPASS REIMBURSE		Jun-04	2004	\$	620,965		8	4.7%	\$	232,365
7	910180	2004 FACILITY ADDITION *	(WATER)	Jun-04	2004	\$	108,216		8	4.7%	\$	40,494
7	910182	2004 ROOP STREET WATER SYSTEM IMPROVMENT*	(WATER)	Jun-04	2004	\$	72,210		8	4.7%	\$	27,021
7	910184	2004 ROOP STREET RECLAIMED WATER EXT. *	(WATER)	Jun-04	2004	\$	29,268		8	4.7%	\$	10,952
7	910185	FY2004 ENGINEERING COSTS - ARSENIC *	MARLETTE GRA	Jun-04	2004	\$	25,000		8	4.7%	\$	9,355
7	910314	BOBCAT "TOOLCAT" W/ACCESSORIES W/#910313*	S/N 5035424711	Jun-05	2005	\$	14,700		7	4.4%	\$	4,525
7	910353	2005 INFRASTRUCTURE SOFTWARE CONN TO # *	910351-910354	Jun-05	2005	\$	10,930		7	4.4%	\$	3,365
7	910373	2005 PARTICIPATION EMERSON/MARK WATER		Jun-05	2005	\$	420		7	4.4%	\$	129
7	910376	2005 FACILITY ADDITION *	*WATER*	Jun-05	2005	\$	5,513		7	4.4%	\$	1,697
7	910382	2005 QUILL TRF UPGRADE *	WATER	Jun-05	2005	\$	8,609		7	4.4%	\$	2,650
7	910383	2005 ROOP STREET RECLAIMED WATER EXT		Jun-05	2005	\$	385,195		7	4.4%	\$	118,573
7	910384	FY2005 ENGINEERING COSTS - ARSENIC		Jun-05	2005	\$	373,724		7	4.4%	\$	115,042
7	910385	2005 WATER MASTER PLAN *	WATER	Jun-05	2005	\$	22,062		7	4.4%	\$	6,791
7	910386	2005 NDOT BYPASS NON REIMB		Jun-05	2005	\$	68,196		7	4.4%	\$	20,992
7	910387	2005 NDOT BYPASS REIMB		Jun-05	2005	\$	161,334		7	4.4%	\$	49,663
7	910407	2005 CONTRIBUTED BY DEVELOPERS		Jun-05	2005	\$	827,373	\$ (827,373)	7	4.4%	\$	-
7	910481	REMITPLUS 35 CONNECTED TO #910480 *	LOCATED AT TR	Jun-06	2006	\$	8,827		6	4.4%	\$	2,331
7	910482	2006 PHONE SYSTEM - CONNECTED TO ASSETS *	#910483 & #9104	Jun-06	2006	\$	4,278		6	4.4%	\$	1,129
7	910489	2006 PARTICIPATION EMERSON & MARK		Jun-06	2006	\$	1,619		6	4.4%	\$	427
7	910490	2006 PARTICIPATION SEWER/WATER		Jun-06	2006	\$	78,748		6	4.4%	\$	20,793
7	910491	2006 PARTICIPATION LOMPA LANE CROSS SEC		Jun-06	2006	\$	8,568		6	4.4%	\$	2,262
7	910497	BUILDINGS B & C REMODEL		Jun-06	2006	\$	68,232		6	4.4%	\$	18,017
7	910500	2006 QUILL TRF UPGRADE		Jun-06	2006	\$	373,786		6	4.4%	\$	98,698
7	910501	FY2006 ENGINEERING COSTS - ARSENIC		Jun-06	2006	\$	153,916		6	4.4%	\$	40,641



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7	910502	2006 WATER MASTER PLAN *	WATER	Jun-06	2006	\$	109,099		6	4.4%	\$	28,807
7	910503	2006 NDOT BYPASS REIMB		Jun-06	2006	\$	86,133		6	4.4%	\$	22,744
7	910586	2006 ASH CANYON PROJECT *	(WATER)	Jun-06	2006	\$	4,228		6	4.4%	\$	1,116
7	910588	2006 LAKEVIEW/TIMBERLINE IMPROVEMENTS *	(WATER)	Jun-06	2006	\$	3,129		6	4.4%	\$	826
7	910615	2006 CONTRIBUTED BY DEVELOPERS		Jun-06	2006	\$	743,496	\$ (743,496)	6	4.4%	\$	-
7	910805	OLD ST SHOP 1/2 OF PURCHASING BLDG *	402110	Jun-07	2007	\$	-		5	4.4%	\$	-
7	910806	IMPROVEMENTS OTHER THAN BUILDINGS *	1/2 BLDG IN JUV	Jun-07	2007	\$	-		5	4.4%	\$	-
7	910809	PARTICIPATION MARK WAY SWR/H2O EXT *	*WATER* CONN	Jun-07	2007	\$	69,001		5	4.4%	\$	15,166
7	910864	BASIS CARD ACCESS CONTROL - CITY SEC SYS*	*WATER*	Jun-07	2007	\$	25,625		5	4.4%	\$	5,632
7	910918	2007 CUSTER CIRCLE IMPROVEMENTS		Jun-07	2007	\$	27,452		5	4.4%	\$	6,034
7	910920	2007 WATER MASTER PLAN *	*WATER*	Jun-07	2007	\$	32,924		5	4.4%	\$	7,236
7	910921	2007 NDOT BYPASS NON REIMBURSABLE		Jun-07	2007	\$	349,525		5	4.4%	\$	76,823
7	910922	2007 NDOT BYPASS REIMBURSABLE		Jun-07	2007	\$	681,075		5	4.4%	\$	149,695
7	910951	2007 DEVELOPER CONTRIBUTIONS		Jun-07	2007	\$	851,107	\$ (851,107)	5	4.4%	\$	-
7	911014	CURRY STREET PARTICIPATION CONNECTED TO *	911012-13 & 911	Jun-08	2008	\$	119,903		4	4.9%	\$	23,313
7	911073	P185WJD AIR COMPRESSOR UNIT #8507 *	S/N 390882UHR	Jun-08	2008	\$	14,583		4	4.9%	\$	2,835
7	911110	VARIOUS PERM/TEMP CONTRUCTION EASEMENTS *	APN# 00402107	Jun-08	2008	\$	4,000		4	4.9%	\$	778
7	911160	TEMPORARY WATER LINE EASEMENT WELL #49 *	*DIV OF STATE	Jun-08	2008	\$	2,722		4	4.9%	\$	529
7	911161	PERMANENT WATER LINE EASEMENT WELL #49 *	*DIV OF STATE	Jun-08	2008	\$	864		4	4.9%	\$	168
7	911201	CIPACE SOFTWARE CONN TO #911197-911201 *	FUND 250-256-5	Jun-08	2008	\$	1,328		4	4.9%	\$	258
7	911212	BLDG 'B' PIPE SHADE STRUCTURE CONN TO *	#911210 - #9112	Jun-08	2008	\$	72,489		4	4.9%	\$	14,094
7	911236	BUILDING 'D' EXPANSION CONN TO *	#911234-#91123	Jun-08	2008	\$	147,357		4	4.9%	\$	28,651
7	911251	2008 DEVELOPMENT INTERTIE AGREEMENT		Jun-08	2008	\$	11,892		4	4.9%	\$	2,312
7	911257	2008 ENGINEERING COSTS - ARSENIC *	*WATER*	Jun-08	2008	\$	391,027		4	4.9%	\$	76,029
7	911260	2008 WATER MASTER PLAN		Jun-08	2008	\$	44		4	4.9%	\$	8
7	911262	2008 NDOT BYPASS NON REIMB		Jun-08	2008	\$	1,745,931		4	4.9%	\$	339,467
7	911263	2008 STEWART ST EXT NORTH *	WATER	Jun-08	2008	\$	49,039		4	4.9%	\$	9,535
7	911271	2008 MYLARS LANDSCAPING		Jun-08	2008	\$	165		4	4.9%	\$	32
7	911272	2008 WELL LANDSCAPING		Jun-08	2008	\$	11,565		4	4.9%	\$	2,249
7	911280	2008 DEVELOPER CONTRIBUTIONS		Jun-08	2008	\$	994,475	\$ (994,475)	4	4.9%	\$	-
7	911348	REMOTE WEATHER STATION CONN TO #911347 *	S/N CRSC5 ASH	Jun-09	2009	\$	5,000		3	4.6%	\$	693
7	911353	ORCHARD ROAD UTILITY EASEMENT *	COWPERTHWAI	Jun-09	2009	\$	7,500		3	4.6%	\$	1,040
7	911431	SHORING EQUIPMENT CONNECTED TO #911430 *	#911432-#91143	Jun-09	2009	\$	9,000		3	4.6%	\$	1,248
7	911462	CONTRIBUTED BY DEVELOPER FISCAL 2008 *	CURRY STREET	Jun-09	2009	\$	267,219	\$ (267,219)	3	4.6%	\$	-
7	911474	2009 CONTRIBUTED BY DEVELOPERS		Jun-09	2009	\$	122,430	\$ (122,430)	3	4.6%	\$	-
7	911572	HOT SPRINGS & SAGE RECONSTRUCT		Jun-09	2009	\$	116,534		3	4.6%	\$	16,155
7	911574	2009 CORPORATE YARD INFRASTRUCTURE *	*WATER*	Jun-09	2009	\$	9,330		3	4.6%	\$	1,293
7	911575	S CURRY ST PHASE 1 IMPROVEMENTS *	*WATER*	Jun-09	2009	\$	1,700		3	4.6%	\$	236
7	911578	BLDG 'D' CARD ACCESS		Jun-09	2009	\$	7,639		3	4.6%	\$	1,059
7	911579	EASEMENT - LITTLE LANE		Jun-09	2009	\$	159,290		3	4.6%	\$	22,082
7	911580	2009 ENGINEERING COSTS - ARSENIC *	*WATER*	Jun-09	2009	\$	70,116		3	4.6%	\$	9,720
7	911582	2009 WATER MASTER PLAN UPDATE *	*WATER*	Jun-09	2009	\$	3,790		3	4.6%	\$	525
7	911583	CC FRWY PHASE 2A UT RELOCATE		Jun-09	2009	\$	328,179		3	4.6%	\$	45,494
7	911584	STEWART ST EXT NORTH *	*WATER*	Jun-09	2009	\$	404,809		3	4.6%	\$	56,117
7	911595	2009 UNDERGROUND INFRASTRUCTURE *	FED \$397647.43	Jun-09	2009	\$	727,527		3	4.6%	\$	100,853
7	911596	2007 ENGINEERING COSTS - ARSENIC *	*WATER*	Jun-07	2007	\$	117,631		5	4.4%	\$	25,854
7	911637	ARSENIC LEVEL RED PROJECT INFRASTRUCTURE*	PART OF #91125	Jun-09	2009	\$	127,910		3	4.6%	\$	17,732
7	911638	PACKAGED ARSENIC H2O TREATMENT PLANT EQ *	PART OF #91158	Jun-09	2009	\$	585,716		3	4.6%	\$	81,195
7	911639	CARSON CITY ARSENIC H2O TREATMENT PLANT *	PART OF #91158	Jun-09	2009	\$	2,472,725		3	4.6%	\$	342,782



Carson City Water Utility Plant-in-Service

7	911648	UTILITY LINE EXTENSION - NV ENERGY		Jun-10	2010	\$	10,424		2	4.3%	\$	895
7	911740	ROSS GOLD PARK INFRASTRUCTURE *	*WATER*	Jun-10	2010	\$	20,042		2	4.3%	\$	1,721
7	911750	2010 UNDERGROUND INFRASTRUCTURE *	*WATER*	Jun-10	2010	\$	111,674		2	4.3%	\$	9,589
7	911755	NORTHGATE/RSVP REMODEL		Jun-10	2010	\$	43,145		2	4.3%	\$	3,705
7	911760	2010 ENGINEERING COSTS		Jun-10	2010	\$	125,151		2	4.3%	\$	10,746
7	911769	STEWART ST EXT NORTH		Jun-10	2010	\$	915		2	4.3%	\$	79
7	911770	STEWART ST EXT NORTH		Jun-10	2010	\$	151,938		2	4.3%	\$	13,046
7	911794	2010 CONTRIBUTED BY DEVELOPERS		Jun-10	2010	\$	4,465	\$ (4,465)	2	4.3%	\$	-
7	911829	HP DESIGNJET PLOTTER CONN 911827/911828 *	S/N CN05M2H01	Jun-11	2011	\$	2,383		1	4.5%	\$	107
7	911845	DOUBLE FACED LED SIGN @ FIRE 1 *	CONN #911844	Jun-11	2011	\$	15,750		1	4.5%	\$	710
7	911850	PW NEW ENTRANCE GATE *	CONN #911851	Jun-11	2011	\$	13,958		1	4.5%	\$	630
7	911861	SNOW VALLEY CC REPEATER SITE CONN#911860		Jun-11	2011	\$	116,614		1	4.5%	\$	5,259
7	911870	2011 DEVELOPER CONTRIBUTIONS		Jun-11	2011	\$	29,070	\$ (29,070)	1	4.5%	\$	-
7	911961	2011 UNDERGROUND INFRASTRUCTURE		Jun-11	2011	\$	30,522		1	4.5%	\$	1,377
7	911963	4600 CONTE DRIVE - N/S TRANSMISSION MAIN		Jun-11	2011	\$	25,287		1	4.5%	\$	1,140
7	911966	CONFERENCE ROOM REMODEL BLDG A *	*WATER*	Jun-11	2011	\$	36,196		1	4.5%	\$	1,632
7	911978	WONDERWARE HISTORIAN UPGRADE		Jun-11	2011	\$	82,606		1	4.5%	\$	3,726
7	911985	FUJI DOG PARK FENCE & GATE CONN #911984 *	CONN #911984	Jun-12	2012	\$	3,888		-	3.4%	\$	-
7	912013	AMERICAN SIGNAL CO MESSAGE BOARD *	1A96AS432XB22	Jun-12	2012	\$	18,000		-	3.4%	\$	-
7	912018	TERAHERTZ TECHNOLOGY SOFTWARE OTDR *	CONN #912019	Jun-12	2012	\$	5,000		-	3.4%	\$	-
7	912036	MAST FOR ANTENNA LOCATED ON COMMAND 1 *	ATTACHED TO C	Jun-12	2012	\$	10,679		-	3.4%	\$	-
7	912037	DATA CABINET BLDG C *	CONN TO #1426	Jun-12	2012	\$	5,428		-	3.4%	\$	-
7	912054	2012 CONTRIBUTED BY DEVELOPER		Jun-12	2012	\$	43,763	\$ (43,763)	-	3.4%	\$	-
7	912114	ROSS GOLD IRRIGATION		Jun-12	2012	\$	30,375		-	3.4%	\$	-
7	912127	UPSTREAM MITIGATION - STORM DRAIN		Jun-12	2012	\$	122,387		-	3.4%	\$	-
7	912146	ASH CANYON ROAD *	LABOR/MATERIAL	Jun-12	2012	\$	83,435		-	3.4%	\$	-
7					1900				10	2.4%	\$	-
7		Contributed Capital FY 2012		Jan-12	2012		\$ (539,701)		-	3.4%	\$	-
7		Contributed Capital FY 2011		Jan-11	2011		\$ (1,526,009)		1	4.5%	\$	(68,823)
7		Contributed Capital FY 2010		Jan-10	2010		\$ (583,835)		2	4.3%	\$	(50,132)
7		Contributed Capital FY 2009		Jan-09	2009		\$ (583,564)		3	4.6%	\$	(80,897)
7		Contributed Capital FY 2008		Jan-08	2008		\$ (939,293)		4	4.9%	\$	(182,630)
7		Contributed Capital FY 2007		Jan-07	2007		\$ (601,919)		5	4.4%	\$	(132,297)
7		Contributed Capital FY 2006		Jan-06	2006		\$ (473,383)		6	4.4%	\$	(124,997)
7		Contributed Capital FY 2005		Jan-05	2005		\$ (296,193)		7	4.4%	\$	(91,176)
7		Contributed Capital FY 2004		Jan-04	2004		\$ (28,603)		8	4.7%	\$	(10,703)
7		Contributed Capital FY 2003		Jan-03	2003		\$ (15,116)		9	4.7%	\$	(6,460)
7		Contributed Capital FY 2002		Jan-02	2002		\$ (73,141)		10	5.0%	\$	(36,845)
7		Contributed Capital FY 2001		Jan-01	2001		\$ 320,335		10	5.2%	\$	165,053
					1900				10	2.4%	\$	-
					1900				10	2.4%	\$	-
						\$	111,415,573	\$ (25,375,181)	7.5	5.30%	\$	35,757,409



**Carson City
Water Utility
Plant-in-Service**

CWIP as of FYE	2012
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Fx	Construction-Work-in-Progress Description	Total Cost	Total CIAC
7	Construction Work In Progress	\$ 20,093,716	
		\$ 20,093,716	\$ -

Fx	PLANT-IN-SERVICE	FIXED ASSETS	CIAC	CWIP	TOTAL COSTS
###	Supply/Treatment	\$ 39,791,812	\$ (1,784,941)	\$ -	\$ 38,006,871
###	Pumping	3,273,896	-	\$ -	\$ 3,273,896
###	Storage	9,274,609	-	\$ -	\$ 9,274,609
###	Transmission & Distribution	15,742,154	(3,719,527)	\$ -	\$ 12,022,627
###	Meters & Services	331,772	-	\$ -	\$ 331,772
###	Hydrants	61,623	-	\$ -	\$ 61,623
###	General Plant	42,939,707	(19,870,713)	\$ 20,093,716	\$ 43,162,711
	Total Utility Plant	\$ 111,415,573	\$ (25,375,181)	\$ 20,093,716	\$ 106,134,108



Carson City Water Utility Connection Charge

Existing Cost Basis		Notes
PLANT-IN-SERVICE		
Utility Capital Assets	\$ 111,415,573	Original cost of plant-in-service as of FYE 2012
less: Contributed Capital	(25,375,181)	Grants and Other Contributed Capital as of FYE 2012
plus: Interest on Non-Contributed Plant	35,757,409	Interest on assets up to a maximum 10-year period
Existing Cash Balances	\$ 1,929,337	Cash Balances as of FYE 2012
less: Debt Principal Outstanding	(64,741,224)	Debt Principal Outstanding as of FYE 2012
less: Net Debt Principal Outstanding	\$ (62,811,887)	Debt principal outstanding, net of cash reserves
TOTAL EXISTING COST BASIS	\$ 58,985,913	
Future Cost Basis		Notes
CAPITAL IMPROVEMENT PLAN		
Total Future Projects	\$ 17,557,740	Total CIP (FYE 2013 through FYE 2018)
less: Identified Repair & Replacement Projects	(7,297,350)	R&R projects are not eligible for Connection Charge
less: Contributed Future Upgrade & Expansion Assets	(125,000)	Not eligible for recovery through Connection Charge
TOTAL FUTURE COST BASIS	\$ 10,135,390	
Customer Base		Notes
Existing Water Equivalent Residential Customers (WERC)	22,290	Connected WERC as of FYE 2012
Future WERC (Incremental)	9,164	Projected Incremental WERC
TOTAL CUSTOMER BASE	31,454	Total System Capacity WERC
Resulting Charge		Notes
Existing Cost Basis	\$ 58,985,913	
Future Cost Basis	10,135,390	
Total Cost Basis	\$ 69,121,303	
Total Customer Base	31,454	
TOTAL CHARGE PER WERC	\$ 2,198	Maximum Allowable Charge per WERC



Carson City Water Utility Connection Charge

Schedule of Charges

Water Equivalent Residential Customer (WERC)	WERC	Existing Charge	Proposed Charge
Single Family Residence	1.00	\$ 454	\$ 2,198
Duplex (each living unit)	1.00	454	2,198
Apartment (each living unit)	0.50	227	1,099
Mobile Home Individual lot	1.00	454	2,198
Mobile Home Park (each pad)	0.50	227	1,099
All others, per WERC	1.00	454	2,198

[a] Each WERC is equal to 550 gallons, per 12.02.030

Alternative method:

Meter Size	Meter Equivalency Factors [a]	Proposed Charge
5/8-inch	1.00	\$ 2,198
1-inch	2.50	5,494
1 1/2-inch	5.00	10,988
2-inch	8.00	17,580
3-inch	16.00	35,161
4-inch	25.00	54,938
8-inch	50.00	109,877
10-inch	115.00	252,717
Multifamily per unit [b]:		\$ 1,538

[a] AWWA meter capacity equivalent ratios

[b] Alternative multifamily option: 70% of 5/8" meter charge per unit



Carson City
Water Utility
Customer Statistics & Price Out

HISTORICAL YEAR (FYE)

2012

Historical Year: 2011 / 2012 Actual																	Total
Meter Size	Number of Meters										State	State Prison					
	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential			Residential				
	10%	25%	50%	80%	90%	Commercial	Multifamily						Single Family	Multifamily			
5/8"	23	14	28	28	61	857	86	1	1	5	13,711	16	9			14,840	
1"			1		1	390	107		1	1	454	30	9			994	
1 1/2"						216	26	4			25	17	11			299	
2"						277	51	3			5	19	37			392	
3"						42	16	1			1	2	18			80	
4"						10	7	1				2	8			28	
6"						6						7	4			17	
10"												2		1		3	
Number of Units (Residential):																	16,653

Historical Year: 2011 / 2012 Actual																	Total
Existing Meter Size Ratios (previously MSEs)																	
Flow Factor	Meter Size	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison		
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily				
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily				
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily				
1.0	5/8"	23	14	28	28	61	857	86	1	1	5	13,711	16	9	-	14,840	
1.5	1"	-	-	2	-	2	593	163	-	2	2	691	46	14	-	1,513	
2.3	1 1/2"	-	-	-	-	-	491	59	9	-	-	57	39	25	-	679	
2.8	2"	-	-	-	-	-	783	144	8	-	-	14	54	105	-	1,108	
4.1	3"	-	-	-	-	-	173	66	4	-	-	4	8	74	-	330	
5.4	4"	-	-	-	-	-	54	38	5	-	-	-	11	43	-	152	
8.0	6"	-	-	-	-	-	48	-	-	-	-	-	56	32	-	137	
20.0	10"	-	-	-	-	-	-	-	-	-	-	-	-	40	20	60	
		23	14	30	28	63	3,000	556	28	3	7	14,477	229	342	20	18,819	

Historical Year: 2011 / 2012 Actual																	Total
Existing Meter Size Ratios (previously MCEs)																	
Flow Factor	Meter Size	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison		
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily				
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily				
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily				
1.0	5/8"	23	14	28	28	61	857	86	1	1	5	13,711	16	9	-	14,840	
1.5	1"	-	-	2	-	2	593	163	-	2	2	691	46	14	-	1,513	
2.3	1 1/2"	-	-	-	-	-	491	59	9	-	-	57	39	25	-	679	
2.8	2"	-	-	-	-	-	783	144	8	-	-	14	54	105	-	1,108	
4.1	3"	-	-	-	-	-	173	66	4	-	-	4	8	74	-	330	
5.4	4"	-	-	-	-	-	54	38	5	-	-	-	11	43	-	152	
8.0	6"	-	-	-	-	-	48	-	-	-	-	-	56	32	-	137	
20.0	10"	-	-	-	-	-	-	-	-	-	-	-	-	40	20	60	
		23	14	30	28	63	3,000	556	28	3	7	14,477	229	342	20	18,819	

Historical Year: 2011 / 2012																		Total	
Consumption By Rate Block (kgal)																			
Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison				
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily						
July	Summer	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
August	Summer	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
September	Summer	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
October	Summer	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
November	Winter	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
December	Winter	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
January	Winter	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
February	Winter	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
March	Winter	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
April	Winter	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
May	Summer	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
June	Summer	115	70	145	140	310	8,990	1,465	50	10	30	70,980	465	490	5				
		1,380	840	1,740	1,680	3,720	107,880	17,580	600	120	360	851,760	5,580	5,880	60				
* Assumes maximum use in this block for each meter.																			

* Assumes maximum use in this block for each meter.



Carson City Water Utility Customer Statistics & Price Out

Rate Block 2 (6 - 30 kgal residential; 6 - 19 kgal commercial)

Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State		Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily	State	Prison	
July	Summer	172	141	349	293	702	12,231	3,500	91	14	88	172,441	1,784	1,046	10	192,862
August	Summer	198	130	398	319	794	12,962	3,625	92	14	110	195,189	1,829	1,073	14	216,747
September	Summer	174	118	365	300	688	12,891	3,540	102	14	103	182,181	1,756	1,026	14	203,272
October	Summer	93	94	247	194	466	12,376	3,380	93	14	101	130,297	1,659	979	14	150,007
November	Winter	30	10	105	38	121	8,542	3,097	56	14	22	45,036	1,580	652	14	59,317
December	Winter	19	3	40	3	47	5,337	2,950	33	1	10	14,898	1,602	440	14	25,397
January	Winter	29	2	53	9	42	5,724	2,931	28	2	11	19,674	1,637	430	14	30,586
February	Winter	14	4	46	3	30	5,481	2,838	35	8	11	13,934	1,599	425	14	24,442
March	Winter		2	22	6	20	5,086	2,820	30	3	18	11,413	1,453	377	14	21,264
April	Winter	18	2	54	16	68	7,203	3,043	32	3	14	37,924	1,561	583	14	50,535
May	Summer	85	65	198	184	438	10,908	3,328	85	28	54	127,934	1,696	865	14	145,882
June	Summer	153	84	293	277	521	12,708	3,625	92	14	98	176,273	1,803	961	14	196,916
		985	655	2,170	1,642	3,937	111,449	38,677	769	129	640	1,127,194	19,959	8,857	164	1,317,227

Rate Block 3 (31 - 50 kgal residential; 20 - 49 kgal commercial)

Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State		Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily	State	Prison	
July	Summer	8	2	41	32	116	13,293	3,794	137	29	40	30,801	933	1,756	35	51,017
August	Summer	15	14	46	52	125	14,734	4,178	142	30	40	41,178	963	1,882	30	63,429
September	Summer	1	12	35	63	75	14,561	4,010	136	30	57	34,765	932	1,734	30	56,441
October	Summer			22	22	6	13,550	3,761	142	23	49	16,757	884	1,546	30	36,792
November	Winter			4			8,233	3,081	33	8		1,327	792	837	30	14,345
December	Winter			1		8	4,872	3,103				269	762	477	30	9,522
January	Winter	1					5,039	3,064	3			534	830	440	30	9,941
February	Winter						4,922	2,939				213	742	449	30	9,295
March	Winter						4,692	2,830				174	714	436	30	8,876
April	Winter						6,790	3,348				1,782	758	647	30	13,355
May	Summer		6	20	20	4	11,308	3,420	116	60	2	16,021	852	1,325	30	33,184
June	Summer	6	10	21	30	19	14,142	4,928	145	30	28	31,667	918	1,540	30	53,514
		31	44	190	219	353	116,136	42,456	854	210	216	175,488	10,080	13,069	365	359,711

Rate Block 4 (Over 50 kgal)

Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State		Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily	State	Prison	
July	Summer			19	9	36	42,210	11,406	459		7	22,059	10,871	14,606	7,543	109,225
August	Summer			22	44	20	52,725	13,064	703	21	31	29,383	12,221	17,438	8,487	134,159
September	Summer			14	15		49,802	13,196	618	22	21	21,797	11,676	15,639	7,474	120,274
October	Summer				8		41,297	12,172	469		31	8,405	10,110	14,098	8,420	95,010
November	Winter						18,658	8,361	88			791	6,847	8,340	6,110	49,195
December	Winter						14,221	8,567				37	6,236	7,477	6,738	43,276
January	Winter						14,719	7,900				385	6,995	7,035	7,853	44,887
February	Winter						12,820	6,762				132	6,035	6,212	5,933	37,894
March	Winter						13,611	6,708				40	4,354	2,064	6,148	32,925
April	Winter						17,722	8,289				1,080	7,711	2,332	6,356	43,490
May	Summer			3	2		30,117	8,417	208	5		11,452	7,565	4,887	6,463	69,119
June	Summer			14	14		48,015	13,533	694	20		20,806	10,383	11,313	8,428	113,220
		-	-	72	92	56	355,917	118,375	3,239	68	90	116,367	101,004	111,441	85,953	892,674
Total Usage (in kgal):		2,396	1,539	4,172	3,633	8,066	691,382	217,088	5,462	527	1,306	2,270,809	136,623	139,247	86,542	3,568,792

Historical Year: 2011 / 2012

Monthly Consumption Summary by Class

Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State		Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily	State	Prison	
July	Summer	295	213	554	474	1,164	76,724	20,165	737	53	165	296,281	14,053	17,898	7,593	436,369
August	Summer	328	214	611	555	1,249	89,411	22,332	987	75	211	336,730	15,478	20,883	8,536	497,600
September	Summer	290	200	559	518	1,073	86,244	22,211	906	76	211	309,723	14,829	18,889	7,523	463,252
October	Summer	208	164	414	364	782	76,213	20,778	754	47	211	226,439	13,118	17,113	8,469	365,074
November	Winter	145	80	254	178	431	44,423	16,004	227	32	52	118,134	9,684	10,319	6,159	206,122
December	Winter	134	73	186	143	365	33,420	16,085	83	11	40	86,184	9,065	8,884	6,787	161,460
January	Winter	145	72	198	149	352	34,472	15,360	81	12	41	91,573	9,927	8,395	7,902	168,679
February	Winter	129	74	191	143	340	32,213	14,004	85	18	41	85,259	8,841	7,576	5,982	154,896
March	Winter	115	72	167	146	330	32,379	13,823	80	13	48	82,607	6,986	3,367	6,197	146,330
April	Winter	133	72	199	156	378	40,705	16,145	82	13	44	111,766	10,495	4,052	6,405	190,645
May	Summer	200	141	366	346	752	61,323	16,630	459	103	86	226,387	10,578	7,567	6,512	331,450
June	Summer	274	164	473	461	850	83,855	23,551	981	74	156	299,726	13,569	14,304	8,477	446,915
		2,396	1,539	4,172	3,633	8,066	691,382	217,088	5,462	527	1,306	2,270,809	136,623	139,247	86,542	3,568,792



Carson City Water Utility Customer Statistics & Price Out

Usage Summary (kgal):	Senior Discount					Commercial	Multifamily	Federal	Municipal	Quasi-Residential	Single Family	Multifamily	State	State Prison	Total
	10%	25%	50%	80%	90%										
Winter	801	443	1,195	915	2,196	217,612	91,421	638	99	266	575,523	54,998	42,593	39,432	1,028,132
Summer	1,595	1,096	2,977	2,718	5,870	473,770	125,667	4,824	428	1,040	1,695,286	81,625	96,654	47,110	2,540,660
Total	2,396	1,539	4,172	3,633	8,066	691,382	217,088	5,462	527	1,306	2,270,809	136,623	139,247	86,542	3,568,792
Annual Average	200	128	348	303	672	57,615	18,091	455	44	109	189,234	11,385	11,604	7,212	297,399
Winter Average	134	74	199	153	366	36,269	15,237	106	17	44	95,921	9,166	7,099	6,572	171,355
Summer Average	266	183	496	453	978	78,962	20,945	804	71	173	282,548	13,604	16,109	7,852	423,443
Summer to Annual Peak Factor	1.3	1.4	1.4	1.5	1.5	1.4	1.2	1.8	1.6	1.6	1.5	1.2	1.4	1.1	1.4
Peak Month Factor	1.6	1.7	1.8	1.8	1.9	1.6	1.2	2.2	1.7	1.9	1.8	1.4	1.8	1.2	1.7
Base Demand (% Total)	0.07%	0.04%	0.12%	0.10%	0.23%	19.37%	6.08%	0.15%	0.01%	0.04%	63.63%	3.83%	3.90%	2.42%	100.00%
Peak Demand (% Total)	0.06%	0.04%	0.12%	0.11%	0.23%	18.65%	4.95%	0.19%	0.02%	0.04%	66.73%	3.21%	3.80%	1.85%	100.00%
WERC (550 gpd)	23	14	29	28	62	3,444	2,378	27	3	7	14,196	955	694	431	22,290
Average Monthly Use/Account	9	9	12	11	11	32	62	46	22	18	13	122	118	7,212	18
Average Winter Use/Account	6	5	7	5	6	20	52	11	8	7	7	99	72	6,572	10
Average Summer Use/Account	12	13	17	16	16	44	71	80	36	29	20	146	164	7,852	25
Average Monthly Use/Unit							4				13	6			
Avg Winter Use/Unit							3				7	5			
Avg Summer Use/Unit							4				19	7			

Existing Rate Structure:

Effective: 7/1/2010 - 9/30/2011
No. of Effective Months: 3

Residential Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
			\$ -	\$ 1.75	\$ 3.00	\$ 4.75
	5/8"	\$ 21.00				
	1"	\$ 32.00				
	1 1/2"	\$ 47.50				
	2"	\$ 58.50				
	3"	\$ 85.00				
	4"	\$ 112.00				
	6"	\$ 165.00				

* Note: Senior Discount applies to both fixed and volume charges

Commercial Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 19)	Block 3 (20 - 49)	Block 4 (Over 50)
			\$ -	\$ 1.60	\$ 2.40	\$ 3.70
	5/8"	\$ 23.00				
	1"	\$ 35.00				
	1 1/2"	\$ 52.25				
	2"	\$ 65.00				
	3"	\$ 95.00				
	4"	\$ 125.00				
	6"	\$ 185.00				
	10"	\$ 460.00				

Existing Rate Structure:

Effective: 10/1/2011 - 6/30/2012
No. of Effective Months: 9

Residential Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
			\$ -	\$ 1.84	\$ 3.15	\$ 4.99
	5/8"	\$ 22.05				
	1"	\$ 33.60				
	1 1/2"	\$ 49.88				
	2"	\$ 61.43				
	3"	\$ 89.25				
	4"	\$ 117.60				
	6"	\$ 173.25				

* Note: Senior Discount applies to both fixed and volume charges

Commercial Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 19)	Block 3 (20 - 49)	Block 4 (Over 50)
			\$ -	\$ 1.68	\$ 2.52	\$ 3.89
	5/8"	\$ 24.15				
	1"	\$ 36.75				
	1 1/2"	\$ 54.86				
	2"	\$ 68.25				
	3"	\$ 99.75				
	4"	\$ 131.25				
	6"	\$ 194.25				
	10"	\$ 483.00				

Effective Rates:

Full Year (FY 2011/12)

Class	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
			\$ -	\$ 1.82	\$ 3.11	\$ 4.93
	5/8"	\$ 21.79				
	1"	\$ 33.20				
	1 1/2"	\$ 49.29				
	2"	\$ 60.70				
	3"	\$ 88.19				
	4"	\$ 116.20				
	6"	\$ 171.19				

* Note: Senior Discount applies to both fixed and volume charges

Class	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
			\$ -	\$ 1.66	\$ 2.49	\$ 3.84
	5/8"	\$ 23.86				
	1"	\$ 36.31				
	1 1/2"	\$ 54.21				
	2"	\$ 67.44				
	3"	\$ 98.56				
	4"	\$ 129.69				
	6"	\$ 191.94				
	10"	\$ 477.25				

Customer Class	Senior Discount					Commercial		Quasi-Residential		Residential		State		Total
	10%	25%	50%	80%	90%	Commercial	Multifamily	Federal	Municipal	Residential	Single Family	Multifamily	State Prison	
Number of Accounts	23	14	29	28	62	1,798	293	10	2	6	14,196	93	98	16,653
Service Charges	\$ 5,412	\$ 2,745	\$ 3,860	\$ 1,464	\$ 1,635	\$ 859,070	\$ 159,254	\$ 8,055	\$ 722	\$ 1,706	\$ 3,785,100	\$ 59,313	\$ 98,003	\$ 4,992,066
User Fees	1,698	996	2,445	824	853	1,841,795	624,775	15,849	998	2,279	3,168,571	565,599	475,456	7,033,594
Total Revenue	\$ 7,110	\$ 3,741	\$ 6,305	\$ 2,288	\$ 2,488	\$ 2,700,865	\$ 784,029	\$ 23,904	\$ 1,720	\$ 3,985	\$ 6,953,671	\$ 624,913	\$ 573,460	\$ 12,025,660
	7,181	3,901	6,495	2,317	2,565	2,675,326	780,830	23,680	1,966	3,951	6,899,287	622,548	560,300	12,025,660
	1.0%	4.3%	3.0%	1.2%	3.1%	-0.9%	-0.4%	-0.9%	14.3%	-0.9%	-0.8%	-0.4%	-2.3%	-1.7%

Make Adjustment?
2
[1 - Yes, 2 - No]

FYE 2012 Revenue: \$ 11,915,684
Surplus (Deficit): \$ 109,976
Price Out Adjustment: -0.91%



Carson City Water Utility Customer Statistics & Price Out

BUDGET YEAR (FYE)

2013

Price Out Adjustment 0.00%

Cumulative Growth 0.00%

Budget Year: 2012 / 2013																	
Number of Meters																	
Meter Size	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison	Total		
	10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily					
5/8"	23	14	28	28	61	857	86	1	1	5	13,711	16	9	-	14,840		
1"	-	-	1	-	1	390	107	-	1	1	454	30	9	-	994		
1 1/2"	-	-	-	-	-	216	26	4	-	-	25	17	11	-	299		
2"	-	-	-	-	-	277	51	3	-	-	5	19	37	-	392		
3"	-	-	-	-	-	42	16	1	-	-	1	2	18	-	80		
4"	-	-	-	-	-	10	7	1	-	-	-	2	8	-	28		
6"	-	-	-	-	-	6	-	-	-	-	-	7	4	-	17		
10"	-	-	-	-	-	-	-	-	-	-	-	-	2	1	3		
Number of Units (Residential):																	
	23	14	29	28	62	1,798	293	10	2	6	14,196	93	98	1	16,653		
							4,756				14,505	1,909					



Carson City Water Utility Customer Statistics & Price Out

Rate Block 2 (6 - 30 kgal)

Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
July	Summer	172	127	349	293	702					88	172,355				174,086
August	Summer	198	130	398	319	794					110	195,102				197,051
September	Summer	174	118	365	300	688					103	182,040				183,788
October	Summer	93	94	247	194	466					101	130,130				131,325
November	Winter	30	10	105	38	121					22	44,953				45,279
December	Winter	19	3	40	3	47					10	14,926				15,048
January	Winter	29	2	53	9	42					11	19,714				19,860
February	Winter	14	4	46	3	30					11	13,937				14,045
March	Winter	-	2	22	6	20					18	11,393				11,461
April	Winter	18	2	54	16	68					14	37,922				38,094
May	Summer	85	65	202	184	438					54	127,730				128,758
June	Summer	153	84	293	277	521					98	176,242				177,668
		985	641	2,174	1,642	3,937	-	-	-	-	640	1,126,444	-	-	-	1,136,463

Rate Block 3 (Over 30 kgal)

Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
July	Summer	8	16	60	41	152					47	52,983				53,307
August	Summer	15	14	68	96	145					71	70,706				71,115
September	Summer	1	12	49	78	75					78	56,718				57,011
October	Summer	-	-	22	30	6					80	25,316				25,454
November	Winter	-	-	4	-	-					-	2,201				2,205
December	Winter	-	-	1	-	8					-	284				293
January	Winter	1	-	-	-	-					-	894				895
February	Winter	-	-	-	-	-					-	349				349
March	Winter	-	-	-	-	-					-	254				254
April	Winter	-	-	-	-	-					-	2,862				2,862
May	Summer	-	6	23	22	4					2	27,708				27,765
June	Summer	6	10	35	44	19					28	52,537				52,679
		31	58	262	311	409	-	-	-	-	306	292,812	-	-	-	294,189
Total Usage (in kgal):		1,923	1,334	3,931	3,273	7,262	652,959	216,847	5,313	497	1,279	2,131,110	136,545	137,569	86,542	3,386,384

Budget Year: 2012 / 2013 Monthly Consumption Summary by Class

Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
July	Summer	274	209	555	474	1,157	74,613	20,152	733	51	165	291,381	14,053	17,850	7,593	429,260
August	Summer	306	211	614	558	1,251	87,474	22,324	983	73	211	332,695	15,478	20,844	8,536	491,558
September	Summer	270	193	562	516	1,061	84,271	22,196	906	73	211	305,154	14,828	18,841	7,523	456,605
October	Summer	185	161	411	350	758	74,190	20,761	748	43	211	220,742	13,113	17,028	8,469	357,170
November	Winter	102	58	238	150	352	41,417	15,979	216	29	49	105,570	9,675	10,170	6,159	190,164
December	Winter	75	48	140	70	245	28,610	16,058	58	8	34	65,974	9,055	8,630	6,787	135,792
January	Winter	93	45	161	94	243	29,871	15,329	55	8	39	73,596	9,917	8,142	7,902	145,495
February	Winter	70	46	142	76	227	27,394	13,976	64	15	37	64,284	8,830	7,323	5,982	128,466
March	Winter	51	39	119	86	190	27,397	13,792	55	12	45	59,642	6,976	3,116	6,197	117,717
April	Winter	80	46	162	115	280	37,021	16,126	63	10	42	97,299	10,485	3,892	6,405	172,026
May	Summer	168	127	364	332	697	58,923	16,610	456	104	80	219,577	10,572	7,496	6,512	322,018
June	Summer	249	151	463	452	801	81,778	23,544	976	71	155	295,196	13,563	14,237	8,477	440,113
		1,923	1,334	3,931	3,273	7,262	652,959	216,847	5,313	497	1,279	2,131,110	136,545	137,569	86,542	3,386,384
Usage Summary (kgal):		Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
Winter		471	282	962	591	1,537	191,710	91,260	511	82	246	466,365	54,938	41,273	39,432	889,660
Summer		1,452	1,052	2,969	2,682	5,725	461,249	125,587	4,802	415	1,033	1,664,745	81,607	96,296	47,110	2,496,724
Total		1,923	1,334	3,931	3,273	7,262	652,959	216,847	5,313	497	1,279	2,131,110	136,545	137,569	86,542	3,386,384
Annual Average		160	111	328	273	605	54,413	18,071	443	41	107	177,593	11,379	11,464	7,212	282,199
Winter Average		79	47	160	99	256	31,952	15,210	85	14	41	77,728	9,156	6,879	6,572	148,277
Summer Average		242	175	495	447	954	76,875	20,931	800	69	172	277,458	13,601	16,049	7,852	416,121
Summer to Annual Peak Factor		1.5	1.6	1.5	1.6	1.6	1.4	1.2	1.8	1.7	1.6	1.6	1.2	1.4	1.1	1.5
Base Demand (% Total)		0.06%	0.04%	0.12%	0.10%	0.21%	19.28%	6.40%	0.16%	0.01%	0.04%	62.93%	4.03%	4.06%	2.56%	100.00%
Peak Demand (% Total)		0.06%	0.04%	0.12%	0.11%	0.23%	18.47%	5.03%	0.19%	0.02%	0.04%	66.68%	3.27%	3.86%	1.89%	100.00%



Carson City Water Utility Customer Statistics & Price Out

Existing Rate Structure:

Effective: 7/1/2012 - 6/30/2013
No. of Effective Months: 12

Residential Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
	5/8"	\$ 22.05	\$ -	\$ 1.84	\$ 3.15	\$ 4.99
	1"	\$ 33.60				
	1 1/2"	\$ 49.88				
	2"	\$ 61.43				
	3"	\$ 89.25				
	4"	\$ 117.60				
	6"	\$ 173.25				

Commercial Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 19)	Block 3 (20 - 49)	Block 4 (Over 50)
	5/8"	\$ 24.15	\$ -	\$ 1.68	\$ 2.52	\$ 3.89
	1"	\$ 36.75				
	1 1/2"	\$ 54.86				
	2"	\$ 68.25				
	3"	\$ 99.75				
	4"	\$ 131.25				
	6"	\$ 194.25				
	10"	\$ 483.00				

Existing Rate Structure:

Effective: 0
No. of Effective Months: 0

Residential Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
	5/8"	\$ -	\$ -	\$ -	\$ -	\$ -
	1"	\$ -				
	1 1/2"	\$ -				
	2"	\$ -				
	3"	\$ -				
	4"	\$ -				
	6"	\$ -				

Commercial Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 19)	Block 3 (20 - 49)	Block 4 (Over 50)
	5/8"	\$ -	\$ -	\$ -	\$ -	\$ -
	1"	\$ -				
	1 1/2"	\$ -				
	2"	\$ -				
	3"	\$ -				
	4"	\$ -				
	6"	\$ -				
	10"	\$ -				

Effective Rates:

Full Year (FY 2012/13)

Class	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
	5/8"	\$ 22.05	\$ -	\$ 1.84	\$ 3.15	\$ 4.99
	1"	\$ 33.60				
	1 1/2"	\$ 49.88				
	2"	\$ 61.43				
	3"	\$ 89.25				
	4"	\$ 117.60				
	6"	\$ 173.25				

Class	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
	5/8"	\$ 24.15	\$ -	\$ 1.68	\$ 2.52	\$ 3.89
	1"	\$ 36.75				
	1 1/2"	\$ 54.86				
	2"	\$ 68.25				
	3"	\$ 99.75				
	4"	\$ 131.25				
	6"	\$ 194.25				
	10"	\$ 483.00				

Customer Class	Senior Discount					Commercial		Quasi-Residential		Residential		State		Total
	10%	25%	50%	80%	90%	Commercial	Multifamily	Federal	Municipal	Single Family	Multifamily	State	Prison	
Number of Accounts	23	14	29	28	62	1,798	293	10	2	6	14,196	93	98	16,653
Service Charges	\$ 5,477	\$ 2,778	\$ 3,906	\$ 1,482	\$ 1,854	\$ 869,419	\$ 161,172	\$ 8,152	\$ 731	\$ 1,726	\$ 3,830,704	\$ 60,029	\$ 99,184	\$ 5,052,210
User Fees	\$ 1,719	\$ 1,008	\$ 2,475	\$ 834	\$ 864	\$ 1,864,414	\$ 632,445	\$ 16,044	\$ 1,010	\$ 2,307	\$ 3,207,495	\$ 572,487	\$ 481,319	\$ 7,119,974
Total Revenue	\$ 7,196	\$ 3,786	\$ 6,381	\$ 2,316	\$ 2,518	\$ 2,733,833	\$ 793,617	\$ 24,196	\$ 1,741	\$ 4,033	\$ 7,038,200	\$ 632,515	\$ 580,503	\$ 12,172,184
FYE 2013 Budget: \$ 12,247,479														
Surplus (Deficit): \$ (75,295)														

TEST YEAR (FYE)

2014

Price Out Adjustment 0.00%

Cumulative Growth 0.00%

Test Year: 2013 / 2014 Number of Meters															
Meter Size	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison	Total
	10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
5/8"	23	14	29	28	62	1,798	293	10	2	6	14,196	93	98	1	16,653
1"	-	-	-	-	-	857	86	-	-	-	13,711	16	9	-	14,840
1 1/2"	-	-	-	-	-	390	107	-	-	1	454	30	9	-	994
2"	-	-	-	-	-	216	26	4	-	-	25	17	11	-	299
3"	-	-	-	-	-	277	51	3	-	-	5	19	37	-	392
4"	-	-	-	-	-	42	16	1	-	-	1	2	18	-	80
6"	-	-	-	-	-	10	7	1	-	-	-	2	8	-	28
10"	-	-	-	-	-	6	-	-	-	-	-	7	4	-	17
	-	-	-	-	-	-	-	-	-	-	-	-	2	1	3
Number of Units (Residential):	23	14	29	28	62	1,798	293	10	2	6	14,196	93	98	1	16,653
4,756															
14,505															
1,909															

Test Year: 2013 / 2014																
Existing Meter Size Ratios (previously MSEs)																
Flow Factor	Meter Size	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
1.0	5/8"	23	14	28	28	61	857	86	1	1	5	13,711	16	9	-	14,840
1.5	1"	-	-	2	-	2	593	163	-	2	2	691	46	14	-	1,513
2.3	1 1/2"	-	-	-	-	-	491	59	9	-	-	57	39	25	-	679
2.8	2"	-	-	-	-	-	783	144	8	-	-	14	54	105	-	1,108
4.1	3"	-	-	-	-	-	173	66	4	-	-	4	8	74	-	330
5.4	4"	-	-	-	-	-	54	38	5	-	-	-	11	43	-	152
8.0	6"	-	-	-	-	-	48	-	-	-	-	56	22	-	-	137
20.0	10"	-	-	-	-	-	-	-	-	-	-	-	-	40	20	60
		23	14	30	28	63	3,000	556	28	3	7	14,477	229	342	20	18,819



Carson City
Water Utility
Customer Statistics & Price Out

Test Year: 2013 / 2014 Existing Meter Size Ratios (previously MCEs)																
Flow Factor	Meter Size	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
1.0	5/8"	23	14	28	28	61	857	86	1	1	5	13,711	16	9	-	14,840
1.5	1"	-	-	2	-	2	593	163	-	2	2	691	46	14	-	1,513
2.3	1 1/2"	-	-	-	-	-	491	59	9	-	-	57	39	25	-	679
2.8	2"	-	-	-	-	-	783	144	8	-	-	14	54	105	-	1,108
4.1	3"	-	-	-	-	-	173	66	4	-	-	4	8	74	-	330
5.4	4"	-	-	-	-	-	54	38	5	-	-	-	11	43	-	152
8.0	6"	-	-	-	-	-	48	-	-	-	-	-	56	32	-	137
20.0	10"	-	-	-	-	-	-	-	-	-	-	-	-	40	20	60
		23	14	30	28	63	3,000	556	28	3	7	14,477	229	342	20	18,819

Test Year: 2013 / 2014 Consumption By Rate Block (kgal)																
Rate Block 1 (0 - 5 kgal)																
Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
July	Summer	94	66	146	140	303	74,613	20,152	733	51	30	66,043	14,053	17,850	7,593	201,867
August	Summer	93	67	148	143	312	87,474	22,324	983	73	30	66,887	15,478	20,844	8,536	223,392
September	Summer	95	63	148	138	298	84,271	22,196	906	73	30	66,396	14,828	18,841	7,523	215,806
October	Summer	92	67	142	126	286	74,190	20,761	748	43	30	65,296	13,113	17,028	8,469	200,391
November	Winter	72	48	129	112	231	41,417	15,979	216	29	27	58,416	9,675	10,170	6,159	142,680
December	Winter	56	45	99	67	190	28,610	16,058	58	8	24	50,764	9,055	8,630	6,787	120,451
January	Winter	63	43	108	85	201	29,871	15,329	55	8	28	52,988	9,917	8,142	7,902	124,740
February	Winter	56	42	96	73	197	27,394	13,976	64	15	26	49,998	8,830	7,323	5,982	114,072
March	Winter	51	37	97	80	170	27,397	13,792	55	12	27	47,995	6,976	3,116	6,197	106,002
April	Winter	62	44	108	99	212	37,021	16,126	63	10	28	56,515	10,485	3,892	6,405	131,070
May	Summer	83	56	139	126	255	58,923	16,610	456	104	24	64,139	10,572	7,496	6,512	165,495
June	Summer	90	57	135	131	261	81,778	23,544	976	71	29	66,417	13,563	14,237	8,477	209,766
		907	635	1,495	1,320	2,916	652,959	216,847	5,313	497	333	711,854	136,545	137,569	86,542	1,955,732

Rate Block 2 (6 - 30 kgal)																
Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
July	Summer	172	127	349	293	702	-	-	-	-	88	172,355	-	-	-	174,086
August	Summer	198	130	398	319	794	-	-	-	-	110	195,102	-	-	-	197,051
September	Summer	174	118	365	300	688	-	-	-	-	103	182,040	-	-	-	183,788
October	Summer	93	94	247	194	466	-	-	-	-	101	130,130	-	-	-	131,325
November	Winter	30	10	105	38	121	-	-	-	-	22	44,953	-	-	-	45,279
December	Winter	19	3	40	3	47	-	-	-	-	10	14,926	-	-	-	15,048
January	Winter	29	2	53	9	42	-	-	-	-	11	19,714	-	-	-	19,860
February	Winter	14	4	46	3	30	-	-	-	-	11	13,937	-	-	-	14,045
March	Winter	-	2	22	6	20	-	-	-	-	18	11,393	-	-	-	11,461
April	Winter	18	2	54	16	68	-	-	-	-	14	37,922	-	-	-	38,094
May	Summer	85	65	202	184	438	-	-	-	-	54	127,730	-	-	-	128,758
June	Summer	153	84	293	277	521	-	-	-	-	98	176,242	-	-	-	177,668
		985	641	2,174	1,642	3,937	-	-	-	-	640	1,126,444	-	-	-	1,136,463

Rate Block 3 (Over 30 kgal)																
Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
July	Summer	8	16	60	41	152	-	-	-	-	47	52,983	-	-	-	53,307
August	Summer	15	14	68	96	145	-	-	-	-	71	70,706	-	-	-	71,115
September	Summer	1	12	49	78	75	-	-	-	-	78	56,718	-	-	-	57,011
October	Summer	-	-	22	30	6	-	-	-	-	80	25,316	-	-	-	25,454
November	Winter	-	-	4	-	-	-	-	-	-	-	2,201	-	-	-	2,205
December	Winter	-	-	1	-	8	-	-	-	-	-	284	-	-	-	293
January	Winter	1	-	-	-	-	-	-	-	-	-	894	-	-	-	895
February	Winter	-	-	-	-	-	-	-	-	-	-	349	-	-	-	349
March	Winter	-	-	-	-	-	-	-	-	-	-	254	-	-	-	254
April	Winter	-	-	-	-	-	-	-	-	-	-	2,862	-	-	-	2,862
May	Summer	-	6	23	22	4	-	-	-	-	2	27,708	-	-	-	27,765
June	Summer	6	10	35	44	19	-	-	-	-	28	52,537	-	-	-	52,679
		31	58	262	311	409	-	-	-	-	306	292,812	-	-	-	294,189
Total Usage (in kgal):		1,923	1,334	3,931	3,273	7,262	652,959	216,847	5,313	497	1,279	2,131,110	136,545	137,569	86,542	3,386,384



Carson City
Water Utility
Customer Statistics & Price Out

Test Year: 2013 / 2014 Monthly Consumption Summary by Class																
Month	Season	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
July	Summer	274	209	555	474	1,157	74,613	20,152	733	51	165	291,381	14,053	17,850	7,593	429,260
August	Summer	306	211	614	558	1,251	87,474	22,324	983	73	211	332,695	15,478	20,844	8,536	491,558
September	Summer	270	193	562	516	1,061	84,271	22,196	906	73	211	305,154	14,828	18,841	7,523	456,605
October	Summer	185	161	411	350	758	74,190	20,761	748	43	211	220,742	13,113	17,028	8,469	357,170
November	Winter	102	58	238	150	352	41,417	15,979	216	29	49	105,570	9,675	10,170	6,159	190,164
December	Winter	75	48	140	70	245	28,610	16,058	58	8	34	65,974	9,055	8,630	6,787	135,792
January	Winter	93	45	161	94	243	29,871	15,329	55	8	39	73,596	9,917	8,142	7,902	145,495
February	Winter	70	46	142	76	227	27,394	13,976	64	15	37	64,284	8,830	7,323	5,982	128,466
March	Winter	51	39	119	86	190	27,397	13,792	55	12	45	59,642	6,976	3,116	6,197	117,717
April	Winter	80	46	162	115	280	37,021	16,126	63	10	42	97,299	10,485	3,892	6,405	172,026
May	Summer	168	127	364	332	697	58,923	16,610	456	104	80	219,577	10,572	7,496	6,512	322,018
June	Summer	249	151	463	452	801	81,778	23,544	976	71	155	295,196	13,563	14,237	8,477	440,113
		1,923	1,334	3,931	3,273	7,262	652,959	216,847	5,313	497	1,279	2,131,110	136,545	137,569	86,542	3,386,384
Usage Summary (kgal):		Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison	Total
		10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
Winter		471	282	962	591	1,537	191,710	91,260	511	82	246	466,365	54,938	41,273	39,432	889,660
Summer		1,452	1,052	2,969	2,682	5,725	461,249	125,587	4,802	415	1,033	1,664,745	81,607	96,296	47,110	2,496,724
Total		1,923	1,334	3,931	3,273	7,262	652,959	216,847	5,313	497	1,279	2,131,110	136,545	137,569	86,542	3,386,384
Annual Average		160	111	328	273	605	54,413	18,071	443	41	107	177,593	11,379	11,464	7,212	282,199
Winter Average		79	47	160	99	256	31,952	15,210	85	14	41	77,728	9,156	6,879	6,572	148,277
Summer Average		242	175	495	447	954	76,875	20,931	800	69	172	277,458	13,601	16,049	7,852	416,121
Summer to Annual Peak Factor		1.5	1.6	1.5	1.6	1.6	1.4	1.2	1.8	1.7	1.6	1.6	1.2	1.4	1.1	1.5
Base Demand (% Total)		0.06%	0.04%	0.12%	0.10%	0.21%	19.28%	6.40%	0.16%	0.01%	0.04%	62.93%	4.03%	4.06%	2.56%	100.00%
Peak Demand (% Total)		0.06%	0.04%	0.12%	0.11%	0.23%	18.47%	5.03%	0.19%	0.02%	0.04%	66.68%	3.27%	3.86%	1.89%	100.00%
Annual Use/Unit		7.0	7.9	11.3	9.7	9.8	30.3	3.8	44.3	20.7	17.8	12.5	6.0	117.0	7,211.8	
Winter Use/Unit		3.4	3.4	5.5	3.5	4.1	17.8	3.2	8.5	6.8	6.8	5.5	4.8	70.2	6,572.0	
Summer Use/Unit		10.5	12.5	17.1	16.0	15.4	42.8	4.4	80.0	34.6	28.7	19.5	7.1	163.8	7,851.7	
							82.0%		0.7%	0.1%				17.3%		

Existing Rate Structure:

Effective: **7/1/2013 - 6/30/2014**
 No. of Effective Months: **12**

Existing Rate Structure:

Effective:
 No. of Effective Months: **0**

Effective Rates:

Full Year (FY 2013/14)

Residential Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
5/8" 1" 1 1/2" 2" 3" 4" 6"	5/8"	\$ 22.05	\$ -	\$ 1.84	\$ 3.15	\$ 4.99
	1"	\$ 33.60				
	1 1/2"	\$ 49.88				
	2"	\$ 61.43				
	3"	\$ 89.25				
	4"	\$ 117.60				
	6"	\$ 173.25				

Residential Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
5/8" 1" 1 1/2" 2" 3" 4" 6"	5/8"	\$ -	\$ -	\$ -	\$ -	\$ -
	1"	\$ -				
	1 1/2"	\$ -				
	2"	\$ -				
	3"	\$ -				
	4"	\$ -				
	6"	\$ -				

Class	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
5/8" 1" 1 1/2" 2" 3" 4" 6"	5/8"	\$ 22.05	\$ -	\$ 1.84	\$ 3.15	\$ 4.99
	1"	\$ 33.60				
	1 1/2"	\$ 49.88				
	2"	\$ 61.43				
	3"	\$ 89.25				
	4"	\$ 117.60				
	6"	\$ 173.25				

Commercial Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 19)	Block 3 (20 - 49)	Block 4 (Over 50)
5/8" 1" 1 1/2" 2" 3" 4" 6" 10"	5/8"	\$ 24.15	\$ -	\$ 1.68	\$ 2.52	\$ 3.89
	1"	\$ 36.75				
	1 1/2"	\$ 54.86				
	2"	\$ 68.25				
	3"	\$ 99.75				
	4"	\$ 131.25				
	6"	\$ 194.25				
	10"	\$ 483.00				

Commercial Classes	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 19)	Block 3 (20 - 49)	Block 4 (Over 50)
5/8" 1" 1 1/2" 2" 3" 4" 6" 10"	5/8"	\$ -	\$ -	\$ -	\$ -	\$ -
	1"	\$ -				
	1 1/2"	\$ -				
	2"	\$ -				
	3"	\$ -				
	4"	\$ -				
	6"	\$ -				
	10"	\$ -				

Class	Meter Size	Monthly Fixed Charge	Volume Charge (per kgal)			
			Block 1 (0 - 5 incl.)	Block 2 (6 - 30)	Block 3 (31 - 50)	Block 4 (Over 50)
5/8" 1" 1 1/2" 2" 3" 4" 6" 10"	5/8"	\$ 24.15	\$ -	\$ 1.68	\$ 2.52	\$ 3.89
	1"	\$ 36.75				
	1 1/2"	\$ 54.86				
	2"	\$ 68.25				
	3"	\$ 99.75				
	4"	\$ 131.25				
	6"	\$ 194.25				
	10"	\$ 483.00				

Customer Class	Senior Discount					Commercial		Federal	Municipal	Quasi-Residential	Residential		State	State Prison	Total
	10%	25%	50%	80%	90%	Commercial	Multifamily				Single Family	Multifamily			
Number of Accounts	23	14	29	28	62	1,798	293	10	2	6	14,196	93	98	1	16,653
Service Charges	\$ 5,477	\$ 2,778	\$ 3,906	\$ 1,482	\$ 1,654	\$ 869,419	\$ 161,172	\$ 8,152	\$ 731	\$ 1,726	\$ 3,830,704	\$ 60,029	\$ 99,184	\$ 5,796	\$ 5,052,210
User Fees	1,719	1,008	2,475	834	864	1,864,414	632,445	16,044	1,010	2,307	3,207,495	572,487	481,319	335,552	7,119,974
Total Revenue	\$ 7,196	\$ 3,786	\$ 6,381	\$ 2,316	\$ 2,518	\$ 2,733,833	\$ 793,617	\$ 24,196	\$ 1,741	\$ 4,033	\$ 7,038,200	\$ 632,515	\$ 580,503	\$ 341,348	12,172,184



Carson City Water Utility Customer Statistics & Price Out

Customer Class		Number of Meters by Size (WEIGHTED)								Proposed Customer Class (assigned below)
		5/8"	1"	1 1/2"	2"	3"	4"	6"	10"	
Senior Discount 10%		20.7	-	-	-	-	-	-	-	20.7
Senior Discount 25%		10.5	-	-	-	-	-	-	-	10.5
Senior Discount 50%		14.0	0.5	-	-	-	-	-	-	14.5
Senior Discount 80%		5.6	-	-	-	-	-	-	-	5.6
Senior Discount 90%		6.1	0.1	-	-	-	-	-	-	6.2
Commercial	Commercial	857	390	216	277	42	10	6	-	1,798
	Multifamily	86	107	26	51	16	7	-	-	293
Federal		1	-	4	3	1	1	-	-	10
Municipal		1	1	-	-	-	-	-	-	2
Quasi-Residential		5	1	-	-	-	-	-	-	6
Residential	Single Family	13,711	454	25	5	1	2	-	-	14,196
	Multifamily	16	30	17	19	2	7	-	-	93
State		9	9	11	37	18	8	4	2	98
State Prison		-	-	-	-	-	-	-	1	1
Total		14,743	993	299	392	80	28	17	3	16,555

Summary of WEIGHTED Customer Statistics							Summary of WEIGHTED Consumption by Block				
Existing Customer Class	Discount	Number of Meters	Existing Meter Ratios (prev. MSEs)	Existing Meter Ratios (prev. MCEs)	Total Consumption (kgal)	Peak Consumption (kgal)	Rev. Under Existing Rates	First Block	Second Block	Third Block	Proposed Customer Class
Senior 10%	10%	21	21	21	1,731	1,307	\$ 7,196	816	887	28	Single Family Residential
Senior 25%	25%	11	11	11	1,001	789	\$ 3,786	476	481	44	Single Family Residential
Senior 50%	50%	15	15	15	1,966	1,485	\$ 6,381	748	1,087	131	Single Family Residential
Senior 80%	80%	6	6	6	655	536	\$ 2,316	264	328	62	Single Family Residential
Senior 90%	90%	6	6	6	726	573	\$ 2,518	292	394	41	Single Family Residential
Commercial	0%	1,798	3,000	3,000	652,959	461,249	\$ 2,733,833	652,959	-	-	Commercial
Commercial Multifamily	0%	293	556	556	216,847	125,587	\$ 793,617	216,847	-	-	Multifamily
Federal	0%	10	28	28	5,313	4,802	\$ 24,196	5,313	-	-	Commercial
Municipal	0%	2	3	3	497	415	\$ 1,741	497	-	-	Commercial
Quasi-Residential	0%	6	7	7	1,279	1,033	\$ 4,033	333	640	306	Single Family Residential
Single Family	0%	14,196	14,477	14,477	2,131,110	1,664,745	\$ 7,038,200	711,854	1,126,444	292,812	Single Family Residential
Residential Multifamily	0%	93	229	229	136,545	81,607	\$ 632,515	136,545	-	-	Multifamily
State	0%	98	342	342	137,569	96,296	\$ 580,503	137,569	-	-	Commercial
State Prison	0%	1	20	20	86,542	47,110	\$ 341,348	86,542	-	-	Large Commercial
Total		16,555	18,720	18,720	3,374,739	2,487,533	\$ 12,172,184	1,951,055	1,130,260	293,424	

Summary of WEIGHTED Customer Statistics									WEIGHTED Consumption by Block			
Proposed Customer Class	Number of Meters	Existing Meter Ratios (prev. MSEs)	Existing Meter Ratios (prev. MCEs)	Total Consumption (kgal)	Peak Consumption (kgal)	Monthly Avg Use (kgal)	Peak Avg Use (kgal)	Peak Ratio	Rev. Under Existing Rates	First Block	Second Block	Third Block
Single Family Residential	14,260	14,541	14,541	2,138,467	1,670,467	178,206	278,411	1.56	7,064,430	714,783	1,130,260	293,424
Multifamily	386	786	786	353,392	207,194	29,449	34,532	1.17	1,426,132	353,392	-	-
Commercial	1,908	3,373	3,373	796,338	562,762	66,362	93,794	1.41	3,340,273	796,338	-	-
Large Commercial	1	20	20	86,542	47,110	7,212	7,852	1.09	341,348	86,542	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	16,555	18,720	18,720	3,374,739	2,487,533	281,228	414,589	1.47	\$ 12,172,184	1,951,055	1,130,260	293,424

Monthly Use/Unit		Winter Avg/Unit	
Single Family	12.5	5.3	
Multifamily	4.4	3.7	
MFR % of SFR	35%	68%	
Commercial	34.8		

Proposed Customer Class		Number of Meters by Size (WEIGHTED)							Total
		5/8"	1"	1 1/2"	2"	3"	4"	6"	
Single Family Residential		13,773	456	25	5	1	-	-	14,260
Multifamily		102	137	43	70	18	9	7	386
Commercial		868	400	231	317	61	19	10	1,908
Large Commercial		-	-	-	-	-	-	1	1
Other		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Total		14,743	993	299	392	80	28	17	16,555



Carson City Water Utility Functional Allocations

Allocation of Plant-in-Service

PLANT-IN-SERVICE	TOTAL COSTS	FUNCTIONS OF WATER SERVICE					AS ALL OTHERS	TOTAL	ALLOCATION BASIS
		CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE PROTECTION			
Supply/Treatment	\$ 39,791,812	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	Peak to Average Day Ratio of 2.0 [a]
Pumping	3,273,896	0.00%	0.00%	45.00%	45.00%	10.00%	0.00%	100.00%	10% Fire, Remaining Peak/Average
Storage	9,274,609	0.00%	0.00%	35.00%	35.00%	30.00%	0.00%	100.00%	Per City, 30% to fire flow; Remaining Peak/Average
Transmission & Distribution	15,742,154	10.00%	0.00%	37.50%	37.50%	15.00%	0.00%	100.00%	10% Customer, 15% Fire, Remaining Peak/Average
Meters & Services	331,772	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	All to Meters & Services
Hydrants	61,623	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	All to Fire Protection
General Plant	42,939,707	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Other
Total Utility Plant	\$ 111,415,573	\$ 1,574,215	\$ 331,772	\$ 30,518,580	\$ 30,518,580	\$ 5,532,718	\$ 42,939,707	\$ 111,415,573	
Water Service Functions		2.30%	0.48%	44.57%	44.57%	8.08%		100.00%	
Allocation of "As All Others"		\$ 987,156	\$ 208,047	\$ 19,137,529	\$ 19,137,529	\$ 3,469,446	\$ (42,939,707)	\$ -	
TOTAL	\$ 111,415,573	\$ 2,561,371	\$ 539,819	\$ 49,656,109	\$ 49,656,109	\$ 9,002,163	\$ -	\$ 111,415,573	
Allocation Percentages		2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	

[a] Based on 2011 calendar year peak day; FY 2011/12 peak month ratio of 1.7

Allocation of Operating Expenses

		FUNCTIONS OF WATER SERVICE					AS ALL OTHERS	TOTAL
		CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE PROTECTION		
1	As Plant In Service	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%
2	All to Customer	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	All to Meters & Services	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	All to Base	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
5	All to Peak	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
6	All to Fire Protection	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
7	As All Other	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
8	Peak to Average Day Ratio	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%
9	As Pumping Plant	0.00%	0.00%	45.00%	45.00%	10.00%	0.00%	100.00%
10	As Storage Plant	0.00%	0.00%	35.00%	35.00%	30.00%	0.00%	100.00%
11	[Other]							0.00%
12	[Other]							0.00%



Carson City Water Utility Functional Allocations

Test Year ==> FYE		2014							
OPERATING EXPENSE	TOTAL COSTS	FUNCTIONS OF WATER SERVICE					AS ALL OTHERS	TOTAL	ALLOCATION BASIS
		CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE PROTECTION			
Operating & Maintenance Expenses									
Salaries & Wages	\$ 1,473,493	15.00%	0.42%	38.77%	38.77%	7.03%	0.00%	100.00%	
Employee Benefits	\$ 707,999	15.00%	0.42%	38.77%	38.77%	7.03%	0.00%	100.00%	
Services and Supplies									
Professional Services	\$ 125,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Auditing	\$ 24,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Training	\$ 10,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Data Processing	\$ 8,000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Contractual Services	\$ 2,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Unemployment Compensation	\$ -	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
U.S.G.S. Stream Monitor	\$ 75,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Fire Suppression Insurance	\$ 37,500	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Equipment Repair & Maint	\$ 120,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Software Maintenance	\$ 12,000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Building Repair & Maint	\$ 12,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Vehicle Repair & Maint	\$ 25,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Facility Repair & Maint	\$ 75,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Office Equipment Rental	\$ 2,000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Equipment Rental	\$ 4,500	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Water Meters & Services	\$ 175,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	3 All to Meters & Services
Water Purchase - Lyon Co	\$ 25,000	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Water Purch / State - Mthly	\$ 145,188	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Water Purch/ State - Usage	\$ 250,000	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Water Purchase Douglas	\$ 301,145	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Water - State Pump Svc Fee	\$ 429,104	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Water - State Sys Wide Impr	\$ 183,288	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Water Line Repair & Maint	\$ 225,000	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Tank Repair & Maint	\$ 20,000	0.00%	0.00%	35.00%	35.00%	30.00%	0.00%	100.00%	10 As Storage Plant
Telemetry Repair & Maint	\$ 50,000	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	3 All to Meters & Services
Fees and Permits	\$ 57,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Printing / Advertising	\$ 15,000	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2 All to Customer
Membership / Publications	\$ 8,000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Travel	\$ 10,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Office Supplies	\$ 3,000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Postage / Shipping	\$ 50,000	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2 All to Customer
Operating Supplies	\$ 90,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Laboratory Expense	\$ 125,000	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Chemicals	\$ 150,000	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Books / Periodicals	\$ 700	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Vehicle Fuel / Oil	\$ 7,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Small Tools / Instruments	\$ 2,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service



Carson City Water Utility Functional Allocations

Small Furnishings	\$ 10,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Telephone	\$ 15,000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
Power	\$ 1,000,000	0.00%	0.00%	45.00%	45.00%	10.00%	0.00%	100.00%	9 As Pumping Plant
Heating	\$ 13,000	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
ISC: General Fund	\$ 115,404	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
ISC: Insurance	\$ 148,500	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Fleet Management	\$ 125,488	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Radios	\$ 12,275	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	1 As Plant In Service
Leak Detection Program	\$ 3,000	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Misc Water Contracts	\$ -	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	100.00%	8 Peak to Average Day Ratio
Refunds & Reimbursements	\$ 10,000	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2 All to Customer
Cash Short/Over	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	7 As All Other
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
Total Operating Expenses	\$ 6,487,584	\$ 424,874	\$ 238,969	\$ 2,568,697	\$ 2,568,697	\$ 338,954	\$ 347,392	\$ 6,487,584	
Water Service Functions		6.92%	3.89%	41.83%	41.83%	5.52%		100.00%	
Allocation of "As All Others"		\$ 24,038	\$ 13,520	\$ 145,328	\$ 145,328	\$ 19,177	\$ (347,392)	\$ -	
TOTAL	\$ 6,487,584	\$ 448,912	\$ 252,489	\$ 2,714,026	\$ 2,714,026	\$ 358,131	\$ -	\$ 6,487,584	
Allocation Percentages		6.92%	3.89%	41.83%	41.83%	5.52%	0.00%	100.00%	

Check \$ 6,487,584



Carson City Water Utility Functional Allocations

Allocation of Revenue Requirement

	2014	FUNCTIONS OF WATER SERVICE					AS ALL OTHERS	TOTAL	ALLOCATION BASIS
REVENUE REQUIREMENT	TOTAL COSTS	CUSTOMER	METERS & SERVICES	BASE	PEAK	FIRE PROTECTION			
OPERATING AND CAPITAL EXPENSES									
Cash Operating Expenses	\$ 6,487,584	6.92%	3.89%	41.83%	41.83%	5.52%	0.00%	100.00%	As O&M Expense
Other Expenses	339,740	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	As Plant-In-Service
Existing Debt Service	4,976,416	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	As Plant-In-Service
New Debt Service	279,519	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	As Plant-In-Service
Rate-Funded CIP	-	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	As Plant-In-Service
Rate Funded System Reinvestment - Existing	619,305	2.30%	0.48%	44.57%	44.57%	8.08%	0.00%	100.00%	As Plant-In-Service
	\$ 12,702,565	4.66%	2.22%	43.17%	43.17%	6.77%	0.00%	100.00%	
OTHER REVENUES AND ADJUSTMENTS									
Less: Miscellaneous Income	\$ (228,137)	6.92%	3.89%	41.83%	41.83%	5.52%	0.00%	100.00%	As O&M Expense
Less: Operating Fund Interest Earnings	(7,845)	6.92%	3.89%	41.83%	41.83%	5.52%	0.00%	100.00%	As O&M Expense
Plus: Net Cash Flow after Rate Increase	496,793	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Plus: Adjustment for Partial Year Increase	-	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Rate Revenue Requirement	\$ 12,963,376	\$ 575,462	\$ 273,417	\$ 5,385,221	\$ 5,385,221	\$ 847,263	\$ 496,793	\$ 12,963,376	
Water Service Functions		4.62%	2.19%	43.20%	43.20%	6.80%		100.00%	
Allocation of "As All Others"		\$ 22,932	\$ 10,896	\$ 214,601	\$ 214,601	\$ 33,763	\$ (496,793)	\$ -	
Rate Revenue Requirement	\$ 12,963,376	\$ 598,394	\$ 284,313	\$ 5,599,822	\$ 5,599,822	\$ 881,026	\$ -	\$ 12,963,376	
Allocation Percentages		4.62%	2.19%	43.20%	43.20%	6.80%	0.00%	100.00%	

Check 12,963,376



Carson City Water Utility Customer Class Allocations

Test Year

2014

Allocation of Customer Costs to Customer Classes

CUSTOMER COSTS		\$ 598,394		
Customer Classes	Allocation Basis		Allocated Cost	Unit Cost
	No. of Meters	% Share		
Single Family Residential	14,260	86.14%	\$ 515,437	\$ 3.01
Multifamily	386	2.33%	13,953	3.01
Commercial	1,908	11.53%	68,968	3.01
Large Commercial	1	0.01%	36	3.01
TOTAL	16,555	100.00%	\$ 598,394	\$ 3.01

Allocation of Meters and Services Costs to Customer Classes

METERS & SERVICES COSTS		\$ 284,313		
Customer Classes	Allocation Basis		Allocated Cost	Unit Cost
	No. of Meter Ratios	% Share		
Single Family Residential	14,541	77.68%	\$ 220,850	\$ 1.27
Multifamily	786	4.20%	11,931	1.27
Commercial	3,373	18.02%	51,228	1.27
Large Commercial	20	0.11%	304	1.27
TOTAL	18,720	100.00%	\$ 284,313	\$ 1.27

Allocation of Base Demand Costs to Customer Classes

BASE DEMAND COSTS		\$ 5,599,822		
Customer Classes	Allocation Basis		Allocated Cost	Unit Cost
	Annual Use	% Share		
Single Family Residential	2,138,467	63.37%	\$ 3,548,432	\$ 1.66
Multifamily	353,392	10.47%	586,396	1.66
Commercial	796,338	23.60%	1,321,391	1.66
Large Commercial	86,542	2.56%	143,602	1.66
TOTAL	3,374,739	100.00%	\$ 5,599,822	\$ 1.66



Carson City Water Utility Customer Class Allocations

Allocation of Peak Demand Costs to Customer Classes

PEAK DEMAND COSTS		\$ 5,599,822		
Customer Classes	Allocation Basis		Allocated Cost	Unit Cost
	Summer Use [a]	% Share		
Single Family Residential	1,670,467	67.15%	\$ 3,760,480	\$ 2.25
Multifamily	207,194	8.33%	466,426	2.25
Commercial	562,762	22.62%	1,266,864	2.25
Large Commercial	47,110	1.89%	106,052	2.25
TOTAL	2,487,533	100.00%	\$ 5,599,822	\$ 2.25

[a] Summer Period usage (May - Oct)

Allocation of Fire Protection Costs to Customer Classes

FIRE PROTECTION COSTS		\$ 881,026					
Customer Classes	Fire Flow Req. (gpm) [b]	Ratio	No. of Meter Ratios	Allocation Basis		Allocated Cost	Unit Cost
				Wtd. Meters	% Share		
Single Family Residential	1,000	1.00	14,541	14,541	54.47%	\$ 479,929	\$ 2.75
Multifamily	2,500	2.50	786	1,964	7.36%	64,817	2.75
Commercial	3,000	3.00	3,373	10,119	37.91%	333,970	2.75
Large Commercial	3,500	3.50	20	70	0.26%	2,310	2.75
TOTAL		10.00	18,720	26,694	100.00%	\$ 881,026	\$ 2.75

[b] Estimates based on 1/24 email

Check: Total Costs Allocated: \$ 12,963,376
Total Revenue Requirement: \$ 12,963,376
\$ -

Summary of Allocations

Customer Classes	Customer	Meters & Services	Base Demand	Peak Capacity	Fire Protection	Total Revenue Req.	% Share
Single Family Residential	\$ 515,437	\$ 220,850	\$ 3,548,432	\$ 3,760,480	\$ 479,929	\$ 8,525,128	65.76%
Multifamily	13,953	11,931	586,396	466,426	64,817	1,143,522	8.82%
Commercial	68,968	51,228	1,321,391	1,266,864	333,970	3,042,422	23.47%
Large Commercial	36	304	143,602	106,052	2,310	252,304	1.95%
TOTAL	\$ 598,394	\$ 284,313	\$ 5,599,822	\$ 5,599,822	\$ 881,026	\$ 12,963,376	100.00%



Carson City Water Utility Customer Class Allocations

Cost of Service Comparison with Across-the-Board Increase

Customer Classes	FYE 2014 Revenue with Across-the- Board Increase	FYE 2014 Cost of Service	Indicated Increase / (Decrease)
Single Family Residential	\$ 7,523,618	\$ 8,525,128	13.31%
Multifamily	1,518,831	1,143,522	-24.71%
Commercial	3,557,391	3,042,422	-14.48%
Large Commercial	363,536	252,304	-30.60%
TOTAL	\$ 12,963,376	\$ 12,963,376	0.00%

Comparison of Cost of Service with Revenue under Existing Rates

Customer Classes	FYE 2014 Revenue under Existing Rates	FYE 2014 Cost of Service	FYE 2014 Increase / (Decrease)
Single Family Residential	\$ 7,064,430	\$ 8,525,128	20.68%
Multifamily	1,426,132	1,143,522	-19.82%
Commercial	3,340,273	3,042,422	-8.92%
Large Commercial	341,348	252,304	-26.09%
TOTAL	\$ 12,172,184	\$ 12,963,376	6.50%

Check 6.50%



Carson City Water Utility Rate Design

Revenue Under Existing Rates

	2013		2014		2015		2016		2017		2018	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
Single Family Residential	7,064,430	58%	7,064,430	58%	7,064,430	58%	7,064,430	58%	7,064,430	58%	7,064,430	58%
Multifamily	1,426,132	12%	1,426,132	12%	1,426,132	12%	1,426,132	12%	1,426,132	12%	1,426,132	12%
Commercial	3,340,273	27%	3,340,273	27%	3,340,273	27%	3,340,273	27%	3,340,273	27%	3,340,273	27%
Large Commercial	341,348	3%	341,348	3%	341,348	3%	341,348	3%	341,348	3%	341,348	3%
Total	12,172,184	100%	12,172,184	100%	12,172,184	100%	12,172,184	100%	12,172,184	100%	12,172,184	100%

Phase-In Cost of Service

	2013		2014		2015		2016		2017		2018	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
Single Family Residential	7,064,430	58%	7,739,083	60%	8,461,504	61%	9,234,919	63%	10,062,769	64%	10,948,720	66%
Multifamily	1,426,132	12%	1,436,469	11%	1,446,880	10%	1,457,366	10%	1,467,929	9%	1,478,568	9%
Commercial	3,340,273	27%	3,449,328	27%	3,561,943	26%	3,678,235	25%	3,798,324	24%	3,922,334	24%
Large Commercial	341,348	3%	338,497	3%	335,669	2%	332,865	2%	330,084	2%	327,326	2%
Total	12,172,184	100%	12,963,376	100%	13,805,996	100%	14,703,385	100%	15,659,105	100%	16,676,947	100%
Annual Rate Increase	0.00%		6.50%		6.50%		6.50%		6.50%		6.50%	
Cumulative Rate Increase	0.00%		6.50%		13.42%		20.79%		28.65%		37.01%	

Phase-In Cost of Service Shifts

	2014	2015	2016	2017	2018	Total
Single Family Residential	9.55%	9.33%	9.14%	8.96%	8.80%	54.98%
Multifamily	0.72%	0.72%	0.72%	0.72%	0.72%	3.68%
Commercial	3.26%	3.26%	3.26%	3.26%	3.26%	17.43%
Large Commercial	-0.84%	-0.84%	-0.84%	-0.84%	-0.84%	-4.11%
Total	6.50%	6.50%	6.50%	6.50%	6.50%	37.01%

Rate Design

Revenue Recovery from Base: **40%**

Meter Size	Existing Meter Ratios	# of Meters
5/8"	1.0	14,641
1"	1.5	856
1 1/2"	2.3	256
2"	2.8	322
3"	4.1	62
4"	5.4	19
6"	8.0	10
10"	20.0	3
		16,169
Multifamily	# of units:	6,665

\$ 5,185,350	
Total Monthly Base	Base Revenue
\$ 21.29	\$ 3,740,900
32.40	332,674
48.37	148,589
60.17	232,514
87.95	65,433
115.72	26,384
171.27	20,552
425.85	15,331
	4,582,377
\$ 7.54	602,973

\$ 5,522,398	
Total Monthly Base	Base Revenue
\$ 22.68	\$ 3,984,059
34.51	354,298
51.51	158,247
64.09	247,628
93.66	69,686
123.24	28,099
182.40	21,888
453.53	16,327
	4,880,232
\$ 8.03	642,166

\$ 5,881,354	
Total Monthly Base	Base Revenue
\$ 24.15	\$ 4,243,022
36.75	377,328
54.86	168,533
68.25	263,724
99.75	74,216
131.25	29,926
194.25	23,310
483.01	17,388
	5,197,447
\$ 8.55	683,907

\$ 6,263,642	
Total Monthly Base	Base Revenue
\$ 25.72	\$ 4,518,819
39.14	401,854
58.43	179,488
72.69	280,866
106.24	79,040
139.78	31,871
206.88	24,826
514.41	18,519
	5,535,281
\$ 9.11	728,361

\$ 6,670,779	
Total Monthly Base	Base Revenue
\$ 27.39	\$ 4,812,542
41.68	427,974
62.22	191,155
77.41	299,122
113.14	84,177
148.87	33,942
220.33	26,439
547.84	19,722
	5,895,074
\$ 9.70	775,705

REVENUE FROM BASE CHARGES

	2014	2015	2016	2017	2018
Single Family Residential	3,715,440	3,956,944	4,214,145	4,488,064	4,779,789
Multifamily	602,973	642,166	683,907	728,361	775,705
Commercial	861,827	917,846	977,506	1,041,044	1,108,712
Large Commercial	5,110	5,442	5,796	6,173	6,574
Total	5,185,350	5,522,398	5,881,354	6,263,642	6,670,779
	40%	40%	40%	40%	40%



Carson City Water Utility Rate Design

REVENUE FROM VOLUME CHARGES

Single Family Residential	4,023,643	52%	4,504,560	53%	5,020,774	54%	5,574,704	55%	6,168,931	56%
Multifamily	833,496	58%	804,713	56%	773,459	53%	739,568	50%	702,863	48%
Commercial	2,587,500	75%	2,644,097	74%	2,700,729	73%	2,757,280	73%	2,813,622	72%
Large Commercial	333,387	98%	330,227	98%	327,069	98%	323,911	98%	320,752	98%
Total	7,778,026	60%	8,283,597	60%	8,822,031	60%	9,395,463	60%	10,006,168	60%

Usage

	2014			2015			2016			2017			2018		
	Block Min	Block Max	Usage	Block Min	Block Max	Usage	Block Min	Block Max	Usage	Block Min	Block Max	Usage	Block Min	Block Max	Usage
Single Family Residential															
Allowance	0	4	683,512	0	3	512,634	0	2	341,756	0	1	170,878	0	0	-
Block 1	5	5	115,339	4	5	245,883	3	5	391,361	2	5	549,444	1	5	714,832
Block 2	6	30	1,130,408	6	30	1,130,408	6	30	1,130,408	6	30	1,130,408	6	30	1,130,408
Block 3	31	and over	293,227	31	and over	293,227	31	and over	293,227	31	and over	293,227	31	and over	293,227
			2,222,485			2,182,152			2,156,752			2,143,957			2,138,467
Multifamily															
Allowance	0	4	18,196	0	3	13,647	0	2	9,098	0	1	4,549	0	0	-
Block 1	5	19	55,125	4	19	59,606	3	19	64,108	2	19	68,626	1	19	73,162
Block 2	20	49	56,046	20	49	56,046	20	49	56,046	20	49	56,046	20	49	56,046
Block 3	50	and over	224,184	50	and over	224,184	50	and over	224,184	50	and over	224,184	50	and over	224,184
			353,551			353,483			353,436			353,405			353,392
Commercial															
Allowance	0	4	90,592	0	3	67,944	0	2	45,296	0	1	22,648	0	0	-
Block 1	5	19	132,825	4	19	146,090	3	19	160,513	2	19	176,538	1	19	194,655
Block 2	20	49	130,042	20	49	130,042	20	49	130,042	20	49	130,042	20	49	130,042
Block 3	50	and over	471,641	50	and over	471,641	50	and over	471,641	50	and over	471,641	50	and over	471,641
			825,100			815,717			807,492			800,869			796,338
Large Commercial															
Total Volume			86,542			86,542			86,542			86,542			86,542

Rates

	2014		2015		2016		2017		2018	
Single Family Residential										
Allowance	\$	1.05	\$	1.26	\$	1.44	\$	1.61	\$	1.76
Block 1	\$ -	\$ 1.05	\$ -	\$ 1.26	\$ -	\$ 1.44	\$ -	\$ 1.61	\$ -	\$ 1.76
Block 2	\$ 1.31	\$ 2.36	\$ 1.31	\$ 2.57	\$ 1.31	\$ 2.75	\$ 1.31	\$ 2.92	\$ 1.31	\$ 3.07
Block 3	\$ 1.84	\$ 4.20	\$ 1.84	\$ 4.41	\$ 1.84	\$ 4.59	\$ 1.84	\$ 4.76	\$ 1.84	\$ 4.91
Weighted Average		\$ 1.81		\$ 2.06		\$ 2.33		\$ 2.60		\$ 2.88
Multifamily										
Allowance	\$	0.91	\$	1.20	\$	1.48	\$	1.74	\$	1.99
Block 1	\$ -	\$ 0.91	\$ -	\$ 1.20	\$ -	\$ 1.48	\$ -	\$ 1.74	\$ -	\$ 1.99
Block 2	\$ 0.86	\$ 1.77	\$ 0.65	\$ 1.85	\$ 0.43	\$ 1.91	\$ 0.22	\$ 1.96	\$ -	\$ 1.99
Block 3	\$ 1.28	\$ 3.05	\$ 0.96	\$ 2.81	\$ 0.64	\$ 2.55	\$ 0.32	\$ 2.28	\$ -	\$ 1.99
Weighted Average		\$ 2.36		\$ 2.28		\$ 2.19		\$ 2.09		\$ 1.99
Commercial										
Allowance	\$	2.39	\$	2.71	\$	3.01	\$	3.28	\$	3.53
Block 1	\$ -	\$ 2.39	\$ -	\$ 2.71	\$ -	\$ 3.01	\$ -	\$ 3.28	\$ -	\$ 3.53
Block 2	\$ 0.40	\$ 2.79	\$ 0.29	\$ 3.00	\$ 0.18	\$ 3.19	\$ 0.09	\$ 3.37	\$ -	\$ 3.53
Block 3	\$ 1.26	\$ 4.05	\$ 0.95	\$ 3.94	\$ 0.63	\$ 3.82	\$ 0.32	\$ 3.69	\$ -	\$ 3.53
Weighted Average		\$ 3.14		\$ 3.24		\$ 3.34		\$ 3.44		\$ 3.53
Large Commercial										
Volume Charge	\$	3.85	\$	3.82	\$	3.78	\$	3.74	\$	3.71

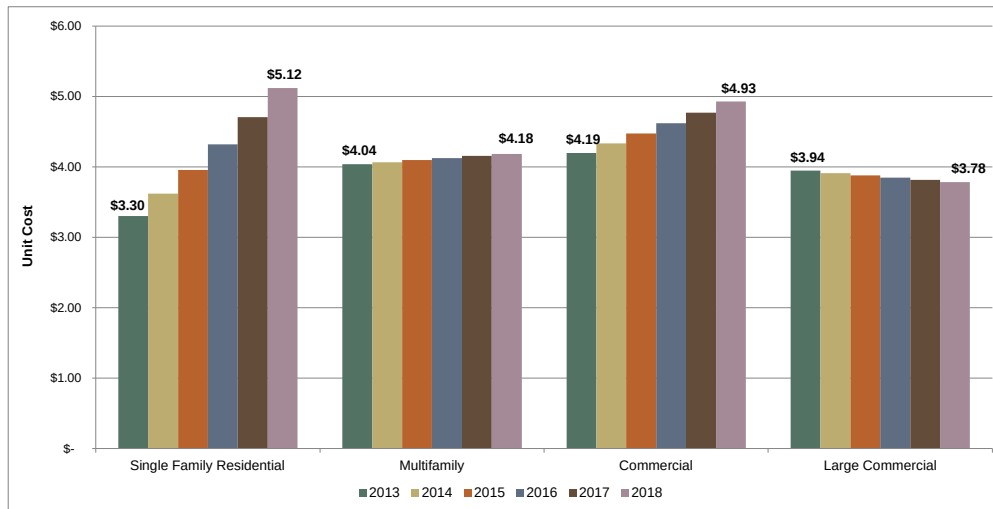


Carson City Water Utility Rate Design

	Existing Fixed	Volume
Residential	51%	49%
Commercial	26%	74%
Total	42%	58%

Unit Costs

	2013	2014	2015	2016	2017	2018
Single Family Residential	\$ 3.30	\$ 3.62	\$ 3.96	\$ 4.32	\$ 4.71	\$ 5.12
Multifamily	\$ 4.04	\$ 4.06	\$ 4.09	\$ 4.12	\$ 4.15	\$ 4.18
Commercial	\$ 4.19	\$ 4.33	\$ 4.47	\$ 4.62	\$ 4.77	\$ 4.93
Large Commercial	\$ 3.94	\$ 3.91	\$ 3.88	\$ 3.85	\$ 3.81	\$ 3.78





Carson City Water Utility Rate Schedule

ACROSS-THE-BOARD

Meter Size	EXISTING RATES			
	Base Charge per meter			
	Residential		Commercial	
5/8"	\$	22.05	\$	24.15
1"	\$	33.60	\$	36.75
1 1/2"	\$	49.88	\$	54.86
2"	\$	61.43	\$	68.25
3"	\$	89.25	\$	99.75
4"	\$	117.60	\$	131.25
6"	\$	173.25	\$	194.25
10"	\$		\$	483.00
Volume Charge per kgal				
0 - 5	\$	-	0 - 5	\$ -
6 - 30	\$	1.84	6 - 19	\$ 1.68
31 - 50	\$	3.15	20 - 49	\$ 2.52
Over 50	\$	4.99	Over 49	\$ 3.89

FY 2014 ACROSS THE BOARD RATES			
Base Charge per meter			
Residential		Commercial	
\$	22.05	\$	24.15
\$	33.60	\$	36.75
\$	49.88	\$	54.86
\$	61.43	\$	68.25
\$	89.25	\$	99.75
\$	117.60	\$	131.25
\$	173.25	\$	194.25
\$		\$	483.00
Volume Charge per kgal			
0 - 5	\$ -	0 - 5	\$ -
6 - 30	\$ 1.84	6 - 19	\$ 1.68
31 - 50	\$ 3.15	20 - 49	\$ 2.52
Over 50	\$ 4.99	Over 49	\$ 3.89

FY 2015 ACROSS THE BOARD RATES			
Base Charge per meter			
Residential		Commercial	
\$	23.48	\$	25.72
\$	35.78	\$	39.14
\$	53.12	\$	58.43
\$	65.42	\$	72.69
\$	95.05	\$	106.23
\$	125.24	\$	139.78
\$	184.51	\$	206.88
\$		\$	514.40
Volume Charge per kgal			
0 - 5	\$ -	0 - 5	\$ -
6 - 30	\$ 1.96	6 - 19	\$ 1.79
31 - 50	\$ 3.35	20 - 49	\$ 2.68
Over 50	\$ 5.31	Over 49	\$ 4.14

FY 2016 ACROSS THE BOARD RATES			
Base Charge per meter			
Residential		Commercial	
\$	25.01	\$	27.39
\$	38.11	\$	41.68
\$	56.58	\$	62.22
\$	69.68	\$	77.41
\$	101.23	\$	113.14
\$	133.38	\$	148.87
\$	196.50	\$	220.32
		\$	547.83
Volume Charge per kgal			
0 - 5	\$ -	0 - 5	\$ -
6 - 30	\$ 2.09	6 - 19	\$ 1.91
31 - 50	\$ 3.57	20 - 49	\$ 2.86
Over 50	\$ 5.66	Over 49	\$ 4.41

FY 2017 ACROSS THE BOARD RATES			
Base Charge per meter			
Residential		Commercial	
\$	26.64	\$	29.17
\$	40.59	\$	44.39
\$	60.25	\$	66.27
\$	74.20	\$	82.44
\$	107.81	\$	120.49
\$	142.05	\$	158.54
\$	209.28	\$	234.64
		\$	583.44
Volume Charge per kgal			
0 - 5	\$ -	0 - 5	\$ -
6 - 30	\$ 2.22	6 - 19	\$ 2.03
31 - 50	\$ 3.81	20 - 49	\$ 3.04
Over 50	\$ 6.03	Over 49	\$ 4.70

FY 2018 ACROSS THE BOARD RATES			
Base Charge per meter			
Residential		Commercial	
\$	28.37	\$	31.07
\$	43.23	\$	47.28
\$	64.17	\$	70.58
\$	79.03	\$	87.80
\$	114.82	\$	128.33
\$	151.29	\$	168.85
\$	222.88	\$	249.90
		\$	621.36
Volume Charge per kgal			
0 - 5	\$ -	0 - 5	\$ -
6 - 30	\$ 2.37	6 - 19	\$ 2.16
31 - 50	\$ 4.05	20 - 49	\$ 3.24
Over 50	\$ 6.42	Over 49	\$ 5.00



Carson City Water Utility Rate Schedule

PHASE-IN COST OF SERVICE

SINGLE FAMILY RESIDENTIAL

Meter Size	Existing Rates [a]		FY 2014 [b]		FY 2015 [c]		FY 2016 [d]		FY 2017 [e]		FY 2018	
5/8"	\$	22.05	\$	21.29	\$	22.68	\$	24.15	\$	25.72	\$	27.39
1"		33.60		32.40		34.51		36.75		39.14		41.68
1 1/2"		49.88		48.37		51.51		54.86		58.43		62.22
2"		61.43		60.17		64.09		68.25		72.69		77.41
3"		89.25		87.95		93.66		99.75		106.24		113.14
4"		117.60		115.72		123.24		131.25		139.78		148.87
6"		173.25		171.27		182.40		194.25		206.88		220.33
Volume Charge per kgal	0 - 5	\$ -	0 - 4	\$ -	0 - 3	\$ -	0 - 2	\$ -	0 - 1	\$ -		
	6 - 30	\$ 1.84	5 - 5	\$ 1.05	4 - 5	\$ 1.26	3 - 5	\$ 1.44	2 - 5	\$ 1.61	0 - 5	\$ 1.76
	31 - 50	\$ 3.15	6 - 30	\$ 2.36	6 - 30	\$ 2.57	6 - 30	\$ 2.75	6 - 30	\$ 2.92	6 - 30	\$ 3.07
	Over 50	\$ 4.99	Over 30	\$ 4.20	Over 30	\$ 4.41	Over 30	\$ 4.59	Over 30	\$ 4.76	Over 30	\$ 4.91
Wtd Avg Volume Rate:		\$ 1.50		\$ 1.81		\$ 2.06		\$ 2.33		\$ 2.60		\$ 2.88
		[a] Base incl. 5 kgal		[b] Base incl. 4 kgal		[c] Base incl. 3 kgal		[d] Base incl. 2 kgal		[e] Base incl. 1 kgal		

MULTIFAMILY RESIDENTIAL

Meter Size	Existing Rates [a]				FY 2014 [b]		FY 2015 [c]		FY 2016 [d]		FY 2017 [e]		FY 2018
	Condominiums (Residential)		Apartments (Commercial)										
5/8"	\$	22.05	\$	24.15									
1"		33.60		36.75									
1 1/2"		49.88		54.86									
2"		61.43		68.25									
3"		89.25		99.75									
4"		117.60		131.25									
6"		173.25		194.25									
10"				483.00									
Per Unit					\$ 7.54		\$ 8.03		\$ 8.55		\$ 9.11		\$ 9.70
Volume Charge per kgal	0 - 5	\$ -	0 - 5	\$ -	0 - 4	\$ -	0 - 3	\$ -	0 - 2	\$ -	0 - 1	\$ -	\$ 1.99
	6 - 30	\$ 1.84	6 - 19	\$ 1.68	5 - 19	\$ 0.91	4 - 19	\$ 1.20	3 - 19	\$ 1.48	2 - 19	\$ 1.74	
	31 - 50	\$ 3.15	20 - 49	\$ 2.52	20 - 49	\$ 1.77	20 - 49	\$ 1.85	20 - 49	\$ 1.91	20 - 49	\$ 1.96	
	Over 50	\$ 4.99	Over 49	\$ 3.89	Over 49	\$ 3.05	Over 49	\$ 2.81	Over 49	\$ 2.55	Over 49	\$ 2.28	
Wtd Avg Volume Rate:				\$ 3.41	\$ 2.36		\$ 2.28		\$ 2.19		\$ 2.09		\$ 1.99
		[a] Base incl. 5 kgal				[b] Base incl. 4 kgal		[c] Base incl. 3 kgal		[d] Base incl. 2 kgal		[e] Base incl. 1 kgal	
		\$ 4.19		\$ 0.97									



Carson City Water Utility Rate Schedule

COMMERCIAL

Meter Size	Existing Rates [a]		FY 2014 [b]		FY 2015 [c]		FY 2016 [d]		FY 2017 [e]		FY 2018	
5/8"	\$	24.15	\$	21.29	\$	22.68	\$	24.15	\$	25.72	\$ 27.39	
1"		36.75		32.40		34.51		36.75		39.14	41.68	
1 1/2"		54.86		48.37		51.51		54.86		58.43	62.22	
2"		68.25		60.17		64.09		68.25		72.69	77.41	
3"		99.75		87.95		93.66		99.75		106.24	113.14	
4"		131.25		115.72		123.24		131.25		139.78	148.87	
6"		194.25		171.27		182.40		194.25		206.88	220.33	
10"		483.00		425.85		453.53		483.01		514.41	547.84	
Volume Charge per kgal	0 - 5	\$ -	0 - 4	\$ -	0 - 3	\$ -	0 - 2	\$ -	0 - 1	\$ -	\$ 3.53	
	6 - 19	\$ 1.68	5 - 19	\$ 2.39	4 - 19	\$ 2.71	3 - 19	\$ 3.01	2 - 19	\$ 3.28		
	20 - 49	\$ 2.52	20 - 49	\$ 2.79	20 - 49	\$ 3.00	20 - 49	\$ 3.19	20 - 49	\$ 3.37		
	Over 49	\$ 3.89	Over 49	\$ 4.05	Over 49	\$ 3.94	Over 49	\$ 3.82	Over 49	\$ 3.69		
Wtd Avg Volume Rate:		\$ 2.97		\$ 3.14		\$ 3.24		\$ 3.34		\$ 3.44		\$ 3.53
	[a] Base incl. 5 kgal		[b] Base incl. 4 kgal		[c] Base incl. 3 kgal		[d] Base incl. 2 kgal		[e] Base incl. 1 kgal			

INDUSTRIAL / MANUFACTURING

Meter Size	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5/8"					
1"					
1 1/2"					
2"	60.17	64.09	68.25	72.69	77.41
3"	87.95	93.66	99.75	106.24	113.14
4"	115.72	123.24	131.25	139.78	148.87
6"	171.27	182.40	194.25	206.88	220.33
10"	425.85	453.53	483.01	514.41	547.84
Volume Charge per kgal	\$ 3.85	\$ 3.82	\$ 3.78	\$ 3.74	\$ 3.71

LARGE COMMERCIAL (>2" meter, >3,500 kgal/mo)

Meter Size	Existing Rates [a]		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
5/8"	\$	24.15					
1"		36.75					
1 1/2"		54.86					
2"		68.25	60.17	64.09	68.25	72.69	77.41
3"		99.75	87.95	93.66	99.75	106.24	113.14
4"		131.25	115.72	123.24	131.25	139.78	148.87
6"		194.25	171.27	182.40	194.25	206.88	220.33
10"		483.00	425.85	453.53	483.01	514.41	547.84
Volume Charge per kgal	0 - 5	\$ -	\$ 3.85	\$ 3.82	\$ 3.78	\$ 3.74	\$ 3.71
	6 - 19	\$ 1.68					
	20 - 49	\$ 2.52					
	Over 49	\$ 3.89					

[a] Base charge incl. 5 kgal

Water Multifamily: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	MFR Units	Avg Use/Unit	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ Difference	% Difference	% of Meters
							Base	Volume	Total	Base	Volume	Total			
237765	136060	C	200	4	1.79	7.17	68.25	3.64	72.61	30.16	2.69	33.18	(39.43)	-54.3%	0.2%
269565	183840	C	200	3	4.83	14.50	68.25	15.96	85.05	22.62	8.93	31.86	(53.19)	-62.5%	0.5%
197165	129480	R	150	3	2.53	7.58	49.88	4.75	55.18	22.62	3.05	25.92	(29.26)	-53.0%	0.7%
163515	92450	C	150	4	2.46	9.83	54.86	8.12	63.61	30.16	4.96	35.47	(28.14)	-44.2%	1.0%
149015	131160	C	100	3	2.67	8.00	36.75	5.04	42.21	22.62	3.40	26.28	(15.93)	-37.7%	1.2%
103415	248700	R	600	6	21.29	127.75	173.25	496.97	676.92	45.24	299.51	348.20	(328.72)	-48.6%	1.4%
159685	117030	C	100	3	2.97	8.92	36.75	6.58	43.76	22.62	4.18	27.07	(16.70)	-38.2%	1.7%
260775	115750	C	100	3	3.81	11.42	36.75	10.78	48.01	22.62	6.30	29.21	(18.79)	-39.1%	1.9%
170445	187740	C	100	3	4.94	14.83	36.75	16.52	53.80	22.62	9.21	32.15	(21.66)	-40.3%	2.2%
24285	65790	R	100	3	6.17	18.50	33.60	24.84	59.02	22.62	12.33	35.29	(23.73)	-40.2%	2.4%
258485	71930	C	150	5	4.47	22.33	54.86	31.92	87.65	37.70	18.45	56.71	(30.94)	-35.3%	2.7%
15	10	R	200	6	3.49	20.92	61.43	29.29	91.62	45.24	16.03	61.88	(29.74)	-32.5%	2.9%
193045	209640	C	100	4	1.44	5.75	36.75	1.26	38.39	30.16	1.49	31.96	(6.43)	-16.7%	3.1%
210865	47910	R	150	5	22.88	114.42	49.88	430.44	485.12	37.70	259.65	300.32	(184.80)	-38.1%	3.4%
216905	71600	C	100	4	1.73	6.92	36.75	3.22	40.37	30.16	2.48	32.97	(7.40)	-18.3%	3.6%
194345	207420	C	100	4	2.08	8.33	36.75	5.60	42.77	30.16	3.68	34.18	(8.59)	-20.1%	3.9%
284355	206530	C	100	4	2.21	8.83	36.75	6.44	43.62	30.16	4.11	34.61	(9.01)	-20.7%	4.1%
258485	71890	C	150	5	5.75	28.75	54.86	48.09	103.98	37.70	29.42	67.79	(36.19)	-34.8%	4.3%
111505	111500	R	200	7	1.77	12.42	61.43	13.65	75.83	52.78	7.15	60.53	(15.29)	-20.2%	4.6%
111585	111580	R	200	7	1.86	13.00	61.43	14.72	76.91	52.78	7.65	61.03	(15.88)	-20.6%	4.8%
304995	206510	C	100	4	2.48	9.92	36.75	8.26	45.46	30.16	5.03	35.54	(9.92)	-21.8%	5.1%
304855	206540	C	100	4	2.54	10.17	36.75	8.68	45.88	30.16	5.24	35.76	(10.13)	-22.1%	5.3%
293025	206520	C	100	4	2.71	10.83	36.75	9.80	47.02	30.16	5.81	36.33	(10.69)	-22.7%	5.6%
193045	209560	C	100	4	2.81	11.25	36.75	10.50	47.72	30.16	6.16	36.69	(11.04)	-23.1%	5.8%
33485	33480	C	100	4	3.06	12.25	36.75	12.18	49.42	30.16	7.01	37.54	(11.88)	-24.0%	6.0%
305395	130690	C	100	4	3.21	12.83	36.75	13.16	50.41	30.16	7.51	38.05	(12.36)	-24.5%	6.3%
193045	209600	C	100	4	3.29	13.17	36.75	13.72	50.97	30.16	7.79	38.33	(12.64)	-24.8%	6.5%
207345	209590	C	100	4	3.38	13.50	36.75	14.28	51.54	30.16	8.08	38.62	(12.92)	-25.1%	6.8%
194365	209440	C	100	4	3.42	13.67	36.75	14.56	51.82	30.16	8.22	38.76	(13.06)	-25.2%	7.0%
193045	209550	C	100	4	3.44	13.75	36.75	14.70	51.96	30.16	8.29	38.83	(13.13)	-25.3%	7.2%
205995	194260	C	100	4	3.46	13.83	36.75	14.84	52.11	30.16	8.36	38.90	(13.20)	-25.3%	7.5%
194345	207430	C	100	4	3.50	14.00	36.75	15.12	52.39	30.16	8.50	39.05	(13.34)	-25.5%	7.7%
265055	143480	C	100	4	3.60	14.42	36.75	15.82	53.10	30.16	8.85	39.40	(13.69)	-25.8%	8.0%
241775	182890	C	100	4	3.63	14.50	36.75	15.96	53.24	30.16	8.93	39.48	(13.76)	-25.8%	8.2%
194345	1560	C	100	4	3.65	14.58	36.75	16.10	53.38	30.16	9.00	39.55	(13.83)	-25.9%	8.5%
229685	130070	C	100	4	3.67	14.67	36.75	16.24	53.52	30.16	9.07	39.62	(13.90)	-26.0%	8.7%
208635	209550	C	100	4	3.78	15.13	36.75	17.01	54.30	30.16	9.46	40.01	(14.29)	-26.3%	8.9%
194365	131590	C	100	4	3.81	15.25	36.75	17.22	54.51	30.16	9.56	40.12	(14.39)	-26.4%	9.2%
194365	209420	C	100	4	3.81	15.25	36.75	17.22	54.51	30.16	9.56	40.12	(14.39)	-26.4%	9.4%
275775	179220	C	100	4	3.83	15.33	36.75	17.36	54.65	30.16	9.63	40.19	(14.46)	-26.5%	9.7%
316285	182870	C	100	4	3.88	15.50	36.75	17.64	54.93	30.16	9.78	40.33	(14.60)	-26.6%	9.9%
237005	209640	C	100	4	3.88	15.50	36.75	17.64	54.93	30.16	9.78	40.33	(14.60)	-26.6%	10.1%
193045	209540	C	100	4	3.88	15.50	36.75	17.64	54.93	30.16	9.78	40.33	(14.60)	-26.6%	10.4%
237005	209540	C	100	4	3.91	15.63	36.75	17.85	55.15	30.16	9.88	40.44	(14.70)	-26.7%	10.6%
176945	194230	C	100	4	3.92	15.67	36.75	17.92	55.22	30.16	9.92	40.48	(14.74)	-26.7%	10.9%
24725	24720	C	100	4	3.96	15.83	36.75	18.20	55.50	30.16	10.06	40.62	(14.88)	-26.8%	11.1%
115535	115530	R	100	4	1.92	7.67	33.60	4.91	38.89	30.16	3.12	33.61	(5.28)	-13.6%	11.4%
211915	209530	C	100	4	4.00	16.00	36.75	18.48	55.78	30.16	10.20	40.76	(15.02)	-26.9%	11.6%
113355	113350	R	100	4	2.00	8.00	33.60	5.52	39.51	30.16	3.40	33.90	(5.62)	-14.2%	11.8%
267405	194290	C	100	4	4.10	16.42	36.75	19.18	56.49	30.16	10.55	41.12	(15.37)	-27.2%	12.1%
193045	209530	C	100	4	4.19	16.75	36.75	19.74	57.05	30.16	10.84	41.41	(15.65)	-27.4%	12.3%
267955	182880	C	100	4	4.25	17.00	36.75	20.16	57.48	30.16	11.05	41.62	(15.86)	-27.6%	12.6%
111965	111960	R	150	6	2.40	14.42	49.88	17.33	67.88	45.24	8.85	54.64	(13.24)	-19.5%	12.8%
193045	209620	C	100	4	4.44	17.75	36.75	21.42	58.75	30.16	11.69	42.27	(16.49)	-28.1%	13.0%
111915	111910	C	200	5	15.18	75.92	68.25	203.83	274.80	37.70	144.53	184.05	(90.74)	-33.0%	13.3%
237545	194280	C	100	4	4.60	18.42	36.75	22.54	59.88	30.16	12.25	42.84	(17.04)	-28.5%	13.5%
193045	209610	C	100	4	4.60	18.42	36.75	22.54	59.88	30.16	12.25	42.84	(17.04)	-28.5%	13.8%
193045	209520	C	100	4	4.63	18.50	36.75	22.68	60.02	30.16	12.33	42.91	(17.11)	-28.5%	14.0%
114085	114080	R	100	4	2.92	11.67	33.60	12.27	46.33	30.16	6.52	37.04	(9.28)	-20.0%	14.3%
237005	209520	C	100	4	4.66	18.63	36.75	22.89	60.24	30.16	12.43	43.02	(17.22)	-28.6%	14.5%
237005	209650	C	100	4	4.69	18.75	36.75	23.10	60.45	30.16	12.54	43.12	(17.32)	-28.7%	14.7%
113475	113470	R	100	4	3.00	12.00	33.60	12.88	46.94	30.16	6.80	37.33	(9.62)	-20.5%	15.0%
112205	112200	R	100	4	3.29	13.17	33.60	15.03	49.11	30.16	7.79	38.33	(10.78)	-22.0%	15.2%
114035	114030	R	100	4	3.31	13.25	33.60	15.18	49.27	30.16	7.86	38.40	(10.87)	-22.1%	15.5%
193045	209590	C	100	4	4.88	19.50	36.75	24.78	62.15	30.16	13.61	44.20	(17.94)	-28.9%	15.7%
237005	209620	C	100	4	4.91	19.63	36.75	25.10	62.46	30.16	13.82	44.42	(18.04)	-28.9%	15.9%
112035	112030	R	100	4	3.48	13.92	33.60	16.41	50.51	30.16	8.43	38.98	(11.53)	-22.8%	16.2%
113485	113480	R	100	4	3.50	14.00	33.60	16.56	50.66	30.16	8.50	39.05	(11.62)	-22.9%	16.4%
114195	114190	R	100	4	3.54	14.17	33.60	16.87	50.97	30.16	8.64	39.19	(11.78)	-23.1%	16.7%
173705	194270	C	100	4	4.96	19.83	36.75	25.62	62.99	30.16	14.18	44.78	(18.22)	-28.9%	16.9%
115625	115620	R	100	4	3.67	14.67	33.60	17.79	51.90	30.16	9.07	39.62	(12.28)	-23.7%	17.1%
281695	182870	C	100	4	5.00	20.00	36.75	26.04	63.42	30.16	14.46	45.07	(18.35)	-28.9%	17.4%
107895	194240	C	100	4	5.02	20.08	36.75	26.25	63.63	30.16	14.60	45.21	(18.42)	-28.9%	17.6%
194365	209430	C	100	4	5.06	20.25	36.75	26.67	64.05	30.16	14.89	45.50	(18.56)	-29.0%	17.9%
113985	113980	R	100	4	3.83	15.33	33.60	19.01	53.14	30.16	9.63	40.19	(12.95)	-24.4%	18.1%
210795	209560	C	100	4	5.09	20.38	36.75	26.99	64.37	30.16	15.10	45.71	(18.66)	-29.0%	18.4%
269525	158760	C	200	6	11.08	66.50	68.25	167.20	237.80	45.24	116.38	163.23	(74.57)	-31.4%	18.6%
112115	112110	R	100	4	4.17	16.67	33.60	21.47	55.62	30.16	10.77	41.34	(14.28)	-25.7%	18.8%
114015	114010	R	100	4	4.19	16.75	33.60	21.62	55.77	30.16	10.84	41.41	(14.36)	-25.8%	

Water Multifamily: Scenario C

Customer ID	Location ID	Rate Class	Meter Size				Existing Avg Bill			Proposed Avg Bill			\$ Difference	% Difference	% of Meters
				MFR Units	Avg Use/Unit	Average Use	Base	Volume	Total	Base	Volume	Total			
210865	47690	R	150	9	9.33	84.00	49.88	278.66	331.83	67.86	168.70	238.93	(92.90)	-28.0%	22.7%
237005	131590	C	100	4	5.78	23.13	36.75	33.92	71.37	30.16	19.80	50.46	(20.91)	-29.3%	22.9%
241875	24680	C	100	4	5.79	23.17	36.75	34.02	71.48	30.16	19.88	50.54	(20.94)	-29.3%	23.2%
112555	112550	R	150	20	9.31	186.17	49.88	788.47	846.74	150.80	474.18	631.23	(215.51)	-25.5%	23.4%
193045	209580	C	100	4	5.88	23.50	36.75	34.86	72.33	30.16	20.45	51.11	(21.22)	-29.3%	23.7%
112085	112080	R	200	9	7.62	68.58	61.43	201.73	265.79	67.86	122.60	192.37	(73.42)	-27.6%	23.9%
42615	42600	R	600	133	8.12	1,079.42	173.25	5,245.79	5,473.23	1,002.82	3,145.00	4,189.29	(1,283.94)	-23.5%	24.2%
47605	47600	R	200	86	8.96	770.67	61.43	3,705.13	3,804.22	648.44	2,221.83	2,898.98	(905.25)	-23.8%	24.4%
194345	1570	C	100	4	6.13	24.50	36.75	37.38	74.87	30.16	22.16	52.84	(22.03)	-29.4%	24.6%
55265	55260	R	300	180	8.77	1,578.83	89.25	7,737.88	7,905.40	1,357.20	4,638.25	6,055.41	(1,849.99)	-23.4%	24.9%
222795	24690	C	100	4	6.23	24.92	36.75	38.43	75.93	30.16	22.87	53.56	(22.37)	-29.5%	25.1%
286515	14040	R	150	9	8.97	80.75	49.88	262.44	315.45	67.86	158.98	229.11	(86.33)	-27.4%	25.4%
114155	114150	R	100	4	4.98	19.92	33.60	27.45	61.66	30.16	14.32	44.92	(16.73)	-27.1%	25.6%
151385	122800	R	200	75	8.62	646.75	61.43	3,086.78	3,179.69	565.50	1,851.32	2,440.99	(738.70)	-23.2%	25.8%
60035	60030	C	100	4	6.52	26.08	36.75	41.37	78.90	30.16	24.86	55.57	(23.33)	-29.6%	26.1%
76025	76020	R	063	3	19.89	59.67	22.05	157.24	181.08	22.62	95.94	119.75	(61.33)	-33.9%	26.3%
115525	115520	R	100	4	5.06	20.25	33.60	28.06	62.28	30.16	14.89	45.50	(16.78)	-26.9%	26.6%
225755	176260	C	100	4	6.63	26.50	36.75	42.42	79.96	30.16	25.58	56.29	(23.67)	-29.6%	26.8%
193045	209570	C	100	4	6.75	27.00	36.75	43.68	81.23	30.16	26.43	57.16	(24.08)	-29.6%	27.1%
254165	59370	R	600	44	5.33	234.58	173.25	1,030.07	1,215.35	331.76	618.94	960.21	(255.14)	-21.0%	27.3%
166595	14270	R	063	3	1.25	3.75	22.05	-	22.27	22.62	-	22.85	0.58	2.6%	27.5%
154645	110460	C	100	4	6.96	27.83	36.75	45.78	83.36	30.16	27.86	58.60	(24.76)	-29.7%	27.8%
65735	65730	R	150	48	8.30	398.33	49.88	1,847.18	1,916.03	361.92	1,108.56	1,485.18	(430.85)	-22.5%	28.0%
210325	111950	C	063	3	2.28	6.83	24.15	3.08	27.50	22.62	2.41	25.28	(2.22)	-8.1%	28.3%
207335	209580	C	100	4	7.56	30.25	36.75	51.87	89.51	30.16	31.99	62.77	(26.74)	-29.9%	28.5%
175755	194300	C	100	4	7.65	30.58	36.75	52.71	90.35	30.16	32.56	63.34	(27.01)	-29.9%	28.7%
315405	112050	C	063	3	2.36	7.09	24.15	3.51	27.94	22.62	2.63	25.50	(2.44)	-8.7%	29.0%
304275	110480	C	100	4	8.19	32.75	36.75	58.17	95.87	30.16	36.26	67.09	(28.78)	-30.0%	29.2%
24715	24710	C	100	4	8.56	34.25	36.75	61.95	99.69	30.16	38.83	69.68	(30.01)	-30.1%	29.5%
193045	209630	C	100	4	8.71	34.83	36.75	63.42	101.17	30.16	39.83	70.68	(30.49)	-30.1%	29.7%
24705	24700	C	100	4	8.81	35.25	36.75	64.47	102.23	30.16	40.54	71.40	(30.83)	-30.2%	30.0%
1525	1520	R	200	21	7.10	149.08	61.43	603.43	671.50	158.34	363.30	526.86	(144.65)	-21.5%	30.2%
271935	70860	C	100	4	9.08	36.33	36.75	67.20	104.99	30.16	42.39	73.28	(31.71)	-30.2%	30.4%
111285	111280	R	200	7	4.18	29.25	61.43	44.62	107.11	52.78	30.28	83.89	(23.22)	-21.7%	30.7%
77485	77480	C	063	3	3.19	9.58	24.15	7.70	32.17	22.62	4.75	27.64	(4.53)	-14.1%	30.9%
28855	28850	R	200	20	6.92	138.33	61.43	549.78	617.33	150.80	331.16	486.78	(130.55)	-21.1%	31.2%
112795	112790	R	100	4	5.67	22.67	33.60	32.51	66.77	30.16	19.02	49.67	(17.10)	-25.6%	31.4%
116035	116030	R	100	4	5.69	22.75	33.60	32.66	66.92	30.16	19.16	49.82	(17.11)	-25.6%	31.6%
111375	111370	R	200	8	2.75	22.00	61.43	31.28	93.64	60.32	17.88	78.98	(14.66)	-15.7%	31.9%
277825	112160	C	063	3	3.67	11.00	24.15	10.08	34.57	22.62	5.95	28.86	(5.72)	-16.5%	32.1%
111415	111410	R	200	8	2.77	22.17	61.43	31.59	93.95	60.32	18.17	79.27	(14.68)	-15.6%	32.4%
72015	72010	R	200	20	6.58	131.67	61.43	516.52	583.73	150.80	311.22	466.64	(117.08)	-20.1%	32.6%
159105	12610	C	063	3	4.14	12.42	24.15	12.46	36.98	22.62	7.15	30.07	(6.90)	-18.7%	32.9%
230665	184170	C	200	9	2.74	24.67	68.25	37.80	107.11	67.86	22.44	91.20	(15.91)	-14.9%	33.1%
230655	44180	C	200	9	2.77	24.92	68.25	38.43	107.75	67.86	22.87	91.63	(16.11)	-15.0%	33.3%
171165	11110	C	063	3	4.50	13.50	24.15	14.28	38.81	22.62	8.08	31.00	(7.81)	-20.1%	33.6%
112485	112480	C	063	3	4.64	13.92	24.15	14.98	39.52	22.62	8.43	31.36	(8.16)	-20.7%	33.8%
111325	111320	R	200	8	2.97	23.75	61.43	34.50	96.89	60.32	20.87	82.00	(14.88)	-15.4%	34.1%
65765	65760	R	150	24	6.82	163.67	49.88	676.20	733.34	180.96	406.90	593.74	(139.60)	-19.0%	34.3%
270815	89920	C	063	3	4.97	14.92	24.15	16.66	41.22	22.62	9.28	32.22	(9.00)	-21.8%	34.5%
251555	112050	C	063	3	5.00	15.00	24.15	16.80	41.36	22.62	9.35	32.29	(9.07)	-21.9%	34.8%
146305	179100	C	200	8	28.71	229.67	68.25	801.91	878.86	60.32	604.24	671.21	(207.66)	-23.6%	35.0%
270815	89940	C	063	3	5.53	16.58	24.15	19.46	44.05	22.62	10.70	33.65	(10.40)	-23.6%	35.3%
292325	72500	R	300	52	5.84	303.92	89.25	1,376.04	1,479.95	392.08	826.25	1,230.51	(249.43)	-16.9%	35.5%
259615	71700	C	063	3	5.92	17.75	24.15	21.42	46.03	22.62	11.69	34.65	(11.38)	-24.7%	35.7%
111565	111560	R	200	8	3.10	24.83	61.43	36.49	98.90	60.32	22.73	83.88	(15.03)	-15.2%	36.0%
290025	57590	C	063	3	6.14	18.42	24.15	22.54	47.16	22.62	12.25	35.22	(11.93)	-25.3%	36.2%
291125	92960	R	063	3	5.64	16.92	22.05	21.93	44.42	22.62	10.98	33.94	(10.48)	-23.6%	36.5%
208745	67390	C	063	3	6.33	19.00	24.15	23.52	48.15	22.62	12.75	35.72	(12.42)	-25.8%	36.7%
176615	32640	R	063	3	5.22	15.67	22.05	19.63	42.09	22.62	9.92	32.86	(9.23)	-21.9%	37.0%
214645	46610	C	063	3	7.14	21.42	24.15	29.61	54.30	22.62	16.88	39.90	(14.40)	-26.5%	37.2%
297875	269970	R	100	5	10.18	50.92	33.60	113.57	148.65	37.70	69.78	108.56	(40.09)	-27.0%	37.4%
300595	11160	C	063	3	7.22	21.67	24.15	30.24	54.93	22.62	17.31	40.33	(14.60)	-26.6%	37.7%
149005	48540	R	600	72	4.66	335.58	173.25	1,534.06	1,724.38	542.88	920.93	1,478.45	(245.93)	-14.3%	37.9%
173235	48310	R	200	42	5.99	251.58	61.43	1,114.90	1,188.09	316.68	669.77	996.32	(191.78)	-16.1%	38.2%
285395	88730	C	063	3	7.94	23.83	24.15	35.70	60.45	22.62	21.02	44.07	(16.38)	-27.1%	38.4%
125385	70800	C	063	3	8.00	24.00	24.15	36.12	60.87	22.62	21.30	44.36	(16.51)	-27.1%	38.6%
74825	76120	R	063	3	3.19	9.58	22.05	8.43	30.79	22.62	4.75	27.64	(3.15)	-10.2%	38.9%
114115	114110	R	100	4	6.52	26.08	33.60	38.79	73.12	30.16	24.86	55.57	(17.54)	-24.0%	39.1%
183605	185620	C	063	3	8.72	26.17	24.15	41.58	66.39	22.62	25.01	48.10	(18.29)	-27.5%	39.4%
299075	284620	C	300	14	2.14	30.00	99.75	51.24	152.50	105.56	31.56	138.49	(14.01)	-9.2%	39.6%
210865	47920	R	150	10	6.53	65.33	49.88	185.51	237.75	75.40	112.89	190.17	(47.58)	-20.0%	39.9%
252795	78890	C	063	3	22.47	67.40	24.15	170.70	196.79	22.62	119.07	143.10	(53.69)	-27.3%	40.1%
113105	113100	R	150	22	6.08	133.83	49.88	527.33	582.98	165.88	317.70	488.42	(94.56)	-16.2%	40.3%
1605	1600	R	063	3	1.92	5.75	22.05	1.38	23.66	22.62	1.49	24.35	0.68	2.9%	40.6%
188345	140060	C	100	5	3.92	19.58	36.75	24.99	62.36	37.70	13.75	51.96	(10.40)	-16.7%	40.8%
193715	83880	C	100	5	4.25	21.25	36.75	29.19	66.60	37.70	16.60	54.84	(11.76)	-17.7%	41.1%
60445	60440	C	100	5	4.50	22.50	36.75								

Water Multifamily: Scenario C

Customer ID	Location ID	Rate Class	Meter Size				Existing Avg Bill			Proposed Avg Bill					
				MFR Units	Avg Use/Unit	Average Use	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters
307045	186270	C	300	32	10.99	351.58	99.75	1,276.17	1,389.68	241.28	968.77	1,222.15	(167.52)	-12.1%	45.2%
317755	60430	C	200	11	3.77	41.43	68.25	80.04	149.77	82.94	51.10	135.38	(14.39)	-9.6%	45.4%
1545	1540	R	200	36	4.42	159.08	61.43	653.33	721.90	271.44	393.20	671.29	(50.62)	-7.0%	45.7%
112645	112640	R	063	4	10.19	40.75	22.05	79.86	102.93	30.16	49.94	80.90	(22.03)	-21.4%	45.9%
280985	69080	C	063	4	8.81	35.25	24.15	64.47	89.51	30.16	40.54	71.40	(18.10)	-20.2%	46.1%
241875	108870	C	200	18	8.44	151.92	68.25	499.47	573.39	135.72	371.77	512.57	(60.83)	-10.6%	46.4%
250875	59650	R	063	3	9.44	28.33	22.05	42.93	65.63	22.62	28.71	51.84	(13.79)	-21.0%	46.6%
283865	67410	C	063	4	6.96	27.83	24.15	45.78	70.63	30.16	27.86	58.60	(12.03)	-17.0%	46.9%
1085	1080	C	063	4	6.90	27.58	24.15	45.15	69.99	30.16	27.43	58.16	(11.83)	-16.9%	47.1%
114575	77620	C	150	12	7.34	88.08	54.86	251.15	309.07	90.48	180.91	274.10	(34.97)	-11.3%	47.3%
87035	87030	C	063	4	6.67	26.67	24.15	42.84	67.66	30.16	25.86	56.58	(11.08)	-16.4%	47.6%
282995	115860	C	063	4	6.56	26.25	24.15	41.79	66.60	30.16	25.15	55.86	(10.74)	-16.1%	47.8%
293475	267480	C	063	4	6.46	25.83	24.15	40.74	65.54	30.16	24.44	55.14	(10.40)	-15.9%	48.1%
14425	14420	C	063	4	6.40	25.58	24.15	40.11	64.90	30.16	24.01	54.71	(10.19)	-15.7%	48.3%
185445	110280	C	063	4	6.38	25.50	24.15	39.90	64.69	30.16	23.87	54.57	(10.13)	-15.7%	48.6%
210865	47670	R	100	5	6.23	31.17	33.60	49.68	84.11	37.70	33.56	71.97	(12.14)	-14.4%	48.8%
209935	196750	C	100	6	3.74	22.42	36.75	32.13	69.57	45.24	18.59	64.47	(5.10)	-7.3%	49.0%
110515	110510	C	100	6	3.63	21.75	36.75	30.45	67.87	45.24	17.45	63.32	(4.55)	-6.7%	49.3%
299575	185630	C	063	4	5.77	23.08	24.15	33.81	58.54	30.16	19.73	50.39	(8.15)	-13.9%	49.5%
301515	71670	C	063	4	5.54	22.17	24.15	31.50	56.21	30.16	18.17	48.81	(7.40)	-13.2%	49.8%
130145	87000	C	063	4	5.42	21.67	24.15	30.24	54.93	30.16	17.31	47.94	(6.99)	-12.7%	50.0%
171845	72270	C	063	4	5.40	21.58	24.15	30.03	54.72	30.16	17.17	47.80	(6.92)	-12.6%	50.2%
185975	29660	C	200	12	3.85	46.17	68.25	91.98	161.83	90.48	59.21	151.18	(10.65)	-6.6%	50.5%
67625	67620	C	063	4	5.17	20.67	24.15	27.72	52.39	30.16	15.60	46.22	(6.17)	-11.8%	50.7%
145745	33630	C	063	4	5.15	20.58	24.15	27.51	52.18	30.16	15.46	46.07	(6.10)	-11.7%	51.0%
154845	33640	C	063	4	5.00	20.00	24.15	26.04	50.69	30.16	14.46	45.07	(5.63)	-11.1%	51.2%
298245	92990	R	063	4	9.02	36.08	22.05	65.16	88.08	30.16	41.96	72.84	(15.24)	-17.3%	51.4%
267495	71940	C	300	40	8.13	325.00	99.75	1,172.76	1,285.24	301.60	889.29	1,202.80	(82.44)	-6.4%	51.7%
315215	33650	C	063	4	4.80	19.18	24.15	23.98	48.61	30.16	13.06	43.65	(4.96)	-10.2%	51.9%
215915	193270	C	063	4	4.77	19.08	24.15	23.73	48.36	30.16	12.89	43.48	(4.88)	-10.1%	52.2%
233885	110530	C	150	10	4.44	44.42	54.86	87.57	143.85	75.40	56.21	132.93	(10.93)	-7.6%	52.4%
250305	42410	C	200	40	9.47	378.83	68.25	1,382.17	1,464.93	301.60	1,050.25	1,365.37	(99.56)	-6.8%	52.7%
301635	71610	C	063	4	0.63	2.50	24.15	-	24.39	30.16	-	30.46	6.07	24.9%	52.9%
87025	87020	C	063	4	4.48	17.92	24.15	21.70	46.31	30.16	11.83	42.41	(3.90)	-8.4%	53.1%
159445	110490	C	100	6	2.25	13.50	36.75	14.28	51.54	45.24	8.08	53.85	2.31	4.5%	53.4%
315215	33660	C	063	4	4.48	17.91	24.15	21.69	46.30	30.16	11.82	42.40	(3.89)	-8.4%	53.6%
183615	185650	C	063	4	4.46	17.83	24.15	21.56	46.17	30.16	11.76	42.34	(3.83)	-8.3%	53.9%
25255	25250	C	200	14	4.79	67.08	68.25	169.46	240.09	105.56	118.12	225.92	(14.18)	-5.9%	54.1%
168915	89930	C	063	4	4.33	17.33	24.15	20.72	45.32	30.16	11.33	41.91	(3.41)	-7.5%	54.3%
144385	33650	C	063	4	4.25	17.00	24.15	20.16	44.75	30.16	11.05	41.62	(3.13)	-7.0%	54.6%
132535	33660	C	063	4	4.25	17.00	24.15	20.16	44.75	30.16	11.05	41.62	(3.13)	-7.0%	54.8%
31525	31520	C	063	4	4.21	16.83	24.15	19.88	44.47	30.16	10.91	41.48	(2.99)	-6.7%	55.1%
290025	57600	C	063	4	4.04	16.17	24.15	18.76	43.34	30.16	10.34	40.91	(2.43)	-5.6%	55.3%
315215	33640	C	063	4	4.02	16.09	24.15	18.63	43.21	30.16	10.28	40.84	(2.37)	-5.5%	55.6%
269855	111440	C	063	4	3.96	15.83	24.15	18.20	42.77	30.16	10.06	40.62	(2.15)	-5.0%	55.8%
130145	87010	C	063	4	3.96	15.83	24.15	18.20	42.77	30.16	10.06	40.62	(2.15)	-5.0%	56.0%
208815	33560	C	063	4	3.96	15.83	24.15	18.20	42.77	30.16	10.06	40.62	(2.15)	-5.0%	56.3%
151845	33600	C	063	4	3.94	15.75	24.15	18.06	42.63	30.16	9.99	40.55	(2.08)	-4.9%	56.5%
250305	42400	C	200	40	9.01	360.25	68.25	1,309.88	1,391.91	301.60	994.69	1,309.25	(82.66)	-5.9%	56.8%
89865	89860	R	400	156	3.49	544.00	117.60	2,574.06	2,718.58	1,176.24	1,544.10	2,747.54	28.97	1.1%	57.0%
239995	33620	C	063	4	3.90	15.58	24.15	17.78	42.35	30.16	9.85	40.41	(1.94)	-4.6%	57.2%
222905	33510	C	063	4	3.75	15.00	24.15	16.80	41.36	30.16	9.35	39.91	(1.45)	-3.5%	57.5%
257825	185640	C	063	4	3.73	14.92	24.15	16.66	41.22	30.16	9.28	39.83	(1.38)	-3.4%	57.7%
315215	33670	C	063	4	3.69	14.78	24.15	16.43	40.98	30.16	9.16	39.71	(1.27)	-3.1%	58.0%
113705	113700	C	063	4	3.60	14.42	24.15	15.82	40.37	30.16	8.85	39.40	(0.97)	-2.4%	58.2%
207525	33520	C	063	4	3.60	14.42	24.15	15.82	40.37	30.16	8.85	39.40	(0.97)	-2.4%	58.5%
238555	33610	C	063	4	3.58	14.33	24.15	15.68	40.23	30.16	8.78	39.33	(0.90)	-2.2%	58.7%
222905	33530	C	063	4	3.56	14.25	24.15	15.54	40.09	30.16	8.71	39.26	(0.83)	-2.1%	58.9%
33575	33570	C	063	4	3.56	14.25	24.15	15.54	40.09	30.16	8.71	39.26	(0.83)	-2.1%	59.2%
210655	33580	C	063	4	3.54	14.17	24.15	15.40	39.95	30.16	8.64	39.19	(0.76)	-1.9%	59.4%
181465	105420	C	063	4	3.54	14.17	24.15	15.40	39.95	30.16	8.64	39.19	(0.76)	-1.9%	59.7%
250305	42430	C	200	40	8.68	347.17	68.25	1,258.99	1,340.51	301.60	955.57	1,269.74	(70.77)	-5.3%	59.9%
234325	191280	R	100	7	5.90	41.33	33.60	81.70	116.45	52.78	50.94	104.76	(11.70)	-10.0%	60.1%
2925	2920	C	063	4	3.21	12.83	24.15	13.16	37.68	30.16	7.51	38.05	0.36	1.0%	60.4%
82105	82100	C	100	14	8.31	116.40	36.75	361.31	402.04	105.56	265.58	374.85	(27.19)	-6.8%	60.6%
269855	111490	C	063	4	3.08	12.33	24.15	12.32	36.83	30.16	7.08	37.62	0.78	2.1%	60.9%
71465	71460	C	063	4	3.06	12.25	24.15	12.18	36.69	30.16	7.01	37.54	0.85	2.3%	61.1%
269855	111470	C	063	4	2.92	11.67	24.15	11.20	35.70	30.16	6.52	37.04	1.34	3.8%	61.4%
269135	33590	C	063	4	2.90	11.58	24.15	11.06	35.56	30.16	6.45	36.97	1.41	4.0%	61.6%
33555	33550	C	063	4	2.85	11.42	24.15	10.78	35.28	30.16	6.30	36.83	1.55	4.4%	61.8%
14665	33540	C	063	4	2.81	11.25	24.15	10.50	35.00	30.16	6.16	36.69	1.69	4.8%	62.1%
89905	89900	C	200	16	4.86	77.75	68.25	210.96	282.00	120.64	150.01	273.36	(8.64)	-3.1%	62.3%
182425	211230	C	100	7	4.58	32.08	36.75	56.49	94.17	52.78	35.12	88.78	(5.39)	-5.7%	62.6%
293475	267470	C	063	4	2.67	10.67	24.15	9.52	34.01	30.16	5.67	36.18	2.18	6.4%	62.8%
277495	96860	C	063	4	2.65	10.58	24.15	9.38	33.87	30.16	5.60	36.11	2.25	6.6%	63.0%
185975	48870	C	063	4	2.65	10.58	24.15	9.38	33.87	30.16	5.60	36.11	2.25	6.6%	63.3%
12645	12640	C	063	4	2.63	10.50	24.15	9.24	33.72	30.16	5.53	36.04	2.32	6.9%	63.5%
239995	33490	C	063	4	2.58	10.33	24.15	8.96	33.44	30.16	5.38	35.90	2.46	7.3%	63.8%
209985	67410	C	063	4	2.54	10.14	24.15	8.64	33.12	30.16	5.22	35.74	2.62	7.9%	64.0%
1595	1590	R	100	25	4.26	106.58	33.60	391.35	429.20						

Water Multifamily: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Avg			Existing Avg Bill			Proposed Avg Bill			\$		
				MFR Units	Use/Unit	Average Use	Base	Volume	Total	Base	Volume	Total	Difference	% Difference	% of Meters
261165	111360	C	100	7	3.49	24.42	36.75	37.17	74.66	52.78	22.01	75.54	0.88	1.2%	67.6%
185165	16500	C	200	16	4.09	65.42	68.25	162.98	233.54	120.64	113.14	236.11	2.57	1.1%	67.9%
298245	32590	R	063	4	7.71	30.83	22.05	48.63	71.38	30.16	32.99	63.78	(7.61)	-10.7%	68.1%
305645	29690	C	100	8	4.90	39.17	36.75	74.34	112.20	60.32	47.24	108.63	(3.57)	-3.2%	68.4%
320735	270150	C	300	42	5.46	229.50	99.75	801.27	910.03	316.68	603.75	929.63	19.60	2.2%	68.6%
222885	28890	C	100	8	4.88	39.00	36.75	73.92	111.78	60.32	46.95	108.34	(3.43)	-3.1%	68.8%
138135	111620	C	200	22	4.95	108.83	68.25	331.87	404.12	165.88	242.95	412.92	8.80	2.2%	69.1%
29655	29650	C	200	62	6.79	421.08	68.25	1,546.52	1,630.92	467.48	1,176.58	1,660.50	29.58	1.8%	69.3%
81495	81490	R	063	5	7.12	35.58	22.05	63.59	86.49	37.70	41.11	79.60	(6.90)	-8.0%	69.6%
267955	60470	C	100	8	4.33	34.67	36.75	63.00	100.75	60.32	39.54	100.86	0.11	0.1%	69.8%
122475	33460	C	063	5	4.70	23.50	24.15	34.86	59.60	37.70	20.45	58.73	(0.87)	-1.5%	70.0%
261165	111400	C	100	7	2.74	19.17	36.75	23.94	61.30	52.78	13.04	66.47	5.18	8.4%	70.3%
226555	60490	C	100	8	4.03	32.25	36.75	56.91	94.60	60.32	35.41	96.68	2.09	2.2%	70.5%
116155	116150	C	400	58	4.68	271.58	131.25	964.97	1,107.18	437.32	729.57	1,178.56	71.38	6.4%	70.8%
65755	65750	C	150	36	5.91	212.92	54.86	736.76	799.53	271.44	554.16	833.86	34.32	4.3%	71.0%
182415	211220	C	100	8	3.92	31.33	36.75	54.60	92.26	60.32	33.84	95.10	2.84	3.1%	71.3%
237895	26750	C	100	8	3.61	28.92	36.75	48.51	86.11	60.32	29.71	90.93	4.82	5.6%	71.5%
288315	1020	C	150	85	6.04	513.75	54.86	1,907.00	1,981.48	640.90	1,453.65	2,115.50	134.02	6.8%	71.7%
17055	60460	C	100	8	3.54	28.33	36.75	47.04	84.63	60.32	28.71	89.92	5.29	6.3%	72.0%
65645	65640	C	150	34	5.36	182.33	54.86	617.79	679.37	256.36	462.72	726.27	46.89	6.9%	72.2%
309215	112650	C	200	26	4.42	114.92	68.25	355.54	428.02	196.04	261.14	461.75	33.73	7.9%	72.5%
264955	107590	C	100	7	2.00	14.00	36.75	15.12	52.39	52.78	8.50	61.89	9.50	18.1%	72.7%
77615	77610	C	200	14	2.11	29.50	68.25	49.98	119.41	105.56	30.71	137.63	18.22	15.3%	72.9%
30725	114580	C	150	12	2.90	34.83	54.86	63.42	119.46	90.48	39.83	131.61	12.15	10.2%	73.2%
187485	208720	C	400	70	4.51	315.67	131.25	1,136.45	1,280.38	527.80	861.38	1,403.08	122.69	9.6%	73.4%
309065	33790	C	300	55	4.68	257.67	99.75	910.83	1,020.69	414.70	687.96	1,113.69	93.00	9.1%	73.7%
122565	117880	C	200	46	5.11	235.00	68.25	822.66	899.82	346.84	620.19	976.70	76.88	8.5%	73.9%
60425	60420	C	200	16	3.08	49.33	68.25	100.42	170.35	120.64	65.05	187.54	17.19	10.1%	74.2%
50345	50340	C	200	28	4.36	122.00	68.25	383.09	455.85	211.12	282.32	498.37	42.52	9.3%	74.4%
294985	114830	C	100	8	3.23	25.83	36.75	40.74	78.26	60.32	24.44	85.60	7.34	9.4%	74.6%
173535	82100	C	100	14	5.14	72.00	36.75	188.59	227.59	105.56	132.82	240.76	13.17	5.8%	74.9%
208975	16990	C	300	56	4.48	250.83	99.75	884.25	993.84	422.24	667.53	1,100.67	106.83	10.7%	75.1%
305645	69140	C	100	8	3.11	24.92	36.75	38.43	75.93	60.32	22.87	84.02	8.09	10.7%	75.4%
307045	139580	C	300	58	4.47	259.08	99.75	916.34	1,026.26	437.32	692.20	1,140.81	114.56	11.2%	75.6%
125655	129120	C	200	46	4.85	223.17	68.25	776.63	853.33	346.84	584.81	940.96	87.64	10.3%	75.8%
294985	114820	C	100	8	3.08	24.67	36.75	37.80	75.30	60.32	22.44	83.59	8.29	11.0%	76.1%
309075	231710	C	400	78	4.25	331.58	131.25	1,198.37	1,342.92	588.12	908.97	1,512.07	169.15	12.6%	76.3%
250305	10820	C	200	58	4.92	285.08	68.25	1,017.48	1,096.59	437.32	769.94	1,219.33	122.74	11.2%	76.6%
255495	57630	C	100	10	4.43	44.25	36.75	87.15	125.14	75.40	55.93	132.64	7.50	6.0%	76.8%
81455	81450	R	063	5	3.38	16.92	22.05	21.93	44.42	37.70	10.98	49.17	4.75	10.7%	77.1%
154955	114810	C	100	16	4.92	78.67	36.75	214.52	253.79	120.64	152.75	276.13	22.34	8.8%	77.3%
31285	31280	C	063	5	3.08	15.42	24.15	17.50	42.07	37.70	9.70	47.88	5.81	13.8%	77.5%
241315	31360	C	100	10	4.22	42.17	36.75	81.90	119.84	75.40	52.37	129.04	9.21	7.7%	77.8%
266705	255550	C	400	28	1.46	40.75	131.25	78.33	211.68	211.12	49.94	263.67	52.00	24.6%	78.0%
309215	112090	C	200	20	3.32	66.42	68.25	166.87	237.47	150.80	116.13	269.60	32.12	13.5%	78.3%
182445	211210	C	100	8	2.74	21.92	36.75	30.87	68.30	60.32	17.74	78.84	10.54	15.4%	78.5%
288725	114590	C	100	8	2.72	21.75	36.75	30.45	67.87	60.32	17.45	78.55	10.68	15.7%	78.7%
289815	17670	C	200	30	3.96	118.83	68.25	370.77	443.41	226.20	272.85	504.04	60.63	13.7%	79.0%
74585	74580	C	400	176	4.69	826.25	131.25	3,122.62	3,286.41	1,327.04	2,388.03	3,752.22	465.81	14.2%	79.2%
267155	112120	C	100	8	2.68	21.42	36.75	29.61	67.02	60.32	16.88	77.97	10.95	16.3%	79.5%
140925	172300	C	200	45	4.34	195.17	68.25	667.71	743.32	339.30	501.09	848.79	105.47	14.2%	79.7%
261165	111430	C	150	16	3.55	56.78	54.86	129.38	186.08	120.64	87.31	210.03	23.95	12.9%	80.0%
139515	153510	C	200	22	3.38	74.33	68.25	197.67	268.58	165.88	139.80	308.73	40.16	15.0%	80.2%
31305	31300	C	100	8	2.59	20.75	36.75	27.93	65.33	60.32	15.74	76.82	11.50	17.6%	80.4%
111425	111420	R	150	26	2.95	76.75	49.88	242.48	295.29	196.04	147.02	346.49	51.21	17.3%	80.7%
60455	60450	C	100	8	2.54	20.33	36.75	26.88	64.27	60.32	15.03	76.10	11.84	18.4%	80.9%
259615	46570	C	200	20	3.13	62.67	68.25	152.28	222.74	150.80	104.91	258.27	35.53	16.0%	81.2%
226565	60480	C	100	8	2.49	19.92	36.75	25.83	63.21	60.32	14.32	75.38	12.18	19.3%	81.4%
203755	65740	C	150	36	4.31	155.25	54.86	512.43	572.97	271.44	381.74	659.71	86.74	15.1%	81.6%
59685	59680	C	200	64	4.38	280.33	68.25	999.01	1,077.93	482.56	755.74	1,250.68	172.75	16.0%	81.9%
139585	175340	C	063	6	3.89	23.33	24.15	34.44	59.18	45.24	20.16	66.05	6.88	11.6%	82.1%
57685	57680	C	200	16	2.10	33.58	68.25	60.27	129.81	120.64	37.69	159.91	30.11	23.2%	82.4%
88695	88690	C	063	5	2.25	11.25	24.15	10.50	35.00	37.70	6.16	44.30	9.30	26.6%	82.6%
112915	112910	C	150	36	4.08	146.75	54.86	479.37	539.57	271.44	356.32	634.04	94.47	17.5%	82.9%
261165	112600	C	100	8	2.15	17.17	36.75	20.44	57.76	60.32	11.19	72.23	14.46	25.0%	83.1%
267495	71950	C	300	40	2.98	119.25	99.75	372.39	476.86	301.60	274.10	581.45	104.59	21.9%	83.3%
250305	42420	C	200	40	3.70	147.83	68.25	483.58	557.35	301.60	359.56	667.77	110.42	19.8%	83.6%
309215	112630	C	300	30	2.43	72.92	99.75	192.16	294.82	226.20	135.56	365.38	70.55	23.9%	83.8%
252155	96990	C	063	5	1.98	9.92	24.15	8.26	32.73	37.70	5.03	43.16	10.42	31.8%	84.1%
16195	16190	C	100	25	4.26	106.58	36.75	323.12	363.47	188.50	236.22	428.97	65.50	18.0%	84.3%
250305	10840	C	200	58	3.86	223.67	68.25	778.57	855.29	437.32	586.30	1,033.86	178.57	20.9%	84.5%
266145	27600	C	200	26	3.15	81.92	68.25	227.17	298.37	196.04	162.47	362.10	63.73	21.4%	84.8%
289435	49280	C	100	47	4.29	201.56	36.75	692.56	736.60	354.38	520.19	883.32	146.71	19.9%	85.0%
222695	33470	C	100	9	2.55	22.92	36.75	33.39	70.84	67.86	19.45	88.18	17.34	24.5%	85.3%
241875	11570	C	100	12	3.70	44.42	36.75	87.57	125.56	90.48	56.21	148.16	22.60	18.0%	85.5%
51845	51840	C	200	23	2.83	65.00	68.25	161.36	231.91	173.42	111.89	288.16	56.26	24.3%	85.7%
275775	113300	C	100	11	3.33	36.58	36.75	67.83	105.63	82.94	42.82	127.02	21.39	20.3%	86.0%
215995	86240	C	063	5											

Water Multifamily: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	MFR Units	Avg Use/Unit	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ Difference	% Difference	% of Meters
							Base	Volume	Total	Base	Volume	Total			
319365	111430	C	150	16	2.04	32.67	54.86	57.96	113.95	120.64	36.12	158.33	44.38	38.9%	90.1%
2895	2890	C	100	13	2.95	38.33	36.75	72.24	110.08	98.02	45.81	145.27	35.19	32.0%	90.3%
309215	112100	C	200	24	2.31	55.42	68.25	124.08	194.25	180.96	83.24	266.84	72.58	37.4%	90.6%
114805	114800	C	200	26	2.36	61.25	68.25	146.77	217.17	196.04	100.68	299.68	82.51	38.0%	90.8%
307845	109210	C	200	38	2.62	99.50	68.25	295.57	367.45	286.52	215.05	506.58	139.13	37.9%	91.1%
81435	81430	R	063	6	2.21	13.25	22.05	15.18	37.60	45.24	7.86	53.63	16.03	42.6%	91.3%
257205	52880	C	063	10	3.54	35.42	24.15	64.89	89.93	75.40	40.82	117.38	27.45	30.5%	91.5%
177795	143340	C	200	24	2.23	53.42	68.25	116.30	186.40	180.96	77.26	260.80	74.40	39.9%	91.8%
305195	111350	C	150	16	1.88	30.08	54.86	51.45	107.37	120.64	31.70	153.87	46.49	43.3%	92.0%
87615	87610	C	200	43	2.61	112.33	68.25	345.49	417.87	324.22	253.42	583.41	165.54	39.6%	92.3%
281865	101980	C	200	36	2.51	90.50	68.25	260.56	332.09	271.44	188.14	464.17	132.08	39.8%	92.5%
288315	1030	C	150	85	2.88	244.75	54.86	860.59	924.60	640.90	649.34	1,303.14	378.54	40.9%	92.8%
219495	50310	C	150	54	2.78	150.08	54.86	492.33	552.67	407.16	366.29	781.18	228.52	41.3%	93.0%
319365	111530	C	150	18	1.89	34.00	54.86	61.32	117.34	135.72	38.40	175.86	58.52	49.9%	93.2%
254245	27590	C	200	25	2.01	50.25	68.25	103.98	173.95	188.50	67.79	258.85	84.90	48.8%	93.5%
47735	47730	C	300	76	2.18	165.58	99.75	552.63	658.90	573.04	412.63	995.53	336.63	51.1%	93.7%
87625	87620	C	200	44	2.27	99.83	68.25	296.86	368.76	331.76	216.04	553.28	184.52	50.0%	94.0%
52975	52970	C	200	24	1.75	42.08	68.25	81.69	151.44	180.96	52.22	235.51	84.07	55.5%	94.2%
317835	7870	C	300	47	1.77	83.25	99.75	232.35	335.42	354.38	166.46	526.05	190.62	56.8%	94.4%
25245	25240	C	200	36	2.00	72.08	68.25	188.91	259.74	271.44	133.07	408.55	148.82	57.3%	94.7%
224775	48850	C	150	17	1.42	24.08	54.86	36.33	92.10	128.18	21.44	151.12	59.02	64.1%	94.9%
138135	106610	C	100	16	2.35	37.67	36.75	70.56	108.38	120.64	44.67	166.96	58.58	54.0%	95.2%
87585	87580	C	150	23	2.03	46.58	54.86	93.03	149.37	173.42	59.92	235.67	86.30	57.8%	95.4%
266705	48840	C	150	43	2.21	94.92	54.86	277.74	335.92	324.22	201.34	530.82	194.89	58.0%	95.7%
60535	60530	C	300	96	1.97	188.75	99.75	642.75	749.92	723.84	481.90	1,217.80	467.88	62.4%	95.9%
318345	292060	C	300	42	1.51	63.29	99.75	154.69	256.99	316.68	106.76	427.68	170.69	66.4%	96.1%
246155	118380	C	063	8	2.11	16.92	24.15	20.02	44.61	60.32	10.98	72.01	27.40	61.4%	96.4%
221885	132680	C	400	176	1.98	347.67	131.25	1,260.93	1,406.11	1,327.04	957.06	2,306.94	900.84	64.1%	96.6%
209665	48830	C	100	43	2.23	95.75	36.75	280.98	320.90	324.22	203.83	533.33	212.43	66.2%	96.9%
237225	16680	C	100	10	0.65	6.50	36.75	2.52	39.66	75.40	2.13	78.30	38.64	97.4%	97.1%
168985	48820	C	150	58	1.93	111.92	54.86	343.87	402.71	437.32	252.17	696.39	293.67	72.9%	97.3%
108535	108530	C	150	26	1.80	46.75	54.86	93.45	149.79	196.04	60.20	258.80	109.01	72.8%	97.6%
299075	13320	C	400	100	1.51	150.58	131.25	494.28	631.78	754.00	367.78	1,133.00	501.22	79.3%	97.8%
42615	42610	R	600	134	1.01	135.25	173.25	534.40	714.72	1,010.36	321.94	1,345.62	630.90	88.3%	98.1%
250305	10830	C	200	58	1.71	99.08	68.25	293.94	365.82	437.32	213.80	657.63	291.81	79.8%	98.3%
267155	113170	C	100	15	1.62	24.33	36.75	36.96	74.45	113.10	21.87	136.32	61.87	83.1%	98.6%
271875	37210	C	150	22	1.24	27.25	54.86	44.31	100.16	165.88	26.86	194.66	94.50	94.4%	98.8%
138135	83900	C	063	12	1.95	23.42	24.15	34.65	59.39	90.48	20.30	111.89	52.50	88.4%	99.0%
26595	26590	C	100	12	0.72	8.67	36.75	6.16	43.34	90.48	3.97	95.39	52.05	120.1%	99.3%
113375	113370	R	063	8	0.78	6.25	22.05	2.30	24.59	60.32	1.91	62.85	38.26	155.6%	99.5%
59675	59670	C	100	23	0.93	21.50	36.75	29.82	67.24	173.42	17.03	192.35	125.11	186.1%	99.8%
311075	292060	C	300	42	-	-	99.75	-	100.75	316.68	-	319.85	219.10	217.5%	100.0%

Water Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill					
Customer ID	Location ID	Rate Class	Meter Size	Average Use	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters
15675	16370	C	150	-	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	0.0%
196155	70360	C	150	-	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	0.1%
226875	221490	C	150	-	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	0.1%
295555	93810	C	150	-	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	0.2%
15675	17990	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.2%
17475	242530	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.3%
59295	26450	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.3%
139585	130700	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.4%
146935	178520	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.4%
163835	17490	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.5%
163835	131080	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.5%
188075	209170	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.6%
193085	19140	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.6%
196155	69590	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.7%
209315	199370	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.7%
237225	16660	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.8%
241245	36080	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.8%
257445	119370	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.9%
282815	189390	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	0.9%
290715	35950	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.0%
298835	283120	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.0%
299545	277940	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.1%
299545	288570	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.1%
300085	47410	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.2%
308165	98580	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.2%
308875	113460	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.3%
310935	35970	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.3%
312445	47140	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.4%
316795	17490	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.4%
316795	131080	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.5%
320855	213850	C	100	-	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	1.5%
25465	25460	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.6%
98705	98700	S	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.6%
199285	16260	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.7%
264095	108260	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.7%
278995	255970	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.8%
278995	279610	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.8%
290715	36110	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.9%
300665	289110	S	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	1.9%
305685	33800	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	2.0%
309605	16050	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	2.0%
310935	49380	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	2.1%
310935	49390	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	2.1%
315535	25460	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	2.2%
321105	277970	C	200	-	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	2.2%
135465	270310	C	300	-	99.75	-	100.75	87.95	-	88.83	(11.92)	-11.8%	2.3%
5725	130640	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.3%
15235	153280	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.4%
16745	16740	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.4%
17405	17400	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.5%
30015	210370	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.5%
40975	40970	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.6%
47965	47960	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.6%
59315	134240	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.7%
70845	70840	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.7%
90845	184460	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.8%
98735	255580	S	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.8%
118065	116420	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.9%
156675	48280	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	2.9%
160715	186430	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.0%
162875	92300	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.0%
167915	152320	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.1%
181265	203760	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.1%
186205	17980	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.2%
191745	210260	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.2%
209135	59170	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.3%
215175	128160	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.3%
217155	17890	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.4%
221945	57760	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.4%
222425	98620	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.5%
231285	87490	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.5%
242505	239330	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.6%
247305	48610	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.6%
259385	28670	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.7%
260475	16880	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.7%
264955	107540	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.8%
264955	107570	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.8%
272825	183870	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.9%
279055	119880	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	3.9%
285295	108780	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.0%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
285295	112860	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.0%
285295	113340	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.1%
291985	114490	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.1%
296325	14920	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.2%
308875	181700	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.2%
310935	35960	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.3%
311225	254190	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.3%
312445	126110	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.4%
315535	48500	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.4%
317555	16840	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.5%
320335	47100	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.5%
321105	281390	C	063	-	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	4.6%
21475	21470	S	600	-	194.25	-	196.19	171.27	-	172.98	(23.21)	-11.8%	4.6%
320935	289080	S	600	-	194.25	-	196.19	171.27	-	172.98	(23.21)	-11.8%	4.7%
161525	187340	C	150	0.08	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	4.7%
297945	283940	C	200	0.08	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	4.8%
297945	284050	C	200	0.08	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	4.8%
310475	253610	C	200	0.08	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	4.9%
294525	198390	C	300	0.08	99.75	-	100.75	87.95	-	88.83	(11.92)	-11.8%	4.9%
48055	48550	C	063	0.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.0%
51655	51650	C	063	0.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.0%
88645	88640	C	063	0.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.1%
128405	121260	C	063	0.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.1%
160705	186420	C	063	0.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.2%
231455	225260	C	063	0.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.2%
282855	15590	C	200	0.11	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	5.3%
274235	253800	C	100	0.17	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	5.3%
15695	15690	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.4%
67165	52960	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.4%
70505	70500	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.5%
71585	47080	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.5%
139035	172370	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.6%
143005	177620	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.6%
146955	257100	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.7%
160695	122710	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.7%
226015	28500	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.8%
235295	134540	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.8%
264955	107530	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.9%
282815	210880	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.9%
282815	238430	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	5.9%
285295	112920	C	063	0.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.0%
216615	236200	C	150	0.25	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	6.0%
59245	59240	C	100	0.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	6.1%
15735	15730	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.1%
16585	84540	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.2%
17015	17010	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.2%
17435	194750	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.3%
81005	81000	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.3%
88625	88620	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.4%
285295	112670	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.4%
319585	71720	C	063	0.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.5%
303015	176760	C	063	0.27	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.5%
317895	185110	C	200	0.29	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	6.6%
59425	59420	C	100	0.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	6.6%
48055	15590	C	200	0.33	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	6.7%
108305	108300	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.7%
127835	14890	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.8%
219405	71840	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.8%
222595	216370	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.9%
225835	223330	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	6.9%
274045	231040	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.0%
304705	156420	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.0%
312425	153890	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.1%
318535	14920	C	063	0.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.1%
71725	71720	C	063	0.38	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.2%
291585	135840	C	063	0.38	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.2%
166295	186150	C	063	0.40	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.3%
198235	290170	C	150	0.42	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	7.3%
17415	17410	C	100	0.42	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	7.4%
166305	192090	C	100	0.42	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	7.4%
243115	249230	C	100	0.42	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	7.5%
134515	16290	C	200	0.42	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	7.5%
1135	1130	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.6%
28635	28630	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.6%
90035	90030	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.7%
115645	115640	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.7%
138135	82450	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.8%
143145	13270	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.8%
193035	60570	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.9%
194955	69570	C	063	0.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	7.9%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
316515	35950	C	100	0.44	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	8.0%
150115	130870	C	150	0.50	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	8.0%
5435	5460	C	100	0.50	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	8.1%
155725	184880	C	100	0.50	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	8.1%
209135	218370	C	100	0.50	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	8.2%
222685	253170	C	100	0.50	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	8.2%
282335	253720	C	100	0.50	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	8.3%
158825	15920	C	200	0.50	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	8.3%
1845	1840	C	063	0.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.4%
17485	17480	S	063	0.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.4%
40415	40410	C	063	0.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.5%
163665	5520	C	063	0.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.5%
214625	71750	C	063	0.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.6%
236895	158710	C	063	0.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.6%
285295	112880	C	063	0.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.7%
243265	16100	C	100	0.58	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	8.7%
43305	267920	C	200	0.58	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	8.8%
161825	15680	C	063	0.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.8%
208925	229700	C	063	0.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.9%
242725	71780	C	063	0.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	8.9%
318995	114040	C	063	0.60	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.0%
167545	187790	C	150	0.67	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	9.0%
226855	221480	C	150	0.67	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	9.1%
167675	139100	C	100	0.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	9.1%
229545	141340	C	100	0.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	9.2%
251165	16120	C	100	0.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	9.2%
106045	106040	C	200	0.67	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	9.3%
36105	36100	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.3%
72035	72030	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.4%
143185	14880	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.4%
156905	48590	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.5%
167985	48510	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.5%
178885	15280	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.6%
201485	37520	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.6%
222945	67250	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.7%
237345	244750	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.7%
255135	29380	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.8%
270265	48230	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.8%
289185	15050	C	063	0.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	9.9%
226835	207880	C	150	0.75	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	9.9%
226865	207870	C	150	0.75	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	10.0%
68555	265930	C	100	0.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	10.0%
299545	288720	C	100	0.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	10.1%
169975	159720	C	063	0.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.1%
198495	194040	C	063	0.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.2%
302415	279690	C	063	0.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.2%
9255	9250	C	100	0.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	10.3%
178995	219200	C	100	0.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	10.3%
275495	89700	C	100	0.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	10.4%
311065	47050	C	100	0.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	10.4%
84485	184850	C	200	0.83	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	10.5%
14265	14260	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.5%
26645	141510	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.6%
159255	70770	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.6%
160725	186410	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.7%
188885	139410	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.7%
227335	5450	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.8%
264955	107550	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.8%
285295	113310	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.9%
302705	26430	C	063	0.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	10.9%
316045	49390	C	200	0.90	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	11.0%
17955	17950	C	150	0.92	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	11.0%
193635	239940	C	150	0.92	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	11.1%
220305	206360	C	100	0.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	11.1%
264975	268540	C	100	0.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	11.2%
305685	133830	C	100	0.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	11.2%
28865	28860	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.3%
40895	40890	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.3%
46845	83870	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.4%
57815	15490	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.4%
101785	101780	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.5%
146725	154310	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.5%
188985	223320	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.6%
219265	17060	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.6%
263695	100440	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.7%
274525	71540	C	063	0.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	11.7%
74625	74620	S	150	1.00	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	11.8%
200575	133530	C	150	1.00	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	11.8%
227335	5440	C	150	1.00	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	11.8%
135435	127130	C	100	1.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	11.9%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
178555	157810	C	100	1.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	11.9%
70885	70880	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.0%
71795	71790	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.0%
112315	112310	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.1%
121275	117430	S	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.1%
168495	81040	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.2%
185955	131190	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.2%
225995	208570	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.3%
237765	281680	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.3%
297855	207590	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.4%
318995	114020	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.4%
319915	135840	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.5%
320385	176760	C	063	1.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.5%
20195	20210	C	100	1.08	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	12.6%
48215	48210	C	063	1.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.6%
113645	113640	C	063	1.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.7%
154755	124670	C	063	1.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.7%
194615	211970	C	063	1.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.8%
256585	28540	C	063	1.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.8%
264955	107520	C	063	1.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.9%
273105	225250	C	063	1.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	12.9%
316975	17040	C	100	1.14	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	13.0%
112325	124830	C	100	1.17	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	13.0%
264975	255080	C	100	1.17	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	13.1%
308405	17000	C	100	1.17	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	13.1%
15715	15710	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.2%
77685	186570	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.2%
187985	136610	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.3%
214045	35980	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.3%
250665	14900	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.4%
269605	17210	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.4%
269705	19170	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.5%
285295	221470	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.5%
290275	37480	C	063	1.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.6%
313645	292590	C	150	1.25	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	13.6%
146695	136190	C	100	1.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	13.7%
197855	124820	C	100	1.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	13.7%
15455	15450	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.8%
48505	48500	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.8%
51385	278110	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.9%
70455	70450	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	13.9%
71585	48330	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.0%
122675	117920	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.0%
237345	245690	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.1%
285295	108790	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.1%
285295	112780	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.2%
299325	47860	C	063	1.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.2%
48165	48160	C	063	1.29	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.3%
210755	214650	C	150	1.33	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	14.3%
1455	1450	C	100	1.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	14.4%
155905	153240	C	100	1.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	14.4%
155965	292750	C	100	1.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	14.5%
272675	198280	C	100	1.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	14.5%
282815	222060	C	100	1.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	14.6%
297575	226200	C	100	1.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	14.6%
145	140	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.7%
4565	153130	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.7%
28465	28460	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.8%
119305	37450	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.8%
119385	268180	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.9%
140415	71440	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	14.9%
225775	81010	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.0%
233505	26890	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.0%
315075	15090	C	063	1.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.1%
272675	184580	C	200	1.40	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	15.1%
117735	110930	S	150	1.42	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	15.2%
297945	284320	C	200	1.42	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	15.2%
28725	28720	C	063	1.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.3%
30065	30060	C	063	1.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.3%
41135	41130	C	063	1.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.4%
71585	118870	C	063	1.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.4%
269605	113440	C	063	1.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.5%
279325	48180	C	063	1.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.5%
215275	130420	C	100	1.50	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	15.6%
296525	280260	C	200	1.50	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	15.6%
307665	130860	C	200	1.50	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	15.7%
5395	5390	S	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.7%
15275	15270	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.8%
42995	42990	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.8%
47575	47570	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.9%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
150525	15700	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	15.9%
183505	14910	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.0%
212945	153940	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.0%
237345	245110	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.1%
272825	155450	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.1%
285295	108800	C	063	1.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.2%
98575	98570	C	063	1.56	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.2%
6985	190140	C	100	1.58	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	16.3%
98515	196310	S	200	1.58	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	16.3%
74595	205160	S	300	1.58	99.75	-	100.75	87.95	-	88.83	(11.92)	-11.8%	16.4%
15375	15370	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.4%
26845	26840	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.5%
47705	47700	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.5%
70495	70490	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.6%
116145	116140	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.6%
118065	116410	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.7%
119385	268160	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.7%
143005	134090	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.8%
168525	81020	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.8%
245675	26860	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.9%
283475	129020	C	063	1.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	16.9%
47655	222050	C	100	1.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.0%
168265	125560	C	100	1.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.0%
307955	213850	C	100	1.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.1%
14415	14410	C	200	1.67	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	17.1%
163665	5530	C	200	1.67	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	17.2%
19185	19180	C	063	1.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.2%
59185	59180	C	063	1.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.3%
136555	172940	C	063	1.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.3%
302415	279630	C	063	1.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.4%
317095	84550	C	063	1.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.4%
198305	134100	C	150	1.75	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	17.5%
212945	282490	C	100	1.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.5%
219675	221890	C	100	1.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.6%
272675	198300	C	100	1.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.6%
274125	119390	C	100	1.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.6%
274975	135190	C	100	1.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	17.7%
71275	71270	C	063	1.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.7%
119085	31470	C	063	1.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.8%
184605	101830	C	063	1.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.8%
229605	88720	C	063	1.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.9%
261425	188640	C	063	1.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	17.9%
273885	139870	C	063	1.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.0%
317095	84570	C	100	1.78	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	18.0%
139035	127770	C	150	1.83	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	18.1%
231595	133550	C	150	1.83	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	18.1%
209135	231020	C	100	1.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	18.2%
1065	1060	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.2%
13295	13290	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.3%
34925	34920	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.3%
42575	42570	S	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.4%
71585	48320	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.4%
108565	108560	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.5%
119385	273420	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.5%
202225	250090	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.6%
235955	51830	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.6%
256665	17440	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.7%
285295	112900	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.7%
302415	279650	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.8%
302415	279680	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.8%
312495	176740	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.9%
313315	89850	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	18.9%
313315	176160	C	063	1.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.0%
79215	79210	C	100	1.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.0%
161735	185210	C	100	1.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.1%
48155	48150	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.1%
66975	66970	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.2%
129065	279320	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.2%
146675	149440	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.3%
192925	15850	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.3%
199855	46590	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.4%
205575	124610	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.4%
302415	279670	C	063	1.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	19.5%
15845	15840	C	100	2.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.5%
127595	120720	C	100	2.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.6%
152365	32150	C	100	2.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.6%
175445	115650	C	100	2.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.7%
190215	130990	C	100	2.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.7%
260765	16580	C	100	2.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.8%
315015	249940	C	100	2.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	19.8%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
155725	133370	C	200	2.00	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	19.9%
307875	130860	C	200	2.00	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	19.9%
25475	25470	C	300	2.00	99.75	-	100.75	87.95	-	88.83	(11.92)	-11.8%	20.0%
42995	136000	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.0%
86315	86310	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.1%
88815	88810	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.1%
101715	101710	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.2%
106725	106720	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.2%
136555	128230	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.3%
155965	113110	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.3%
161405	187280	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.4%
289555	48040	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.4%
295275	279720	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.5%
299645	109200	C	063	2.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.5%
237415	15860	C	100	2.08	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	20.6%
60005	60000	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.6%
88755	88750	M	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.7%
121915	33450	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.7%
176395	28820	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.8%
209655	136200	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.8%
232525	51720	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.9%
241815	16150	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	20.9%
282815	254960	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.0%
300575	15570	C	063	2.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.0%
316045	49380	C	200	2.10	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	21.1%
210735	114020	C	063	2.13	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.1%
281185	11200	C	063	2.13	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.2%
216575	136170	C	200	2.17	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	21.2%
272675	198290	C	200	2.17	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	21.3%
28515	28510	C	063	2.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.3%
118835	116570	C	063	2.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.4%
199815	28700	S	063	2.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.4%
216755	87530	C	063	2.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.5%
261185	31380	C	063	2.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.5%
302415	279660	C	063	2.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.6%
315025	52870	C	063	2.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.6%
131205	28450	C	063	2.18	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.7%
59205	59200	C	100	2.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	21.7%
86205	86200	C	063	2.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.8%
86305	86300	C	063	2.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.8%
98605	98600	C	063	2.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.9%
121735	26830	C	063	2.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	21.9%
225835	228580	C	063	2.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.0%
289445	16020	C	063	2.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.0%
317915	115650	C	100	2.29	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	22.1%
161355	89890	C	150	2.33	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	22.1%
212745	216890	F	150	2.33	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	22.2%
241985	218140	C	150	2.33	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	22.2%
293395	5380	C	100	2.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	22.3%
15015	15010	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.3%
17945	17940	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.4%
25505	25500	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.4%
41105	41100	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.5%
41105	215170	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.5%
82545	139820	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.6%
195375	210640	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.6%
213015	31550	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.7%
215885	222930	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.7%
302415	279620	C	063	2.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.8%
263995	16840	C	063	2.40	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	22.8%
230685	227780	C	150	2.42	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	22.9%
264975	249390	C	150	2.42	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	22.9%
200085	15330	S	100	2.42	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	23.0%
48485	218670	C	200	2.42	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	23.0%
101875	101870	C	063	2.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.1%
142795	26910	C	063	2.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.1%
158055	174520	C	063	2.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.2%
317915	249940	C	100	2.43	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	23.2%
315535	25470	C	300	2.45	99.75	-	100.75	87.95	-	88.83	(11.92)	-11.8%	23.3%
16585	84520	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.3%
92295	92290	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.4%
202225	188430	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.4%
237345	245100	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.5%
269765	37460	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.5%
282815	210860	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.5%
283885	71870	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.6%
292355	213840	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.6%
302415	279640	C	063	2.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.7%
188985	78020	C	063	2.56	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.7%
28655	28650	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.8%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
35885	35880	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.8%
41115	41110	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.9%
74825	283800	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	23.9%
106715	111540	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.0%
113515	113510	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.0%
180345	48190	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.1%
191975	108270	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.1%
237345	245720	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.2%
274265	108460	C	063	2.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.2%
299545	288730	C	100	2.60	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	24.3%
286305	35960	C	063	2.60	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.3%
188885	206270	C	063	2.63	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.4%
205645	47100	C	063	2.64	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.4%
201465	213270	C	100	2.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	24.5%
15235	226580	C	063	2.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.5%
63185	143860	C	063	2.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.6%
118815	116550	C	063	2.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.6%
120595	117080	C	063	2.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.7%
130235	1550	C	063	2.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.7%
285295	112730	C	063	2.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.8%
285295	113210	C	063	2.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	24.8%
125965	200160	C	100	2.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	24.9%
269605	227710	C	100	2.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	24.9%
272675	198310	C	100	2.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	25.0%
51995	51990	C	063	2.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.0%
67275	67270	C	063	2.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.1%
142195	70820	C	063	2.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.1%
237345	245710	C	063	2.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.2%
290015	84560	C	063	2.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.2%
17135	223860	C	150	2.83	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	25.3%
299085	277790	C	150	2.83	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	25.3%
302325	277200	C	150	2.83	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	25.4%
47845	184800	C	100	2.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	25.4%
210045	214880	C	100	2.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	25.5%
284655	269280	C	100	2.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	25.5%
293065	244420	C	100	2.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	25.6%
304115	88760	C	200	2.83	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	25.6%
98525	98520	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.7%
122865	117990	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.7%
198435	67170	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.8%
206845	40960	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.8%
226835	108490	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.9%
264955	107560	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	25.9%
265675	248770	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.0%
285295	113270	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.0%
309525	15820	C	063	2.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.1%
15295	15290	C	100	2.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	26.1%
302775	253770	C	100	2.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	26.2%
16395	16390	C	063	2.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.2%
17455	153290	C	063	2.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.3%
176595	28810	C	063	2.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.3%
187345	40920	C	063	2.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.4%
270125	101810	C	063	2.92	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.4%
302535	289020	C	150	3.00	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	26.5%
167675	194080	C	100	3.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	26.5%
220305	225720	C	100	3.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	26.6%
315015	115650	C	100	3.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	26.6%
71595	28450	C	063	3.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.7%
96855	96850	C	063	3.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.7%
164175	31340	C	063	3.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.8%
185295	14290	C	063	3.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.8%
188605	28870	C	063	3.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.9%
315725	101740	C	063	3.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	26.9%
40915	40910	C	100	3.08	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	27.0%
204865	218450	C	100	3.08	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	27.0%
242595	201020	C	100	3.08	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	27.1%
296465	270670	C	200	3.08	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	27.1%
25485	25480	C	063	3.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.2%
119385	268170	C	063	3.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.2%
217275	14380	C	063	3.08	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.3%
193635	284120	C	200	3.14	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	27.3%
114265	115550	S	150	3.17	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	27.4%
26605	26600	C	200	3.17	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	27.4%
16955	16950	C	063	3.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.5%
48535	48530	C	063	3.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.5%
103195	112970	C	063	3.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.6%
155455	136050	C	063	3.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.6%
172595	62040	C	063	3.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.7%
227775	220310	C	063	3.17	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	27.7%
42445	42440	C	150	3.25	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	27.8%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
135935	116260	C	100	3.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	27.8%
271135	48370	C	100	3.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	27.9%
277215	16820	C	100	3.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	27.9%
293395	5560	C	100	3.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	28.0%
308875	17870	C	100	3.25	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	28.0%
134565	87520	C	063	3.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.1%
198255	113630	C	063	3.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.1%
229915	46990	C	063	3.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.2%
281185	11210	C	063	3.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.2%
291675	67140	C	063	3.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.3%
317605	84540	C	063	3.25	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.3%
315315	157810	C	100	3.27	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	28.4%
297885	281390	C	063	3.27	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.4%
48095	48090	C	100	3.33	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	28.5%
146695	178510	C	200	3.33	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	28.5%
30025	30020	C	063	3.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.6%
119385	114610	C	063	3.33	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.6%
219145	136300	C	150	3.42	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	28.7%
15265	15260	C	063	3.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.7%
17135	126520	C	063	3.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.8%
48955	106600	C	063	3.42	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.8%
264975	135920	C	150	3.50	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	28.9%
89805	89800	C	063	3.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	28.9%
116205	289370	C	063	3.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.0%
305275	111240	C	063	3.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.0%
317605	84520	C	063	3.50	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.1%
210045	220120	C	100	3.58	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	29.1%
196015	184790	C	200	3.58	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	29.2%
237345	26710	C	063	3.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.2%
263645	128130	C	063	3.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.3%
273675	84480	C	063	3.58	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.3%
15675	119360	C	300	3.60	99.75	-	100.75	87.95	-	88.83	(11.92)	-11.8%	29.4%
100455	135230	C	100	3.67	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	29.4%
33445	33440	C	063	3.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.4%
127465	75000	C	063	3.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.5%
200745	67300	C	063	3.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.5%
282815	238440	C	063	3.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.6%
292925	59250	C	063	3.67	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.6%
276645	48440	C	150	3.75	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	29.7%
256075	218340	C	100	3.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	29.7%
268285	42500	C	100	3.75	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	29.8%
15345	15340	C	063	3.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.8%
15985	15980	F	063	3.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.9%
22735	22730	C	063	3.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	29.9%
38465	46970	C	063	3.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.0%
176545	181310	C	063	3.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.0%
236895	236130	C	063	3.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.1%
296055	125570	C	063	3.75	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.1%
297885	277970	C	200	3.82	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	30.2%
270425	214330	C	150	3.83	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	30.2%
59295	59290	C	100	3.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	30.3%
59735	59730	C	100	3.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	30.3%
195635	129330	C	100	3.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	30.4%
299525	123500	C	100	3.83	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	30.4%
15045	15040	C	063	3.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.5%
59285	59280	C	063	3.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.5%
71485	71480	C	063	3.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.6%
128405	121250	C	063	3.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.6%
235935	46870	C	063	3.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.7%
244295	203610	C	063	3.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.7%
260765	16650	C	063	3.83	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	30.8%
317605	84590	C	100	3.88	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	30.8%
182865	286370	C	200	3.89	68.25	-	68.93	60.17	-	60.77	(8.16)	-11.8%	30.9%
165865	133510	C	150	3.92	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	30.9%
112715	16510	C	100	3.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	31.0%
197855	213510	C	100	3.92	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	31.0%
293615	184860	C	150	4.00	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	31.1%
320945	296400	S	150	4.00	54.86	-	55.41	48.37	-	48.85	(6.55)	-11.8%	31.1%
16345	16340	C	100	4.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	31.2%
64855	47410	C	100	4.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	31.2%
112715	112710	C	100	4.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	31.3%
285525	284370	C	100	4.00	36.75	-	37.12	32.40	-	32.72	(4.39)	-11.8%	31.3%
122145	28640	C	063	4.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	31.4%
150745	87560	C	063	4.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	31.4%
186295	67200	C	063	4.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	31.5%
215955	70420	C	063	4.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	31.5%
220685	72000	C	063	4.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	31.6%
275945	84550	C	063	4.00	24.15	-	24.39	21.29	-	21.50	(2.89)	-11.8%	31.6%
276645	46730	C	300	4.08	99.75	-	100.75	87.95	0.20	89.03	(11.72)	-11.6%	31.7%
28495	28490	C	063	4.08	24.15	-	24.39	21.29	0.20	21.70	(2.69)	-11.0%	31.7%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
43295	70440	C	063	4.08	24.15	-	24.39	21.29	0.20	21.70	(2.69)	-11.0%	31.8%
289445	59750	C	063	4.08	24.15	-	24.39	21.29	0.20	21.70	(2.69)	-11.0%	31.8%
16865	16860	C	150	4.17	54.86	-	55.41	48.37	0.40	49.26	(6.15)	-11.1%	31.9%
129065	288340	C	150	4.17	54.86	-	55.41	48.37	0.40	49.26	(6.15)	-11.1%	31.9%
16875	16870	C	100	4.17	36.75	-	37.12	32.40	0.40	33.13	(3.99)	-10.8%	32.0%
186935	207270	C	100	4.17	36.75	-	37.12	32.40	0.40	33.13	(3.99)	-10.8%	32.0%
219675	156330	C	100	4.17	36.75	-	37.12	32.40	0.40	33.13	(3.99)	-10.8%	32.1%
15155	15150	C	063	4.17	24.15	-	24.39	21.29	0.40	21.91	(2.49)	-10.2%	32.1%
5435	5430	C	150	4.25	54.86	-	55.41	48.37	0.60	49.46	(5.95)	-10.7%	32.2%
70435	70430	C	100	4.25	36.75	-	37.12	32.40	0.60	33.33	(3.79)	-10.2%	32.2%
311065	280890	C	100	4.25	36.75	-	37.12	32.40	0.60	33.33	(3.79)	-10.2%	32.3%
28625	28620	C	063	4.25	24.15	-	24.39	21.29	0.60	22.11	(2.29)	-9.4%	32.3%
146955	178530	C	063	4.25	24.15	-	24.39	21.29	0.60	22.11	(2.29)	-9.4%	32.4%
235295	210400	C	063	4.25	24.15	-	24.39	21.29	0.60	22.11	(2.29)	-9.4%	32.4%
264955	113500	C	063	4.25	24.15	-	24.39	21.29	0.60	22.11	(2.29)	-9.4%	32.5%
42595	42590	C	150	4.33	54.86	-	55.41	48.37	0.80	49.66	(5.75)	-10.4%	32.5%
289295	229100	C	150	4.33	54.86	-	55.41	48.37	0.80	49.66	(5.75)	-10.4%	32.6%
198235	178190	C	100	4.33	36.75	-	37.12	32.40	0.80	33.53	(3.59)	-9.7%	32.6%
89845	89830	C	063	4.33	24.15	-	24.39	21.29	0.80	22.31	(2.08)	-8.5%	32.7%
126595	62060	C	063	4.33	24.15	-	24.39	21.29	0.80	22.31	(2.08)	-8.5%	32.7%
206755	108450	C	063	4.33	24.15	-	24.39	21.29	0.80	22.31	(2.08)	-8.5%	32.8%
269735	108280	C	063	4.33	24.15	-	24.39	21.29	0.80	22.31	(2.08)	-8.5%	32.8%
301875	48080	C	063	4.33	24.15	-	24.39	21.29	0.80	22.31	(2.08)	-8.5%	32.9%
304705	187330	C	063	4.33	24.15	-	24.39	21.29	0.80	22.31	(2.08)	-8.5%	32.9%
161345	179150	C	100	4.36	36.75	-	37.12	32.40	0.87	33.60	(3.52)	-9.5%	33.0%
291975	136220	C	200	4.42	68.25	-	68.93	60.17	1.00	61.78	(7.16)	-10.4%	33.0%
302705	283840	C	200	4.42	68.25	-	68.93	60.17	1.00	61.78	(7.16)	-10.4%	33.1%
67165	185570	C	150	4.42	54.86	-	55.41	48.37	1.00	49.86	(5.55)	-10.0%	33.1%
26645	291210	C	063	4.42	24.15	-	24.39	21.29	1.00	22.51	(1.88)	-7.7%	33.2%
28575	28570	C	063	4.42	24.15	-	24.39	21.29	1.00	22.51	(1.88)	-7.7%	33.2%
67165	53310	C	063	4.42	24.15	-	24.39	21.29	1.00	22.51	(1.88)	-7.7%	33.3%
136235	119320	C	063	4.42	24.15	-	24.39	21.29	1.00	22.51	(1.88)	-7.7%	33.3%
223875	106630	C	063	4.42	24.15	-	24.39	21.29	1.00	22.51	(1.88)	-7.7%	33.4%
282815	266830	C	063	4.42	24.15	-	24.39	21.29	1.00	22.51	(1.88)	-7.7%	33.4%
225995	130410	C	063	4.45	24.15	-	24.39	21.29	1.09	22.60	(1.79)	-7.3%	33.5%
291315	154150	C	100	4.50	36.75	-	37.12	32.40	1.20	33.93	(3.19)	-8.6%	33.5%
151385	128990	C	200	4.57	68.25	-	68.93	60.17	1.37	62.15	(6.78)	-9.8%	33.6%
265365	16730	C	150	4.58	54.86	-	55.41	48.37	1.39	50.26	(5.15)	-9.3%	33.6%
288555	122500	C	150	4.58	54.86	-	55.41	48.37	1.39	50.26	(5.15)	-9.3%	33.7%
47655	47650	C	100	4.58	36.75	-	37.12	32.40	1.39	34.13	(2.99)	-8.0%	33.7%
16115	16110	C	063	4.58	24.15	-	24.39	21.29	1.39	22.91	(1.48)	-6.1%	33.8%
184735	37160	C	063	4.58	24.15	-	24.39	21.29	1.39	22.91	(1.48)	-6.1%	33.8%
229915	47000	C	063	4.58	24.15	-	24.39	21.29	1.39	22.91	(1.48)	-6.1%	33.9%
274045	134910	C	063	4.58	24.15	-	24.39	21.29	1.39	22.91	(1.48)	-6.1%	33.9%
277825	117420	C	063	4.58	24.15	-	24.39	21.29	1.39	22.91	(1.48)	-6.1%	34.0%
304915	274020	C	100	4.63	36.75	-	37.12	32.40	1.49	34.23	(2.88)	-7.8%	34.0%
161345	178640	C	100	4.64	36.75	-	37.12	32.40	1.52	34.26	(2.86)	-7.7%	34.1%
51755	51750	C	063	4.67	24.15	-	24.39	21.29	1.59	23.11	(1.28)	-5.2%	34.1%
115925	115920	C	063	4.67	24.15	-	24.39	21.29	1.59	23.11	(1.28)	-5.2%	34.2%
184325	34110	C	063	4.67	24.15	-	24.39	21.29	1.59	23.11	(1.28)	-5.2%	34.2%
244295	203590	C	063	4.67	24.15	-	24.39	21.29	1.59	23.11	(1.28)	-5.2%	34.3%
264955	112190	C	063	4.67	24.15	-	24.39	21.29	1.59	23.11	(1.28)	-5.2%	34.3%
48565	48560	C	063	4.75	24.15	-	24.39	21.29	1.79	23.31	(1.08)	-4.4%	34.4%
71575	71570	C	063	4.75	24.15	-	24.39	21.29	1.79	23.31	(1.08)	-4.4%	34.4%
176705	200820	C	063	4.75	24.15	-	24.39	21.29	1.79	23.31	(1.08)	-4.4%	34.5%
207005	219440	C	063	4.75	24.15	-	24.39	21.29	1.79	23.31	(1.08)	-4.4%	34.5%
270825	31400	C	063	4.75	24.15	-	24.39	21.29	1.79	23.31	(1.08)	-4.4%	34.6%
28555	28550	C	063	4.83	24.15	-	24.39	21.29	1.99	23.51	(0.88)	-3.6%	34.6%
146665	173680	C	150	4.92	54.86	-	55.41	48.37	2.19	51.07	(4.34)	-7.8%	34.7%
160325	230080	C	100	4.92	36.75	-	37.12	32.40	2.19	34.94	(2.18)	-5.9%	34.7%
200605	202450	C	100	4.92	36.75	-	37.12	32.40	2.19	34.94	(2.18)	-5.9%	34.8%
306935	291310	C	100	4.92	36.75	-	37.12	32.40	2.19	34.94	(2.18)	-5.9%	34.8%
65815	65810	C	063	4.92	24.15	-	24.39	21.29	2.19	23.72	(0.68)	-2.8%	34.9%
128415	106760	C	063	4.92	24.15	-	24.39	21.29	2.19	23.72	(0.68)	-2.8%	34.9%
150625	29060	C	063	4.92	24.15	-	24.39	21.29	2.19	23.72	(0.68)	-2.8%	35.0%
161875	16810	C	063	4.92	24.15	-	24.39	21.29	2.19	23.72	(0.68)	-2.8%	35.0%
162925	187270	S	063	4.92	24.15	-	24.39	21.29	2.19	23.72	(0.68)	-2.8%	35.1%
294515	186260	C	100	5.00	36.75	-	37.12	32.40	2.39	35.14	(1.98)	-5.3%	35.1%
316505	192100	C	100	5.00	36.75	-	37.12	32.40	2.39	35.14	(1.98)	-5.3%	35.2%
36135	36130	C	063	5.00	24.15	-	24.39	21.29	2.39	23.92	(0.47)	-1.9%	35.2%
42535	42530	C	063	5.00	24.15	-	24.39	21.29	2.39	23.92	(0.47)	-1.9%	35.3%
114935	205070	C	063	5.00	24.15	-	24.39	21.29	2.39	23.92	(0.47)	-1.9%	35.3%
125445	119150	C	063	5.00	24.15	-	24.39	21.29	2.39	23.92	(0.47)	-1.9%	35.3%
186675	200140	C	063	5.00	24.15	-	24.39	21.29	2.39	23.92	(0.47)	-1.9%	35.4%
319285	67330	C	063	5.00	24.15	-	24.39	21.29	2.39	23.92	(0.47)	-1.9%	35.4%
158505	185060	C	200	5.08	68.25	0.14	69.07	60.17	2.59	63.39	(5.69)	-8.2%	35.5%
16555	16550	C	100	5.08	36.75	0.14	37.26	32.40	2.59	35.34	(1.92)	-5.2%	35.5%
165865	187550	C	100	5.08	36.75	0.14	37.26	32.40	2.59	35.34	(1.92)	-5.2%	35.6%
17185	17180	C	063	5.08	24.15	0.14	24.53	21.29	2.59	24.12	(0.41)	-1.7%	35.6%
51865	51860	C	063	5.08	24.15	0.14	24.53	21.29	2.59	24.12	(0.41)	-1.7%	35.7%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
124635	48290	C	063	5.08	24.15	0.14	24.53	21.29	2.59	24.12	(0.41)	-1.7%	35.7%
213015	200880	C	063	5.08	24.15	0.14	24.53	21.29	2.59	24.12	(0.41)	-1.7%	35.8%
282815	223600	C	063	5.08	24.15	0.14	24.53	21.29	2.59	24.12	(0.41)	-1.7%	35.8%
89765	253870	S	150	5.10	54.86	0.17	55.58	48.37	2.63	51.51	(4.07)	-7.3%	35.9%
14815	14810	S	200	5.17	68.25	0.28	69.22	60.17	2.79	63.59	(5.63)	-8.1%	35.9%
17265	17260	C	150	5.17	54.86	0.28	55.69	48.37	2.79	51.67	(4.02)	-7.2%	36.0%
282365	137070	C	100	5.17	36.75	0.28	37.40	32.40	2.79	35.54	(1.86)	-5.0%	36.0%
301245	253950	S	100	5.17	36.75	0.28	37.40	32.40	2.79	35.54	(1.86)	-5.0%	36.1%
28745	28740	C	063	5.17	24.15	0.28	24.67	21.29	2.79	24.32	(0.36)	-1.4%	36.1%
56065	257680	C	063	5.17	24.15	0.28	24.67	21.29	2.79	24.32	(0.36)	-1.4%	36.2%
188605	176620	C	063	5.17	24.15	0.28	24.67	21.29	2.79	24.32	(0.36)	-1.4%	36.2%
280825	26900	C	063	5.17	24.15	0.28	24.67	21.29	2.79	24.32	(0.36)	-1.4%	36.3%
16785	16780	C	200	5.25	68.25	0.42	69.36	60.17	2.99	63.79	(5.57)	-8.0%	36.3%
145	150	C	063	5.25	24.15	0.42	24.82	21.29	2.99	24.52	(0.30)	-1.2%	36.4%
203125	132480	C	063	5.25	24.15	0.42	24.82	21.29	2.99	24.52	(0.30)	-1.2%	36.4%
253115	17350	C	063	5.25	24.15	0.42	24.82	21.29	2.99	24.52	(0.30)	-1.2%	36.5%
289565	270640	C	200	5.33	68.25	0.56	69.50	60.17	3.19	63.99	(5.51)	-7.9%	36.5%
179125	135910	C	100	5.33	36.75	0.56	37.68	32.40	3.19	35.94	(1.74)	-4.6%	36.6%
202225	220290	C	100	5.33	36.75	0.56	37.68	32.40	3.19	35.94	(1.74)	-4.6%	36.6%
220835	213890	C	100	5.33	36.75	0.56	37.68	32.40	3.19	35.94	(1.74)	-4.6%	36.7%
161405	156430	C	063	5.33	24.15	0.56	24.96	21.29	3.19	24.72	(0.24)	-0.9%	36.7%
264955	107580	C	063	5.33	24.15	0.56	24.96	21.29	3.19	24.72	(0.24)	-0.9%	36.8%
270245	48250	C	063	5.33	24.15	0.56	24.96	21.29	3.19	24.72	(0.24)	-0.9%	36.8%
293905	270650	C	200	5.42	68.25	0.70	69.64	60.17	3.39	64.19	(5.45)	-7.8%	36.9%
212035	88780	C	100	5.42	36.75	0.70	37.82	32.40	3.39	36.14	(1.68)	-4.4%	36.9%
10555	101820	C	063	5.42	24.15	0.70	25.10	21.29	3.39	24.92	(0.18)	-0.7%	37.0%
22745	22740	C	063	5.42	24.15	0.70	25.10	21.29	3.39	24.92	(0.18)	-0.7%	37.0%
42485	42480	C	063	5.42	24.15	0.70	25.10	21.29	3.39	24.92	(0.18)	-0.7%	37.1%
71585	118860	C	063	5.42	24.15	0.70	25.10	21.29	3.39	24.92	(0.18)	-0.7%	37.1%
126185	119500	C	063	5.42	24.15	0.70	25.10	21.29	3.39	24.92	(0.18)	-0.7%	37.2%
159825	187490	C	063	5.42	24.15	0.70	25.10	21.29	3.39	24.92	(0.18)	-0.7%	37.2%
198235	92310	C	063	5.42	24.15	0.70	25.10	21.29	3.39	24.92	(0.18)	-0.7%	37.3%
77645	265920	C	100	5.50	36.75	0.84	37.97	32.40	3.59	36.34	(1.62)	-4.3%	37.3%
283795	139470	C	100	5.50	36.75	0.84	37.97	32.40	3.59	36.34	(1.62)	-4.3%	37.4%
30045	30040	C	063	5.50	24.15	0.84	25.24	21.29	3.59	25.12	(0.12)	-0.5%	37.4%
178995	219830	C	063	5.50	24.15	0.84	25.24	21.29	3.59	25.12	(0.12)	-0.5%	37.5%
244295	203620	C	063	5.50	24.15	0.84	25.24	21.29	3.59	25.12	(0.12)	-0.5%	37.5%
290035	108290	C	063	5.50	24.15	0.84	25.24	21.29	3.59	25.12	(0.12)	-0.5%	37.6%
204005	212090	C	200	5.58	68.25	0.98	69.92	60.17	3.78	64.59	(5.33)	-7.6%	37.6%
216615	215290	C	150	5.58	54.86	0.98	56.40	48.37	3.78	52.68	(3.72)	-6.6%	37.7%
191155	210840	C	100	5.58	36.75	0.98	38.11	32.40	3.78	36.55	(1.56)	-4.1%	37.7%
201485	128620	C	100	5.58	36.75	0.98	38.11	32.40	3.78	36.55	(1.56)	-4.1%	37.8%
229825	15350	C	100	5.58	36.75	0.98	38.11	32.40	3.78	36.55	(1.56)	-4.1%	37.8%
313045	112690	C	100	5.58	36.75	0.98	38.11	32.40	3.78	36.55	(1.56)	-4.1%	37.9%
31155	31150	C	063	5.58	24.15	0.98	25.38	21.29	3.78	25.32	(0.06)	-0.2%	37.9%
185805	15890	C	063	5.58	24.15	0.98	25.38	21.29	3.78	25.32	(0.06)	-0.2%	38.0%
210735	114040	C	063	5.63	24.15	1.05	25.45	21.29	3.88	25.43	(0.03)	-0.1%	38.0%
243045	134270	C	150	5.67	54.86	1.12	56.54	48.37	3.98	52.88	(3.66)	-6.5%	38.1%
307175	115000	C	150	5.67	54.86	1.12	56.54	48.37	3.98	52.88	(3.66)	-6.5%	38.1%
192065	209740	C	100	5.67	36.75	1.12	38.25	32.40	3.98	36.75	(1.50)	-3.9%	38.2%
299595	15750	C	100	5.67	36.75	1.12	38.25	32.40	3.98	36.75	(1.50)	-3.9%	38.2%
16785	237740	C	063	5.67	24.15	1.12	25.52	21.29	3.98	25.53	0.00	0.0%	38.3%
82365	82360	C	063	5.67	24.15	1.12	25.52	21.29	3.98	25.53	0.00	0.0%	38.3%
176475	109190	C	063	5.67	24.15	1.12	25.52	21.29	3.98	25.53	0.00	0.0%	38.4%
226145	5410	C	063	5.67	24.15	1.12	25.52	21.29	3.98	25.53	0.00	0.0%	38.4%
287085	151300	C	150	5.75	54.86	1.26	56.68	48.37	4.18	53.08	(3.60)	-6.4%	38.5%
89765	89760	S	100	5.75	36.75	1.26	38.39	32.40	4.18	36.95	(1.44)	-3.8%	38.5%
257055	13300	C	100	5.75	36.75	1.26	38.39	32.40	4.18	36.95	(1.44)	-3.8%	38.6%
118825	116560	C	063	5.75	24.15	1.26	25.66	21.29	4.18	25.73	0.06	0.2%	38.6%
126195	119510	C	063	5.75	24.15	1.26	25.66	21.29	4.18	25.73	0.06	0.2%	38.7%
238535	36030	C	063	5.75	24.15	1.26	25.66	21.29	4.18	25.73	0.06	0.2%	38.7%
262615	28590	C	063	5.75	24.15	1.26	25.66	21.29	4.18	25.73	0.06	0.2%	38.8%
282815	230180	C	063	5.75	24.15	1.26	25.66	21.29	4.18	25.73	0.06	0.2%	38.8%
125155	118880	C	200	5.83	68.25	1.40	70.35	60.17	4.38	65.20	(5.15)	-7.3%	38.9%
258815	143440	C	200	5.83	68.25	1.40	70.35	60.17	4.38	65.20	(5.15)	-7.3%	38.9%
200575	214520	C	150	5.83	54.86	1.40	56.82	48.37	4.38	53.28	(3.54)	-6.2%	39.0%
59295	247720	C	100	5.83	36.75	1.40	38.53	32.40	4.38	37.15	(1.38)	-3.6%	39.0%
112715	130580	C	063	5.83	24.15	1.40	25.81	21.29	4.38	25.93	0.12	0.5%	39.1%
16975	16970	C	100	5.92	36.75	1.54	38.67	32.40	4.58	37.35	(1.32)	-3.4%	39.1%
116205	48140	C	100	5.92	36.75	1.54	38.67	32.40	4.58	37.35	(1.32)	-3.4%	39.2%
258485	71920	C	100	5.92	36.75	1.54	38.67	32.40	4.58	37.35	(1.32)	-3.4%	39.2%
279455	46920	C	100	5.92	36.75	1.54	38.67	32.40	4.58	37.35	(1.32)	-3.4%	39.3%
311225	15580	C	100	5.92	36.75	1.54	38.67	32.40	4.58	37.35	(1.32)	-3.4%	39.3%
30055	30050	C	063	5.92	24.15	1.54	25.95	21.29	4.58	26.13	0.18	0.7%	39.4%
155885	17080	C	063	5.92	24.15	1.54	25.95	21.29	4.58	26.13	0.18	0.7%	39.4%
160235	71470	C	063	5.92	24.15	1.54	25.95	21.29	4.58	26.13	0.18	0.7%	39.5%
273275	114250	C	063	5.92	24.15	1.54	25.95	21.29	4.58	26.13	0.18	0.7%	39.5%
305685	236610	C	063	5.92	24.15	1.54	25.95	21.29	4.58	26.13	0.18	0.7%	39.6%
306985	202600	C	200	6.00	68.25	1.68	70.63	60.17	4.78	65.60	(5.03)	-7.1%	39.6%
53005	53000	S	150	6.00	54.86	1.68	57.11	48.37	4.78	53.68	(3.42)	-6.0%	39.7%

Water Commercial: Scenario C

Water Commercial: Scenario C					Existing Avg Bill			Proposed Avg Bill					
Customer ID	Location ID	Rate Class	Meter Size	Average Use	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters
317605	84600	C	100	6.00	36.75	1.68	38.81	32.40	4.78	37.55	(1.26)	-3.3%	39.7%
320855	218260	C	100	6.00	36.75	1.68	38.81	32.40	4.78	37.55	(1.26)	-3.3%	39.8%
127645	120830	C	063	6.00	24.15	1.68	26.09	21.29	4.78	26.33	0.24	0.9%	39.8%
297535	86110	C	063	6.00	24.15	1.68	26.09	21.29	4.78	26.33	0.24	0.9%	39.9%
178995	26460	C	150	6.08	54.86	1.82	57.25	48.37	4.98	53.88	(3.36)	-5.9%	39.9%
16615	16610	C	100	6.08	36.75	1.82	38.96	32.40	4.98	37.75	(1.20)	-3.1%	40.0%
186195	15210	C	100	6.08	36.75	1.82	38.96	32.40	4.98	37.75	(1.20)	-3.1%	40.0%
293615	206070	C	100	6.08	36.75	1.82	38.96	32.40	4.98	37.75	(1.20)	-3.1%	40.1%
123815	115510	C	063	6.08	24.15	1.82	26.23	21.29	4.98	26.53	0.30	1.2%	40.1%
143345	172290	C	063	6.08	24.15	1.82	26.23	21.29	4.98	26.53	0.30	1.2%	40.2%
180945	28600	C	063	6.08	24.15	1.82	26.23	21.29	4.98	26.53	0.30	1.2%	40.2%
266635	28520	C	063	6.08	24.15	1.82	26.23	21.29	4.98	26.53	0.30	1.2%	40.3%
275495	89710	C	063	6.08	24.15	1.82	26.23	21.29	4.98	26.53	0.30	1.2%	40.3%
296705	51740	C	063	6.08	24.15	1.82	26.23	21.29	4.98	26.53	0.30	1.2%	40.4%
312425	268800	C	063	6.08	24.15	1.82	26.23	21.29	4.98	26.53	0.30	1.2%	40.4%
188985	193530	C	150	6.17	54.86	1.96	57.39	48.37	5.18	54.08	(3.30)	-5.8%	40.5%
51705	51700	C	063	6.17	24.15	1.96	26.37	21.29	5.18	26.73	0.36	1.4%	40.5%
109015	112210	C	063	6.17	24.15	1.96	26.37	21.29	5.18	26.73	0.36	1.4%	40.6%
114935	114930	C	063	6.17	24.15	1.96	26.37	21.29	5.18	26.73	0.36	1.4%	40.6%
277025	106690	C	063	6.17	24.15	1.96	26.37	21.29	5.18	26.73	0.36	1.4%	40.7%
292135	267930	C	200	6.25	68.25	2.10	71.05	60.17	5.38	66.20	(4.85)	-6.8%	40.7%
15675	288920	C	063	6.25	24.15	2.10	26.51	21.29	5.38	26.93	0.42	1.6%	40.8%
285295	112890	C	063	6.25	24.15	2.10	26.51	21.29	5.38	26.93	0.42	1.6%	40.8%
312585	211930	C	063	6.25	24.15	2.10	26.51	21.29	5.38	26.93	0.42	1.6%	40.9%
317735	70840	C	063	6.29	24.15	2.16	26.57	21.29	5.46	27.02	0.45	1.7%	40.9%
316515	36110	C	200	6.33	68.25	2.24	71.19	60.17	5.58	66.40	(4.79)	-6.7%	41.0%
112325	112320	C	150	6.33	54.86	2.24	57.67	48.37	5.58	54.49	(3.18)	-5.5%	41.0%
195315	270620	C	150	6.33	54.86	2.24	57.67	48.37	5.58	54.49	(3.18)	-5.5%	41.1%
158765	176330	C	100	6.33	36.75	2.24	39.38	32.40	5.58	38.36	(1.02)	-2.6%	41.1%
282365	122740	C	100	6.33	36.75	2.24	39.38	32.40	5.58	38.36	(1.02)	-2.6%	41.2%
89825	89820	C	063	6.33	24.15	2.24	26.65	21.29	5.58	27.14	0.48	1.8%	41.2%
142825	48070	C	063	6.33	24.15	2.24	26.65	21.29	5.58	27.14	0.48	1.8%	41.2%
74505	281330	S	200	6.42	68.25	2.38	71.34	60.17	5.78	66.61	(4.73)	-6.6%	41.3%
231025	231390	C	200	6.42	68.25	2.38	71.34	60.17	5.78	66.61	(4.73)	-6.6%	41.3%
28585	28580	C	150	6.42	54.86	2.38	57.81	48.37	5.78	54.69	(3.13)	-5.4%	41.4%
67165	67160	C	150	6.42	54.86	2.38	57.81	48.37	5.78	54.69	(3.13)	-5.4%	41.4%
176475	108820	C	100	6.42	36.75	2.38	39.52	32.40	5.78	38.56	(0.96)	-2.4%	41.5%
273675	84610	C	100	6.42	36.75	2.38	39.52	32.40	5.78	38.56	(0.96)	-2.4%	41.5%
166295	151310	C	063	6.50	24.15	2.52	26.94	21.29	5.98	27.54	0.60	2.2%	41.6%
241815	16140	C	063	6.50	24.15	2.52	26.94	21.29	5.98	27.54	0.60	2.2%	41.6%
14375	14370	C	063	6.58	24.15	2.66	27.08	21.29	6.17	27.74	0.66	2.4%	41.7%
214625	72600	C	063	6.58	24.15	2.66	27.08	21.29	6.17	27.74	0.66	2.4%	41.7%
220685	143820	C	063	6.58	24.15	2.66	27.08	21.29	6.17	27.74	0.66	2.4%	41.8%
237345	278250	C	063	6.58	24.15	2.66	27.08	21.29	6.17	27.74	0.66	2.4%	41.8%
270265	48220	C	063	6.58	24.15	2.66	27.08	21.29	6.17	27.74	0.66	2.4%	41.9%
15965	15960	C	100	6.67	36.75	2.80	39.95	32.40	6.37	39.16	(0.78)	-2.0%	41.9%
215525	28770	C	063	6.67	24.15	2.80	27.22	21.29	6.37	27.94	0.72	2.6%	42.0%
260015	51670	C	063	6.67	24.15	2.80	27.22	21.29	6.37	27.94	0.72	2.6%	42.0%
280385	268720	C	063	6.67	24.15	2.80	27.22	21.29	6.37	27.94	0.72	2.6%	42.1%
282815	210870	C	063	6.67	24.15	2.80	27.22	21.29	6.37	27.94	0.72	2.6%	42.1%
301325	186120	C	200	6.75	68.25	2.94	71.90	60.17	6.57	67.41	(4.49)	-6.2%	42.2%
46965	211880	C	150	6.75	54.86	2.94	58.38	48.37	6.57	55.49	(2.89)	-4.9%	42.2%
15885	15880	C	063	6.75	24.15	2.94	27.36	21.29	6.57	28.14	0.78	2.9%	42.3%
149365	28730	C	063	6.75	24.15	2.94	27.36	21.29	6.57	28.14	0.78	2.9%	42.3%
206835	40950	C	063	6.75	24.15	2.94	27.36	21.29	6.57	28.14	0.78	2.9%	42.4%
230865	218330	C	063	6.75	24.15	2.94	27.36	21.29	6.57	28.14	0.78	2.9%	42.4%
238115	106650	C	063	6.75	24.15	2.94	27.36	21.29	6.57	28.14	0.78	2.9%	42.5%
284325	157830	C	063	6.75	24.15	2.94	27.36	21.29	6.57	28.14	0.78	2.9%	42.5%
313315	89790	C	063	6.75	24.15	2.94	27.36	21.29	6.57	28.14	0.78	2.9%	42.6%
305365	284210	C	200	6.83	68.25	3.08	72.04	60.17	6.77	67.61	(4.43)	-6.2%	42.6%
196065	132990	C	150	6.83	54.86	3.08	58.52	48.37	6.77	55.69	(2.83)	-4.8%	42.7%
305895	202440	C	100	6.92	36.75	3.22	40.37	32.40	6.97	39.76	(0.61)	-1.5%	42.7%
37475	37470	C	063	6.92	24.15	3.22	27.64	21.29	6.97	28.54	0.90	3.3%	42.8%
198855	209850	C	063	6.92	24.15	3.22	27.64	21.29	6.97	28.54	0.90	3.3%	42.8%
227945	235890	C	063	6.92	24.15	3.22	27.64	21.29	6.97	28.54	0.90	3.3%	42.9%
307505	176750	C	063	6.92	24.15	3.22	27.64	21.29	6.97	28.54	0.90	3.3%	42.9%
98635	98630	S	200	7.00	68.25	3.36	72.33	60.17	7.17	68.01	(4.31)	-6.0%	43.0%
193635	212520	S	200	7.00	68.25	3.36	72.33	60.17	7.17	68.01	(4.31)	-6.0%	43.0%
284655	134770	C	200	7.00	68.25	3.36	72.33	60.17	7.17	68.01	(4.31)	-6.0%	43.1%
195635	126730	C	150	7.00	54.86	3.36	58.80	48.37	7.17	56.10	(2.71)	-4.6%	43.1%
36015	36010	C	100	7.00	36.75	3.36	40.51	32.40	7.17	39.97	(0.55)	-1.3%	43.2%
121015	117310	C	100	7.00	36.75	3.36	40.51	32.40	7.17	39.97	(0.55)	-1.3%	43.2%
216625	156410	C	100	7.00	36.75	3.36	40.51	32.40	7.17	39.97	(0.55)	-1.3%	43.3%
30015	30010	C	063	7.00	24.15	3.36	27.79	21.29	7.17	28.74	0.96	3.5%	43.3%
242505	231010	C	063	7.00	24.15	3.36	27.79	21.29	7.17	28.74	0.96	3.5%	43.4%
219675	185090	C	200	7.08	68.25	3.50	72.47	60.17	7.37	68.21	(4.25)	-5.9%	43.4%
48105	48100	C	100	7.08	36.75	3.50	40.65	32.40	7.37	40.17	(0.49)	-1.2%	43.5%
289555	282480	C	100	7.08	36.75	3.50	40.65	32.40	7.37	40.17	(0.49)	-1.2%	43.5%
290015	84580	C	100	7.08	36.75	3.50	40.65	32.40	7.37	40.17	(0.49)	-1.2%	43.6%
227775	15550	C	063	7.08	24.15	3.50	27.93	21.29	7.37	28.95	1.02	3.6%	43.6%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
266615	52900	C	063	7.08	24.15	3.50	27.93	21.29	7.37	28.95	1.02	3.6%	43.7%
17915	17910	C	200	7.17	68.25	3.64	72.61	60.17	7.57	68.42	(4.19)	-5.8%	43.7%
276645	48410	C	150	7.17	54.86	3.64	59.09	48.37	7.57	56.50	(2.59)	-4.4%	43.8%
113525	113520	C	063	7.17	24.15	3.64	28.07	21.29	7.57	29.15	1.08	3.8%	43.8%
146145	1500	C	063	7.17	24.15	3.64	28.07	21.29	7.57	29.15	1.08	3.8%	43.9%
192575	47630	C	063	7.17	24.15	3.64	28.07	21.29	7.57	29.15	1.08	3.8%	43.9%
309805	177650	C	300	7.25	99.75	3.78	104.57	87.95	7.77	96.67	(7.89)	-7.5%	44.0%
155475	184440	C	063	7.25	24.15	3.78	28.21	21.29	7.77	29.35	1.14	4.0%	44.0%
230825	28440	C	063	7.25	24.15	3.78	28.21	21.29	7.77	29.35	1.14	4.0%	44.1%
243045	59350	C	063	7.25	24.15	3.78	28.21	21.29	7.77	29.35	1.14	4.0%	44.1%
276645	46780	C	200	7.33	68.25	3.92	72.89	60.17	7.97	68.82	(4.07)	-5.6%	44.2%
88635	88630	C	063	7.33	24.15	3.92	28.35	21.29	7.97	29.55	1.20	4.2%	44.2%
150115	180370	C	063	7.33	24.15	3.92	28.35	21.29	7.97	29.55	1.20	4.2%	44.3%
225055	223870	C	063	7.33	24.15	3.92	28.35	21.29	7.97	29.55	1.20	4.2%	44.3%
112325	178280	C	200	7.42	68.25	4.06	73.03	60.17	8.17	69.02	(4.01)	-5.5%	44.4%
47885	47880	C	150	7.42	54.86	4.06	59.51	48.37	8.17	57.10	(2.41)	-4.0%	44.4%
74825	283810	C	063	7.42	24.15	4.06	28.49	21.29	8.17	29.75	1.26	4.4%	44.5%
267485	47830	C	063	7.42	24.15	4.06	28.49	21.29	8.17	29.75	1.26	4.4%	44.5%
312295	16210	C	063	7.42	24.15	4.06	28.49	21.29	8.17	29.75	1.26	4.4%	44.6%
317835	139830	M	100	7.43	36.75	4.08	41.24	32.40	8.19	41.00	(0.24)	-0.6%	44.6%
146125	172140	C	150	7.50	54.86	4.20	59.65	48.37	8.37	57.30	(2.35)	-3.9%	44.7%
158775	67550	C	100	7.50	36.75	4.20	41.36	32.40	8.37	41.17	(0.19)	-0.5%	44.7%
151895	67190	C	063	7.50	24.15	4.20	28.63	21.29	8.37	29.95	1.32	4.6%	44.8%
294305	51730	C	063	7.50	24.15	4.20	28.63	21.29	8.37	29.95	1.32	4.6%	44.8%
69495	69490	S	200	7.58	68.25	4.34	73.32	60.17	8.56	69.42	(3.89)	-5.3%	44.9%
151915	176670	C	150	7.58	54.86	4.34	59.79	48.37	8.56	57.50	(2.29)	-3.8%	44.9%
288345	161830	C	100	7.58	36.75	4.34	41.50	32.40	8.56	41.37	(0.13)	-0.3%	45.0%
47045	47040	C	063	7.58	24.15	4.34	28.77	21.29	8.56	30.15	1.38	4.8%	45.0%
115435	115430	S	063	7.58	24.15	4.34	28.77	21.29	8.56	30.15	1.38	4.8%	45.1%
142065	14950	C	063	7.58	24.15	4.34	28.77	21.29	8.56	30.15	1.38	4.8%	45.1%
159795	60550	C	063	7.58	24.15	4.34	28.77	21.29	8.56	30.15	1.38	4.8%	45.2%
246155	118370	C	063	7.58	24.15	4.34	28.77	21.29	8.56	30.15	1.38	4.8%	45.2%
273105	25420	C	063	7.58	24.15	4.34	28.77	21.29	8.56	30.15	1.38	4.8%	45.3%
290395	3280	C	063	7.58	24.15	4.34	28.77	21.29	8.56	30.15	1.38	4.8%	45.3%
128455	118830	C	200	7.67	68.25	4.48	73.46	60.17	8.76	69.62	(3.83)	-5.2%	45.4%
165765	153460	C	100	7.67	36.75	4.48	41.64	32.40	8.76	41.57	(0.07)	-0.2%	45.4%
301325	196150	C	100	7.67	36.75	4.48	41.64	32.40	8.76	41.57	(0.07)	-0.2%	45.5%
305275	111270	C	063	7.67	24.15	4.48	28.92	21.29	8.76	30.35	1.44	5.0%	45.5%
287205	46680	C	200	7.75	68.25	4.62	73.60	60.17	8.96	69.82	(3.77)	-5.1%	45.6%
313805	283910	C	200	7.75	68.25	4.62	73.60	60.17	8.96	69.82	(3.77)	-5.1%	45.6%
167965	191850	C	063	7.75	24.15	4.62	29.06	21.29	8.96	30.56	1.50	5.2%	45.7%
74845	116040	C	200	7.83	68.25	4.76	73.74	60.17	9.16	70.02	(3.72)	-5.0%	45.7%
297095	218130	C	200	7.83	68.25	4.76	73.74	60.17	9.16	70.02	(3.72)	-5.0%	45.8%
243045	59190	C	063	7.83	24.15	4.76	29.20	21.29	9.16	30.76	1.56	5.3%	45.8%
312585	114960	C	063	7.83	24.15	4.76	29.20	21.29	9.16	30.76	1.56	5.3%	45.9%
172075	185050	C	200	7.92	68.25	4.90	73.88	60.17	9.36	70.23	(3.66)	-4.9%	45.9%
116145	239580	C	063	7.92	24.15	4.90	29.34	21.29	9.36	30.96	1.62	5.5%	46.0%
122905	118020	C	063	7.92	24.15	4.90	29.34	21.29	9.36	30.96	1.62	5.5%	46.0%
5475	5470	C	200	8.00	68.25	5.04	74.02	60.17	9.56	70.43	(3.60)	-4.9%	46.1%
210615	134270	C	150	8.00	54.86	5.04	60.50	48.37	9.56	58.51	(1.99)	-3.3%	46.1%
59305	59300	C	100	8.00	36.75	5.04	42.21	32.40	9.56	42.38	0.17	0.4%	46.2%
195035	82130	C	063	8.00	24.15	5.04	29.48	21.29	9.56	31.16	1.68	5.7%	46.2%
205675	185460	C	063	8.00	24.15	5.04	29.48	21.29	9.56	31.16	1.68	5.7%	46.3%
69335	69330	C	200	8.08	68.25	5.18	74.16	60.17	9.76	70.63	(3.54)	-4.8%	46.3%
201805	136150	C	150	8.08	54.86	5.18	60.64	48.37	9.76	58.71	(1.93)	-3.2%	46.4%
288635	210990	C	150	8.08	54.86	5.18	60.64	48.37	9.76	58.71	(1.93)	-3.2%	46.4%
167695	192110	C	100	8.08	36.75	5.18	42.35	32.40	9.76	42.58	0.23	0.5%	46.5%
195315	292200	C	100	8.08	36.75	5.18	42.35	32.40	9.76	42.58	0.23	0.5%	46.5%
272195	84530	C	100	8.08	36.75	5.18	42.35	32.40	9.76	42.58	0.23	0.5%	46.6%
301095	5400	C	100	8.08	36.75	5.18	42.35	32.40	9.76	42.58	0.23	0.5%	46.6%
184315	33420	C	063	8.08	24.15	5.18	29.62	21.29	9.76	31.36	1.74	5.9%	46.7%
201265	67630	C	063	8.08	24.15	5.18	29.62	21.29	9.76	31.36	1.74	5.9%	46.7%
230685	229630	C	063	8.08	24.15	5.18	29.62	21.29	9.76	31.36	1.74	5.9%	46.8%
167565	211080	C	200	8.17	68.25	5.32	74.31	60.17	9.96	70.83	(3.48)	-4.7%	46.8%
47565	47560	C	063	8.25	24.15	5.46	29.91	21.29	10.16	31.76	1.86	6.2%	46.9%
307955	218260	C	100	8.33	36.75	5.60	42.77	32.40	10.36	43.18	0.41	1.0%	46.9%
51645	51640	C	063	8.33	24.15	5.60	30.05	21.29	10.36	31.96	1.92	6.4%	47.0%
235115	82130	C	063	8.33	24.15	5.60	30.05	21.29	10.36	31.96	1.92	6.4%	47.0%
269605	17200	C	063	8.33	24.15	5.60	30.05	21.29	10.36	31.96	1.92	6.4%	47.1%
299545	288740	C	100	8.42	36.75	5.74	42.91	32.40	10.56	43.39	0.47	1.1%	47.1%
31125	31120	C	063	8.42	24.15	5.74	30.19	21.29	10.56	32.16	1.98	6.5%	47.1%
112265	112260	C	063	8.42	24.15	5.74	30.19	21.29	10.56	32.16	1.98	6.5%	47.2%
222425	225590	C	063	8.42	24.15	5.74	30.19	21.29	10.56	32.16	1.98	6.5%	47.2%
285295	113130	C	063	8.50	24.15	5.88	30.33	21.29	10.76	32.37	2.04	6.7%	47.3%
216625	223620	C	100	8.58	36.75	6.02	43.20	32.40	10.95	43.79	0.59	1.4%	47.3%
272065	256270	C	100	8.58	36.75	6.02	43.20	32.40	10.95	43.79	0.59	1.4%	47.4%
303705	101700	C	100	8.58	36.75	6.02	43.20	32.40	10.95	43.79	0.59	1.4%	47.4%
23885	23880	C	063	8.58	24.15	6.02	30.47	21.29	10.95	32.57	2.09	6.9%	47.5%
212605	220920	C	063	8.58	24.15	6.02	30.47	21.29	10.95	32.57	2.09	6.9%	47.5%
172695	195980	C	150	8.67	54.86	6.16	61.63	48.37	11.15	60.12	(1.51)	-2.5%	47.6%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
246925	51780	C	150	8.67	54.86	6.16	61.63	48.37	11.15	60.12	(1.51)	-2.5%	47.6%
128455	118840	C	100	8.67	36.75	6.16	43.34	32.40	11.15	43.99	0.65	1.5%	47.7%
210055	214900	C	100	8.67	36.75	6.16	43.34	32.40	11.15	43.99	0.65	1.5%	47.7%
290865	37510	C	100	8.67	36.75	6.16	43.34	32.40	11.15	43.99	0.65	1.5%	47.8%
81965	81960	C	063	8.67	24.15	6.16	30.61	21.29	11.15	32.77	2.15	7.0%	47.8%
173725	172200	C	063	8.67	24.15	6.16	30.61	21.29	11.15	32.77	2.15	7.0%	47.9%
178995	226950	C	063	8.67	24.15	6.16	30.61	21.29	11.15	32.77	2.15	7.0%	47.9%
267135	3270	C	063	8.67	24.15	6.16	30.61	21.29	11.15	32.77	2.15	7.0%	48.0%
271435	87550	C	063	8.67	24.15	6.16	30.61	21.29	11.15	32.77	2.15	7.0%	48.0%
277825	117380	C	063	8.67	24.15	6.16	30.61	21.29	11.15	32.77	2.15	7.0%	48.1%
276645	46750	C	150	8.75	54.86	6.30	61.77	48.37	11.35	60.32	(1.45)	-2.4%	48.1%
275945	84570	C	100	8.75	36.75	6.30	43.48	32.40	11.35	44.19	0.71	1.6%	48.2%
40905	40900	C	063	8.75	24.15	6.30	30.75	21.29	11.35	32.97	2.21	7.2%	48.2%
131125	101740	C	063	8.75	24.15	6.30	30.75	21.29	11.35	32.97	2.21	7.2%	48.3%
189915	71710	C	063	8.75	24.15	6.30	30.75	21.29	11.35	32.97	2.21	7.2%	48.3%
280385	249910	C	063	8.75	24.15	6.30	30.75	21.29	11.35	32.97	2.21	7.2%	48.4%
297105	31230	C	063	8.75	24.15	6.30	30.75	21.29	11.35	32.97	2.21	7.2%	48.4%
238665	138980	C	150	8.83	54.86	6.44	61.91	48.37	11.55	60.52	(1.39)	-2.2%	48.5%
149275	135170	C	100	8.83	36.75	6.44	43.62	32.40	11.55	44.39	0.77	1.8%	48.5%
81055	81050	C	063	8.83	24.15	6.44	30.90	21.29	11.55	33.17	2.27	7.4%	48.6%
108865	108860	C	063	8.83	24.15	6.44	30.90	21.29	11.55	33.17	2.27	7.4%	48.6%
212605	139610	C	200	8.92	68.25	6.58	75.58	60.17	11.75	72.64	(2.94)	-3.9%	48.7%
229355	215480	F	200	9.00	68.25	6.72	75.72	60.17	11.95	72.84	(2.88)	-3.8%	48.7%
279445	59220	C	100	9.00	36.75	6.72	43.90	32.40	11.95	44.79	0.89	2.0%	48.8%
66975	210390	C	063	9.00	24.15	6.72	31.18	21.29	11.95	33.57	2.39	7.7%	48.8%
71445	71440	C	063	9.00	24.15	6.72	31.18	21.29	11.95	33.57	2.39	7.7%	48.9%
161035	67330	C	063	9.00	24.15	6.72	31.18	21.29	11.95	33.57	2.39	7.7%	48.9%
167945	191870	C	063	9.00	24.15	6.72	31.18	21.29	11.95	33.57	2.39	7.7%	49.0%
260785	15530	C	063	9.08	24.15	6.86	31.32	21.29	12.15	33.77	2.45	7.8%	49.0%
210745	220450	C	100	9.17	36.75	7.00	44.19	32.40	12.35	45.20	1.01	2.3%	49.1%
97165	97160	C	063	9.17	24.15	7.00	31.46	21.29	12.35	33.97	2.51	8.0%	49.1%
237345	245700	C	063	9.17	24.15	7.00	31.46	21.29	12.35	33.97	2.51	8.0%	49.2%
42835	42830	C	063	9.25	24.15	7.14	31.60	21.29	12.55	34.18	2.57	8.1%	49.2%
210745	219860	C	150	9.33	54.86	7.28	62.76	48.37	12.75	61.73	(1.03)	-1.6%	49.3%
258485	71880	C	100	9.33	36.75	7.28	44.47	32.40	12.75	45.60	1.13	2.5%	49.3%
97175	97170	C	063	9.33	24.15	7.28	31.74	21.29	12.75	34.38	2.63	8.3%	49.4%
215655	134150	C	063	9.33	24.15	7.28	31.74	21.29	12.75	34.38	2.63	8.3%	49.4%
231625	106530	C	063	9.33	24.15	7.28	31.74	21.29	12.75	34.38	2.63	8.3%	49.5%
36075	36070	C	200	9.42	68.25	7.42	76.43	60.17	12.95	73.85	(2.58)	-3.4%	49.5%
1055	1050	C	063	9.42	24.15	7.42	31.89	21.29	12.95	34.58	2.69	8.4%	49.6%
314005	62030	C	200	9.50	68.25	7.56	76.57	60.17	13.15	74.05	(2.52)	-3.3%	49.6%
16225	16220	C	150	9.50	54.86	7.56	63.04	48.37	13.15	62.13	(0.91)	-1.4%	49.7%
42585	152350	C	150	9.50	54.86	7.56	63.04	48.37	13.15	62.13	(0.91)	-1.4%	49.7%
304115	88770	C	150	9.50	54.86	7.56	63.04	48.37	13.15	62.13	(0.91)	-1.4%	49.8%
288635	276720	C	100	9.50	36.75	7.56	44.75	32.40	13.15	46.00	1.25	2.8%	49.8%
141635	122540	C	063	9.50	24.15	7.56	32.03	21.29	13.15	34.78	2.75	8.6%	49.9%
133625	48570	C	100	9.58	36.75	7.70	44.89	32.40	13.34	46.20	1.31	2.9%	49.9%
15235	15230	C	063	9.58	24.15	7.70	32.17	21.29	13.34	34.98	2.81	8.7%	50.0%
270835	31390	C	063	9.58	24.15	7.70	32.17	21.29	13.34	34.98	2.81	8.7%	50.0%
282905	215270	C	200	9.67	68.25	7.84	76.85	60.17	13.54	74.45	(2.40)	-3.1%	50.1%
20205	20200	C	150	9.67	54.86	7.84	63.33	48.37	13.54	62.53	(0.79)	-1.3%	50.1%
254965	135490	C	063	9.67	24.15	7.84	32.31	21.29	13.54	35.18	2.87	8.9%	50.2%
315635	202600	C	200	9.73	68.25	7.94	76.95	60.17	13.69	74.60	(2.36)	-3.1%	50.2%
3215	70920	C	063	9.75	24.15	7.98	32.45	21.29	13.74	35.38	2.93	9.0%	50.3%
3255	3250	C	063	9.75	24.15	7.98	32.45	21.29	13.74	35.38	2.93	9.0%	50.3%
51825	51820	C	063	9.75	24.15	7.98	32.45	21.29	13.74	35.38	2.93	9.0%	50.4%
221685	226610	C	100	9.83	36.75	8.12	45.32	32.40	13.94	46.81	1.49	3.3%	50.4%
159805	60560	C	063	9.83	24.15	8.12	32.59	21.29	13.94	35.58	2.99	9.2%	50.5%
164775	136320	C	063	9.83	24.15	8.12	32.59	21.29	13.94	35.58	2.99	9.2%	50.5%
17915	18000	C	100	9.86	36.75	8.16	45.36	32.40	14.00	46.86	1.50	3.3%	50.6%
17455	231740	C	063	9.92	24.15	8.26	32.73	21.29	14.14	35.79	3.05	9.3%	50.6%
126875	25410	C	063	9.92	24.15	8.26	32.73	21.29	14.14	35.79	3.05	9.3%	50.7%
52945	52940	C	200	10.00	68.25	8.40	77.42	60.17	14.34	75.26	(2.16)	-2.8%	50.7%
196895	133560	C	150	10.00	54.86	8.40	63.89	48.37	14.34	63.34	(0.56)	-0.9%	50.8%
106735	106730	C	063	10.00	24.15	8.40	32.88	21.29	14.34	35.99	3.11	9.5%	50.8%
249445	15600	C	063	10.00	24.15	8.40	32.88	21.29	14.34	35.99	3.11	9.5%	50.9%
302415	279700	C	063	10.00	24.15	8.40	32.88	21.29	14.34	35.99	3.11	9.5%	50.9%
309075	42510	C	063	10.00	24.15	8.40	32.88	21.29	14.34	35.99	3.11	9.5%	51.0%
217155	28660	C	200	10.08	68.25	8.54	77.56	60.17	14.54	75.46	(2.10)	-2.7%	51.0%
31485	31480	C	150	10.08	54.86	8.54	64.03	48.37	14.54	63.54	(0.50)	-0.8%	51.1%
1615	1610	C	063	10.08	24.15	8.54	33.02	21.29	14.54	36.19	3.17	9.6%	51.1%
194355	210950	C	063	10.08	24.15	8.54	33.02	21.29	14.54	36.19	3.17	9.6%	51.2%
215885	133000	C	063	10.08	24.15	8.54	33.02	21.29	14.54	36.19	3.17	9.6%	51.2%
288455	87540	C	063	10.08	24.15	8.54	33.02	21.29	14.54	36.19	3.17	9.6%	51.3%
272065	200810	C	300	10.17	99.75	8.68	109.51	87.95	14.74	103.72	(5.80)	-5.3%	51.3%
51385	89810	C	200	10.17	68.25	8.68	77.70	60.17	14.74	75.66	(2.04)	-2.6%	51.4%
123825	48640	C	063	10.17	24.15	8.68	33.16	21.29	14.74	36.39	3.23	9.7%	51.4%
279435	274940	C	063	10.17	24.15	8.68	33.16	21.29	14.74	36.39	3.23	9.7%	51.5%
238785	3290	C	063	10.25	24.15	8.82	33.30	21.29	14.94	36.59	3.29	9.9%	51.5%
277025	106700	C	063	10.25	24.15	8.82	33.30	21.29	14.94	36.59	3.29	9.9%	51.6%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
221045	226240	C	063	10.29	24.15	8.88	33.36	21.29	15.02	36.68	3.32	9.9%	51.6%
135955	16180	C	150	10.33	54.86	8.96	64.46	48.37	15.14	64.14	(0.32)	-0.5%	51.7%
218395	89880	C	150	10.33	54.86	8.96	64.46	48.37	15.14	64.14	(0.32)	-0.5%	51.7%
31215	31210	C	100	10.33	36.75	8.96	46.17	32.40	15.14	48.01	1.84	4.0%	51.8%
47115	47110	C	100	10.33	36.75	8.96	46.17	32.40	15.14	48.01	1.84	4.0%	51.8%
89915	89910	C	100	10.33	36.75	8.96	46.17	32.40	15.14	48.01	1.84	4.0%	51.9%
26885	26880	C	063	10.33	24.15	8.96	33.44	21.29	15.14	36.79	3.35	10.0%	51.9%
149185	115540	C	063	10.33	24.15	8.96	33.44	21.29	15.14	36.79	3.35	10.0%	52.0%
270495	114230	C	063	10.33	24.15	8.96	33.44	21.29	15.14	36.79	3.35	10.0%	52.0%
290985	176730	C	063	10.33	24.15	8.96	33.44	21.29	15.14	36.79	3.35	10.0%	52.1%
213665	59210	C	100	10.42	36.75	9.10	46.31	32.40	15.34	48.21	1.90	4.1%	52.1%
34665	34660	C	063	10.42	24.15	9.10	33.58	21.29	15.34	36.99	3.41	10.2%	52.2%
47085	47120	C	063	10.42	24.15	9.10	33.58	21.29	15.34	36.99	3.41	10.2%	52.2%
230665	204970	C	063	10.42	24.15	9.10	33.58	21.29	15.34	36.99	3.41	10.2%	52.3%
238535	16420	C	200	10.50	68.25	9.24	78.26	60.17	15.54	76.46	(1.80)	-2.3%	52.3%
232425	214170	C	063	10.50	24.15	9.24	33.72	21.29	15.54	37.19	3.47	10.3%	52.4%
316975	17050	C	150	10.57	54.86	9.36	64.86	48.37	15.71	64.72	(0.15)	-0.2%	52.4%
103455	235850	C	200	10.58	68.25	9.38	78.41	60.17	15.73	76.66	(1.74)	-2.2%	52.5%
37495	37490	C	150	10.58	54.86	9.38	64.88	48.37	15.73	64.75	(0.14)	-0.2%	52.5%
198225	176150	C	150	10.58	54.86	9.38	64.88	48.37	15.73	64.75	(0.14)	-0.2%	52.6%
208925	16710	C	063	10.58	24.15	9.38	33.87	21.29	15.73	37.39	3.53	10.4%	52.6%
289445	16030	C	063	10.58	24.15	9.38	33.87	21.29	15.73	37.39	3.53	10.4%	52.7%
270425	270380	C	100	10.67	36.75	9.52	46.73	32.40	15.93	48.82	2.08	4.5%	52.7%
71585	47090	C	063	10.67	24.15	9.52	34.01	21.29	15.93	37.60	3.59	10.6%	52.8%
77595	59190	C	063	10.67	24.15	9.52	34.01	21.29	15.93	37.60	3.59	10.6%	52.8%
200275	220350	C	063	10.67	24.15	9.52	34.01	21.29	15.93	37.60	3.59	10.6%	52.9%
244445	86080	C	063	10.67	24.15	9.52	34.01	21.29	15.93	37.60	3.59	10.6%	52.9%
297535	31290	C	063	10.67	24.15	9.52	34.01	21.29	15.93	37.60	3.59	10.6%	52.9%
294395	268860	C	100	10.75	36.75	9.66	46.87	32.40	16.13	49.02	2.14	4.6%	53.0%
297725	114130	C	100	10.75	36.75	9.66	46.87	32.40	16.13	49.02	2.14	4.6%	53.0%
303565	15950	C	100	10.75	36.75	9.66	46.87	32.40	16.13	49.02	2.14	4.6%	53.1%
140235	15970	C	063	10.75	24.15	9.66	34.15	21.29	16.13	37.80	3.65	10.7%	53.1%
220685	81950	C	063	10.75	24.15	9.66	34.15	21.29	16.13	37.80	3.65	10.7%	53.2%
220685	199490	C	063	10.75	24.15	9.66	34.15	21.29	16.13	37.80	3.65	10.7%	53.2%
20195	20190	C	150	10.83	54.86	9.80	65.31	48.37	16.33	65.35	0.04	0.1%	53.3%
155885	17070	C	100	10.83	36.75	9.80	47.02	32.40	16.33	49.22	2.20	4.7%	53.3%
180435	200870	C	100	10.83	36.75	9.80	47.02	32.40	16.33	49.22	2.20	4.7%	53.4%
210745	133100	C	100	10.83	36.75	9.80	47.02	32.40	16.33	49.22	2.20	4.7%	53.4%
167925	191830	C	063	10.83	24.15	9.80	34.29	21.29	16.33	38.00	3.71	10.8%	53.5%
169645	51710	C	063	10.83	24.15	9.80	34.29	21.29	16.33	38.00	3.71	10.8%	53.5%
264095	108250	C	063	10.83	24.15	9.80	34.29	21.29	16.33	38.00	3.71	10.8%	53.6%
129065	214350	C	200	10.92	68.25	9.94	78.97	60.17	16.53	77.47	(1.50)	-1.9%	53.6%
287185	134800	C	200	10.92	68.25	9.94	78.97	60.17	16.53	77.47	(1.50)	-1.9%	53.7%
272675	198240	C	100	10.92	36.75	9.94	47.16	32.40	16.53	49.42	2.26	4.8%	53.7%
308395	17090	C	063	10.92	24.15	9.94	34.43	21.29	16.53	38.20	3.77	10.9%	53.8%
200875	215410	S	100	11.00	36.75	10.08	47.30	32.40	16.73	49.62	2.32	4.9%	53.8%
292065	47850	C	100	11.00	36.75	10.08	47.30	32.40	16.73	49.62	2.32	4.9%	53.9%
308875	113450	C	100	11.00	36.75	10.08	47.30	32.40	16.73	49.62	2.32	4.9%	53.9%
272965	199140	C	063	11.00	24.15	10.08	34.57	21.29	16.73	38.40	3.83	11.1%	54.0%
205405	47840	C	100	11.08	36.75	10.22	47.44	32.40	16.93	49.82	2.38	5.0%	54.0%
112935	112930	C	063	11.17	24.15	10.36	34.86	21.29	17.13	38.80	3.95	11.3%	54.1%
314325	28760	C	063	11.20	24.15	10.42	34.91	21.29	17.21	38.88	3.97	11.4%	54.1%
16405	16400	S	200	11.25	68.25	10.50	79.54	60.17	17.33	78.27	(1.27)	-1.6%	54.2%
112325	198400	C	100	11.25	36.75	10.50	47.72	32.40	17.33	50.22	2.50	5.2%	54.2%
210055	220130	C	100	11.25	36.75	10.50	47.72	32.40	17.33	50.22	2.50	5.2%	54.3%
51685	51680	C	063	11.25	24.15	10.50	35.00	21.29	17.33	39.00	4.01	11.5%	54.3%
119085	118730	C	063	11.25	24.15	10.50	35.00	21.29	17.33	39.00	4.01	11.5%	54.4%
129035	48300	C	063	11.25	24.15	10.50	35.00	21.29	17.33	39.00	4.01	11.5%	54.4%
281375	125680	C	150	11.33	54.86	10.64	66.16	48.37	17.53	66.56	0.40	0.6%	54.5%
202225	268110	C	063	11.33	24.15	10.64	35.14	21.29	17.53	39.20	4.07	11.6%	54.5%
296455	124840	C	100	11.42	36.75	10.78	48.01	32.40	17.73	50.63	2.62	5.5%	54.6%
117055	28530	C	063	11.42	24.15	10.78	35.28	21.29	17.73	39.41	4.13	11.7%	54.6%
143345	128740	C	063	11.42	24.15	10.78	35.28	21.29	17.73	39.41	4.13	11.7%	54.7%
155465	184430	C	063	11.42	24.15	10.78	35.28	21.29	17.73	39.41	4.13	11.7%	54.7%
69635	69630	C	100	11.50	36.75	10.92	48.15	32.40	17.93	50.83	2.68	5.6%	54.8%
123605	118320	C	063	11.50	24.15	10.92	35.42	21.29	17.93	39.61	4.19	11.8%	54.8%
316515	62020	C	100	11.56	36.75	11.01	48.24	32.40	18.06	50.96	2.72	5.6%	54.9%
254445	35780	C	200	11.58	68.25	11.06	80.10	60.17	18.12	79.08	(1.03)	-1.3%	54.9%
243045	59120	C	100	11.58	36.75	11.06	48.29	32.40	18.12	51.03	2.74	5.7%	55.0%
303265	289910	C	100	11.58	36.75	11.06	48.29	32.40	18.12	51.03	2.74	5.7%	55.0%
195675	254530	C	063	11.58	24.15	11.06	35.56	21.29	18.12	39.81	4.25	11.9%	55.1%
230505	101790	C	063	11.58	24.15	11.06	35.56	21.29	18.12	39.81	4.25	11.9%	55.1%
289565	274880	C	100	11.67	36.75	11.20	48.43	32.40	18.32	51.23	2.80	5.8%	55.2%
48585	48580	C	063	11.67	24.15	11.20	35.70	21.29	18.32	40.01	4.31	12.1%	55.2%
202225	202460	C	200	11.75	68.25	11.34	80.39	60.17	18.52	79.48	(0.91)	-1.1%	55.3%
276955	35940	C	100	11.75	36.75	11.34	48.57	32.40	18.52	51.43	2.86	5.9%	55.3%
26855	26850	C	063	11.75	24.15	11.34	35.84	21.29	18.52	40.21	4.37	12.2%	55.4%
129965	59330	C	200	11.83	68.25	11.48	80.53	60.17	18.72	79.68	(0.85)	-1.1%	55.4%
265285	185100	C	100	11.83	36.75	11.48	48.71	32.40	18.72	51.63	2.92	6.0%	55.5%
14805	14800	S	063	11.83	24.15	11.48	35.99	21.29	18.72	40.41	4.43	12.3%	55.5%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
143065	177640	C	200	11.92	68.25	11.62	80.67	60.17	18.92	79.88	(0.79)	-1.0%	55.6%
301415	276840	C	200	12.00	68.25	11.76	80.81	60.17	19.12	80.08	(0.73)	-0.9%	55.6%
17465	17460	C	063	12.00	24.15	11.76	36.27	21.29	19.12	40.81	4.55	12.5%	55.7%
88655	28920	C	063	12.00	24.15	11.76	36.27	21.29	19.12	40.81	4.55	12.5%	55.7%
237345	245040	C	063	12.00	24.15	11.76	36.27	21.29	19.12	40.81	4.55	12.5%	55.8%
244295	208510	C	063	12.00	24.15	11.76	36.27	21.29	19.12	40.81	4.55	12.5%	55.8%
318535	82280	C	063	12.00	24.15	11.76	36.27	21.29	19.12	40.81	4.55	12.5%	55.9%
280525	77420	C	100	12.08	36.75	11.90	49.14	32.40	19.32	52.24	3.10	6.3%	55.9%
293905	281410	C	100	12.08	36.75	11.90	49.14	32.40	19.32	52.24	3.10	6.3%	56.0%
71585	176500	C	200	12.17	68.25	12.04	81.09	60.17	19.52	80.49	(0.61)	-0.7%	56.0%
146955	153880	C	150	12.17	54.86	12.04	67.57	48.37	19.52	68.57	1.00	1.5%	56.1%
297475	283100	C	100	12.25	36.75	12.18	49.42	32.40	19.72	52.64	3.22	6.5%	56.1%
187015	111380	C	063	12.25	24.15	12.18	36.69	21.29	19.72	41.42	4.72	12.9%	56.2%
285295	108840	C	063	12.25	24.15	12.18	36.69	21.29	19.72	41.42	4.72	12.9%	56.2%
167685	192100	C	100	12.33	36.75	12.32	49.56	32.40	19.92	52.84	3.28	6.6%	56.3%
165735	191660	C	063	12.33	24.15	12.32	36.83	21.29	19.92	41.62	4.78	13.0%	56.3%
187985	203670	C	063	12.33	24.15	12.32	36.83	21.29	19.92	41.62	4.78	13.0%	56.4%
306635	17740	C	063	12.33	24.15	12.32	36.83	21.29	19.92	41.62	4.78	13.0%	56.4%
173035	184810	C	200	12.42	68.25	12.46	81.52	60.17	20.12	81.09	(0.43)	-0.5%	56.5%
111665	111660	C	150	12.42	54.86	12.46	67.99	48.37	20.12	69.17	1.18	1.7%	56.5%
86075	86070	C	063	12.42	24.15	12.46	36.98	21.29	20.12	41.82	4.84	13.1%	56.6%
149195	15030	C	063	12.42	24.15	12.46	36.98	21.29	20.12	41.82	4.84	13.1%	56.6%
280385	26770	C	063	12.42	24.15	12.46	36.98	21.29	20.12	41.82	4.84	13.1%	56.7%
282815	239180	C	063	12.42	24.15	12.46	36.98	21.29	20.12	41.82	4.84	13.1%	56.7%
183835	204560	S	150	12.50	54.86	12.60	68.13	48.37	20.32	69.37	1.24	1.8%	56.8%
175445	249940	C	100	12.50	36.75	12.60	49.84	32.40	20.32	53.24	3.40	6.8%	56.8%
193525	71560	C	063	12.50	24.15	12.60	37.12	21.29	20.32	42.02	4.90	13.2%	56.9%
144245	252750	C	600	12.58	194.25	12.74	209.06	171.27	20.51	193.70	(15.36)	-7.3%	56.9%
294395	134850	C	200	12.58	68.25	12.74	81.80	60.17	20.51	81.49	(0.31)	-0.4%	57.0%
5595	5590	C	063	12.58	24.15	12.74	37.26	21.29	20.51	42.22	4.96	13.3%	57.0%
286305	35970	C	100	12.60	36.75	12.77	50.01	32.40	20.55	53.48	3.47	6.9%	57.1%
278995	268210	C	200	12.67	68.25	12.88	81.94	60.17	20.71	81.69	(0.25)	-0.3%	57.1%
293835	116820	C	200	12.67	68.25	12.88	81.94	60.17	20.71	81.69	(0.25)	-0.3%	57.2%
16085	16080	C	150	12.67	54.86	12.88	68.42	48.37	20.71	69.77	1.36	2.0%	57.2%
17435	17430	C	150	12.67	54.86	12.88	68.42	48.37	20.71	69.77	1.36	2.0%	57.3%
116195	116190	C	100	12.67	36.75	12.88	50.13	32.40	20.71	53.64	3.52	7.0%	57.3%
42445	42580	C	063	12.67	24.15	12.88	37.40	21.29	20.71	42.42	5.02	13.4%	57.4%
72025	72020	C	063	12.67	24.15	12.88	37.40	21.29	20.71	42.42	5.02	13.4%	57.4%
244295	208520	C	063	12.67	24.15	12.88	37.40	21.29	20.71	42.42	5.02	13.4%	57.5%
114185	114180	C	100	12.75	36.75	13.02	50.27	32.40	20.91	53.85	3.58	7.1%	57.5%
269035	28480	C	063	12.75	24.15	13.02	37.54	21.29	20.91	42.62	5.08	13.5%	57.6%
149185	189870	C	063	12.83	24.15	13.16	37.68	21.29	21.11	42.83	5.14	13.6%	57.6%
218935	101730	C	063	12.83	24.15	13.16	37.68	21.29	21.11	42.83	5.14	13.6%	57.7%
192415	139520	C	100	12.92	36.75	13.30	50.55	32.40	21.31	54.25	3.70	7.3%	57.7%
71865	71860	C	063	12.92	24.15	13.30	37.82	21.29	21.31	43.03	5.20	13.8%	57.8%
260975	25440	C	200	13.00	68.25	13.44	82.51	60.17	21.51	82.50	(0.01)	0.0%	57.8%
317835	139830	C	100	13.00	36.75	13.44	50.69	32.40	21.51	54.45	3.76	7.4%	57.9%
132635	31170	C	063	13.00	24.15	13.44	37.97	21.29	21.51	43.23	5.26	13.9%	57.9%
172995	30030	C	063	13.00	24.15	13.44	37.97	21.29	21.51	43.23	5.26	13.9%	58.0%
264935	111710	C	063	13.00	24.15	13.44	37.97	21.29	21.51	43.23	5.26	13.9%	58.0%
263675	84690	C	063	13.08	24.15	13.58	38.11	21.29	21.71	43.43	5.32	14.0%	58.1%
25405	25400	C	150	13.17	54.86	13.72	69.27	48.37	21.91	70.98	1.72	2.5%	58.1%
197125	190630	C	150	13.17	54.86	13.72	69.27	48.37	21.91	70.98	1.72	2.5%	58.2%
265055	250380	C	100	13.17	36.75	13.72	50.97	32.40	21.91	54.85	3.88	7.6%	58.2%
295555	93820	C	100	13.17	36.75	13.72	50.97	32.40	21.91	54.85	3.88	7.6%	58.3%
219095	204990	C	063	13.17	24.15	13.72	38.25	21.29	21.91	43.63	5.38	14.1%	58.3%
72595	72590	C	063	13.20	24.15	13.78	38.31	21.29	21.99	43.71	5.41	14.1%	58.4%
196015	196160	C	100	13.25	36.75	13.86	51.12	32.40	22.11	55.05	3.94	7.7%	58.4%
272675	198250	C	100	13.25	36.75	13.86	51.12	32.40	22.11	55.05	3.94	7.7%	58.5%
13265	13260	C	063	13.25	24.15	13.86	38.39	21.29	22.11	43.83	5.44	14.2%	58.5%
106525	106520	C	063	13.25	24.15	13.86	38.39	21.29	22.11	43.83	5.44	14.2%	58.6%
257065	16000	C	063	13.25	24.15	13.86	38.39	21.29	22.11	43.83	5.44	14.2%	58.6%
193635	280070	S	100	13.27	36.75	13.90	51.15	32.40	22.16	55.11	3.95	7.7%	58.7%
47405	47400	C	063	13.33	24.15	14.00	38.53	21.29	22.31	44.03	5.50	14.3%	58.7%
249155	217050	C	063	13.33	24.15	14.00	38.53	21.29	22.31	44.03	5.50	14.3%	58.8%
161525	134290	C	100	13.42	36.75	14.14	51.40	32.40	22.51	55.45	4.06	7.9%	58.8%
194355	135860	C	100	13.42	36.75	14.14	51.40	32.40	22.51	55.45	4.06	7.9%	58.8%
115725	115720	C	063	13.42	24.15	14.14	38.67	21.29	22.51	44.23	5.56	14.4%	58.9%
131135	71800	C	063	13.42	24.15	14.14	38.67	21.29	22.51	44.23	5.56	14.4%	58.9%
259385	116800	C	063	13.45	24.15	14.20	38.74	21.29	22.60	44.33	5.59	14.4%	59.0%
223765	195960	C	200	13.50	68.25	14.28	83.36	60.17	22.71	83.70	0.35	0.4%	59.0%
174205	108470	C	100	13.50	36.75	14.28	51.54	32.40	22.71	55.66	4.12	8.0%	59.1%
303965	83860	C	100	13.50	36.75	14.28	51.54	32.40	22.71	55.66	4.12	8.0%	59.1%
90845	136600	C	063	13.50	24.15	14.28	38.81	21.29	22.71	44.43	5.62	14.5%	59.2%
205675	114480	C	063	13.50	24.15	14.28	38.81	21.29	22.71	44.43	5.62	14.5%	59.2%
280045	55440	C	063	13.50	24.15	14.28	38.81	21.29	22.71	44.43	5.62	14.5%	59.3%
59715	59710	C	063	13.58	24.15	14.42	38.96	21.29	22.90	44.64	5.68	14.6%	59.3%
178295	166620	C	063	13.58	24.15	14.42	38.96	21.29	22.90	44.64	5.68	14.6%	59.4%
275545	15000	C	063	13.67	24.15	14.56	39.10	21.29	23.10	44.84	5.74	14.7%	59.4%
285295	112810	C	063	13.67	24.15	14.56	39.10	21.29	23.10	44.84	5.74	14.7%	59.5%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
121935	25180	C	100	13.75	36.75	14.70	51.96	32.40	23.30	56.26	4.30	8.3%	59.5%
5365	5360	C	063	13.75	24.15	14.70	39.24	21.29	23.30	45.04	5.80	14.8%	59.6%
48265	48260	C	063	13.75	24.15	14.70	39.24	21.29	23.30	45.04	5.80	14.8%	59.6%
291875	31270	C	063	13.75	24.15	14.70	39.24	21.29	23.30	45.04	5.80	14.8%	59.7%
16285	282850	C	200	13.83	68.25	14.84	83.92	60.17	23.50	84.51	0.59	0.7%	59.7%
175525	216920	C	100	13.83	36.75	14.84	52.11	32.40	23.50	56.46	4.35	8.4%	59.8%
142985	177610	C	063	13.83	24.15	14.84	39.38	21.29	23.50	45.24	5.86	14.9%	59.8%
230655	199500	C	063	13.83	24.15	14.84	39.38	21.29	23.50	45.24	5.86	14.9%	59.9%
244295	203600	C	063	13.83	24.15	14.84	39.38	21.29	23.50	45.24	5.86	14.9%	59.9%
306265	187520	C	063	13.83	24.15	14.84	39.38	21.29	23.50	45.24	5.86	14.9%	60.0%
88825	88820	C	063	13.92	24.15	14.98	39.52	21.29	23.70	45.44	5.92	15.0%	60.0%
193875	47800	C	063	13.92	24.15	14.98	39.52	21.29	23.70	45.44	5.92	15.0%	60.1%
272675	198220	C	200	14.00	68.25	15.12	84.20	60.17	23.90	84.91	0.71	0.8%	60.1%
275635	113590	C	063	14.00	24.15	15.12	39.66	21.29	23.90	45.64	5.98	15.1%	60.2%
279055	119890	C	150	14.08	54.86	15.26	70.82	48.37	24.10	73.19	2.37	3.4%	60.2%
219465	71490	C	063	14.08	24.15	15.26	39.80	21.29	24.10	45.84	6.04	15.2%	60.3%
308875	17320	C	150	14.17	54.86	15.40	70.96	48.37	24.30	73.40	2.43	3.4%	60.3%
116145	137820	C	100	14.17	36.75	15.40	52.67	32.40	24.30	57.27	4.59	8.7%	60.4%
112955	112950	C	063	14.17	24.15	15.40	39.95	21.29	24.30	46.04	6.10	15.3%	60.4%
116335	28800	C	063	14.17	24.15	15.40	39.95	21.29	24.30	46.04	6.10	15.3%	60.5%
301445	106660	C	063	14.17	24.15	15.40	39.95	21.29	24.30	46.04	6.10	15.3%	60.5%
103455	103450	C	200	14.25	68.25	15.54	84.63	60.17	24.50	85.51	0.89	1.0%	60.6%
223115	15910	C	150	14.25	54.86	15.54	71.10	48.37	24.50	73.60	2.49	3.5%	60.6%
185395	14870	C	063	14.25	24.15	15.54	40.09	21.29	24.50	46.25	6.16	15.4%	60.7%
219095	86210	C	063	14.25	24.15	15.54	40.09	21.29	24.50	46.25	6.16	15.4%	60.7%
140185	139960	C	063	14.29	24.15	15.60	40.15	21.29	24.58	46.33	6.18	15.4%	60.8%
212945	9260	C	150	14.33	54.86	15.68	71.25	48.37	24.70	73.80	2.55	3.6%	60.8%
19155	19150	C	100	14.33	36.75	15.68	52.95	32.40	24.70	57.67	4.71	8.9%	60.9%
70875	70870	C	100	14.33	36.75	15.68	52.95	32.40	24.70	57.67	4.71	8.9%	60.9%
290715	62020	C	100	14.33	36.75	15.68	52.95	32.40	24.70	57.67	4.71	8.9%	61.0%
168415	70400	C	063	14.33	24.15	15.68	40.23	21.29	24.70	46.45	6.22	15.5%	61.0%
282155	14310	C	063	14.33	24.15	15.68	40.23	21.29	24.70	46.45	6.22	15.5%	61.1%
304835	244430	C	063	14.33	24.15	15.68	40.23	21.29	24.70	46.45	6.22	15.5%	61.1%
200025	113660	C	063	14.42	24.15	15.82	40.37	21.29	24.90	46.65	6.28	15.6%	61.2%
318345	292880	C	150	14.43	54.86	15.84	71.41	48.37	24.92	74.03	2.62	3.7%	61.2%
272675	198230	C	200	14.50	68.25	15.96	85.05	60.17	25.10	86.12	1.07	1.3%	61.3%
47035	47030	C	100	14.50	36.75	15.96	53.24	32.40	25.10	58.07	4.83	9.1%	61.3%
186675	205240	C	063	14.50	24.15	15.96	40.51	21.29	25.10	46.85	6.34	15.6%	61.4%
306935	290000	C	200	14.58	68.25	16.10	85.19	60.17	25.29	86.32	1.13	1.3%	61.4%
108525	108520	C	150	14.58	54.86	16.10	71.67	48.37	25.29	74.40	2.73	3.8%	61.5%
161735	134630	C	200	14.67	68.25	16.24	85.33	60.17	25.49	86.52	1.19	1.4%	61.5%
46625	46620	C	100	14.67	36.75	16.24	53.52	32.40	25.49	58.47	4.95	9.3%	61.6%
50335	50330	C	100	14.83	36.75	16.52	53.80	32.40	25.89	58.87	5.07	9.4%	61.6%
16985	122180	C	063	14.83	24.15	16.52	41.08	21.29	25.89	47.65	6.58	16.0%	61.7%
40885	40880	C	063	14.83	24.15	16.52	41.08	21.29	25.89	47.65	6.58	16.0%	61.7%
59325	5340	C	063	14.83	24.15	16.52	41.08	21.29	25.89	47.65	6.58	16.0%	61.8%
229605	185360	C	063	14.83	24.15	16.52	41.08	21.29	25.89	47.65	6.58	16.0%	61.8%
302315	289330	C	100	14.89	36.75	16.61	53.90	32.40	26.02	59.01	5.11	9.5%	61.9%
178235	201010	C	100	14.92	36.75	16.66	53.94	32.40	26.09	59.08	5.13	9.5%	61.9%
319895	250210	C	300	15.00	99.75	16.80	117.72	87.95	26.29	115.38	(2.33)	-2.0%	62.0%
241255	108420	C	200	15.00	68.25	16.80	85.90	60.17	26.29	87.32	1.42	1.7%	62.0%
281375	16720	C	200	15.00	68.25	16.80	85.90	60.17	26.29	87.32	1.42	1.7%	62.1%
307655	17290	C	200	15.08	68.25	16.94	86.04	60.17	26.49	87.53	1.48	1.7%	62.1%
216615	256990	C	150	15.08	54.86	16.94	72.52	48.37	26.49	75.61	3.09	4.3%	62.2%
130595	31460	C	063	15.08	24.15	16.94	41.50	21.29	26.49	48.26	6.76	16.3%	62.2%
159255	70780	C	063	15.08	24.15	16.94	41.50	21.29	26.49	48.26	6.76	16.3%	62.3%
167895	191810	C	063	15.08	24.15	16.94	41.50	21.29	26.49	48.26	6.76	16.3%	62.3%
315035	207440	F	400	15.17	131.25	17.08	149.81	115.72	26.69	143.83	(5.98)	-4.0%	62.4%
168765	276790	C	100	15.17	36.75	17.08	54.37	32.40	26.69	59.68	5.31	9.8%	62.4%
142985	172160	C	063	15.17	24.15	17.08	41.64	21.29	26.69	48.46	6.82	16.4%	62.5%
287955	96840	C	063	15.17	24.15	17.08	41.64	21.29	26.69	48.46	6.82	16.4%	62.5%
7185	7180	C	200	15.25	68.25	17.22	86.32	60.17	26.89	87.93	1.60	1.9%	62.6%
175915	194050	C	200	15.25	68.25	17.22	86.32	60.17	26.89	87.93	1.60	1.9%	62.6%
86355	86350	C	063	15.25	24.15	17.22	41.78	21.29	26.89	48.66	6.88	16.5%	62.7%
178995	26440	C	300	15.33	99.75	17.36	118.28	87.95	27.09	116.19	(2.09)	-1.8%	62.7%
14365	14360	C	063	15.33	24.15	17.36	41.93	21.29	27.09	48.86	6.94	16.5%	62.8%
209315	158230	C	150	15.42	54.86	17.50	73.08	48.37	27.29	76.41	3.33	4.6%	62.8%
81005	106620	C	100	15.42	36.75	17.50	54.79	32.40	27.29	60.28	5.49	10.0%	62.9%
119645	116760	C	063	15.42	24.15	17.50	42.07	21.29	27.29	49.06	7.00	16.6%	62.9%
306955	13310	C	063	15.42	24.15	17.50	42.07	21.29	27.29	49.06	7.00	16.6%	63.0%
203615	214550	C	150	15.43	54.86	17.52	73.10	48.37	27.31	76.44	3.34	4.6%	63.0%
297095	281580	C	100	15.58	36.75	17.78	55.08	32.40	27.68	60.69	5.61	10.2%	63.1%
5355	5350	C	100	15.67	36.75	17.92	55.22	32.40	27.88	60.89	5.67	10.3%	63.1%
179105	98650	C	100	15.67	36.75	17.92	55.22	32.40	27.88	60.89	5.67	10.3%	63.2%
296325	82280	C	063	15.67	24.15	17.92	42.49	21.29	27.88	49.67	7.17	16.9%	63.2%
69505	69500	S	200	15.75	68.25	18.06	87.17	60.17	28.08	89.14	1.96	2.3%	63.3%
112325	136330	C	200	15.75	68.25	18.06	87.17	60.17	28.08	89.14	1.96	2.3%	63.3%
204265	40940	C	100	15.75	36.75	18.06	55.36	32.40	28.08	61.09	5.73	10.3%	63.4%
308875	17280	C	100	15.75	36.75	18.06	55.36	32.40	28.08	61.09	5.73	10.3%	63.4%
154755	183990	C	063	15.75	24.15	18.06	42.63	21.29	28.08	49.87	7.23	17.0%	63.5%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
303265	270660	C	200	15.83	68.25	18.20	87.31	60.17	28.28	89.34	2.02	2.3%	63.5%
36025	36020	C	100	15.83	36.75	18.20	55.50	32.40	28.28	61.29	5.79	10.4%	63.6%
279985	114240	C	063	15.83	24.15	18.20	42.77	21.29	28.28	50.07	7.29	17.1%	63.6%
150125	180510	C	063	15.86	24.15	18.24	42.81	21.29	28.34	50.12	7.31	17.1%	63.7%
16615	16640	C	100	16.00	36.75	18.48	55.78	32.40	28.68	61.69	5.91	10.6%	63.7%
142855	176800	C	150	16.08	54.86	18.62	74.21	48.37	28.88	78.02	3.81	5.1%	63.8%
108375	108370	C	100	16.08	36.75	18.62	55.92	32.40	28.88	61.89	5.97	10.7%	63.8%
31245	31240	C	063	16.08	24.15	18.62	43.20	21.29	28.88	50.67	7.47	17.3%	63.9%
302705	288640	C	063	16.08	24.15	18.62	43.20	21.29	28.88	50.67	7.47	17.3%	63.9%
257505	25490	C	150	16.13	54.86	18.69	74.29	48.37	28.98	78.12	3.84	5.2%	64.0%
295275	276330	C	150	16.17	54.86	18.76	74.36	48.37	29.08	78.22	3.87	5.2%	64.0%
48645	172910	C	100	16.17	36.75	18.76	56.07	32.40	29.08	62.09	6.03	10.8%	64.1%
100455	100450	C	063	16.17	24.15	18.76	43.34	21.29	29.08	50.87	7.53	17.4%	64.1%
244295	208530	C	063	16.17	24.15	18.76	43.34	21.29	29.08	50.87	7.53	17.4%	64.2%
14845	14840	S	200	16.25	68.25	18.90	88.02	60.17	29.28	90.34	2.32	2.6%	64.2%
225495	218180	C	150	16.25	54.86	18.90	74.50	48.37	29.28	78.42	3.93	5.3%	64.3%
298895	268260	C	100	16.25	36.75	18.90	56.21	32.40	29.28	62.29	6.09	10.8%	64.3%
15485	15480	C	063	16.25	24.15	18.90	43.48	21.29	29.28	51.07	7.59	17.5%	64.4%
142065	245360	C	063	16.25	24.15	18.90	43.48	21.29	29.28	51.07	7.59	17.5%	64.4%
216975	222780	C	150	16.29	54.86	18.96	74.56	48.37	29.36	78.51	3.95	5.3%	64.5%
172695	195990	C	150	16.33	54.86	19.04	74.64	48.37	29.48	78.63	3.99	5.3%	64.5%
60545	60540	C	063	16.42	24.15	19.18	43.76	21.29	29.68	51.48	7.71	17.6%	64.6%
75775	291430	C	200	16.50	68.25	19.32	88.45	60.17	29.88	90.95	2.50	2.8%	64.6%
298895	225360	C	150	16.50	54.86	19.32	74.92	48.37	29.88	79.03	4.11	5.5%	64.7%
35845	35840	C	100	16.58	36.75	19.46	56.77	32.40	30.07	63.10	6.33	11.1%	64.7%
210105	113000	C	063	16.58	24.15	19.46	44.05	21.29	30.07	51.88	7.83	17.8%	64.7%
59275	59270	C	150	16.67	54.86	19.60	75.20	48.37	30.27	79.43	4.23	5.6%	64.8%
192065	132690	C	150	16.67	54.86	19.60	75.20	48.37	30.27	79.43	4.23	5.6%	64.8%
29035	29030	C	063	16.67	24.15	19.60	44.19	21.29	30.27	52.08	7.89	17.9%	64.9%
46605	46600	C	063	16.67	24.15	19.60	44.19	21.29	30.27	52.08	7.89	17.9%	64.9%
112985	112980	C	063	16.67	24.15	19.60	44.19	21.29	30.27	52.08	7.89	17.9%	65.0%
293615	214450	C	100	16.75	36.75	19.74	57.05	32.40	30.47	63.50	6.45	11.3%	65.0%
49375	49370	C	063	16.75	24.15	19.74	44.33	21.29	30.47	52.28	7.95	17.9%	65.1%
311555	271380	C	063	16.75	24.15	19.74	44.33	21.29	30.47	52.28	7.95	17.9%	65.1%
187005	108430	C	150	16.83	54.86	19.88	75.49	48.37	30.67	79.83	4.34	5.8%	65.2%
287925	190660	C	150	16.83	54.86	19.88	75.49	48.37	30.67	79.83	4.34	5.8%	65.2%
187155	26420	C	100	16.92	36.75	20.02	57.34	32.40	30.87	63.90	6.57	11.5%	65.3%
210065	152420	C	100	16.92	36.75	20.02	57.34	32.40	30.87	63.90	6.57	11.5%	65.3%
318585	17500	C	100	17.00	36.75	20.16	57.48	32.40	31.07	64.10	6.63	11.5%	65.4%
31255	31250	C	063	17.00	24.15	20.16	44.75	21.29	31.07	52.88	8.13	18.2%	65.4%
204775	51660	C	063	17.00	24.15	20.16	44.75	21.29	31.07	52.88	8.13	18.2%	65.5%
215955	70410	C	150	17.08	54.86	20.30	75.91	48.37	31.27	80.44	4.52	6.0%	65.5%
152125	130060	C	100	17.17	36.75	20.44	57.76	32.40	31.47	64.51	6.75	11.7%	65.6%
301845	285060	C	100	17.17	36.75	20.44	57.76	32.40	31.47	64.51	6.75	11.7%	65.6%
201265	221900	C	063	17.17	24.15	20.44	45.04	21.29	31.47	53.29	8.25	18.3%	65.7%
274525	71550	C	063	17.17	24.15	20.44	45.04	21.29	31.47	53.29	8.25	18.3%	65.7%
176705	133500	C	150	17.25	54.86	20.58	76.19	48.37	31.67	80.84	4.64	6.1%	65.8%
15325	15320	C	100	17.25	36.75	20.58	57.90	32.40	31.67	64.71	6.80	11.8%	65.8%
244295	224540	C	063	17.25	24.15	20.58	45.18	21.29	31.67	53.49	8.31	18.4%	65.9%
305195	254990	C	063	17.25	24.15	20.58	45.18	21.29	31.67	53.49	8.31	18.4%	65.9%
126115	119470	S	200	17.33	68.25	20.72	89.86	60.17	31.87	92.96	3.10	3.4%	66.0%
133445	16520	S	200	17.33	68.25	20.72	89.86	60.17	31.87	92.96	3.10	3.4%	66.0%
292745	15140	C	063	17.33	24.15	20.72	45.32	21.29	31.87	53.69	8.37	18.5%	66.1%
306265	184600	C	200	17.42	68.25	20.86	90.00	60.17	32.07	93.16	3.16	3.5%	66.1%
267215	67180	C	063	17.42	24.15	20.86	45.46	21.29	32.07	53.89	8.43	18.5%	66.2%
289855	15360	C	063	17.42	24.15	20.86	45.46	21.29	32.07	53.89	8.43	18.5%	66.2%
309805	184020	C	200	17.50	68.25	21.00	90.14	60.17	32.27	93.36	3.22	3.6%	66.3%
19165	19160	C	150	17.50	54.86	21.00	76.62	48.37	32.27	81.44	4.82	6.3%	66.3%
70475	70470	C	063	17.50	24.15	21.00	45.60	21.29	32.27	54.09	8.49	18.6%	66.4%
88125	88120	C	063	17.50	24.15	21.00	45.60	21.29	32.27	54.09	8.49	18.6%	66.4%
173035	194460	C	100	17.58	36.75	21.14	58.47	32.40	32.46	65.51	7.04	12.0%	66.5%
98515	98510	S	200	17.67	68.25	21.28	90.43	60.17	32.66	93.76	3.34	3.7%	66.5%
121915	34100	C	063	17.67	24.15	21.28	45.88	21.29	32.66	54.49	8.61	18.8%	66.6%
297495	275150	C	063	17.67	24.15	21.28	45.88	21.29	32.66	54.49	8.61	18.8%	66.6%
293025	207370	C	063	17.71	24.15	21.36	45.97	21.29	32.78	54.61	8.64	18.8%	66.7%
117735	110940	S	150	17.75	54.86	21.42	77.04	48.37	32.86	82.04	5.00	6.5%	66.7%
84805	275350	C	063	17.75	24.15	21.42	46.03	21.29	32.86	54.69	8.67	18.8%	66.8%
243045	59130	C	100	17.92	36.75	21.70	59.03	32.40	33.26	66.32	7.28	12.3%	66.8%
20165	216170	C	200	18.00	68.25	21.84	90.99	60.17	33.46	94.57	3.58	3.9%	66.9%
315035	154390	F	150	18.00	54.86	21.84	77.47	48.37	33.46	82.65	5.18	6.7%	66.9%
34655	34650	C	063	18.00	24.15	21.84	46.45	21.29	33.46	55.30	8.85	19.0%	67.0%
167575	187780	C	063	18.00	24.15	21.84	46.45	21.29	33.46	55.30	8.85	19.0%	67.0%
108865	109180	C	063	18.08	24.15	21.98	46.59	21.29	33.66	55.50	8.91	19.1%	67.1%
112295	112290	C	063	18.17	24.15	22.12	46.73	21.29	33.86	55.70	8.97	19.2%	67.1%
142065	121750	C	063	18.17	24.15	22.12	46.73	21.29	33.86	55.70	8.97	19.2%	67.2%
59695	59690	C	063	18.25	24.15	22.26	46.87	21.29	34.06	55.90	9.03	19.3%	67.2%
16175	16170	C	100	18.42	36.75	22.54	59.88	32.40	34.46	67.52	7.64	12.8%	67.3%
82545	232130	C	063	18.42	24.15	22.54	47.16	21.29	34.46	56.30	9.15	19.4%	67.3%
106645	106640	F	300	18.50	99.75	22.68	123.65	87.95	34.66	123.83	0.18	0.1%	67.4%
16585	84600	C	100	18.50	36.75	22.68	60.02	32.40	34.66	67.73	7.70	12.8%	67.4%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
219645	84700	C	063	18.50	24.15	22.68	47.30	21.29	34.66	56.50	9.21	19.5%	67.5%
16935	16930	C	100	18.58	36.75	22.82	60.17	32.40	34.85	67.93	7.76	12.9%	67.5%
47845	200920	C	100	18.58	36.75	22.82	60.17	32.40	34.85	67.93	7.76	12.9%	67.6%
62055	62050	C	063	18.58	24.15	22.82	47.44	21.29	34.85	56.71	9.27	19.5%	67.6%
178995	219130	C	063	18.58	24.15	22.82	47.44	21.29	34.85	56.71	9.27	19.5%	67.7%
171515	154300	C	100	18.67	36.75	22.96	60.31	32.40	35.05	68.13	7.82	13.0%	67.7%
306425	71520	C	063	18.67	24.15	22.96	47.58	21.29	35.05	56.91	9.33	19.6%	67.8%
16635	16630	C	100	18.75	36.75	23.10	60.45	32.40	35.25	68.33	7.88	13.0%	67.8%
230865	211780	C	063	18.83	24.15	23.24	47.86	21.29	35.45	57.31	9.45	19.7%	67.9%
307175	115450	C	100	18.92	36.75	23.38	60.73	32.40	35.65	68.73	8.00	13.2%	67.9%
48055	222940	C	063	18.92	24.15	23.38	48.01	21.29	35.65	57.51	9.50	19.8%	68.0%
313925	15310	C	063	18.92	24.15	23.38	48.01	21.29	35.65	57.51	9.50	19.8%	68.0%
112235	295470	C	063	19.00	24.15	23.52	48.15	21.29	35.85	57.71	9.56	19.9%	68.1%
258355	237590	S	200	19.08	68.25	23.73	92.90	60.17	36.08	97.22	4.32	4.6%	68.1%
210065	220110	C	063	19.08	24.15	23.73	48.36	21.29	36.08	57.95	9.59	19.8%	68.2%
301845	285050	C	150	19.17	54.86	23.94	79.59	48.37	36.32	85.53	5.94	7.5%	68.2%
190595	122750	C	100	19.17	36.75	23.94	61.30	32.40	36.32	69.40	8.11	13.2%	68.3%
135935	98610	C	063	19.17	24.15	23.94	48.57	21.29	36.32	58.18	9.61	19.8%	68.3%
25395	25390	C	200	19.25	68.25	24.15	93.32	60.17	36.55	97.68	4.36	4.7%	68.4%
31265	31260	C	063	19.25	24.15	24.15	48.78	21.29	36.55	58.42	9.63	19.7%	68.4%
286445	152650	C	200	19.33	68.25	24.36	93.54	60.17	36.78	97.92	4.38	4.7%	68.5%
36095	36090	C	150	19.33	54.86	24.36	80.01	48.37	36.78	86.00	5.99	7.5%	68.5%
60165	60160	C	100	19.33	36.75	24.36	61.72	32.40	36.78	69.87	8.15	13.2%	68.6%
243175	240630	C	100	19.42	36.75	24.57	61.93	32.40	37.01	70.11	8.17	13.2%	68.6%
305895	289880	C	100	19.42	36.75	24.57	61.93	32.40	37.01	70.11	8.17	13.2%	68.7%
115745	115740	C	063	19.42	24.15	24.57	49.21	21.29	37.01	58.89	9.68	19.7%	68.7%
315085	51800	C	063	19.42	24.15	24.57	49.21	21.29	37.01	58.89	9.68	19.7%	68.8%
17135	17130	C	200	19.58	68.25	24.99	94.17	60.17	37.48	98.62	4.45	4.7%	68.8%
243045	59150	C	063	19.58	24.15	24.99	49.63	21.29	37.48	59.36	9.72	19.6%	68.9%
70485	70480	C	100	19.67	36.75	25.20	62.57	32.40	37.71	70.81	8.24	13.2%	68.9%
207005	135500	C	100	19.67	36.75	25.20	62.57	32.40	37.71	70.81	8.24	13.2%	69.0%
224875	16480	C	150	19.83	54.86	25.62	81.28	48.37	38.18	87.41	6.13	7.5%	69.0%
59435	59430	C	063	19.83	24.15	25.62	50.27	21.29	38.18	60.06	9.79	19.5%	69.1%
152005	181930	C	600	19.92	194.25	25.83	222.28	171.27	38.41	211.77	(10.51)	-4.7%	69.1%
126065	119440	S	200	19.92	68.25	25.83	95.02	60.17	38.41	99.56	4.54	4.8%	69.2%
219145	216160	C	200	19.92	68.25	25.83	95.02	60.17	38.41	99.56	4.54	4.8%	69.2%
174525	196180	C	063	19.92	24.15	25.83	50.48	21.29	38.41	60.29	9.81	19.4%	69.3%
140185	108350	C	150	20.08	54.86	26.25	81.92	48.37	38.87	88.11	6.19	7.6%	69.3%
129065	254490	C	100	20.08	36.75	26.25	63.63	32.40	38.87	71.99	8.36	13.1%	69.4%
201485	37500	C	100	20.08	36.75	26.25	63.63	32.40	38.87	71.99	8.36	13.1%	69.4%
288555	277070	C	100	20.17	36.75	26.46	63.84	32.40	39.11	72.22	8.38	13.1%	69.5%
305685	280900	C	300	20.25	99.75	26.67	127.68	87.95	39.34	128.56	0.88	0.7%	69.5%
269075	179770	C	200	20.25	68.25	26.67	95.87	60.17	39.34	100.50	4.63	4.8%	69.6%
217945	5420	C	150	20.25	54.86	26.67	82.35	48.37	39.34	88.58	6.24	7.6%	69.6%
312445	153170	C	150	20.25	54.86	26.67	82.35	48.37	39.34	88.58	6.24	7.6%	69.7%
188075	134530	C	100	20.25	36.75	26.67	64.05	32.40	39.34	72.45	8.40	13.1%	69.7%
231025	231410	C	063	20.33	24.15	26.88	51.54	21.29	39.57	61.47	9.93	19.3%	69.8%
315315	205010	C	150	20.36	54.86	26.96	82.63	48.37	39.65	88.90	6.27	7.6%	69.8%
45985	45980	C	200	20.42	68.25	27.09	96.29	60.17	39.80	100.97	4.68	4.9%	69.9%
299645	176440	C	063	20.50	24.15	27.30	51.96	21.29	40.04	61.94	9.97	19.2%	69.9%
18015	18010	C	063	20.67	24.15	27.72	52.39	21.29	40.50	62.41	10.02	19.1%	70.0%
62075	62070	C	063	20.67	24.15	27.72	52.39	21.29	40.50	62.41	10.02	19.1%	70.0%
117715	18040	C	063	20.67	24.15	27.72	52.39	21.29	40.50	62.41	10.02	19.1%	70.1%
167555	187770	C	063	20.67	24.15	27.72	52.39	21.29	40.50	62.41	10.02	19.1%	70.1%
308875	17100	C	150	20.75	54.86	27.93	83.62	48.37	40.73	89.99	6.38	7.6%	70.2%
127765	120930	S	300	20.83	99.75	28.14	129.17	87.95	40.97	130.20	1.04	0.8%	70.2%
179115	178110	C	100	20.83	36.75	28.14	65.54	32.40	40.97	74.10	8.56	13.1%	70.3%
296525	283130	C	100	20.83	36.75	28.14	65.54	32.40	40.97	74.10	8.56	13.1%	70.3%
182865	295380	C	100	20.89	36.75	28.28	65.68	32.40	41.12	74.26	8.57	13.1%	70.4%
316935	50320	C	063	20.89	24.15	28.28	52.95	21.29	41.12	63.03	10.08	19.0%	70.4%
112825	112820	C	200	20.92	68.25	28.35	97.57	60.17	41.20	102.38	4.82	4.9%	70.5%
169975	194850	C	100	21.00	36.75	28.56	65.96	32.40	41.43	74.57	8.61	13.0%	70.5%
186885	112940	C	063	21.00	24.15	28.56	53.24	21.29	41.43	63.35	10.11	19.0%	70.6%
219265	225370	C	100	21.08	36.75	28.77	66.18	32.40	41.66	74.80	8.63	13.0%	70.6%
67195	71580	C	063	21.08	24.15	28.77	53.45	21.29	41.66	63.58	10.13	19.0%	70.6%
165745	190120	C	100	21.25	36.75	29.19	66.60	32.40	42.13	75.27	8.67	13.0%	70.7%
252605	244410	C	100	21.25	36.75	29.19	66.60	32.40	42.13	75.27	8.67	13.0%	70.7%
182425	114650	C	063	21.25	24.15	29.19	53.87	21.29	42.13	64.05	10.18	18.9%	70.8%
263435	184030	C	063	21.25	24.15	29.19	53.87	21.29	42.13	64.05	10.18	18.9%	70.8%
263435	205360	C	063	21.25	24.15	29.19	53.87	21.29	42.13	64.05	10.18	18.9%	70.9%
287505	281400	C	100	21.33	36.75	29.40	66.81	32.40	42.36	75.51	8.70	13.0%	70.9%
101755	101750	C	063	21.33	24.15	29.40	54.09	21.29	42.36	64.29	10.20	18.9%	71.0%
212945	277800	C	400	21.67	131.25	30.24	163.10	115.72	43.29	160.60	(2.50)	-1.5%	71.0%
84485	223830	C	100	21.67	36.75	30.24	67.66	32.40	43.29	76.45	8.79	13.0%	71.1%
90405	138680	C	100	21.67	36.75	30.24	67.66	32.40	43.29	76.45	8.79	13.0%	71.1%
172015	153950	C	063	21.67	24.15	30.24	54.93	21.29	43.29	65.23	10.29	18.7%	71.2%
193025	257210	C	063	21.71	24.15	30.36	55.06	21.29	43.42	65.36	10.30	18.7%	71.2%
316625	134270	C	150	22.00	54.86	31.08	86.80	48.37	44.22	93.52	6.72	7.7%	71.3%
237215	131560	C	100	22.00	36.75	31.08	68.51	32.40	44.22	77.39	8.88	13.0%	71.3%
312365	67260	C	063	22.00	24.15	31.08	55.78	21.29	44.22	66.17	10.38	18.6%	71.4%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
297475	132670	C	200	22.08	68.25	31.29	100.54	60.17	44.45	105.67	5.13	5.1%	71.4%
201465	206370	C	150	22.17	54.86	31.50	87.22	48.37	44.69	93.99	6.76	7.8%	71.5%
146665	178380	C	100	22.25	36.75	31.71	69.14	32.40	44.92	78.09	8.95	12.9%	71.5%
307665	281420	C	100	22.25	36.75	31.71	69.14	32.40	44.92	78.09	8.95	12.9%	71.6%
301955	250210	C	300	22.33	99.75	31.92	132.99	87.95	45.15	134.43	1.44	1.1%	71.6%
80985	80980	C	063	22.33	24.15	31.92	56.63	21.29	45.15	67.10	10.47	18.5%	71.7%
146695	16890	C	200	22.42	68.25	32.13	101.38	60.17	45.38	106.61	5.22	5.2%	71.7%
309935	136160	C	200	22.42	68.25	32.13	101.38	60.17	45.38	106.61	5.22	5.2%	71.8%
313925	106750	C	200	22.42	68.25	32.13	101.38	60.17	45.38	106.61	5.22	5.2%	71.8%
256745	6980	C	150	22.58	54.86	32.55	88.28	48.37	45.85	95.16	6.88	7.8%	71.9%
217945	132880	C	100	22.58	36.75	32.55	69.99	32.40	45.85	79.03	9.04	12.9%	71.9%
16605	16600	C	063	22.58	24.15	32.55	57.27	21.29	45.85	67.81	10.54	18.4%	72.0%
119915	15560	C	200	22.75	68.25	32.97	102.23	60.17	46.31	107.55	5.32	5.2%	72.0%
70465	70460	C	150	22.75	54.86	32.97	88.71	48.37	46.31	95.63	6.92	7.8%	72.1%
103435	103430	C	200	22.83	68.25	33.18	102.44	60.17	46.55	107.78	5.34	5.2%	72.1%
253115	17360	C	150	22.83	54.86	33.18	88.92	48.37	46.55	95.86	6.94	7.8%	72.2%
168765	277840	C	100	22.92	36.75	33.39	70.84	32.40	46.78	79.97	9.13	12.9%	72.2%
89985	89980	C	063	22.92	24.15	33.39	58.12	21.29	46.78	68.75	10.63	18.3%	72.3%
297575	232120	C	100	23.00	36.75	33.60	71.05	32.40	47.01	80.20	9.15	12.9%	72.3%
17275	17270	C	063	23.00	24.15	33.60	58.33	21.29	47.01	68.98	10.66	18.3%	72.4%
98735	98730	S	200	23.08	68.25	33.81	103.08	60.17	47.24	108.49	5.41	5.2%	72.4%
116395	104490	C	063	23.13	24.15	33.92	58.65	21.29	47.36	69.34	10.69	18.2%	72.5%
172715	120420	C	150	23.25	54.86	34.23	89.98	48.37	47.71	97.04	7.06	7.8%	72.5%
287085	269290	C	150	23.25	54.86	34.23	89.98	48.37	47.71	97.04	7.06	7.8%	72.6%
36045	36040	C	063	23.33	24.15	34.44	59.18	21.29	47.94	69.92	10.75	18.2%	72.6%
176595	205430	C	063	23.33	24.15	34.44	59.18	21.29	47.94	69.92	10.75	18.2%	72.7%
195825	66980	C	063	23.33	24.15	34.44	59.18	21.29	47.94	69.92	10.75	18.2%	72.7%
300675	287600	S	X10	23.42	483.00	34.65	522.83	425.85	48.17	478.76	(44.06)	-8.4%	72.8%
59325	59320	C	063	23.42	24.15	34.65	59.39	21.29	48.17	70.16	10.77	18.1%	72.8%
289445	111510	C	063	23.42	24.15	34.65	59.39	21.29	48.17	70.16	10.77	18.1%	72.9%
292375	239340	C	150	23.50	54.86	34.86	90.62	48.37	48.41	97.74	7.13	7.9%	72.9%
304855	207930	C	063	23.57	24.15	35.04	59.78	21.29	48.60	70.59	10.81	18.1%	73.0%
112235	112230	C	063	23.58	24.15	35.07	59.81	21.29	48.64	70.63	10.81	18.1%	73.0%
286825	219940	C	200	23.67	68.25	35.28	104.57	60.17	48.87	110.13	5.57	5.3%	73.1%
299125	15740	C	150	23.67	54.86	35.28	91.04	48.37	48.87	98.21	7.17	7.9%	73.1%
172715	199360	C	150	23.83	54.86	35.70	91.47	48.37	49.34	98.68	7.22	7.9%	73.2%
221945	33430	C	063	23.83	24.15	35.70	60.45	21.29	49.34	71.33	10.88	18.0%	73.2%
294515	17030	C	200	24.00	68.25	36.12	105.41	60.17	49.80	111.07	5.66	5.4%	73.3%
174165	108480	C	100	24.00	36.75	36.12	73.60	32.40	49.80	83.02	9.42	12.8%	73.3%
198255	67290	C	063	24.00	24.15	36.12	60.87	21.29	49.80	71.80	10.93	18.0%	73.4%
242725	72580	C	063	24.00	24.15	36.12	60.87	21.29	49.80	71.80	10.93	18.0%	73.4%
165735	132780	C	100	24.17	36.75	36.54	74.02	32.40	50.27	83.49	9.47	12.8%	73.5%
269605	133120	C	200	24.33	68.25	36.96	106.26	60.17	50.73	112.01	5.75	5.4%	73.5%
153935	178350	C	100	24.42	36.75	37.17	74.66	32.40	50.96	84.20	9.54	12.8%	73.6%
279455	225380	C	150	24.58	54.86	37.59	93.37	48.37	51.43	100.80	7.42	7.9%	73.6%
263435	190180	C	063	24.58	24.15	37.59	62.36	21.29	51.43	73.44	11.09	17.8%	73.7%
298835	281950	C	200	24.67	68.25	37.80	107.11	60.17	51.66	112.95	5.84	5.5%	73.7%
16585	84590	C	100	24.75	36.75	38.01	75.51	32.40	51.89	85.14	9.63	12.8%	73.8%
143185	14930	C	063	24.75	24.15	38.01	62.78	21.29	51.89	73.91	11.13	17.7%	73.8%
271135	214470	C	100	24.83	36.75	38.22	75.72	32.40	52.13	85.37	9.65	12.7%	73.9%
71565	15170	C	063	24.83	24.15	38.22	62.99	21.29	52.13	74.15	11.16	17.7%	73.9%
157085	176230	C	063	24.83	24.15	38.22	62.99	21.29	52.13	74.15	11.16	17.7%	74.0%
263645	191540	C	063	25.00	24.15	38.64	63.42	21.29	52.59	74.62	11.20	17.7%	74.0%
16375	16370	C	150	25.14	54.86	39.00	94.80	48.37	52.99	102.37	7.57	8.0%	74.1%
42995	284220	C	063	25.14	24.15	39.00	63.78	21.29	52.99	75.02	11.24	17.6%	74.1%
150125	130880	C	150	25.17	54.86	39.06	94.86	48.37	53.06	102.44	7.58	8.0%	74.2%
59345	59340	C	100	25.17	36.75	39.06	76.57	32.40	53.06	86.31	9.74	12.7%	74.2%
303095	241850	C	100	25.17	36.75	39.06	76.57	32.40	53.06	86.31	9.74	12.7%	74.3%
16625	16620	C	063	25.17	24.15	39.06	63.84	21.29	53.06	75.09	11.25	17.6%	74.3%
217185	130980	C	100	25.42	36.75	39.69	77.20	32.40	53.75	87.01	9.81	12.7%	74.4%
272965	47950	C	100	25.55	36.75	40.01	77.53	32.40	54.11	87.38	9.84	12.7%	74.4%
319915	206150	C	200	25.67	68.25	40.32	109.66	60.17	54.45	115.77	6.11	5.6%	74.5%
17235	17230	C	100	25.67	36.75	40.32	77.84	32.40	54.45	87.72	9.88	12.7%	74.5%
112325	196190	C	150	25.75	54.86	40.53	96.34	48.37	54.68	104.08	7.74	8.0%	74.6%
272675	223090	C	200	25.92	68.25	40.95	110.29	60.17	55.15	116.47	6.18	5.6%	74.6%
281375	74230	C	200	25.92	68.25	40.95	110.29	60.17	55.15	116.47	6.18	5.6%	74.7%
277715	120660	C	100	25.92	36.75	40.95	78.48	32.40	55.15	88.42	9.95	12.7%	74.7%
17975	17970	S	200	26.00	68.25	41.16	110.50	60.17	55.38	116.71	6.20	5.6%	74.8%
95555	244440	C	063	26.00	24.15	41.16	65.96	21.29	55.38	77.44	11.47	17.4%	74.8%
192585	47900	C	063	26.00	24.15	41.16	65.96	21.29	55.38	77.44	11.47	17.4%	74.9%
210035	47620	C	063	26.00	24.15	41.16	65.96	21.29	55.38	77.44	11.47	17.4%	74.9%
241885	50320	C	063	26.00	24.15	41.16	65.96	21.29	55.38	77.44	11.47	17.4%	75.0%
282905	219930	C	063	26.08	24.15	41.37	66.18	21.29	55.61	77.67	11.50	17.4%	75.0%
247305	48130	C	100	26.17	36.75	41.58	79.11	32.40	55.85	89.13	10.01	12.7%	75.1%
70735	70730	S	300	26.25	99.75	41.79	142.96	87.95	56.08	145.47	2.51	1.8%	75.1%
198225	182390	C	100	26.33	36.75	42.00	79.54	32.40	56.31	89.60	10.06	12.6%	75.2%
266705	268780	C	100	26.33	36.75	42.00	79.54	32.40	56.31	89.60	10.06	12.6%	75.2%
113575	113570	C	063	26.33	24.15	42.00	66.81	21.29	56.31	78.38	11.56	17.3%	75.3%
291975	278200	C	100	26.42	36.75	42.21	79.75	32.40	56.54	89.83	10.08	12.6%	75.3%
285295	112840	C	063	26.42	24.15	42.21	67.02	21.29	56.54	78.61	11.59	17.3%	75.4%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
315635	257150	C	063	26.45	24.15	42.31	67.12	21.29	56.65	78.72	11.60	17.3%	75.4%
203615	153210	C	150	26.58	54.86	42.63	98.46	48.37	57.01	106.43	7.97	8.1%	75.5%
5515	5510	C	150	26.67	54.86	42.84	98.68	48.37	57.24	106.67	7.99	8.1%	75.5%
176545	194070	C	063	26.92	24.15	43.47	68.30	21.29	57.94	80.02	11.72	17.2%	75.6%
317545	62030	C	200	27.00	68.25	43.68	113.05	60.17	58.17	119.52	6.47	5.7%	75.6%
150625	28880	C	100	27.00	36.75	43.68	81.23	32.40	58.17	91.48	10.24	12.6%	75.7%
47875	47870	C	100	27.08	36.75	43.89	81.45	32.40	58.40	91.71	10.26	12.6%	75.7%
142075	15020	C	063	27.08	24.15	43.89	68.72	21.29	58.40	80.49	11.77	17.1%	75.8%
204865	136520	C	100	27.17	36.75	44.10	81.66	32.40	58.64	91.95	10.29	12.6%	75.8%
301415	276830	C	200	27.25	68.25	44.31	113.69	60.17	58.87	120.23	6.54	5.8%	75.9%
270475	18060	C	150	27.33	54.86	44.52	100.37	48.37	59.10	108.54	8.17	8.1%	75.9%
122985	118040	C	100	27.33	36.75	44.52	82.08	32.40	59.10	92.42	10.33	12.6%	76.0%
278535	51870	C	063	27.33	24.15	44.52	69.36	21.29	59.10	81.19	11.84	17.1%	76.0%
149615	130300	S	200	27.42	68.25	44.73	114.11	60.17	59.33	120.70	6.59	5.8%	76.1%
241875	108880	C	200	27.42	68.25	44.73	114.11	60.17	59.33	120.70	6.59	5.8%	76.1%
195675	210520	C	150	27.42	54.86	44.73	100.59	48.37	59.33	108.78	8.19	8.1%	76.2%
191435	16530	C	100	27.42	36.75	44.73	82.29	32.40	59.33	92.65	10.36	12.6%	76.2%
146935	135130	C	200	27.58	68.25	45.15	114.53	60.17	59.80	121.17	6.63	5.8%	76.3%
146985	136270	C	200	27.58	68.25	45.15	114.53	60.17	59.80	121.17	6.63	5.8%	76.3%
297775	139450	C	150	27.58	54.86	45.15	101.01	48.37	59.80	109.25	8.24	8.2%	76.4%
235955	214120	C	063	27.58	24.15	45.15	69.99	21.29	59.80	81.90	11.91	17.0%	76.4%
241985	236250	C	150	27.67	54.86	45.36	101.22	48.37	60.03	109.48	8.26	8.2%	76.5%
304995	207380	C	063	27.75	24.15	45.57	70.42	21.29	60.26	82.37	11.95	17.0%	76.5%
15115	15110	S	400	27.92	131.25	45.99	179.01	115.72	60.73	178.21	(0.80)	-0.4%	76.5%
15675	15670	C	300	28.08	99.75	46.41	147.62	87.95	61.19	150.63	3.01	2.0%	76.6%
278995	199130	C	600	28.17	194.25	46.62	243.28	171.27	61.43	235.02	(8.26)	-3.4%	76.6%
144935	177910	C	200	28.17	68.25	46.62	116.02	60.17	61.43	122.81	6.79	5.9%	76.7%
67245	67240	C	063	28.33	24.15	47.04	71.90	21.29	61.89	84.01	12.11	16.8%	76.7%
196155	69600	C	150	28.40	54.86	47.21	103.09	48.37	62.08	111.55	8.46	8.2%	76.8%
295905	16070	C	063	28.42	24.15	47.25	72.11	21.29	62.12	84.25	12.13	16.8%	76.8%
15135	15130	C	063	28.50	24.15	47.46	72.33	21.29	62.36	84.48	12.16	16.8%	76.9%
116405	104460	C	063	28.50	24.15	47.46	72.33	21.29	62.36	84.48	12.16	16.8%	76.9%
309935	127600	C	200	28.67	68.25	47.88	117.29	60.17	62.82	124.22	6.93	5.9%	77.0%
173535	60500	C	100	28.75	36.75	48.09	85.69	32.40	63.05	96.41	10.72	12.5%	77.0%
207205	33810	C	100	28.75	36.75	48.09	85.69	32.40	63.05	96.41	10.72	12.5%	77.1%
284355	207920	C	063	28.86	24.15	48.36	73.24	21.29	63.35	85.49	12.25	16.7%	77.1%
200875	215400	S	200	28.92	68.25	48.51	117.93	60.17	63.52	124.92	7.00	5.9%	77.2%
48175	48170	C	063	29.18	24.15	49.18	74.06	21.29	64.26	86.40	12.34	16.7%	77.2%
302325	284530	C	100	29.44	36.75	49.84	87.46	32.40	64.99	98.36	10.91	12.5%	77.3%
281615	220530	C	100	29.50	36.75	49.98	87.60	32.40	65.15	98.52	10.92	12.5%	77.3%
252775	15080	C	063	29.50	24.15	49.98	74.87	21.29	65.15	87.30	12.43	16.6%	77.4%
205405	47940	C	100	29.58	36.75	50.19	87.81	32.40	65.38	98.76	10.95	12.5%	77.4%
148345	101850	C	063	29.58	24.15	50.19	75.08	21.29	65.38	87.53	12.45	16.6%	77.5%
167435	34910	C	063	29.58	24.15	50.19	75.08	21.29	65.38	87.53	12.45	16.6%	77.5%
313825	293850	C	063	29.58	24.15	50.19	75.08	21.29	65.38	87.53	12.45	16.6%	77.6%
159825	108310	C	150	30.00	54.86	51.24	107.16	48.37	66.54	116.06	8.90	8.3%	77.6%
296115	280180	C	150	30.00	54.86	51.24	107.16	48.37	66.54	116.06	8.90	8.3%	77.7%
5585	5580	C	063	30.00	24.15	51.24	76.14	21.29	66.54	88.71	12.56	16.5%	77.7%
302025	15540	C	063	30.08	24.15	51.45	76.36	21.29	66.77	88.94	12.59	16.5%	77.8%
18035	18030	S	200	30.17	68.25	51.66	121.11	60.17	67.01	128.45	7.34	6.1%	77.8%
296465	281540	C	100	30.17	36.75	51.66	89.29	32.40	67.01	100.40	11.10	12.4%	77.9%
166325	192120	S	200	30.33	68.25	52.08	121.53	60.17	67.47	128.92	7.38	6.1%	77.9%
168765	255950	C	200	30.33	68.25	52.08	121.53	60.17	67.47	128.92	7.38	6.1%	78.0%
106675	106670	C	063	30.67	24.15	52.92	77.84	21.29	68.40	90.59	12.75	16.4%	78.0%
113025	113020	S	300	30.75	99.75	53.13	154.41	87.95	68.63	158.15	3.74	2.4%	78.1%
172715	199350	C	200	30.83	68.25	53.34	122.81	60.17	68.87	130.33	7.52	6.1%	78.1%
272965	47770	C	063	30.83	24.15	53.34	78.26	21.29	68.87	91.06	12.79	16.3%	78.2%
212035	88800	C	200	31.08	68.25	53.97	123.44	60.17	69.56	131.03	7.59	6.1%	78.2%
172695	223230	C	100	31.10	36.75	54.01	91.67	32.40	69.61	103.03	11.36	12.4%	78.3%
171275	88650	C	200	31.17	68.25	54.18	123.65	60.17	69.80	131.26	7.61	6.2%	78.3%
179095	46520	C	200	31.17	68.25	54.18	123.65	60.17	69.80	131.26	7.61	6.2%	78.4%
229825	228260	C	100	31.17	36.75	54.18	91.84	32.40	69.80	103.22	11.38	12.4%	78.4%
254475	35800	C	150	31.33	54.86	54.60	110.55	48.37	70.26	119.82	9.26	8.4%	78.5%
60045	214830	C	100	31.33	36.75	54.60	92.26	32.40	70.26	103.69	11.42	12.4%	78.5%
257505	25450	C	150	31.42	54.86	54.81	110.77	48.37	70.49	120.05	9.28	8.4%	78.6%
223115	15900	C	100	31.42	36.75	54.81	92.48	32.40	70.49	103.92	11.45	12.4%	78.6%
165775	190100	C	063	31.42	24.15	54.81	79.75	21.29	70.49	92.70	12.95	16.2%	78.7%
140195	128800	C	150	31.50	54.86	55.02	110.98	48.37	70.73	120.29	9.31	8.4%	78.7%
46855	46850	C	100	31.75	36.75	55.65	93.32	32.40	71.42	104.86	11.54	12.4%	78.8%
193875	47790	C	100	31.75	36.75	55.65	93.32	32.40	71.42	104.86	11.54	12.4%	78.8%
132345	126490	C	063	31.75	24.15	55.65	80.60	21.29	71.42	93.64	13.04	16.2%	78.9%
225405	123310	C	200	31.83	68.25	55.86	125.35	60.17	71.66	133.14	7.79	6.2%	78.9%
59265	59260	C	063	31.92	24.15	56.07	81.02	21.29	71.89	94.11	13.09	16.2%	79.0%
145195	48170	C	063	32.00	24.15	56.28	81.23	21.29	72.12	94.34	13.11	16.1%	79.0%
113645	290530	C	063	32.08	24.15	56.49	81.45	21.29	72.35	94.58	13.13	16.1%	79.1%
276645	48420	C	150	32.17	54.86	56.70	112.68	48.37	72.59	122.16	9.49	8.4%	79.1%
270255	48240	C	100	32.58	36.75	57.75	95.45	32.40	73.75	107.21	11.76	12.3%	79.2%
31215	176460	C	200	32.83	68.25	58.38	127.90	60.17	74.45	135.96	8.06	6.3%	79.2%
182105	184940	C	150	32.92	54.86	58.59	114.58	48.37	74.68	124.28	9.69	8.5%	79.3%
15635	15630	C	150	33.00	54.86	58.80	114.80	48.37	74.91	124.51	9.72	8.5%	79.3%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
295365	277090	C	200	33.08	68.25	59.01	128.53	60.17	75.14	136.67	8.13	6.3%	79.4%
31355	207410	C	100	33.08	36.75	59.01	96.72	32.40	75.14	108.62	11.90	12.3%	79.4%
269605	17220	C	063	33.17	24.15	59.22	84.20	21.29	75.38	97.63	13.43	15.9%	79.5%
215255	48380	C	100	33.42	36.75	59.85	97.57	32.40	76.07	109.56	11.99	12.3%	79.5%
201805	213710	C	100	33.50	36.75	60.06	97.78	32.40	76.31	109.79	12.01	12.3%	79.6%
141595	47130	C	063	33.50	24.15	60.06	85.05	21.29	76.31	98.57	13.52	15.9%	79.6%
189745	207500	C	100	33.58	36.75	60.27	97.99	32.40	76.54	110.03	12.04	12.3%	79.7%
302095	196130	C	200	33.67	68.25	60.48	130.02	60.17	76.77	138.31	8.29	6.4%	79.7%
15925	174710	C	200	33.75	68.25	60.69	130.23	60.17	77.00	138.54	8.31	6.4%	79.8%
194925	35790	C	150	33.75	54.86	60.69	116.71	48.37	77.00	126.63	9.92	8.5%	79.8%
124855	118740	C	063	33.75	24.15	60.69	85.69	21.29	77.00	99.28	13.59	15.9%	79.9%
243045	59160	C	100	33.83	36.75	60.90	98.63	32.40	77.24	110.73	12.10	12.3%	79.9%
125705	194970	C	150	33.92	54.86	61.11	117.13	48.37	77.47	127.10	9.97	8.5%	80.0%
172695	254180	C	063	34.00	24.15	61.32	86.32	21.29	77.70	99.98	13.66	15.8%	80.0%
303955	290060	C	100	34.33	36.75	62.16	99.90	32.40	78.63	112.14	12.24	12.3%	80.1%
211615	216910	C	300	34.42	99.75	62.37	163.74	87.95	78.86	168.48	4.74	2.9%	80.1%
181125	17420	C	100	34.50	36.75	62.58	100.32	32.40	79.10	112.61	12.29	12.2%	80.2%
118075	210210	S	100	34.63	36.75	62.90	100.64	32.40	79.44	112.96	12.32	12.2%	80.2%
70385	70380	S	200	34.75	68.25	63.21	132.77	60.17	79.79	141.36	8.59	6.5%	80.3%
106075	106070	C	100	34.83	36.75	63.42	101.17	32.40	80.03	113.55	12.38	12.2%	80.3%
112855	112850	M	100	35.00	36.75	63.84	101.60	32.40	80.49	114.02	12.42	12.2%	80.4%
5485	5480	C	200	35.25	68.25	64.47	134.05	60.17	81.19	142.77	8.72	6.5%	80.4%
59235	59230	C	063	35.25	24.15	64.47	89.51	21.29	81.19	103.50	14.00	15.6%	80.5%
36055	36050	C	200	35.42	68.25	64.89	134.47	60.17	81.65	143.24	8.77	6.5%	80.5%
272675	210420	C	200	35.58	68.25	65.31	134.90	60.17	82.12	143.71	8.81	6.5%	80.6%
237215	204590	C	100	35.67	36.75	65.52	103.29	32.40	82.35	115.90	12.60	12.2%	80.6%
42845	42840	C	100	35.75	36.75	65.73	103.50	32.40	82.58	116.13	12.63	12.2%	80.7%
195675	133420	C	150	36.00	54.86	66.36	122.43	48.37	83.28	132.97	10.53	8.6%	80.7%
152815	104500	C	063	36.38	24.15	67.31	92.37	21.29	84.33	106.67	14.30	15.5%	80.8%
282815	232710	C	100	36.42	36.75	67.41	105.20	32.40	84.44	118.01	12.81	12.2%	80.8%
137785	251120	S	300	36.58	99.75	67.83	169.26	87.95	84.91	174.59	5.33	3.1%	80.9%
243045	226710	C	100	37.17	36.75	69.30	107.11	32.40	86.54	120.12	13.01	12.1%	80.9%
191745	139430	C	100	37.33	36.75	69.72	107.53	32.40	87.00	120.59	13.06	12.1%	81.0%
17965	17960	S	400	37.50	131.25	70.14	203.40	115.72	87.47	205.22	1.81	0.9%	81.0%
148905	35920	C	063	37.67	24.15	70.56	95.66	21.29	87.93	110.31	14.66	15.3%	81.1%
125965	156340	C	150	38.00	54.86	71.40	127.52	48.37	88.86	138.60	11.08	8.7%	81.1%
159315	15060	C	063	38.17	24.15	71.82	96.93	21.29	89.33	111.72	14.79	15.3%	81.2%
108335	108330	C	063	38.25	24.15	72.03	97.14	21.29	89.56	111.96	14.81	15.3%	81.2%
35935	35930	C	100	38.33	36.75	72.24	110.08	32.40	89.79	123.41	13.33	12.1%	81.3%
5575	5570	C	063	38.33	24.15	72.24	97.35	21.29	89.79	112.19	14.84	15.2%	81.3%
116395	104450	C	063	38.38	24.15	72.35	97.46	21.29	89.91	112.31	14.85	15.2%	81.4%
46965	133380	C	150	38.50	54.86	72.66	128.80	48.37	90.26	140.01	11.22	8.7%	81.4%
222585	211860	C	100	38.50	36.75	72.66	110.50	32.40	90.26	123.88	13.38	12.1%	81.5%
36075	129130	C	100	38.58	36.75	72.87	110.72	32.40	90.49	124.12	13.40	12.1%	81.5%
89845	89840	C	063	38.67	24.15	73.08	98.20	21.29	90.72	113.13	14.93	15.2%	81.6%
269605	113430	C	063	38.75	24.15	73.29	98.41	21.29	90.95	113.36	14.95	15.2%	81.6%
214125	14830	S	200	38.83	68.25	73.50	143.17	60.17	91.19	152.87	9.70	6.8%	81.7%
166305	136530	C	100	39.17	36.75	74.34	112.20	32.40	92.12	125.76	13.56	12.1%	81.7%
247705	31370	C	100	39.17	36.75	74.34	112.20	32.40	92.12	125.76	13.56	12.1%	81.8%
258815	242890	C	100	39.17	36.75	74.34	112.20	32.40	92.12	125.76	13.56	12.1%	81.8%
206015	208480	C	100	39.33	36.75	74.76	112.63	32.40	92.58	126.23	13.60	12.1%	81.9%
258115	70850	S	300	40.17	99.75	76.86	178.38	87.95	94.91	184.68	6.31	3.5%	81.9%
115225	115220	C	300	40.50	99.75	77.70	179.22	87.95	95.84	185.62	6.40	3.6%	82.0%
195645	126740	C	150	40.50	54.86	77.70	133.89	48.37	95.84	145.65	11.76	8.8%	82.0%
218955	17500	C	100	40.57	36.75	77.88	115.78	32.40	96.03	129.72	13.94	12.0%	82.1%
278995	255960	C	200	40.58	68.25	77.91	147.62	60.17	96.07	157.80	10.18	6.9%	82.1%
269565	86320	C	063	40.58	24.15	77.91	103.08	21.29	96.07	118.53	15.45	15.0%	82.2%
281615	133010	C	200	40.92	68.25	78.75	148.47	60.17	97.00	158.74	10.27	6.9%	82.2%
292355	218390	C	063	41.00	24.15	78.96	104.14	21.29	97.23	119.71	15.56	14.9%	82.3%
16545	16540	C	150	41.33	54.86	79.80	136.01	48.37	98.16	148.00	11.99	8.8%	82.3%
117725	15760	C	100	41.58	36.75	80.43	118.35	32.40	98.86	132.57	14.22	12.0%	82.4%
246155	185440	C	063	41.92	24.15	81.27	106.47	21.29	99.79	122.29	15.81	14.9%	82.4%
264975	267790	C	150	42.08	54.86	81.69	137.92	48.37	100.25	150.11	12.19	8.8%	82.4%
267485	47930	C	100	42.17	36.75	81.90	119.84	32.40	100.49	134.21	14.38	12.0%	82.5%
317435	37220	C	200	42.25	68.25	82.11	151.86	60.17	100.72	162.50	10.63	7.0%	82.5%
270465	190600	C	200	42.58	68.25	82.95	152.71	60.17	101.65	163.44	10.72	7.0%	82.6%
153935	173690	C	150	42.83	54.86	83.58	139.82	48.37	102.35	152.22	12.40	8.9%	82.6%
230075	224600	C	300	43.08	99.75	84.21	185.80	87.95	103.04	192.90	7.10	3.8%	82.7%
134805	129600	C	200	43.67	68.25	85.68	155.47	60.17	104.67	166.49	11.02	7.1%	82.7%
168765	255600	C	200	43.67	68.25	85.68	155.47	60.17	104.67	166.49	11.02	7.1%	82.8%
209385	101770	C	200	43.83	68.25	86.10	155.89	60.17	105.14	166.96	11.06	7.1%	82.8%
196155	70510	C	150	43.90	54.86	86.27	142.54	48.37	105.32	155.23	12.69	8.9%	82.9%
1845	79230	C	063	44.00	24.15	86.52	111.78	21.29	105.60	128.16	16.38	14.7%	82.9%
123935	74490	C	100	44.08	36.75	86.73	124.71	32.40	105.83	139.61	14.90	11.9%	83.0%
160645	291230	C	200	44.42	68.25	87.57	157.38	60.17	106.76	168.60	11.22	7.1%	83.0%
225025	153380	C	100	44.92	36.75	88.83	126.84	32.40	108.16	141.96	15.13	11.9%	83.1%
16835	16830	C	200	45.17	68.25	89.46	159.29	60.17	108.86	170.72	11.43	7.2%	83.1%
279455	254760	C	150	45.17	54.86	89.46	145.76	48.37	108.86	158.80	13.03	8.9%	83.2%
146295	178330	S	300	45.33	99.75	89.88	191.53	87.95	109.32	199.24	7.72	4.0%	83.2%
125155	170990	C	100	45.33	36.75	89.88	127.90	32.40	109.32	143.14	15.24	11.9%	83.3%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % Difference		
					Base	Volume	Total	Base	Volume	Total	Difference	% Difference	% of Meters
98645	98640	C	200	45.67	68.25	90.72	160.56	60.17	110.25	172.12	11.56	7.2%	83.3%
177795	201690	C	200	45.75	68.25	90.93	160.77	60.17	110.48	172.36	11.59	7.2%	83.4%
193635	242510	S	150	45.88	54.86	91.25	147.57	48.37	110.83	160.79	13.23	9.0%	83.4%
146685	178480	C	063	45.92	24.15	91.35	116.66	21.29	110.95	133.56	16.90	14.5%	83.5%
317895	185120	C	063	46.00	24.15	91.56	116.87	21.29	111.18	133.79	16.93	14.5%	83.5%
231595	220810	C	150	46.14	54.86	91.92	148.25	48.37	111.58	161.55	13.30	9.0%	83.6%
292185	40980	C	200	46.33	68.25	92.40	162.26	60.17	112.11	174.00	11.75	7.2%	83.6%
296325	14970	C	200	46.33	68.25	92.40	162.26	60.17	112.11	174.00	11.75	7.2%	83.7%
195785	116610	C	200	46.42	68.25	92.61	162.47	60.17	112.34	174.24	11.77	7.2%	83.7%
15675	15810	C	150	46.50	54.86	92.82	149.16	48.37	112.58	162.55	13.40	9.0%	83.8%
306985	257150	C	063	46.50	24.15	92.82	118.14	21.29	112.58	135.20	17.06	14.4%	83.8%
268545	249090	C	200	46.58	68.25	93.03	162.89	60.17	112.81	174.71	11.81	7.3%	83.9%
116145	224670	C	150	46.58	54.86	93.03	149.37	48.37	112.81	162.79	13.42	9.0%	83.9%
264815	243460	C	200	46.67	68.25	93.24	163.10	60.17	113.04	174.94	11.84	7.3%	84.0%
316625	226710	C	100	46.75	36.75	93.45	131.50	32.40	113.27	147.13	15.63	11.9%	84.0%
309075	42520	C	063	46.92	24.15	93.87	119.20	21.29	113.74	136.38	17.18	14.4%	84.1%
295315	184840	C	200	47.33	68.25	94.92	164.80	60.17	114.90	176.82	12.02	7.3%	84.1%
251165	16130	C	200	47.58	68.25	95.55	165.44	60.17	115.60	177.53	12.09	7.3%	84.2%
285295	222850	C	100	47.67	36.75	95.76	133.84	32.40	115.83	149.71	15.88	11.9%	84.2%
108545	108540	C	200	47.75	68.25	95.97	165.86	60.17	116.06	177.99	12.13	7.3%	84.3%
308875	17310	C	200	47.83	68.25	96.18	166.07	60.17	116.30	178.23	12.16	7.3%	84.3%
16675	16670	S	200	48.00	68.25	96.60	166.50	60.17	116.76	178.70	12.20	7.3%	84.4%
302095	196690	C	100	48.00	36.75	96.60	134.68	32.40	116.76	150.65	15.97	11.9%	84.4%
223765	213180	C	150	48.50	54.86	97.86	154.25	48.37	118.16	168.19	13.94	9.0%	84.5%
303095	229240	C	300	48.83	99.75	98.70	200.43	87.95	119.09	209.11	8.67	4.3%	84.5%
193025	211910	C	150	48.86	54.86	98.76	155.16	48.37	119.15	169.20	14.04	9.0%	84.6%
127785	120940	S	300	48.92	99.75	98.91	200.65	87.95	119.32	209.34	8.69	4.3%	84.6%
48485	220270	C	100	49.00	36.75	99.12	137.23	32.40	119.55	153.47	16.24	11.8%	84.7%
268335	16330	C	100	49.42	36.75	100.74	138.87	32.40	121.24	155.17	16.31	11.7%	84.7%
59315	130130	C	063	50.00	24.15	103.01	128.43	21.29	123.60	146.34	17.91	13.9%	84.8%
301155	199680	C	150	50.25	54.86	103.98	160.43	48.37	124.61	174.71	14.28	8.9%	84.8%
263435	130400	C	200	50.33	68.25	104.31	174.28	60.17	124.95	186.97	12.69	7.3%	84.9%
215275	203680	C	100	50.58	36.75	105.28	143.45	32.40	125.96	159.95	16.50	11.5%	84.9%
275775	113290	C	063	50.58	24.15	105.28	130.72	21.29	125.96	148.73	18.00	13.8%	85.0%
226875	223930	C	150	50.82	54.86	106.19	162.66	48.37	126.91	177.04	14.37	8.8%	85.0%
283565	268690	C	100	51.25	36.75	107.87	146.07	32.40	128.66	162.67	16.60	11.4%	85.1%
203125	214500	C	063	51.43	24.15	108.57	134.04	21.29	129.39	152.18	18.14	13.5%	85.1%
172695	294520	C	063	51.44	24.15	108.63	134.11	21.29	129.45	152.25	18.14	13.5%	85.2%
272675	202330	C	200	51.58	68.25	109.17	179.19	60.17	130.01	192.08	12.89	7.2%	85.2%
167535	194060	C	063	52.00	24.15	110.79	136.29	21.29	131.70	154.52	18.23	13.4%	85.3%
270135	133390	C	300	52.08	99.75	111.11	212.97	87.95	132.04	222.19	9.21	4.3%	85.3%
263435	181330	C	200	52.08	68.25	111.11	181.16	60.17	132.04	194.13	12.97	7.2%	85.4%
298605	37220	C	200	52.25	68.25	111.76	181.81	60.17	132.71	194.81	13.00	7.1%	85.4%
170985	195420	C	150	52.29	54.86	111.90	168.43	48.37	132.86	183.04	14.61	8.7%	85.5%
294265	15870	C	200	52.50	68.25	112.74	182.79	60.17	133.73	195.83	13.04	7.1%	85.5%
308875	113420	C	150	52.83	54.86	114.03	170.58	48.37	135.08	185.28	14.70	8.6%	85.6%
112255	112250	S	300	53.00	99.75	114.68	216.57	87.95	135.75	225.94	9.36	4.3%	85.6%
262045	249760	C	100	53.00	36.75	114.68	152.94	32.40	135.75	169.83	16.89	11.0%	85.7%
123925	1040	C	100	53.17	36.75	115.33	153.60	32.40	136.43	170.51	16.91	11.0%	85.7%
200745	67670	C	150	53.42	54.86	116.30	172.87	48.37	137.44	187.67	14.79	8.6%	85.8%
16525	242900	S	200	53.58	68.25	116.95	187.05	60.17	138.11	200.27	13.21	7.1%	85.8%
82405	231560	C	200	53.75	68.25	117.60	187.71	60.17	138.79	200.95	13.24	7.1%	85.9%
129815	127350	C	200	53.83	68.25	117.92	188.03	60.17	139.13	201.29	13.25	7.0%	85.9%
307875	281420	C	100	54.00	36.75	118.57	156.87	32.40	139.80	173.92	17.05	10.9%	86.0%
15995	15990	F	200	54.58	68.25	120.84	190.98	60.17	142.16	204.36	13.38	7.0%	86.0%
282815	227670	C	100	54.83	36.75	121.81	160.15	32.40	143.18	177.33	17.18	10.7%	86.1%
282815	238660	C	100	54.83	36.75	121.81	160.15	32.40	143.18	177.33	17.18	10.7%	86.1%
15615	15610	C	063	54.92	24.15	122.14	147.75	21.29	143.51	166.45	18.70	12.7%	86.2%
318585	16900	C	300	55.00	99.75	122.46	224.43	87.95	143.85	234.12	9.69	4.3%	86.2%
315295	281070	C	200	55.00	68.25	122.46	192.62	60.17	143.85	206.06	13.44	7.0%	86.3%
289295	236700	C	150	55.58	54.86	124.73	181.39	48.37	146.21	196.53	15.14	8.3%	86.3%
291675	67150	C	063	55.75	24.15	125.38	151.02	21.29	146.89	169.86	18.84	12.5%	86.4%
281375	130210	C	100	56.00	36.75	126.35	164.73	32.40	147.90	182.10	17.37	10.5%	86.4%
89995	89990	C	400	56.58	131.25	128.62	262.47	115.72	150.26	268.64	6.17	2.4%	86.5%
14285	14280	C	200	56.67	68.25	128.94	199.17	60.17	150.60	212.88	13.71	6.9%	86.5%
90045	90040	C	100	56.71	36.75	129.13	167.54	32.40	150.79	185.02	17.49	10.4%	86.6%
68555	68550	C	200	56.75	68.25	129.27	199.49	60.17	150.94	213.22	13.73	6.9%	86.6%
227945	159340	C	200	56.75	68.25	129.27	199.49	60.17	150.94	213.22	13.73	6.9%	86.7%
308875	17170	C	150	56.83	54.86	129.59	186.30	48.37	151.28	201.64	15.35	8.2%	86.7%
276955	36120	C	063	56.83	24.15	129.59	155.28	21.29	151.28	174.29	19.01	12.2%	86.8%
77645	77640	C	200	56.92	68.25	129.92	200.15	60.17	151.61	213.90	13.75	6.9%	86.8%
292375	151210	C	200	57.00	68.25	130.24	200.47	60.17	151.95	214.24	13.77	6.9%	86.9%
296115	136490	C	300	57.17	99.75	130.89	232.94	87.95	152.63	242.98	10.04	4.3%	86.9%
299545	286340	C	200	57.17	68.25	130.89	201.13	60.17	152.63	214.92	13.79	6.9%	87.0%
270475	17330	C	100	57.42	36.75	131.86	170.30	32.40	153.64	187.90	17.60	10.3%	87.0%
80975	80970	C	200	57.58	68.25	132.51	202.77	60.17	154.31	216.63	13.86	6.8%	87.1%
5495	5490	C	600	58.42	194.25	135.75	333.30	171.27	157.69	332.25	(1.05)	-0.3%	87.1%
47595	47590	C	200	58.42	68.25	135.75	206.04	60.17	157.69	220.04	14.00	6.8%	87.2%
234505	179410	C	150	59.17	54.86	138.67	195.46	48.37	160.73	211.19	15.72	8.0%	87.2%
70465	121410	C	150	59.33	54.86	139.32	196.12	48.37	161.40	211.87	15.75	8.0%	87.3%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
114265	114260	S	300	59.83	99.75	141.26	243.42	87.95	163.43	253.89	10.47	4.3%	87.3%
278995	255980	C	200	60.00	68.25	141.91	212.26	60.17	164.10	226.51	14.25	6.7%	87.4%
281375	126560	C	150	60.00	54.86	141.91	198.74	48.37	164.10	214.59	15.86	8.0%	87.4%
318365	125850	C	150	61.17	54.86	146.45	203.32	48.37	168.83	219.37	16.05	7.9%	87.5%
258355	248430	S	200	61.25	68.25	146.77	217.17	60.17	169.16	231.63	14.45	6.7%	87.5%
17475	157750	C	200	61.42	68.25	147.42	217.83	60.17	169.84	232.31	14.48	6.6%	87.6%
6985	185880	C	200	61.58	68.25	148.07	218.48	60.17	170.51	232.99	14.51	6.6%	87.6%
222615	220410	C	150	61.92	54.86	149.37	206.27	48.37	171.86	222.43	16.17	7.8%	87.7%
41125	41120	C	200	63.08	68.25	153.90	224.38	60.17	176.59	239.13	14.75	6.6%	87.7%
74595	74590	S	200	63.08	68.25	153.90	224.38	60.17	176.59	239.13	14.75	6.6%	87.8%
269465	281630	C	150	63.25	54.86	154.55	211.51	48.37	177.26	227.89	16.38	7.7%	87.8%
292395	191890	C	200	63.42	68.25	155.20	225.69	60.17	177.94	240.49	14.80	6.6%	87.9%
173715	128140	C	150	63.50	54.86	155.53	212.49	48.37	178.28	228.91	16.42	7.7%	87.9%
143065	133460	C	300	64.42	99.75	159.09	261.43	87.95	181.99	272.64	11.21	4.3%	88.0%
5505	5500	C	200	64.58	68.25	159.74	230.27	60.17	182.66	245.26	14.99	6.5%	88.0%
256655	95610	C	200	65.83	68.25	164.60	235.18	60.17	187.73	250.37	15.19	6.5%	88.1%
291585	206150	C	200	66.13	68.25	165.74	236.33	60.17	188.91	251.57	15.24	6.4%	88.1%
98685	98680	S	200	66.33	68.25	166.55	237.14	60.17	189.75	252.42	15.27	6.4%	88.2%
311695	15460	C	100	66.50	36.75	167.20	205.98	32.40	190.43	225.05	19.07	9.3%	88.2%
23895	23890	C	200	66.58	68.25	167.52	238.13	60.17	190.76	253.44	15.31	6.4%	88.2%
264975	250810	C	200	66.58	68.25	167.52	238.13	60.17	190.76	253.44	15.31	6.4%	88.3%
7195	7190	C	200	67.50	68.25	171.09	241.73	60.17	194.48	257.19	15.46	6.4%	88.3%
301155	122490	C	200	67.58	68.25	171.41	242.06	60.17	194.81	257.53	15.48	6.4%	88.4%
146985	178550	C	100	68.08	36.75	173.35	212.21	32.40	196.84	231.53	19.32	9.1%	88.4%
16525	236260	C	100	68.25	36.75	174.00	212.86	32.40	197.51	232.21	19.35	9.1%	88.5%
16575	16570	C	100	68.83	36.75	176.27	215.15	32.40	199.88	234.60	19.45	9.0%	88.5%
47645	47640	C	100	69.00	36.75	176.92	215.81	32.40	200.55	235.28	19.47	9.0%	88.6%
17385	17380	C	100	69.08	36.75	177.24	216.13	32.40	200.89	235.62	19.49	9.0%	88.6%
23905	23900	C	200	69.17	68.25	177.57	248.28	60.17	201.23	264.01	15.73	6.3%	88.7%
294525	270080	C	200	69.17	68.25	177.57	248.28	60.17	201.23	264.01	15.73	6.3%	88.7%
68545	68540	C	200	70.08	68.25	181.13	251.88	60.17	204.94	267.76	15.88	6.3%	88.8%
175195	15520	C	150	70.17	54.86	181.46	238.68	48.37	205.28	256.18	17.50	7.3%	88.8%
269525	245120	C	100	72.57	36.75	190.81	229.84	32.40	215.01	249.89	20.05	8.7%	88.9%
174155	48360	C	100	73.25	36.75	193.45	232.50	32.40	217.76	252.66	20.16	8.7%	88.9%
222625	211870	C	100	73.25	36.75	193.45	232.50	32.40	217.76	252.66	20.16	8.7%	89.0%
16525	226270	C	200	73.50	68.25	194.43	265.30	60.17	218.78	281.73	16.43	6.2%	89.0%
200605	215280	C	100	73.67	36.75	195.07	234.14	32.40	219.45	254.37	20.23	8.6%	89.1%
221885	224480	C	150	73.83	54.86	195.72	253.09	48.37	220.13	271.18	18.09	7.1%	89.1%
187385	208490	C	150	74.00	54.86	196.37	253.74	48.37	220.80	271.86	18.12	7.1%	89.2%
218955	16900	C	300	74.14	99.75	196.93	299.64	87.95	221.38	312.42	12.78	4.3%	89.2%
89875	89870	C	100	74.92	36.75	199.94	239.05	32.40	224.51	259.48	20.43	8.5%	89.3%
272675	202320	C	200	75.33	68.25	201.56	272.50	60.17	226.20	289.23	16.73	6.1%	89.3%
302625	214370	C	100	75.50	36.75	202.21	241.34	32.40	226.88	261.87	20.52	8.5%	89.4%
9275	9270	C	150	76.08	54.86	204.47	261.93	48.37	229.24	280.38	18.46	7.0%	89.4%
292385	153500	C	200	76.17	68.25	204.80	275.78	60.17	229.58	292.64	16.86	6.1%	89.5%
118075	214420	S	200	76.38	68.25	205.61	276.60	60.17	230.42	293.49	16.90	6.1%	89.5%
74505	74500	S	150	76.58	54.86	206.42	263.89	48.37	231.26	282.43	18.54	7.0%	89.6%
123255	118220	C	200	77.17	68.25	208.69	279.71	60.17	233.63	296.73	17.03	6.1%	89.6%
19145	119620	C	200	77.42	68.25	209.66	280.69	60.17	234.64	297.76	17.07	6.1%	89.7%
123765	14860	S	300	78.00	99.75	211.93	314.80	87.95	237.00	328.20	13.40	4.3%	89.7%
98745	98740	S	400	78.33	131.25	213.23	347.92	115.72	238.35	357.61	9.69	2.8%	89.8%
125945	119360	C	300	78.71	99.75	214.71	317.60	87.95	239.89	331.12	13.52	4.3%	89.8%
225405	229620	C	200	78.75	68.25	214.85	285.93	60.17	240.04	303.21	17.28	6.0%	89.9%
318915	274450	C	200	79.40	68.25	217.38	288.48	60.17	242.67	305.87	17.39	6.0%	89.9%
173305	191680	C	150	79.71	54.86	218.60	276.19	48.37	243.94	295.24	19.04	6.9%	90.0%
15675	129520	C	300	79.83	99.75	219.06	322.00	87.95	244.43	335.70	13.70	4.3%	90.0%
178555	205010	C	150	81.00	54.86	223.60	281.24	48.37	249.15	300.50	19.25	6.8%	90.1%
317435	67660	C	300	81.13	99.75	224.09	327.07	87.95	249.66	340.98	13.91	4.3%	90.1%
294335	5370	C	200	83.75	68.25	234.30	305.57	60.17	260.29	323.66	18.09	5.9%	90.2%
112445	112440	S	200	83.83	68.25	234.62	305.90	60.17	260.63	324.00	18.10	5.9%	90.2%
269075	184060	C	100	83.92	36.75	234.95	274.41	32.40	260.96	296.30	21.88	8.0%	90.3%
177415	98530	C	150	84.42	54.86	236.89	294.67	48.37	262.99	314.47	19.80	6.7%	90.3%
293835	116810	C	150	84.67	54.86	237.86	295.65	48.37	264.00	315.49	19.84	6.7%	90.4%
285525	48390	C	100	85.08	36.75	239.48	279.00	32.40	265.69	301.07	22.07	7.9%	90.4%
275545	122260	C	200	86.08	68.25	243.37	314.74	60.17	269.74	333.21	18.47	5.9%	90.5%
190215	210410	C	100	86.83	36.75	246.29	285.87	32.40	272.78	308.23	22.35	7.8%	90.5%
46655	46650	C	150	87.08	54.86	247.26	305.15	48.37	273.79	325.38	20.23	6.6%	90.6%
74605	74600	S	400	87.17	131.25	247.59	382.63	115.72	274.13	393.74	11.12	2.9%	90.6%
278915	254550	C	200	87.25	68.25	247.91	319.32	60.17	274.46	337.98	18.65	5.8%	90.7%
95565	95560	S	200	87.83	68.25	250.18	321.62	60.17	276.83	340.36	18.75	5.8%	90.7%
317555	16850	C	200	88.43	68.25	252.50	323.95	60.17	279.24	342.80	18.85	5.8%	90.8%
16355	16350	C	200	88.67	68.25	253.42	324.89	60.17	280.20	343.77	18.88	5.8%	90.8%
149005	209720	C	100	88.83	36.75	254.07	293.73	32.40	280.88	316.41	22.68	7.7%	90.9%
287185	271100	C	150	89.17	54.86	255.37	313.33	48.37	282.23	333.90	20.57	6.6%	90.9%
175525	15940	C	200	89.83	68.25	257.96	329.47	60.17	284.93	348.55	19.07	5.8%	91.0%
281375	75450	C	150	89.92	54.86	258.29	316.28	48.37	285.26	336.97	20.69	6.5%	91.0%
193025	153490	C	200	90.25	68.25	259.58	331.11	60.17	286.61	350.25	19.14	5.8%	91.1%
196895	212080	C	150	90.33	54.86	259.91	317.91	48.37	286.95	338.67	20.76	6.5%	91.1%
287925	208540	C	200	90.50	68.25	260.56	332.09	60.17	287.63	351.27	19.18	5.8%	91.2%
299075	287320	C	200	91.33	68.25	263.80	335.37	60.17	291.00	354.68	19.31	5.8%	91.2%

Water Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill					
Customer ID	Location ID	Rate Class	Meter Size	Average Use	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters
311075	292880	C	150	91.50	54.86	264.45	322.50	48.37	291.68	343.45	20.95	6.5%	91.3%
307665	274450	C	200	91.86	68.25	265.83	337.43	60.17	293.12	356.82	19.40	5.7%	91.3%
315295	268790	C	150	92.60	54.86	268.72	326.82	48.37	296.13	347.95	21.13	6.5%	91.4%
89025	89020	C	200	94.25	68.25	275.14	346.83	60.17	302.81	366.61	19.79	5.7%	91.4%
1845	79220	C	200	96.00	68.25	281.95	353.70	60.17	309.90	373.77	20.07	5.7%	91.5%
113025	275800	S	400	96.83	131.25	285.19	420.61	115.72	313.28	433.28	12.68	3.0%	91.5%
298875	196320	C	150	96.92	54.86	285.52	343.78	48.37	313.61	365.60	21.82	6.3%	91.6%
243115	127660	C	400	97.17	131.25	286.49	421.92	115.72	314.63	434.65	12.73	3.0%	91.6%
125705	15400	C	300	97.50	99.75	287.79	391.41	87.95	315.98	407.96	16.55	4.2%	91.7%
311635	125850	C	150	97.50	54.86	287.79	346.07	48.37	315.98	367.99	21.92	6.3%	91.7%
69505	221570	S	200	98.17	68.25	290.38	362.21	60.17	318.68	382.63	20.42	5.6%	91.8%
299085	278280	C	150	98.17	54.86	290.38	348.69	48.37	318.68	370.72	22.02	6.3%	91.8%
122795	117960	C	063	98.17	24.15	290.38	317.67	21.29	318.68	343.36	25.69	8.1%	91.9%
276645	60520	C	150	98.42	54.86	291.35	349.67	48.37	319.69	371.74	22.07	6.3%	91.9%
285295	108830	C	200	98.92	68.25	293.30	365.16	60.17	321.71	385.70	20.54	5.6%	92.0%
80995	80990	C	200	99.75	68.25	296.54	368.44	60.17	325.09	389.11	20.67	5.6%	92.0%
174195	108550	C	100	100.42	36.75	299.13	339.24	32.40	327.79	363.79	24.55	7.2%	92.1%
301955	274890	C	200	100.89	68.25	300.97	372.91	60.17	329.70	393.77	20.86	5.6%	92.1%
263435	181320	C	200	101.17	68.25	302.05	374.00	60.17	330.83	394.90	20.90	5.6%	92.2%
26805	26800	C	200	102.08	68.25	305.61	377.60	60.17	334.54	398.65	21.05	5.6%	92.2%
147195	115410	S	200	102.42	68.25	306.91	378.91	60.17	335.89	400.02	21.11	5.6%	92.3%
282815	191740	C	100	102.42	36.75	306.91	347.10	32.40	335.89	371.97	24.87	7.2%	92.3%
230055	229480	C	200	102.83	68.25	308.53	380.55	60.17	337.58	401.72	21.17	5.6%	92.4%
315035	207450	F	150	102.92	54.86	308.86	367.35	48.37	337.91	390.15	22.79	6.2%	92.4%
144245	276850	C	200	103.25	68.25	310.15	382.19	60.17	339.26	403.43	21.24	5.6%	92.5%
103445	103440	C	200	104.08	68.25	313.39	385.46	60.17	342.64	406.84	21.37	5.5%	92.5%
287925	208550	C	150	104.92	54.86	316.64	375.21	48.37	346.01	398.33	23.12	6.2%	92.6%
98725	98720	S	300	105.25	99.75	317.93	421.86	87.95	347.36	439.67	17.81	4.2%	92.6%
229355	227720	F	150	105.58	54.86	319.23	377.83	48.37	348.71	401.05	23.22	6.1%	92.7%
160645	135900	C	200	106.67	68.25	323.44	395.61	60.17	353.10	417.40	21.79	5.5%	92.7%
263995	16850	C	200	107.40	68.25	326.30	398.49	60.17	356.07	420.40	21.91	5.5%	92.8%
191155	206350	C	150	108.50	54.86	330.58	389.29	48.37	360.53	412.98	23.69	6.1%	92.8%
249015	241980	C	150	108.92	54.86	332.20	390.93	48.37	362.21	414.69	23.76	6.1%	92.9%
147195	114340	S	200	110.92	68.25	339.98	412.31	60.17	370.31	434.79	22.48	5.5%	92.9%
52945	214030	C	150	111.75	54.86	343.22	402.06	48.37	373.69	426.28	24.22	6.0%	93.0%
15105	15100	S	100	112.67	36.75	346.78	387.37	32.40	377.40	413.90	26.53	6.8%	93.0%
107145	107140	F	200	112.92	68.25	347.76	420.17	60.17	378.41	442.97	22.80	5.4%	93.1%
309025	15470	C	200	113.08	68.25	348.40	420.82	60.17	379.09	443.65	22.83	5.4%	93.1%
210615	226710	C	100	113.33	36.75	349.38	389.99	32.40	380.10	416.63	26.64	6.8%	93.2%
298835	283110	C	200	114.50	68.25	353.92	426.39	60.17	384.83	449.44	23.06	5.4%	93.2%
158715	125390	C	150	114.58	54.86	354.24	413.19	48.37	385.16	437.87	24.68	6.0%	93.3%
16415	16410	S	100	114.75	36.75	354.89	395.55	32.40	385.84	422.42	26.87	6.8%	93.3%
303955	133080	C	200	115.08	68.25	356.18	428.68	60.17	387.19	451.83	23.15	5.4%	93.4%
146125	178310	C	200	116.17	68.25	360.40	432.93	60.17	391.58	456.26	23.33	5.4%	93.4%
221685	214460	C	200	117.00	68.25	363.64	436.21	60.17	394.95	459.67	23.46	5.4%	93.5%
98665	98660	S	200	117.67	68.25	366.23	438.83	60.17	397.65	462.40	23.57	5.4%	93.5%
299545	277960	C	200	118.00	68.25	367.53	440.14	60.17	399.00	463.76	23.62	5.4%	93.6%
150425	17470	C	150	119.58	54.86	373.69	432.83	48.37	405.41	458.32	25.49	5.9%	93.6%
112325	179490	C	150	122.25	54.86	384.06	443.31	48.37	416.21	469.23	25.92	5.8%	93.7%
210885	47820	C	200	122.33	68.25	384.39	457.16	60.17	416.55	481.49	24.32	5.3%	93.7%
75775	75770	S	200	124.92	68.25	394.44	467.31	60.17	427.01	492.05	24.74	5.3%	93.8%
320515	277960	C	200	126.00	68.25	398.65	471.57	60.17	431.40	496.49	24.92	5.3%	93.8%
46585	46580	C	150	126.00	54.86	398.65	458.05	48.37	431.40	484.57	26.52	5.8%	93.9%
222605	220420	C	150	126.08	54.86	398.97	458.37	48.37	431.74	484.91	26.54	5.8%	93.9%
184165	114860	C	150	126.17	54.86	399.30	458.70	48.37	432.08	485.25	26.55	5.8%	94.0%
225055	81030	C	100	126.33	36.75	399.95	441.06	32.40	432.75	469.80	28.74	6.5%	94.0%
187485	208980	C	150	126.67	54.86	401.24	460.66	48.37	434.10	487.29	26.63	5.8%	94.1%
278995	256030	C	200	127.92	68.25	406.11	479.10	60.17	439.16	504.33	25.23	5.3%	94.1%
257445	119380	C	200	129.08	68.25	410.64	483.68	60.17	443.89	509.10	25.41	5.3%	94.1%
60045	130830	C	200	130.33	68.25	415.51	488.59	60.17	448.95	514.21	25.62	5.2%	94.2%
1845	38260	C	200	131.00	68.25	418.10	491.21	60.17	451.65	516.94	25.72	5.2%	94.2%
108405	108400	C	200	131.75	68.25	421.02	494.16	60.17	454.69	520.01	25.85	5.2%	94.3%
106035	106030	C	400	132.33	131.25	423.29	560.08	115.72	457.05	578.50	18.42	3.3%	94.3%
302145	98550	C	150	132.33	54.86	423.29	482.93	48.37	457.05	510.47	27.55	5.7%	94.4%
231265	227740	C	200	133.50	68.25	427.83	501.04	60.17	461.78	527.16	26.13	5.2%	94.4%
262045	210190	C	300	133.67	99.75	428.47	533.51	87.95	462.45	555.90	22.40	4.2%	94.5%
298875	191720	C	600	133.75	194.25	428.80	629.28	171.27	462.79	640.40	11.12	1.8%	94.5%
43305	281070	C	200	134.00	68.25	429.77	503.00	60.17	463.80	529.21	26.21	5.2%	94.6%
228155	15410	C	200	134.08	68.25	430.09	503.33	60.17	464.14	529.55	26.22	5.2%	94.6%
307555	283170	C	200	134.42	68.25	431.39	504.64	60.17	465.49	530.91	26.28	5.2%	94.7%
115215	115210	C	200	134.92	68.25	433.34	506.60	60.17	467.51	532.96	26.36	5.2%	94.7%
135465	172090	C	300	135.58	99.75	435.93	541.04	87.95	470.21	563.74	22.71	4.2%	94.8%
256655	290370	C	150	135.80	54.86	436.77	496.55	48.37	471.09	524.65	28.11	5.7%	94.8%
297785	16490	C	150	136.00	54.86	437.55	497.33	48.37	471.90	525.47	28.14	5.7%	94.9%
212855	217030	C	200	137.58	68.25	443.71	517.08	60.17	478.31	543.87	26.79	5.2%	94.9%
106075	254570	C	200	138.08	68.25	445.65	519.04	60.17	480.34	545.91	26.87	5.2%	95.0%
14825	14820	S	400	139.08	131.25	449.54	586.60	115.72	484.39	606.11	19.51	3.3%	95.0%
317775	16790	C	200	139.71	68.25	452.00	525.45	60.17	486.94	552.58	27.13	5.2%	95.1%
302145	98560	C	200	140.42	68.25	454.73	528.21	60.17	489.79	555.46	27.25	5.2%	95.1%
193865	212560	S	200	140.63	68.25	455.54	529.03	60.17	490.63	556.31	27.28	5.2%	95.2%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % Difference		
					Base	Volume	Total	Base	Volume	Total	Difference	% Difference	% of Meters
274385	175500	S	300	140.67	99.75	455.70	561.01	87.95	490.80	584.54	23.53	4.2%	95.2%
193635	216960	S	100	141.38	36.75	458.46	500.16	32.40	493.67	531.33	31.17	6.2%	95.3%
270135	254540	C	200	141.58	68.25	459.27	532.79	60.17	494.51	560.23	27.43	5.1%	95.3%
195675	213150	C	150	142.75	54.86	463.81	523.85	48.37	499.24	553.08	29.23	5.6%	95.4%
46965	203750	C	150	143.50	54.86	466.73	526.80	48.37	502.28	556.15	29.35	5.6%	95.4%
294205	15770	C	300	144.33	99.75	469.97	575.41	87.95	505.65	599.54	24.12	4.2%	95.5%
122385	268810	C	200	144.83	68.25	471.91	545.56	60.17	507.68	573.52	27.96	5.1%	95.5%
307715	16090	C	200	145.42	68.25	474.18	547.86	60.17	510.04	575.91	28.05	5.1%	95.6%
89975	89970	C	400	146.33	131.25	477.75	615.09	115.72	513.75	635.76	20.68	3.4%	95.6%
278995	256000	C	200	147.25	68.25	481.31	555.06	60.17	517.46	583.41	28.35	5.1%	95.7%
40845	40840	C	200	148.00	68.25	484.23	558.00	60.17	520.50	586.48	28.47	5.1%	95.7%
229975	225270	C	300	150.25	99.75	492.98	598.66	87.95	529.61	623.74	25.08	4.2%	95.8%
89775	89770	S	400	152.08	131.25	500.11	637.68	115.72	537.04	659.29	21.61	3.4%	95.8%
89045	89040	C	200	154.75	68.25	510.49	584.52	60.17	547.84	614.09	29.56	5.1%	95.9%
98695	98690	S	200	155.00	68.25	511.46	585.51	60.17	548.85	615.11	29.60	5.1%	95.9%
317435	37240	C	400	156.00	131.25	515.35	653.07	115.72	552.90	675.31	22.24	3.4%	96.0%
16525	239660	S	150	156.42	54.86	516.97	577.55	48.37	554.59	608.99	31.44	5.4%	96.0%
52955	52950	S	400	161.00	131.25	534.80	672.71	115.72	573.15	695.76	23.05	3.4%	96.1%
308875	17190	C	200	161.75	68.25	537.72	612.03	60.17	576.19	642.72	30.69	5.0%	96.1%
264975	250820	C	200	162.17	68.25	539.34	613.66	60.17	577.88	644.43	30.76	5.0%	96.2%
244025	115910	C	200	163.58	68.25	544.85	619.23	60.17	583.61	650.22	30.99	5.0%	96.2%
149615	179890	S	200	164.00	68.25	546.47	620.87	60.17	585.30	651.92	31.06	5.0%	96.3%
283565	150990	C	300	166.75	99.75	557.17	663.49	87.95	596.44	691.23	27.74	4.2%	96.3%
274385	265910	S	300	167.33	99.75	559.44	665.78	87.95	598.80	693.62	27.84	4.2%	96.4%
316795	15440	C	300	168.25	99.75	562.89	669.27	87.95	602.40	697.25	27.98	4.2%	96.4%
203445	16750	C	200	168.75	68.25	564.95	639.53	60.17	604.54	671.35	31.83	5.0%	96.5%
199285	16270	C	200	169.50	68.25	567.87	642.48	60.17	607.58	674.42	31.95	5.0%	96.5%
106065	106060	C	200	174.50	68.25	587.32	662.12	60.17	627.83	694.87	32.75	4.9%	96.6%
15395	15390	C	200	176.67	68.25	595.74	670.63	60.17	636.60	703.74	33.10	4.9%	96.6%
206655	214610	C	200	178.17	68.25	601.58	676.53	60.17	642.68	709.87	33.35	4.9%	96.7%
15245	15240	C	200	179.25	68.25	605.79	680.78	60.17	647.06	714.30	33.52	4.9%	96.7%
319895	274890	C	200	179.33	68.25	606.12	681.11	60.17	647.40	714.65	33.54	4.9%	96.8%
116465	1850	C	200	188.00	68.25	639.83	715.16	60.17	682.50	750.10	34.94	4.9%	96.8%
243175	132660	C	200	190.25	68.25	648.58	724.00	60.17	691.61	759.30	35.30	4.9%	96.9%
125065	17860	S	300	190.83	99.75	650.85	758.11	87.95	693.98	789.74	31.64	4.2%	96.9%
98675	98670	S	200	193.67	68.25	661.87	737.42	60.17	705.45	773.28	35.85	4.9%	97.0%
60495	111300	C	150	196.00	54.86	670.95	733.07	48.37	714.90	770.90	37.83	5.2%	97.0%
28965	28960	C	150	196.33	54.86	672.25	734.38	48.37	716.25	772.27	37.89	5.2%	97.1%
110925	110920	S	300	198.67	99.75	681.32	788.88	87.95	725.70	821.79	32.90	4.2%	97.1%
187385	191120	C	300	199.67	99.75	685.21	792.81	87.95	729.75	825.88	33.06	4.2%	97.2%
89035	89030	C	200	204.75	68.25	704.99	780.97	60.17	750.34	818.61	37.64	4.8%	97.2%
320735	276820	C	150	205.00	54.86	705.96	768.43	48.37	751.35	807.72	39.29	5.1%	97.3%
298605	37240	C	400	210.50	131.25	727.36	867.19	115.72	773.63	898.24	31.05	3.6%	97.3%
165755	190110	C	200	213.17	68.25	737.73	814.04	60.17	784.43	853.04	39.00	4.8%	97.4%
315055	271110	C	300	221.08	99.75	768.52	876.96	87.95	816.49	913.48	36.52	4.2%	97.4%
122385	189880	C	150	224.00	54.86	779.87	843.08	48.37	828.30	885.44	42.36	5.0%	97.5%
171705	47760	S	200	225.58	68.25	786.03	862.82	60.17	834.71	903.83	41.01	4.8%	97.5%
60535	60580	C	200	233.25	68.25	815.85	892.94	60.17	865.76	935.19	42.25	4.7%	97.6%
313825	293570	C	200	244.92	68.25	861.24	938.78	60.17	913.01	982.91	44.13	4.7%	97.6%
286445	275610	C	150	245.33	54.86	862.86	926.89	48.37	914.70	972.70	45.81	4.9%	97.7%
17925	17920	C	200	257.00	68.25	908.24	986.25	60.17	961.95	1,032.34	46.09	4.7%	97.7%
90015	90010	C	400	258.00	131.25	912.13	1,053.81	115.72	966.00	1,092.54	38.72	3.7%	97.8%
115405	283340	C	400	258.33	131.25	913.43	1,055.12	115.72	967.35	1,093.90	38.78	3.7%	97.8%
287925	133130	C	300	260.17	99.75	920.56	1,030.51	87.95	974.78	1,073.35	42.84	4.2%	97.9%
286825	268790	C	150	262.00	54.86	927.69	992.38	48.37	982.20	1,040.88	48.50	4.9%	97.9%
118075	75460	S	300	264.00	99.75	935.47	1,045.57	87.95	990.30	1,089.03	43.46	4.2%	98.0%
16795	16790	C	200	264.20	68.25	936.25	1,014.54	60.17	991.11	1,061.79	47.25	4.7%	98.0%
118695	97470	C	200	265.00	68.25	939.36	1,017.69	60.17	994.35	1,065.07	47.38	4.7%	98.1%
140135	46890	C	150	270.92	54.86	962.38	1,027.41	48.37	1,018.31	1,077.35	49.94	4.9%	98.1%
40855	40850	C	200	272.13	68.25	967.08	1,045.68	60.17	1,023.21	1,094.21	48.53	4.6%	98.2%
153605	36760	C	150	280.30	54.86	998.88	1,064.27	48.37	1,056.32	1,115.73	51.46	4.8%	98.2%
308875	17150	C	200	291.42	68.25	1,042.12	1,121.47	60.17	1,101.34	1,173.12	51.65	4.6%	98.3%
15125	198430	S	300	295.83	99.75	1,059.30	1,170.64	87.95	1,119.23	1,219.25	48.60	4.2%	98.3%
287505	120400	C	300	302.83	99.75	1,086.53	1,198.14	87.95	1,147.58	1,247.88	49.74	4.2%	98.4%
163835	15440	C	300	303.00	99.75	1,087.18	1,198.80	87.95	1,148.25	1,248.56	49.76	4.2%	98.4%
231255	159710	C	200	308.83	68.25	1,109.87	1,189.90	60.17	1,171.88	1,244.37	54.46	4.6%	98.5%
134805	171160	C	200	309.67	68.25	1,113.11	1,193.18	60.17	1,175.25	1,247.77	54.60	4.6%	98.5%
298605	67660	C	300	313.25	99.75	1,127.05	1,239.07	87.95	1,189.76	1,290.49	51.42	4.1%	98.6%
267495	170100	C	150	325.50	54.86	1,174.71	1,241.86	48.37	1,239.38	1,300.62	58.76	4.7%	98.6%
25235	25220	C	200	333.08	68.25	1,204.20	1,285.18	60.17	1,270.09	1,343.56	58.38	4.5%	98.7%
90005	90000	C	300	339.00	99.75	1,227.22	1,340.24	87.95	1,294.05	1,395.82	55.58	4.1%	98.7%
7175	226280	C	300	349.00	99.75	1,266.12	1,379.53	87.95	1,334.55	1,436.73	57.20	4.1%	98.8%
129815	127370	C	200	370.42	68.25	1,349.43	1,431.86	60.17	1,421.29	1,496.27	64.41	4.5%	98.8%
300695	287630	S	200	389.58	68.25	1,423.99	1,507.16	60.17	1,498.91	1,574.67	67.51	4.5%	98.9%
206655	202430	C	200	393.17	68.25	1,437.93	1,521.24	60.17	1,513.43	1,589.33	68.09	4.5%	98.9%
309215	59660	C	200	405.83	68.25	1,487.20	1,571.01	60.17	1,564.73	1,641.14	70.14	4.5%	99.0%
115405	115400	C	300	433.92	99.75	1,596.45	1,713.16	87.95	1,678.46	1,784.08	70.92	4.1%	99.0%
294525	270070	C	300	434.58	99.75	1,599.04	1,715.78	87.95	1,681.16	1,786.80	71.03	4.1%	99.1%
59315	59310	C	200	456.92	68.25	1,685.92	1,771.71	60.17	1,771.61	1,850.10	78.39	4.4%	99.1%
112045	183240	C	200	481.50	68.25	1,781.55	1,868.29	60.17	1,871.18	1,950.66	82.37	4.4%	99.2%

Water Commercial: Scenario C

Customer ID	Location ID	Rate Class	Meter Size	Average Use	Existing Avg Bill			Proposed Avg Bill			\$ % % of		
					Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters
129045	124760	C	300	486.67	99.75	1,801.64	1,920.41	87.95	1,892.10	1,999.85	79.44	4.1%	99.2%
129045	126180	C	150	518.50	54.86	1,925.48	2,000.14	48.37	2,021.03	2,090.09	89.95	4.5%	99.3%
117105	25190	C	300	562.56	99.75	2,096.85	2,218.57	87.95	2,199.45	2,310.27	91.71	4.1%	99.3%
135475	172100	C	300	632.17	99.75	2,367.64	2,492.06	87.95	2,481.38	2,595.02	102.96	4.1%	99.4%
317435	244680	C	300	689.63	99.75	2,591.15	2,717.81	87.95	2,714.08	2,830.05	112.24	4.1%	99.4%
278915	250170	C	300	726.75	99.75	2,735.57	2,863.67	87.95	2,864.44	2,981.91	118.24	4.1%	99.5%
280045	55270	C	200	755.75	68.25	2,848.38	2,945.79	60.17	2,981.89	3,072.48	126.68	4.3%	99.5%
53325	53320	C	400	778.50	131.25	2,936.88	3,098.81	115.72	3,074.03	3,221.64	122.84	4.0%	99.6%
269465	281620	C	300	823.92	99.75	3,113.55	3,245.43	87.95	3,257.96	3,379.37	133.94	4.1%	99.6%
98545	98540	S	600	855.25	194.25	3,235.43	3,463.98	171.27	3,384.86	3,591.69	127.71	3.7%	99.7%
298605	244680	C	300	857.75	99.75	3,245.16	3,378.36	87.95	3,394.99	3,517.77	139.41	4.1%	99.7%
16255	226540	C	200	893.17	68.25	3,382.93	3,485.69	60.17	3,538.43	3,634.58	148.89	4.3%	99.8%
86065	86060	C	150	939.50	54.86	3,563.17	3,654.21	48.37	3,726.08	3,812.19	157.98	4.3%	99.8%
278995	268660	C	600	1,244.08	194.25	4,747.99	4,991.67	171.27	4,959.64	5,182.22	190.55	3.8%	99.9%
305165	36000	C	400	1,490.58	131.25	5,706.88	5,896.51	115.72	5,957.96	6,134.42	237.91	4.0%	99.9%
33095	33090	S	600	2,299.83	194.25	8,854.86	9,139.60	171.27	9,235.43	9,500.76	361.16	4.0%	100.0%
33065	33060	S	X10	2,799.58	483.00	10,798.89	11,394.71	425.85	11,259.41	11,802.12	407.41	3.6%	100.0%



Carson City Sewer Utility Summary

Capital Funding - FYE	2013	2014	2015	2016	2017	2018
Total Capital Projects	\$ 350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465
Other Outside Sources	\$ 347,349	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Proceeds	-	-	-	-	-	-
Bond Proceeds	2,651	6,692,213	12,106,136	13,943,354	8,567,875	7,608,621
Use of Capital Fund Balance	-	-	-	-	86,437	2,255,844
Direct Rate Funding	-	-	-	-	-	-
Total Funding Sources	\$ 350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465

Revenue Requirements - FYE	2013	2014	2015	2016	2017	2018
Revenues						
Rate Revenues Under Existing Rates	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456
Other Revenues	146,666	121,987	122,408	121,480	118,447	118,545
Total Revenues	\$ 7,551,122	\$ 7,526,443	\$ 7,526,864	\$ 7,525,936	\$ 7,522,903	\$ 7,523,002
Expenses						
Cash Operating Expenses	\$ 4,913,389	\$ 5,365,648	\$ 5,503,011	\$ 5,643,905	\$ 5,788,420	\$ 5,936,651
Capital Outlay	198,791	187,706	304,706	351,706	287,706	512,706
Existing Debt Service	2,388,266	2,528,540	2,329,123	2,155,657	1,653,078	1,354,034
New Debt Service	187	471,058	1,322,859	2,303,928	2,906,773	3,666,127
Rate Funded System Reinvestment	-	-	640,672	1,378,192	2,234,609	3,117,947
Total Expenses	\$ 7,500,632	\$ 8,552,952	\$ 10,100,370	\$ 11,833,388	\$ 12,870,586	\$ 14,587,465
Annual Surplus / (Deficiency)	\$ 50,490	\$ (1,026,508)	\$ (2,573,506)	\$ (4,307,451)	\$ (5,347,683)	\$ (7,064,464)
Net Revenue from Rate Increases	-	1,110,668	2,387,937	3,856,796	5,545,984	7,488,550
Net Surplus / (Deficiency)	\$ 50,490	\$ 84,160	\$ (185,569)	\$ (450,655)	\$ 198,301	\$ 424,086
Annual Rate Adjustment	0.00%	15.00%	15.00%	15.00%	15.00%	15.00%
Cumulative Annual Rate Adjustment	0.00%	15.00%	32.25%	52.09%	74.90%	101.14%
Rate Revenues After Rate Increase	\$ 7,404,456	\$ 8,515,125	\$ 9,792,394	\$ 11,261,253	\$ 12,950,440	\$ 14,893,007
Full Year Rate Revenues After Rate Increase	7,404,456	8,515,125	9,792,394	11,261,253	12,950,440	14,893,007
Net Cash Flow After Rate Increase	50,490	84,160	(185,569)	(450,655)	198,301	424,086
Debt Coverage After Rate Increases	1.11	1.09	1.21	1.29	1.60	1.81
Average Monthly Residential Bill - [a]	\$ 26.02	\$ 29.93	\$ 34.41	\$ 39.58	\$ 45.51	\$ 52.34
1% Right of Way Toll	0.26	0.30	0.34	0.40	0.46	0.52
Total Monthly Bill	\$ 26.28	\$ 30.22	\$ 34.76	\$ 39.97	\$ 45.97	\$ 52.86

[a] Assumes 5,300 gallons per month & across-the-board rate increases

Ending Fund Balances	2013	2014	2015	2016	2017	2018
Operating Fund	\$ 1,401,993	\$ 1,486,153	\$ 1,300,584	\$ 693,923	\$ 713,641	\$ 731,916
Capital Fund	937,293	959,979	1,605,451	3,147,677	5,490,170	6,785,536
Total	\$ 2,339,286	\$ 2,446,133	\$ 2,906,035	\$ 3,841,600	\$ 6,203,811	\$ 7,517,452
Combined Minimum Target Balance	\$ 2,803,246	\$ 2,847,418	\$ 2,992,553	\$ 3,244,988	\$ 3,537,001	\$ 3,722,270



Carson City Sewer Utility Assumptions

Economic & Financial Factors

		FYE	2013	2014	2015	2016	2017	2018
1	General Cost Inflation	Based on CPI	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
2	Construction Cost Inflation	Based on CCI	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
3	Labor Cost Inflation	Per City	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
4	Benefits Cost Inflation	Per City	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
5	General Inflation plus Growth		2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
6	[Other]							
7	[Other]							
8	No Escalation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Fund Earnings	Per City	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
9	Customer Growth		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Cumulative Growth		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Fiscal Policies

	FYE	2013	2014	2015	2016	2017	2018
OPERATING RESERVE							
Min. Operating Account Balance Target (days of O&M expense)		30	30	30	30	30	30
Max. Operating Account Balance Target (days of O&M expense)		45	45	45	45	45	45

CAPITAL RESERVE

Minimum Capital Account Balance Target

Select Capital Account Balance Target	1
---------------------------------------	---

Defined as % of Plant

1 - Defined as % of Plant

Plant-in-Service in 2012

\$ 119,970,303

Minimum Capital Account Balance - % of plant assets

2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
\$ 2,399,406	\$ 2,406,406	\$ 2,540,250	\$ 2,782,373	\$ 3,061,240	\$ 3,234,326

2 - Amount at Right ==>

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------	------

3 - Do Not Fund



Carson City Sewer Utility Assumptions

RATE FUNDED SYSTEM REINVESTMENT

Select Reinvestment Funding Strategy	1
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Equal to Depreciation Expense

Amount of Annual Cash Funding from Rates

1 - Equal to Percent of Annual Depreciation Expense

	0%	0%	20%	40%	60%	80%					
\$	-	\$	-	\$	640,672	\$	1,378,192	\$	2,234,609	\$	3,117,947
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

2 - Equal to Amount at Right ==>

3 - Do Not Fund

Capital Financing Assumptions

CONNECTION CHARGE REVENUES

Select Connection Charge Alternative	1
1 - User Input (Current Charge)	\$ 577
2 - Calculated Charge	\$ 4,244

Current Charge is in use

Total Connected Sewer Equivalent Residential Customers (SERC)
Estimated Incremental SERC

FYE	2013	2014	2015	2016	2017	2018
	18,735	18,735	18,735	18,735	18,735	18,735
	-	-	-	-	-	-

Total Connection Charge Revenues

\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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REVENUE BACKED G.O.BONDS / STATE BOND BANK

Term (years)

Interest Cost

Issuance Cost

Bond Coverage Requirement

20	20	20	20	20	20	20
3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

1.00

OTHER LOANS

Term (years)

Interest Cost

Issuance Cost

Coverage Requirement

20	20	20	20	20	20	20
3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

1.00



Carson City Sewer Utility Operating Revenue and Expenditure Forecast

Revenues	FORECAST BASIS	FYE	Actual 2012	Budget 2013	Projection 2014	Projection 2015	Projection 2016	Projection 2017	Projection 2018
Charges for Service									
Sewer Charge Revenues									
User Charges	9	Customer Growth	\$ 5,411,830	\$ 5,820,015	\$ 5,820,015	\$ 5,820,015	\$ 5,820,015	\$ 5,820,015	\$ 5,820,015
Fixed Capitalization (incl. sewer only flat rate)	9	Customer Growth	1,684,904	1,531,022	1,531,022	1,531,022	1,531,022	1,531,022	1,531,022
Variable Capitalization	9	Customer Growth	50,242	53,419	53,419	53,419	53,419	53,419	53,419
Total Sewer Charge Revenue			\$ 7,146,976	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456
Other Charges for Service									
Douglas County	8	No Escalation	\$ 24,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Charges/Fees	9	Customer Growth	-	-	-	-	-	-	-
Effluent Meter Charges	8	No Escalation	13,635	13,635	13,635	13,635	13,635	13,635	13,635
[Other]		Select Basis	-	-	-	-	-	-	-
[Other]		Select Basis	-	-	-	-	-	-	-
Total Other Charges for Service			\$ 38,564	\$ 13,635	\$ 13,635	\$ 13,635	\$ 13,635	\$ 13,635	\$ 13,635
Total Charges for Service			\$ 7,443,020	\$ 7,418,091	\$ 7,418,091	\$ 7,418,091	\$ 7,418,091	\$ 7,418,091	\$ 7,418,091
Miscellaneous Revenue									
General Fund	8	No Escalation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg Transportation	8	No Escalation	-	-	-	-	-	-	-
Streets Maintenance	8	No Escalation	-	-	-	-	-	-	-
ISC: Storm Drainage	8	No Escalation	-	-	-	-	-	-	-
Water Fund	8	No Escalation	9,633	9,633	9,633	9,633	9,633	9,633	9,633
Penalties and Interest	8	No Escalation	80,885	80,885	80,885	80,885	80,885	80,885	80,885
Septic Disposal	8	No Escalation	10,824	10,824	10,824	10,824	10,824	10,824	10,824
Misc. Other Income	8	No Escalation	2	-	-	-	-	-	-
[Other]	8	No Escalation	-	-	-	-	-	-	-
[Other]	8	No Escalation	-	-	-	-	-	-	-
[Other]	8	No Escalation	-	-	-	-	-	-	-
[Other]	8	No Escalation	-	-	-	-	-	-	-
Total Miscellaneous Revenue			\$ 101,344	\$ 101,342	\$ 101,342	\$ 101,342	\$ 101,342	\$ 101,342	\$ 101,342
Interest Income		Calculated	\$ 6,758	\$ 7,010	\$ 7,431	\$ 6,503	\$ 3,470	\$ 3,568	\$ 3,568
TOTAL REVENUES			\$ 7,551,122	\$ 7,526,443	\$ 7,526,864	\$ 7,525,936	\$ 7,522,903	\$ 7,523,002	
Total Budget Revenue			\$ 7,898,504						
Difference			\$ 347,382						
User Fees			67,131	Budget revenues = \$7,337,325					
Interest Income			(40,308)	Budgeted = \$47,066					
Connection Charges			(17,435)	Moved to Capital Fund					
Grants			(347,349)	Shown in Capital Funding					
Reimbursements & Assesments			(9,422)						
			\$ (1)						



Carson City Sewer Utility Operating Revenue and Expenditure Forecast

Expenditures		FORECAST BASIS	FYE	2013	2014	2015	2016	2017	2018
Operating & Maintenance Expenses									
Salaries & Wages	3	Labor Cost Inflation		\$ 1,344,618	\$ 1,423,975	\$ 1,459,574	\$ 1,496,064	\$ 1,533,465	\$ 1,571,802
Employee Benefits	4	Benefits Cost Inflation		577,492	644,343	663,673	683,583	704,091	725,214
Services and Supplies									
Professional Services	1	General Cost Inflation		60,000	170,000	174,250	178,606	183,071	187,648
Auditing	1	General Cost Inflation		24,000	24,000	24,600	25,215	25,845	26,492
Training	1	General Cost Inflation		8,000	11,000	11,275	11,557	11,846	12,142
Data Processing	1	General Cost Inflation		8,500	8,500	8,713	8,930	9,154	9,382
Contractual Services	1	General Cost Inflation		3,000	3,000	3,075	3,152	3,231	3,311
Unemployment Compensation	1	General Cost Inflation		-	-	-	-	-	-
Sludge Hauling	1	General Cost Inflation		3,000	3,000	3,075	3,152	3,231	3,311
Equipment Repair & Maint	1	General Cost Inflation		175,000	225,000	230,625	236,391	242,300	248,358
Software Maintenance	1	General Cost Inflation		-	50,000	51,250	52,531	53,845	55,191
Building Repair & Maint	1	General Cost Inflation		12,500	12,500	12,813	13,133	13,461	13,798
Vehicle Repair & Maint	1	General Cost Inflation		20,000	25,000	25,625	26,266	26,922	27,595
Facility Repair & Maint	1	General Cost Inflation		50,000	50,000	51,250	52,531	53,845	55,191
Effluent Line Repairs	1	General Cost Inflation		30,000	30,000	30,750	31,519	32,307	33,114
Office Equipment Rental	1	General Cost Inflation		1,000	1,000	1,025	1,051	1,077	1,104
Equipment Rental	1	General Cost Inflation		7,000	11,000	11,275	11,557	11,846	12,142
S. Sewer Repair & Maint	1	General Cost Inflation		50,000	50,000	51,250	52,531	53,845	55,191
Effluent - Golf Course	1	General Cost Inflation		-	75,000	76,875	78,797	80,767	82,786
Telemetry Repair & Maint	1	General Cost Inflation		25,000	25,000	25,625	26,266	26,922	27,595
Mosquito Control	1	General Cost Inflation		75,000	75,000	76,875	78,797	80,767	82,786
Fees and Permits	1	General Cost Inflation		-	30,000	30,750	31,519	32,307	33,114
Printing / Advertising	1	General Cost Inflation		5,000	5,000	5,125	5,253	5,384	5,519
Membership / Publications	1	General Cost Inflation		2,500	2,500	2,563	2,627	2,692	2,760
Travel	1	General Cost Inflation		8,000	8,000	8,200	8,405	8,615	8,831
Office Supplies	1	General Cost Inflation		5,000	5,500	5,638	5,778	5,923	6,071
Postage / Shipping	1	General Cost Inflation		41,000	41,000	42,025	43,076	44,153	45,256
Operating Supplies	1	General Cost Inflation		93,000	103,000	105,575	108,214	110,920	113,693
Laboratory Expense	1	General Cost Inflation		38,000	38,000	38,950	39,924	40,922	41,945
Chemicals	1	General Cost Inflation		250,000	250,000	256,250	262,656	269,223	275,953
Books / Periodicals	1	General Cost Inflation		500	500	513	525	538	552
Vehicle Fuel / Oil	1	General Cost Inflation		36,000	36,000	36,900	37,823	38,768	39,737
Small Tools / Instruments	1	General Cost Inflation		2,500	2,500	2,563	2,627	2,692	2,760
Small Furnishings	1	General Cost Inflation		10,000	10,000	10,250	10,506	10,769	11,038
Telephone	1	General Cost Inflation		13,500	13,500	13,838	14,183	14,538	14,901
Power	1	General Cost Inflation		650,000	600,000	615,000	630,375	646,134	662,288
Heating	1	General Cost Inflation		30,000	30,000	30,750	31,519	32,307	33,114
ISC: General Fund	1	General Cost Inflation		979,991	960,833	984,854	1,009,475	1,034,712	1,060,580
ISC: Insurance Fund	1	General Cost Inflation		188,500	214,500	219,863	225,359	230,993	236,768
Fleet Management	1	General Cost Inflation		75,338	78,864	80,836	82,856	84,928	87,051



Carson City Sewer Utility Operating Revenue and Expenditure Forecast

Radios	1	General Cost Inflation	-	8,183	8,388	8,597	8,812	9,033
Refunds & Reimbursements	1	General Cost Inflation	10,000	10,000	10,250	10,506	10,769	11,038
Bad Debt Expense	1	General Cost Inflation	400	400	410	420	431	442
Cash Shortage/Overage	1	General Cost Inflation	50	50	51	53	54	55
[Other]	1	General Cost Inflation	-	-	-	-	-	-
[Other]	1	General Cost Inflation	-	-	-	-	-	-
[Other]	1		-	-	-	-	-	-
[Other]	1	General Cost Inflation	-	-	-	-	-	-
[Other]	1	General Cost Inflation	-	-	-	-	-	-
Total Services & Supplies			\$ 2,991,279	\$ 3,297,330	\$ 3,379,763	\$ 3,464,257	\$ 3,550,864	\$ 3,639,635
Subtotal Operating & Maintenance Expenses			\$ 4,913,389	\$ 5,365,648	\$ 5,503,011	\$ 5,643,905	\$ 5,788,420	\$ 5,936,651
Bond Issuance Costs	8	No Escalation	77,224	187,706	187,706	187,706	187,706	187,706
Capital Outlay	1	General Cost Inflation	\$ 121,567	-	117,000	164,000	100,000	325,000
Total Expenditures			\$ 5,112,180	\$ 5,553,354	\$ 5,807,717	\$ 5,995,611	\$ 6,076,126	\$ 6,449,357
<i>Total Budget Expenditures</i>			<i>\$ 5,034,956</i>					
			<i>\$ (77,224)</i>					

Plant-In-Service Depreciation Expense [a]			\$ 3,048,829	\$ 3,048,829	\$ 3,048,829	\$ 3,048,829	\$ 3,048,829	\$ 3,048,829
CWIP Depreciation Expense [a]	50	Average Useful Life in Years		13,685	13,685	13,685	13,685	13,685
CIP Depreciation Expense				-	7,000	140,844	382,967	661,834
Total Depreciation Expense			\$ 3,048,829	\$ 3,062,514	\$ 3,069,514	\$ 3,203,358	\$ 3,445,481	\$ 3,724,348
								834,920

[a] Based on existing assets / CWIP as of June 30, 2012



Carson City Sewer Utility Existing Debt Input

Existing Debt Service - Revenue-Backed G.O. Bonds	FYE	2013	2014	2015	2016	2017	2018
2009 Sewer (Medium Term)							
Annual Interest Payment	\$	2,732					
Annual Principal Payment							
Total Annual Payment	\$	2,732					
1994 Sewer - State Revolving							
Annual Interest Payment	\$	12,849	\$ 5,610				
Annual Principal Payment		175,649	182,745	94,123			
Total Annual Payment	\$	188,498	\$ 188,355	\$ 94,123	\$ -	\$ -	\$ -
1995 Sewer - State Revolving							
Annual Interest Payment	\$	15,917	\$ 10,318	\$ 4,502			
Annual Principal Payment		142,291	147,786	153,493	78,955		
Total Annual Payment	\$	158,208	\$ 158,104	\$ 157,995	\$ 78,955	\$ -	\$ -
1998 State Revolving Sewer Bonds							
Annual Interest Payment	\$	76,148	\$ 63,890	\$ 51,232	\$ 38,163	\$ 24,668	\$ 10,733
Annual Principal Payment		370,488	382,551	395,008	407,869	421,150	434,863
Total Annual Payment	\$	446,636	\$ 446,441	\$ 446,240	\$ 446,032	\$ 445,818	\$ 445,596
2003 State Sewer Refunding Bond							
Annual Interest Payment	\$	26,750	\$ 19,083	\$ 11,167	\$ 2,833		
Annual Premium Payment		(161)	(161)	(161)	(54)		
Annual Principal Payment		150,000	155,000	160,000	170,000		
Total Annual Payment	\$	176,589	\$ 173,922	\$ 171,006	\$ 172,779	\$ -	\$ -
2003 State Sewer Bonds (Partially Refunded 3/27/12)							
Annual Interest Payment	\$	12,500	\$ 3,167				
Annual Principal Payment		180,000	190,000				
Total Annual Payment	\$	192,500	\$ 193,167	\$ -	\$ -	\$ -	\$ -
2010D Sewer Improvement							
Annual Interest Payment	\$	43,988	\$ 42,688	\$ 41,188	\$ 39,688	\$ 38,088	\$ 36,438
Annual Premium Payment		594	594	594	594	594	594
Annual Principal Payment		45,000	50,000	50,000	50,000	55,000	55,000
Total Annual Payment	\$	89,582	\$ 93,282	\$ 91,782	\$ 90,282	\$ 93,682	\$ 92,032
2010D Sewer Refunding							
Annual Interest Payment	\$	27,250	\$ 18,250	\$ 9,950	\$ 2,500		
Annual Premium Payment		(1,466)	(1,466)	(1,466)	(489)		
Annual Principal Payment		330,000	340,000	245,000	250,000		
Total Annual Payment	\$	355,784	\$ 356,784	\$ 253,484	\$ 252,011	\$ -	\$ -
2010F (Sewer) Clean Water SRF (Expected completion by 6/30/12)							
Annual Interest Payment	\$	64,949	\$ 61,978	\$ 57,435	\$ 54,539	\$ 51,279	\$ 48,088
Annual Principal Payment		61,548	125,312	125,088	128,096	131,027	134,326
Annual BAB Subsidy		(1,920)	(1,826)	(1,729)	(1,630)	(1,529)	(1,425)
Total Annual Payment	\$	124,577	\$ 185,464	\$ 180,794	\$ 181,005	\$ 180,777	\$ 180,989

Krista Shirley:
1,435,000
refunded shown below



Carson City Sewer Utility Existing Debt Input

2012 Sewer Improvement Bonds

Annual Interest Payment	\$ 86,346	\$ 83,050	\$ 80,550	\$ 77,433	\$ 73,900	\$ 70,900
Annual Premium Payment	(8,025)	(8,025)	(8,025)	(8,025)	(8,025)	(8,025)
Annual Principal Payment	<u>70,000</u>	<u>80,000</u>	<u>85,000</u>	<u>85,000</u>	<u>90,000</u>	<u>90,000</u>
Total Annual Payment	\$ 148,321	\$ 155,025	\$ 157,525	\$ 154,408	\$ 155,875	\$ 152,875

2012 Sewer Refunding Bonds

Annual Interest Payment	\$ 132,004	\$ 123,500	\$ 111,800	\$ 94,400	\$ 74,667	\$ 63,600
Annual Premium Payment	(10,743)	(10,743)	(10,743)	(10,743)	(14,490)	(17,355)
Annual Principal Payment	<u>240,000</u>	<u>250,000</u>	<u>460,000</u>	<u>480,000</u>	<u>500,000</u>	<u>220,000</u>
Total Annual Payment	\$ 361,261	\$ 362,757	\$ 561,057	\$ 563,657	\$ 560,177	\$ 266,245

2012 MT Refunding

Annual Interest Payment	\$ 24,978	\$ 22,639	\$ 20,218	\$ 16,528	\$ 12,749	\$ 8,897
Annual Principal Payment	<u>118,600</u>	<u>192,600</u>	<u>194,900</u>	<u>200,000</u>	<u>204,000</u>	<u>207,400</u>
Total Annual Payment	\$ 143,578	\$ 215,239	\$ 215,118	\$ 216,528	\$ 216,749	\$ 216,297

REVENUE-BACKED G.O. BOND

Annual Interest Payment						
Annual Principal Payment						
Total Annual Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE-BACKED G.O. BOND

Annual Interest Payment						
Annual Principal Payment						
Total Annual Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE-BACKED G.O. BOND

Annual Interest Payment						
Annual Principal Payment						
Total Annual Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL REVENUE-BACKED BONDS

Annual Interest Payment	\$ 506,610	\$ 434,372	\$ 368,241	\$ 307,367	\$ 253,430	\$ 213,870
Annual Principal Payment	1,883,576	2,095,994	1,962,612	1,849,920	1,401,177	1,141,589
Total Subsidy	<u>(1,920)</u>	<u>(1,826)</u>	<u>(1,729)</u>	<u>(1,630)</u>	<u>(1,529)</u>	<u>(1,425)</u>
Total Annual Payment	\$ 2,388,266	\$ 2,528,540	\$ 2,329,123	\$ 2,155,657	\$ 1,653,078	\$ 1,354,034



Carson City Sewer Utility Capital Improvement Program

Project Costs and O&M Impacts in FYE:		2013	(Project costs are escalated using Construction Cost Inflation assumptions)					TOTAL FORECASTED PROJECT COSTS: FYE						
Description	Life in Years	% Upgrade / Expansion	% R&R	Specific Funding Source		Upgrade / Expansion	R&R	2013	2014	2015	2016	2017	2018	TOTAL CURRENT COSTS
				1-Enterprise Fund, 2-Grants / Other Contributions										
WWTP CIP														
PRELIMINARY TREATMENT			100%	1	Enterprise Fund	-	-							-
HEADWORKS			100%	1	Enterprise Fund	-	-							-
Headworks rehabilitation		0%	100%	1	Enterprise Fund	-	952,000	285,600	666,400					952,000
ODOR CONTROL			100%	1	Enterprise Fund	-	-							-
Cover headworks and grit basin openings		0%	100%	1	Enterprise Fund	-	411,000					123,300	287,700	411,000
Primary clarifier covers		0%	100%	1	Enterprise Fund	-	419,000					125,700	293,300	419,000
Headworks/primary odor control facility		0%	100%	1	Enterprise Fund	-	2,460,000				246,000	1,107,000	1,107,000	2,460,000
PRIMARY TREATMENT			100%	1	Enterprise Fund	-	-							-
Primary sludge pump station rehab (pumps and piping)		0%	100%	1	Enterprise Fund	-	278,000						278,000	278,000
Fixed primary sludge blanket level reading		0%	100%	1	Enterprise Fund	-	45,000						45,000	45,000
Primary clarifier maintenance (re-level weirs - recoat mecha		0%	100%	1	Enterprise Fund	-	467,000					140,100	326,900	467,000
SECONDARY TREATMENT			100%	1	Enterprise Fund	-	-							-
AERATION BASINS			100%	1	Enterprise Fund	-	-							-
Aeration Basins (3)		0%	100%	1	Enterprise Fund	-	5,047,000	504,700	2,271,150	2,271,150				5,047,000
Distribution structures		0%	100%	1	Enterprise Fund	-	526,000	52,600	236,700	236,700				526,000
Blower/MCC building		0%	100%	1	Enterprise Fund	-	2,629,000	262,900	1,183,050	1,183,050				2,629,000
SECONDARY CLARIFIERS			100%	1	Enterprise Fund	-	-							-
Secondary clarifier rehabilitation (2)		0%	100%	1	Enterprise Fund	-	3,364,000	336,400	1,513,800	1,513,800				3,364,000
Secondary scum pumping station		0%	100%	1	Enterprise Fund	-	404,000			404,000				404,000
New secondary clarifier (1)		0%	100%	1	Enterprise Fund	-	2,734,000		820,200	1,913,800				2,734,000
SECONDARY TREATMENT PUMPING			100%	1	Enterprise Fund	-	-							-
Intermediate pumping station rehabilitation (replace pumps)		0%	100%	1	Enterprise Fund	-	473,250	157,750	157,750	157,750				473,250
Intermediate pumping station modifications (piping)		0%	100%	1	Enterprise Fund	-	51,000		15,300	35,700				51,000
Secondary sludge pumping modifications		0%	100%	1	Enterprise Fund	-	1,103,250	367,750	367,750	367,750				1,103,250
TERTIARY TREATMENT			100%	1	Enterprise Fund	-	-							-
TERTIARY FILTERS			100%	1	Enterprise Fund	-	-							-
Reroute backwash to 5th Street		0%	100%	1	Enterprise Fund	-	151,000			151,000				151,000
Repair sodium hypochlorite tank and foundation (cracking)		0%	100%	1	Enterprise Fund	-	123,000	123,000						123,000
Tertiary filter pump		0%	100%	1	Enterprise Fund	-	135,000		135,000					135,000
Rehabilitate flash mixer at sand filter		0%	100%	1	Enterprise Fund	-	18,000		18,000					18,000
Sand filter cover replacement		0%	100%	1	Enterprise Fund	-	24,000		24,000					24,000
Rehabilitate compressor #1 and #2 at sand filters		0%	100%	1	Enterprise Fund	-	50,000		50,000					50,000
DISINFECTION			100%	1	Enterprise Fund	-	-							-
Chlorine Residual Analyzer		0%	100%	1	Enterprise Fund	-	53,000			53,000				53,000
EFFLUENT PUMP STATION			100%	1	Enterprise Fund	-	-							-
Pump station modifications		0%	100%	1	Enterprise Fund	-	2,019,000		201,900	908,550	908,550			2,019,000
SOLIDS HANDLING			100%	1	Enterprise Fund	-	-							-
DIGESTERS			100%	1	Enterprise Fund	-	-							-
Digester rehabilitation		0%	100%	1	Enterprise Fund	-	5,345,000	1,069,000	1,069,000	1,069,000	1,069,000	1,069,000		5,345,000
DAF			100%	1	Enterprise Fund	-	-							-
Cover DAF structures		0%	100%	1	Enterprise Fund	-	65,000					19,500	45,500	65,000
DAF thickener No.1 modifications		0%	100%	1	Enterprise Fund	-	145,000						145,000	145,000
DEWATERING			100%	1	Enterprise Fund	-	-							-
Repair odor control system		0%	100%	1	Enterprise Fund	-	94,000	94,000						94,000



Carson City Sewer Utility Capital Improvement Program

Project Costs and O&M Impacts in FYE: 2013		(Project costs are escalated using Construction Cost Inflation assumptions)											
Polymer mix equipment replacement - dewatering	0%	100%	1	Enterprise Fund	-	315,000						315,000	315,000
Rehabilitate Centrifuge #1	0%	100%	1	Enterprise Fund	-	94,000		94,000					94,000
GENERAL PLANT OPERATIONS		100%	1	Enterprise Fund	-	-							-
PLANT WATER SYSTEM		100%	1	Enterprise Fund	-	-							-
Plant water system rehabilitation	0%	100%	1	Enterprise Fund	-	419,000	125,700	293,300					419,000
GENERAL PLANT		100%	1	Enterprise Fund	-	-							-
Major access roads asphalt repairs	0%	100%	1	Enterprise Fund	-	252,400				126,200	126,200		252,400
Install permanent discharge line at electrical vault and upgrade	100%	0%	1	Enterprise Fund	21,000	-	21,000						21,000
Upgrades to onsite communications	100%	0%	1	Enterprise Fund	42,000	-		42,000					42,000
ELECTRICAL		100%	1	Enterprise Fund	-	-							-
Rehabilitation of plant back up generator	0%	100%	1	Enterprise Fund	-	42,000		42,000					42,000
Low voltage transformer T2 and switchgear	0%	100%	1	Enterprise Fund	-	-							-
Electrical rehabilitation program	0%	100%	1	Enterprise Fund	-	4,281,000	856,200	856,200	856,200	856,200	856,200		4,281,000
		100%	1	Enterprise Fund	-	-							-
		100%	1	Enterprise Fund	-	-							-
Pumps/Motors Replacement Program	0%	100%	1	Enterprise Fund	-	975,000	100,000	150,000	150,000	175,000	200,000	200,000	975,000
Facility Maintenance Program	0%	100%	1	Enterprise Fund	-	500,000		100,000	100,000	100,000	100,000	100,000	500,000
WWTP Specialized Equipment Replacement	0%	100%	1	Enterprise Fund	-	300,000		60,000	60,000	60,000	60,000	60,000	300,000
SCADA Antenna	100%	0%	1	Enterprise Fund	35,000	-		35,000					35,000
Radio Replacement	0%	100%	1	Enterprise Fund	-	50,000	50,000						50,000
Telemetry/Fiber Optic/Controls	100%	0%	1	Enterprise Fund	25,000	-	25,000						25,000
		100%	1	Enterprise Fund	-	-							-
Sewer		100%	1	Enterprise Fund	-	-							-
Sewer Line Replacement/Rehabilitation	0%	100%	1	Enterprise Fund	-	3,318,470		663,694	663,694	663,694	663,694	663,694	3,318,470
Slip Lining Manholes/Mains Citywide Maintenance Program	0%	100%	1	Enterprise Fund	-	750,000		150,000	150,000	150,000	150,000	150,000	750,000
Equipment Replacement Program-Sewer/Wastewater	0%	100%	1	Enterprise Fund	-	621,680	100,000	215,000	17,000	64,000	-	225,680	621,680
Empire Lift Station Rehabilitation	0%	100%	1	Enterprise Fund	-	140,000		140,000					140,000
Riverview Lift Station-Reconstruction	25%	75%	1	Enterprise Fund	400,000	1,200,000				1,600,000			1,600,000
Morgan Mill Lift Station-Reconstruction	25%	75%	1	Enterprise Fund	500,000	1,500,000					2,000,000		2,000,000
South Lift Station Rehabilitation	0%	100%	1	Enterprise Fund	-	85,000				85,000			85,000
North Lift Station Rehabilitation	0%	100%	1	Enterprise Fund	-	60,000					60,000		60,000
		100%	1	Enterprise Fund	-	-							-
Reclaimed System		100%	1	Enterprise Fund	-	-							-
Air release repair and rehabilitation	0%	100%	1	Enterprise Fund	-	150,000		30,000	30,000	30,000	30,000	30,000	150,000
Rehabilitate clay-val at Upper Centennial, Edmonds and Efflu	0%	100%	1	Enterprise Fund	-	20,000		20,000					20,000
Rehabilitate joint couplings	0%	100%	1	Enterprise Fund	-	250,000		50,000	50,000	50,000	50,000	50,000	250,000
Replace air compressors and rehab diffuser system at Bruns	0%	100%	1	Enterprise Fund	-	300,000			100,000		200,000		300,000
Rehabilitate reservoir at Eagle Valley Golf Course	0%	100%	1	Enterprise Fund	-	25,000				25,000			25,000
Golf Course Reclaimed Maintenance System Improvements	0%	100%	1	Enterprise Fund	-	450,000	75,000	75,000	75,000	75,000	75,000	75,000	450,000
		100%	1	Enterprise Fund	-	-							-
Reduce CIP or Grant Fund		100%	1	Enterprise Fund	-	-							-
Capital Outlay (from O&M) to be bonded		100%	1	Enterprise Fund	-	510,000		510,000					510,000
		100%	1	Enterprise Fund	-	-							-
Total Capital Projects	2%	98%			\$ 1,023,000	\$ 46,194,050	\$ 350,000	\$ 6,497,294	\$ 11,411,194	\$ 12,760,144	\$ 7,689,244	\$ 8,509,174	\$ 47,217,050
Total Upgrade/Expansion Projects							25,000	56,000	42,000	-	400,000	500,000	1,023,000
Total R&R Projects							325,000	6,441,294	11,369,194	12,760,144	7,289,244	8,009,174	46,194,050
Projects by Grants / Developer Donations					-	-	-	-	-	-	-	-	-
Projects by Enterprise Fund					1,023,000	46,194,050	350,000	6,497,294	11,411,194	12,760,144	7,689,244	8,509,174	47,217,050



Carson City Sewer Utility Capital Improvement Program

Project Costs and O&M Impacts in FYE: **2013**

(Project costs are escalated using Construction Cost Inflation assumptions)

Description	Life in Years	% Upgrade / Expansion	% R&R	Specific Funding Source 1-Enterprise Fund, 2-Grants / Other Contributions	Escalated Costs		TOTAL ESCALATED PROJECT COSTS: FYE							TOTAL ESCALATED COSTS
					Upgrade / Expansion	R&R	2013	2014	2015	2016	2017	2018		
WWTP CIP	0													
PRELIMINARY TREATMENT	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	
HEADWORKS	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	
Headworks rehabilitation	0	0%	100%	1	Enterprise Fund	-	1,001,152	-	294,168	706,984	-	-	1,001,152	
ODOR CONTROL	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	
Cover headworks and grit basin openings	0	0%	100%	1	Enterprise Fund	-	472,298	-	-	-	-	138,775	333,523	472,298
Primary clarifier covers	0	0%	100%	1	Enterprise Fund	-	481,492	-	-	-	-	141,476	340,015	481,492
Headworks/primary odor control facility	0	0%	100%	1	Enterprise Fund	-	2,798,065	-	-	-	268,811	1,245,938	1,283,316	2,798,065
PRIMARY TREATMENT	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Primary sludge pump station rehab (pumps)	0	0%	100%	1	Enterprise Fund	-	322,278	-	-	-	-	-	322,278	322,278
Fixed primary sludge blanket level reading	0	0%	100%	1	Enterprise Fund	-	52,167	-	-	-	-	-	52,167	52,167
Primary clarifier maintenance (re-level weirs)	0	0%	100%	1	Enterprise Fund	-	536,650	-	-	-	-	157,684	378,967	536,650
SECONDARY TREATMENT	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
AERATION BASINS	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Aeration Basins (3)	0	0%	100%	1	Enterprise Fund	-	5,411,051	-	519,841	2,409,463	2,481,747	-	-	5,411,051
Distribution structures	0	0%	100%	1	Enterprise Fund	-	563,942	-	54,178	251,115	258,648	-	-	563,942
Blower/MCC building	0	0%	100%	1	Enterprise Fund	-	2,818,635	-	270,787	1,255,098	1,292,751	-	-	2,818,635
SECONDARY CLARIFIERS	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Secondary clarifier rehabilitation (2)	0	0%	100%	1	Enterprise Fund	-	3,606,653	-	346,492	1,605,990	1,654,170	-	-	3,606,653
Secondary scum pumping station	0	0%	100%	1	Enterprise Fund	-	441,462	-	-	-	441,462	-	-	441,462
New secondary clarifier (1)	0	0%	100%	1	Enterprise Fund	-	2,961,411	-	-	870,150	2,091,261	-	-	2,961,411
SECONDARY TREATMENT PUMPING	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Intermediate pumping station rehabilitation	0	0%	100%	1	Enterprise Fund	-	502,217	-	162,483	167,357	172,378	-	-	502,217
Intermediate pumping station modifications	0	0%	100%	1	Enterprise Fund	-	55,242	-	-	16,232	39,010	-	-	55,242
Secondary sludge pumping modifications	0	0%	100%	1	Enterprise Fund	-	1,170,779	-	378,783	390,146	401,850	-	-	1,170,779
TERTIARY TREATMENT	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
TERTIARY FILTERS	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Reroute backwash to 5th Street	0	0%	100%	1	Enterprise Fund	-	165,002	-	-	-	165,002	-	-	165,002
Repair sodium hypochlorite tank and foundation	0	0%	100%	1	Enterprise Fund	-	126,690	-	126,690	-	-	-	-	126,690
Tertiary filter pump	0	0%	100%	1	Enterprise Fund	-	143,222	-	-	143,222	-	-	-	143,222
Rehabilitate flash mixer at sand filter	0	0%	100%	1	Enterprise Fund	-	19,096	-	-	19,096	-	-	-	19,096
Sand filter cover replacement	0	0%	100%	1	Enterprise Fund	-	25,462	-	-	25,462	-	-	-	25,462
Rehabilitate compressor #1 and #2 at sand filter	0	0%	100%	1	Enterprise Fund	-	53,045	-	-	53,045	-	-	-	53,045
DISINFECTION	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Chlorine Residual Analyzer	0	0%	100%	1	Enterprise Fund	-	57,915	-	-	-	57,915	-	-	57,915
EFFLUENT PUMP STATION	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Pump station modifications	0	0%	100%	1	Enterprise Fund	-	2,229,574	-	-	214,196	992,797	1,022,581	-	2,229,574
SOLIDS HANDLING	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
DIGESTERS	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Digester rehabilitation	0	0%	100%	1	Enterprise Fund	-	5,845,730	-	1,101,070	1,134,102	1,168,125	1,203,169	1,239,264	5,845,730
DAF	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Cover DAF structures	0	0%	100%	1	Enterprise Fund	-	74,694	-	-	-	-	21,947	52,747	74,694
DAF thickener No.1 modifications	0	0%	100%	1	Enterprise Fund	-	168,095	-	-	-	-	-	168,095	168,095
DEWATERING	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Repair odor control system	0	0%	100%	1	Enterprise Fund	-	96,820	-	96,820	-	-	-	-	96,820
Polymer mix equipment replacement - dewatering	0	0%	100%	1	Enterprise Fund	-	365,171	-	-	-	-	-	365,171	365,171



Carson City Sewer Utility Capital Improvement Program

Project Costs and O&M Impacts in FYE:		2013	(Project costs are escalated using Construction Cost Inflation assumptions)											
Rehabilitate Centrifuge #1	0	0%	100%	1	Enterprise Fund	-	99,725	-	-	99,725	-	-	-	99,725
GENERAL PLANT OPERATIONS	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
PLANT WATER SYSTEM	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Plant water system rehabilitation	0	0%	100%	1	Enterprise Fund	-	440,633	-	129,471	311,162	-	-	-	440,633
GENERAL PLANT	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Major access roads asphalt repairs	0	0%	100%	1	Enterprise Fund	-	288,340	-	-	-	-	142,039	146,300	288,340
Install permanent discharge line at electrical	0	100%	0%	1	Enterprise Fund	21,630	-	-	21,630	-	-	-	-	21,630
Upgrades to offsite communications	0	100%	0%	1	Enterprise Fund	44,558	-	-	-	44,558	-	-	-	44,558
ELECTRICAL	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Rehabilitation of plant back up generator	0	0%	100%	1	Enterprise Fund	-	43,260	-	43,260	-	-	-	-	43,260
Low voltage transformer T2 and switchgear	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Electrical rehabilitation program	0	0%	100%	1	Enterprise Fund	-	4,682,053	-	881,886	908,343	935,593	963,661	992,570	4,682,053
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Pumps/Motors Replacement Program	0	0%	100%	1	Enterprise Fund	-	1,061,819	100,000	154,500	159,135	191,227	225,102	231,855	1,061,819
Facility Maintenance Program	0	0%	100%	1	Enterprise Fund	-	546,841	-	103,000	106,090	109,273	112,551	115,927	546,841
WWTP Specialized Equipment Replacement	0	0%	100%	1	Enterprise Fund	-	328,105	-	61,800	63,654	65,564	67,531	69,556	328,105
SCADA Antenna	0	100%	0%	1	Enterprise Fund	36,050	-	-	36,050	-	-	-	-	36,050
Radio Replacement	0	0%	100%	1	Enterprise Fund	-	50,000	50,000	-	-	-	-	-	50,000
Telemetry/Fiber Optic/Controls	0	100%	0%	1	Enterprise Fund	25,000	-	25,000	-	-	-	-	-	25,000
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Sewer	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Sewer Line Replacement/Rehabilitation	0	0%	100%	1	Enterprise Fund	-	3,629,351	-	683,605	704,113	725,236	746,993	769,403	3,629,351
Slip Lining Manholes/Mains Citywide Maintenance	0	0%	100%	1	Enterprise Fund	-	820,261	-	154,500	159,135	163,909	168,826	173,891	820,261
Equipment Replacement Program-Sewer/Water	0	0%	100%	1	Enterprise Fund	-	671,045	100,000	221,450	18,035	69,935	-	261,625	671,045
Empire Lift Station Rehabilitation	0	0%	100%	1	Enterprise Fund	-	144,200	-	144,200	-	-	-	-	144,200
Riverview Lift Station-Reconstruction	0	25%	75%	1	Enterprise Fund	450,204	1,350,611	-	-	-	-	1,800,814	-	1,800,814
Morgan Mill Lift Station-Reconstruction	0	25%	75%	1	Enterprise Fund	579,637	1,738,911	-	-	-	-	-	2,318,548	2,318,548
South Lift Station Rehabilitation	0	0%	100%	1	Enterprise Fund	-	95,668	-	-	-	-	95,668	-	95,668
North Lift Station Rehabilitation	0	0%	100%	1	Enterprise Fund	-	69,556	-	-	-	-	-	69,556	69,556
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Reclaimed System	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Air release repair and rehabilitation	0	0%	100%	1	Enterprise Fund	-	164,052	-	30,900	31,827	32,782	33,765	34,778	164,052
Rehabilitate clay-val at Upper Centennial, Eagle Valley	0	0%	100%	1	Enterprise Fund	-	20,600	-	20,600	-	-	-	-	20,600
Rehabilitate joint couplings	0	0%	100%	1	Enterprise Fund	-	273,420	-	51,500	53,045	54,636	56,275	57,964	273,420
Replace air compressors and rehab diffusers	0	0%	100%	1	Enterprise Fund	-	331,192	-	-	106,090	-	225,102	-	331,192
Rehabilitate reservoir at Eagle Valley Golf Course	0	0%	100%	1	Enterprise Fund	-	27,318	-	-	-	27,318	-	-	27,318
Golf Course Reclaimed Maintenance System	0	0%	100%	1	Enterprise Fund	-	485,131	75,000	77,250	79,568	81,955	84,413	86,946	485,131
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Reduce CIP or Grant Fund	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Capital Outlay (from O&M) to be bonded	0	0%	100%	1	Enterprise Fund	-	525,300	-	525,300	-	-	-	-	525,300
	0	0%	100%	1	Enterprise Fund	-	-	-	-	-	-	-	-	-
Total Capital Projects			2%	98%		\$ 1,157,078	\$ 50,453,401	\$ 350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465	\$ 51,610,479
Total Upgrade/Expansion Projects								25,000	57,680	44,558	-	450,204	579,637	1,157,078
Total R&R Projects								325,000	6,634,533	12,061,578	13,943,354	8,204,108	9,284,828	50,453,401
Projects by Grants / Developer Donations						-	-	-	-	-	-	-	-	-
Projects by Enterprise Fund						1,157,078	50,453,401	350,000	6,692,213	12,106,136	13,943,354	8,654,312	9,864,465	51,610,479



Carson City Sewer Utility Capital Funding Analysis

Summary of Expenditures	2013	2014	2015	2016	2017	2018
CAPITAL PROJECTS						
Repairs and Replacements	\$ 325,000	\$ 6,634,533	\$ 12,061,578	\$ 13,943,354	\$ 8,204,108	\$ 9,284,828
Improvement Upgrades & Expansions	25,000	57,680	44,558	-	450,204	579,637
TOTAL CAPITAL EXPENDITURES	\$ 350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465

Capital Financing Plan	2013	2014	2015	2016	2017	2018
Project-Specific Grants / Developer Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Costs Remaining to be Funded	350,000	6,692,213	12,106,136	13,943,354	8,654,312	9,864,465
<i>info: Available Capital Fund Balance Above Min. Target</i>	-	-	-	-	86,437	2,255,844

OTHER FUNDING SOURCES [NOTE A]

Grants / Developer Contributions	347,349					
Other Outside Sources						
Other Loans						
Capital Fund Balance	-	-	-	-	86,437	2,255,844
Revenue Backed G.O.Bond Proceeds [Note B]	2,651	6,692,213	12,106,136	13,943,354	8,567,875	7,608,621
Rates	-	-	-	-	-	-
Total	\$ 350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465
TOTAL CAPITAL RESOURCES	\$ 350,000	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,654,312	\$ 9,864,465

NOTE A: SELECTION OF FUNDING SOURCE FOR REMAINING CAPITAL FUNDING NEEDS

Select the Residual Funding Source	1	Bond Proceeds
1 - Revenue Backed G.O. Bond Proceeds		
2 - Rates		

NOTE B: USER INPUT FOR STATE BOND BANK PROCEEDS

Select Amount of Bond Proceeds	2	Calculated by the Model
1 - Amounts at Right ==>		
2 - Calculated by the Model		



Carson City Sewer Utility Capital Funding Analysis

New Debt Computations	2013	2014	2015	2016	2017	2018
REVENUE BACKED G.O. BONDS						
Amount to Fund	\$ 2,651	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,567,875	\$ 7,608,621
Issuance Costs	-	-	-	-	-	-
Amount of Debt Issue	\$ 2,651	\$ 6,692,213	\$ 12,106,136	\$ 13,943,354	\$ 8,567,875	\$ 7,608,621
OTHER LOANS						
Amount to Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Issuance Costs	-	-	-	-	-	-
Amount of Debt Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Summary						
	2013	2014	2015	2016	2017	2018
EXISTING DEBT SERVICE						
Annual Interest Payments	\$ 506,610	\$ 434,372	\$ 368,241	\$ 307,367	\$ 253,430	\$ 213,870
Annual Principal Payments	<u>1,883,576</u>	<u>2,095,994</u>	<u>1,962,612</u>	<u>1,849,920</u>	<u>1,401,177</u>	<u>1,141,589</u>
Total Debt Service Payments	\$ 2,388,266	\$ 2,528,540	\$ 2,329,123	\$ 2,155,657	\$ 1,653,078	\$ 1,354,034
<i>Bond Debt Payments</i>	\$ 2,388,266	\$ 2,528,540	\$ 2,329,123	\$ 2,155,657	\$ 1,653,078	\$ 1,354,034
<i>Other Debt Payments</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NEW DEBT SERVICE						
Annual Interest Payments	\$ 93	\$ 234,317	\$ 649,746	\$ 1,114,204	\$ 1,372,440	\$ 1,585,040
Annual Principal Payments	<u>94</u>	<u>236,741</u>	<u>673,113</u>	<u>1,189,724</u>	<u>1,534,333</u>	<u>2,081,087</u>
Total Debt Service Payments	\$ 187	\$ 471,058	\$ 1,322,859	\$ 2,303,928	\$ 2,906,773	\$ 3,666,127
<i>Bond Debt Payments</i>	\$ 187	\$ 471,058	\$ 1,322,859	\$ 2,303,928	\$ 2,906,773	\$ 3,666,127
<i>Other Debt Payments</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE PAYMENTS	\$ 2,388,452	\$ 2,999,598	\$ 3,651,982	\$ 4,459,585	\$ 4,559,851	\$ 5,020,161
Total Interest Payments	506,703	668,689	1,017,986	1,421,571	1,625,870	1,798,910
Total Principal Payments	1,883,670	2,332,735	2,635,725	3,039,644	2,935,510	3,222,676



Carson City Sewer Utility Revenue Requirement Analysis

Cash Flow Sufficiency Test	2013	2014	2015	2016	2017	2018
EXPENSES						
Cash Operating Expenses	\$ 4,913,389	\$ 5,365,648	\$ 5,503,011	\$ 5,643,905	\$ 5,788,420	\$ 5,936,651
Other Expenses	198,791	187,706	304,706	351,706	287,706	512,706
Existing Debt Service	2,388,266	2,528,540	2,329,123	2,155,657	1,653,078	1,354,034
New Debt Service	187	471,058	1,322,859	2,303,928	2,906,773	3,666,127
Direct Rate-Funded CIP	-	-	-	-	-	-
Rate-Funded System Reinvestment	-	-	640,672	1,378,192	2,234,609	3,117,947
Additions Required to Meet Minimum Op. Fund Balance	-	-	-	-	-	-
Total Expenses	\$ 7,500,632	\$ 8,552,952	\$ 10,100,370	\$ 11,833,388	\$ 12,870,586	\$ 14,587,465
REVENUES						
Rate Revenue	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456
Other Revenue	139,908	114,977	114,977	114,977	114,977	114,977
Operating Fund Interest Earnings	6,758	7,010	7,431	6,503	3,470	3,568
Total Revenue	\$ 7,551,122	\$ 7,526,443	\$ 7,526,864	\$ 7,525,936	\$ 7,522,903	\$ 7,523,002
NET CASH FLOW (DEFICIENCY)	\$ 50,490	\$ (1,026,508)	\$ (2,573,506)	\$ (4,307,451)	\$ (5,347,683)	\$ (7,064,464)

Coverage Sufficiency Test	2013	2014	2015	2016	2017	2018
EXPENSES						
Cash Operating Expenses	\$ 4,913,389	\$ 5,365,648	\$ 5,503,011	\$ 5,643,905	\$ 5,788,420	\$ 5,936,651
Total Debt Service	2,388,452	2,999,598	3,651,982	4,459,585	4,559,851	5,020,161
Total Debt Service Coverage Requirement	-	-	-	-	-	-
Total Expenses	\$ 7,301,841	\$ 8,365,246	\$ 9,154,993	\$ 10,103,489	\$ 10,348,271	\$ 10,956,812
ALLOWABLE REVENUES						
Rate Revenue	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456
Other Revenue	139,908	114,977	114,977	114,977	114,977	114,977
Interest Earnings - All Funds	11,334	11,696	12,231	14,530	19,208	31,019
Total Revenue	\$ 7,555,698	\$ 7,531,130	\$ 7,531,664	\$ 7,533,964	\$ 7,538,641	\$ 7,550,452
Total Debt Coverage Realized	1.11	0.72	0.56	0.42	0.38	0.32
COVERAGE SURPLUS (DEFICIENCY)	\$ 253,857	\$ (834,116)	\$ (1,623,329)	\$ (2,569,526)	\$ (2,809,630)	\$ (3,406,360)



Carson City Sewer Utility Revenue Requirement Analysis

Maximum Revenue Deficiency	2013	2014	2015	2016	2017	2018
Sufficiency Test Driving the Deficiency	<i>None</i>	<i>Cash</i>	<i>Cash</i>	<i>Cash</i>	<i>Cash</i>	<i>Cash</i>
Maximum Deficiency From Tests	\$ -	\$ 1,026,508	\$ 2,573,506	\$ 4,307,451	\$ 5,347,683	\$ 7,064,464
less: Net Revenue From Prior Rate Increases	-	-	(1,110,668)	(2,387,937)	(3,856,796)	(5,545,984)
Total Revenue Deficiency	\$ -	\$ 1,026,508	\$ 1,462,838	\$ 1,919,514	\$ 1,490,887	\$ 1,518,480

Rate Increases	2013	2014	2015	2016	2017	2018
Rate Revenue with no Increase	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456	\$ 7,404,456
Revenues from Prior Rate Increases	-	-	1,110,668	2,387,937	3,856,796	5,545,984
Rate Revenue Before Rate Increase (Incl. previous increases)	7,404,456	7,404,456	8,515,125	9,792,394	11,261,253	12,950,440
Required Annual Rate Increase	0.00%	13.86%	17.18%	19.60%	13.24%	11.73%
Number of Months New Rates Will Be In Effect	12	12	12	12	12	12
Info: Percentage Increase to Generate Required Revenue	0.00%	13.86%	17.18%	19.60%	13.24%	11.73%
Policy Induced Rate Increases	0.00%	15.00%	15.00%	15.00%	15.00%	15.00%
ANNUAL RATE INCREASE	0.00%	15.00%	15.00%	15.00%	15.00%	15.00%
CUMULATIVE RATE INCREASE	0.00%	15.00%	32.25%	52.09%	74.90%	101.14%

Impacts of Rate Increases	2013	2014	2015	2016	2017	2018
Rate Revenues After Rate Increase	\$ 7,404,456	\$ 8,515,125	\$ 9,792,394	\$ 11,261,253	\$ 12,950,440	\$ 14,893,007
Full Year Rate Revenues After Rate Increase	7,404,456	8,515,125	9,792,394	11,261,253	12,950,440	14,893,007
Net Cash Flow After Rate Increase	50,490	84,160	(185,569)	(450,655)	198,301	424,086
Total Debt Coverage After Rate Increase	1.11	1.09	1.21	1.29	1.60	1.81



Carson City Sewer Utility Fund Activity

Funds	2013	2014	2015	2016	2017	2018
OPERATING ACCOUNT						
Beginning Balance [a]	\$ 1,351,504	\$ 1,401,993	\$ 1,486,153	\$ 1,300,584	\$ 693,923	\$ 713,641
plus: Net Cash Flow after Rate Increase	50,490	84,160	(185,569)	(450,655)	198,301	424,086
less: Transfer of Surplus to Capital Fund	-	-	-	(156,006)	(178,583)	(405,811)
Ending Balance	\$ 1,401,993	\$ 1,486,153	\$ 1,300,584	\$ 693,923	\$ 713,641	\$ 731,916
<i>Minimum Target Balance</i>	\$ 403,840	\$ 441,012	\$ 452,302	\$ 462,615	\$ 475,761	\$ 487,944
<i>Maximum Funds to be Kept as Operating Reserves</i>	\$ 605,760	\$ 661,518	\$ 678,453	\$ 693,923	\$ 713,641	\$ 731,916
<i>Info: No of Days of Cash Operating Expenses</i>	104	101	86	45	45	45
[a] Budget 2013 CC Final, Schedule F-2 Statement of Cash Flows = \$2,266,785 combined cash; allocated to operating to meet maximum target in 2016, remainder allocated to capital						
CAPITAL ACCOUNT						
Beginning Balance	\$ 915,282	\$ 937,293	\$ 959,979	\$ 1,605,451	\$ 3,147,677	\$ 5,490,170
plus: Connection Charges	17,435	18,000	-	-	-	-
plus: System Reinvestment Funding	-	-	640,672	1,378,192	2,234,609	3,117,947
plus: Transfer from Operating Account	-	-	-	156,006	178,583	405,811
plus: Transfer from Rate Stabilization Reserve	-	-	-	-	-	-
plus: Grants / Developer Contributions	347,349	-	-	-	-	-
plus: Other Outside Sources	-	-	-	-	-	-
plus: Other Loans Proceeds	-	-	-	-	-	-
plus: Net Revenue Bond Proceeds Available for Projects	2,651	6,692,213	12,106,136	13,943,354	8,567,875	7,608,621
plus: Direct Rate Funding	-	-	-	-	-	-
plus: Interest Income	4,576	4,686	4,800	8,027	15,738	27,451
less: Capital Projects	(350,000)	(6,692,213)	(12,106,136)	(13,943,354)	(8,654,312)	(9,864,465)
Ending Balance	\$ 937,293	\$ 959,979	\$ 1,605,451	\$ 3,147,677	\$ 5,490,170	\$ 6,785,536
<i>Minimum Target Balance</i>	\$ 2,399,406	\$ 2,406,406	\$ 2,540,250	\$ 2,782,373	\$ 3,061,240	\$ 3,234,326
COMBINED FUND BALANCES						
Beginning Balance	\$ 2,266,785	\$ 2,339,286	\$ 2,446,133	\$ 2,906,035	\$ 3,841,600	\$ 6,203,811
Total Inflows	422,501	6,799,059	12,566,038	15,034,925	11,195,106	11,583,917
Total Outflows	(350,000)	(6,692,213)	(12,106,136)	(14,099,360)	(8,832,895)	(10,270,276)
Ending Balance	\$ 2,339,286	\$ 2,446,133	\$ 2,906,035	\$ 3,841,600	\$ 6,203,811	\$ 7,517,452
<i>Minimum Target Balance</i>	\$ 2,803,246	\$ 2,847,418	\$ 2,992,553	\$ 3,244,988	\$ 3,537,001	\$ 3,722,270



**Carson City
Sewer Utility
Plant-in-Service**

Assets as of FYE	2012
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Fx	Asset No.	Fixed Asset Description	Serial # or VIN	Date Purchased	Year Purchased	Total Cost	Total CIAC	Applicable Asset Age	Applicable Interest Rate	Allocable Interest Cost
		<u>Sewer Maintenance Autos/Trucks</u>			1900			10	2.4%	\$ -
3	907497	1992 FORD E350 VAN/TV SYS UNIT #4206 SD*	*1FDKE37H8NH	Jun-92	1992	\$ 80,663		10	6.4%	\$ 51,961
3	908530	1996 GMC UNIT #8406 SWR*	*1GDK854J5TJ5	Jun-97	1997	\$ 51,464		10	5.5%	\$ 28,421
3	909211	2000 CHEVROLET PICK-UP UNIT #5508 WWTP*	*1GCGK24R9YR	Jun-00	2000	\$ 23,216		10	5.7%	\$ 13,254
3	909390	2001 FORD X21 F250S/CAB UNIT #5511 WWTP*	*1FDNX21L41EC	Jun-01	2001	\$ 31,751		10	5.2%	\$ 16,360
3	909645	CAMEL 200 W/EJECTOR BODY UNIT #8408 SWR*	*2FZHATAK71A	Jun-02	2002	\$ 205,548		10	5.0%	\$ 103,545
3	910053	2004 CHEVY SILVERADO UNIT #5501 SWR*	*1GCHK24U34E3	Jun-04	2004	\$ 18,314		8	4.7%	\$ 6,853
3	910278	2005 FORD SEWER RODDER UNIT #8402 SWR*	*1FDXF46P75EA	Jun-05	2005	\$ 77,342		7	4.4%	\$ 23,808
3	910463	2005 FORD E-450 UNIT #4200 SWR*	*1FDE45S55HA	Jun-06	2006	\$ 124,197		6	4.4%	\$ 32,794
3	910647	S300 BOBCAT #7803 CONN #910645&46 ST*	S/N 531115593	Jun-07	2007	\$ 15,112		5	4.4%	\$ 3,322
3	910659	2006 FORD F450 #6305 CONN #910660 *	*1FDXF47P17EA	Jun-07	2007	\$ 16,023		5	4.4%	\$ 3,522
3	910665	590SM CASE BACKHOE CONN #910664 @ WATER *	S/N N6C420687	Jun-07	2007	\$ 41,666		5	4.4%	\$ 9,158
3	910675	2006 CHEVY BLAZER #2226 CONN #910676 WM*	*1GNDT13S0622	Jun-07	2007	\$ 12,014		5	4.4%	\$ 2,640
3	910708	2007 F450 CAB #6305 CONN TO #910658 SWR*	*1FDXF47PX7EA	Jun-07	2007	\$ 32,850		5	4.4%	\$ 7,220
3	910725	06 INTL UNIT 6404 CONN #910726-910727 ST*	*1HTWLAZR56J3	Jun-07	2007	\$ 116,000		5	4.4%	\$ 25,496
3	910736	VOLVO WHEEL LOADER #8202 *CONNECTED* ST*	L70EV61412	Jun-07	2007	\$ 30,000		5	4.4%	\$ 6,594
3	910833	08 367 PETERBUILT TRACTOR UNIT #6432 LF*	*1XPTDBEXX8D	Jun-07	2007	\$ 27,827		5	4.4%	\$ 6,116
3	911043	G946 GRADER CONN #911042 UNIT#8005 ST*	*VCE0G946C000	Jun-08	2008	\$ 30,116		4	4.9%	\$ 5,856
3	911053	2008 FORD F-250 UNIT #5524 *	*1FTSX21598EC	Jun-08	2008	\$ 25,652		4	4.9%	\$ 4,988
3	911056	TRAILKING TRLR CONN 911054-58 #8946 ST*	*1TKJ0493X8M1	Jun-08	2008	\$ 5,000		4	4.9%	\$ 972
3	911060	TRAILKING TRLR CONN #911059-61 #8838 ST*	*1TKS039248M1	Jun-08	2008	\$ 20,000		4	4.9%	\$ 3,889
3	911068	08 4X4 TAHOE CONN #911067-69 UNIT#2232ST*	*1GNFK130X8R1	Jun-08	2008	\$ 7,257		4	4.9%	\$ 1,411
3	911097	FORD F250 CONN TO #911051 #5526 @ SEWER *	*1FFTSX21548E	Jun-08	2008	\$ 885		4	4.9%	\$ 172
3	911855	INTL 4300 SWEEPER CONN #911853&854 ST*	*1HTJTSKN4AH2	Jun-11	2011	\$ 76,047		1	4.5%	\$ 3,430
3	912004	2012 INTL CAMEL SEWER TRUCK UNIT #8411 *	*1HTWNZAT8BJ	Jun-12	2012	\$ 331,409		-	3.4%	\$ -
3					1900			10	2.4%	\$ -
3		<u>Sewer Plant Autos/Trucks</u>			1900			10	2.4%	\$ -
3	908018	1995 FORD 4WD PICK-UP UNIT #5309 ST*	*2FTEF14Y0SCA	Jun-95	1995	\$ 14,764		10	6.0%	\$ 8,790
3	909652	2002 1/2 TON 4X4 FORD PICK UP UNIT #5321*	*1FTRF18W92N	Jun-02	2002	\$ 18,197		10	5.0%	\$ 9,167
3	909656	2002 CARRYALL 1 48 VOLD UTILITY VEHICLE *	S/N F022515980	Jun-02	2002	\$ 7,025		10	5.0%	\$ 3,539
3	909802	CASE 570M XT LOADER UNIT #7712 *	S/N J3G0300820	Jun-03	2003	\$ 54,340		9	4.7%	\$ 23,222
3	910459	06 INTL TRUCK CONN #910460&61 #6705 ST*	*1HTWYAHT36J	Jun-06	2006	\$ 10,089		6	4.4%	\$ 2,664
3	910722	06 INTL UNIT 6405 CONN #910723-910724 ST*	*1HTWLAZR96J3	Jun-07	2007	\$ 116,000		5	4.4%	\$ 25,496
3	910735	VOLVO WHEEL LOADER UNIT 8202 CONNECTEDST*	L70EV61412	Jun-07	2007	\$ 10,000		5	4.4%	\$ 2,198
3	911048	07 FORD F150 CONN TO #911049 UNIT#5523 WM*	*1FTPX14537KD	Jun-08	2008	\$ 10,228		4	4.9%	\$ 1,989
3	911055	TRAILKING TRLR CONN 911054&56-58#8946 ST*	*1TKJ0493X8M1	Jun-08	2008	\$ 4,850		4	4.9%	\$ 943
3	911109	2008 FORD SUPER DUTY F-350 UNIT #6106 *	*1FDSX35578EC	Jun-08	2008	\$ 30,852		4	4.9%	\$ 5,999
3	911854	INTL 4300 SWEEPER CONN #911853&855 ST*	*1HTJTSKN4AH2	Jun-11	2011	\$ 50,000		1	4.5%	\$ 2,255
3					1900			10	2.4%	\$ -
3		<u>Sewer Maintenance Department</u>			1900			10	2.4%	\$ -
3	12596	XEROX 3030 COPIER (MAP ROOM) *	S/N 1HE029146	Jun-98	1998	\$ 9,995		10	5.1%	\$ 5,088
1	13530	AMERICAN SIGMA 950AV FLOW METER *	S/N KA13864260	Jun-01	2001	\$ 8,364		10	5.2%	\$ 4,310
3	14238	ICRI RADIO GATEWAY ON COMMAND 51 *	S/N 12102	Jun-12	2012	\$ 10,432		-	3.4%	\$ -



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3	14262	DATA CABINET BLDG C	*	CONN TO # 9120	Jun-12	2012	\$	5,428		-	3.4%	\$	-
3	91099	2007 RE-USE MASTER PLAN	*	*SEWER*	Jun-07	2007	\$	267,057		5	4.4%	\$	58,697
3	190195	2004 CONTRIBUTED BY DEVELOPERS			Jun-04	2004	\$	413,196	\$ (413,196)	8	4.7%	\$	-
1	800013	ARROWHEAD DRIVE WASTELINE,FUND 532,PER A*		NALYSIS	Jun-87	1987	\$	330,919		10	7.6%	\$	252,795
1	900358	SEWER LINE REPLCEMENT			Jul-77	1977	\$	63,500		10	5.7%	\$	36,084
1	900359	SEWER LINES EPA C32110011			Jul-77	1977	\$	303,732		10	5.7%	\$	172,596
1	900746	SEWER LINES			Jul-74	1974	\$	900,000		10	6.2%	\$	555,600
1	900747	SEWER LINES			Jul-74	1974	\$	900,000		10	6.2%	\$	555,600
1	900748	SEWER LINES			Jul-74	1974	\$	900,000		10	6.2%	\$	555,600
1	900749	SEWER LINES			Jul-74	1974	\$	900,000		10	6.2%	\$	555,600
1	900750	SEWER LINES			Jul-74	1974	\$	900,000		10	6.2%	\$	555,600
1	900751	SEWER LINES			Jul-74	1974	\$	797,440		10	6.2%	\$	492,286
1	900773	SEWER LINES			Jul-76	1976	\$	97,215		10	6.6%	\$	64,567
1	902746	STORM DRAINS 83-10-95 FMFUND 410,FY84-85*		ADDED	Jun-84	1984	\$	52,871		10	10.1%	\$	53,404
1	902909	WASHINGTON ST.STORM DRAINS-ADDED DURING *		FY75-76	Jul-75	1975	\$	114,647		10	7.1%	\$	80,836
1	902956	SEWER MAIN 1979-50,FY84-5ADJ TO FY80-81F*		IXD ASTS	Jul-80	1980	\$	35,073		10	8.6%	\$	30,142
1	902957	SO.INTERIM SEWERC32-0115FY84-85ADJ TOFY8*		0-81FA'S	Jul-80	1980	\$	1,331,033		10	8.6%	\$	1,143,912
1	902960	SEWER MAIN,FY84-5 ADJ TOFY80-1 FIXED ASS*		ETS	Jul-80	1980	\$	7,043		10	8.6%	\$	6,052
1	902962	EFFLUENT LINE,FY84-5 ADJTO FY80-1 FIXED *		ASSETS	Jul-80	1980	\$	401,690		10	8.6%	\$	345,219
1	902963	INTERCEPTOR,FY84-5 ADJ TO FY80-1 FIXED *		ASSETS	Jul-80	1980	\$	16,027		10	8.6%	\$	13,774
1	903043	LAND - 4766 MORGAN WELL SITE 40 *		837126	Jun-85	1985	\$	21,000		10	9.1%	\$	19,119
1	903050	PARTICIPATION IN SWR LINES, FUND 510 FY8*		31533	Jun-86	1986	\$	6,972		10	7.3%	\$	5,102
1	903051	1983-19 NE CARSON SEWER DIST FROM FUND 5*		10 FY85	Jun-86	1986	\$	70,022		10	7.3%	\$	51,245
1	903072	CONTRIBUTED SEWER LINES FY85-86, FUND 41*		0	Jun-86	1986	\$	143,780	\$ (143,780)	10	7.3%	\$	-
3	903075	NE CARSON SPEC ASSMT DST1983-19,FUND 575*		FY85-86	Dec-85	1985	\$	475,119		10	9.1%	\$	432,556
3	904052	PARTICIPATION, FUND 510,FY86-87			Jun-87	1987	\$	5,405		10	7.6%	\$	4,129
1	905017	CONTRIBUTED SEWER LINES,FY86-87 FROM CON*		TRACTORS	Jun-87	1987	\$	329,410	\$ (329,410)	10	7.6%	\$	-
1	905195	SEWER LINES CONTRIB FRM DEVELOPERS FYE87*		FYE88 ADJUSTM	Jul-87	1987	\$	165,519	\$ (165,519)	10	7.6%	\$	-
1	905196	SEWER LINES CONTRIB FRM DEVELOPERS FYE88			Jun-88	1988	\$	207,266	\$ (207,266)	10	7.7%	\$	-
3	905200	ENGINEERING P#1985-009, TO#5,6A,6B			Jun-88	1988	\$	31,710		10	7.7%	\$	24,353
3	905201	CONSTRUCTION, P#1985-009 KINGS STREET			Jun-88	1988	\$	339,277		10	7.7%	\$	260,565
3	905202	ENGINEERING, P#1985-009, TO#6B			Jun-88	1988	\$	23,203		10	7.7%	\$	17,820
1	905684	CARSON STREET JOINT WATER/SEWER PROJECT			Jun-89	1989	\$	255,194		10	7.2%	\$	184,505
1	905750	CONTRIBUTED SEWER MAIN FR SUBDIVIDERS			Jun-89	1989	\$	222,334	\$ (222,334)	10	7.2%	\$	-
1	905757	WASHINGTON STREET SEWER MAIN REPLACEMENT			Jun-89	1989	\$	218,953		10	7.2%	\$	158,303
1	906151	CONSTRUCTION COST OF SEWER MAIN AT *		GOLF COURSE	Jun-90	1990	\$	9,746		10	7.3%	\$	7,089
1	906217	SEWER MAINS CONTRIBUTED BY SUBDIVIDERS *		1990	Jun-90	1990	\$	529,440	\$ (529,440)	10	7.3%	\$	-
1	907239	NEW SEWER MAINS 1991			Jun-91	1991	\$	23,584		10	6.9%	\$	16,320
1	907296	SEWER LINES CONTRIBUTED BY SUBDIVIDERS *		1991	Jun-91	1991	\$	434,235	\$ (434,235)	10	6.9%	\$	-
1	907404	NEW EMPIRE SEWER MAIN PROJECT 1992			Jun-92	1992	\$	64,219		10	6.4%	\$	41,368
1	907406	SEWER LINE PARTICIPATION 1992			Jun-92	1992	\$	26,395		10	6.4%	\$	17,003
1	907407	SEWER MAIN EXTESION 1992			Jun-92	1992	\$	478,027		10	6.4%	\$	307,929
1	907496	SEWER LINES CONTRIBUTED FR SUBDIVIDERS *		1992	Jun-92	1992	\$	414,033	\$ (414,033)	10	6.4%	\$	-
1	907589	SEWER LINE REPLACEMENT 1993			Jun-93	1993	\$	611,837		10	5.6%	\$	342,476
1	907590	SEWER MAIN EXPANSION 1993			Jun-93	1993	\$	164,331		10	5.6%	\$	91,984
1	907759	SEWER LINES CONTRIBUTED FR SUBDIVIDERS			Jun-93	1993	\$	336,459	\$ (336,459)	10	5.6%	\$	-
1	907841	SEWER MAIN REPLACEMENT 93/94			Jun-94	1994	\$	165,326		10	6.2%	\$	102,171
1	907890	93/94 SEWER MAIN EXTENSION			Jun-94	1994	\$	755,600		10	6.2%	\$	466,961
3	907891	1994 COMP WATER PLAN UPDATE			Jun-94	1994	\$	34,974		10	6.2%	\$	21,614



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3	907917	1996 SEWER COMPLEX		Jun-96	1996	\$	1,013,056		10	5.8%	\$	583,267
3	908001	CONTRIBUTED BY SUBDIVIDERS 1994		Jun-94	1994	\$	275,622	\$ (275,622)	10	6.2%	\$	-
1	908131	1995 SEWER LINE REPLACEMENT		Jun-95	1995	\$	37,268		10	6.0%	\$	22,187
1	908132	1995 SEWER MAIN EXTENSIONS		Jun-95	1995	\$	811,108		10	6.0%	\$	482,879
3	908250	1995 CONTRIBUTED BY SUBDIVIDERS		Jun-95	1995	\$	1,253,224	\$ (1,253,224)	10	6.0%	\$	-
3	908253	1996 SEWER GIS SYSTEM SOFTWARE *	*DIGITIZED MAP	Jun-96	1996	\$	81,164		10	5.8%	\$	46,730
3	908403	1996 CONTRIBUTED BY DEVELOPERS		Jun-96	1996	\$	624,236	\$ (624,236)	10	5.8%	\$	-
3	908440	1996 AXES SYSTEM HARDWARE-SEWER MAINT		Jun-96	1996	\$	10,373		10	5.8%	\$	5,972
1	908450	1996 SEWER LINE REPLACEMENT		Jun-96	1996	\$	161,033		10	5.8%	\$	92,715
1	908451	1996 SEWER MAIN EXTENSION		Jun-96	1996	\$	1,273,712		10	5.8%	\$	733,340
3	908476	STORAGE CABINETS BUILT INTO WALL *	*COPY ROOM*	Jun-97	1997	\$	5,027		10	5.5%	\$	2,776
1	908568	1997 SEWER LINE REPLACEMENT		Jun-97	1997	\$	484,881		10	5.5%	\$	267,776
1	908569	1997 SEWER MAIN EXTENSION		Jun-97	1997	\$	1,101,422		10	5.5%	\$	608,260
1	908585	1997 EFFULENT FILL STATION		Jun-97	1997	\$	6,296		10	5.5%	\$	3,477
3	908589	1997 CONTRIBUTED BY DEVELOPERS		Jun-97	1997	\$	1,605,930	\$ (1,605,930)	10	5.5%	\$	-
1	908818	1998 PARTICIPATION IN SEWER LINES		Jun-98	1998	\$	51,905		10	5.1%	\$	26,424
3	908826	1998 CONTRIBUTED BY DEVELOPERS		Jun-98	1998	\$	672,275	\$ (672,275)	10	5.1%	\$	-
1	908888	1998 RCW LINE REPLACEMENT		Jun-98	1998	\$	54,591		10	5.1%	\$	27,791
1	908889	1998 SEWER LINE REPLACEMENT		Jun-98	1998	\$	407,352		10	5.1%	\$	207,376
1	908890	1998 SEWER MAIN EXTENSION		Jun-98	1998	\$	327,853		10	5.1%	\$	166,904
1	908969	1999 SEWER MAIN PARTICIPATION *	S POINTE SUBD	Jun-99	1999	\$	22,235		10	5.4%	\$	12,068
3	909020	USED GENERATOR SET W/O TRAILER *	*ASSET #909021	Jun-99	1999	\$	6,000		10	5.4%	\$	3,257
3	909032	1999 CONTRIBUTED BY DEVELOPERS		Jun-99	1999	\$	451,811	\$ (451,811)	10	5.4%	\$	-
1	909131	1999 SEWER LINE REPLACEMENT		Jun-99	1999	\$	136,451		10	5.4%	\$	74,059
1	909132	1999 SEWER MAIN EXTENSION		Jun-99	1999	\$	823,115		10	5.4%	\$	446,746
3	909136	1999 NDOT BYPASS *	(SEWER)	Jun-99	1999	\$	4,283		10	5.4%	\$	2,325
1	909314	2000 SEWER LINE REPLACEMENT		Jun-00	2000	\$	368,191		10	5.7%	\$	210,206
1	909315	2000 SEWER MAIN EXTENSION		Jun-00	2000	\$	198,669		10	5.7%	\$	113,424
1	909316	2000 FREEWAY UTILITY RELOCATION *	(SEWER)	Jun-00	2000	\$	617,073		10	5.7%	\$	352,297
3	909317	2000 NDOT BYPASS EXTENSION *	(SEWER)	Jun-00	2000	\$	1,253,149		10	5.7%	\$	715,444
3	909322	2000 HVAC UPGRADE *	(SEWER)	Jun-01	2001	\$	5,138		10	5.2%	\$	2,647
3	909330	2000 CONTRIBUTED BY DEVELOPERS		Jun-00	2000	\$	1,224,846	\$ (1,224,846)	10	5.7%	\$	-
3	909394	2001 COMMUNICATION LINK *	CONNECTED TO	Jun-01	2001	\$	15,745		10	5.2%	\$	8,112
1	909478	SEWER LIFT STATION-5230 MORGAN MILL RD *	837142		1900	\$	-		10	2.4%	\$	-
3	909521	4740 MORGAN MILL ROAD *	837127		1900	\$	-		10	2.4%	\$	-
3	909522	4720 MORGAN MILL ROAD *	837128		1900	\$	-		10	2.4%	\$	-
1	909600	2001 SEWER LINE REPLACEMENT		Jun-01	2001	\$	114,541		10	5.2%	\$	59,017
3	909601	2001 PARTICIPATION MILLS PARK/FURGERSON		Jun-01	2001	\$	4,754		10	5.2%	\$	2,449
1	909602	2001 SEWER MAIN EXTENSION		Jun-01	2001	\$	50,493		10	5.2%	\$	26,016
3	909605	NDOT BYPASS REPLACEMENT *	(SEWER)	Jun-01	2001	\$	236,824		10	5.2%	\$	122,023
3	909606	NDOT BYPASS EXTENSION *	(SEWER)	Jun-01	2001	\$	957,414		10	5.2%	\$	493,308
3	909626	2001 CONTRIBUTED BY DEVELOPERS		Jun-01	2001	\$	796,101	\$ (796,101)	10	5.2%	\$	-
3	909666	JAVALINE SOFTWARE & PROJECT MGMT - I.S. *	906673/909667-S	Jun-02	2002	\$	10,000		10	5.0%	\$	5,037
2	909691	AUTOMATIC FIELD SAMPLER *	S/N	Jun-02	2002	\$	4,526		10	5.0%	\$	2,280
3	909704	2002 CONTRIBUTED BY DEVELOPERS		Jun-02	2002	\$	557,972	\$ (557,972)	10	5.0%	\$	-
1	909749	2002 SEWER LINE REPLACEMENT		Jun-02	2002	\$	197,821		10	5.0%	\$	99,652
3	909750	PARTICIPATION SE CARSON EXT PHASE 5		Jun-02	2002	\$	14,933		10	5.0%	\$	7,522
1	909751	2002 SEWER MAIN EXTENSION		Jun-02	2002	\$	723,436		10	5.0%	\$	364,431
3	909753	2002 NDOT BYPASS REPLACEMENT *	*SEWER*	Jun-02	2002	\$	135,283		10	5.0%	\$	68,149



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3	909754	2002 NDOT BYPASS EXTENSION *	*SEWER*	Jun-02	2002	\$	23		10	5.0%	\$	11
3	909771	2002 REUSE MASTER PLAN *	*SEWER*	Jun-02	2002	\$	599		10	5.0%	\$	302
3	909772	2002 SEWER MASTER PLAN *	*SEWER*	Jun-02	2002	\$	49,961		10	5.0%	\$	25,168
1	909899	2003 SEWER LINE REPLACEMENT		Jun-03	2003	\$	1,068,410		9	4.7%	\$	456,585
3	909900	2003 PARTICIPATION		Jun-03	2003	\$	51,842		9	4.7%	\$	22,155
1	909901	2003 SEWER MAIN EXTENSION		Jun-03	2003	\$	60,229		9	4.7%	\$	25,739
3	909903	2003 SEWER MASTER PLAN		Jun-03	2003	\$	24,174		9	4.7%	\$	10,331
3	909909	2003 NDOT BYPASS REPLACEMENT *	*SEWER*	Jun-03	2003	\$	117,895		9	4.7%	\$	50,382
3	909910	2003 NDOT BYPASS EXTENSION *	*SEWER*	Jun-03	2003	\$	200		9	4.7%	\$	85
3	909951	2003 CONTRIBUTED BY DEVELOPERS		Jun-03	2003	\$	349,860	\$ (349,860)	9	4.7%	\$	-
3	910017	HP 5500PS UV 60" PLOTTER#13858/910014-19*	S/N SG35J2401N	Jun-04	2004	\$	1,217		8	4.7%	\$	455
2	910135	2004 PHASE 1 PLANT EXPANSION		Jun-04	2004	\$	52,817		8	4.7%	\$	19,764
1	910136	2004 SEWER LINE REPLACEMENT		Jun-04	2004	\$	100,741		8	4.7%	\$	37,697
3	910139	2004 PARTICIPATION		Jun-04	2004	\$	800		8	4.7%	\$	299
3	910141	2004 REUSE MASTER PLAN *	(SEWER)	Jun-04	2004	\$	107,671		8	4.7%	\$	40,291
3	910142	2004 SEWER MASTER PLAN *	(SEWER)	Jun-04	2004	\$	27,093		8	4.7%	\$	10,138
3	910143	2004 NDOT BYPASS REPLACEMENT *	(SEWER)	Jun-04	2004	\$	1,375,627		8	4.7%	\$	514,759
3	910144	2004 NDOT BYPASS EXTENSION *	(SEWER)	Jun-04	2004	\$	244,010		8	4.7%	\$	91,309
1	910172	2004 ROOP ST SEWER LINE REPLACEMENT *	(SEWER)	Jun-04	2004	\$	66,558		8	4.7%	\$	24,906
3	910352	2005 INFRASTRUCTURE SOFTWARE CONN TO # *	910351-910354	Jun-05	2005	\$	10,930		7	4.4%	\$	3,365
2	910356	2005 WASTEWATER TREATMENT PHASE 1		Jun-05	2005	\$	9,809		7	4.4%	\$	3,019
1	910359	2005 DEER RUN RD SEWER LINE REPLACEMENT		Jun-05	2005	\$	16,142		7	4.4%	\$	4,969
1	910360	2005 SEWER LINE REPLACEMENT		Jun-05	2005	\$	694,734		7	4.4%	\$	213,857
3	910363	2005 PARTICIPATION EMERSON/MARK WATER		Jun-05	2005	\$	980		7	4.4%	\$	302
1	910364	2005 SEWER MAIN EXTENSION		Jun-05	2005	\$	177,032		7	4.4%	\$	54,495
3	910366	2005 REUSE MASTER PLAN *	SEWER	Jun-05	2005	\$	154,078		7	4.4%	\$	47,429
3	910367	2005 SEWER MASTER PLAN *	SEWER	Jun-05	2005	\$	130,086		7	4.4%	\$	40,044
3	910368	2005 NDOT BYPASS REPLACEMENT		Jun-05	2005	\$	558,036		7	4.4%	\$	171,777
3	910369	2005 NDOT BYPASS EXTENSION		Jun-05	2005	\$	23,728		7	4.4%	\$	7,304
3	910408	2005 CONTRIBUTED BY DEVELOPERS		Jun-05	2005	\$	428,612	\$ (428,612)	7	4.4%	\$	-
1	910466	2006 DEER RUN RD SEWER LINE REPLACEMENT		Jun-06	2006	\$	76,776		6	4.4%	\$	20,273
3	910467	2006 E STATIN FLOWTRONEX VFD RETROFIT		Jun-06	2006	\$	46,747		6	4.4%	\$	12,344
1	910468	2006 SEWER LINE REPLACEMENT		Jun-06	2006	\$	79,556		6	4.4%	\$	21,007
1	910469	2006 PARTICIPATION SEWER/WATER LINE		Jun-06	2006	\$	125,590		6	4.4%	\$	33,162
3	910470	2006 PARTICIPATION EMERSON/MARK WATER		Jun-06	2006	\$	3,777		6	4.4%	\$	997
3	910471	2006 PARTICIPATION BRUNSWICK CANYON		Jun-06	2006	\$	24,975		6	4.4%	\$	6,595
1	910472	2006 SEWER MAIN EXTENSION		Jun-06	2006	\$	4,905		6	4.4%	\$	1,295
3	910475	2006 REUSE MASTER PLAN *	SEWER	Jun-06	2006	\$	1,615,975		6	4.4%	\$	426,698
3	910476	2006 SEWER MASTER PLAN *	SEWER	Jun-06	2006	\$	105,133		6	4.4%	\$	27,760
3	910478	2006 NDOT BYPASS REPLACEMENT		Jun-06	2006	\$	294,103		6	4.4%	\$	77,658
3	910483	2006 PHONE SYSTEM - CONNECTED TO ASSETS *	#910482 & #9104	Jun-06	2006	\$	4,278		6	4.4%	\$	1,129
3	910560	2006 MORGAN MILL UPGRADE		Jun-06	2006	\$	35,294		6	4.4%	\$	9,319
3	910616	2006 CONTRIBUTED BY DEVELOPERS		Jun-06	2006	\$	1,089,871	\$ (1,089,871)	6	4.4%	\$	-
3	910714	REPLACEMENT PART FOR ASSET #10148 *	S/N 1804634329	Jun-07	2007	\$	1,457		5	4.4%	\$	320
3	910808	PARTICIPATION MARK WAY SWR/H20 EXT *	*SEWER* CONN	Jun-07	2007	\$	55,969		5	4.4%	\$	12,301
3	910863	BASIS CARD ACCESS CONTROL - SEC SYSTEM *	*SEWER*	Jun-07	2007	\$	27,000		5	4.4%	\$	5,934
3	910900	2007 BLDG "D" EXPANSION PROJECT *	*SEWER*	Jun-07	2007	\$	11,161		5	4.4%	\$	2,453
1	910901	2007 PATRICK ST SEWER LINE EXTENSION *	*SEWER*	Jun-07	2007	\$	40,473		5	4.4%	\$	8,896
1	910902	SWR MAIN REHAB PROJ-AIRPORT/FAIRVIEW DR *	*SEWER*	Jun-07	2007	\$	365		5	4.4%	\$	80



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1	910903	2007 HWY 50 SEWER EXTENSION		Jun-07	2007	\$	985		5	4.4%	\$	216
1	910904	2007 RCW DEER RUN RD TO EVGC *	*SEWER*	Jun-07	2007	\$	64,565		5	4.4%	\$	14,191
1	910905	2007 SALIMAN ROAD RCW MAIN EXTENSION *	*SEWER*	Jun-07	2007	\$	394,308		5	4.4%	\$	86,666
2	910906	2007 BRUNSWICK SAMPLING		Jun-07	2007	\$	42,704		5	4.4%	\$	9,386
1	910907	2007 SEWER MAIN EXTENSION		Jun-07	2007	\$	929,802		5	4.4%	\$	204,363
3	910910	2007 SEWER MASTER PLAN *	*SEWER*	Jun-07	2007	\$	8,811		5	4.4%	\$	1,937
2	910911	2007 WWTP UPGRADE PHASE 1A		Jun-07	2007	\$	49,000		5	4.4%	\$	10,770
3	910913	2007 NDOT BYPASS REIMBURSABLE		Jun-07	2007	\$	15,452		5	4.4%	\$	3,396
3	910914	2007 NDOT BYPASS REPLACEMENT		Jun-07	2007	\$	1,201,466		5	4.4%	\$	264,072
3	910915	2007 NDOT BYPASS EXTENSION		Jun-07	2007	\$	22,045		5	4.4%	\$	4,845
3	910950	2007 DEVELOPER CONTRIBUTIONS		Jun-07	2007	\$	583,092	\$ (583,092)	5	4.4%	\$	-
3	911088	LINKO DATA SYS CTS SQL SOFTWARE *	LOCATED @ INF	Jun-08	2008	\$	29,930		4	4.9%	\$	5,819
3	911200	CIPACE SOFTWARE CONN TO #911197-911201 *	FUND 250-256-5	Jun-08	2008	\$	11,458		4	4.9%	\$	2,228
3	911211	BLDG 'B' PIPE SHADE STRUCTURE CONN TO *	#911210 & #9112	Jun-08	2008	\$	66,956		4	4.9%	\$	13,018
3	911235	BUILDING 'D' EXPANSION CONN TO *	#911234 & #9112	Jun-08	2008	\$	147,357		4	4.9%	\$	28,651
1	911237	2008 PATRICK ST SWR LINE EXTENSION		Jun-08	2008	\$	182,417		4	4.9%	\$	35,468
1	911238	SWR MAIN REHAB PROJ AIRPORT/FAIRVIEW DR		Jun-08	2008	\$	673,770		4	4.9%	\$	131,003
3	911239	2008 FAIRVIEW REPLACEMENT		Jun-08	2008	\$	4,996		4	4.9%	\$	971
3	911240	2008 BRUNSWICK PLANNING		Jun-08	2008	\$	26,739		4	4.9%	\$	5,199
2	911241	2008 BRUNSWICK SAMPLING		Jun-08	2008	\$	10,462		4	4.9%	\$	2,034
1	911242	2008 UNDERGROUND PIPES STEWART ST EXT N		Jun-08	2008	\$	24,275		4	4.9%	\$	4,720
1	911243	2008 SEWER MAIN EXTENSION		Jun-08	2008	\$	14,374		4	4.9%	\$	2,795
3	911244	2008 SEWER RE-USE MASTER PLAN		Jun-08	2008	\$	138,766		4	4.9%	\$	26,981
2	911245	2008 WWTP UPGRADE PHASE 1A		Jun-08	2008	\$	10,281		4	4.9%	\$	1,999
3	911246	WILDLIFE HABITAT IMPROVEMENT PROJECT		Jun-08	2008	\$	32,392		4	4.9%	\$	6,298
3	911247	2008 NDOT BYPASS REPLACEMENT		Jun-08	2008	\$	3,140,513		4	4.9%	\$	610,620
3	911248	2008 NDOT BYPASS EXTENSION		Jun-08	2008	\$	1,335,977		4	4.9%	\$	259,758
3	911281	2008 DEVELOPER CONTRIBUTIONS		Jun-08	2008	\$	289,731	\$ (289,731)	4	4.9%	\$	-
3	911463	CONTRIBUTED BY DEVELOPER FISCAL 2008 *	CURRY ST IMPR	Jun-09	2009	\$	7,363	\$ (7,363)	3	4.6%	\$	-
3	911473	2009 DEVELOPER CONTRIBUTIONS		Jun-09	2009	\$	280,106	\$ (280,106)	3	4.6%	\$	-
3	911520	VEH STORAGE BLDG - CONN TO #911519		Jun-09	2009	\$	1,374		3	4.6%	\$	191
1	911543	SEWER MAIN AIRPORT/FAIRVIEW		Jun-09	2009	\$	7,895		3	4.6%	\$	1,094
3	911544	FAIRVIEW REPLACEMENT *	*SEWER*	Jun-09	2009	\$	8,453		3	4.6%	\$	1,172
1	911545	UNDERGROUND PIPES - STEWART ST EXT N *	*SEWER*	Jun-09	2009	\$	320,203		3	4.6%	\$	44,388
1	911546	ROOP ST SEWER LINE REPLACEMENT *	*SEWER*	Jun-09	2009	\$	4,881		3	4.6%	\$	677
3	911549	2009 SEWER RE-USE MASTER PLAN		Jun-09	2009	\$	60,971		3	4.6%	\$	8,452
3	911563	EFFLUENT GOLF COURSE *	*SEWER*	Jun-09	2009	\$	11,759		3	4.6%	\$	1,630
1	911565	UT RELOCATE-5TH, LINEAR DITCH 2 BUTTI WY		Jun-09	2009	\$	37,636		3	4.6%	\$	5,217
1	911566	UT RELOCATE 5TH TO BUTTY WAY PROJ		Jun-09	2009	\$	67,031		3	4.6%	\$	9,292
3	911654	SNO BLOWER CONN TO #911655-911656 *	S/N 16469	Jun-10	2010	\$	46,000		2	4.3%	\$	3,950
3	911724	PHASE 2A CC FREEWAY PROJECT *	SWR LINE REPL	Jun-10	2010	\$	13,684		2	4.3%	\$	1,175
1	911725	ROOP ST SEWER LINE REPLACE *	*SEWER*	Jun-10	2010	\$	413,333		2	4.3%	\$	35,492
1	911726	UNDERGROUND PIPES - STEWART		Jun-10	2010	\$	205,305		2	4.3%	\$	17,629
1	911729	2010 PUMP/MOTOR UPGRADES		Jun-10	2010	\$	57,368		2	4.3%	\$	4,926
3	911730	S CURRY PHASE 1 RECONSTRUCT		Jun-10	2010	\$	35,871		2	4.3%	\$	3,080
3	911731	2010 SEWER RE-USE MASTER PLAN		Jun-10	2010	\$	45,484		2	4.3%	\$	3,906
3	911828	HP DESIGNJET PLOTTER CONN 911827/911829 *	S/N CN05M2H01	Jun-11	2011	\$	2,383		1	4.5%	\$	107
3	911830	2011 FORD F350 UNIT#5710 @ STORM DRAIN *	*1FD8Z3F61BFB	Jun-11	2011	\$	35,860		1	4.5%	\$	1,617
3	911851	PW NEW ENTRANCE GATE *	CONN #911850	Jun-11	2011	\$	13,958		1	4.5%	\$	630



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3	911859	SNOW VALLEY DISPATCH/VOTING SYSTEM *	S/N 3 BASE STA	Jun-11	2011	\$	38,338		1	4.5%	\$	1,729
3	911860	SNOW VALLEY CC REPEATER SITE CONN#911861		Jun-11	2011	\$	11,662		1	4.5%	\$	526
3	911871	2011 DEVELOPER CONTRIBUTIONS		Jun-11	2011	\$	69,016	\$ (69,016)	1	4.5%	\$	-
3	911947	CABLING CONF ROOM A		Jun-11	2011	\$	19,477		1	4.5%	\$	878
1	911948	ROOP ST SEWER LINE REPLACE		Jun-11	2011	\$	610,747		1	4.5%	\$	27,545
1	911950	2011 PUMP/MOTOR UPGRADES		Jun-11	2011	\$	51,809		1	4.5%	\$	2,337
3	911954	2011 EFFLUENT GOLF COURSE		Jun-11	2011	\$	64,318		1	4.5%	\$	2,901
3	912055	2012 CONTRIBUTED BY DEVELOPER		Jun-12	2012	\$	11,836	\$ (11,836)	-	3.4%	\$	-
2	912102	SOLAR PHOTOVOLTAIC SYSTEM		Jun-12	2012	\$	2,018,542		-	3.4%	\$	-
1	912103	2012 MANHOLE REHABILITATION		Jun-12	2012	\$	26,776		-	3.4%	\$	-
1	912104	2012 SEWER MAIN EXTENSION		Jun-12	2012	\$	371,780		-	3.4%	\$	-
1	912105	2012 REPLACEMENT MOTORS		Jun-12	2012	\$	67,376		-	3.4%	\$	-
3	912108	2012 EFFLUENT GOLF COURSE		Jun-12	2012	\$	62,608		-	3.4%	\$	-
1	912109	2012 EFFLUENT LINE REPAIR		Jun-12	2012	\$	23,777		-	3.4%	\$	-
3					1900				10	2.4%	\$	-
3		WW Treatment Plant			1900				10	2.4%	\$	-
2	10011	01-02-04 MOTOR RELIANCE G2PK *	W1	Apr-86	1986	\$	5,000		10	7.3%	\$	3,659
2	10012	01-02-04 PUMP MOYNO 103-1 *	W1	Apr-86	1986	\$	5,800		10	7.3%	\$	4,245
2	10013	01-02-04 MOTOR RELIANCE G3PK *	W1	Apr-86	1986	\$	5,000		10	7.3%	\$	3,659
2	10014	01-02-04 PUMP MOYNO 103-2 *	W1	Apr-86	1986	\$	5,800		10	7.3%	\$	4,245
2	10015	01-02-04 MOTOR RELIANCE G1PK *	W1	Apr-86	1986	\$	5,000		10	7.3%	\$	3,659
2	10016	01-02-04 PUMP MOYNO 103-3 *	W1	Apr-86	1986	\$	5,800		10	7.3%	\$	4,245
2	10018	01-02-04 MUFFIN MONSTER GRINDER *	W1	Apr-86	1986	\$	20,000		10	7.3%	\$	14,637
2	10019	01-10-04 SIEMENS-ALLIS MOTOR MODEL 123 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10021	01-10-05 SIEMENS-ALLIS MOTOR MODEL 123 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10026	01-10-04 CARTER SLUDGE HEATER S# 561 *	W1	Apr-86	1986	\$	68,000		10	7.3%	\$	49,765
2	10027	01-10-05 CARTER SLUDGE HEATER S# 562 *	W1	Apr-86	1986	\$	68,000		10	7.3%	\$	49,765
2	10034	01-07-03 GE MOTOR S#110 W1		Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10035	01-07-03 PEABODY PUMP S# 3606 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10036	01-07-03 GE MOTOR S# 111 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10037	01-07-03 PEABODY PUMP S# 3605 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10038	01-07-03 GE MOTOR S# 112 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10039	01-07-03 PEABODY PUMP S# 3608 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10040	01-07-03 GE MOTOR S# 113 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10041	01-07-03 PEABODY PUMP S# 3604 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10042	01-07-03 GE MOTOR S# 114 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10043	01-07-03 PEABODY PUMP S# 3607 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10044	01-07-03 GE MOTOR S# 106 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10045	01-07-03 PEABODY PUMP W1 *	S# 3611	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10046	01-07-03 GE MOTOR S#105 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10047	01-07-03 PEABODY PUMP S# 3612 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10048	01-07-03 GE MOTOR S# 104 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10049	01-07-03 PEABODY PUMP S# 3609 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10050	01-07-03-GE MOTOR S# 103 *	W1	Apr-86	1986	\$	9,000		10	7.3%	\$	6,587
2	10051	01-07-03 PEABODY PUMP S# 3600 *	W1	Apr-86	1986	\$	9,555		10	7.3%	\$	6,993
2	10058	01-01-01 FAIRBANKS PUMP S#559-3 *	W-2	Jun-86	1986	\$	11,046		10	7.3%	\$	8,084
2	10060	01-01-01 FAIRBANKS PUMP S# 559 *	W-2	Jun-86	1986	\$	11,046		10	7.3%	\$	8,084
2	10062	01-01-01 FAIRBANKS PUMP S# 559-1 *	W-2	Jun-86	1986	\$	11,046		10	7.3%	\$	8,084
2	10076	01-01-03 GRAY LIFT PUMP #1 W/LUB PMP *	W-2	Jun-86	1986	\$	43,033		10	7.3%	\$	31,493



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2	10077	01-01-03 GRAY LIFT PUMP #2 W/LUB PUMP*	W-2	Jun-86	1986	\$	43,033		10	7.3%	\$	31,493
2	10078	01-01-03 GRAY LIFT PUMP #3 W/LUB PUMP *	W-2	Jun-86	1986	\$	49,033		10	7.3%	\$	35,884
2	10080	01-02-02 EIMCO CLARIFIER DRIVE S# 01A *	W-2	Jun-86	1986	\$	25,021		10	7.3%	\$	18,311
2	10081	01-02-02 EIMCO CLARIFIER DRIVE S# 01B *	W-2	Jun-86	1986	\$	25,021		10	7.3%	\$	18,311
2	10083	01-03-01 FAIRBANKS PUMP S# 60-1 *	W-2	Jun-86	1986	\$	12,814		10	7.3%	\$	9,378
2	10085	01-03-01 FAIRBANKS PUMP S# 60-0 *	W-2	Jun-86	1986	\$	12,814		10	7.3%	\$	9,378
2	10087	01-03-01 FAIRBANKS PUMP S# 60-2 *	W-2	Jun-86	1986	\$	12,814		10	7.3%	\$	9,378
2	10089	01-03-01 FAIRBANKS PUMP S# 61-0 *	W-2	Jun-86	1986	\$	11,850		10	7.3%	\$	8,672
2	10091	01-03-01 FAIRBANKS PUMP S# 61-1 *	W-2	Jun-86	1986	\$	11,850		10	7.3%	\$	8,672
2	10092	01-03-01 FOXBORO FLO METER MD ASAGU 24" *	W-2	Jun-86	1986	\$	17,000		10	7.3%	\$	12,441
2	10098	01-10-03 CORNELL PUMP S# 15951 *	W-2	Jun-86	1986	\$	5,500		10	7.3%	\$	4,025
2	10099	01-10-03 CORNELL PUMP S# 46017 *	W-2	Jun-86	1986	\$	6,000		10	7.3%	\$	4,391
2	10101	01-10-03 RELIANCE MOTOR ID G1 *	W-2	Jun-86	1986	\$	5,125		10	7.3%	\$	3,751
2	10102	01-10-03 MOYNO PUMP S# 4097-1 *	W-2	Jun-86	1986	\$	9,025		10	7.3%	\$	6,605
2	10103	01-10-03 RELIANCE MOTOR ID G2 *	W-2	Jun-86	1986	\$	5,125		10	7.3%	\$	3,751
2	10104	01-10-03 MOYNO PUMP S# 4097-2 *	W-2	Jun-86	1986	\$	9,025		10	7.3%	\$	6,605
2	10105	01-10-01 CASE/COTTER DRIVE *	W-2	Jun-86	1986	\$	47,000		10	7.3%	\$	34,396
2	10107	01-08 PEABODY PUMP S# 711 W-2		Jun-86	1986	\$	5,400		10	7.3%	\$	3,952
2	10109	01-08 PEABODY PUMP S# 709 *	W-2	Jun-86	1986	\$	5,400		10	7.3%	\$	3,952
2	10111	01-08 PEABODY PUMP S# 710 *	W-2	Jun-86	1986	\$	5,400		10	7.3%	\$	3,952
2	10113	01-08 PEABODY PUMP S# 707 W-2		Jun-86	1986	\$	10,138		10	7.3%	\$	7,419
2	10116	01-08 PEABODY PUMP S# 708 W-2		Jun-86	1986	\$	10,138		10	7.3%	\$	7,419
2	10124	01-09-05 SIMPLEX AIR COMPRESSOR *	W-2	Jun-86	1986	\$	14,230		10	7.3%	\$	10,414
2	10155	03-01 COOPER COMPRESSOR MODEL M073 *	R1	May-87	1987	\$	9,400		10	7.6%	\$	7,181
2	10157	03-01 COOPER COMPRESSOR MODEL M072 *	R1	May-87	1987	\$	9,400		10	7.6%	\$	7,181
2	10201	05-01-06 SMITH-LOVELESS MOTOR *	S/N 855878A-1	Jul-88	1988	\$	9,000		10	7.7%	\$	6,912
2	10202	05-01-06 SMITH-LOVELESS MOTOR *	S/N 855878A-2	Jul-88	1988	\$	9,000		10	7.7%	\$	6,912
2	10203	05-01-04 SMITH-LOVELESS MOTOR *	S/N 8327386-6	Jul-88	1988	\$	9,000		10	7.7%	\$	6,912
2	10204	05-01-04 SMITH-LOVELESS MOTOR *	S/N 832783C-4	Jul-88	1988	\$	9,000		10	7.7%	\$	6,912
2	10205	05-01-02 SMITH-LOVELESS MOTOR *	S/N 796695P-7	Jul-88	1988	\$	9,000		10	7.7%	\$	6,912
2	10206	05-01-02 SMITH-LOVELESS MOTOR *	S/N 796695D-10	Jul-88	1988	\$	9,000		10	7.7%	\$	6,912
2	10577	01-11-01 UPGRADE 484 TO 984		Jun-91	1991	\$	14,980		10	6.9%	\$	10,366
2	10784	ATOMIC ABSORPTION SPECTROMETER *	S/N LR233292	Jun-91	1991	\$	19,755		10	6.9%	\$	13,670
2	10785	FIAS 200 *	S/N 180260	Jun-91	1991	\$	7,875		10	6.9%	\$	5,450
2	10828	01-04-03 JOHNSTON 14" PUMP W-4 *	S/N RA49195	Jun-91	1991	\$	8,000		10	6.9%	\$	5,536
2	10829	01-04-03 JOHNSTON 14" PUMP W-4 *	S/N WA49252	Jun-91	1991	\$	8,000		10	6.9%	\$	5,536
2	10830	01-04-03 JOHNSTON 14" PUMP W-4 *	S/N RA49196	Jun-91	1991	\$	8,000		10	6.9%	\$	5,536
2	11132	01-05-02 WAS PUMP #1 710-01-1 *	W-5	Jun-92	1992	\$	7,300		10	6.4%	\$	4,702
2	11134	01-05-02 WAS PUMP #2 710-01-2 *	W-5	Jun-92	1992	\$	7,300		10	6.4%	\$	4,702
2	11136	01-05-02 WAS PUMP #3 710-01-03 *	W-5	Jun-92	1992	\$	7,300		10	6.4%	\$	4,702
2	11137	01-05-02 WAS FLOW METER FE-1502 *	W-5	Jun-92	1992	\$	9,000		10	6.4%	\$	5,798
2	11138	01-05-02 2ND CLARIFIER #2 RAS FLOW METER*	S/N 1499	Jun-92	1992	\$	11,500		10	6.4%	\$	7,408
2	11139	01-05-02 2ND CLARIFIER #3 FLOW METER RAS*	S/N 41500	Jun-92	1992	\$	11,500		10	6.4%	\$	7,408
2	11141	01-05-02 RAS PUMP #1 710-03-3 *	W-5	Jun-92	1992	\$	10,500		10	6.4%	\$	6,764
2	11143	01-05-02 RAS PUMP #2 710-03-1 *	W-5	Jun-92	1992	\$	10,500		10	6.4%	\$	6,764
2	11145	01-05-02 RAS PUMP #3 710-03-2 *	W-5	Jun-92	1992	\$	10,500		10	6.4%	\$	6,764
2	11146	01-07-05 CHLORINE MIXER PUMP/MOTOR W-6 *	S/N 9256309701	Jun-92	1992	\$	14,000		10	6.4%	\$	9,018
2	11147	01-07-05 DREXELBROOK EFFLUENT FLOW METER*	S/N 376	Jun-92	1992	\$	10,000		10	6.4%	\$	6,442
2	11383	SULZER BINGHAM METHANE GAS COMPRESSOR *	S/N 35592	Jun-93	1993	\$	14,880		10	5.6%	\$	8,329



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2	12583	VARIABLE FREQUENCY DR #3 WATER PUMP *	S/N 1JAA1SK8	Jun-98	1998	\$	7,025		10	5.1%	\$	3,576
2	12787	ALLEN-BRADLEY VARIABLE FREQUENCY DRIVE *	S/N	Jun-99	1999	\$	7,215		10	5.4%	\$	3,916
2	12863	SCREEN & DEWATERING/WASHING COMPACTOR *	S/N 20237-600	Jun-99	1999	\$	84,632		10	5.4%	\$	45,934
2	14002	IC CHROMATOGRAPH ANALYZER WITH #909804 *	S/N 99070502	Jun-03	2003	\$	10,991		9	4.7%	\$	4,697
2	14051	MORGAN MILL BACK UP PUMP *	S/N	Jun-05	2005	\$	6,272		7	4.4%	\$	1,931
2	14052	EMPIRE BACK UP PUMP *	S/N	Jun-05	2005	\$	6,272		7	4.4%	\$	1,931
2	14053	RIVERVIEW BACK UP PUMP *	S/N	Jun-05	2005	\$	6,272		7	4.4%	\$	1,931
2	14155	SPECTRO UV/V PHOTOMETER *	S/N 1169856	Jun-06	2006	\$	5,899		6	4.4%	\$	1,558
2	14160	GLASSWARE WASHER W/DIST WATER *	S/N	Jun-08	2008	\$	5,058		4	4.9%	\$	983
2	14193	DELL COMPUTER FOR THE ION CHROMATOGRAPH *	S/N 8HJ5LF1	Jun-08	2008	\$	6,527		4	4.9%	\$	1,269
2	14195	HYPOCHLORITE DOSING PUMP *	S/N 050.713N.EL	Jun-08	2008	\$	3,265		4	4.9%	\$	635
2	14196	HYPOCHLORITE DOSING PUMP *	S/N 050.713N.EL	Jun-08	2008	\$	2,848		4	4.9%	\$	554
2	14204	SOFT START POWER SUPPLY *	S/N R JX5X71/1	Jun-09	2009	\$	19,612		3	4.6%	\$	2,719
2	800008	SEWER PROJECT I-2 FROM WIP FYE87		Jun-85	1985	\$	24,921		10	9.1%	\$	22,688
2	800009	MORGAN MILL LIFT STATIONFY85,FUND 532,PE*	R ANALYS	Jun-85	1985	\$	43,349		10	9.1%	\$	39,466
2	800010	MORGAN MILL LIFT STATIONFUND 532,FY86,PE*	R ANALYS	Jun-86	1986	\$	652,009		10	7.3%	\$	477,162
2	800012	MORGAN MILL LIFT STATIONFUND 532,FY87,PE*	R ANALYS	Jun-87	1987	\$	6,153		10	7.6%	\$	4,700
2	900356	MAINT OFFICE BUILDING		Jul-77	1977	\$	12,752		10	5.7%	\$	7,246
2	900692	LAND, AT SEWER PLANT 3300 E 5TH *	1003105	Sep-60	1960	\$	134,000		10	3.5%	\$	47,101
2	900723	OTHER STRUCTURES CLARIFIER TANK		Jul-68	1968	\$	41,335		10	4.4%	\$	18,373
2	900724	OTHER STRUCTURES TRICKLING FILTER*	TANK	Jul-68	1968	\$	115,322		10	4.4%	\$	51,261
2	900727	OTHER STRUCTURES LIQUIDS PHAZE AD*	DIT	Jul-75	1975	\$	210,400		10	7.1%	\$	148,350
2	900764	MECHANICAL EQUIPMENT CLARIFIER & TRCK*	LING EQ	Jul-68	1968	\$	29,445		10	4.4%	\$	13,088
2	900767	MECHANICAL EQUIPMENT LIQUIDS PHASE		Jul-74	1974	\$	113,400		10	6.2%	\$	70,006
2	902093	SEWER PROJECT 1985-33,FRFY85-86,FUND 410*	(LUMOS)	Jun-86	1986	\$	15,659		10	7.3%	\$	11,460
2	902294	AQUA LATOR AERATOR AND ACCESSORIES 122*	5-C	Jul-80	1980	\$	5,000		10	8.6%	\$	4,297
2	902380	1981 GORMAN-RUPP PORTBLECLARIFIER PUMP *	*TRAILER MOUN	Mar-82	1982	\$	10,094		10	11.7%	\$	11,768
2	902748	TELEMETRY HOOKUP PO 28681		May-84	1984	\$	6,750		10	10.1%	\$	6,818
2	902950	COMPREHENSIVE W&S PLAN, PROJECT 1979-49 *	FROM 510	Jun-85	1985	\$	1,541,216		10	9.1%	\$	1,403,148
2	902951	SEWER PROJECT W-1 FROM 510,FINISHED FY *	84-85	Jun-85	1985	\$	3,134,670		10	9.1%	\$	2,853,856
2	902952	SEWER PROJECT P-1 FRM510FINISHED DURING *	FY84-85	Jun-85	1985	\$	3,670,596		10	9.1%	\$	3,341,772
2	902953	SEWER PROJECT I-1 FRM510FINISHED DURING *	FY 84-85	Jun-85	1985	\$	904,918		10	9.1%	\$	823,853
2	902954	SEWER PROJECT W-2 FRM510FINISHED DURING *	FY 84-85	Jun-85	1985	\$	4,060,712		10	9.1%	\$	3,696,940
2	902958	INTERIM EXPANSION1978-18FY84-5ADJ TO FY8*	0-1FA'S	Jul-80	1980	\$	1,151,594		10	8.6%	\$	989,699
2	902959	MONITORING EQUIPMENT,FY 84-5 ADJ TO FY80*	-1 FA'S	Jul-80	1980	\$	15,509		10	8.6%	\$	13,329
2	902961	INTERCEPTOR,FY84-5ADJ TOFY80-1 FIXED ASS*	ETS	Jul-80	1980	\$	95,642		10	8.6%	\$	82,196
2	903036	CONSTRUCTION FY84-85 ADJTO FY80-81 FIXED*	ASSETS	Jul-80	1980	\$	69,048		10	8.6%	\$	59,341
2	903038	COMP WATER & SEWER PROJ 79-49,FROM FUND *	510,FY86	Jun-86	1986	\$	23,755		10	7.3%	\$	17,385
2	903039	GOLF COURSE STUDY & IMP RE SWR EFFLUENT *	DISPOSAL	Jun-86	1986	\$	8,793		10	7.3%	\$	6,435
2	903040	SEWER PROJECT W-1,FUND 510		Jun-86	1986	\$	22,546		10	7.3%	\$	16,500
2	903044	SEWER PROJECT W-2, FUND 510 FY85-86		Jun-86	1986	\$	17,790		10	7.3%	\$	13,019
2	903046	SEWER PROJECT W-2, FUND 510 FY85-86		Jun-86	1986	\$	1,630,406		10	7.3%	\$	1,193,185
2	903052	SEWER PROJECT P-2, FROM FUND 510 FY84-85		Jun-86	1986	\$	268,382		10	7.3%	\$	196,411
2	903069	LAND - (ADDED BY REMOVAL OF PRIOR PLANT)*	1003105	Jun-86	1986	\$	569,697		10	7.3%	\$	416,923
2	904042	SEWER PROJECT P-1, FUND 510 FY86-87		Jul-86	1986	\$	9,979		10	7.3%	\$	7,303
2	904043	LAND-EASEMENT FOR PROJECT P-2 *	PIPELINE TO PR	Jun-87	1987	\$	16,700		10	7.6%	\$	12,757
2	904045	PROJECT P-2 PIPELINE,FUND 510,FY86-87		Jun-87	1987	\$	3,424,189		10	7.6%	\$	2,615,795
2	904046	PROJECT R-1 RESERVOIR & DAM,FUND 510,FY8*	31929	Jun-87	1987	\$	1,859,172		10	7.6%	\$	1,420,253
2	904049	SEWER PROJECT W-2,FUND 510,FY86-87		Jun-87	1987	\$	55,718		10	7.6%	\$	42,564



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2	904050	SEWER PROJECT W-3 GENERATOR HOUSE,FUND 5*	10	Jun-87	1987	\$	345,524	10	7.6%	\$	263,951
2	904051	POWER GENERATORS,PRJ W-3FUND 510		Jun-87	1987	\$	149,951	10	7.6%	\$	114,550
2	904054	PROJECT R-1 RESERVOIR&DAM,FUND 510,CWIP *	TRS 0687	Jun-85	1985	\$	756,709	10	9.1%	\$	688,921
2	904055	SEWER PROJECT W-2,FUND 510,TRS FROM CWIP*	ON 0687	Jun-85	1985	\$	308,383	10	9.1%	\$	280,757
2	904056	SEWER PROJECT W-2,FUND 510,TRS FROM CWIP*	687	Jun-86	1986	\$	141,598	10	7.3%	\$	103,626
2	904057	SEWER PROJECT R-1, FUND 510, TRS FROM CW*	IP 0687	Jun-86	1986	\$	4,140,767	10	7.3%	\$	3,030,351
2	905205	ENGINEERING LOR 23, TO#14		Jun-88	1988	\$	7,350	10	7.7%	\$	5,645
2	905206	ENGINEERING, LOR 21 & 22, TO#14		Jun-88	1988	\$	9,422	10	7.7%	\$	7,236
2	905207	ENGINEERING REDESIGN, T3, TO#20		Jun-88	1988	\$	23,988	10	7.7%	\$	18,422
2	905210	ENGINEERING, D2, TO#24 R-1		Jun-88	1988	\$	30,181	10	7.7%	\$	23,179
2	905211	ENGINEERING, W-3, TO#25		Jun-88	1988	\$	13,129	10	7.7%	\$	10,083
2	905212	ENGINEERING, D2, TO#26 P-2		Jun-88	1988	\$	82,317	10	7.7%	\$	63,220
2	905213	ENGINEERING, P2, TO#27		Jun-88	1988	\$	49,137	10	7.7%	\$	37,738
2	905214	ENGINEERING, I-2 & I-3, TO#28 REDESIGN		Jun-88	1988	\$	151,418	10	7.7%	\$	116,289
2	905215	ENGINEERING, I-2 & I-3, TO#30		Jun-88	1988	\$	71,394	10	7.7%	\$	54,830
2	905216	P-1, MOFFAT LAND ACQUISITION		Dec-87	1987	\$	13,807	10	7.6%	\$	10,547
2	905218	CONSTRUCTION, R1, CO#5, LADD, ROY E. INC		Jun-88	1988	\$	16,000	10	7.7%	\$	12,288
2	905219	CONSTRUCTION, P-2, PP#6-9 *	THE INDUSTRIA	Jun-88	1988	\$	110,462	10	7.7%	\$	84,835
2	905220	CONSTRUCTION, I-2, A&K, SGC & BIDS		Jun-88	1988	\$	748,458	10	7.7%	\$	574,816
2	905221	SPPC, LINE EXTENSION, I2, A#16-5551-5 TO*	SNYDER/EDMON	Jun-88	1988	\$	13,278	10	7.7%	\$	10,198
2	905223	CONSTRUCTION, I-3, SPPC & MISC		Jun-88	1988	\$	7,506	10	7.7%	\$	5,765
2	905243	ENGINEERING, TO#16 W-2 *	VASEY ENGINEE	Jun-88	1988	\$	6,579	10	7.7%	\$	5,053
2	905617	05-01-06 SMITH-LOVELESS PUMP *	S/N 860126	Jul-88	1988	\$	9,200	10	7.7%	\$	7,066
2	905618	05-01-06 SMITH-LOVELESS PUMP *	S/N 860125	Jul-88	1988	\$	9,200	10	7.7%	\$	7,066
2	905627	05-01-04 SMITH-LOVELESS PUMP *	S/N 83860	Jul-88	1988	\$	9,200	10	7.7%	\$	7,066
2	905628	05-01-04 SMITH-LOVELESS PUMP *	S/N 83861	Jul-88	1988	\$	9,200	10	7.7%	\$	7,066
2	905629	05-01-02 SMITH-LOVELESS PUMP *	S/N 801053	Jul-88	1988	\$	9,200	10	7.7%	\$	7,066
2	905630	05-01-02 SMITH-LOVELESS PUMP #2		Jul-88	1988	\$	9,200	10	7.7%	\$	7,066
2	905665	01-10-06 BUILDING - ANEROBIC DIGESTER *	W-1	Apr-86	1986	\$	769,000	10	7.3%	\$	562,780
2	905666	01-02-04 BLDG PRIM SLUDGE PUMP STATION *	W-1	Apr-86	1986	\$	137,000	10	7.3%	\$	100,261
2	905667	01-07-03 BUILDING-EFFLUENT PUMP STATION*	W-1	Apr-86	1986	\$	311,000	10	7.3%	\$	227,600
2	905668	01-01-01 BUILDING-NORTHLIFT PUMP STATION*	W-2	Apr-86	1986	\$	211,600	10	7.3%	\$	154,856
2	905669	01-01-03 BUILDING - HEADWORKS *	W-2	Apr-86	1986	\$	412,000	10	7.3%	\$	301,515
2	905670	01-03-01 BUILDING-INTERMED PUMP STATION *	W-2	Apr-86	1986	\$	95,000	10	7.3%	\$	69,524
2	905671	01-10-03 BUILDING-DAF THICKENER *	W-2	Jun-86	1986	\$	95,000	10	7.3%	\$	69,524
2	905672	01-06 BUILDING - MAINT SHOP *	W-2	Jun-86	1986	\$	113,000	10	7.3%	\$	82,697
2	905673	01-12 BUILDING - MAINTENANCE *	W-2	Jun-86	1986	\$	160,000	10	7.3%	\$	117,093
2	905674	01-11 BUILDING - OPERATIONS/LAB *	W-2	Jun-86	1986	\$	431,000	10	7.3%	\$	315,420
2	905675	01-08 BUILDING-#3 WATER PUMP STATION *	W-2	Jun-86	1986	\$	98,000	10	7.3%	\$	71,720
2	905723	ENGINEERING SERVICES FOR R-1 PROJECT		Jun-89	1989	\$	9,171	10	7.2%	\$	6,631
2	905725	I-2 PRISON FARM II PROJECT 1989		Apr-89	1989	\$	1,441,511	10	7.2%	\$	1,042,213
2	906153	ENGINEERING SERVICES, I2 AND I3 T.O. 30		Jun-90	1990	\$	50,613	10	7.3%	\$	36,816
2	906154	ENGINEERING SERVICES, RESERVOIR EFFLUENT		Jun-90	1990	\$	12,980	10	7.3%	\$	9,442
2	906157	01-04-01 TRICKLING FILTER *	W-4	Jun-91	1991	\$	986,308	10	6.9%	\$	682,525
2	907195	SULLAIR 185 CFM PORT AIR COMPRESSOR SM*	SN 004-105659	Jun-91	1991	\$	9,593	10	6.9%	\$	6,638
2	907234	UTILITY BILLING HTE SOFTWARE PAKAGE *	IN AS400	Jun-91	1991	\$	21,535	10	6.9%	\$	14,902
2	907235	SOFTWARE UPGRADE FOR 984 SYSTEM		Jun-91	1991	\$	8,988	10	6.9%	\$	6,220
2	907241	01-05-02 SECONDARY CLARIFIER *	W-5	Jun-92	1992	\$	3,028,782	10	6.4%	\$	1,951,041
2	907243	ENGINEERING SERVICES FOR I2 AND I3		Jun-91	1991	\$	11,712	10	6.9%	\$	8,104



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2	907293	STORAGE GARAGE		Jun-91	1991	\$	30,000		10	6.9%	\$	20,760
2	907400	STEWART POND ALARM TELEMETRY		Jun-92	1992	\$	8,423		10	6.4%	\$	5,426
2	907401	SULZER BINGHAM DIGESTER GAS MIXER		Jun-92	1992	\$	14,343		10	6.4%	\$	9,239
2	907402	PORTABLE CUMMINS ENGINE & GENERATOR		Jun-92	1992	\$	16,787		10	6.4%	\$	10,814
2	907405	W-6 CHLORINE CONTACT BASIN		Jun-92	1992	\$	506,052		10	6.4%	\$	325,982
2	907409	WASTEWATER MAINTENANCE SHOP BUILDING		Jun-92	1992	\$	75,209		10	6.4%	\$	48,447
2	907469	01-05-05 2ND CLARIFIER #3 W-5 *	S/N 24184-01A-5	Jun-92	1992	\$	100,000		10	6.4%	\$	64,417
2	907888	EFFLUENT FILLING STATION		Jun-94	1994	\$	34,965		10	6.2%	\$	21,608
2	908128	1995 SOUTH LIFT STATION IMPROV STUDY		Jun-95	1995	\$	28,701		10	6.0%	\$	17,087
2	908129	WWTP LAB REMODEL		Jun-95	1995	\$	81,273		10	6.0%	\$	48,385
2	908130	WWTP PROJECT EFFLUENT FILTER SYSTEM *	*TERTIARY*	Jun-95	1995	\$	196,587		10	6.0%	\$	117,035
2	908439	1996 AXES SYSTEM HARDWARE-WASTEWATER		Jun-96	1996	\$	11,037		10	5.8%	\$	6,354
2	908453	1996 TERTIARY FILTRATION PROJECT *	*SAND FILTRATI	Jun-96	1996	\$	553,636		10	5.8%	\$	318,756
2	908466	1996 SOUTH LIFT STATION IMPROVEMENT		Jun-96	1996	\$	67,992		10	5.8%	\$	39,146
2	908478	SOFT START MOTOR CONTROL W/PUMP CONTROL *	S/N AB150A360M	Jun-97	1997	\$	4,999		10	5.5%	\$	2,761
2	908567	1997 BRUNSWICK CANYON ROAD REPAIR		Jun-97	1997	\$	15,719		10	5.5%	\$	8,681
2	908570	1997 TERTIARY FILTRATION PROJECT *	*SAND FILTRATI	Jun-97	1997	\$	2,777,481		10	5.5%	\$	1,533,864
2	908571	1997 SOUTH LIFT STATION RELOCATION		Jun-97	1997	\$	1,346,636		10	5.5%	\$	743,680
2	908586	1997 DEWATERING PROJECT (WWTP)		Jun-97	1997	\$	56,707		10	5.5%	\$	31,316
2	908587	1997 WW RECLAMATION EXPANSION DET BASIN *	*SEWER*	Jun-97	1997	\$	151		10	5.5%	\$	83
2	908614	EFFLUENT FILL STATION		Jun-98	1998	\$	126,902		10	5.1%	\$	64,604
2	908819	1998 DIGESTER FACILITY (WWTP)		Jun-98	1998	\$	78,260		10	5.1%	\$	39,841
2	909130	1999 RCW LINE REPLACEMENT-RECLAIMED H2O *	*SEWER*	Jun-99	1999	\$	5,595		10	5.4%	\$	3,037
2	909134	1999 DEWATERING FACILITY		Jun-99	1999	\$	3,046,583		10	5.4%	\$	1,653,533
2	909135	1999 DAF FACILITY		Jun-99	1999	\$	85,232		10	5.4%	\$	46,260
2	909250	AERATION BASIN AERATOR 10 *	S/N D029908853	Jun-00	2000	\$	6,261		10	5.7%	\$	3,575
2	909393	WASTEWATER GRIT CLASSIFIER *	S/N 18523A	Jun-01	2001	\$	39,557		10	5.2%	\$	20,382
2	909397	2001 SOLIDS HANDLING FACILITY		Jun-01	2001	\$	2,785,043		10	5.2%	\$	1,434,993
2	909405	DUAL VOLTAGE INDOOR PORTABLE LOAD BANK *	CONNECTED TO	Jun-01	2001	\$	5,468		10	5.2%	\$	2,818
2	909438	MOTOROLA 14 CHANNEL BASE STATION *	S/N 512CBK0194	Jun-01	2001	\$	6,131		10	5.2%	\$	3,159
2	909603	WWTP PLANNING STUDY EFFLUENT REUSE *	(SEWER-WWTP)	Jun-01	2001	\$	34,701		10	5.2%	\$	17,880
2	909604	WWTP PLANNING STUDY EFFLUENT REUSE *	(SEWER-WWTP)	Jun-01	2001	\$	46,807		10	5.2%	\$	24,117
2	909637	MAIN BREAKER EFFLUENT PUMP STATION		Jun-02	2002	\$	26,125		10	5.0%	\$	13,160
2	909686	2002 CLARIFIER DRIVE UNIT *	NO SERIAL NUM	Jun-02	2002	\$	29,349		10	5.0%	\$	14,785
2	909748	2002 HVAC UPGRADE		Jun-02	2002	\$	86,117		10	5.0%	\$	43,381
2	909752	2002 LANDSCAPING WWTP *	*WASTEWATER	Jun-02	2002	\$	18,094		10	5.0%	\$	9,115
2	909773	2002 WW RECLAMATION EXPANSION DET BASIN *	*WWTP*	Jun-02	2002	\$	8,004		10	5.0%	\$	4,032
2	909803	GRID ASSEMBLY 3/8" SPACING		Jun-03	2003	\$	34,498		9	4.7%	\$	14,743
2	909902	2003 RE-USE MASTER PLAN *	*SEWER*	Jun-03	2003	\$	187,970		9	4.7%	\$	80,329
2	909906	2003 FACILITY ADDITION *	*WASTEWATER	Jun-03	2003	\$	146		9	4.7%	\$	62
2	909907	WW RECLAMATION FACILITY EXP PROG ASSIST		Jun-03	2003	\$	202,792		9	4.7%	\$	86,663
2	909908	WWTP BIKE PATH LANDSCAPING *	*SEWER*	Jun-03	2003	\$	97,864		9	4.7%	\$	41,822
2	910016	HP 5500PS UV 60" PLOTTER#13858/910014-19*	S/N SG35J2401V	Jun-04	2004	\$	1,217		8	4.7%	\$	455
2	910137	2004 WW RECLAMATION PROJECT PHASE 1		Jun-04	2004	\$	418,014		8	4.7%	\$	156,421
2	910138	2004 WW RECLAMATION PROJECT PHASE 1		Jun-04	2004	\$	3,315		8	4.7%	\$	1,240
2	910140	2004 WW RECLAMATION PROJECT PHASE 1		Jun-04	2004	\$	119,833		8	4.7%	\$	44,842
2	910173	2004 WW RECLAMATION PROJECT PHASE 1		Jun-04	2004	\$	8,287		8	4.7%	\$	3,101
2	910174	2004 WW RECLAMATION PROJECT PHASE 1		Jun-04	2004	\$	67,126		8	4.7%	\$	25,119
2	910357	2005 WASTEWATER TREATMENT PHASE 1 IMP		Jun-05	2005	\$	1,539		7	4.4%	\$	474



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2	910358	2005 WASTEWATER TREATMENT PHASE 1 IMP		Jun-05	2005	\$	12,466		7	4.4%	\$	3,837
2	910361	2005 WASTEWATER TREATMENT PHASE 1 IMP		Jun-05	2005	\$	84,968		7	4.4%	\$	26,155
2	910362	2005 WASTEWATER TREATMENT PHASE 1 IMP		Jun-05	2005	\$	616		7	4.4%	\$	190
2	910365	2005 WASTEWATER TREATMENT PHASE 1 IMP		Jun-05	2005	\$	22,255		7	4.4%	\$	6,851
2	910378	2005 WASTEWATER TREATMENT PHASE 1 IMP		Jun-05	2005	\$	15,785		7	4.4%	\$	4,859
2	910462	WWTP HEADWORKS SCREW PUMP		Jun-06	2006	\$	12,201		6	4.4%	\$	3,222
2	910465	2006 BLDG B & C REMODEL		Jun-06	2006	\$	61,099		6	4.4%	\$	16,133
2	910473	2006 WSTWATER TREATMENT PHASE I IMP		Jun-06	2006	\$	33,599		6	4.4%	\$	8,872
2	910474	2006 WASTEWATER TREATMENT PHASE 1 IMP		Jun-06	2006	\$	549,759		6	4.4%	\$	145,164
2	910477	2006 LANDSCAPE CORP YARD/WWTP *	SEWER	Jun-06	2006	\$	7,508		6	4.4%	\$	1,982
2	910480	REMIT PLUS 35 CONNECTED TO #910481 *	LOCATED @ TR	Jun-06	2006	\$	8,827		6	4.4%	\$	2,331
2	910484	2006 PHONE SYSTEM - CONNECTED TO ASSETS *	#910482 & #9104	Jun-06	2006	\$	4,278		6	4.4%	\$	1,129
2	910585	SULZER BINGHAM DIGESTER GAS MIXER *	ADD TO ASSET	Jun-06	2006	\$	14,317		6	4.4%	\$	3,780
2	910669	DIGESTER GAS COMPRESSOR CONN #10020 *	S/N 3J592	Jun-07	2007	\$	18,324		5	4.4%	\$	4,027
2	910789	CHECK VALVE GOLF COURSE PUMP STATION *	CONNECTED TO	Jun-07	2007	\$	2,514		5	4.4%	\$	553
2	910843	2007 CHECK VALVE 6010.1		Jun-07	2007	\$	3,271		5	4.4%	\$	719
2	910908	2007 WASTEWATER TREATMENT PLANT PHASE 1		Jun-07	2007	\$	815,004		5	4.4%	\$	179,131
2	910912	2007 LANDSCAPE PROJECT CORP YARD/WWTP		Jun-07	2007	\$	17,785		5	4.4%	\$	3,909
2	911013	CURRY STREET PARTICIPATION CONNECTED TO *	911012;911014 &	Jun-08	2008	\$	136,962		4	4.9%	\$	26,630
2	911016	KUBOTA RTV900W-H UNIT #9024 *	S/N 79738	Jun-08	2008	\$	16,509		4	4.9%	\$	3,210
2	911087	SOLIDS HANDLING CHLORINE TANK *	S/N	Jun-08	2008	\$	5,014		4	4.9%	\$	975
2	911100	SIGNAGE FOR BUILDING WWTP #909397		Jun-08	2008	\$	9,350		4	4.9%	\$	1,818
2	911433	SHORING EQUIPMENT CONN TO #911430-911432*	#911434	Jun-09	2009	\$	9,000		3	4.6%	\$	1,248
2	911456	SAND FILTER MEDIA		Jun-09	2009	\$	41,227		3	4.6%	\$	5,715
2	911547	WW TREATMENT PHASE 1		Jun-09	2009	\$	52,736		3	4.6%	\$	7,311
2	911548	2009 PUMP/MOTOR UPGRADES		Jun-09	2009	\$	36,828		3	4.6%	\$	5,105
2	911560	WW TREATMENT PLANT UPGRADE PHASE 1A *	*SEWER*	Jun-09	2009	\$	136,075		3	4.6%	\$	18,863
2	911561	WWTP NORTH LIFT STATION UPGRADE *	*WWTP*	Jun-09	2009	\$	41,740		3	4.6%	\$	5,786
2	911562	WWTP VEGETATION MGMT *	*WWTP*	Jun-09	2009	\$	16,895		3	4.6%	\$	2,342
2	911727	WW TREATMENT PHASE 1 *	*SEWER*	Jun-10	2010	\$	21,094		2	4.3%	\$	1,811
2	911732	WWTP N LIFT STATION UPGRADE *	*WWTP*	Jun-10	2010	\$	176,198		2	4.3%	\$	15,129
2	911733	WWTP VEGETATION MANAGEMENT *	*WWTP*	Jun-10	2010	\$	2,252		2	4.3%	\$	193
2	911734	EFFLUENT GOLF COURSE		Jun-10	2010	\$	52,962		2	4.3%	\$	4,548
2	911827	HP DESIGNJET PLOTTER CONN 911828/911829 *	S/N CN05M2H01	Jun-11	2011	\$	2,383		1	4.5%	\$	107
2	911831	WASTEWATER SECURITY GATE		Jun-11	2011	\$	9,254		1	4.5%	\$	417
2	911952	WWTP N LIFT PUMP STATION *	*WWTP*	Jun-11	2011	\$	954,153		1	4.5%	\$	43,032
2	911953	WWTP N LIFT STATION UPGRADE *	*WWTP*	Jun-11	2011	\$	305,276		1	4.5%	\$	13,768
2	912007	ECOJET AERATOR 25HP *	S/N	Jun-12	2012	\$	9,836		-	3.4%	\$	-
2	912008	ECOJET AERATOR 25HP *	S/N	Jun-12	2012	\$	9,836		-	3.4%	\$	-
2	912009	ECOJET AERATOR 25HP *	S/N	Jun-12	2012	\$	9,836		-	3.4%	\$	-
2	912106	WWTP N LIFT PUMP STATION		Jun-12	2012	\$	1,457,721		-	3.4%	\$	-
2	912107	LANDSCAPING WWTP		Jun-12	2012	\$	7,603		-	3.4%	\$	-
3					1900				10	2.4%	\$	-
3		<u>Sewer Billing Department</u>			1900				10	2.4%	\$	-
4	909597	RAPID EXTRACTION DESK-CONN TO #13521 *	S/N 14043	Jun-01	2001	\$	8,580		10	5.2%	\$	4,421
4	909599	GEOLINE POSITIONING SYS DATA COLLECTOR *	CONN #13108/#9	Jun-01	2001	\$	1,248		10	5.2%	\$	643
3					1900				10	2.4%	\$	-
3					1900				10	2.4%	\$	-
3		Contributed Capital FY 2012		Jan-12	2012		\$ (57,046)		-	3.4%	\$	-



**Carson City
Sewer Utility
Plant-in-Service**

3		Contributed Capital FY 2011		Jan-11	2011		\$ (181,155)	1	4.5%	\$ (8,170)
3		Contributed Capital FY 2010		Jan-10	2010		\$ (181,568)	2	4.3%	\$ (15,591)
3		Contributed Capital FY 2009		Jan-09	2009		\$ (0)	3	4.6%	\$ (0)
3		Contributed Capital FY 2008		Jan-08	2008		\$ (2,609,579)	4	4.9%	\$ (507,389)
3		Contributed Capital FY 2007		Jan-07	2007		\$ (1,541,965)	5	4.4%	\$ (338,911)
3		Contributed Capital FY 2006		Jan-06	2006		\$ (1,232,880)	6	4.4%	\$ (325,542)
3		Contributed Capital FY 2005		Jan-05	2005		\$ (1,476)	7	4.4%	\$ (454)
3		Contributed Capital FY 2004		Jan-04	2004		\$ (5,592)	8	4.7%	\$ (2,093)
3		Contributed Capital FY 2003		Jan-03	2003		\$ -	9	4.7%	\$ -
3		Contributed Capital FY 2002		Jan-02	2002		\$ (199,446)	10	5.0%	\$ (100,471)
3		Contributed Capital FY 2001		Jan-01	2001		\$ (163,258)	10	5.2%	\$ (84,119)
					1900			10	2.4%	\$ -
					1900			10	2.4%	\$ -
						\$ 119,970,303	\$ (19,941,142)	7.9	5.71%	\$ 58,313,407



**Carson City
Sewer Utility
Plant-in-Service**

CWIP as of FYE	2012
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Fx		Construction-Work-in-Progress Description				Total Cost	Total CIAC
3		Construction Work In Progress				\$ 684,244	
						\$ 684,244	\$ -

Fx		PLANT-IN-SERVICE	FIXED ASSETS	CIAC	CWIP	TOTAL COSTS
###		Collection/Pumping	\$ 28,744,605	\$ (2,782,477)	\$ -	\$ 25,962,128
###		Treatment	61,788,848	-	\$ -	\$ 61,788,848
###		General Plant	29,427,021	(17,158,665)	\$ 684,244	\$ 12,952,600
###		Customer	9,828	-	\$ -	\$ 9,828
		Total Utility Plant	\$ 119,970,303	\$ (19,941,142)	\$ 684,244	\$ 100,713,404



Carson City Sewer Utility Connection Charge

Existing Cost Basis		Notes
PLANT-IN-SERVICE		
Utility Capital Assets	\$ 119,970,303	Original cost of plant-in-service as of FYE 2012
less: Contributed Capital	(19,941,142)	Grants and Other Contributed Capital as of FYE 2012
plus: Interest on Non-Contributed Plant	58,313,407	Interest on assets up to a maximum 10-year period
Existing Cash Balances \$ 2,266,785		Cash Balances as of FYE 2012
less: Debt Principal Outstanding <u>(16,988,171)</u>		Debt Principal Outstanding as of FYE 2012
less: Net Debt Principal Outstanding	\$ (14,721,386)	Debt principal outstanding, net of cash reserves
TOTAL EXISTING COST BASIS	\$ 143,621,182	
Future Cost Basis		Notes
CAPITAL IMPROVEMENT PLAN		
Total Future Projects	\$ 47,217,050	Total CIP (FYE 2013 through FYE 2018)
less: Identified Repair & Replacement Projects	(46,194,050)	R&R projects are not eligible for Connection Charge
less: Contributed Future Upgrade & Expansion Assets	<u>(347,349)</u>	Not eligible for recovery through Connection Charge
TOTAL FUTURE COST BASIS	\$ 675,651	
Customer Base		SERC Notes
Existing Sewer Equivalent Residential Customers (SERC)	18,735	Connected SERC as of FYE 2012
Future SERC (Incremental)	15,264	Projected Incremental SERC
TOTAL CUSTOMER BASE	33,999	Total System Capacity SERC
Resulting Charge		Total Notes
Existing Cost Basis	\$ 143,621,182	
Future Cost Basis	<u>675,651</u>	
Total Cost Basis	\$ 144,296,833	
Total Customer Base	33,999	
TOTAL CHARGE PER SERC	\$ 4,244	Maximum Allowable Charge per SERC



Carson City Sewer Utility Connection Charge

Schedule of Charges

Sewer Equivalent Residential Customer (SERC)	SERC	Existing Charge	Proposed Charge
Single Family Residence	1.00	\$ 577	\$ 4,244
Duplex (each living unit)	1.00	577	4,244
Apartment (each living unit)	0.50	289	2,122
Mobile Home Individual lot	1.00	577	4,244
Mobile Home Park (each pad)	0.50	289	2,122
All others, per SERC	1.00	577	4,244

[a] Each SERC is equal to 250 gallons, per 12.03.030



Carson City Sewer Utility Customer Statistics & Price Out

HISTORICAL YEAR (FYE) 2012

		Historical Year: 2011 / 2012 Actual Monthly Flow Summary by Class																
Proposed Class	Customer Class	# of Accts	# of Units	July	August	September	October	November	December	January	February	March	April	May	June	Total	SERC	Avg Monthly Flt
Flat Rate/Surcharge																		
Single Family Residential	Senior Discount 10%	2	2	12	12	12	12	12	12	12	12	12	12	12	12	144	2	6.00
Single Family Residential	Senior Discount 90%	1	1	6	6	6	6	6	6	6	6	6	6	6	6	72	1	6.00
Single Family Residential	Single Family Residential	199	202	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	1,212	14,544	202	6.00
Multifamily Residential	Multifamily Residential	4	329	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	2,266	27,192	165	6.89
Multifamily Residential	Multifamily Commercial	6	333	1,028	1,028	1,028	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	1,024	12,300	167	3.08
Commercial	Commercial	12	12	123	123	123	123	123	123	123	123	123	123	123	123	1,470	6	10.21
Commercial	Commercial	2	2	453	453	453	453	453	453	453	453	453	453	453	453	5,436	1	226.50
Commercial	Restaurant	5	73	69	69	69	69	69	69	69	69	69	69	69	69	832	37	0.95
Commercial	Restaurant	36	634	602	602	602	602	602	602	602	602	602	602	602	602	7,227	79	0.95
		267	1,588	5,771	5,771	5,771	5,768	5,767	5,767	5,767	5,767	5,767	5,767	5,767	5,767	69,218	659	
Metered																		
Single Family Residential	Senior Discount 10%	24	24	62	63	63	62	62	53	53	52	52	53	53	53	681	24	2
Single Family Residential	Senior Discount 25%	16	18	54	54	54	53	50	50	49	48	47	48	48	47	602	16	3
Single Family Residential	Senior Discount 50%	31	32	118	120	119	118	119	118	119	118	118	117	119	115	1,418	31	4
Single Family Residential	Senior Discount 80%	31	31	94	94	93	88	88	86	86	86	86	86	86	86	1,059	31	3
Single Family Residential	Senior Discount 90%	70	70	280	244	243	241	232	229	228	226	222	223	223	217	2,808	70	3
Commercial	Wholesale Bakery	1	1	47	47	68	23	51	31	27	34	31	34	30	33	456	5	38
Commercial	Wholesale Bakery	1	1	107	92	105	92	120	223	154	120	114	178	123	121	1,549	17	129
Commercial	Commercial	1,034	1,060	17,172	18,021	17,682	16,138	11,900	10,892	11,431	10,684	10,384	12,072	13,987	17,673	168,036	1,841	13
Commercial		62	62	4,315	5,028	4,775	4,809	3,970	3,703	3,854	3,129	3,512	3,560	3,779	4,828	49,262	540	66
Multifamily Residential	Multifamily	291	4,647	15,549	15,853	15,852	15,845	15,517	15,588	15,715	15,476	15,275	15,116	14,272	15,220	185,278	2,030	3
Commercial	Restaurant	24	24	973	1,036	940	921	834	843	772	775	794	871	793	891	10,443	114	36
Commercial	Restaurant	92	92	5,324	5,941	5,927	6,184	4,843	4,745	4,814	4,586	4,865	4,965	5,099	6,441	63,734	698	58
Commercial	Federal	6	6	157	192	186	164	48	50	43	55	48	60	94	177	1,274	14	18
Commercial	Motel with Dining Facilities	12	12	5,604	5,480	5,190	4,825	3,746	4,244	4,494	4,317	4,171	4,719	4,983	5,658	57,431	629	399
Commercial	Motel with Dining Facilities	15	15	7,167	7,403	7,453	6,770	6,412	6,310	6,181	5,544	2,214	2,185	2,326	3,033	62,998	690	350
Commercial	Commercial Laundry	1	1	1,664	2,203	1,863	1,517	1,244	1,095	1,503	1,390	1,478	1,509	1,155	1,266	17,887	196	1,491
Commercial	Municipal	2	2	51	73	73	43	107	96	91	89	89	100	133	71	1,016	11	42
Commercial	Quasi-Residential	6	6	34	34	34	34	34	34	34	34	34	38	38	38	420	5	6
Single Family Residential	Single Family	13,310	13,614	63,153	63,839	63,409	63,560	63,273	63,462	63,491	63,333	63,400	64,220	64,140	64,757	764,037	13,310	4.68
Multifamily Residential		Multifamily	91	1,820	8,174	8,197	8,212	8,156	8,176	8,238	8,224	8,222	8,185	8,308	8,315	8,380	98,787	910
State	State	51	51	3,386	3,988	3,659	3,732	1,601	1,279	1,030	1,034	1,169	1,517	2,429	3,752	28,576	313	47
State	State	4	4	448	579	405	504	383	346	386	290	139	137	185	326	4,128	45	86
State	State Prison	1	1	6,075	6,829	6,019	6,776	4,928	5,430	6,322	4,786	4,958	5,124	5,210	6,782	69,239	759	5,770
State	Mortuaries	2	2	52	79	83	53	18	8	7	7	5	8	28	51	399	4	17
		15,178	21,596	140,060	145,489	142,507	140,708	127,756	127,153	129,108	124,435	121,390	125,248	127,648	140,016	1,591,518	22,306	
Flat Rate/Surcharge Note: Single Family Residential - assumed 6 kgal/unit; Multifamily - assumed 4 kgal/unit or measured WSA; Commercial - individual, based on water use; Restaurant - assumed 950 gal/mo/fixture unit																		



Effective Rates:	Full Year (FY 2011/12)
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Class		Monthly Fixed Capitalization Charge	Variable Capitalization (per kgal)	User Charge (per kgal)
Flat Rate				
Senior Discount	10%	\$ 7.26	\$ 0.03	\$ 2.89
Senior Discount	90%	\$ 0.81	\$ 0.00	\$ 0.32
Single Family Residential		\$ 8.07	\$ 0.03	\$ 3.21
Multifamily Residential		\$ 8.07	\$ 0.03	\$ 3.21
Multifamily Com	[A]	\$ 8.07	\$ 0.03	\$ 3.21
Commercial	[A]	\$ 8.07	\$ 0.03	\$ 3.21
Restaurant		\$ 8.07	\$ 0.03	\$ 2.10
Metered				
Senior Discount	10%	\$ 7.26	\$ 0.03	\$ 2.89
Senior Discount	25%	\$ 6.05	\$ 0.02	\$ 2.41
Senior Discount	50%	\$ 4.03	\$ 0.02	\$ 1.60
Senior Discount	80%	\$ 1.61	\$ 0.01	\$ 0.64
Senior Discount	90%	\$ 0.81	\$ 0.00	\$ 0.32
Wholesale Bakery		\$ 8.07	\$ 0.06	\$ 6.19
Commercial	Commercial Multifamily	\$ 8.07	\$ 0.03	\$ 3.21
		\$ 8.07	\$ 0.03	\$ 3.21
Restaurant		\$ 8.07	\$ 0.06	\$ 5.30
Federal		\$ 8.07	\$ 0.03	\$ 3.21
Motel with Dining Facilities		\$ 8.07	\$ 0.03	\$ 4.15
Commercial Laundry		\$ 8.07	\$ 0.03	\$ 3.04
Municipal		\$ 8.07	\$ 0.03	\$ 3.21
Quasi-Residential		\$ 8.07	\$ 0.03	\$ 3.21
Residential	Single Family Multifamily	\$ 8.07	\$ 0.03	\$ 3.21
		\$ 8.07	\$ 0.03	\$ 3.21
State		\$ 8.07	\$ 0.03	\$ 3.21
State Prison		\$ 8.07	\$ 0.03	\$ 4.15
Mortuaries		\$ 8.07	\$ 0.07	\$ 5.53
		\$	\$	\$

Make Adjustment?
2
[1 - Yes, 2 - No]



Carson City Sewer Utility Customer Statistics & Price Out

BUDGET YEAR (FYE)

2013

Price Out Adjustment

0.00%

Cumulative Growth

0.00%

Proposed Class	Budget Year: 2012 / 2013																	Total	SERC
	Monthly Flow Summary by Class																		
	Customer Class	# of Accts	# of Units	July	August	September	October	November	December	January	February	March	April	May	June				
	Flat Rate/Surcharge																		
Single Family Residential	Senior Discount	10%	2	2	11	11	11	11	11	11	11	11	11	11	11		128	2	
Single Family Residential	Senior Discount	90%	1	1	5	5	5	5	5	5	5	5	5	5	5		64	1	
Single Family Residential	Single Family Residential		199	202	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080		12,959	202	
Multifamily Residential	Multifamily Residential		4	329	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203		14,433	165	
Multifamily Residential	Multifamily Commercial		6	333	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217		14,609	167	
Low-Strength Commercial	Commercial		12	12	385	385	385	385	385	385	385	385	385	385	385		4,614	6	
High-Strength Commercial	Commercial		2	2	64	64	64	64	64	64	64	64	64	64	64		769	1	
Low-Strength Commercial	Restaurant		5	73	160	160	160	160	160	160	160	160	160	160	160		1,923	37	
High-Strength Commercial	Restaurant		36	634	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154		13,843	317	
			267	1,588	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279		63,342	896	
	Metered																		
Single Family Residential	Senior Discount	10%	24	24	128	128	128	128	128	128	128	128	128	128	128		1,540	24	
Single Family Residential	Senior Discount	25%	16	18	96	96	96	96	96	96	96	96	96	96	96		1,155	16	
Single Family Residential	Senior Discount	50%	31	32	171	171	171	171	171	171	171	171	171	171	171		2,053	31	
Single Family Residential	Senior Discount	80%	31	31	166	166	166	166	166	166	166	166	166	166	166		1,989	31	
Single Family Residential	Senior Discount	90%	70	70	374	374	374	374	374	374	374	374	374	374	374		4,491	70	
Low-Strength Commercial	Wholesale Bakery		1	1	47	47	68	23	51	31	27	34	31	34	30		456	5	
High-Strength Commercial	Wholesale Bakery		1	1	107	92	105	92	120	223	154	120	114	178	123		1,549	17	
Low-Strength Commercial	Commercial	Commercial	1,034	1,060	17,172	18,021	17,682	16,138	11,900	10,892	11,431	10,684	10,384	12,072	13,987	17,673	168,036	1,841	
High-Strength Commercial	Commercial	Commercial	62	62	4,315	5,028	4,775	4,809	3,970	3,703	3,854	3,129	3,512	3,560	3,779	4,828	49,262	540	
Multifamily Residential	Multifamily		291	4,647	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	203,866	2,234	
Low-Strength Commercial	Restaurant		24	24	973	1,036	940	921	834	843	772	775	794	871	793	891	10,443	114	
High-Strength Commercial	Restaurant		92	92	5,324	5,941	5,927	6,184	4,843	4,745	4,814	4,586	4,865	4,965	5,099	6,441	63,734	698	
Low-Strength Commercial	Federal		6	6	157	192	186	164	48	50	43	55	48	60	94	177	1,274	14	
Low-Strength Commercial	Motel with Dining Facilities		12	12	5,604	5,480	5,190	4,825	3,746	4,244	4,494	4,317	4,171	4,719	4,983	5,658	57,431	629	
High-Strength Commercial	Motel with Dining Facilities		15	15	7,167	7,403	7,453	6,770	6,412	6,310	6,181	5,544	2,214	2,185	2,326	3,033	62,998	690	
Low-Strength Commercial	Commercial Laundry		1	1	1,664	2,203	1,863	1,517	1,244	1,095	1,503	1,390	1,478	1,509	1,155	1,266	17,887	196	
Low-Strength Commercial	Municipal		2	2	51	73	73	43	107	96	91	89	89	100	133	71	1,016	11	
Single Family Residential	Quasi-Residential		6	6	34	34	34	34	34	34	34	34	34	38	38	38	420	5	
Single Family Residential	Residential	Single Family	13,310	13,614	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	873,357	9,571	
Multifamily Residential	Multifamily		91	1,820	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	79,844	875	
Low-Strength Commercial	State		51	51	3,386	3,988	3,659	3,732	1,601	1,279	1,030	1,034	1,169	1,517	2,429	3,752	28,576	313	
High-Strength Commercial	State		4	4	448	579	405	504	383	346	386	290	139	137	185	326	4,128	45	
High-Strength Commercial	State Prison		1	1	6,075	6,829	6,019	6,776	4,928	5,430	6,322	4,786	4,958	5,124	5,210	6,782	69,239	759	
High-Strength Commercial	Mortuaries		2	2	52	79	83	53	18	8	7	7	5	8	28	51	399	4	
			15,178	21,596	149,934	154,383	151,820	149,943	137,597	136,687	138,501	134,232	131,363	134,435	137,750	148,499	1,705,141	18,735	



Carson City Sewer Utility Customer Statistics & Price Out

Rate Structure:

Effective: **7/1/2012 - 6/30/2013**
No. of Effective Months: **12**

Class	Monthly Fixed Capitalization Charge	Variable Capitalization (per kgal)	User Charge (per kgal)
Flat Rate/Surcharge			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Single Family Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.03	\$ 2.16
Metered			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 25%	\$ 6.24	\$ 0.02	\$ 2.48
Senior Discount 50%	\$ 4.16	\$ 0.02	\$ 1.66
Senior Discount 80%	\$ 1.66	\$ 0.01	\$ 0.66
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Wholesale Bakery	\$ 8.32	\$ 0.06	\$ 6.38
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial Multifamily	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.06	\$ 5.47
Federal	\$ 8.32	\$ 0.03	\$ 3.31
Motel with Dining Facilities	\$ 8.32	\$ 0.03	\$ 4.28
Commercial Laundry	\$ 8.32	\$ 0.03	\$ 3.14
Municipal	\$ 8.32	\$ 0.03	\$ 3.31
Quasi-Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential Single Family	\$ 8.32	\$ 0.03	\$ 3.31
State	\$ 8.32	\$ 0.03	\$ 3.31
State Prison	\$ 8.32	\$ 0.03	\$ 4.28
Mortuaries	\$ 8.32	\$ 0.07	\$ 5.47

Rate Structure:

Effective: **0**
No. of Effective Months: **0**

Class	Monthly Fixed Capitalization Charge	Variable Capitalization (per kgal)	User Charge (per kgal)
Flat Rate/Surcharge			
Senior Discount 10%	\$ -	\$ -	\$ -
Senior Discount 90%	\$ -	\$ -	\$ -
Single Family Residential	\$ -	\$ -	\$ -
Multifamily Residential	\$ -	\$ -	\$ -
Multifamily Commercial	\$ -	\$ -	\$ -
Commercial	\$ -	\$ -	\$ -
Restaurant	\$ -	\$ -	\$ -
Metered			
Senior Discount 10%	\$ -	\$ -	\$ -
Senior Discount 25%	\$ -	\$ -	\$ -
Senior Discount 50%	\$ -	\$ -	\$ -
Senior Discount 80%	\$ -	\$ -	\$ -
Senior Discount 90%	\$ -	\$ -	\$ -
Wholesale Bakery	\$ -	\$ -	\$ -
Commercial	\$ -	\$ -	\$ -
Commercial Multifamily	\$ -	\$ -	\$ -
Restaurant	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -
Motel with Dining Facilities	\$ -	\$ -	\$ -
Commercial Laundry	\$ -	\$ -	\$ -
Municipal	\$ -	\$ -	\$ -
Quasi-Residential	\$ -	\$ -	\$ -
Residential	\$ -	\$ -	\$ -
Residential Single Family	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -
State Prison	\$ -	\$ -	\$ -
Mortuaries	\$ -	\$ -	\$ -

Effective Rates:

Full Year (FY 2012/13)

Class	Monthly Fixed Capitalization Charge	Variable Capitalization (per kgal)	User Charge (per kgal)
Flat Rate/Surcharge			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Single Family Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.03	\$ 2.16
Metered			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 25%	\$ 6.24	\$ 0.02	\$ 2.48
Senior Discount 50%	\$ 4.16	\$ 0.02	\$ 1.66
Senior Discount 80%	\$ 1.66	\$ 0.01	\$ 0.66
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Wholesale Bakery	\$ 8.32	\$ 0.06	\$ 6.38
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial Multifamily	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.06	\$ 5.47
Federal	\$ 8.32	\$ 0.03	\$ 3.31
Motel with Dining Facilities	\$ 8.32	\$ 0.03	\$ 4.28
Commercial Laundry	\$ 8.32	\$ 0.03	\$ 3.14
Municipal	\$ 8.32	\$ 0.03	\$ 3.31
Quasi-Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential Single Family	\$ 8.32	\$ 0.03	\$ 3.31
State	\$ 8.32	\$ 0.03	\$ 3.31
State Prison	\$ 8.32	\$ 0.03	\$ 4.28
Mortuaries	\$ 8.32	\$ 0.07	\$ 5.47
	\$ -	\$ -	\$ -

Account Class	Meter Size	Number of Accts/Units	Fixed Capitalization	Variable Capitalization	User Charges	Total Revenue
Flat Rate/Surcharge						
Senior Discount 10%		2	\$ 180	\$ 4	\$ 429	\$ 613
Senior Discount 90%		1	10	24	0	34
Single Family Residential		202	19,869	450	48,127	68,446
Multifamily Residential		329	399	842	89,980	91,221
Multifamily Commercial		333	599	381	40,700	41,680
Commercial		12	1,198	46	4,866	6,110
Commercial		2	200	168	17,988	18,356
Restaurant		73	499	24	1,799	2,322
Restaurant		634	3,595	205	15,623	19,423
Metered						
Senior Discount 10%		24	\$ 2,157	\$ 19	\$ 2,028	\$ 4,204
Senior Discount 25%		16	1,198	14	1,494	2,706
Senior Discount 50%		31	1,548	22	2,346	3,916
Senior Discount 80%		31	619	7	701	1,326
Senior Discount 90%		70	699	9	929	1,637
Wholesale Bakery		1	100	27	2,910	3,036
Wholesale Bakery		1	100	92	9,884	10,075
Commercial		1,034	103,239	5,201	556,040	664,479
Commercial		62	6,190	1,525	163,010	170,725
Commercial Multifamily		291	29,055	5,734	613,094	647,883
Restaurant		24	2,396	620	57,130	60,146
Restaurant		92	9,186	3,781	348,668	361,635
Federal		6	599	39	4,216	4,854
Motel with Dining Facilities		12	1,198	1,778	245,750	248,726
Motel with Dining Facilities		15	1,498	1,950	269,571	273,019
Commercial Laundry		1	100	554	56,148	56,802
Municipal		2	200	31	3,362	3,593
Quasi-Residential		6	599	13	1,390	2,002
Residential		13,310	1,328,925	23,647	2,528,237	3,880,809
Residential Single Family		91	9,086	3,057	326,891	339,034
State		51	5,092	884	94,559	100,536
State		4	399	128	13,660	14,187
State Prison		1	100	2,143	296,277	298,520
Mortuaries		2	192	27	2,184	2,402
Total		16,766	\$ 1,531,022	\$ 53,419	\$ 5,820,015	\$ 7,404,456
FYE 2013 Budget:						\$ 7,337,325
Surplus (Deficit):						\$ 67,131



Carson City
Sewer Utility
Customer Statistics & Price Out

TEST YEAR (FYE) 2014 Price Out Adjustment 0.00%
Cumulative Growth 0.00%

Test Year 2013 / 2014 Monthly Flow Summary by Class																	
Proposed Class	Customer Class	# of Accts	# of Units	July	August	September	October	November	December	January	February	March	April	May	June	Total	SERC
Flat Rate/Surcharge																	
Single Family Resident	Senior Discount 10%	2	2	11	11	11	11	11	11	11	11	11	11	11	11	128	2
Single Family Resident	Senior Discount 90%	1	1	5	5	5	5	5	5	5	5	5	5	5	5	64	1
Single Family Resident	Single Family Residential	199	202	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	12,959	202
Multifamily Residential	Multifamily Residential	4	329	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	14,433	165
Multifamily Residential	Multifamily Commercial	6	333	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,609	167
Low-Strength Commer	Commercial	12	12	385	385	385	385	385	385	385	385	385	385	385	385	4,614	6
High-Strength Commer	Commercial	2	2	64	64	64	64	64	64	64	64	64	64	64	64	769	1
Low-Strength Commer	Restaurant	5	73	160	160	160	160	160	160	160	160	160	160	160	160	1,923	37
High-Strength Commer	Restaurant	36	634	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	13,843	317
		267	1,588	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	5,279	63,342	896
Metered																	
Single Family Resident	Senior Discount 10%	24	24	128	128	128	128	128	128	128	128	128	128	128	128	1,540	24
Single Family Resident	Senior Discount 25%	16	18	96	96	96	96	96	96	96	96	96	96	96	96	1,155	16
Single Family Resident	Senior Discount 50%	31	32	171	171	171	171	171	171	171	171	171	171	171	171	2,053	31
Single Family Resident	Senior Discount 80%	31	31	166	166	166	166	166	166	166	166	166	166	166	166	1,989	31
Single Family Resident	Senior Discount 90%	70	70	374	374	374	374	374	374	374	374	374	374	374	374	4,491	70
Low-Strength Commer	Wholesale Bakery	1	1	47	47	68	23	51	31	27	34	31	34	30	33	456	5
High-Strength Commer	Wholesale Bakery	1	1	107	92	105	92	120	223	154	120	114	178	123	121	1,549	17
Low-Strength Commer	Commercial	1,034	1,060	17,172	18,021	17,682	16,138	11,900	10,892	11,431	10,684	10,384	12,072	13,987	17,673	168,036	1,841
High-Strength Commer	Commercial	62	62	4,315	5,028	4,775	4,809	3,970	3,703	3,854	3,129	3,512	3,560	3,779	4,828	49,262	540
Multifamily Residential	Multifamily	291	4,647	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	203,866	2,234
Low-Strength Commer	Restaurant	24	24	973	1,036	940	921	834	843	772	775	794	871	793	891	10,443	114
High-Strength Commer	Restaurant	92	92	5,324	5,941	5,927	6,184	4,843	4,745	4,814	4,586	4,865	4,965	5,099	6,441	63,734	698
Low-Strength Commer	Federal	6	6	157	192	186	164	48	50	43	55	48	60	94	177	1,274	14
Low-Strength Commer	Motel with Dining Facilities	12	12	5,604	5,480	5,190	4,825	3,746	4,244	4,494	4,317	4,171	4,719	4,983	5,658	57,431	629
High-Strength Commer	Motel with Dining Facilities	15	15	7,167	7,403	7,453	6,770	6,412	6,310	6,181	5,544	2,214	2,185	2,326	3,033	62,998	690
Low-Strength Commer	Commercial Laundry	1	1	1,664	2,203	1,863	1,517	1,244	1,095	1,503	1,390	1,478	1,509	1,155	1,266	17,887	196
Low-Strength Commer	Municipal	2	2	51	73	73	43	107	96	91	89	89	100	133	71	1,016	11
Single Family Resident	Quasi-Residential	6	6	34	34	34	34	34	34	34	34	34	34	38	38	420	5
Single Family Resident	Residential	13,310	13,614	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	873,257	9,571
Multifamily Residential	Single Family	91	1,820	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	79,844	875
Low-Strength Commer	State	51	51	3,386	3,988	3,659	3,732	1,601	1,279	1,030	1,034	1,169	1,517	2,429	3,752	28,576	313
High-Strength Commer	State	4	4	448	579	405	504	383	346	386	290	139	137	185	326	4,128	45
High-Strength Commer	State Prison	1	1	6,075	6,829	6,019	6,776	4,928	5,430	6,322	4,786	4,958	5,124	5,210	6,782	69,239	759
High-Strength Commer	Mortuaries	2	2	52	79	83	53	18	8	7	7	5	8	28	51	399	4
		15,178	21,596	149,934	154,383	151,820	149,943	137,597	136,687	138,501	134,232	131,363	134,435	137,750	148,499	1,705,141	18,735



Carson City Sewer Utility Customer Statistics & Price Out

Rate Structure: Effective: 7/1/2013 - 6/30/2014
No. of Effective Months: 12

Class	Monthly Fixed Capitalization Charge	Variable Capitalization (per kgal)	User Charge (per kgal)
Flat Rate/Surcharge			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Single Family Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.03	\$ 2.16
Metered			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 25%	\$ 6.24	\$ 0.02	\$ 2.48
Senior Discount 50%	\$ 4.16	\$ 0.02	\$ 1.66
Senior Discount 80%	\$ 1.66	\$ 0.01	\$ 0.66
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Wholesale Bakery	\$ 8.32	\$ 0.06	\$ 6.38
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial Multifamily	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.06	\$ 5.47
Federal	\$ 8.32	\$ 0.03	\$ 3.31
Motel with Dining Facilities	\$ 8.32	\$ 0.03	\$ 4.28
Commercial Laundry	\$ 8.32	\$ 0.03	\$ 3.14
Municipal	\$ 8.32	\$ 0.03	\$ 3.31
Quasi-Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential Single Family	\$ 8.32	\$ 0.03	\$ 3.31
State	\$ 8.32	\$ 0.03	\$ 3.31
State Prison	\$ 8.32	\$ 0.03	\$ 4.28
Mortuaries	\$ 8.32	\$ 0.07	\$ 5.47

Rate Structure: Effective: 0
No. of Effective Months: 0

Class	Monthly Fixed Capitalization Charge	Variable Capitalization (per kgal)	User Charge (per kgal)
Flat Rate/Surcharge			
Senior Discount 10%	\$ -	\$ -	\$ -
Senior Discount 90%	\$ -	\$ -	\$ -
Single Family Residential	\$ -	\$ -	\$ -
Multifamily Residential	\$ -	\$ -	\$ -
Multifamily Commercial	\$ -	\$ -	\$ -
Commercial	\$ -	\$ -	\$ -
Restaurant	\$ -	\$ -	\$ -
Metered			
Senior Discount 10%	\$ -	\$ -	\$ -
Senior Discount 25%	\$ -	\$ -	\$ -
Senior Discount 50%	\$ -	\$ -	\$ -
Senior Discount 80%	\$ -	\$ -	\$ -
Senior Discount 90%	\$ -	\$ -	\$ -
Wholesale Bakery	\$ -	\$ -	\$ -
Commercial	\$ -	\$ -	\$ -
Commercial Multifamily	\$ -	\$ -	\$ -
Restaurant	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -
Motel with Dining Facilities	\$ -	\$ -	\$ -
Commercial Laundry	\$ -	\$ -	\$ -
Municipal	\$ -	\$ -	\$ -
Quasi-Residential	\$ -	\$ -	\$ -
Residential	\$ -	\$ -	\$ -
Residential Single Family	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -
State Prison	\$ -	\$ -	\$ -
Mortuaries	\$ -	\$ -	\$ -

Effective Rates: Full Year (FY 2013/14)

Class	Monthly Fixed Capitalization Charge	Variable Capitalization (per kgal)	User Charge (per kgal)
Flat Rate/Surcharge			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Single Family Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Residential	\$ 8.32	\$ 0.03	\$ 3.31
Multifamily Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.03	\$ 2.16
Metered			
Senior Discount 10%	\$ 7.49	\$ 0.03	\$ 2.98
Senior Discount 25%	\$ 6.24	\$ 0.02	\$ 2.48
Senior Discount 50%	\$ 4.16	\$ 0.02	\$ 1.66
Senior Discount 80%	\$ 1.66	\$ 0.01	\$ 0.66
Senior Discount 90%	\$ 0.83	\$ 0.00	\$ 0.33
Wholesale Bakery	\$ 8.32	\$ 0.06	\$ 6.38
Commercial	\$ 8.32	\$ 0.03	\$ 3.31
Commercial Multifamily	\$ 8.32	\$ 0.03	\$ 3.31
Restaurant	\$ 8.32	\$ 0.06	\$ 5.47
Federal	\$ 8.32	\$ 0.03	\$ 3.31
Motel with Dining Facilities	\$ 8.32	\$ 0.03	\$ 4.28
Commercial Laundry	\$ 8.32	\$ 0.03	\$ 3.14
Municipal	\$ 8.32	\$ 0.03	\$ 3.31
Quasi-Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential	\$ 8.32	\$ 0.03	\$ 3.31
Residential Single Family	\$ 8.32	\$ 0.03	\$ 3.31
State	\$ 8.32	\$ 0.03	\$ 3.31
State Prison	\$ 8.32	\$ 0.03	\$ 4.28
Mortuaries	\$ 8.32	\$ 0.07	\$ 5.47
	\$ -	\$ -	\$ -

Account Class	Meter Size	Number of Accts/Units	Fixed Capitalization	Variable Capitalization	User Charges	Total Revenue
Flat Rate/Surcharge						
Senior Discount 10%		2				\$ 613
Senior Discount 90%		1				34
Single Family Residential		202				68,446
Multifamily Residential		329				91,221
Multifamily Commercial		333				41,680
Commercial		12				6,110
Commercial		2				18,356
Restaurant		73				2,322
Restaurant		634				19,423
Metered						
Senior Discount 10%		24				\$ 4,204
Senior Discount 25%		16				2,706
Senior Discount 50%		31				3,916
Senior Discount 80%		31				1,326
Senior Discount 90%		70				1,637
Wholesale Bakery		1				3,036
Wholesale Bakery		1				10,075
Commercial		1,034				664,479
Commercial		62				170,725
Commercial Multifamily		291				647,883
Restaurant		24				60,146
Restaurant		92				361,635
Federal		6				4,854
Motel with Dining Facilities		12				248,726
Motel with Dining Facilities		15				273,019
Commercial Laundry		1				56,802
Municipal		2				3,593
Quasi-Residential		6				2,002
Residential		13,310				3,880,809
Residential Single Family		91				339,034
State		51				100,536
State		4				14,187
State Prison		1				298,520
Mortuaries		2				2,402
Total		16,766	\$ -	\$ -	\$ -	\$ 7,404,456



Carson City Sewer Utility Customer Statistics & Price Out

		Test Year 2013 / 2014																
		Weighted Customer Data																
Proposed Class	Customer Class	# of Accts	# of Units	July	August	September	October	November	December	January	February	March	April	May	June	Total	SERC	
Flat Rate/Surcharge																		
Single Family Residential	Senior Discount 10%	1.8	1.8	10	10	10	10	10	10	10	10	10	10	10	10	115	2	
Single Family Residential	Senior Discount 90%	0.1	0.1	1	1	1	1	1	1	1	1	1	1	1	1	6	0	
Single Family Residential	Single Family Residential	199	202	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	12,959	202	
Multifamily Residential	Multifamily Residential	4	329	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	14,433	165	
Multifamily Residential	Multifamily Commercial	6	333	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	1,217	14,609	167	
Low-Strength Commercial	Commercial	12	12	385	385	385	385	385	385	385	385	385	385	385	385	4,614	6	
High-Strength Commercial	Commercial	2	2	64	64	64	64	64	64	64	64	64	64	64	64	769	1	
Low-Strength Commercial	Restaurant	5	73	160	160	160	160	160	160	160	160	160	160	160	160	1,923	37	
High-Strength Commercial	Restaurant	36	634	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	1,154	13,843	317	
		266	1,587	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	5,273	63,272	895	
Metered																		
Single Family Residential	Senior Discount 10%	21.6	21.6	115	115	115	115	115	115	115	115	115	115	115	115	1,386	22	
Single Family Residential	Senior Discount 25%	12.0	13.5	72	72	72	72	72	72	72	72	72	72	72	72	866	12	
Single Family Residential	Senior Discount 50%	15.5	16.0	86	86	86	86	86	86	86	86	86	86	86	86	1,026	16	
Single Family Residential	Senior Discount 80%	6.2	6.2	33	33	33	33	33	33	33	33	33	33	33	33	398	6	
Single Family Residential	Senior Discount 90%	7.0	7.0	37	37	37	37	37	37	37	37	37	37	37	37	449	7	
Low-Strength Commercial	Wholesale Bakery	1	1	47	47	68	23	51	31	27	34	31	34	30	33	456	17	
High-Strength Commercial	Wholesale Bakery	1	1	107	92	105	92	120	223	154	120	114	178	123	121	1,549	17	
Low-Strength Commercial	Commercial	1,034	1,060	17,172	18,021	17,682	16,138	11,900	10,892	11,431	10,684	10,384	12,072	13,987	17,673	168,036	1,841	
High-Strength Commercial	Commercial	62	62	4,315	5,028	4,775	4,809	3,970	3,703	3,854	3,129	3,512	3,560	3,779	4,828	49,262	540	
Multifamily Residential	Multifamily	291	4,647	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	16,989	203,866	2,234	
Low-Strength Commercial	Restaurant	24	24	973	1,036	940	921	834	843	772	775	794	871	793	891	10,443	114	
High-Strength Commercial	Restaurant	92	92	5,324	5,941	5,927	6,184	4,843	4,745	4,814	4,586	4,865	5,099	6,441	63,734	698		
Low-Strength Commercial	Federal	6	6	157	192	186	164	48	50	43	48	46	60	94	177	1,274	14	
Low-Strength Commercial	Motel with Dining Facilities	12	12	5,604	5,480	5,190	4,825	3,746	4,244	4,494	4,317	4,171	4,719	4,983	5,658	57,431	629	
High-Strength Commercial	Motel with Dining Facilities	15	15	7,167	7,403	7,453	6,770	6,412	6,310	6,181	5,544	2,214	2,185	2,326	3,033	62,998	690	
Low-Strength Commercial	Commercial Laundry	1	1	1,664	2,203	1,863	1,517	1,244	1,095	1,503	1,390	1,478	1,509	1,155	1,266	17,887	196	
Low-Strength Commercial	Municipal	2	2	51	73	73	43	107	96	91	89	89	100	133	71	1,016	11	
Single Family Residential	Quasi-Residential	6	6	34	34	34	34	34	34	34	34	34	38	38	38	420	5	
Single Family Residential	Residential	13,310	13,614	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	72,780	873,357	9,571	
Multifamily Residential	Multifamily	91	1,820	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	6,654	79,844	875	
Low-Strength Commercial	State	51	51	3,386	3,988	3,659	3,732	1,601	1,279	1,030	1,034	1,169	1,517	2,429	3,752	28,576	313	
High-Strength Commercial	State	448	448	579	579	405	504	383	346	386	290	139	137	185	326	4,128	45	
High-Strength Commercial	State Prison	1	1	6,075	6,829	6,019	6,776	4,928	5,430	6,322	4,786	4,958	5,124	5,210	6,782	69,239	759	
High-Strength Commercial	Mortuaries	2	2	52	79	83	53	18	8	7	7	5	8	28	51	399	4	
		15,068	21,485	149,342	153,791	151,228	149,351	137,005	136,095	137,909	133,640	130,771	133,843	137,158	147,907	1,698,039	18,626	

Summary of WEIGHTED Customer Statistics									
Proposed Customer Class	Number of Meters	Number of Units	Total Flow (kgal)	Monthly Avg Flow (kgal)	Rev. Under Existing Rates	Current Flow/Unit	Original Flow/Unit	Current Flow Unit Cost	Original Flow Unit Cost
Single Family Residential	13,579	13,888	890,982	74,249	\$ 3,965,692	5.35	4.68	\$ 4.45	\$ 5.05
Multifamily Residential	392	7,129	312,752	26,063	\$ 1,119,818	3.66	3.78	\$ 3.58	\$ 3.46
Low-Strength Commercial	1,148	1,148	291,656	24,305	\$ 1,150,604				
High-Strength Commercial	215	215	265,921	22,160	\$ 1,168,343				
Other	-	-	-	-	\$ -				
Other	-	-	-	-	\$ -				
Other	-	-	-	-	\$ -				
Other	-	-	-	-	\$ -				
Total	15,334	22,380	1,761,311	146,776	\$ 7,404,456				



**Carson City
Sewer Utility
Functional Allocations**

Allocation of Plant-in-Service

PLANT-IN-SERVICE	TOTAL COSTS	FUNCTIONS OF SEWER SERVICE				AS ALL OTHERS	TOTAL	ALLOCATION BASIS
		CUSTOMER	FLOW	BOD	TSS			
Collection/Pumping	\$ 28,744,605	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	All to Flow
Treatment	61,788,848	0.00%	40.00%	30.00%	30.00%	0.00%	100.00%	Based on Industry Standards
General Plant	29,427,021	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As all Other
Customer	9,828	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	All to Customer
Total Utility Plant	\$ 119,970,303	\$ 9,828	\$ 53,460,145	\$ 18,536,654	\$ 18,536,654	\$ 29,427,021	\$ 119,970,303	
Water Service Functions		0.01%	59.04%	20.47%	20.47%		100.00%	
Allocation of "As All Others"		\$ 3,194	\$ 17,374,815	\$ 6,024,506	\$ 6,024,506	\$ (29,427,021)	\$ -	
TOTAL	\$ 119,970,303	\$ 13,022	\$ 70,834,960	\$ 24,561,160	\$ 24,561,160	\$ -	\$ 119,970,303	
Allocation Percentages		0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	

Allocation of Operating Expenses

		FUNCTIONS OF SEWER SERVICE				AS ALL OTHERS	TOTAL
		CUSTOMER	FLOW	BOD	TSS		
1	As Plant In Service	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%
2	All to Customer	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	All to Flow	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%
4	All to BOD	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%
5	All to TSS	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%
6	As All Other	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
7	As Treatment Plant	0.00%	40.00%	30.00%	30.00%	0.00%	100.00%
8	[Other]						0.00%
9	[Other]						0.00%
10	[Other]						0.00%
11	[Other]						0.00%



Carson City Sewer Utility Functional Allocations

Test Year ==> FYE		2014							
OPERATING EXPENSE	TOTAL COSTS	FUNCTIONS OF SEWER SERVICE				AS ALL OTHERS	TOTAL	ALLOCATION BASIS	
		CUSTOMER	FLOW	BOD	TSS				
Operating & Maintenance Expenses									
Salaries & Wages	\$ 1,423,975	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Employee Benefits	\$ 644,343	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Services and Supplies									
Professional Services	\$ 170,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Auditing	\$ 24,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Training	\$ 11,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Data Processing	\$ 8,500	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2	All to Customer
Contractual Services	\$ 3,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Unemployment Compensation	\$ -	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Sludge Hauling	\$ 3,000	0.00%	40.00%	30.00%	30.00%	0.00%	100.00%	7	As Treatment Plant
Equipment Repair & Maint	\$ 225,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Software Maintenance	\$ 50,000	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
Building Repair & Maint	\$ 12,500	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Vehicle Repair & Maint	\$ 25,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Facility Repair & Maint	\$ 50,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Effluent Line Repairs	\$ 30,000	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	3	All to Flow
Office Equipment Rental	\$ 1,000	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
Equipment Rental	\$ 11,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
S. Sewer Repair & Maint	\$ 50,000	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	3	All to Flow
Effluent - Golf Course	\$ 75,000	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	3	All to Flow
Telemetry Repair & Maint	\$ 25,000	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2	All to Customer
Mosquito Control	\$ 75,000	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
Fees and Permits	\$ 30,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Printing / Advertising	\$ 5,000	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2	All to Customer
Membership / Publications	\$ 2,500	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
Travel	\$ 8,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Office Supplies	\$ 5,500	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
Postage / Shipping	\$ 41,000	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2	All to Customer
Operating Supplies	\$ 103,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Laboratory Expense	\$ 38,000	0.00%	40.00%	30.00%	30.00%	0.00%	100.00%	7	As Treatment Plant
Chemicals	\$ 250,000	0.00%	40.00%	30.00%	30.00%	0.00%	100.00%	7	As Treatment Plant
Books / Periodicals	\$ 500	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
Vehicle Fuel / Oil	\$ 36,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Small Tools / Instruments	\$ 2,500	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Small Furnishings	\$ 10,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Telephone	\$ 13,500	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
Power	\$ 600,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
Heating	\$ 30,000	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1	As Plant In Service
ISC: General Fund	\$ 960,833	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other
ISC: Insurance Fund	\$ 214,500	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6	As All Other



Carson City Sewer Utility Functional Allocations

Fleet Management	\$ 78,864	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1 As Plant In Service
Radios	\$ 8,183	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	1 As Plant In Service
Refunds & Reimbursements	\$ 10,000	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2 All to Customer
Bad Debt Expense	\$ 400	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	2 All to Customer
Cash Shortage/Overage	\$ 50	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	6 As All Other
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
[Other]	\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Select Basis
Total Operating Expenses	\$ 5,365,648	\$ 90,281	\$ 2,341,689	\$ 805,148	\$ 805,148	\$ 1,323,383	\$ 5,365,648	
Water Service Functions		2.23%	57.93%	19.92%	19.92%		100.00%	
Allocation of "As All Others"		\$ 29,557	\$ 766,637	\$ 263,594	\$ 263,594	\$ (1,323,383)	\$ -	
TOTAL	\$ 5,365,648	\$ 119,837	\$ 3,108,327	\$ 1,068,742	\$ 1,068,742	\$ -	\$ 5,365,648	
Allocation Percentages		2.23%	57.93%	19.92%	19.92%	0.00%	100.00%	

Check \$ 5,365,648



**Carson City
Sewer Utility
Functional Allocations**

Allocation of Revenue Requirement

	2014							
REVENUE REQUIREMENT	TOTAL COSTS	FUNCTIONS OF SEWER SERVICE				AS ALL OTHERS	TOTAL	ALLOCATION BASIS
		CUSTOMER	FLOW	BOD	TSS			
OPERATING AND CAPITAL EXPENSES								
Cash Operating Expenses	\$ 5,365,648	2.23%	57.93%	19.92%	19.92%	0.00%	100.00%	As O&M Expense
Other Expenses	187,706	2.23%	57.93%	19.92%	19.92%	0.00%	100.00%	As O&M Expense
Existing Debt Service	2,528,540	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	As Plant-In-Service
New Debt Service	471,058	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	As Plant-In-Service
Rate-Funded CIP	-	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	As Plant-In-Service
Rate Funded System Reinvestment - Existing	-	0.01%	59.04%	20.47%	20.47%	0.00%	100.00%	As Plant-In-Service
	\$ 8,552,952	1.45%	58.32%	20.11%	20.11%	0.00%	100.00%	
OTHER REVENUES AND ADJUSTMENTS								
Less: Miscellaneous Income	\$ (114,977)	2.23%	57.93%	19.92%	19.92%	0.00%	100.00%	As O&M Expense
Less: Operating Fund Interest Earnings	(7,010)	2.23%	57.93%	19.92%	19.92%	0.00%	100.00%	As O&M Expense
Plus: Net Cash Flow after Rate Increase	84,160	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Plus: Adjustment for Partial Year Increase	-	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	As All Others
Rate Revenue Requirement	\$ 8,515,125	\$ 121,631	\$ 4,917,473	\$ 1,695,931	\$ 1,695,931	\$ 84,160	\$ 8,515,125	
Water Service Functions		1.44%	58.33%	20.12%	20.12%		100.00%	
Allocation of "As All Others"		\$ 1,214	\$ 49,087	\$ 16,929	\$ 16,929	\$ (84,160)	\$ -	
Rate Revenue Requirement	\$ 8,515,125	\$ 122,845	\$ 4,966,560	\$ 1,712,860	\$ 1,712,860	\$ -	\$ 8,515,125	
Allocation Percentages		1.44%	58.33%	20.12%	20.12%	0.00%	100.00%	

Check 8,515,125



Carson City Sewer Utility Customer Class Allocations

Test Year

2014

Allocation of Customer Costs to Customer Classes

CUSTOMER COSTS		\$ 122,845		
Customer Classes	Allocation Basis		Allocated Cost	Unit Cost
	No. of Meters	% Share		
Single Family Residential	13,579	88.55%	\$ 108,785	\$ 0.67
Multifamily Residential	392	2.56%	3,140	0.67
Low-Strength Commercial	1,148	7.49%	9,197	0.67
High-Strength Commercial	215	1.40%	1,722	0.67
TOTAL	15,334	100.00%	\$ 122,845	\$ 0.67

Allocation of Flow Costs to Customer Classes

FLOW COSTS		\$ 4,966,560		
Customer Classes	Allocation Basis		Allocated Cost	Unit Cost
	Total Flow	% Share		
Single Family Residential	890,982	50.59%	\$ 2,512,399	\$ 0.23
Multifamily Residential	312,752	17.76%	881,900	0.23
Low-Strength Commercial	291,656	16.56%	822,414	0.23
High-Strength Commercial	265,921	15.10%	749,847	0.23
TOTAL	1,761,311	100.00%	\$ 4,966,560	\$ 0.23

Allocation of BOD Costs to Customer Classes

BOD COSTS		\$ 1,712,860					
Customer Classes	Strength	Strength Factor	Total Volume	Allocation Basis		Allocated Cost	Unit Cost
				Wtd. Volume	% Share		
Single Family Residential	200	1.00	890,982	890,982	36.53%	\$ 625,723	\$ 0.70
Multifamily Residential	200	1.00	312,752	312,752	12.82%	219,641	0.70
Low-Strength Commercial	300	1.50	291,656	437,484	17.94%	307,238	0.70
High-Strength Commercial	600	3.00	265,921	797,763	32.71%	560,257	0.70
TOTAL		6.50	1,761,311	2,438,981	100.00%	\$ 1,712,860	\$ 0.70



Carson City **Sewer Utility** **Customer Class Allocations**

Allocation of TSS Costs to Customer Classes

TSS COSTS		\$ 1,712,860					
Customer Classes	Strength	Strength Factor	Total Volume	Allocation Basis		Allocated Cost	Unit Cost
				Wtd. Volume	% Share		
Single Family Residential	200	1.00	890,982	890,982	36.53%	\$ 625,723	\$ 0.70
Multifamily Residential	200	1.00	312,752	312,752	12.82%	219,641	0.70
Low-Strength Commercial	300	1.50	291,656	437,484	17.94%	307,238	0.70
High-Strength Commercial	600	3.00	265,921	797,763	32.71%	560,257	0.70
TOTAL		6.50	1,761,311	2,438,981	100.00%	\$ 1,712,860	\$ 0.70

[b] Estimates based on 1/24 email

Check: Total Costs Allocated: \$ 8,515,125
Total Revenue Requirement: \$ 8,515,125
\$ -

Summary of Allocations

Customer Classes	Customer	Flow	BOD	TSS	Total Revenue Req.	% Share
Single Family Residential	\$ 108,785	\$ 2,512,399	\$ 625,723	\$ 625,723	\$ 3,872,631	45.48%
Multifamily Residential	3,140	881,900	219,641	219,641	1,324,323	15.55%
Low-Strength Commercial	9,197	822,414	307,238	307,238	1,446,088	16.98%
High-Strength Commercial	1,722	749,847	560,257	560,257	1,872,083	21.99%
TOTAL	\$ 122,845	\$ 4,966,560	\$ 1,712,860	\$ 1,712,860	\$ 8,515,125	100.00%



Carson City **Sewer Utility** **Customer Class Allocations**

Cost of Service Comparison with Across-the-Board Increase

Customer Classes	FYE 2014 Revenue with Across-the- Board Increase	FYE 2014 Cost of Service	Indicated Increase / (Decrease)
Single Family Residential	\$ 4,560,546	\$ 3,872,631	-15.08%
Multifamily Residential	1,287,791	1,324,323	2.84%
Low-Strength Commercial	1,323,194	1,446,088	9.29%
High-Strength Commercial	1,343,594	1,872,083	39.33%
TOTAL	\$ 8,515,125	\$ 8,515,125	0.00%

Comparison of Cost of Service with Revenue under Existing Rates

Customer Classes	FYE 2014 Revenue under Existing Rates	FYE 2014 Cost of Service	FYE 2014 Increase / (Decrease)
Single Family Residential	\$ 3,965,692	\$ 3,872,631	-2.35%
Multifamily Residential	1,119,818	1,324,323	18.26%
Low-Strength Commercial	1,150,604	1,446,088	25.68%
High-Strength Commercial	1,168,343	1,872,083	60.23%
TOTAL	\$ 7,404,456	\$ 8,515,125	15.00%

Check 15.00%



Carson City Sewer Utility Unit Costs

Test Year

2014

Customer Costs

Customer Class	Percent to be Recovered	Allocated Revenue Requirements	Charge Basis	Monthly Cost per Unit
			No. of Units	
Single Family Residential	100%	\$ 124,564	13,888	\$ 0.75
Multifamily Residential	100%	3,073	7,129	\$ 0.04
Low-Strength Commercial	100%	8,571	1,148	\$ 0.62
High-Strength Commercial	100%	1,322	215	\$ 0.51
Total		\$ 137,530	22,380	\$ 0.51

\$ (14,686)

Flow Costs

Customer Class	Percent to be Recovered		Allocated Revenue Requirements		Charge Basis		Monthly Cost per Unit	Monthly Cost per 1,000 gal
	Per Unit	Per 1,000 gal	Per Unit	Per 1,000 gal	No. of Units	Total Flow (1,000 gal)		
Single Family Residential	100%	0%	\$ 2,876,816	\$ -	13,888	890,982	\$ 17.26	\$ -
Multifamily Residential	100%	0%	863,048	-	7,129	312,752	\$ 10.09	\$ -
Low-Strength Commercial	0%	100%	-	766,422	1,148	291,656	\$ -	\$ 2.63
High-Strength Commercial	0%	100%	-	575,631	215	265,921	\$ -	\$ 2.16
Total			\$ 3,739,864	\$ 1,342,053	22,380	1,761,311	\$ 13.93	\$ 0.76

\$ (115,356)

BOD Costs

Customer Class	Percent to be Recovered		Allocated Revenue Requirements		Charge Basis		Monthly Cost per Unit	Monthly Cost per 1,000 gal
	Per Unit	Per 1,000 gal	Per Unit	Per 1,000 gal	No. of Units	Total Flow (1,000 gal)		
Single Family Residential	100%	0%	\$ 716,483	\$ -	13,888	890,982	\$ 4.30	\$ -
Multifamily Residential	100%	0%	214,946	-	7,129	312,752	\$ 2.51	\$ -
Low-Strength Commercial	0%	100%	-	286,321	1,148	291,656	\$ -	\$ 0.98
High-Strength Commercial	0%	100%	-	430,090	215	265,921	\$ -	\$ 1.62
Total			\$ 931,429	\$ 716,411	22,380	1,761,311	\$ 3.47	\$ 0.41

\$ 65,021



Carson City Sewer Utility Unit Costs

Test Year

2014

TSS Costs

Customer Class	Percent to be Recovered		Allocated Revenue Requirements		Charge Basis		Monthly Cost per Unit	Monthly Cost per 1,000 gal
	Per Unit	Per 1,000 gal	Per Unit	Per 1,000 gal	No. of Units	Total Flow (1,000 gal)		
Single Family Residential	100%	0%	\$ 716,483	\$ -	13,888	890,982	\$ 4.30	\$ -
Multifamily Residential	100%	0%	214,946	-	7,129	312,752	\$ 2.51	\$ -
Low-Strength Commercial	0%	100%	-	286,321	1,148	291,656	\$ -	\$ 0.98
High-Strength Commercial	0%	100%	-	430,090	215	265,921	\$ -	\$ 1.62
Total			\$ 931,429	\$ 716,411	22,380	1,761,311	\$ 3.47	\$ 0.41

\$ 65,021

Unit Cost Summary

Single Family Residential		
Cost Component	Per Unit	Per 1000 gal
Customer	\$ 0.75	
Flow	\$ 17.26	\$ -
BOD	\$ 4.30	\$ -
TSS	\$ 4.30	\$ -
Total Unit Cost	\$ 26.61	\$ -
Minimum	\$ 26.61	
Difference	\$ -	\$ -
Revised Unit Cost	\$ 26.61	\$ -

Multifamily Residential		
Cost Component	Per Unit	Per 1000 gal
Customer	\$ 0.04	
Flow	\$ 10.09	\$ -
BOD	\$ 2.51	\$ -
TSS	\$ 2.51	\$ -
Total Unit Cost	\$ 15.15	\$ -
Minimum	\$ 15.15	
Difference	\$ -	\$ -
Revised Unit Cost	\$ 15.15	\$ -



Carson City Sewer Utility Unit Costs

Test Year

2014

Low-Strength Commercial		
Cost Component	Per Unit	Per 1000 gal
Customer	\$ 0.62	
Flow	\$ -	\$ 2.63
BOD	\$ -	\$ 0.98
TSS	\$ -	\$ 0.98
Total Unit Cost	\$ 0.62	\$ 4.59
Minimum	\$ 14.75	
Difference	\$ 14.12	\$ (0.67)
Revised Unit Cost	\$ 14.75	\$ 3.92

High-Strength Commercial		
Cost Component	Per Unit	Per 1000 gal
Customer	\$ 0.51	
Flow	\$ -	\$ 2.16
BOD	\$ -	\$ 1.62
TSS	\$ -	\$ 1.62
Total Unit Cost	\$ 0.51	\$ 5.40
Minimum	\$ 14.75	
Difference	\$ 14.23	\$ (0.14)
Revised Unit Cost	\$ 14.75	\$ 5.26



Carson City Sewer Utility Rate Design

Revenue Under Existing Rates

	2013			2014			2015			2016			2017			2018	
	\$	% of Total		\$	% of Total		\$	% of Total		\$	% of Total		\$	% of Total		\$	% of Total
Single Family Residential	3,965,692	54%		3,965,692	54%		3,965,692	54%		3,965,692	54%		3,965,692	54%		3,965,692	54%
Multifamily Residential	1,119,818	15%		1,119,818	15%		1,119,818	15%		1,119,818	15%		1,119,818	15%		1,119,818	15%
Low-Strength Commercial	1,150,604	16%		1,150,604	16%		1,150,604	16%		1,150,604	16%		1,150,604	16%		1,150,604	16%
High-Strength Commercial	1,168,343	16%		1,168,343	16%		1,168,343	16%		1,168,343	16%		1,168,343	16%		1,168,343	16%
Total	7,404,456	100%		7,404,456	100%		7,404,456	100%		7,404,456	100%		7,404,456	100%		7,404,456	100%

Phase-In Cost of Service

	2013			2014			2015			2016			2017			2018	
	\$	% of Total		\$	% of Total		\$	% of Total		\$	% of Total		\$	% of Total		\$	% of Total
Single Family Residential	3,965,692	54%		4,434,345	52%		4,946,298	51%		5,502,175	49%		6,101,400	47%		6,741,728	45%
Multifamily Residential	1,119,818	15%		1,296,012	15%		1,499,930	15%		1,735,932	15%		2,009,067	16%		2,325,177	16%
Low-Strength Commercial	1,150,604	16%		1,347,635	16%		1,578,407	16%		1,848,697	16%		2,165,272	17%		2,536,058	17%
High-Strength Commercial	1,168,343	16%		1,437,132	17%		1,767,758	18%		2,174,448	19%		2,674,702	21%		3,290,044	22%
Total	7,404,456	100%		8,515,125	100%		9,792,394	100%		11,261,253	100%		12,950,440	100%		14,893,007	100%
Annual Rate Increase	0.00%			15.00%			15.00%			15.00%			15.00%			15.00%	
Cumulative Rate Increase	0.00%			15.00%			32.25%			52.09%			74.90%			101.14%	

Phase-In Cost of Service Shifts

	2014	2015	2016	2017	2018	Total
Single Family Residential	11.82%	11.55%	11.24%	10.89%	10.49%	70.00%
Multifamily Residential	15.73%	15.73%	15.73%	15.73%	15.73%	107.64%
Low-Strength Commercial	17.12%	17.12%	17.12%	17.12%	17.12%	120.41%
High-Strength Commercial	23.01%	23.01%	23.01%	23.01%	23.01%	181.60%
Total	15.00%	15.00%	15.00%	15.00%	15.00%	101.14%

Rate Design

Customer Class	# of Meters	Total Usage (1000 gal)
Single Family Residential	13,888	890,982
Multifamily Residential	7,129	312,752
Low-Strength Commercial	1,148	291,656
High-Strength Commercial	215	265,921
Other	-	-
Other	-	-
Other	-	-
Other	-	-
Total	22,380	1,761,311

Base Rate (per Unit)	Volume Rate (per 1000 gal)
\$ 26.61	\$ -
15.15	-
14.75	3.92
14.75	5.26
-	-
-	-
-	-
-	-

Base Rate (per Unit)	Volume Rate (per 1000 gal)
\$ 29.68	\$ -
17.53	-
21.17	4.41
21.17	6.44

Base Rate (per Unit)	Volume Rate (per 1000 gal)
\$ 33.01	\$ -
20.29	-
27.60	5.03
27.60	7.91

Base Rate (per Unit)	Volume Rate (per 1000 gal)
\$ 36.61	\$ -
23.48	-
34.03	5.82
34.03	9.73

Base Rate (per Unit)	Volume Rate (per 1000 gal)
\$ 40.45	\$ -
27.18	-
40.45	6.78
40.45	11.98

REVENUE FROM BASE CHARGES

	2014	2015	2016	2017	2018
Single Family Residential	4,434,346	4,946,298	5,502,175	6,101,400	6,741,728
Multifamily Residential	1,296,012	1,499,930	1,735,932	2,009,067	2,325,177
Low-Strength Commercial	203,147	291,679	380,210	468,741	557,272
High-Strength Commercial	38,046	54,626	71,207	87,787	104,367
Total	5,971,551	6,792,533	7,689,523	8,666,994	9,728,544



Carson City Sewer Utility Rate Design

REVENUE FROM VOLUME CHARGES

Single Family Residential	-	0%	-	0%	-	0%	-	0%	-	0%
Multifamily Residential	-	0%	-	0%	-	0%	-	0%	-	0%
Low-Strength Commercial	1,144,487	85%	1,286,729	82%	1,468,487	79%	1,696,531	78%	1,978,786	78%
High-Strength Commercial	1,399,086	97%	1,713,132	97%	2,103,242	97%	2,586,915	97%	3,185,677	97%
Total	2,543,573	30%	2,999,861	31%	3,571,729	32%	4,283,446	33%	5,164,462	35%

TOTAL REVENUE

Single Family Residential	4,434,346	100%	4,946,298	100%	5,502,175	100%	6,101,400	100%	6,741,728	100%
Multifamily Residential	1,296,012	100%	1,499,930	100%	1,735,932	100%	2,009,067	100%	2,325,177	100%
Low-Strength Commercial	1,347,634	100%	1,578,407	100%	1,848,697	100%	2,165,272	100%	2,536,058	100%
High-Strength Commercial	1,437,132	100%	1,767,758	100%	2,174,448	100%	2,674,702	100%	3,290,044	100%
Total	8,515,125	100%	9,792,394	100%	11,261,253	100%	12,950,440	100%	14,893,007	100%



Carson City Sewer Utility Rate Schedule

ACROSS-THE-BOARD

Customer Class	EXISTING RATES		FY 2014 ACROSS THE BOARD RATES		FY 2015 ACROSS THE BOARD RATES		FY 2016 ACROSS THE BOARD RATES		FY 2017 ACROSS THE BOARD RATES		FY 2018 ACROSS THE BOARD RATES	
	Base Charge per meter	Volume Charge per kgal	Base Charge per meter	Volume Charge per kgal	Base Charge per meter	Volume Charge per kgal	Base Charge per meter	Volume Charge per kgal	Base Charge per meter	Volume Charge per kgal	Base Charge per meter	Volume Charge per kgal
Residential	\$ 8.32	\$ 3.34	\$ 9.57	\$ 3.84	\$ 11.00	\$ 4.42	\$ 12.65	\$ 5.08	\$ 14.55	\$ 5.84	\$ 16.73	\$ 6.72
Quasi-Residential	\$ 8.32	\$ 3.34	\$ 9.57	\$ 3.84	\$ 11.00	\$ 4.42	\$ 12.65	\$ 5.08	\$ 14.55	\$ 5.84	\$ 16.73	\$ 6.72
Commercial	\$ 8.32	\$ 3.34	\$ 9.57	\$ 3.84	\$ 11.00	\$ 4.42	\$ 12.65	\$ 5.08	\$ 14.55	\$ 5.84	\$ 16.73	\$ 6.72
Commercial Multifamily	\$ 8.32	\$ 3.34	\$ 9.57	\$ 3.84	\$ 11.00	\$ 4.42	\$ 12.65	\$ 5.08	\$ 14.55	\$ 5.84	\$ 16.73	\$ 6.72
Wholesale Bakery	\$ 8.32	\$ 6.44	\$ 9.57	\$ 7.41	\$ 11.00	\$ 8.52	\$ 12.65	\$ 9.79	\$ 14.55	\$ 11.26	\$ 16.73	\$ 12.95
Motel with Dining	\$ 8.32	\$ 4.31	\$ 9.57	\$ 4.96	\$ 11.00	\$ 5.70	\$ 12.65	\$ 6.55	\$ 14.55	\$ 7.54	\$ 16.73	\$ 8.67
Commercial Laundry	\$ 8.32	\$ 3.17	\$ 9.57	\$ 3.65	\$ 11.00	\$ 4.19	\$ 12.65	\$ 4.82	\$ 14.55	\$ 5.54	\$ 16.73	\$ 6.38
Mortuaries	\$ 8.32	\$ 6.57	\$ 9.57	\$ 7.56	\$ 11.00	\$ 8.69	\$ 12.65	\$ 9.99	\$ 14.55	\$ 11.49	\$ 16.73	\$ 13.21
Restaurants	\$ 8.32	\$ 5.53	\$ 9.57	\$ 6.36	\$ 11.00	\$ 7.31	\$ 12.65	\$ 8.41	\$ 14.55	\$ 9.67	\$ 16.73	\$ 11.12

PHASE-IN COST OF SERVICE

Customer Class	EXISTING RATES	
	Base Charge per meter	Volume Charge per kgal
Residential	\$ 8.32	\$ 3.34
Quasi-Residential	\$ 8.32	\$ 3.34
Commercial	\$ 8.32	\$ 3.34
Commercial Multifamily	\$ 8.32	\$ 3.34
Wholesale Bakery	\$ 8.32	\$ 6.44
Motel with Dining	\$ 8.32	\$ 4.31
Commercial Laundry	\$ 8.32	\$ 3.17
Mortuaries	\$ 8.32	\$ 6.57
Restaurants	\$ 8.32	\$ 5.53

Customer Class	FY 2014 Rates	FY 2015 Rates	FY 2016 Rates	FY 2017 Rates	FY 2018 Rates
Fiat Rates					
Single Family Residential	\$ 26.61	\$ 29.68	\$ 33.01	\$ 36.61	\$ 40.45
Multifamily Residential	\$ 15.15	\$ 17.53	\$ 20.29	\$ 23.48	\$ 27.18
Metered Rates					
Low-Strength Commercial					
Base Charge	\$ 14.75	\$ 21.17	\$ 27.60	\$ 34.03	\$ 40.45
Volume Charge	\$ 3.92	\$ 4.41	\$ 5.03	\$ 5.82	\$ 6.78
High-Strength Commercial					
Base Charge	\$ 14.75	\$ 21.17	\$ 27.60	\$ 34.03	\$ 40.45
Volume Charge	\$ 5.26	\$ 6.44	\$ 7.91	\$ 9.73	\$ 11.98

Sewer Multifamily: Scenario C

Sewer Multifamily: Scenario C					Existing Avg Bill			Proposed Avg Bill						
Customer	Location										\$	%	% of	
ID	ID	Rate Class	MFR Units	Average	Base	Volume	Total	Base	Volume	Total	Difference	Difference	Meters	Avg/Unit
146305	179100	C	8	515.00	8.32	1,720.10	1,745.70	121.20	-	122.41	(1,623.29)	-93.0%	0.2%	64.38
210865	47910	R	5	141.00	8.32	470.94	484.05	75.75	-	76.51	(407.55)	-84.2%	0.5%	28.20
293475	267460	C	4	94.17	8.32	314.52	326.07	60.60	-	61.21	(264.86)	-81.2%	0.7%	23.54
103415	248700	R	6	137.00	8.32	457.58	470.56	90.90	-	91.81	(378.75)	-80.5%	1.0%	22.83
261165	112450	C	8	178.50	8.32	596.19	610.56	121.20	-	122.41	(488.14)	-80.0%	1.2%	22.31
269525	158760	C	6	133.00	8.32	444.22	457.07	90.90	-	91.81	(365.26)	-79.9%	1.5%	22.17
241875	108870	C	18	383.50	8.32	1,280.89	1,302.10	272.70	-	275.43	(1,026.68)	-78.8%	1.7%	21.31
297875	269970	R	5	99.50	8.32	332.33	344.06	75.75	-	76.51	(267.55)	-77.8%	2.0%	19.90
76025	76020	R	3	54.33	8.32	181.47	191.69	45.45	-	45.90	(145.79)	-76.1%	2.2%	18.11
113495	113490	R	4	66.33	8.32	221.55	232.17	60.60	-	61.21	(170.97)	-73.6%	2.4%	16.58
241875	24670	C	4	65.00	8.32	217.10	227.67	60.60	-	61.21	(166.47)	-73.1%	2.7%	16.25
55265	55260	R	180	3,010.00	8.32	10,053.40	10,162.34	2,727.00	-	2,754.27	(7,408.07)	-72.9%	2.9%	16.72
193045	209630	C	4	64.00	8.32	213.76	224.30	60.60	-	61.21	(163.09)	-72.7%	3.2%	16.00
24715	24710	C	4	61.50	8.32	205.41	215.87	60.60	-	61.21	(154.66)	-71.6%	3.4%	15.38
111215	111210	R	4	61.50	8.32	205.41	215.87	60.60	-	61.21	(154.66)	-71.6%	3.7%	15.38
285395	88730	C	3	45.00	8.32	150.30	160.21	45.45	-	45.90	(114.30)	-71.3%	3.9%	15.00
250305	42400	C	40	623.00	8.32	2,080.82	2,110.03	606.00	-	612.06	(1,497.97)	-71.0%	4.2%	15.58
151385	128980	R	80	1,225.00	8.32	4,091.50	4,140.82	1,212.00	-	1,224.12	(2,916.70)	-70.4%	4.4%	15.31
286515	14040	R	9	134.50	8.32	449.23	462.13	136.35	-	137.71	(324.41)	-70.2%	4.6%	14.94
214645	46610	C	3	42.83	8.32	143.06	152.90	45.45	-	45.90	(106.99)	-70.0%	4.9%	14.28
29655	29650	C	62	886.50	8.32	2,960.91	2,998.92	939.30	-	948.69	(2,050.23)	-68.4%	5.1%	14.30
114575	77620	C	12	167.00	8.32	557.78	571.76	181.80	-	183.62	(388.14)	-67.9%	5.4%	13.92
42615	42600	R	133	1,864.00	8.32	6,225.76	6,296.42	2,014.95	-	2,035.10	(4,261.32)	-67.7%	5.6%	14.02
288315	1020	C	85	1,190.00	8.32	3,974.60	4,022.75	1,287.75	-	1,300.63	(2,722.12)	-67.7%	5.9%	14.00
193045	209610	C	4	53.00	8.32	177.02	187.19	60.60	-	61.21	(125.99)	-67.3%	6.1%	13.25
114115	114110	R	4	52.17	8.32	174.24	184.38	60.60	-	61.21	(123.18)	-66.8%	6.4%	13.04
307045	186270	C	32	434.50	8.32	1,451.23	1,474.15	484.80	-	489.65	(984.50)	-66.8%	6.6%	13.58
290025	57600	C	4	52.00	8.32	173.68	183.82	60.60	-	61.21	(122.61)	-66.7%	6.8%	13.00
293475	267480	C	4	51.67	8.32	172.57	182.70	60.60	-	61.21	(121.49)	-66.5%	7.1%	12.92
252795	78890	C	3	38.00	8.32	126.92	136.59	45.45	-	45.90	(90.69)	-66.4%	7.3%	12.67
173535	82100	C	14	186.00	8.32	621.24	635.86	212.10	-	214.22	(421.63)	-66.3%	7.6%	13.29
42565	42560	R	4	50.50	8.32	168.67	178.76	60.60	-	61.21	(117.55)	-65.8%	7.8%	12.63
290025	57590	C	3	37.00	8.32	123.58	133.22	45.45	-	45.90	(87.31)	-65.5%	8.1%	12.33
65735	65730	R	48	626.00	8.32	2,090.84	2,120.15	727.20	-	734.47	(1,385.68)	-65.4%	8.3%	13.04
210865	47690	R	9	114.50	8.32	382.43	394.66	136.35	-	137.71	(256.94)	-65.1%	8.6%	12.72
320735	270150	C	42	540.00	8.32	1,803.60	1,830.04	636.30	-	642.66	(1,187.38)	-64.9%	8.8%	12.86
210865	47660	R	8	100.50	8.32	335.67	347.43	121.20	-	122.41	(225.02)	-64.8%	9.0%	12.56
298245	32590	R	4	48.50	8.32	161.99	172.01	60.60	-	61.21	(110.81)	-64.4%	9.3%	12.13
176615	32640	R	3	35.50	8.32	118.57	128.16	45.45	-	45.90	(82.25)	-64.2%	9.5%	11.83
11075	11070	C	9	110.50	8.32	369.07	381.16	136.35	-	137.71	(243.45)	-63.9%	9.8%	12.28
255495	57630	C	10	120.50	8.32	402.47	414.90	151.50	-	153.02	(261.88)	-63.1%	10.0%	12.05
60035	60030	C	4	46.00	8.32	153.64	163.58	60.60	-	61.21	(102.37)	-62.6%	10.3%	11.50
116035	116030	R	4	45.50	8.32	151.97	161.89	60.60	-	61.21	(100.69)	-62.2%	10.5%	11.38
112795	112790	R	4	45.33	8.32	151.41	161.33	60.60	-	61.21	(100.12)	-62.1%	10.8%	11.33
154955	114810	C	16	188.00	8.32	627.92	642.60	242.40	-	244.82	(397.78)	-61.9%	11.0%	11.75
88745	88740	C	12	138.50	8.32	462.59	475.62	181.80	-	183.62	(292.00)	-61.4%	11.2%	11.54
173235	48310	R	42	490.50	8.32	1,638.27	1,663.06	636.30	-	642.66	(1,020.39)	-61.4%	11.5%	11.68
250875	59650	R	3	32.50	8.32	108.55	118.04	45.45	-	45.90	(72.13)	-61.1%	11.7%	10.83
175765	194310	C	4	44.00	8.32	146.96	156.83	60.60	-	61.21	(95.63)	-61.0%	12.0%	11.00
271935	70860	C	4	44.00	8.32	146.96	156.83	60.60	-	61.21	(95.63)	-61.0%	12.2%	11.00
65765	65760	R	24	276.00	8.32	921.84	939.46	363.60	-	367.24	(572.23)	-60.9%	12.5%	11.50
222905	33510	C	4	43.50	8.32	145.29	155.15	60.60	-	61.21	(93.94)	-60.5%	12.7%	10.88
304275	110480	C	4	43.00	8.32	143.62	153.46	60.60	-	61.21	(92.25)	-60.1%	13.0%	10.75
65645	65640	C	34	382.00	8.32	1,275.88	1,297.04	515.10	-	520.25	(776.79)	-59.9%	13.2%	11.24
258485	71890	C	5	53.50	8.32	178.69	188.88	75.75	-	76.51	(112.37)	-59.5%	13.4%	10.70
289815	17670	C	30	333.00	8.32	1,112.22	1,131.75	454.50	-	459.05	(672.70)	-59.4%	13.7%	11.10
65755	65750	C	36	400.00	8.32	1,336.00	1,357.76	545.40	-	550.85	(806.91)	-59.4%	13.9%	11.11
222795	24690	C	4	42.00	8.32	140.28	150.09	60.60	-	61.21	(88.88)	-59.2%	14.2%	10.50
292325	72500	R	52	565.00	8.32	1,887.10	1,914.37	787.80	-	795.68	(1,118.70)	-58.4%	14.4%	10.87
110395	110390	R	8	84.50	8.32	282.23	293.46	121.20	-	122.41	(171.04)	-58.3%	14.7%	10.56
250305	42410	C	40	431.00	8.32	1,439.54	1,462.34	606.00	-	612.06	(850.28)	-58.1%	14.9%	10.78
151385	122800	R	75	808.50	8.32	2,700.39	2,735.80	1,136.25	-	1,147.61	(1,588.18)	-58.1%	15.2%	10.78
115525	115520	R	4	40.50	8.32	135.27	145.03	60.60	-	61.21	(83.82)	-57.8%	15.4%	10.13
151845	33600	C	4	40.00	8.32	133.60	143.34	60.60	-	61.21	(82.13)	-57.3%	15.6%	10.00
208635	209550	C	4	40.00	8.32	133.60	143.34	60.60	-	61.21	(82.13)	-57.3%	15.9%	10.00
241875	24680	C	4	40.00	8.32	133.60	143.34	60.60	-	61.21	(82.13)	-57.3%	16.1%	10.00
114155	114150	R	4	39.83	8.32	133.04	142.78	60.60	-	61.21	(81.57)	-57.1%	16.4%	9.96
269565	183840	C	3	29.00	8.32	96.86	106.23	45.45	-	45.90	(60.33)	-56.8%	16.6%	9.67
267255	112680	C	6	60.00	8.32	200.40	210.81	90.90	-	91.81	(119.00)	-56.4%	16.9%	10.00
17055	60460	C	8	80.50	8.32	268.87	279.96	121.20	-	122.41	(157.55)	-56.3%	17.1%	10.06
113105	113100	R	22	224.00	8.32	748.16	764.04	333.30	-	336.63	(427.41)	-55.9%	17.4%	10.18
122565	117880	C	46	470.00	8.32	1,569.80	1,593.90	696.90	-	703.87	(890.03)	-55.8%	17.6%	10.22
1525	1520	R	21	212.00	8.32	708.08	723.56	318.15	-	321.33	(402.23)	-55.6%	17.8%	10.10
210865	47670	R												

Sewer Multifamily: Scenario C

		Existing Avg Bill				Proposed Avg Bill							
Customer	Location	MFR Units	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters	Avg/Unit
ID	ID												
269135	33590 C	4	38.00	8.32	126.92	136.59	60.60	-	61.21	(75.39)	-55.2%	18.6%	9.50
115615	115610 R	24	240.00	8.32	801.60	818.02	363.60	-	367.24	(450.78)	-55.1%	18.8%	10.00
305645	29690 C	8	78.33	8.32	261.63	272.65	121.20	-	122.41	(150.24)	-55.1%	19.1%	9.79
81495	81490 R	5	47.50	8.32	158.65	168.64	75.75	-	76.51	(92.13)	-54.6%	19.3%	9.50
111225	111220 R	4	37.50	8.32	125.25	134.91	60.60	-	61.21	(73.70)	-54.6%	19.6%	9.38
270815	89940 C	3	27.50	8.32	91.85	101.17	45.45	-	45.90	(55.27)	-54.6%	19.8%	9.17
89905	89900 C	16	155.50	8.32	519.37	532.97	242.40	-	244.82	(288.14)	-54.1%	20.0%	9.72
168915	89930 C	4	37.00	8.32	123.58	133.22	60.60	-	61.21	(72.01)	-54.1%	20.3%	9.25
267955	182880 C	4	37.00	8.32	123.58	133.22	60.60	-	61.21	(72.01)	-54.1%	20.5%	9.25
24705	24700 C	4	36.50	8.32	121.91	131.53	60.60	-	61.21	(70.33)	-53.5%	20.8%	9.13
237005	209620 C	4	36.00	8.32	120.24	129.85	60.60	-	61.21	(68.64)	-52.9%	21.0%	9.00
310505	60400 C	23	218.00	8.32	728.12	743.80	348.45	-	351.93	(391.87)	-52.7%	21.3%	9.48
114105	114100 R	4	35.83	8.32	119.68	129.28	60.60	-	61.21	(68.08)	-52.7%	21.5%	8.96
267495	71940 C	40	379.00	8.32	1,265.86	1,286.92	606.00	-	612.06	(674.86)	-52.4%	21.8%	9.48
107895	194240 C	4	35.50	8.32	118.57	128.16	60.60	-	61.21	(66.95)	-52.2%	22.0%	8.88
185445	110280 C	4	35.50	8.32	118.57	128.16	60.60	-	61.21	(66.95)	-52.2%	22.2%	8.88
205995	194260 C	4	35.50	8.32	118.57	128.16	60.60	-	61.21	(66.95)	-52.2%	22.5%	8.88
300595	11160 C	3	26.00	8.32	86.84	96.11	45.45	-	45.90	(50.21)	-52.2%	22.7%	8.67
74585	74580 C	176	1,668.50	8.32	5,572.79	5,636.92	2,666.40	-	2,693.06	(2,943.86)	-52.2%	23.0%	9.48
261165	111530 C	18	168.00	8.32	561.12	575.13	272.70	-	275.43	(299.71)	-52.1%	23.2%	9.33
138135	111620 C	22	205.00	8.32	684.70	699.95	333.30	-	336.63	(363.32)	-51.9%	23.5%	9.32
234325	191280 R	7	63.50	8.32	212.09	222.61	106.05	-	107.11	(115.50)	-51.9%	23.7%	9.07
115505	115500 R	4	35.17	8.32	117.46	127.03	60.60	-	61.21	(65.83)	-51.8%	24.0%	8.79
261165	111360 C	7	63.00	8.32	210.42	220.93	106.05	-	107.11	(113.82)	-51.5%	24.2%	9.00
87035	87030 C	4	34.50	8.32	115.23	124.79	60.60	-	61.21	(63.58)	-51.0%	24.4%	8.63
145745	33630 C	4	34.50	8.32	115.23	124.79	60.60	-	61.21	(63.58)	-51.0%	24.7%	8.63
112685	112680 C	6	52.50	8.32	175.35	185.51	90.90	-	91.81	(93.70)	-50.5%	24.9%	8.75
270815	89920 C	3	25.00	8.32	83.50	92.74	45.45	-	45.90	(46.83)	-50.5%	25.2%	8.33
112835	112830 R	4	34.00	8.32	113.56	123.10	60.60	-	61.21	(61.89)	-50.3%	25.4%	8.50
298955	112130 R	7	60.50	8.32	202.07	212.49	106.05	-	107.11	(105.38)	-49.6%	25.7%	8.64
114015	114010 R	4	33.50	8.32	111.89	121.41	60.60	-	61.21	(60.21)	-49.6%	25.9%	8.38
269855	111490 C	4	33.50	8.32	111.89	121.41	60.60	-	61.21	(60.21)	-49.6%	26.2%	8.38
112115	112110 R	4	33.33	8.32	111.33	120.85	60.60	-	61.21	(59.64)	-49.4%	26.4%	8.33
309215	112650 C	26	229.83	8.32	767.64	783.72	393.90	-	397.84	(385.88)	-49.2%	26.7%	8.84
60445	60440 C	5	42.00	8.32	140.28	150.09	75.75	-	76.51	(73.58)	-49.0%	26.9%	8.40
33485	33480 C	4	33.00	8.32	110.22	119.73	60.60	-	61.21	(58.52)	-48.9%	27.1%	8.25
112645	112640 R	4	33.00	8.32	110.22	119.73	60.60	-	61.21	(58.52)	-48.9%	27.4%	8.25
281695	182870 C	4	33.00	8.32	110.22	119.73	60.60	-	61.21	(58.52)	-48.9%	27.6%	8.25
96515	96510 R	69	603.00	8.32	2,014.02	2,042.56	1,045.35	-	1,055.80	(986.76)	-48.3%	27.9%	8.74
250305	42420 C	40	347.50	8.32	1,160.65	1,180.66	606.00	-	612.06	(568.60)	-48.2%	28.1%	8.69
163515	92450 C	4	32.50	8.32	108.55	118.04	60.60	-	61.21	(56.83)	-48.1%	28.4%	8.13
194345	1570 C	4	32.50	8.32	108.55	118.04	60.60	-	61.21	(56.83)	-48.1%	28.6%	8.13
140925	172300 C	45	390.33	8.32	1,303.71	1,325.15	681.75	-	688.57	(636.59)	-48.0%	28.9%	8.67
185165	16500 C	16	137.00	8.32	457.58	470.56	242.40	-	244.82	(225.74)	-48.0%	29.1%	8.56
16195	16190 C	25	213.17	8.32	711.98	727.50	378.75	-	382.54	(344.96)	-47.4%	29.3%	8.53
144385	33650 C	4	32.00	8.32	106.88	116.35	60.60	-	61.21	(55.15)	-47.4%	29.6%	8.00
207345	209590 C	4	32.00	8.32	106.88	116.35	60.60	-	61.21	(55.15)	-47.4%	29.8%	8.00
241775	182890 C	4	32.00	8.32	106.88	116.35	60.60	-	61.21	(55.15)	-47.4%	30.1%	8.00
309075	231710 C	78	663.17	8.32	2,214.98	2,245.53	1,181.70	-	1,193.52	(1,052.01)	-46.8%	30.3%	8.50
233885	110530 C	10	82.50	8.32	275.55	286.71	151.50	-	153.02	(133.69)	-46.6%	30.6%	8.25
193715	83880 C	5	40.00	8.32	133.60	143.34	75.75	-	76.51	(66.83)	-46.6%	30.8%	8.00
14425	14420 C	4	31.50	8.32	105.21	114.67	60.60	-	61.21	(53.46)	-46.6%	31.1%	7.88
154645	110460 C	4	31.50	8.32	105.21	114.67	60.60	-	61.21	(53.46)	-46.6%	31.3%	7.88
173705	194270 C	4	31.50	8.32	105.21	114.67	60.60	-	61.21	(53.46)	-46.6%	31.5%	7.88
125385	70800 C	3	23.00	8.32	76.82	85.99	45.45	-	45.90	(40.09)	-46.6%	31.8%	7.67
59685	59680 C	64	541.00	8.32	1,806.94	1,833.41	969.60	-	979.30	(854.12)	-46.6%	32.0%	8.45
315215	33650 C	4	31.45	8.32	105.06	114.51	60.60	-	61.21	(53.31)	-46.6%	32.3%	7.86
125655	129120 C	46	386.00	8.32	1,289.24	1,310.54	696.90	-	703.87	(606.67)	-46.3%	32.5%	8.39
113395	113390 R	8	64.50	8.32	215.43	225.99	121.20	-	122.41	(103.58)	-45.8%	32.8%	8.06
170445	187740 C	3	22.50	8.32	75.15	84.30	45.45	-	45.90	(38.40)	-45.5%	33.0%	7.50
113985	113980 R	4	30.67	8.32	102.43	111.85	60.60	-	61.21	(50.65)	-45.3%	33.3%	7.67
210655	33580 C	4	30.50	8.32	101.87	111.29	60.60	-	61.21	(50.09)	-45.0%	33.5%	7.63
270815	89950 C	4	30.50	8.32	101.87	111.29	60.60	-	61.21	(50.09)	-45.0%	33.7%	7.63
275775	179220 C	4	30.50	8.32	101.87	111.29	60.60	-	61.21	(50.09)	-45.0%	34.0%	7.63
139585	175340 C	6	46.67	8.32	155.87	165.83	90.90	-	91.81	(74.02)	-44.6%	34.2%	7.78
149015	131160 C	3	22.00	8.32	73.48	82.62	45.45	-	45.90	(36.71)	-44.4%	34.5%	7.33
159105	12610 C	3	22.00	8.32	73.48	82.62	45.45	-	45.90	(36.71)	-44.4%	34.7%	7.33
182425	211230 C	7	54.50	8.32	182.03	192.25	106.05	-	107.11	(85.14)	-44.3%	35.0%	7.79
31525	31520 C	4	30.00	8.32	100.20	109.61	60.60	-	61.21	(48.40)	-44.2%	35.2%	7.50
154845	33640 C	4	30.00	8.32	100.20	109.61	60.60	-	61.21	(48.40)	-44.2%	35.5%	7.50
237005	131590 C	4	30.00	8.32	100.20	109.61	60.60	-	61.21	(48.40)	-44.2%	35.7%	7.50
304995	206510 C	4	30.00	8.32	100.20	109.61	60.60	-	61.21	(48.40)	-44.2%	35.9%	7.50
208975	16990 C	56	452.00	8.32	1,509.68	1,533.18	848.40	-	856.88	(676.30)	-44.1%	36.2%	8.07
277825	112160 C	3	21.50	8.32	71.81	80.93	45.45	-	45.90	(35.03)	-43.3%	36.4%	7.17
254165	59370 R	44	349.00	8.32	1,165.66	1,185.72	666.60	-	673.27	(512.45)	-43.2%	36.7%	7.93

Sewer Multifamily: Scenario C

Sewer Multifamily: Scenario C				Existing Avg Bill			Proposed Avg Bill							
Customer ID	Location ID	Rate Class	MFR Units	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters	Avg/Unit
115625	115620	R	4	29.33	8.32	97.97	107.36	60.60	-	61.21	(46.15)	-43.0%	36.9%	7.33
315405	112050	C	3	21.27	8.32	71.05	80.16	45.45	-	45.90	(34.26)	-42.7%	37.2%	7.09
187485	208720	C	70	550.00	8.32	1,837.00	1,863.77	1,060.50	-	1,071.11	(792.67)	-42.5%	37.4%	7.86
194345	207420	C	4	29.00	8.32	96.86	106.23	60.60	-	61.21	(45.03)	-42.4%	37.7%	7.25
113335	113330	R	12	91.50	8.32	305.61	317.07	181.80	-	183.62	(133.45)	-42.1%	37.9%	7.63
265055	143480	C	4	28.83	8.32	96.30	105.67	60.60	-	61.21	(44.46)	-42.1%	38.1%	7.21
82105	82100	C	14	106.80	8.32	356.71	368.68	212.10	-	214.22	(154.46)	-41.9%	38.4%	7.63
210865	47920	R	10	75.00	8.32	250.50	261.41	151.50	-	153.02	(108.39)	-41.5%	38.6%	7.50
130145	87010	C	4	28.50	8.32	95.19	104.55	60.60	-	61.21	(43.34)	-41.5%	38.9%	7.13
207525	33520	C	4	28.50	8.32	95.19	104.55	60.60	-	61.21	(43.34)	-41.5%	39.1%	7.13
315215	33640	C	4	28.36	8.32	94.73	104.09	60.60	-	61.21	(42.88)	-41.2%	39.4%	7.09
114195	114190	R	4	28.33	8.32	94.63	103.98	60.60	-	61.21	(42.78)	-41.1%	39.6%	7.08
309065	33790	C	55	421.00	8.32	1,406.14	1,428.60	833.25	-	841.58	(587.02)	-41.1%	39.9%	7.65
113485	113480	R	4	28.00	8.32	93.52	102.86	60.60	-	61.21	(41.65)	-40.5%	40.1%	7.00
193045	209550	C	4	28.00	8.32	93.52	102.86	60.60	-	61.21	(41.65)	-40.5%	40.3%	7.00
207335	209580	C	4	28.00	8.32	93.52	102.86	60.60	-	61.21	(41.65)	-40.5%	40.6%	7.00
112035	112030	R	4	27.83	8.32	92.96	102.30	60.60	-	61.21	(41.09)	-40.2%	40.8%	6.96
316285	182870	C	4	27.60	8.32	92.18	101.51	60.60	-	61.21	(40.30)	-39.7%	41.1%	6.90
258485	71930	C	5	35.00	8.32	116.90	126.47	75.75	-	76.51	(49.96)	-39.5%	41.3%	7.00
71465	71460	C	4	27.50	8.32	91.85	101.17	60.60	-	61.21	(39.97)	-39.5%	41.6%	6.88
87025	87020	C	4	27.50	8.32	91.85	101.17	60.60	-	61.21	(39.97)	-39.5%	41.8%	6.88
267955	60470	C	8	57.00	8.32	190.38	200.69	121.20	-	122.41	(78.28)	-39.0%	42.1%	7.13
289435	49280	C	47	346.00	8.32	1,155.64	1,175.60	712.05	-	719.17	(456.43)	-38.8%	42.3%	7.36
319515	49280	C	47	346.00	8.32	1,155.64	1,175.60	712.05	-	719.17	(456.43)	-38.8%	42.5%	7.36
261165	111430	C	16	116.00	8.32	387.44	399.72	242.40	-	244.82	(154.89)	-38.8%	42.8%	7.25
193045	209620	C	4	27.00	8.32	90.18	99.49	60.60	-	61.21	(38.28)	-38.5%	43.0%	6.75
194365	209440	C	4	27.00	8.32	90.18	99.49	60.60	-	61.21	(38.28)	-38.5%	43.3%	6.75
215915	193270	C	4	27.00	8.32	90.18	99.49	60.60	-	61.21	(38.28)	-38.5%	43.5%	6.75
238555	33610	C	4	27.00	8.32	90.18	99.49	60.60	-	61.21	(38.28)	-38.5%	43.8%	6.75
293025	206520	C	4	27.00	8.32	90.18	99.49	60.60	-	61.21	(38.28)	-38.5%	44.0%	6.75
50345	50340	C	28	202.00	8.32	674.68	689.83	424.20	-	428.44	(261.39)	-37.9%	44.3%	7.21
114035	114030	R	4	26.50	8.32	88.51	97.80	60.60	-	61.21	(36.59)	-37.4%	44.5%	6.63
305395	130690	C	4	26.50	8.32	88.51	97.80	60.60	-	61.21	(36.59)	-37.4%	44.7%	6.63
112205	112200	R	4	26.33	8.32	87.95	97.24	60.60	-	61.21	(36.03)	-37.1%	45.0%	6.58
210325	111950	C	3	19.00	8.32	63.46	72.50	45.45	-	45.90	(26.59)	-36.7%	45.2%	6.33
113375	113370	R	8	54.50	8.32	182.03	192.25	121.20	-	122.41	(69.84)	-36.3%	45.5%	6.81
193045	209590	C	4	26.00	8.32	86.84	96.11	60.60	-	61.21	(34.91)	-36.3%	45.7%	6.50
207325	209570	C	4	26.00	8.32	86.84	96.11	60.60	-	61.21	(34.91)	-36.3%	46.0%	6.50
269855	111470	C	4	26.00	8.32	86.84	96.11	60.60	-	61.21	(34.91)	-36.3%	46.2%	6.50
183615	185650	C	4	25.50	8.32	85.17	94.42	60.60	-	61.21	(33.22)	-35.2%	46.5%	6.38
194365	131590	C	4	25.50	8.32	85.17	94.42	60.60	-	61.21	(33.22)	-35.2%	46.7%	6.38
259615	71700	C	3	18.50	8.32	61.79	70.81	45.45	-	45.90	(24.91)	-35.2%	46.9%	6.17
177795	143340	C	24	164.50	8.32	549.43	563.33	363.60	-	367.24	(196.09)	-34.8%	47.2%	6.85
317755	60430	C	11	74.00	8.32	247.16	258.03	166.65	-	168.32	(89.72)	-34.8%	47.4%	6.73
28855	28850	R	20	136.50	8.32	455.91	468.87	303.00	-	306.03	(162.84)	-34.7%	47.7%	6.83
315215	33660	C	4	25.27	8.32	84.41	93.66	60.60	-	61.21	(32.45)	-34.6%	47.9%	6.32
25235	25230	C	28	190.50	8.32	636.27	651.04	424.20	-	428.44	(222.59)	-34.2%	48.2%	6.80
275775	113300	C	11	73.17	8.32	244.38	255.22	166.65	-	168.32	(86.91)	-34.1%	48.4%	6.65
181465	105420	C	4	25.00	8.32	83.50	92.74	60.60	-	61.21	(31.53)	-34.0%	48.7%	6.25
193045	209580	C	4	25.00	8.32	83.50	92.74	60.60	-	61.21	(31.53)	-34.0%	48.9%	6.25
237545	194280	C	4	25.00	8.32	83.50	92.74	60.60	-	61.21	(31.53)	-34.0%	49.1%	6.25
112915	112910	C	36	244.50	8.32	816.63	833.20	545.40	-	550.85	(282.35)	-33.9%	49.4%	6.79
72015	72010	R	20	134.50	8.32	449.23	462.13	303.00	-	306.03	(156.10)	-33.8%	49.6%	6.73
111425	111420	R	26	175.50	8.32	586.17	600.43	393.90	-	397.84	(202.60)	-33.7%	49.9%	6.75
15	10	R	6	38.50	8.32	128.59	138.28	90.90	-	91.81	(46.47)	-33.6%	50.1%	6.42
309215	112090	C	20	132.83	8.32	443.66	456.50	303.00	-	306.03	(150.47)	-33.0%	50.4%	6.64
193045	209570	C	4	24.50	8.32	81.83	91.05	60.60	-	61.21	(29.85)	-32.8%	50.6%	6.13
111285	111280	R	7	44.50	8.32	148.63	158.52	106.05	-	107.11	(51.41)	-32.4%	50.9%	6.36
122475	33460	C	5	31.00	8.32	103.54	112.98	75.75	-	76.51	(36.47)	-32.3%	51.1%	6.20
60455	60450	C	8	51.00	8.32	170.34	180.45	121.20	-	122.41	(58.03)	-32.2%	51.3%	6.38
171165	11100	C	3	17.50	8.32	58.45	67.44	45.45	-	45.90	(21.53)	-31.9%	51.6%	5.83
113475	113470	R	4	24.00	8.32	80.16	89.36	60.60	-	61.21	(28.16)	-31.5%	51.8%	6.00
176945	194230	C	4	24.00	8.32	80.16	89.36	60.60	-	61.21	(28.16)	-31.5%	52.1%	6.00
193045	209600	C	4	24.00	8.32	80.16	89.36	60.60	-	61.21	(28.16)	-31.5%	52.3%	6.00
193045	209650	C	4	24.00	8.32	80.16	89.36	60.60	-	61.21	(28.16)	-31.5%	52.6%	6.00
198855	130550	C	4	24.00	8.32	80.16	89.36	60.60	-	61.21	(28.16)	-31.5%	52.8%	6.00
237005	209650	C	4	24.00	8.32	80.16	89.36	60.60	-	61.21	(28.16)	-31.5%	53.1%	6.00
103415	103410	R	32	207.00	8.32	691.38	706.70	484.80	-	489.65	(217.05)	-30.7%	53.3%	6.47
305645	69140	C	8	49.83	8.32	166.44	176.51	121.20	-	122.41	(54.10)	-30.6%	53.5%	6.23
250305	42430	C	40	259.00	8.32	865.06	882.11	606.00	-	612.06	(270.05)	-30.6%	53.8%	6.48
185975	29660	C	12	75.50	8.32	252.17	263.09	181.80	-	183.62	(79.48)	-30.2%	54.0%	6.29
182415	211220	C	8	49.50	8.32	165.33	175.39	121.20	-	122.41	(52.97)	-30.2%	54.3%	6.19
188345	140060	C	5	30.00	8.32	100.20	109.61	75.75	-	76.51	(33.10)	-30.2%	54.5%	6.00
175755	194300	C	4	23.50	8.32	78.49	87.68	60.60	-	61.21	(26.47)	-30.2%	54.8%	5.88
193045	209540	C	4	23.50	8.32	78.49	87.68	60.60	-	61.21	(26.47)	-30.2%	55.0%	5.88

Sewer Multifamily: Scenario C

		Existing Avg Bill				Proposed Avg Bill							
Customer	Location	MFR Units	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters	Avg/Unit
ID	ID Rate Class												
222905	33530 C	4	23.50	8.32	78.49	87.68	60.60	-	61.21	(26.47)	-30.2%	55.3%	5.88
197165	129480 R	3	17.00	8.32	56.78	65.75	45.45	-	45.90	(19.85)	-30.2%	55.5%	5.67
1545	1540 R	36	230.50	8.32	769.87	785.97	545.40	-	550.85	(235.12)	-29.9%	55.7%	6.40
114085	114080 R	4	23.33	8.32	77.93	87.12	60.60	-	61.21	(25.91)	-29.7%	56.0%	5.83
149005	48540 R	72	460.50	8.32	1,538.07	1,561.85	1,090.80	-	1,101.71	(460.15)	-29.5%	56.2%	6.40
261165	111400 C	7	42.50	8.32	141.95	151.77	106.05	-	107.11	(44.66)	-29.4%	56.5%	6.07
60435	60430 C	11	68.00	8.32	227.12	237.79	166.65	-	168.32	(69.48)	-29.2%	56.7%	6.18
259615	46570 C	20	125.33	8.32	418.61	431.20	303.00	-	306.03	(125.17)	-29.0%	57.0%	6.27
193045	209520 C	4	23.00	8.32	76.82	85.99	60.60	-	61.21	(24.79)	-28.8%	57.2%	5.75
267405	194290 C	4	23.00	8.32	76.82	85.99	60.60	-	61.21	(24.79)	-28.8%	57.5%	5.75
269855	111440 C	4	23.00	8.32	76.82	85.99	60.60	-	61.21	(24.79)	-28.8%	57.7%	5.75
304855	206540 C	4	23.00	8.32	76.82	85.99	60.60	-	61.21	(24.79)	-28.8%	57.9%	5.75
222885	28890 C	8	48.00	8.32	160.32	170.33	121.20	-	122.41	(47.91)	-28.1%	58.2%	6.00
112085	112080 R	9	54.00	8.32	180.36	190.57	136.35	-	137.71	(52.85)	-27.7%	58.4%	6.00
237895	26750 C	8	47.50	8.32	158.65	168.64	121.20	-	122.41	(46.23)	-27.4%	58.7%	5.94
33575	33570 C	4	22.50	8.32	75.15	84.30	60.60	-	61.21	(23.10)	-27.4%	58.9%	5.63
193045	209530 C	4	22.50	8.32	75.15	84.30	60.60	-	61.21	(23.10)	-27.4%	59.2%	5.63
229685	130070 C	4	22.50	8.32	75.15	84.30	60.60	-	61.21	(23.10)	-27.4%	59.4%	5.63
294985	114830 C	8	47.00	8.32	156.98	166.95	121.20	-	122.41	(44.54)	-26.7%	59.7%	5.88
112555	112550 R	20	121.00	8.32	404.14	416.58	303.00	-	306.03	(110.55)	-26.5%	59.9%	6.05
251555	112050 C	3	16.00	8.32	53.44	62.38	45.45	-	45.90	(16.47)	-26.4%	60.1%	5.33
289435	49290 C	50	304.00	8.32	1,015.36	1,033.92	757.50	-	765.08	(268.84)	-26.0%	60.4%	6.08
319515	49290 C	50	304.00	8.32	1,015.36	1,033.92	757.50	-	765.08	(268.84)	-26.0%	60.6%	6.08
182445	211210 C	8	46.50	8.32	155.31	165.27	121.20	-	122.41	(42.85)	-25.9%	60.9%	5.81
14665	33540 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	61.1%	5.50
132535	33660 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	61.4%	5.50
132535	33670 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	61.6%	5.50
193045	209640 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	61.9%	5.50
237005	209540 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	62.1%	5.50
277495	96860 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	62.3%	5.50
283865	67410 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	62.6%	5.50
284355	206530 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	62.8%	5.50
315215	33670 C	4	22.00	8.32	73.48	82.62	60.60	-	61.21	(21.41)	-25.9%	63.1%	5.50
111915	111910 C	5	28.00	8.32	93.52	102.86	75.75	-	76.51	(26.35)	-25.6%	63.3%	5.60
60425	60420 C	16	95.00	8.32	317.30	328.88	242.40	-	244.82	(84.05)	-25.6%	63.6%	5.94
209935	196750 C	6	34.00	8.32	113.56	123.10	90.90	-	91.81	(31.29)	-25.4%	63.8%	5.67
226555	60490 C	8	46.00	8.32	153.64	163.58	121.20	-	122.41	(41.17)	-25.2%	64.1%	5.75
241875	17570 C	12	70.00	8.32	233.80	244.54	181.80	-	183.62	(60.92)	-24.9%	64.3%	5.83
241315	31360 C	10	57.50	8.32	192.05	202.37	151.50	-	153.02	(49.36)	-24.4%	64.5%	5.75
194345	207430 C	4	21.50	8.32	71.81	80.93	60.60	-	61.21	(19.73)	-24.4%	64.8%	5.38
298245	92990 R	4	21.50	8.32	71.81	80.93	60.60	-	61.21	(19.73)	-24.4%	65.0%	5.38
209985	67410 C	4	21.43	8.32	71.57	80.69	60.60	-	61.21	(19.48)	-24.1%	65.3%	5.36
293475	267470 C	4	21.33	8.32	71.25	80.37	60.60	-	61.21	(19.16)	-23.8%	65.5%	5.33
261165	112600 C	8	45.00	8.32	150.30	160.21	121.20	-	122.41	(37.79)	-23.6%	65.8%	5.63
250305	10820 C	58	341.50	8.32	1,140.61	1,160.42	878.70	-	887.49	(272.93)	-23.5%	66.0%	5.89
281865	101980 C	36	210.00	8.32	701.40	716.82	545.40	-	550.85	(165.96)	-23.2%	66.3%	5.83
44115	44110 C	12	68.17	8.32	227.68	238.36	181.80	-	183.62	(54.74)	-23.0%	66.5%	5.68
185975	48870 C	4	21.00	8.32	70.14	79.24	60.60	-	61.21	(18.04)	-22.8%	66.7%	5.25
193045	209560 C	4	21.00	8.32	70.14	79.24	60.60	-	61.21	(18.04)	-22.8%	67.0%	5.25
208815	33560 C	4	21.00	8.32	70.14	79.24	60.60	-	61.21	(18.04)	-22.8%	67.2%	5.25
210865	47680 R	13	73.50	8.32	245.49	256.35	196.95	-	198.92	(57.43)	-22.4%	67.5%	5.65
111965	111960 R	6	32.50	8.32	108.55	118.04	90.90	-	91.81	(26.23)	-22.2%	67.7%	5.42
159685	117030 C	3	15.00	8.32	50.10	59.00	45.45	-	45.90	(13.10)	-22.2%	68.0%	5.00
183605	185620 C	3	15.00	8.32	50.10	59.00	45.45	-	45.90	(13.10)	-22.2%	68.2%	5.00
230655	44180 C	9	49.83	8.32	166.44	176.51	136.35	-	137.71	(38.80)	-22.0%	68.5%	5.54
254165	59380 R	45	259.00	8.32	865.06	882.11	681.75	-	688.57	(193.55)	-21.9%	68.7%	5.76
87615	87610 C	43	247.00	8.32	824.98	841.63	651.45	-	657.96	(183.67)	-21.8%	68.9%	5.74
288315	1030 C	85	489.50	8.32	1,634.93	1,659.68	1,287.75	-	1,300.63	(359.06)	-21.6%	69.2%	5.76
288725	114590 C	8	43.50	8.32	145.29	155.15	121.20	-	122.41	(32.73)	-21.1%	69.4%	5.44
1085	1080 C	4	20.50	8.32	68.47	77.56	60.60	-	61.21	(16.35)	-21.1%	69.7%	5.13
2925	2920 C	4	20.50	8.32	68.47	77.56	60.60	-	61.21	(16.35)	-21.1%	69.9%	5.13
67625	67620 C	4	20.50	8.32	68.47	77.56	60.60	-	61.21	(16.35)	-21.1%	70.2%	5.13
138135	83900 C	12	65.50	8.32	218.77	229.36	181.80	-	183.62	(45.74)	-19.9%	70.4%	5.46
74825	76120 R	3	14.50	8.32	48.43	57.32	45.45	-	45.90	(11.41)	-19.9%	70.7%	4.83
166595	14270 R	3	14.50	8.32	48.43	57.32	45.45	-	45.90	(11.41)	-19.9%	70.9%	4.83
16205	16200 C	26	143.83	8.32	480.40	493.61	393.90	-	397.84	(95.77)	-19.4%	71.1%	5.53
60045	60040 C	20	110.00	8.32	367.40	379.48	303.00	-	306.03	(73.45)	-19.4%	71.4%	5.50
24725	24720 C	4	20.00	8.32	66.80	75.87	60.60	-	61.21	(14.67)	-19.3%	71.6%	5.00
237005	209520 C	4	20.00	8.32	66.80	75.87	60.60	-	61.21	(14.67)	-19.3%	71.9%	5.00
219495	50310 C	54	300.50	8.32	1,003.67	1,022.11	818.10	-	826.28	(195.83)	-19.2%	72.1%	5.56
25255	25250 C	14	76.00	8.32	253.84	264.78	212.10	-	214.22	(50.56)	-19.1%	72.4%	5.43
244025	115900 C	53	292.50	8.32	976.95	995.12	802.95	-	810.98	(184.14)	-18.5%	72.6%	5.52
266145	27600 C	26	141.50	8.32	472.61	485.74	393.90	-	397.84	(87.90)	-18.1%	72.9%	5.44
111565	111560 R	8	41.50	8.32	138.61	148.40	121.20	-	122.41	(25.99)	-17.5%	73.1%	5.19
33555	33550 C	4	19.50	8.32	65.13	74.18	60.60	-	61.21	(12.98)	-17.5%	73.3%	4.88

Sewer Multifamily: Scenario C

Sewer Multifamily: Scenario C				Existing Avg Bill			Proposed Avg Bill							
Customer ID	Location ID	Rate Class	MFR Units	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters	Avg/Unit
113705	113700	C	4	19.50	8.32	65.13	74.18	60.60	-	61.21	(12.98)	-17.5%	73.6%	4.88
139515	153510	C	22	118.00	8.32	394.12	406.46	333.30	-	336.63	(69.83)	-17.2%	73.8%	5.36
57685	57680	C	16	85.00	8.32	283.90	295.14	242.40	-	244.82	(50.32)	-17.0%	74.1%	5.31
1595	1590	R	25	133.50	8.32	445.89	458.75	378.75	-	382.54	(76.21)	-16.6%	74.3%	5.34
226565	60480	C	8	41.00	8.32	136.94	146.71	121.20	-	122.41	(24.30)	-16.6%	74.6%	5.13
30725	114580	C	12	62.50	8.32	208.75	219.24	181.80	-	183.62	(35.62)	-16.2%	74.8%	5.21
111375	111370	R	8	40.50	8.32	135.27	145.03	121.20	-	122.41	(22.61)	-15.6%	75.1%	5.06
130145	87000	C	4	19.00	8.32	63.46	72.50	60.60	-	61.21	(11.29)	-15.6%	75.3%	4.75
240285	33500	C	4	19.00	8.32	63.46	72.50	60.60	-	61.21	(11.29)	-15.6%	75.6%	4.75
222695	33470	C	9	45.83	8.32	153.08	163.02	136.35	-	137.71	(25.30)	-15.5%	75.8%	5.09
291125	92960	R	3	13.50	8.32	45.09	53.94	45.45	-	45.90	(8.04)	-14.9%	76.0%	4.50
111415	111410	R	8	40.00	8.32	133.60	143.34	121.20	-	122.41	(20.93)	-14.6%	76.3%	5.00
267495	71950	C	40	207.50	8.32	693.05	708.38	606.00	-	612.06	(96.32)	-13.6%	76.5%	5.19
257205	52880	C	10	50.00	8.32	167.00	177.07	151.50	-	153.02	(24.06)	-13.6%	76.8%	5.00
194345	1560	C	4	18.50	8.32	61.79	70.81	60.60	-	61.21	(9.61)	-13.6%	77.0%	4.63
194365	209430	C	4	18.50	8.32	61.79	70.81	60.60	-	61.21	(9.61)	-13.6%	77.3%	4.63
59725	59720	R	39	200.00	8.32	668.00	683.08	590.85	-	596.76	(86.32)	-12.6%	77.5%	5.13
111325	111320	R	8	39.00	8.32	130.26	139.97	121.20	-	122.41	(17.55)	-12.5%	77.8%	4.88
138135	82400	C	8	39.00	8.32	130.26	139.97	121.20	-	122.41	(17.55)	-12.5%	78.0%	4.88
250305	10840	C	58	296.50	8.32	990.31	1,008.62	878.70	-	887.49	(121.13)	-12.0%	78.2%	5.11
264955	107590	C	7	33.50	8.32	111.89	121.41	106.05	-	107.11	(14.30)	-11.8%	78.5%	4.79
51845	51840	C	23	115.50	8.32	385.77	398.03	348.45	-	351.93	(46.10)	-11.6%	78.7%	5.02
267155	112120	C	8	38.50	8.32	128.59	138.28	121.20	-	122.41	(15.87)	-11.5%	79.0%	4.81
211915	209530	C	4	18.00	8.32	60.12	69.12	60.60	-	61.21	(7.92)	-11.5%	79.2%	4.50
2895	2890	C	13	63.50	8.32	212.09	222.61	196.95	-	198.92	(23.69)	-10.6%	79.5%	4.88
239995	33490	C	4	17.50	8.32	58.45	67.44	60.60	-	61.21	(6.23)	-9.2%	79.7%	4.38
309215	112630	C	30	145.83	8.32	487.08	500.36	454.50	-	459.05	(41.31)	-8.3%	80.0%	4.86
111585	111580	R	7	32.00	8.32	106.88	116.35	106.05	-	107.11	(9.24)	-7.9%	80.2%	4.57
307845	109210	C	38	184.00	8.32	614.56	629.11	575.70	-	581.46	(47.65)	-7.6%	80.4%	4.84
112485	112480	C	3	12.00	8.32	40.08	48.88	45.45	-	45.90	(2.98)	-6.1%	80.7%	4.00
114805	114800	C	26	122.50	8.32	409.15	421.64	393.90	-	397.84	(23.81)	-5.6%	80.9%	4.71
309215	112100	C	24	110.83	8.32	370.18	382.29	363.60	-	367.24	(15.05)	-3.9%	81.2%	4.62
113355	113350	R	4	16.00	8.32	53.44	62.38	60.60	-	61.21	(1.17)	-1.9%	81.4%	4.00
194365	209420	C	4	16.00	8.32	53.44	62.38	60.60	-	61.21	(1.17)	-1.9%	81.7%	4.00
237005	209640	C	4	16.00	8.32	53.44	62.38	60.60	-	61.21	(1.17)	-1.9%	81.9%	4.00
239995	33620	C	4	16.00	8.32	53.44	62.38	60.60	-	61.21	(1.17)	-1.9%	82.2%	4.00
257825	185640	C	4	16.00	8.32	53.44	62.38	60.60	-	61.21	(1.17)	-1.9%	82.4%	4.00
25245	25240	C	36	163.50	8.32	546.09	559.95	545.40	-	550.85	(9.10)	-1.6%	82.6%	4.54
159445	110490	C	6	25.00	8.32	83.50	92.74	90.90	-	91.81	(0.93)	-1.0%	82.9%	4.17
87625	87620	C	44	199.00	8.32	664.66	679.71	666.60	-	673.27	(6.44)	-0.9%	83.1%	4.52
203755	65740	C	36	161.00	8.32	537.74	551.52	545.40	-	550.85	(0.67)	-0.1%	83.4%	4.47
112045	112040	R	9	38.00	8.32	126.92	136.59	136.35	-	137.71	1.12	0.8%	83.6%	4.22
230665	184170	C	9	38.00	8.32	126.92	136.59	136.35	-	137.71	1.12	0.8%	83.9%	4.22
81455	81450	R	5	20.00	8.32	66.80	75.87	75.75	-	76.51	0.64	0.8%	84.1%	4.00
266705	48840	C	43	190.50	8.32	636.27	651.04	651.45	-	657.96	6.93	1.1%	84.4%	4.43
299075	284620	C	14	60.00	8.32	200.40	210.81	212.10	-	214.22	3.41	1.6%	84.6%	4.29
115535	115530	R	4	15.33	8.32	51.21	60.13	60.60	-	61.21	1.08	1.8%	84.8%	3.83
31305	31300	C	8	33.00	8.32	110.22	119.73	121.20	-	122.41	2.69	2.2%	85.1%	4.13
168985	48820	C	58	253.50	8.32	846.69	863.56	878.70	-	887.49	23.93	2.8%	85.3%	4.37
88695	88690	C	5	19.50	8.32	65.13	74.18	75.75	-	76.51	2.32	3.1%	85.6%	3.90
225755	176260	C	4	15.00	8.32	50.10	59.00	60.60	-	61.21	2.20	3.7%	85.8%	3.75
311405	114120	C	4	15.00	8.32	50.10	59.00	60.60	-	61.21	2.20	3.7%	86.1%	3.75
208745	67390	C	3	10.50	8.32	35.07	43.82	45.45	-	45.90	2.08	4.7%	86.3%	3.50
113125	113120	R	26	108.50	8.32	362.39	374.42	393.90	-	397.84	23.42	6.3%	86.6%	4.17
81435	81430	R	6	23.00	8.32	76.82	85.99	90.90	-	91.81	5.82	6.8%	86.8%	3.83
281425	48890	C	4	14.50	8.32	48.43	57.32	60.60	-	61.21	3.89	6.8%	87.0%	3.63
237765	136060	C	4	14.33	8.32	47.87	56.76	60.60	-	61.21	4.45	7.8%	87.3%	3.58
52975	52970	C	24	96.50	8.32	322.31	333.94	363.60	-	367.24	33.30	10.0%	87.5%	4.02
31285	31280	C	5	18.00	8.32	60.12	69.12	75.75	-	76.51	7.38	10.7%	87.8%	3.60
307045	139580	C	58	235.00	8.32	784.90	801.15	878.70	-	887.49	86.33	10.8%	88.0%	4.05
67565	67560	C	6	22.00	8.32	73.48	82.62	90.90	-	91.81	9.19	11.1%	88.3%	3.67
138135	106610	C	16	62.50	8.32	208.75	219.24	242.40	-	244.82	25.58	11.7%	88.5%	3.91
294985	114820	C	8	30.00	8.32	100.20	109.61	121.20	-	122.41	12.81	11.7%	88.8%	3.75
124755	47740	C	76	299.00	8.32	998.66	1,017.05	1,151.40	-	1,162.91	145.86	14.3%	89.0%	3.93
221885	132680	C	176	695.33	8.32	2,322.41	2,354.04	2,666.40	-	2,693.06	339.02	14.4%	89.2%	3.95
47735	47730	C	76	297.00	8.32	991.98	1,010.30	1,151.40	-	1,162.91	152.61	15.1%	89.5%	3.91
305195	111350	C	16	60.17	8.32	200.96	211.37	242.40	-	244.82	33.45	15.8%	89.7%	3.76
110515	110510	C	6	21.00	8.32	70.14	79.24	90.90	-	91.81	12.56	15.9%	90.0%	3.50
277825	31220	C	4	13.00	8.32	43.42	52.26	60.60	-	61.21	8.95	17.1%	90.2%	3.25
301515	71670	C	4	13.00	8.32	43.42	52.26	60.60	-	61.21	8.95	17.1%	90.5%	3.25
254245	27590	C	25	89.50	8.32	298.93	310.32	378.75	-	382.54	72.22	23.3%	90.7%	3.58
89865	89860	R	156	570.50	8.32	1,905.47	1,932.93	2,363.40	-	2,387.03	454.11	23.5%	91.0%	3.66
210795	209560	C	4	12.00	8.32	40.08	48.88	60.60	-	61.21	12.32	25.2%	91.2%	3.00
216905	71600	C	4	12.00	8.32	40.08	48.88	60.60	-	61.21	12.32	25.2%	91.4%	3.00
317835	7870	C	47	166.50	8.32	556.11	570.07	712.05	-	719.17	149.10	26.2%	91.7%	3.54

Sewer Multifamily: Scenario C

Sewer Multifamily: Scenario C					Existing Avg Bill			Proposed Avg Bill						
Customer ID	Location ID	Rate Class	MFR Units	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference	% of Meters	Avg/Unit
271875	37210	C	22	76.50	8.32	255.51	266.47	333.30	-	336.63	70.16	26.3%	91.9%	3.48
87585	87580	C	23	79.00	8.32	263.86	274.90	348.45	-	351.93	77.03	28.0%	92.2%	3.43
116155	116150	C	58	202.00	8.32	674.68	689.83	878.70	-	887.49	197.66	28.7%	92.4%	3.48
193035	60510	C	16	53.50	8.32	178.69	188.88	242.40	-	244.82	55.94	29.6%	92.7%	3.34
12645	12640	C	4	11.50	8.32	38.41	47.20	60.60	-	61.21	14.01	29.7%	92.9%	2.88
209665	48830	C	43	140.00	8.32	467.60	480.68	651.45	-	657.96	177.29	36.9%	93.2%	3.26
215995	86240	C	5	14.00	8.32	46.76	55.63	75.75	-	76.51	20.88	37.5%	93.4%	2.80
280985	69080	C	4	10.50	8.32	35.07	43.82	60.60	-	61.21	17.38	39.7%	93.6%	2.63
260775	115750	C	3	7.00	8.32	23.38	32.02	45.45	-	45.90	13.89	43.4%	93.9%	2.33
171845	72270	C	4	10.00	8.32	33.40	42.14	60.60	-	61.21	19.07	45.3%	94.1%	2.50
282995	115860	C	4	10.00	8.32	33.40	42.14	60.60	-	61.21	19.07	45.3%	94.4%	2.50
224775	48850	C	17	50.50	8.32	168.67	178.76	257.55	-	260.13	81.37	45.5%	94.6%	2.97
318345	292060	C	42	126.57	8.32	422.75	435.38	636.30	-	642.66	207.28	47.6%	94.9%	3.01
266705	255550	C	28	81.50	8.32	272.21	283.34	424.20	-	428.44	145.11	51.2%	95.1%	2.91
111505	111500	R	7	18.50	8.32	61.79	70.81	106.05	-	107.11	36.30	51.3%	95.4%	2.64
299075	13320	C	100	279.00	8.32	931.86	949.58	1,515.00	-	1,530.15	580.57	61.1%	95.6%	2.79
252155	96990	C	5	11.50	8.32	38.41	47.20	75.75	-	76.51	29.31	62.1%	95.8%	2.30
267155	113170	C	15	39.00	8.32	130.26	139.97	227.25	-	229.52	89.56	64.0%	96.1%	2.60
77615	77610	C	14	36.00	8.32	120.24	129.85	212.10	-	214.22	84.38	65.0%	96.3%	2.57
250305	10830	C	58	152.50	8.32	509.35	522.85	878.70	-	887.49	364.64	69.7%	96.6%	2.63
26595	26590	C	12	29.50	8.32	98.53	107.92	181.80	-	183.62	75.70	70.1%	96.8%	2.46
108535	108530	C	26	66.50	8.32	222.11	232.73	393.90	-	397.84	165.10	70.9%	97.1%	2.56
170455	57660	C	4	7.50	8.32	25.05	33.70	60.60	-	61.21	27.50	81.6%	97.3%	1.88
237225	16680	C	10	20.00	8.32	66.80	75.87	151.50	-	153.02	77.14	101.7%	97.6%	2.00
299575	185630	C	4	6.50	8.32	21.71	30.33	60.60	-	61.21	30.88	101.8%	97.8%	1.63
1605	1600	R	3	4.00	8.32	13.36	21.90	45.45	-	45.90	24.01	109.6%	98.0%	1.33
310505	60410	C	18	31.00	8.32	103.54	112.98	272.70	-	275.43	162.45	143.8%	98.3%	1.72
59675	59670	C	23	37.50	8.32	125.25	134.91	348.45	-	351.93	217.03	160.9%	98.5%	1.63
319365	111430	C	16	24.00	8.32	80.16	89.36	242.40	-	244.82	155.46	174.0%	98.8%	1.50
42615	42610	R	134	206.50	8.32	689.71	705.01	2,030.10	-	2,050.40	1,345.39	190.8%	99.0%	1.54
250305	42390	C	40	56.50	8.32	188.71	199.00	606.00	-	612.06	413.06	207.6%	99.3%	1.41
319365	111530	C	18	24.00	8.32	80.16	89.36	272.70	-	275.43	186.06	208.2%	99.5%	1.33
301635	71610	C	4	2.00	8.32	6.68	15.15	60.60	-	61.21	46.06	304.0%	99.8%	0.50
311075	292060	C	42	-	8.32	-	8.40	636.30	-	642.66	634.26	7547.8%	100.0%	-

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
257445	119380 B		high	258.17	8.32	1,662.59	1,687.62	14.75	1,357.96	1,386.43	(301.19)	-17.8%
125965	156340 B		low	76.00	8.32	489.44	502.74	14.75	297.92	315.80	(186.94)	-37.2%
237225	16660 C		high	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
308165	98580 C		high	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
308875	113460 C		high	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
243115	249230 C		high	0.83	8.32	2.78	11.21	14.75	4.38	19.32	8.11	72.3%
48165	48160 C		high	2.57	8.32	8.59	17.08	14.75	13.53	28.56	11.48	67.2%
15375	15370 C		high	3.17	8.32	10.58	19.09	14.75	16.66	31.72	12.64	66.2%
26845	26840 C		high	3.17	8.32	10.58	19.09	14.75	16.66	31.72	12.64	66.2%
317095	84550 C		high	3.33	8.32	11.13	19.65	14.75	17.53	32.61	12.96	66.0%
101715	101710 C		high	4.00	8.32	13.36	21.90	14.75	21.04	36.15	14.25	65.1%
289445	16020 C		high	4.50	8.32	15.03	23.58	14.75	23.67	38.80	15.22	64.5%
16345	16340 C		high	8.00	8.32	26.72	35.39	14.75	42.08	57.40	22.01	62.2%
275945	84550 C		high	8.00	8.32	26.72	35.39	14.75	42.08	57.40	22.01	62.2%
89845	98830 C		high	8.67	8.32	28.95	37.64	14.75	45.59	60.94	23.30	61.9%
67165	185570 C		high	8.83	8.32	29.50	38.20	14.75	46.46	61.83	23.62	61.8%
16555	16550 C		high	10.17	8.32	33.96	42.70	14.75	53.48	68.91	26.21	61.4%
28585	28580 C		high	12.83	8.32	42.86	51.70	14.75	67.50	83.08	31.38	60.7%
67165	67160 C		high	12.83	8.32	42.86	51.70	14.75	67.50	83.08	31.38	60.7%
227775	15550 C		high	14.17	8.32	47.32	56.19	14.75	74.52	90.16	33.97	60.4%
140235	15970 C		high	21.50	8.32	71.81	80.93	14.75	113.09	129.12	48.19	59.5%
308875	113450 C		high	22.00	8.32	73.48	82.62	14.75	115.72	131.77	49.16	59.5%
306935	290000 C		high	29.17	8.32	97.42	106.79	14.75	153.42	169.85	63.05	59.0%
119645	116760 C		high	30.83	8.32	102.98	112.42	14.75	162.18	178.70	66.29	59.0%
204265	40940 C		high	31.50	8.32	105.21	114.67	14.75	165.69	182.24	67.58	58.9%
16935	16930 C		high	37.17	8.32	124.14	133.78	14.75	195.50	212.35	78.57	58.7%
313925	15310 C		high	37.83	8.32	126.36	136.03	14.75	199.00	215.89	79.86	58.7%
140185	108350 C		high	40.17	8.32	134.16	143.90	14.75	211.28	228.29	84.39	58.6%
112825	112820 C		high	41.83	8.32	139.72	149.52	14.75	220.04	237.14	87.62	58.6%
252775	15080 C		high	59.00	8.32	197.06	207.43	14.75	310.34	328.34	120.91	58.3%
276645	48420 C		high	64.33	8.32	214.87	225.43	14.75	338.39	356.67	131.25	58.2%
125705	194970 C		high	67.83	8.32	226.56	237.23	14.75	356.80	375.27	138.04	58.2%
159315	15060 C		high	76.33	8.32	254.95	265.91	14.75	401.51	420.43	154.52	58.1%
89845	89840 C		high	77.33	8.32	258.29	269.28	14.75	406.77	425.74	156.46	58.1%
264975	267790 C		high	84.17	8.32	281.12	292.33	14.75	442.72	462.04	169.71	58.1%
98645	98640 C		high	91.33	8.32	305.05	316.51	14.75	480.41	500.11	183.61	58.0%
294265	15870 C		high	105.00	8.32	350.70	362.61	14.75	552.30	572.72	210.11	57.9%
308875	113420 C		high	105.67	8.32	352.93	364.86	14.75	555.81	576.26	211.40	57.9%
318585	16900 C		high	110.00	8.32	367.40	379.48	14.75	578.60	599.28	219.81	57.9%
14285	14280 C		high	113.33	8.32	378.53	390.72	14.75	596.13	616.99	226.27	57.9%
296115	136490 C		high	114.33	8.32	381.87	394.10	14.75	601.39	622.30	228.21	57.9%
80975	80970 C		high	115.17	8.32	384.66	396.91	14.75	605.78	626.73	229.83	57.9%
318365	125850 C		high	122.33	8.32	408.59	421.08	14.75	643.47	664.81	243.72	57.9%
175195	15520 C		high	140.33	8.32	468.71	481.80	14.75	738.15	760.43	278.63	57.8%
16525	226270 C		high	147.00	8.32	490.98	504.29	14.75	773.22	795.85	291.56	57.8%
218955	16900 C		high	148.29	8.32	495.27	508.63	14.75	779.98	802.68	294.05	57.8%
19145	119620 C		high	154.83	8.32	517.14	530.72	14.75	814.42	837.47	306.75	57.8%
177415	98530 C		high	168.83	8.32	563.90	577.95	14.75	888.06	911.84	333.90	57.8%
317555	16850 C		high	176.86	8.32	590.70	605.01	14.75	930.27	954.47	349.46	57.8%
125705	15400 C		high	195.00	8.32	651.30	666.22	14.75	1,025.70	1,050.85	384.64	57.7%
311635	125850 C		high	195.00	8.32	651.30	666.22	14.75	1,025.70	1,050.85	384.64	57.7%
276645	60520 C		high	196.83	8.32	657.42	672.40	14.75	1,035.34	1,060.59	388.19	57.7%
80995	80990 C		high	199.50	8.32	666.33	681.40	14.75	1,049.37	1,074.76	393.36	57.7%
263995	16850 C		high	214.80	8.32	717.43	733.01	14.75	1,129.85	1,156.04	423.03	57.7%
309025	15470 C		high	226.17	8.32	755.40	771.35	14.75	1,189.64	1,216.43	445.08	57.7%
210885	47820 C		high	231.08	8.32	771.82	787.94	14.75	1,215.50	1,242.55	454.61	57.7%
60045	130830 C		high	260.67	8.32	870.63	887.74	14.75	1,371.11	1,399.72	511.98	57.7%
298875	191720 C		high	267.50	8.32	893.45	910.79	14.75	1,407.05	1,436.02	525.23	57.7%
228155	15410 C		high	268.17	8.32	895.68	913.04	14.75	1,410.56	1,439.56	526.52	57.7%
307555	283170 C		high	268.83	8.32	897.90	915.29	14.75	1,414.06	1,443.10	527.82	57.7%
317775	16790 C		high	279.43	8.32	933.29	951.03	14.75	1,469.79	1,499.39	548.36	57.7%
294205	15770 C		high	288.67	8.32	964.15	982.19	14.75	1,518.39	1,548.47	566.28	57.7%
308875	17190 C		high	323.50	8.32	1,080.49	1,099.70	14.75	1,701.61	1,733.52	633.83	57.6%
203445	16750 C		high	337.50	8.32	1,127.25	1,146.93	14.75	1,775.25	1,807.90	660.97	57.6%
199285	16270 C		high	339.00	8.32	1,132.26	1,151.99	14.75	1,783.14	1,815.87	663.88	57.6%
15395	15390 C		high	353.33	8.32	1,180.13	1,200.34	14.75	1,858.53	1,892.02	691.68	57.6%
60495	111300 C		high	392.00	8.32	1,309.28	1,330.78	14.75	2,061.92	2,097.44	766.66	57.6%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
313825	293570	C	high	489.83	8.32	1,636.04	1,660.81	14.75	2,576.52	2,617.19	956.38	57.6%
16795	16790	C	high	528.40	8.32	1,764.86	1,790.91	14.75	2,779.38	2,822.08	1,031.17	57.6%
231255	159710	C	high	617.67	8.32	2,063.01	2,092.04	14.75	3,248.93	3,296.31	1,204.27	57.6%
15235	153280	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
15675	16370	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
25465	25460	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
59295	26450	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
59315	134240	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
70845	70840	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
135465	270310	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
156675	48280	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
160715	186430	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
181265	203760	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
196155	69590	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
196155	70360	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
209135	59170	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
215175	128160	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
222425	98620	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
226875	221490	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
259385	28670	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
264095	108260	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
264955	107540	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
264955	107570	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
285295	108780	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
285295	112860	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
285295	113340	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
290715	35950	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
290715	36110	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
291985	114490	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
295555	93810	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
296325	14920	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
299545	277940	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
299545	288570	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
305685	33800	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
308875	181700	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
309605	16050	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
310935	35960	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
310935	35970	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
310935	49380	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
310935	49390	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
315535	25460	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
315535	48500	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
320855	213850	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
321105	277970	C	low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
48055	48550	C	low	0.17	8.32	0.56	8.97	14.75	0.65	15.56	6.59	73.5%
88645	88640	C	low	0.17	8.32	0.56	8.97	14.75	0.65	15.56	6.59	73.5%
160705	186420	C	low	0.17	8.32	0.56	8.97	14.75	0.65	15.56	6.59	73.5%
231455	225260	C	low	0.17	8.32	0.56	8.97	14.75	0.65	15.56	6.59	73.5%
294525	198390	C	low	0.17	8.32	0.56	8.97	14.75	0.65	15.56	6.59	73.5%
297945	283940	C	low	0.17	8.32	0.56	8.97	14.75	0.65	15.56	6.59	73.5%
297945	284050	C	low	0.17	8.32	0.56	8.97	14.75	0.65	15.56	6.59	73.5%
15695	15690	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
67165	52960	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
71585	47080	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
146955	257100	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
160695	122710	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
226015	28500	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
235295	134540	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
264955	107530	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
274235	253800	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
285295	112920	C	low	0.33	8.32	1.11	9.53	14.75	1.31	16.22	6.69	70.2%
15735	15730	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
16585	84540	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
17015	17010	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
59245	59240	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
81005	81000	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
88625	88620	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
216615	236200	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
285295	112670	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
308775	122530	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
319585	71720	C	low	0.50	8.32	1.67	10.09	14.75	1.96	16.88	6.79	67.3%
303015	176760	C	low	0.55	8.32	1.82	10.24	14.75	2.14	17.06	6.81	66.5%
317895	185110	C	low	0.57	8.32	1.91	10.33	14.75	2.24	17.16	6.83	66.1%
59425	59420	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
108305	108300	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
127835	14890	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
219405	71840	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
222595	216370	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
225835	223330	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
304705	156420	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
312425	153890	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
318535	14920	C	low	0.67	8.32	2.23	10.65	14.75	2.61	17.54	6.88	64.6%
71725	71720	C	low	0.75	8.32	2.51	10.93	14.75	2.94	17.87	6.93	63.4%
291585	135840	C	low	0.75	8.32	2.51	10.93	14.75	2.94	17.87	6.93	63.4%
1135	1130	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
17415	17410	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
28635	28630	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
115645	115640	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
134515	16290	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
143145	13270	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
188605	28870	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
194955	69570	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
198235	290170	C	low	0.83	8.32	2.78	11.21	14.75	3.27	18.20	6.98	62.3%
316515	35950	C	low	0.89	8.32	2.97	11.40	14.75	3.48	18.42	7.02	61.5%
1845	1840	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
40415	40410	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
150115	130870	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
158825	15920	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
209135	218370	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
214625	71750	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
222685	253170	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
236895	158710	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
282335	253720	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
285295	112880	C	low	1.00	8.32	3.34	11.78	14.75	3.92	18.86	7.08	60.1%
43305	267920	C	low	1.17	8.32	3.90	12.34	14.75	4.57	19.52	7.18	58.2%
161825	15680	C	low	1.17	8.32	3.90	12.34	14.75	4.57	19.52	7.18	58.2%
242725	71780	C	low	1.17	8.32	3.90	12.34	14.75	4.57	19.52	7.18	58.2%
243265	16100	C	low	1.17	8.32	3.90	12.34	14.75	4.57	19.52	7.18	58.2%
72035	72030	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
106045	106040	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
143185	14880	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
167675	139100	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
167985	48510	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
222945	67250	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
226855	221480	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
229545	141340	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
237345	244750	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
255135	29380	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
289185	15050	C	low	1.33	8.32	4.45	12.90	14.75	5.23	20.18	7.28	56.4%
68555	265930	C	low	1.50	8.32	5.01	13.46	14.75	5.88	20.84	7.37	54.8%
169975	159720	C	low	1.50	8.32	5.01	13.46	14.75	5.88	20.84	7.37	54.8%
198495	194040	C	low	1.50	8.32	5.01	13.46	14.75	5.88	20.84	7.37	54.8%
226835	207880	C	low	1.50	8.32	5.01	13.46	14.75	5.88	20.84	7.37	54.8%
226865	207870	C	low	1.50	8.32	5.01	13.46	14.75	5.88	20.84	7.37	54.8%
299545	288720	C	low	1.50	8.32	5.01	13.46	14.75	5.88	20.84	7.37	54.8%
302415	279690	C	low	1.50	8.32	5.01	13.46	14.75	5.88	20.84	7.37	54.8%
9255	9250	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
14265	14260	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
26645	141510	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
84485	184850	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
159255	70770	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
160725	186410	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
178995	219200	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
188885	139410	C	low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
264955	107550 C		low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
275495	89700 C		low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
285295	113310 C		low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
302705	26430 C		low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
311065	47050 C		low	1.67	8.32	5.57	14.03	14.75	6.53	21.50	7.47	53.3%
316045	49390 C		low	1.80	8.32	6.01	14.48	14.75	7.06	22.02	7.55	52.1%
28865	28860 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
46845	83870 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
57815	15490 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
146725	154310 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
188985	223320 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
193635	239940 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
219265	17060 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
220305	206360 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
263695	100440 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
264975	268540 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
274525	71540 C		low	1.83	8.32	6.12	14.59	14.75	7.19	22.16	7.57	51.9%
70885	70880 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
71795	71790 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
135435	127130 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
168495	81040 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
178555	157810 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
185955	131190 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
225995	208570 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
227335	5440 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
249155	217050 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
297855	207590 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
307035	230420 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
319915	135840 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
320385	176760 C		low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
48215	48210 C		low	2.17	8.32	7.24	15.71	14.75	8.49	23.48	7.76	49.4%
113645	113640 C		low	2.17	8.32	7.24	15.71	14.75	8.49	23.48	7.76	49.4%
154755	124670 C		low	2.17	8.32	7.24	15.71	14.75	8.49	23.48	7.76	49.4%
194615	211970 C		low	2.17	8.32	7.24	15.71	14.75	8.49	23.48	7.76	49.4%
256585	28540 C		low	2.17	8.32	7.24	15.71	14.75	8.49	23.48	7.76	49.4%
264955	107520 C		low	2.17	8.32	7.24	15.71	14.75	8.49	23.48	7.76	49.4%
273105	225250 C		low	2.17	8.32	7.24	15.71	14.75	8.49	23.48	7.76	49.4%
15715	15710 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
77685	186570 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
112325	124830 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
187985	136610 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
214045	35980 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
250665	14900 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
264975	255080 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
269605	17210 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
269705	19170 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
285295	221470 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
290275	37480 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
308405	17000 C		low	2.33	8.32	7.79	16.27	14.75	9.15	24.14	7.86	48.3%
15455	15450 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
48505	48500 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
70455	70450 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
71585	48330 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
122675	117920 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
197855	124820 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
237345	245690 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
285295	108790 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
313645	292590 C		low	2.50	8.32	8.35	16.84	14.75	9.80	24.80	7.96	47.3%
145	140 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
4565	153130 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
5355	5350 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
119385	268180 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
140415	71440 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
155905	153240 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
210755	214650 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
225775	81010 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
233505	26890 C		low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
272675	198280	C	low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
297575	226200	C	low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
315075	15090	C	low	2.67	8.32	8.91	17.40	14.75	10.45	25.46	8.06	46.3%
272675	184580	C	low	2.80	8.32	9.35	17.85	14.75	10.98	25.98	8.13	45.6%
28725	28720	C	low	2.83	8.32	9.46	17.96	14.75	11.11	26.12	8.15	45.4%
71585	118870	C	low	2.83	8.32	9.46	17.96	14.75	11.11	26.12	8.15	45.4%
269605	113440	C	low	2.83	8.32	9.46	17.96	14.75	11.11	26.12	8.15	45.4%
279325	48180	C	low	2.83	8.32	9.46	17.96	14.75	11.11	26.12	8.15	45.4%
297945	284320	C	low	2.83	8.32	9.46	17.96	14.75	11.11	26.12	8.15	45.4%
15275	15270	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
42995	42990	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
47575	47570	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
150525	15700	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
183505	14910	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
212945	153940	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
215275	130420	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
237345	245110	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
272825	155450	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
285295	108800	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
296525	280260	C	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
98575	98570	C	low	3.11	8.32	10.39	18.90	14.75	12.20	27.22	8.32	44.0%
47705	47700	C	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
118065	116410	C	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
119385	268160	C	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
143005	134090	C	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
168525	81020	C	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
245675	26860	C	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
283475	129020	C	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
14415	14410	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
19185	19180	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
47655	222050	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
59185	59180	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
136555	172940	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
163665	5530	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
168265	125560	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
302415	279630	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
307955	213850	C	low	3.33	8.32	11.13	19.65	14.75	13.07	28.09	8.45	43.0%
119085	31470	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
184605	101830	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
198305	134100	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
229605	88720	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
261425	188640	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
272675	198300	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
273885	139870	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
274125	119390	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
274975	135190	C	low	3.50	8.32	11.69	20.21	14.75	13.72	28.75	8.54	42.3%
1065	1060	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
13295	13290	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
34925	34920	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
71585	48320	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
108565	108560	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
139035	127770	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
202225	250090	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
231595	133550	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
235955	51830	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
256665	17440	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
285295	112900	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
302415	279650	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
302415	279680	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
312495	176740	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
313315	176160	C	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
48155	48150	C	low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
66975	66970	C	low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
79215	79210	C	low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
146675	149440	C	low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
192925	15850	C	low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
199855	46590	C	low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
205575	124610 C		low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
302415	279670 C		low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
307665	130860 C		low	3.83	8.32	12.80	21.33	14.75	15.03	30.07	8.74	41.0%
15845	15840 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
25475	25470 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
28465	28460 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
34665	34660 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
42995	136000 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
86315	86310 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
88815	88810 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
106725	106720 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
127595	120720 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
152365	32150 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
155455	136050 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
155725	133370 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
155965	113110 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
175445	115650 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
175445	249940 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
190215	130990 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
260765	16580 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
289555	48040 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
307875	130860 C		low	4.00	8.32	13.36	21.90	14.75	15.68	30.73	8.84	40.4%
60005	60000 C		low	4.17	8.32	13.92	22.46	14.75	16.33	31.39	8.94	39.8%
176395	28820 C		low	4.17	8.32	13.92	22.46	14.75	16.33	31.39	8.94	39.8%
209655	136200 C		low	4.17	8.32	13.92	22.46	14.75	16.33	31.39	8.94	39.8%
237415	15860 C		low	4.17	8.32	13.92	22.46	14.75	16.33	31.39	8.94	39.8%
241815	16150 C		low	4.17	8.32	13.92	22.46	14.75	16.33	31.39	8.94	39.8%
300575	15570 C		low	4.17	8.32	13.92	22.46	14.75	16.33	31.39	8.94	39.8%
316045	49380 C		low	4.20	8.32	14.03	22.57	14.75	16.46	31.53	8.95	39.7%
281185	11200 C		low	4.25	8.32	14.20	22.74	14.75	16.66	31.72	8.98	39.5%
17435	17430 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
28515	28510 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
118835	116570 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
216575	136170 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
216755	87530 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
261185	31380 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
272675	198290 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
302415	279660 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
315025	52870 C		low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
131205	28450 C		low	4.36	8.32	14.57	23.12	14.75	17.11	32.17	9.05	39.1%
59205	59200 C		low	4.50	8.32	15.03	23.58	14.75	17.64	32.71	9.13	38.7%
86205	86200 C		low	4.50	8.32	15.03	23.58	14.75	17.64	32.71	9.13	38.7%
98605	98600 C		low	4.50	8.32	15.03	23.58	14.75	17.64	32.71	9.13	38.7%
121735	26830 C		low	4.50	8.32	15.03	23.58	14.75	17.64	32.71	9.13	38.7%
158775	67550 C		low	4.50	8.32	15.03	23.58	14.75	17.64	32.71	9.13	38.7%
15015	15010 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
41105	41100 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
41105	215170 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
82545	139820 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
161355	89890 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
195375	210640 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
241985	218140 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
293395	5380 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
302415	279620 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
320335	47100 C		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
48485	218670 C		low	4.83	8.32	16.14	24.71	14.75	18.95	34.03	9.33	37.7%
101875	101870 C		low	4.83	8.32	16.14	24.71	14.75	18.95	34.03	9.33	37.7%
142795	26910 C		low	4.83	8.32	16.14	24.71	14.75	18.95	34.03	9.33	37.7%
158055	174520 C		low	4.83	8.32	16.14	24.71	14.75	18.95	34.03	9.33	37.7%
230685	227780 C		low	4.83	8.32	16.14	24.71	14.75	18.95	34.03	9.33	37.7%
264975	249390 C		low	4.83	8.32	16.14	24.71	14.75	18.95	34.03	9.33	37.7%
315535	25470 C		low	4.91	8.32	16.40	24.96	14.75	19.24	34.33	9.37	37.5%
16585	84520 C		low	5.00	8.32	16.70	25.27	14.75	19.60	34.69	9.42	37.3%
202225	188430 C		low	5.00	8.32	16.70	25.27	14.75	19.60	34.69	9.42	37.3%
237345	245100 C		low	5.00	8.32	16.70	25.27	14.75	19.60	34.69	9.42	37.3%
269765	37460 C		low	5.00	8.32	16.70	25.27	14.75	19.60	34.69	9.42	37.3%
283885	71870 C		low	5.00	8.32	16.70	25.27	14.75	19.60	34.69	9.42	37.3%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
292355	213840	C	low	5.00	8.32	16.70	25.27	14.75	19.60	34.69	9.42	37.3%
302415	279640	C	low	5.00	8.32	16.70	25.27	14.75	19.60	34.69	9.42	37.3%
28655	28650	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
35885	35880	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
41115	41110	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
113515	113510	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
180345	48190	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
191975	108270	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
237345	245720	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
274265	108460	C	low	5.17	8.32	17.26	25.83	14.75	20.25	35.35	9.52	36.9%
286305	35960	C	low	5.20	8.32	17.37	25.94	14.75	20.38	35.49	9.54	36.8%
299545	288730	C	low	5.20	8.32	17.37	25.94	14.75	20.38	35.49	9.54	36.8%
205645	47100	C	low	5.27	8.32	17.61	26.19	14.75	20.67	35.77	9.58	36.6%
15235	226580	C	low	5.33	8.32	17.81	26.39	14.75	20.91	36.01	9.62	36.4%
63185	143860	C	low	5.33	8.32	17.81	26.39	14.75	20.91	36.01	9.62	36.4%
118815	116550	C	low	5.33	8.32	17.81	26.39	14.75	20.91	36.01	9.62	36.4%
120595	117080	C	low	5.33	8.32	17.81	26.39	14.75	20.91	36.01	9.62	36.4%
130235	1550	C	low	5.33	8.32	17.81	26.39	14.75	20.91	36.01	9.62	36.4%
51995	51990	C	low	5.50	8.32	18.37	26.96	14.75	21.56	36.67	9.72	36.0%
67275	67270	C	low	5.50	8.32	18.37	26.96	14.75	21.56	36.67	9.72	36.0%
142195	70820	C	low	5.50	8.32	18.37	26.96	14.75	21.56	36.67	9.72	36.0%
237345	245710	C	low	5.50	8.32	18.37	26.96	14.75	21.56	36.67	9.72	36.0%
272675	198310	C	low	5.50	8.32	18.37	26.96	14.75	21.56	36.67	9.72	36.0%
290015	84560	C	low	5.50	8.32	18.37	26.96	14.75	21.56	36.67	9.72	36.0%
47845	184800	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
98525	98520	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
122865	117990	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
198435	67170	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
206845	40960	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
210045	214880	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
264955	107560	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
285295	113270	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
293065	244420	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
302325	277200	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
304115	88760	C	low	5.67	8.32	18.93	27.52	14.75	22.21	37.33	9.81	35.7%
15295	15290	C	low	5.83	8.32	19.48	28.08	14.75	22.87	37.99	9.91	35.3%
16395	16390	C	low	5.83	8.32	19.48	28.08	14.75	22.87	37.99	9.91	35.3%
17455	153290	C	low	5.83	8.32	19.48	28.08	14.75	22.87	37.99	9.91	35.3%
176595	28810	C	low	5.83	8.32	19.48	28.08	14.75	22.87	37.99	9.91	35.3%
187345	40920	C	low	5.83	8.32	19.48	28.08	14.75	22.87	37.99	9.91	35.3%
270125	101810	C	low	5.83	8.32	19.48	28.08	14.75	22.87	37.99	9.91	35.3%
302775	253770	C	low	5.83	8.32	19.48	28.08	14.75	22.87	37.99	9.91	35.3%
71595	28450	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
106715	111540	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
164175	31340	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
185295	14290	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
210735	114020	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
238785	3290	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
302535	289020	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
315725	101740	C	low	6.00	8.32	20.04	28.64	14.75	23.52	38.65	10.01	34.9%
40915	40910	C	low	6.17	8.32	20.60	29.21	14.75	24.17	39.31	10.11	34.6%
119385	268170	C	low	6.17	8.32	20.60	29.21	14.75	24.17	39.31	10.11	34.6%
217275	14380	C	low	6.17	8.32	20.60	29.21	14.75	24.17	39.31	10.11	34.6%
242595	201020	C	low	6.17	8.32	20.60	29.21	14.75	24.17	39.31	10.11	34.6%
296465	270670	C	low	6.17	8.32	20.60	29.21	14.75	24.17	39.31	10.11	34.6%
16955	16950	C	low	6.33	8.32	21.15	29.77	14.75	24.83	39.97	10.20	34.3%
48535	48530	C	low	6.33	8.32	21.15	29.77	14.75	24.83	39.97	10.20	34.3%
103195	112970	C	low	6.33	8.32	21.15	29.77	14.75	24.83	39.97	10.20	34.3%
172595	62040	C	low	6.33	8.32	21.15	29.77	14.75	24.83	39.97	10.20	34.3%
227775	220310	C	low	6.33	8.32	21.15	29.77	14.75	24.83	39.97	10.20	34.3%
42445	42440	C	low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
115725	115720	C	low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
134565	87520	C	low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
135935	116260	C	low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
198255	113630	C	low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
271135	48370	C	low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
277215	16820	C	low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
281185	11210 C		low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
291675	67140 C		low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
317605	84540 C		low	6.50	8.32	21.71	30.33	14.75	25.48	40.63	10.30	34.0%
315315	157810 C		low	6.55	8.32	21.86	30.48	14.75	25.66	40.81	10.33	33.9%
30025	30020 C		low	6.67	8.32	22.27	30.89	14.75	26.13	41.29	10.40	33.7%
48095	48090 C		low	6.67	8.32	22.27	30.89	14.75	26.13	41.29	10.40	33.7%
119385	114610 C		low	6.67	8.32	22.27	30.89	14.75	26.13	41.29	10.40	33.7%
15265	15260 C		low	6.83	8.32	22.82	31.45	14.75	26.79	41.95	10.50	33.4%
48955	106600 C		low	6.83	8.32	22.82	31.45	14.75	26.79	41.95	10.50	33.4%
219145	136300 C		low	6.83	8.32	22.82	31.45	14.75	26.79	41.95	10.50	33.4%
28555	28550 C		low	7.00	8.32	23.38	32.02	14.75	27.44	42.61	10.59	33.1%
89805	89800 C		low	7.00	8.32	23.38	32.02	14.75	27.44	42.61	10.59	33.1%
198855	209850 C		low	7.00	8.32	23.38	32.02	14.75	27.44	42.61	10.59	33.1%
264975	135920 C		low	7.00	8.32	23.38	32.02	14.75	27.44	42.61	10.59	33.1%
305275	111240 C		low	7.00	8.32	23.38	32.02	14.75	27.44	42.61	10.59	33.1%
317605	84520 C		low	7.00	8.32	23.38	32.02	14.75	27.44	42.61	10.59	33.1%
196015	184790 C		low	7.17	8.32	23.94	32.58	14.75	28.09	43.27	10.69	32.8%
237345	26710 C		low	7.17	8.32	23.94	32.58	14.75	28.09	43.27	10.69	32.8%
263645	128130 C		low	7.17	8.32	23.94	32.58	14.75	28.09	43.27	10.69	32.8%
273675	84480 C		low	7.17	8.32	23.94	32.58	14.75	28.09	43.27	10.69	32.8%
33445	33440 C		low	7.33	8.32	24.49	33.14	14.75	28.75	43.93	10.79	32.6%
127465	75000 C		low	7.33	8.32	24.49	33.14	14.75	28.75	43.93	10.79	32.6%
200745	67300 C		low	7.33	8.32	24.49	33.14	14.75	28.75	43.93	10.79	32.6%
292925	59250 C		low	7.33	8.32	24.49	33.14	14.75	28.75	43.93	10.79	32.6%
15345	15340 C		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
22735	22730 C		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
38465	46970 C		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
176545	181310 C		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
256075	218340 C		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
276645	48440 C		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
296055	125570 C		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
297885	277970 C		low	7.64	8.32	25.51	34.16	14.75	29.93	45.13	10.97	32.1%
15045	15040 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
59735	59730 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
71485	71480 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
128405	121250 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
235935	46870 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
244295	203610 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
260765	16650 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
270425	214330 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
299525	123500 C		low	7.67	8.32	25.61	34.27	14.75	30.05	45.25	10.99	32.1%
182865	286370 C		low	7.78	8.32	25.98	34.64	14.75	30.49	45.69	11.05	31.9%
165865	133510 C		low	7.83	8.32	26.16	34.83	14.75	30.71	45.91	11.08	31.8%
112715	112710 C		low	8.00	8.32	26.72	35.39	14.75	31.36	46.57	11.18	31.6%
122145	28640 C		low	8.00	8.32	26.72	35.39	14.75	31.36	46.57	11.18	31.6%
150745	87560 C		low	8.00	8.32	26.72	35.39	14.75	31.36	46.57	11.18	31.6%
186295	67200 C		low	8.00	8.32	26.72	35.39	14.75	31.36	46.57	11.18	31.6%
220685	72000 C		low	8.00	8.32	26.72	35.39	14.75	31.36	46.57	11.18	31.6%
293615	184860 C		low	8.00	8.32	26.72	35.39	14.75	31.36	46.57	11.18	31.6%
28495	28490 C		low	8.17	8.32	27.28	35.95	14.75	32.01	47.23	11.28	31.4%
43295	70440 C		low	8.17	8.32	27.28	35.95	14.75	32.01	47.23	11.28	31.4%
289445	59750 C		low	8.17	8.32	27.28	35.95	14.75	32.01	47.23	11.28	31.4%
15155	15150 C		low	8.33	8.32	27.83	36.51	14.75	32.67	47.89	11.38	31.2%
16865	16860 C		low	8.33	8.32	27.83	36.51	14.75	32.67	47.89	11.38	31.2%
16875	16870 C		low	8.33	8.32	27.83	36.51	14.75	32.67	47.89	11.38	31.2%
129065	288340 C		low	8.33	8.32	27.83	36.51	14.75	32.67	47.89	11.38	31.2%
186935	207270 C		low	8.33	8.32	27.83	36.51	14.75	32.67	47.89	11.38	31.2%
219675	156330 C		low	8.33	8.32	27.83	36.51	14.75	32.67	47.89	11.38	31.2%
5435	5430 C		low	8.50	8.32	28.39	37.08	14.75	33.32	48.55	11.47	30.9%
28625	28620 C		low	8.50	8.32	28.39	37.08	14.75	33.32	48.55	11.47	30.9%
70435	70430 C		low	8.50	8.32	28.39	37.08	14.75	33.32	48.55	11.47	30.9%
264955	113500 C		low	8.50	8.32	28.39	37.08	14.75	33.32	48.55	11.47	30.9%
317915	249940 C		low	8.57	8.32	28.63	37.32	14.75	33.60	48.83	11.52	30.9%
42595	42590 C		low	8.67	8.32	28.95	37.64	14.75	33.97	49.21	11.57	30.7%
126595	62060 C		low	8.67	8.32	28.95	37.64	14.75	33.97	49.21	11.57	30.7%
198235	178190 C		low	8.67	8.32	28.95	37.64	14.75	33.97	49.21	11.57	30.7%
206755	108450 C		low	8.67	8.32	28.95	37.64	14.75	33.97	49.21	11.57	30.7%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
269735	108280	C	low	8.67	8.32	28.95	37.64	14.75	33.97	49.21	11.57	30.7%
289295	229100	C	low	8.67	8.32	28.95	37.64	14.75	33.97	49.21	11.57	30.7%
301875	48080	C	low	8.67	8.32	28.95	37.64	14.75	33.97	49.21	11.57	30.7%
67165	53310	C	low	8.83	8.32	29.50	38.20	14.75	34.63	49.87	11.67	30.5%
136235	119320	C	low	8.83	8.32	29.50	38.20	14.75	34.63	49.87	11.67	30.5%
223875	106630	C	low	8.83	8.32	29.50	38.20	14.75	34.63	49.87	11.67	30.5%
291975	136220	C	low	8.83	8.32	29.50	38.20	14.75	34.63	49.87	11.67	30.5%
302705	283840	C	low	8.83	8.32	29.50	38.20	14.75	34.63	49.87	11.67	30.5%
1055	1050	C	low	9.00	8.32	30.06	38.76	14.75	35.28	50.53	11.77	30.4%
291315	154150	C	low	9.00	8.32	30.06	38.76	14.75	35.28	50.53	11.77	30.4%
16115	16110	C	low	9.17	8.32	30.62	39.33	14.75	35.93	51.19	11.86	30.2%
47655	47650	C	low	9.17	8.32	30.62	39.33	14.75	35.93	51.19	11.86	30.2%
184735	37160	C	low	9.17	8.32	30.62	39.33	14.75	35.93	51.19	11.86	30.2%
229915	47000	C	low	9.17	8.32	30.62	39.33	14.75	35.93	51.19	11.86	30.2%
265365	16730	C	low	9.17	8.32	30.62	39.33	14.75	35.93	51.19	11.86	30.2%
274045	134910	C	low	9.17	8.32	30.62	39.33	14.75	35.93	51.19	11.86	30.2%
288555	122500	C	low	9.17	8.32	30.62	39.33	14.75	35.93	51.19	11.86	30.2%
51755	51750	C	low	9.33	8.32	31.17	39.89	14.75	36.59	51.85	11.96	30.0%
115925	115920	C	low	9.33	8.32	31.17	39.89	14.75	36.59	51.85	11.96	30.0%
184325	34110	C	low	9.33	8.32	31.17	39.89	14.75	36.59	51.85	11.96	30.0%
244295	203590	C	low	9.33	8.32	31.17	39.89	14.75	36.59	51.85	11.96	30.0%
264955	112190	C	low	9.33	8.32	31.17	39.89	14.75	36.59	51.85	11.96	30.0%
317915	115650	C	low	9.43	8.32	31.49	40.21	14.75	36.96	52.23	12.02	29.9%
48565	48560	C	low	9.50	8.32	31.73	40.45	14.75	37.24	52.51	12.06	29.8%
71575	71570	C	low	9.50	8.32	31.73	40.45	14.75	37.24	52.51	12.06	29.8%
270825	31400	C	low	9.50	8.32	31.73	40.45	14.75	37.24	52.51	12.06	29.8%
128415	106760	C	low	9.83	8.32	32.84	41.57	14.75	38.55	53.83	12.25	29.5%
146665	173680	C	low	9.83	8.32	32.84	41.57	14.75	38.55	53.83	12.25	29.5%
160325	230080	C	low	9.83	8.32	32.84	41.57	14.75	38.55	53.83	12.25	29.5%
161875	16810	C	low	9.83	8.32	32.84	41.57	14.75	38.55	53.83	12.25	29.5%
200605	202450	C	low	9.83	8.32	32.84	41.57	14.75	38.55	53.83	12.25	29.5%
42535	42530	C	low	10.00	8.32	33.40	42.14	14.75	39.20	54.49	12.35	29.3%
42835	42830	C	low	10.00	8.32	33.40	42.14	14.75	39.20	54.49	12.35	29.3%
125445	119150	C	low	10.00	8.32	33.40	42.14	14.75	39.20	54.49	12.35	29.3%
186675	200140	C	low	10.00	8.32	33.40	42.14	14.75	39.20	54.49	12.35	29.3%
316505	192100	C	low	10.00	8.32	33.40	42.14	14.75	39.20	54.49	12.35	29.3%
319285	67330	C	low	10.00	8.32	33.40	42.14	14.75	39.20	54.49	12.35	29.3%
17185	17180	C	low	10.17	8.32	33.96	42.70	14.75	39.85	55.15	12.45	29.2%
51865	51860	C	low	10.17	8.32	33.96	42.70	14.75	39.85	55.15	12.45	29.2%
124635	48290	C	low	10.17	8.32	33.96	42.70	14.75	39.85	55.15	12.45	29.2%
158505	185060	C	low	10.17	8.32	33.96	42.70	14.75	39.85	55.15	12.45	29.2%
17265	17260	C	low	10.33	8.32	34.51	43.26	14.75	40.51	55.81	12.55	29.0%
28745	28740	C	low	10.33	8.32	34.51	43.26	14.75	40.51	55.81	12.55	29.0%
280825	26900	C	low	10.33	8.32	34.51	43.26	14.75	40.51	55.81	12.55	29.0%
282365	137070	C	low	10.33	8.32	34.51	43.26	14.75	40.51	55.81	12.55	29.0%
16785	16780	C	low	10.50	8.32	35.07	43.82	14.75	41.16	56.47	12.65	28.9%
115745	115740	C	low	10.50	8.32	35.07	43.82	14.75	41.16	56.47	12.65	28.9%
203125	132480	C	low	10.50	8.32	35.07	43.82	14.75	41.16	56.47	12.65	28.9%
161405	156430	C	low	10.67	8.32	35.63	44.39	14.75	41.81	57.13	12.74	28.7%
179125	135910	C	low	10.67	8.32	35.63	44.39	14.75	41.81	57.13	12.74	28.7%
220835	213890	C	low	10.67	8.32	35.63	44.39	14.75	41.81	57.13	12.74	28.7%
264955	107580	C	low	10.67	8.32	35.63	44.39	14.75	41.81	57.13	12.74	28.7%
270245	48250	C	low	10.67	8.32	35.63	44.39	14.75	41.81	57.13	12.74	28.7%
289565	270640	C	low	10.67	8.32	35.63	44.39	14.75	41.81	57.13	12.74	28.7%
10555	101820	C	low	10.83	8.32	36.18	44.95	14.75	42.47	57.79	12.84	28.6%
42485	42480	C	low	10.83	8.32	36.18	44.95	14.75	42.47	57.79	12.84	28.6%
71585	118860	C	low	10.83	8.32	36.18	44.95	14.75	42.47	57.79	12.84	28.6%
126185	119500	C	low	10.83	8.32	36.18	44.95	14.75	42.47	57.79	12.84	28.6%
198235	92310	C	low	10.83	8.32	36.18	44.95	14.75	42.47	57.79	12.84	28.6%
293905	270650	C	low	10.83	8.32	36.18	44.95	14.75	42.47	57.79	12.84	28.6%
30045	30040	C	low	11.00	8.32	36.74	45.51	14.75	43.12	58.45	12.94	28.4%
77645	265920	C	low	11.00	8.32	36.74	45.51	14.75	43.12	58.45	12.94	28.4%
244295	203620	C	low	11.00	8.32	36.74	45.51	14.75	43.12	58.45	12.94	28.4%
283795	139470	C	low	11.00	8.32	36.74	45.51	14.75	43.12	58.45	12.94	28.4%
290035	108290	C	low	11.00	8.32	36.74	45.51	14.75	43.12	58.45	12.94	28.4%
31155	31150	C	low	11.17	8.32	37.30	46.07	14.75	43.77	59.11	13.04	28.3%
185805	15890	C	low	11.17	8.32	37.30	46.07	14.75	43.77	59.11	13.04	28.3%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
201485	128620	C	low	11.17	8.32	37.30	46.07	14.75	43.77	59.11	13.04	28.3%
204005	212090	C	low	11.17	8.32	37.30	46.07	14.75	43.77	59.11	13.04	28.3%
216615	215290	C	low	11.17	8.32	37.30	46.07	14.75	43.77	59.11	13.04	28.3%
229825	15350	C	low	11.17	8.32	37.30	46.07	14.75	43.77	59.11	13.04	28.3%
313045	112690	C	low	11.17	8.32	37.30	46.07	14.75	43.77	59.11	13.04	28.3%
82365	82360	C	low	11.33	8.32	37.85	46.64	14.75	44.43	59.77	13.13	28.2%
176475	109190	C	low	11.33	8.32	37.85	46.64	14.75	44.43	59.77	13.13	28.2%
243045	134270	C	low	11.33	8.32	37.85	46.64	14.75	44.43	59.77	13.13	28.2%
118825	116560	C	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
126195	119510	C	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
155475	184440	C	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
238535	36030	C	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
257055	13300	C	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
262615	28590	C	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
287085	151300	C	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
125155	118880	C	low	11.67	8.32	38.97	47.76	14.75	45.73	61.09	13.33	27.9%
200575	214520	C	low	11.67	8.32	38.97	47.76	14.75	45.73	61.09	13.33	27.9%
258815	143440	C	low	11.67	8.32	38.97	47.76	14.75	45.73	61.09	13.33	27.9%
16975	16970	C	low	11.83	8.32	39.52	48.32	14.75	46.39	61.75	13.43	27.8%
116205	48140	C	low	11.83	8.32	39.52	48.32	14.75	46.39	61.75	13.43	27.8%
160235	71470	C	low	11.83	8.32	39.52	48.32	14.75	46.39	61.75	13.43	27.8%
273275	114250	C	low	11.83	8.32	39.52	48.32	14.75	46.39	61.75	13.43	27.8%
279455	46920	C	low	11.83	8.32	39.52	48.32	14.75	46.39	61.75	13.43	27.8%
311225	15580	C	low	11.83	8.32	39.52	48.32	14.75	46.39	61.75	13.43	27.8%
127645	120830	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
167945	191870	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
210735	114040	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
297535	86110	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
306985	202600	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
315015	115650	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
315015	249940	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
318995	114020	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
318995	114040	C	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
16615	16610	C	low	12.17	8.32	40.64	49.45	14.75	47.69	63.07	13.62	27.5%
123815	115510	C	low	12.17	8.32	40.64	49.45	14.75	47.69	63.07	13.62	27.5%
186195	15210	C	low	12.17	8.32	40.64	49.45	14.75	47.69	63.07	13.62	27.5%
266635	28520	C	low	12.17	8.32	40.64	49.45	14.75	47.69	63.07	13.62	27.5%
275495	89710	C	low	12.17	8.32	40.64	49.45	14.75	47.69	63.07	13.62	27.5%
296705	51740	C	low	12.17	8.32	40.64	49.45	14.75	47.69	63.07	13.62	27.5%
51705	51700	C	low	12.33	8.32	41.19	50.01	14.75	48.35	63.73	13.72	27.4%
109015	112210	C	low	12.33	8.32	41.19	50.01	14.75	48.35	63.73	13.72	27.4%
114935	114930	C	low	12.33	8.32	41.19	50.01	14.75	48.35	63.73	13.72	27.4%
188985	193530	C	low	12.33	8.32	41.19	50.01	14.75	48.35	63.73	13.72	27.4%
277025	106690	C	low	12.33	8.32	41.19	50.01	14.75	48.35	63.73	13.72	27.4%
167965	191850	C	low	12.50	8.32	41.75	50.57	14.75	49.00	64.39	13.82	27.3%
285295	112890	C	low	12.50	8.32	41.75	50.57	14.75	49.00	64.39	13.82	27.3%
292135	267930	C	low	12.50	8.32	41.75	50.57	14.75	49.00	64.39	13.82	27.3%
317735	70840	C	low	12.57	8.32	41.99	50.81	14.75	49.28	64.67	13.86	27.3%
89825	89820	C	low	12.67	8.32	42.31	51.13	14.75	49.65	65.05	13.91	27.2%
112325	112320	C	low	12.67	8.32	42.31	51.13	14.75	49.65	65.05	13.91	27.2%
142825	48070	C	low	12.67	8.32	42.31	51.13	14.75	49.65	65.05	13.91	27.2%
195315	270620	C	low	12.67	8.32	42.31	51.13	14.75	49.65	65.05	13.91	27.2%
316515	36110	C	low	12.67	8.32	42.31	51.13	14.75	49.65	65.05	13.91	27.2%
176475	108820	C	low	12.83	8.32	42.86	51.70	14.75	50.31	65.71	14.01	27.1%
231025	231390	C	low	12.83	8.32	42.86	51.70	14.75	50.31	65.71	14.01	27.1%
166295	151310	C	low	13.00	8.32	43.42	52.26	14.75	50.96	66.37	14.11	27.0%
167925	191830	C	low	13.00	8.32	43.42	52.26	14.75	50.96	66.37	14.11	27.0%
241815	16140	C	low	13.00	8.32	43.42	52.26	14.75	50.96	66.37	14.11	27.0%
14375	14370	C	low	13.17	8.32	43.98	52.82	14.75	51.61	67.03	14.21	26.9%
220685	143820	C	low	13.17	8.32	43.98	52.82	14.75	51.61	67.03	14.21	26.9%
270265	48220	C	low	13.17	8.32	43.98	52.82	14.75	51.61	67.03	14.21	26.9%
15965	15960	C	low	13.33	8.32	44.53	53.38	14.75	52.27	67.69	14.30	26.8%
215525	28770	C	low	13.33	8.32	44.53	53.38	14.75	52.27	67.69	14.30	26.8%
260015	51670	C	low	13.33	8.32	44.53	53.38	14.75	52.27	67.69	14.30	26.8%
15885	15880	C	low	13.50	8.32	45.09	53.94	14.75	52.92	68.35	14.40	26.7%
159795	60550	C	low	13.50	8.32	45.09	53.94	14.75	52.92	68.35	14.40	26.7%
206835	40950	C	low	13.50	8.32	45.09	53.94	14.75	52.92	68.35	14.40	26.7%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
238115	106650	C	low	13.50	8.32	45.09	53.94	14.75	52.92	68.35	14.40	26.7%
301325	186120	C	low	13.50	8.32	45.09	53.94	14.75	52.92	68.35	14.40	26.7%
313315	89790	C	low	13.50	8.32	45.09	53.94	14.75	52.92	68.35	14.40	26.7%
196065	132990	C	low	13.67	8.32	45.65	54.51	14.75	53.57	69.01	14.50	26.6%
37475	37470	C	low	13.83	8.32	46.20	55.07	14.75	54.23	69.67	14.60	26.5%
305895	202440	C	low	13.83	8.32	46.20	55.07	14.75	54.23	69.67	14.60	26.5%
307505	176750	C	low	13.83	8.32	46.20	55.07	14.75	54.23	69.67	14.60	26.5%
30015	30010	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
34655	34650	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
36015	36010	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
178295	166620	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
195635	126730	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
216625	156410	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
242505	231010	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
284655	134770	C	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
48105	48100	C	low	14.17	8.32	47.32	56.19	14.75	55.53	70.99	14.79	26.3%
219675	185090	C	low	14.17	8.32	47.32	56.19	14.75	55.53	70.99	14.79	26.3%
266615	52900	C	low	14.17	8.32	47.32	56.19	14.75	55.53	70.99	14.79	26.3%
17915	17910	C	low	14.33	8.32	47.87	56.76	14.75	56.19	71.65	14.89	26.2%
113525	113520	C	low	14.33	8.32	47.87	56.76	14.75	56.19	71.65	14.89	26.2%
192575	47630	C	low	14.33	8.32	47.87	56.76	14.75	56.19	71.65	14.89	26.2%
276645	48410	C	low	14.33	8.32	47.87	56.76	14.75	56.19	71.65	14.89	26.2%
152125	130060	C	low	14.50	8.32	48.43	57.32	14.75	56.84	72.31	14.99	26.1%
230825	28440	C	low	14.50	8.32	48.43	57.32	14.75	56.84	72.31	14.99	26.1%
309805	177650	C	low	14.50	8.32	48.43	57.32	14.75	56.84	72.31	14.99	26.1%
88635	88630	C	low	14.67	8.32	48.99	57.88	14.75	57.49	72.97	15.09	26.1%
47885	47880	C	low	14.83	8.32	49.54	58.44	14.75	58.15	73.63	15.18	26.0%
112325	178280	C	low	14.83	8.32	49.54	58.44	14.75	58.15	73.63	15.18	26.0%
267485	47830	C	low	14.83	8.32	49.54	58.44	14.75	58.15	73.63	15.18	26.0%
312295	16210	C	low	14.83	8.32	49.54	58.44	14.75	58.15	73.63	15.18	26.0%
146125	172140	C	low	15.00	8.32	50.10	59.00	14.75	58.80	74.29	15.28	25.9%
151895	67190	C	low	15.00	8.32	50.10	59.00	14.75	58.80	74.29	15.28	25.9%
158765	176330	C	low	15.00	8.32	50.10	59.00	14.75	58.80	74.29	15.28	25.9%
294305	51730	C	low	15.00	8.32	50.10	59.00	14.75	58.80	74.29	15.28	25.9%
47045	47040	C	low	15.17	8.32	50.66	59.57	14.75	59.45	74.95	15.38	25.8%
151915	176670	C	low	15.17	8.32	50.66	59.57	14.75	59.45	74.95	15.38	25.8%
273105	25420	C	low	15.17	8.32	50.66	59.57	14.75	59.45	74.95	15.38	25.8%
288345	161830	C	low	15.17	8.32	50.66	59.57	14.75	59.45	74.95	15.38	25.8%
290395	3280	C	low	15.17	8.32	50.66	59.57	14.75	59.45	74.95	15.38	25.8%
128455	118830	C	low	15.33	8.32	51.21	60.13	14.75	60.11	75.61	15.48	25.7%
165765	153460	C	low	15.33	8.32	51.21	60.13	14.75	60.11	75.61	15.48	25.7%
277825	117380	C	low	15.50	8.32	51.77	60.69	14.75	60.76	76.27	15.57	25.7%
287205	46680	C	low	15.50	8.32	51.77	60.69	14.75	60.76	76.27	15.57	25.7%
313805	283910	C	low	15.50	8.32	51.77	60.69	14.75	60.76	76.27	15.57	25.7%
243045	59190	C	low	15.67	8.32	52.33	61.25	14.75	61.41	76.92	15.67	25.6%
297095	218130	C	low	15.67	8.32	52.33	61.25	14.75	61.41	76.92	15.67	25.6%
312585	114960	C	low	15.67	8.32	52.33	61.25	14.75	61.41	76.92	15.67	25.6%
122905	118020	C	low	15.83	8.32	52.88	61.82	14.75	62.07	77.58	15.77	25.5%
172075	185050	C	low	15.83	8.32	52.88	61.82	14.75	62.07	77.58	15.77	25.5%
5475	5470	C	low	16.00	8.32	53.44	62.38	14.75	62.72	78.24	15.87	25.4%
59305	59300	C	low	16.00	8.32	53.44	62.38	14.75	62.72	78.24	15.87	25.4%
65815	65810	C	low	16.00	8.32	53.44	62.38	14.75	62.72	78.24	15.87	25.4%
195035	82130	C	low	16.00	8.32	53.44	62.38	14.75	62.72	78.24	15.87	25.4%
210615	134270	C	low	16.00	8.32	53.44	62.38	14.75	62.72	78.24	15.87	25.4%
69335	69330	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
167695	192110	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
184315	33420	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
201265	67630	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
201805	136150	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
272195	84530	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
288635	210990	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
301095	5400	C	low	16.17	8.32	54.00	62.94	14.75	63.37	78.90	15.96	25.4%
167565	211080	C	low	16.33	8.32	54.55	63.50	14.75	64.03	79.56	16.06	25.3%
47565	47560	C	low	16.50	8.32	55.11	64.06	14.75	64.68	80.22	16.16	25.2%
51645	51640	C	low	16.67	8.32	55.67	64.63	14.75	65.33	80.88	16.26	25.2%
235115	82130	C	low	16.67	8.32	55.67	64.63	14.75	65.33	80.88	16.26	25.2%
269605	17200	C	low	16.67	8.32	55.67	64.63	14.75	65.33	80.88	16.26	25.2%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
31125	31120 C		low	16.83	8.32	56.22	65.19	14.75	65.99	81.54	16.36	25.1%
112265	112260 C		low	16.83	8.32	56.22	65.19	14.75	65.99	81.54	16.36	25.1%
299545	288740 C		low	16.83	8.32	56.22	65.19	14.75	65.99	81.54	16.36	25.1%
303705	101700 C		low	17.17	8.32	57.34	66.31	14.75	67.29	82.86	16.55	25.0%
81965	81960 C		low	17.33	8.32	57.89	66.88	14.75	67.95	83.52	16.65	24.9%
210055	214900 C		low	17.33	8.32	57.89	66.88	14.75	67.95	83.52	16.65	24.9%
246925	51780 C		low	17.33	8.32	57.89	66.88	14.75	67.95	83.52	16.65	24.9%
267135	3270 C		low	17.33	8.32	57.89	66.88	14.75	67.95	83.52	16.65	24.9%
271435	87550 C		low	17.33	8.32	57.89	66.88	14.75	67.95	83.52	16.65	24.9%
290865	37510 C		low	17.33	8.32	57.89	66.88	14.75	67.95	83.52	16.65	24.9%
40905	40900 C		low	17.50	8.32	58.45	67.44	14.75	68.60	84.18	16.75	24.8%
131125	101740 C		low	17.50	8.32	58.45	67.44	14.75	68.60	84.18	16.75	24.8%
189915	71710 C		low	17.50	8.32	58.45	67.44	14.75	68.60	84.18	16.75	24.8%
269035	28480 C		low	17.50	8.32	58.45	67.44	14.75	68.60	84.18	16.75	24.8%
280385	249910 C		low	17.50	8.32	58.45	67.44	14.75	68.60	84.18	16.75	24.8%
297105	31230 C		low	17.50	8.32	58.45	67.44	14.75	68.60	84.18	16.75	24.8%
108865	108860 C		low	17.67	8.32	59.01	68.00	14.75	69.25	84.84	16.84	24.8%
149275	135170 C		low	17.67	8.32	59.01	68.00	14.75	69.25	84.84	16.84	24.8%
283665	138980 C		low	17.67	8.32	59.01	68.00	14.75	69.25	84.84	16.84	24.8%
212605	139610 C		low	17.83	8.32	59.56	68.56	14.75	69.91	85.50	16.94	24.7%
71445	71440 C		low	18.00	8.32	60.12	69.12	14.75	70.56	86.16	17.04	24.6%
86355	86350 C		low	18.00	8.32	60.12	69.12	14.75	70.56	86.16	17.04	24.6%
161035	67330 C		low	18.00	8.32	60.12	69.12	14.75	70.56	86.16	17.04	24.6%
279445	59220 C		low	18.00	8.32	60.12	69.12	14.75	70.56	86.16	17.04	24.6%
97165	97160 C		low	18.33	8.32	61.23	70.25	14.75	71.87	87.48	17.23	24.5%
237345	245700 C		low	18.33	8.32	61.23	70.25	14.75	71.87	87.48	17.23	24.5%
210745	219860 C		low	18.67	8.32	62.35	71.37	14.75	73.17	88.80	17.43	24.4%
231625	106530 C		low	18.67	8.32	62.35	71.37	14.75	73.17	88.80	17.43	24.4%
36075	36070 C		low	18.83	8.32	62.90	71.94	14.75	73.83	89.46	17.53	24.4%
16225	16220 C		low	19.00	8.32	63.46	72.50	14.75	74.48	90.12	17.62	24.3%
42585	152350 C		low	19.00	8.32	63.46	72.50	14.75	74.48	90.12	17.62	24.3%
141635	122540 C		low	19.00	8.32	63.46	72.50	14.75	74.48	90.12	17.62	24.3%
277825	117420 C		low	19.00	8.32	63.46	72.50	14.75	74.48	90.12	17.62	24.3%
304115	88770 C		low	19.00	8.32	63.46	72.50	14.75	74.48	90.12	17.62	24.3%
314005	62030 C		low	19.00	8.32	63.46	72.50	14.75	74.48	90.12	17.62	24.3%
133625	48570 C		low	19.17	8.32	64.02	73.06	14.75	75.13	90.78	17.72	24.3%
270835	31390 C		low	19.17	8.32	64.02	73.06	14.75	75.13	90.78	17.72	24.3%
20205	20200 C		low	19.33	8.32	64.57	73.62	14.75	75.79	91.44	17.82	24.2%
254965	135490 C		low	19.33	8.32	64.57	73.62	14.75	75.79	91.44	17.82	24.2%
282905	215270 C		low	19.33	8.32	64.57	73.62	14.75	75.79	91.44	17.82	24.2%
315635	202600 C		low	19.45	8.32	64.98	74.03	14.75	76.26	91.92	17.89	24.2%
3215	70920 C		low	19.50	8.32	65.13	74.18	14.75	76.44	92.10	17.92	24.2%
3255	3250 C		low	19.50	8.32	65.13	74.18	14.75	76.44	92.10	17.92	24.2%
51825	51820 C		low	19.50	8.32	65.13	74.18	14.75	76.44	92.10	17.92	24.2%
164775	136320 C		low	19.67	8.32	65.69	74.75	14.75	77.09	92.76	18.02	24.1%
126875	25410 C		low	19.83	8.32	66.24	75.31	14.75	77.75	93.42	18.11	24.1%
52945	52940 C		low	20.00	8.32	66.80	75.87	14.75	78.40	94.08	18.21	24.0%
155465	184430 C		low	20.00	8.32	66.80	75.87	14.75	78.40	94.08	18.21	24.0%
249445	15600 C		low	20.00	8.32	66.80	75.87	14.75	78.40	94.08	18.21	24.0%
1615	1610 C		low	20.17	8.32	67.36	76.43	14.75	79.05	94.74	18.31	24.0%
31485	31480 C		low	20.17	8.32	67.36	76.43	14.75	79.05	94.74	18.31	24.0%
215885	133000 C		low	20.17	8.32	67.36	76.43	14.75	79.05	94.74	18.31	24.0%
217155	28660 C		low	20.17	8.32	67.36	76.43	14.75	79.05	94.74	18.31	24.0%
288455	87540 C		low	20.17	8.32	67.36	76.43	14.75	79.05	94.74	18.31	24.0%
51385	89810 C		low	20.33	8.32	67.91	77.00	14.75	79.71	95.40	18.41	23.9%
123825	48640 C		low	20.33	8.32	67.91	77.00	14.75	79.71	95.40	18.41	23.9%
272065	200810 C		low	20.33	8.32	67.91	77.00	14.75	79.71	95.40	18.41	23.9%
26885	26880 C		low	20.67	8.32	69.03	78.12	14.75	81.01	96.72	18.60	23.8%
31215	31210 C		low	20.67	8.32	69.03	78.12	14.75	81.01	96.72	18.60	23.8%
47115	47110 C		low	20.67	8.32	69.03	78.12	14.75	81.01	96.72	18.60	23.8%
135955	16180 C		low	20.67	8.32	69.03	78.12	14.75	81.01	96.72	18.60	23.8%
149185	115540 C		low	20.67	8.32	69.03	78.12	14.75	81.01	96.72	18.60	23.8%
270495	114230 C		low	20.67	8.32	69.03	78.12	14.75	81.01	96.72	18.60	23.8%
290985	176730 C		low	20.67	8.32	69.03	78.12	14.75	81.01	96.72	18.60	23.8%
213665	59210 C		low	20.83	8.32	69.58	78.68	14.75	81.67	97.38	18.70	23.8%
232425	214170 C		low	21.00	8.32	70.14	79.24	14.75	82.32	98.04	18.80	23.7%
238535	16420 C		low	21.00	8.32	70.14	79.24	14.75	82.32	98.04	18.80	23.7%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
316975	17050	C	low	21.14	8.32	70.62	79.73	14.75	82.88	98.61	18.88	23.7%
37495	37490	C	low	21.17	8.32	70.70	79.81	14.75	82.97	98.70	18.89	23.7%
103455	235850	C	low	21.17	8.32	70.70	79.81	14.75	82.97	98.70	18.89	23.7%
198225	176150	C	low	21.17	8.32	70.70	79.81	14.75	82.97	98.70	18.89	23.7%
208925	16710	C	low	21.17	8.32	70.70	79.81	14.75	82.97	98.70	18.89	23.7%
71585	47090	C	low	21.33	8.32	71.25	80.37	14.75	83.63	99.36	18.99	23.6%
77595	59190	C	low	21.33	8.32	71.25	80.37	14.75	83.63	99.36	18.99	23.6%
244445	86080	C	low	21.33	8.32	71.25	80.37	14.75	83.63	99.36	18.99	23.6%
297535	31290	C	low	21.33	8.32	71.25	80.37	14.75	83.63	99.36	18.99	23.6%
220685	81950	C	low	21.50	8.32	71.81	80.93	14.75	84.28	100.02	19.09	23.6%
20195	20190	C	low	21.67	8.32	72.37	81.49	14.75	84.93	100.68	19.19	23.5%
155885	17070	C	low	21.67	8.32	72.37	81.49	14.75	84.93	100.68	19.19	23.5%
169645	51710	C	low	21.67	8.32	72.37	81.49	14.75	84.93	100.68	19.19	23.5%
180435	200870	C	low	21.67	8.32	72.37	81.49	14.75	84.93	100.68	19.19	23.5%
264095	108250	C	low	21.67	8.32	72.37	81.49	14.75	84.93	100.68	19.19	23.5%
129065	214350	C	low	21.83	8.32	72.92	82.06	14.75	85.59	101.34	19.28	23.5%
272675	198240	C	low	21.83	8.32	72.92	82.06	14.75	85.59	101.34	19.28	23.5%
287185	134800	C	low	21.83	8.32	72.92	82.06	14.75	85.59	101.34	19.28	23.5%
292065	47850	C	low	22.00	8.32	73.48	82.62	14.75	86.24	102.00	19.38	23.5%
205405	47840	C	low	22.17	8.32	74.04	83.18	14.75	86.89	102.66	19.48	23.4%
112935	112930	C	low	22.33	8.32	74.59	83.74	14.75	87.55	103.32	19.58	23.4%
314325	28760	C	low	22.40	8.32	74.82	83.97	14.75	87.81	103.58	19.62	23.4%
51685	51680	C	low	22.50	8.32	75.15	84.30	14.75	88.20	103.98	19.67	23.3%
129035	48300	C	low	22.50	8.32	75.15	84.30	14.75	88.20	103.98	19.67	23.3%
281375	125680	C	low	22.67	8.32	75.71	84.87	14.75	88.85	104.64	19.77	23.3%
117055	28530	C	low	22.83	8.32	76.26	85.43	14.75	89.51	105.30	19.87	23.3%
143345	128740	C	low	22.83	8.32	76.26	85.43	14.75	89.51	105.30	19.87	23.3%
69635	69630	C	low	23.00	8.32	76.82	85.99	14.75	90.16	105.96	19.97	23.2%
123605	118320	C	low	23.00	8.32	76.82	85.99	14.75	90.16	105.96	19.97	23.2%
230505	101790	C	low	23.17	8.32	77.38	86.55	14.75	90.81	106.62	20.07	23.2%
243045	59120	C	low	23.17	8.32	77.38	86.55	14.75	90.81	106.62	20.07	23.2%
254445	35780	C	low	23.17	8.32	77.38	86.55	14.75	90.81	106.62	20.07	23.2%
48585	48580	C	low	23.33	8.32	77.93	87.12	14.75	91.47	107.28	20.16	23.1%
26855	26850	C	low	23.50	8.32	78.49	87.68	14.75	92.12	107.94	20.26	23.1%
276955	35940	C	low	23.50	8.32	78.49	87.68	14.75	92.12	107.94	20.26	23.1%
129965	59330	C	low	23.67	8.32	79.05	88.24	14.75	92.77	108.60	20.36	23.1%
265285	185100	C	low	23.67	8.32	79.05	88.24	14.75	92.77	108.60	20.36	23.1%
17465	17460	C	low	24.00	8.32	80.16	89.36	14.75	94.08	109.92	20.55	23.0%
88655	28920	C	low	24.00	8.32	80.16	89.36	14.75	94.08	109.92	20.55	23.0%
318535	82280	C	low	24.00	8.32	80.16	89.36	14.75	94.08	109.92	20.55	23.0%
280525	77420	C	low	24.17	8.32	80.72	89.93	14.75	94.73	110.58	20.65	23.0%
71585	176500	C	low	24.33	8.32	81.27	90.49	14.75	95.39	111.24	20.75	22.9%
146955	153880	C	low	24.33	8.32	81.27	90.49	14.75	95.39	111.24	20.75	22.9%
187015	111380	C	low	24.50	8.32	81.83	91.05	14.75	96.04	111.90	20.85	22.9%
285295	108840	C	low	24.50	8.32	81.83	91.05	14.75	96.04	111.90	20.85	22.9%
167685	192100	C	low	24.67	8.32	82.39	91.61	14.75	96.69	112.56	20.94	22.9%
306635	17740	C	low	24.67	8.32	82.39	91.61	14.75	96.69	112.56	20.94	22.9%
86075	86070	C	low	24.83	8.32	82.94	92.18	14.75	97.35	113.22	21.04	22.8%
111665	111660	C	low	24.83	8.32	82.94	92.18	14.75	97.35	113.22	21.04	22.8%
173035	184810	C	low	24.83	8.32	82.94	92.18	14.75	97.35	113.22	21.04	22.8%
280385	26770	C	low	24.83	8.32	82.94	92.18	14.75	97.35	113.22	21.04	22.8%
193525	71560	C	low	25.00	8.32	83.50	92.74	14.75	98.00	113.88	21.14	22.8%
144245	252750	C	low	25.17	8.32	84.06	93.30	14.75	98.65	114.54	21.24	22.8%
294395	134850	C	low	25.17	8.32	84.06	93.30	14.75	98.65	114.54	21.24	22.8%
286305	35970	C	low	25.20	8.32	84.17	93.41	14.75	98.78	114.67	21.26	22.8%
16085	16080	C	low	25.33	8.32	84.61	93.86	14.75	99.31	115.20	21.33	22.7%
72025	72020	C	low	25.33	8.32	84.61	93.86	14.75	99.31	115.20	21.33	22.7%
116195	116190	C	low	25.33	8.32	84.61	93.86	14.75	99.31	115.20	21.33	22.7%
278995	268210	C	low	25.33	8.32	84.61	93.86	14.75	99.31	115.20	21.33	22.7%
293835	116820	C	low	25.33	8.32	84.61	93.86	14.75	99.31	115.20	21.33	22.7%
167895	191810	C	low	25.50	8.32	85.17	94.42	14.75	99.96	115.86	21.43	22.7%
71865	71860	C	low	25.83	8.32	86.28	95.55	14.75	101.27	117.18	21.63	22.6%
192415	139520	C	low	25.83	8.32	86.28	95.55	14.75	101.27	117.18	21.63	22.6%
132635	31170	C	low	26.00	8.32	86.84	96.11	14.75	101.92	117.84	21.73	22.6%
172995	30030	C	low	26.00	8.32	86.84	96.11	14.75	101.92	117.84	21.73	22.6%
260975	25440	C	low	26.00	8.32	86.84	96.11	14.75	101.92	117.84	21.73	22.6%
264935	111710	C	low	26.00	8.32	86.84	96.11	14.75	101.92	117.84	21.73	22.6%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
263675	84690	C	low	26.17	8.32	87.40	96.67	14.75	102.57	118.50	21.82	22.6%
25405	25400	C	low	26.33	8.32	87.95	97.24	14.75	103.23	119.16	21.92	22.5%
13265	13260	C	low	26.50	8.32	88.51	97.80	14.75	103.88	119.82	22.02	22.5%
106525	106520	C	low	26.50	8.32	88.51	97.80	14.75	103.88	119.82	22.02	22.5%
257065	16000	C	low	26.50	8.32	88.51	97.80	14.75	103.88	119.82	22.02	22.5%
272675	198250	C	low	26.50	8.32	88.51	97.80	14.75	103.88	119.82	22.02	22.5%
47405	47400	C	low	26.67	8.32	89.07	98.36	14.75	104.53	120.48	22.12	22.5%
131135	71800	C	low	26.83	8.32	89.62	98.92	14.75	105.19	121.14	22.21	22.5%
161525	134290	C	low	26.83	8.32	89.62	98.92	14.75	105.19	121.14	22.21	22.5%
194355	135860	C	low	26.83	8.32	89.62	98.92	14.75	105.19	121.14	22.21	22.5%
90845	136600	C	low	27.00	8.32	90.18	99.49	14.75	105.84	121.80	22.31	22.4%
174205	108470	C	low	27.00	8.32	90.18	99.49	14.75	105.84	121.80	22.31	22.4%
205675	114480	C	low	27.00	8.32	90.18	99.49	14.75	105.84	121.80	22.31	22.4%
223765	195960	C	low	27.00	8.32	90.18	99.49	14.75	105.84	121.80	22.31	22.4%
59715	59710	C	low	27.17	8.32	90.74	100.05	14.75	106.49	122.46	22.41	22.4%
285295	112810	C	low	27.33	8.32	91.29	100.61	14.75	107.15	123.12	22.51	22.4%
5365	5360	C	low	27.50	8.32	91.85	101.17	14.75	107.80	123.78	22.60	22.3%
48265	48260	C	low	27.50	8.32	91.85	101.17	14.75	107.80	123.78	22.60	22.3%
121935	25180	C	low	27.50	8.32	91.85	101.17	14.75	107.80	123.78	22.60	22.3%
291875	31270	C	low	27.50	8.32	91.85	101.17	14.75	107.80	123.78	22.60	22.3%
244295	203600	C	low	27.67	8.32	92.41	101.73	14.75	108.45	124.44	22.70	22.3%
272675	198220	C	low	28.00	8.32	93.52	102.86	14.75	109.76	125.76	22.90	22.3%
275635	113590	C	low	28.00	8.32	93.52	102.86	14.75	109.76	125.76	22.90	22.3%
219465	71490	C	low	28.17	8.32	94.08	103.42	14.75	110.41	126.41	22.99	22.2%
279055	119890	C	low	28.17	8.32	94.08	103.42	14.75	110.41	126.41	22.99	22.2%
112955	112950	C	low	28.33	8.32	94.63	103.98	14.75	111.07	127.07	23.09	22.2%
116335	28800	C	low	28.33	8.32	94.63	103.98	14.75	111.07	127.07	23.09	22.2%
301445	106660	C	low	28.33	8.32	94.63	103.98	14.75	111.07	127.07	23.09	22.2%
103455	103450	C	low	28.50	8.32	95.19	104.55	14.75	111.72	127.73	23.19	22.2%
185395	14870	C	low	28.50	8.32	95.19	104.55	14.75	111.72	127.73	23.19	22.2%
219095	86210	C	low	28.50	8.32	95.19	104.55	14.75	111.72	127.73	23.19	22.2%
223115	15910	C	low	28.50	8.32	95.19	104.55	14.75	111.72	127.73	23.19	22.2%
70875	70870	C	low	28.67	8.32	95.75	105.11	14.75	112.37	128.39	23.29	22.2%
168415	70400	C	low	28.67	8.32	95.75	105.11	14.75	112.37	128.39	23.29	22.2%
212945	9260	C	low	28.67	8.32	95.75	105.11	14.75	112.37	128.39	23.29	22.2%
282155	14310	C	low	28.67	8.32	95.75	105.11	14.75	112.37	128.39	23.29	22.2%
304835	244430	C	low	28.67	8.32	95.75	105.11	14.75	112.37	128.39	23.29	22.2%
200025	113660	C	low	28.83	8.32	96.30	105.67	14.75	113.03	129.05	23.38	22.1%
47035	47030	C	low	29.00	8.32	96.86	106.23	14.75	113.68	129.71	23.48	22.1%
272675	198230	C	low	29.00	8.32	96.86	106.23	14.75	113.68	129.71	23.48	22.1%
108525	108520	C	low	29.17	8.32	97.42	106.79	14.75	114.33	130.37	23.58	22.1%
161735	134630	C	low	29.33	8.32	97.97	107.36	14.75	114.99	131.03	23.68	22.1%
16985	122180	C	low	29.67	8.32	99.09	108.48	14.75	116.29	132.35	23.87	22.0%
50335	50330	C	low	29.67	8.32	99.09	108.48	14.75	116.29	132.35	23.87	22.0%
59325	5340	C	low	29.67	8.32	99.09	108.48	14.75	116.29	132.35	23.87	22.0%
241255	108420	C	low	30.00	8.32	100.20	109.61	14.75	117.60	133.67	24.07	22.0%
281375	16720	C	low	30.00	8.32	100.20	109.61	14.75	117.60	133.67	24.07	22.0%
319895	250210	C	low	30.00	8.32	100.20	109.61	14.75	117.60	133.67	24.07	22.0%
130595	31460	C	low	30.17	8.32	100.76	110.17	14.75	118.25	134.33	24.17	21.9%
216615	256990	C	low	30.17	8.32	100.76	110.17	14.75	118.25	134.33	24.17	21.9%
307655	17290	C	low	30.17	8.32	100.76	110.17	14.75	118.25	134.33	24.17	21.9%
142985	172160	C	low	30.33	8.32	101.31	110.73	14.75	118.91	134.99	24.26	21.9%
287955	96840	C	low	30.33	8.32	101.31	110.73	14.75	118.91	134.99	24.26	21.9%
7185	7180	C	low	30.50	8.32	101.87	111.29	14.75	119.56	135.65	24.36	21.9%
159805	60560	C	low	30.50	8.32	101.87	111.29	14.75	119.56	135.65	24.36	21.9%
175915	194050	C	low	30.50	8.32	101.87	111.29	14.75	119.56	135.65	24.36	21.9%
178995	26440	C	low	30.67	8.32	102.43	111.85	14.75	120.21	136.31	24.46	21.9%
81005	106620	C	low	30.83	8.32	102.98	112.42	14.75	120.87	136.97	24.56	21.8%
209315	158230	C	low	30.83	8.32	102.98	112.42	14.75	120.87	136.97	24.56	21.8%
306955	13310	C	low	30.83	8.32	102.98	112.42	14.75	120.87	136.97	24.56	21.8%
59235	59230	C	low	31.33	8.32	104.65	114.10	14.75	122.83	138.95	24.85	21.8%
179105	98650	C	low	31.33	8.32	104.65	114.10	14.75	122.83	138.95	24.85	21.8%
296325	82280	C	low	31.33	8.32	104.65	114.10	14.75	122.83	138.95	24.85	21.8%
112325	136330	C	low	31.50	8.32	105.21	114.67	14.75	123.48	139.61	24.95	21.8%
36025	36020	C	low	31.67	8.32	105.77	115.23	14.75	124.13	140.27	25.04	21.7%
279985	114240	C	low	31.67	8.32	105.77	115.23	14.75	124.13	140.27	25.04	21.7%
303265	270660	C	low	31.67	8.32	105.77	115.23	14.75	124.13	140.27	25.04	21.7%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
16615	16640	C	low	32.00	8.32	106.88	116.35	14.75	125.44	141.59	25.24	21.7%
31245	31240	C	low	32.17	8.32	107.44	116.91	14.75	126.09	142.25	25.34	21.7%
48645	172910	C	low	32.33	8.32	107.99	117.48	14.75	126.75	142.91	25.44	21.7%
15485	15480	C	low	32.50	8.32	108.55	118.04	14.75	127.40	143.57	25.53	21.6%
225495	218180	C	low	32.50	8.32	108.55	118.04	14.75	127.40	143.57	25.53	21.6%
35845	35840	C	low	33.17	8.32	110.78	120.29	14.75	130.01	146.21	25.92	21.6%
210105	113000	C	low	33.17	8.32	110.78	120.29	14.75	130.01	146.21	25.92	21.6%
59275	59270	C	low	33.33	8.32	111.33	120.85	14.75	130.67	146.87	26.02	21.5%
112985	112980	C	low	33.33	8.32	111.33	120.85	14.75	130.67	146.87	26.02	21.5%
49375	49370	C	low	33.50	8.32	111.89	121.41	14.75	131.32	147.53	26.12	21.5%
311555	271380	C	low	33.50	8.32	111.89	121.41	14.75	131.32	147.53	26.12	21.5%
187005	108430	C	low	33.67	8.32	112.45	121.97	14.75	131.97	148.19	26.22	21.5%
187155	26420	C	low	33.83	8.32	113.00	122.54	14.75	132.63	148.85	26.31	21.5%
31255	31250	C	low	34.00	8.32	113.56	123.10	14.75	133.28	149.51	26.41	21.5%
204775	51660	C	low	34.00	8.32	113.56	123.10	14.75	133.28	149.51	26.41	21.5%
215955	70410	C	low	34.17	8.32	114.12	123.66	14.75	133.93	150.17	26.51	21.4%
15325	15320	C	low	34.50	8.32	115.23	124.79	14.75	135.24	151.49	26.70	21.4%
176705	133500	C	low	34.50	8.32	115.23	124.79	14.75	135.24	151.49	26.70	21.4%
267215	67180	C	low	34.83	8.32	116.34	125.91	14.75	136.55	152.81	26.90	21.4%
306265	184600	C	low	34.83	8.32	116.34	125.91	14.75	136.55	152.81	26.90	21.4%
88125	88120	C	low	35.00	8.32	116.90	126.47	14.75	137.20	153.47	27.00	21.3%
241875	108880	C	low	35.50	8.32	118.57	128.16	14.75	139.16	155.45	27.29	21.3%
243045	59130	C	low	35.83	8.32	119.68	129.28	14.75	140.47	156.77	27.49	21.3%
20165	216170	C	low	36.00	8.32	120.24	129.85	14.75	141.12	157.43	27.58	21.2%
112295	112290	C	low	36.33	8.32	121.35	130.97	14.75	142.43	158.75	27.78	21.2%
142065	121750	C	low	36.33	8.32	121.35	130.97	14.75	142.43	158.75	27.78	21.2%
59695	59690	C	low	36.50	8.32	121.91	131.53	14.75	143.08	159.41	27.88	21.2%
16175	16170	C	low	36.83	8.32	123.02	132.66	14.75	144.39	160.73	28.07	21.2%
219645	84700	C	low	37.00	8.32	123.58	133.22	14.75	145.04	161.39	28.17	21.1%
62055	62050	C	low	37.17	8.32	124.14	133.78	14.75	145.69	162.05	28.27	21.1%
171515	154300	C	low	37.33	8.32	124.69	134.34	14.75	146.35	162.71	28.36	21.1%
306425	71520	C	low	37.33	8.32	124.69	134.34	14.75	146.35	162.71	28.36	21.1%
301845	285050	C	low	38.33	8.32	128.03	137.72	14.75	150.27	166.67	28.95	21.0%
25395	25390	C	low	38.50	8.32	128.59	138.28	14.75	150.92	167.33	29.05	21.0%
31265	31260	C	low	38.50	8.32	128.59	138.28	14.75	150.92	167.33	29.05	21.0%
36095	36090	C	low	38.67	8.32	129.15	138.84	14.75	151.57	167.99	29.15	21.0%
60165	60160	C	low	38.67	8.32	129.15	138.84	14.75	151.57	167.99	29.15	21.0%
286445	152650	C	low	38.67	8.32	129.15	138.84	14.75	151.57	167.99	29.15	21.0%
315085	51800	C	low	38.83	8.32	129.70	139.40	14.75	152.23	168.65	29.24	21.0%
17135	17130	C	low	39.17	8.32	130.82	140.53	14.75	153.53	169.97	29.44	20.9%
243045	59150	C	low	39.17	8.32	130.82	140.53	14.75	153.53	169.97	29.44	20.9%
70485	70480	C	low	39.33	8.32	131.37	141.09	14.75	154.19	170.63	29.54	20.9%
207005	135500	C	low	39.33	8.32	131.37	141.09	14.75	154.19	170.63	29.54	20.9%
59435	59430	C	low	39.67	8.32	132.49	142.21	14.75	155.49	171.95	29.73	20.9%
224875	16480	C	low	39.67	8.32	132.49	142.21	14.75	155.49	171.95	29.73	20.9%
174525	196180	C	low	39.83	8.32	133.04	142.78	14.75	156.15	172.61	29.83	20.9%
219145	216160	C	low	39.83	8.32	133.04	142.78	14.75	156.15	172.61	29.83	20.9%
201485	37500	C	low	40.17	8.32	134.16	143.90	14.75	157.45	173.93	30.02	20.9%
188075	134530	C	low	40.50	8.32	135.27	145.03	14.75	158.76	175.25	30.22	20.8%
217945	5420	C	low	40.50	8.32	135.27	145.03	14.75	158.76	175.25	30.22	20.8%
269075	179770	C	low	40.50	8.32	135.27	145.03	14.75	158.76	175.25	30.22	20.8%
305685	280900	C	low	40.50	8.32	135.27	145.03	14.75	158.76	175.25	30.22	20.8%
312445	153170	C	low	40.50	8.32	135.27	145.03	14.75	158.76	175.25	30.22	20.8%
299645	176440	C	low	41.00	8.32	136.94	146.71	14.75	160.72	177.22	30.51	20.8%
167555	187770	C	low	41.33	8.32	138.05	147.84	14.75	162.03	178.54	30.71	20.8%
316935	50320	C	low	41.78	8.32	139.54	149.34	14.75	163.77	180.30	30.97	20.7%
186885	112940	C	low	42.00	8.32	140.28	150.09	14.75	164.64	181.18	31.10	20.7%
67195	71580	C	low	42.17	8.32	140.84	150.65	14.75	165.29	181.84	31.20	20.7%
165745	190120	C	low	42.50	8.32	141.95	151.77	14.75	166.60	183.16	31.39	20.7%
252605	244410	C	low	42.50	8.32	141.95	151.77	14.75	166.60	183.16	31.39	20.7%
101755	101750	C	low	42.67	8.32	142.51	152.33	14.75	167.25	183.82	31.49	20.7%
172015	153950	C	low	43.33	8.32	144.73	154.58	14.75	169.87	186.46	31.88	20.6%
237215	131560	C	low	44.00	8.32	146.96	156.83	14.75	172.48	189.10	32.27	20.6%
312365	67260	C	low	44.00	8.32	146.96	156.83	14.75	172.48	189.10	32.27	20.6%
316625	134270	C	low	44.00	8.32	146.96	156.83	14.75	172.48	189.10	32.27	20.6%
80985	80980	C	low	44.67	8.32	149.19	159.08	14.75	175.09	191.74	32.66	20.5%
301955	250210	C	low	44.67	8.32	149.19	159.08	14.75	175.09	191.74	32.66	20.5%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
146695	16890 C		low	44.83	8.32	149.74	159.64	14.75	175.75	192.40	32.76	20.5%
309935	136160 C		low	44.83	8.32	149.74	159.64	14.75	175.75	192.40	32.76	20.5%
313925	106750 C		low	44.83	8.32	149.74	159.64	14.75	175.75	192.40	32.76	20.5%
16605	16600 C		low	45.17	8.32	150.86	160.77	14.75	177.05	193.72	32.95	20.5%
217945	132880 C		low	45.17	8.32	150.86	160.77	14.75	177.05	193.72	32.95	20.5%
256745	6980 C		low	45.17	8.32	150.86	160.77	14.75	177.05	193.72	32.95	20.5%
70465	70460 C		low	45.50	8.32	151.97	161.89	14.75	178.36	195.04	33.15	20.5%
119915	15560 C		low	45.50	8.32	151.97	161.89	14.75	178.36	195.04	33.15	20.5%
103435	103430 C		low	45.67	8.32	152.53	162.46	14.75	179.01	195.70	33.25	20.5%
89985	89980 C		low	45.83	8.32	153.08	163.02	14.75	179.67	196.36	33.34	20.5%
172715	120420 C		low	46.50	8.32	155.31	165.27	14.75	182.28	199.00	33.73	20.4%
195825	66980 C		low	46.67	8.32	155.87	165.83	14.75	182.93	199.66	33.83	20.4%
59325	59320 C		low	46.83	8.32	156.42	166.39	14.75	183.59	200.32	33.93	20.4%
289445	111510 C		low	46.83	8.32	156.42	166.39	14.75	183.59	200.32	33.93	20.4%
112235	112230 C		low	47.17	8.32	157.54	167.52	14.75	184.89	201.64	34.12	20.4%
286825	219940 C		low	47.33	8.32	158.09	168.08	14.75	185.55	202.30	34.22	20.4%
221945	33430 C		low	47.67	8.32	159.21	169.20	14.75	186.85	203.62	34.42	20.3%
174165	108480 C		low	48.00	8.32	160.32	170.33	14.75	188.16	204.94	34.61	20.3%
165735	132780 C		low	48.33	8.32	161.43	171.45	14.75	189.47	206.26	34.81	20.3%
298835	281950 C		low	49.33	8.32	164.77	174.82	14.75	193.39	210.22	35.39	20.2%
71565	15170 C		low	49.67	8.32	165.89	175.95	14.75	194.69	211.54	35.59	20.2%
157085	176230 C		low	49.67	8.32	165.89	175.95	14.75	194.69	211.54	35.59	20.2%
16625	16620 C		low	50.33	8.32	168.11	178.20	14.75	197.31	214.18	35.98	20.2%
59345	59340 C		low	50.33	8.32	168.11	178.20	14.75	197.31	214.18	35.98	20.2%
150125	130880 C		low	50.33	8.32	168.11	178.20	14.75	197.31	214.18	35.98	20.2%
217185	130980 C		low	50.83	8.32	169.78	179.88	14.75	199.27	216.16	36.27	20.2%
281375	74230 C		low	51.83	8.32	173.12	183.26	14.75	203.19	220.12	36.86	20.1%
95555	244440 C		low	52.00	8.32	173.68	183.82	14.75	203.84	220.78	36.96	20.1%
210035	47620 C		low	52.00	8.32	173.68	183.82	14.75	203.84	220.78	36.96	20.1%
241885	50320 C		low	52.00	8.32	173.68	183.82	14.75	203.84	220.78	36.96	20.1%
203615	153210 C		low	53.17	8.32	177.58	187.76	14.75	208.41	225.39	37.64	20.0%
5515	5510 C		low	53.33	8.32	178.13	188.32	14.75	209.07	226.05	37.74	20.0%
113575	113570 C		low	53.50	8.32	178.69	188.88	14.75	209.72	226.71	37.83	20.0%
150625	28880 C		low	54.00	8.32	180.36	190.57	14.75	211.68	228.69	38.13	20.0%
317545	62030 C		low	54.00	8.32	180.36	190.57	14.75	211.68	228.69	38.13	20.0%
301415	276830 C		low	54.50	8.32	182.03	192.25	14.75	213.64	230.67	38.42	20.0%
278535	51870 C		low	54.67	8.32	182.59	192.82	14.75	214.29	231.33	38.52	20.0%
195675	210520 C		low	54.83	8.32	183.14	193.38	14.75	214.95	231.99	38.62	20.0%
146935	135130 C		low	55.17	8.32	184.26	194.50	14.75	216.25	233.31	38.81	20.0%
146985	136270 C		low	55.17	8.32	184.26	194.50	14.75	216.25	233.31	38.81	20.0%
297775	139450 C		low	55.17	8.32	184.26	194.50	14.75	216.25	233.31	38.81	20.0%
229825	228260 C		low	55.83	8.32	186.48	196.75	14.75	218.87	235.95	39.20	19.9%
15675	15670 C		low	56.17	8.32	187.60	197.88	14.75	220.17	237.27	39.40	19.9%
67245	67240 C		low	56.67	8.32	189.27	199.56	14.75	222.13	239.25	39.69	19.9%
196155	69600 C		low	56.80	8.32	189.71	200.01	14.75	222.66	239.78	39.77	19.9%
295905	16070 C		low	56.83	8.32	189.82	200.12	14.75	222.79	239.91	39.79	19.9%
309935	127600 C		low	57.33	8.32	191.49	201.81	14.75	224.75	241.89	40.08	19.9%
173535	60500 C		low	57.50	8.32	192.05	202.37	14.75	225.40	242.55	40.18	19.9%
207205	33810 C		low	57.50	8.32	192.05	202.37	14.75	225.40	242.55	40.18	19.9%
148345	101850 C		low	59.17	8.32	197.62	208.00	14.75	231.93	249.15	41.15	19.8%
106675	106670 C		low	61.33	8.32	204.85	215.31	14.75	240.43	257.73	42.42	19.7%
172715	199350 C		low	61.67	8.32	205.97	216.43	14.75	241.73	259.05	42.62	19.7%
272965	47770 C		low	61.67	8.32	205.97	216.43	14.75	241.73	259.05	42.62	19.7%
212035	88800 C		low	62.17	8.32	207.64	218.12	14.75	243.69	261.03	42.91	19.7%
179095	46520 C		low	62.33	8.32	208.19	218.68	14.75	244.35	261.69	43.01	19.7%
254475	35800 C		low	62.67	8.32	209.31	219.80	14.75	245.65	263.01	43.20	19.7%
223115	15900 C		low	62.83	8.32	209.86	220.37	14.75	246.31	263.67	43.30	19.7%
257505	25450 C		low	62.83	8.32	209.86	220.37	14.75	246.31	263.67	43.30	19.7%
46855	46850 C		low	63.50	8.32	212.09	222.61	14.75	248.92	266.31	43.69	19.6%
132345	126490 C		low	63.50	8.32	212.09	222.61	14.75	248.92	266.31	43.69	19.6%
225405	123310 C		low	63.67	8.32	212.65	223.18	14.75	249.57	266.97	43.79	19.6%
59265	59260 C		low	63.83	8.32	213.20	223.74	14.75	250.23	267.63	43.89	19.6%
302095	196130 C		low	67.33	8.32	224.89	235.55	14.75	263.95	281.48	45.94	19.5%
15925	174710 C		low	67.50	8.32	225.45	236.11	14.75	264.60	282.14	46.04	19.5%
243045	59160 C		low	67.67	8.32	226.01	236.67	14.75	265.25	282.80	46.13	19.5%
211615	216910 C		low	68.83	8.32	229.90	240.61	14.75	269.83	287.42	46.82	19.5%
181125	17420 C		low	69.00	8.32	230.46	241.17	14.75	270.48	288.08	46.91	19.5%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
106075	106070	C	low	69.67	8.32	232.69	243.42	14.75	273.09	290.72	47.31	19.4%
5485	5480	C	low	70.50	8.32	235.47	246.23	14.75	276.36	294.02	47.79	19.4%
36055	36050	C	low	70.83	8.32	236.58	247.35	14.75	277.67	295.34	47.99	19.4%
195675	133420	C	low	72.00	8.32	240.48	251.29	14.75	282.24	299.96	48.67	19.4%
191745	139430	C	low	74.67	8.32	249.39	260.28	14.75	292.69	310.52	50.23	19.3%
148905	35920	C	low	75.33	8.32	251.61	262.53	14.75	295.31	313.16	50.62	19.3%
35935	35930	C	low	76.67	8.32	256.07	267.03	14.75	300.53	318.44	51.41	19.3%
46965	133380	C	low	77.00	8.32	257.18	268.16	14.75	301.84	319.76	51.60	19.2%
247705	31370	C	low	78.33	8.32	261.63	272.65	14.75	307.07	325.03	52.38	19.2%
206015	208480	C	low	78.67	8.32	262.75	273.78	14.75	308.37	326.35	52.58	19.2%
115225	115220	C	low	81.00	8.32	270.54	281.65	14.75	317.52	335.59	53.94	19.2%
195645	126740	C	low	81.00	8.32	270.54	281.65	14.75	317.52	335.59	53.94	19.2%
16545	16540	C	low	82.67	8.32	276.11	287.27	14.75	324.05	342.19	54.92	19.1%
117725	15760	C	low	83.17	8.32	277.78	288.96	14.75	326.01	344.17	55.21	19.1%
317435	37220	C	low	84.50	8.32	282.23	293.46	14.75	331.24	349.45	55.99	19.1%
153935	173690	C	low	85.67	8.32	286.13	297.39	14.75	335.81	354.07	56.68	19.1%
134805	129600	C	low	87.33	8.32	291.69	303.01	14.75	342.35	360.67	57.65	19.0%
209385	101770	C	low	87.67	8.32	292.81	304.14	14.75	343.65	361.99	57.85	19.0%
123935	74490	C	low	88.17	8.32	294.48	305.82	14.75	345.61	363.97	58.14	19.0%
125155	170990	C	low	90.67	8.32	302.83	314.26	14.75	355.41	373.86	59.61	19.0%
292185	40980	C	low	92.67	8.32	309.51	321.00	14.75	363.25	381.78	60.78	18.9%
264815	243460	C	low	93.33	8.32	311.73	323.25	14.75	365.87	384.42	61.17	18.9%
295315	184840	C	low	94.67	8.32	316.19	327.75	14.75	371.09	389.70	61.95	18.9%
251165	16130	C	low	95.17	8.32	317.86	329.44	14.75	373.05	391.68	62.24	18.9%
303095	229240	C	low	97.67	8.32	326.21	337.87	14.75	382.85	401.58	63.71	18.9%
270135	133390	C	low	104.17	8.32	347.92	359.80	14.75	408.33	427.31	67.52	18.8%
298605	37220	C	low	104.50	8.32	349.03	360.92	14.75	409.64	428.63	67.71	18.8%
123925	1040	C	low	106.33	8.32	355.15	367.11	14.75	416.83	435.89	68.78	18.7%
129815	127350	C	low	107.67	8.32	359.61	371.61	14.75	422.05	441.17	69.57	18.7%
9275	9270	C	low	112.17	8.32	374.64	386.79	14.75	439.69	458.99	72.20	18.7%
89995	89990	C	low	113.17	8.32	377.98	390.16	14.75	443.61	462.95	72.79	18.7%
68555	68550	C	low	113.50	8.32	379.09	391.28	14.75	444.92	464.27	72.98	18.7%
77645	77640	C	low	113.83	8.32	380.20	392.41	14.75	446.23	465.59	73.18	18.6%
5495	5490	C	low	116.83	8.32	390.22	402.53	14.75	457.99	477.46	74.94	18.6%
47595	47590	C	low	116.83	8.32	390.22	402.53	14.75	457.99	477.46	74.94	18.6%
70465	121410	C	low	118.67	8.32	396.35	408.71	14.75	465.17	484.72	76.01	18.6%
17475	157750	C	low	122.83	8.32	410.26	422.77	14.75	481.51	501.22	78.45	18.6%
6985	185880	C	low	123.17	8.32	411.38	423.89	14.75	482.81	502.54	78.65	18.6%
41125	41120	C	low	126.17	8.32	421.40	434.01	14.75	494.57	514.42	80.40	18.5%
173715	128140	C	low	127.00	8.32	424.18	436.83	14.75	497.84	517.72	80.89	18.5%
143065	133460	C	low	128.83	8.32	430.30	443.01	14.75	505.03	524.97	81.96	18.5%
256655	95610	C	low	131.67	8.32	439.77	452.57	14.75	516.13	536.19	83.62	18.5%
311695	15460	C	low	133.00	8.32	444.22	457.07	14.75	521.36	541.47	84.41	18.5%
7195	7190	C	low	135.00	8.32	450.90	463.81	14.75	529.20	549.39	85.58	18.5%
47645	47640	C	low	138.00	8.32	460.92	473.93	14.75	540.96	561.27	87.33	18.4%
89875	89870	C	low	149.83	8.32	500.44	513.85	14.75	587.35	608.12	94.27	18.3%
123255	118220	C	low	154.33	8.32	515.47	529.03	14.75	604.99	625.93	96.90	18.3%
318915	274450	C	low	158.80	8.32	530.39	544.10	14.75	622.50	643.62	99.52	18.3%
15675	129520	C	low	159.67	8.32	533.29	547.02	14.75	625.89	647.05	100.03	18.3%
294335	5370	C	low	167.50	8.32	559.45	573.45	14.75	656.60	678.06	104.62	18.2%
46655	46650	C	low	174.17	8.32	581.72	595.94	14.75	682.73	704.46	108.52	18.2%
16355	16350	C	low	177.33	8.32	592.29	606.62	14.75	695.15	717.00	110.38	18.2%
175525	15940	C	low	179.67	8.32	600.09	614.49	14.75	704.29	726.23	111.74	18.2%
287925	208540	C	low	181.00	8.32	604.54	618.99	14.75	709.52	731.51	112.52	18.2%
307665	274450	C	low	183.71	8.32	613.61	628.14	14.75	720.16	742.26	114.11	18.2%
160645	135900	C	low	213.33	8.32	712.53	728.06	14.75	836.27	859.53	131.46	18.1%
191155	206350	C	low	217.00	8.32	724.78	740.43	14.75	850.64	874.04	133.61	18.0%
303955	133080	C	low	230.17	8.32	768.76	784.85	14.75	902.25	926.17	141.33	18.0%
299545	277960	C	low	236.00	8.32	788.24	804.53	14.75	925.12	949.27	144.74	18.0%
320515	277960	C	low	252.00	8.32	841.68	858.50	14.75	987.84	1,012.62	154.12	18.0%
184165	114860	C	low	252.33	8.32	842.79	859.62	14.75	989.15	1,013.94	154.31	18.0%
106035	106030	C	low	264.67	8.32	883.99	901.23	14.75	1,037.49	1,062.77	161.54	17.9%
302145	98550	C	low	264.67	8.32	883.99	901.23	14.75	1,037.49	1,062.77	161.54	17.9%
262045	210190	C	low	267.33	8.32	892.89	910.23	14.75	1,047.95	1,073.32	163.10	17.9%
302145	98560	C	low	280.83	8.32	937.98	955.77	14.75	1,100.87	1,126.77	171.01	17.9%
307715	16090	C	low	290.83	8.32	971.38	989.50	14.75	1,140.07	1,166.36	176.86	17.9%
89975	89970	C	low	292.67	8.32	977.51	995.68	14.75	1,147.25	1,173.62	177.94	17.9%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
229975	225270	C	low	300.50	8.32	1,003.67	1,022.11	14.75	1,177.96	1,204.64	182.53	17.9%
283565	150990	C	low	333.50	8.32	1,113.89	1,133.43	14.75	1,307.32	1,335.29	201.86	17.8%
106065	106060	C	low	349.00	8.32	1,165.66	1,185.72	14.75	1,368.08	1,396.66	210.94	17.8%
165755	190110	C	low	426.33	8.32	1,423.95	1,446.60	14.75	1,671.23	1,702.84	256.24	17.7%
17925	17920	C	low	514.00	8.32	1,716.76	1,742.33	14.75	2,014.88	2,049.93	307.60	17.7%
294525	270070	C	low	869.17	8.32	2,903.02	2,940.45	14.75	3,407.13	3,456.10	515.65	17.5%
59315	59310	C	low	913.83	8.32	3,052.20	3,091.13	14.75	3,582.23	3,632.95	541.82	17.5%
129045	124760	C	low	973.33	8.32	3,250.93	3,291.85	14.75	3,815.47	3,868.52	576.67	17.5%
86065	86060	D	high	1,879.00	8.32	10,390.87	10,503.18	14.75	9,883.54	9,997.27	(505.91)	-4.8%
269465	281620	D	high	1,647.83	8.32	9,112.52	9,212.05	14.75	8,667.60	8,769.18	(442.87)	-4.8%
287505	120400	D	high	605.67	8.32	3,349.34	3,391.23	14.75	3,185.81	3,232.56	(158.67)	-4.7%
308875	17150	D	high	582.83	8.32	3,223.07	3,263.70	14.75	3,065.70	3,111.26	(152.44)	-4.7%
15245	15240	D	high	358.50	8.32	1,982.51	2,010.73	14.75	1,885.71	1,919.46	(91.27)	-4.5%
297785	16490	D	high	272.00	8.32	1,504.16	1,527.60	14.75	1,430.72	1,459.92	(67.68)	-4.4%
225055	81030	D	high	252.67	8.32	1,397.25	1,419.62	14.75	1,329.03	1,357.21	(62.41)	-4.4%
193025	153490	D	high	180.50	8.32	998.17	1,016.55	14.75	949.43	973.82	(42.73)	-4.2%
285525	48390	D	high	170.17	8.32	941.02	958.84	14.75	895.08	918.92	(39.91)	-4.2%
292385	153500	D	high	152.33	8.32	842.40	859.23	14.75	801.27	824.18	(35.05)	-4.1%
17385	17380	D	high	138.17	8.32	764.06	780.11	14.75	726.76	748.92	(31.18)	-4.0%
16575	16570	D	high	137.67	8.32	761.30	777.31	14.75	724.13	746.27	(31.05)	-4.0%
301155	122490	D	high	135.17	8.32	747.47	763.35	14.75	710.98	732.98	(30.37)	-4.0%
292395	191890	D	high	126.83	8.32	701.39	716.81	14.75	667.14	688.71	(28.09)	-3.9%
234505	179410	D	high	118.33	8.32	654.38	669.33	14.75	622.43	643.56	(25.78)	-3.9%
270475	17330	D	high	114.83	8.32	635.03	649.78	14.75	604.02	624.96	(24.82)	-3.8%
292375	151210	D	high	114.00	8.32	630.42	645.13	14.75	599.64	620.53	(24.59)	-3.8%
227945	159340	D	high	113.50	8.32	627.66	642.33	14.75	597.01	617.88	(24.46)	-3.8%
15615	15610	D	high	109.83	8.32	607.38	621.86	14.75	577.72	598.40	(23.46)	-3.8%
268335	16330	D	high	98.83	8.32	546.55	560.42	14.75	519.86	539.96	(20.46)	-3.7%
308875	17310	D	high	95.67	8.32	529.04	542.73	14.75	503.21	523.14	(19.59)	-3.6%
268545	249090	D	high	93.17	8.32	515.21	528.77	14.75	490.06	509.85	(18.91)	-3.6%
15675	15810	D	high	93.00	8.32	514.29	527.84	14.75	489.18	508.97	(18.87)	-3.6%
195785	116610	D	high	92.83	8.32	513.37	526.91	14.75	488.30	508.08	(18.82)	-3.6%
296325	14970	D	high	92.67	8.32	512.45	525.97	14.75	487.43	507.20	(18.78)	-3.6%
16835	16830	D	high	90.33	8.32	499.54	512.94	14.75	475.15	494.80	(18.14)	-3.5%
279455	254760	D	high	90.33	8.32	499.54	512.94	14.75	475.15	494.80	(18.14)	-3.5%
225025	153380	D	high	89.83	8.32	496.78	510.15	14.75	472.52	492.15	(18.00)	-3.5%
230075	224600	D	high	86.17	8.32	476.50	489.67	14.75	453.24	472.67	(17.00)	-3.5%
270465	190600	D	high	85.17	8.32	470.97	484.08	14.75	447.98	467.35	(16.73)	-3.5%
281615	133010	D	high	81.83	8.32	452.54	465.47	14.75	430.44	449.65	(15.82)	-3.4%
166305	136530	D	high	78.33	8.32	433.18	445.92	14.75	412.03	431.05	(14.87)	-3.3%
108335	108330	D	high	76.50	8.32	423.05	435.68	14.75	402.39	421.31	(14.37)	-3.3%
272675	210420	D	high	71.17	8.32	393.55	405.89	14.75	374.34	392.98	(12.91)	-3.2%
194925	35790	D	high	67.50	8.32	373.28	385.41	14.75	355.05	373.50	(11.91)	-3.1%
189745	207500	D	high	67.17	8.32	371.43	383.55	14.75	353.30	371.73	(11.82)	-3.1%
215255	48380	D	high	66.83	8.32	369.59	381.69	14.75	351.54	369.96	(11.73)	-3.1%
295365	277090	D	high	66.17	8.32	365.90	377.96	14.75	348.04	366.41	(11.55)	-3.1%
15635	15630	D	high	66.00	8.32	364.98	377.03	14.75	347.16	365.53	(11.50)	-3.1%
182105	184940	D	high	65.83	8.32	364.06	376.10	14.75	346.28	364.64	(11.46)	-3.0%
270255	48240	D	high	65.17	8.32	360.37	372.38	14.75	342.78	361.10	(11.28)	-3.0%
145195	48170	D	high	64.00	8.32	353.92	365.86	14.75	336.64	354.90	(10.96)	-3.0%
140195	128800	D	high	63.00	8.32	348.39	360.28	14.75	331.38	349.59	(10.69)	-3.0%
165775	190100	D	high	62.83	8.32	347.47	359.35	14.75	330.50	348.71	(10.64)	-3.0%
302025	15540	D	high	60.17	8.32	332.72	344.45	14.75	316.48	334.54	(9.91)	-2.9%
159825	108310	D	high	60.00	8.32	331.80	343.52	14.75	315.60	333.65	(9.87)	-2.9%
48175	48170	D	high	58.36	8.32	322.75	334.38	14.75	306.99	324.96	(9.42)	-2.8%
191435	16530	D	high	54.83	8.32	303.23	314.66	14.75	288.42	306.21	(8.46)	-2.7%
204865	136520	D	high	54.33	8.32	300.46	311.87	14.75	285.79	303.55	(8.32)	-2.7%
142075	15020	D	high	54.17	8.32	299.54	310.94	14.75	284.92	302.66	(8.28)	-2.7%
285295	112840	D	high	52.83	8.32	292.17	303.49	14.75	277.90	295.58	(7.91)	-2.6%
277715	120660	D	high	51.83	8.32	286.64	297.91	14.75	272.64	290.27	(7.64)	-2.6%
17235	17230	D	high	51.33	8.32	283.87	295.12	14.75	270.01	287.61	(7.50)	-2.5%
143185	14930	D	high	49.50	8.32	273.74	284.88	14.75	260.37	277.87	(7.00)	-2.5%
279455	225380	D	high	49.17	8.32	271.89	283.01	14.75	258.62	276.10	(6.91)	-2.4%
269605	133120	D	high	48.67	8.32	269.13	280.22	14.75	255.99	273.44	(6.78)	-2.4%
294515	17030	D	high	48.00	8.32	265.44	276.50	14.75	252.48	269.90	(6.60)	-2.4%
299125	15740	D	high	47.33	8.32	261.75	272.77	14.75	248.97	266.36	(6.41)	-2.4%
297475	132670	D	high	44.17	8.32	244.24	255.09	14.75	232.32	249.54	(5.55)	-2.2%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
308875	17100 D		high	41.50	8.32	229.50	240.19	14.75	218.29	235.37	(4.82)	-2.0%
16635	16630 D		high	37.50	8.32	207.38	217.85	14.75	197.25	214.12	(3.73)	-1.7%
178995	219130 D		high	37.17	8.32	205.53	215.99	14.75	195.50	212.35	(3.64)	-1.7%
167575	187780 D		high	36.00	8.32	199.08	209.47	14.75	189.36	206.15	(3.32)	-1.6%
292745	15140 D		high	34.67	8.32	191.71	202.03	14.75	182.35	199.07	(2.96)	-1.5%
210065	152420 D		high	33.83	8.32	187.10	197.37	14.75	177.96	194.64	(2.73)	-1.4%
192065	132690 D		high	33.33	8.32	184.33	194.58	14.75	175.33	191.98	(2.60)	-1.3%
142065	245360 D		high	32.50	8.32	179.73	189.93	14.75	170.95	187.56	(2.37)	-1.2%
295275	276330 D		high	32.33	8.32	178.80	188.99	14.75	170.07	186.67	(2.32)	-1.2%
108375	108370 D		high	32.17	8.32	177.88	188.06	14.75	169.20	185.79	(2.28)	-1.2%
308875	17280 D		high	31.50	8.32	174.20	184.34	14.75	165.69	182.24	(2.10)	-1.1%
178235	201010 D		high	29.83	8.32	164.98	175.03	14.75	156.92	173.39	(1.64)	-0.9%
19155	19150 D		high	28.67	8.32	158.53	168.52	14.75	150.79	167.19	(1.32)	-0.8%
218935	101730 D		high	25.67	8.32	141.94	151.76	14.75	135.01	151.25	(0.50)	-0.3%
149195	15030 D		high	24.83	8.32	137.33	147.10	14.75	130.62	146.83	(0.28)	-0.2%
202225	202460 D		high	23.50	8.32	129.96	139.66	14.75	123.61	139.74	0.09	0.1%
210745	133100 D		high	21.67	8.32	119.82	129.42	14.75	113.97	130.00	0.59	0.5%
303565	15950 D		high	21.50	8.32	118.90	128.49	14.75	113.09	129.12	0.63	0.5%
289445	16030 D		high	21.17	8.32	117.05	126.63	14.75	111.34	127.35	0.72	0.6%
218395	89880 D		high	20.67	8.32	114.29	123.83	14.75	108.71	124.69	0.86	0.7%
260785	15530 D		high	18.17	8.32	100.46	109.87	14.75	95.56	111.41	1.54	1.4%
276645	46750 D		high	17.50	8.32	96.78	106.15	14.75	92.05	107.87	1.72	1.6%
285295	113130 D		high	17.00	8.32	94.01	103.35	14.75	89.42	105.21	1.86	1.8%
142065	14950 D		high	15.17	8.32	83.87	93.11	14.75	79.78	95.47	2.36	2.5%
276645	46780 D		high	14.67	8.32	81.11	90.32	14.75	77.15	92.82	2.49	2.8%
299595	15750 D		high	11.33	8.32	62.67	71.70	14.75	59.61	75.11	3.40	4.7%
276645	46730 D		high	8.17	8.32	45.16	54.02	14.75	42.96	58.28	4.27	7.9%
285295	112730 D		high	5.33	8.32	29.49	38.19	14.75	28.05	43.23	5.04	13.2%
285295	113210 D		high	5.33	8.32	29.49	38.19	14.75	28.05	43.23	5.04	13.2%
232525	51720 D		high	4.17	8.32	23.04	31.68	14.75	21.92	37.03	5.36	16.9%
285295	112780 D		high	2.50	8.32	13.83	22.37	14.75	13.15	28.18	5.81	26.0%
167545	187790 D		high	1.33	8.32	7.37	15.85	14.75	7.01	21.98	6.13	38.7%
48055	15590 D		high	0.67	8.32	3.69	12.13	14.75	3.51	18.44	6.31	52.1%
282855	15590 D		high	0.22	8.32	1.23	9.64	14.75	1.17	16.08	6.43	66.7%
260475	16880 D		high	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
122385	189880 D		low	448.00	8.32	2,477.44	2,510.62	14.75	1,756.16	1,788.62	(722.00)	-28.8%
243175	132660 D		low	380.50	8.32	2,104.17	2,133.61	14.75	1,491.56	1,521.37	(612.24)	-28.7%
108405	108400 D		low	263.50	8.32	1,457.16	1,480.13	14.75	1,032.92	1,058.15	(421.98)	-28.5%
125945	119360 D		low	157.43	8.32	870.58	887.69	14.75	617.12	638.19	(249.50)	-28.1%
168765	255600 D		low	87.33	8.32	482.95	496.19	14.75	342.35	360.67	(135.52)	-27.3%
168765	255950 D		low	60.67	8.32	335.49	347.24	14.75	237.81	255.09	(92.16)	-26.5%
15135	15130 D		low	57.00	8.32	315.21	326.77	14.75	223.44	240.57	(86.19)	-26.4%
247305	48130 D		low	52.33	8.32	289.40	300.70	14.75	205.15	222.10	(78.60)	-26.1%
253115	17360 D		low	45.67	8.32	252.54	263.47	14.75	179.01	195.70	(67.76)	-25.7%
201465	206370 D		low	44.33	8.32	245.16	256.02	14.75	173.79	190.42	(65.60)	-25.6%
289855	15360 D		low	34.83	8.32	192.63	202.96	14.75	136.55	152.81	(50.15)	-24.7%
193875	47800 D		low	27.83	8.32	153.92	163.86	14.75	109.11	125.10	(38.77)	-23.7%
303965	83860 D		low	27.00	8.32	149.31	159.21	14.75	105.84	121.80	(37.41)	-23.5%
296455	124840 D		low	22.83	8.32	126.27	135.93	14.75	89.51	105.30	(30.63)	-22.5%
196895	133560 D		low	20.00	8.32	110.60	120.11	14.75	78.40	94.08	(26.03)	-21.7%
222425	225590 D		low	16.83	8.32	93.09	102.42	14.75	65.99	81.54	(20.88)	-20.4%
74845	116040 D		low	15.67	8.32	86.64	95.91	14.75	61.41	76.92	(18.98)	-19.8%
307175	115000 D		low	11.33	8.32	62.67	71.70	14.75	44.43	59.77	(11.93)	-16.6%
28575	28570 D		low	8.83	8.32	48.85	57.74	14.75	34.63	49.87	(7.87)	-13.6%
112715	16510 D		low	7.83	8.32	43.32	52.15	14.75	30.71	45.91	(6.24)	-12.0%
268285	42500 D		low	7.50	8.32	41.48	50.29	14.75	29.40	44.59	(5.70)	-11.3%
15675	119360 D		low	7.20	8.32	39.82	48.62	14.75	28.22	43.40	(5.21)	-10.7%
309525	15820 D		low	5.67	8.32	31.34	40.05	14.75	22.21	37.33	(2.72)	-6.8%
310475	253610 D		low	0.17	8.32	0.92	9.33	14.75	0.65	15.56	6.22	66.7%
16745	16740 D		low	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
212745	216890 F		low	4.67	8.32	15.59	24.15	14.75	18.29	33.37	9.23	38.2%
15985	15980 F		low	7.50	8.32	25.05	33.70	14.75	29.40	44.59	10.89	32.3%
229355	215480 F		low	18.00	8.32	60.12	69.12	14.75	70.56	86.16	17.04	24.6%
315035	154390 F		low	36.00	8.32	120.24	129.85	14.75	141.12	157.43	27.58	21.2%
106645	106640 F		low	37.00	8.32	123.58	133.22	14.75	145.04	161.39	28.17	21.1%
15995	15990 F		low	109.17	8.32	364.62	376.67	14.75	427.93	447.11	70.44	18.7%
300665	289100 H		high	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
320935	289090	H	high	-	8.32	-	8.40	14.75	-	14.90	6.49	77.3%
320945	296420	H	high	8.00	8.32	34.48	43.23	14.75	42.08	57.40	14.17	32.8%
275545	15000	H	high	27.33	8.32	117.81	127.39	14.75	143.77	160.11	32.72	25.7%
300675	287640	H	high	37.50	8.32	161.63	171.64	14.75	197.25	214.12	42.48	24.7%
263435	130400	H	high	100.67	8.32	433.87	446.62	14.75	529.51	549.70	103.08	23.1%
263435	181330	H	high	104.17	8.32	448.96	461.85	14.75	547.92	568.29	106.44	23.0%
275545	122260	H	high	123.50	8.32	532.29	546.01	14.75	649.61	671.00	124.99	22.9%
243115	127660	H	high	194.33	8.32	837.58	854.36	14.75	1,022.19	1,047.31	192.96	22.6%
263435	181320	H	high	202.33	8.32	872.06	889.18	14.75	1,064.27	1,089.81	200.63	22.6%
316795	15440	H	high	336.44	8.32	1,450.08	1,472.98	14.75	1,769.70	1,802.29	329.31	22.4%
287925	133130	H	high	520.33	8.32	2,242.64	2,273.47	14.75	2,736.95	2,779.22	505.75	22.2%
163835	15440	H	high	606.00	8.32	2,611.86	2,646.38	14.75	3,187.56	3,234.33	587.95	22.2%
300695	287650	H	high	624.50	8.32	2,691.60	2,726.91	14.75	3,284.87	3,332.62	605.70	22.2%
212075	221430	H	high	3,680.50	8.32	15,862.96	16,029.99	14.75	19,359.43	19,567.92	3,537.93	22.1%
115465	115460	H	high	4,480.00	8.32	19,308.80	19,510.29	14.75	23,564.80	23,815.35	4,305.05	22.1%
278995	268660	H	low	2,488.17	8.32	10,724.00	10,839.64	14.75	9,753.61	9,866.05	(973.59)	-9.0%
298605	244680	H	low	1,715.50	8.32	7,393.81	7,476.15	14.75	6,724.76	6,806.91	(669.24)	-9.0%
280045	55270	H	low	1,511.50	8.32	6,514.57	6,588.11	14.75	5,925.08	5,999.23	(588.89)	-8.9%
278915	250170	H	low	1,453.50	8.32	6,264.59	6,335.63	14.75	5,697.72	5,769.59	(566.04)	-8.9%
317435	244680	H	low	1,379.25	8.32	5,944.57	6,012.42	14.75	5,406.66	5,475.62	(536.79)	-8.9%
206655	202430	H	low	786.33	8.32	3,389.10	3,431.39	14.75	3,082.43	3,128.15	(303.24)	-8.8%
140135	46890	H	low	541.83	8.32	2,335.30	2,367.06	14.75	2,123.99	2,160.12	(206.93)	-8.7%
298605	37240	H	low	421.00	8.32	1,814.51	1,841.06	14.75	1,650.32	1,681.72	(159.34)	-8.7%
187385	191120	H	low	399.33	8.32	1,721.13	1,746.74	14.75	1,565.39	1,595.94	(150.80)	-8.6%
60535	60530	H	low	377.50	8.32	1,627.03	1,651.70	14.75	1,479.80	1,509.50	(142.20)	-8.6%
317435	37240	H	low	312.00	8.32	1,344.72	1,366.57	14.75	1,223.04	1,250.17	(116.40)	-8.5%
246155	185440	H	low	83.83	8.32	361.32	373.34	14.75	328.63	346.81	(26.53)	-7.1%
278995	199130	H	low	56.33	8.32	242.80	253.63	14.75	220.83	237.93	(15.70)	-6.2%
246155	118380	H	low	33.83	8.32	145.82	155.68	14.75	132.63	148.85	(6.83)	-4.4%
305165	36000	L	low	2,981.17	8.32	9,450.30	9,553.20	14.75	11,686.17	11,817.93	2,264.73	23.7%
88755	88750	M	low	4.17	8.32	13.92	22.46	14.75	16.33	31.39	8.94	39.8%
112855	112850	M	low	70.00	8.32	233.80	244.54	14.75	274.40	292.04	47.50	19.4%
69495	69490	S	high	15.17	8.32	50.66	59.57	14.75	79.78	95.47	35.91	60.3%
15115	15110	S	high	55.83	8.32	186.48	196.75	14.75	293.68	311.52	114.77	58.3%
89775	89770	S	high	304.17	8.32	1,015.92	1,034.48	14.75	1,599.92	1,630.81	596.33	57.6%
16525	239660	S	high	312.83	8.32	1,044.86	1,063.72	14.75	1,645.50	1,676.86	613.14	57.6%
74625	74620	S	low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
121275	117430	S	low	2.00	8.32	6.68	15.15	14.75	7.84	22.82	7.67	50.6%
117735	110930	S	low	2.83	8.32	9.46	17.96	14.75	11.11	26.12	8.15	45.4%
5395	5390	S	low	3.00	8.32	10.02	18.52	14.75	11.76	26.78	8.25	44.5%
74595	205160	S	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
98515	196310	S	low	3.17	8.32	10.58	19.09	14.75	12.41	27.43	8.35	43.7%
42575	42570	S	low	3.67	8.32	12.25	20.77	14.75	14.37	29.41	8.64	41.6%
199815	28700	S	low	4.33	8.32	14.47	23.02	14.75	16.99	32.05	9.03	39.2%
200085	15330	S	low	4.83	8.32	16.14	24.71	14.75	18.95	34.03	9.33	37.7%
162925	187270	S	low	9.83	8.32	32.84	41.57	14.75	38.55	53.83	12.25	29.5%
89765	253870	S	low	10.20	8.32	34.07	42.81	14.75	39.98	55.28	12.47	29.1%
14815	14810	S	low	10.33	8.32	34.51	43.26	14.75	40.51	55.81	12.55	29.0%
89765	89760	S	low	11.50	8.32	38.41	47.20	14.75	45.08	60.43	13.23	28.0%
53005	53000	S	low	12.00	8.32	40.08	48.88	14.75	47.04	62.41	13.52	27.7%
74505	281330	S	low	12.83	8.32	42.86	51.70	14.75	50.31	65.71	14.01	27.1%
98635	98630	S	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
193635	212520	S	low	14.00	8.32	46.76	55.63	14.75	54.88	70.33	14.70	26.4%
98545	98540	S	low	31.00	8.32	103.54	112.98	14.75	121.52	137.63	24.65	21.8%
69505	69500	S	low	31.50	8.32	105.21	114.67	14.75	123.48	139.61	24.95	21.8%
14845	14840	S	low	32.50	8.32	108.55	118.04	14.75	127.40	143.57	25.53	21.6%
133445	16520	S	low	34.67	8.32	115.79	125.35	14.75	135.89	152.15	26.80	21.4%
98515	98510	S	low	35.33	8.32	118.01	127.60	14.75	138.51	154.79	27.19	21.3%
258355	237590	S	low	38.17	8.32	127.48	137.15	14.75	149.61	166.01	28.85	21.0%
126065	119440	S	low	39.83	8.32	133.04	142.78	14.75	156.15	172.61	29.83	20.9%
127765	120930	S	low	41.67	8.32	139.17	148.96	14.75	163.33	179.86	30.90	20.7%
70735	70730	S	low	52.50	8.32	175.35	185.51	14.75	205.80	222.76	37.25	20.1%
149615	130300	S	low	54.83	8.32	183.14	193.38	14.75	214.95	231.99	38.62	20.0%
200875	215400	S	low	57.83	8.32	193.16	203.50	14.75	226.71	243.87	40.37	19.8%
18035	18030	S	low	60.33	8.32	201.51	211.93	14.75	236.51	253.77	41.84	19.7%
137785	251120	S	low	73.17	8.32	244.38	255.22	14.75	286.81	304.58	49.36	19.3%
17965	17960	S	low	75.00	8.32	250.50	261.41	14.75	294.00	311.84	50.43	19.3%

Sewer Commercial: Scenario C

					Existing Avg Bill			Proposed Avg Bill				
Customer ID	Location ID	Rate Class	Strength	Average	Base	Volume	Total	Base	Volume	Total	\$ Difference	% Difference
214125	14830 S		low	77.67	8.32	259.41	270.40	14.75	304.45	322.40	51.99	19.2%
258115	70850 S		low	80.33	8.32	268.31	279.40	14.75	314.91	332.95	53.55	19.2%
146295	178330 S		low	90.67	8.32	302.83	314.26	14.75	355.41	373.86	59.61	19.0%
112255	112250 S		low	106.00	8.32	354.04	365.98	14.75	415.52	434.57	68.59	18.7%
114265	114260 S		low	119.67	8.32	399.69	412.09	14.75	469.09	488.68	76.60	18.6%
74595	74590 S		low	126.17	8.32	421.40	434.01	14.75	494.57	514.42	80.40	18.5%
74505	74500 S		low	153.17	8.32	511.58	525.10	14.75	600.41	621.31	96.22	18.3%
123765	14860 S		low	156.00	8.32	521.04	534.65	14.75	611.52	632.53	97.88	18.3%
112445	112440 S		low	167.67	8.32	560.01	574.01	14.75	657.25	678.72	104.71	18.2%
74605	74600 S		low	174.33	8.32	582.27	596.50	14.75	683.39	705.12	108.62	18.2%
95565	95560 S		low	175.67	8.32	586.73	601.00	14.75	688.61	710.40	109.40	18.2%
113025	275800 S		low	193.67	8.32	646.85	661.72	14.75	759.17	781.66	119.94	18.1%
147195	115410 S		low	204.83	8.32	684.14	699.39	14.75	802.95	825.87	126.49	18.1%
15105	15100 S		low	225.33	8.32	752.61	768.54	14.75	883.31	907.04	138.49	18.0%
16415	16410 S		low	229.50	8.32	766.53	782.60	14.75	899.64	923.53	140.94	18.0%
75775	75770 S		low	249.83	8.32	834.44	851.19	14.75	979.35	1,004.04	152.85	18.0%
274385	175500 S		low	281.33	8.32	939.65	957.45	14.75	1,102.83	1,128.75	171.30	17.9%
52955	52950 S		low	322.00	8.32	1,075.48	1,094.64	14.75	1,262.24	1,289.76	195.12	17.8%
110925	110920 S		low	397.33	8.32	1,327.09	1,348.77	14.75	1,557.55	1,588.02	239.25	17.7%
171705	47760 S		low	451.17	8.32	1,506.90	1,530.37	14.75	1,768.57	1,801.16	270.79	17.7%
95685	95680 SP		high	11,539.83	8.32	49,736.68	50,242.45	14.75	60,699.52	61,321.42	11,078.96	22.1%
171275	88650 U		high	62.33	8.32	409.53	422.03	14.75	327.87	346.05	(75.98)	-18.0%
121915	33450 U		high	4.17	8.32	27.38	36.05	14.75	21.92	37.03	0.98	2.7%

Resolution No. 2016-R-XX

RESOLUTION NO. 2016-R-XX

A RESOLUTION AMENDING:

**“RESOLUTION NO. 2013-R-45A - FORMALLY ESTABLISHING
THE CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE”**

WHEREAS, on December 5, 2013, pursuant to authority set forth in Section 2.320 of the Carson City Charter, the Carson City Board of Supervisors (“Board”) adopted Resolution No. 2013-R-45A to create the Carson City Finance Oversight Committee (“Utility Committee”) for the purpose of providing the Board with recommendations regarding continuing compliance with Board adopted utility financial policies in preparation of annual budgets; and

WHEREAS, on March 17, 2016, the Board directed the Utility Committee to examine the existing provisions set forth in Resolution No. 2013-R-45A and to provide to the Board recommendations, if any, to amend any provision thereto; and

WHEREAS, on October 19, 2015, the Utility Committee examined the existing provisions set forth in Resolution No. 2013-R-45A and determined that certain of those provisions should be amended, and further determined to recommend to the Board the adoption of those proposed amendments as agreed upon by the Committee;

NOW, THEREFORE, the Board hereby resolves:

1. The existing provisions of Resolution No. 2013-R-45A are amended as shown in Attachment “A” to this Resolution, and those amendments are effective immediately upon passage and adoption of this Resolution.

Upon motion by Supervisor _____, seconded by _____, the foregoing Resolution was passed and adopted this _____ day of _____, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

ROBERT L. CROWELL, Mayor
Carson City, Nevada

ATTEST:

SUE MERRIWETHER, Clerk-Recorder
Carson City, Nevada

ATTACHMENT A

(**bold, underlined and italicized** text is added, ~~stricken~~ text is deleted)

RESOLUTION NO. 2013-R-45A

A RESOLUTION FORMALLY ESTABLISHING THE CARSON CITY UTILITY FINANCE OVERSIGHT COMMITTEE

WHEREAS, Section 2.320 of the Carson City Charter authorizes the Board of Supervisors (Board) to create advisory boards to advise the Board in specific areas of local government, including, without limitation, public safety, public employees, finance, human resources, public property and facilities; and

WHEREAS, the Board, at its meeting of August 15, 2013 with the introduction of new water, sewer, and stormwater utility rates requested that an oversight committee be formed to monitor compliance with utility financial policies; **that are relevant to Carson City utilities;** and

WHEREAS, the Board desires impartial review and recommendations from qualified persons regarding compliance with Carson City utility financial policies; **that are relevant to Carson City utilities;** and

WHEREAS, the Board desires to set forth guidelines regarding membership of the committee, purpose of the committee, length of term of the members of the committee, frequency of meetings, and other matters properly relating to thereto.

NOW, THEREFORE, the Board hereby resolves:

1. The Carson City Utility Finance Oversight Committee (Utility Committee) is hereby formally established consisting **and shall continue thereafter in existence until such time the Board takes action to terminate the Utility Committee. The Utility Committee shall consist** of five (5) members, ~~with one committee member appointed by each .~~ **Each** Board member. **shall appoint one person to serve as a Utility Committee member.**
2. The Utility Committee shall be composed of ~~people~~ **persons** with knowledge and expertise relevant to finance, accounting, or related fields. **and beneficial for membership on the Utility Committee in furthering the purpose of the Utility Committee, as determined by the Board member appointing the Utility Committee member.**
3. ~~The purpose of the Utility Committee shall be to provide :~~
 - (a) **Provide** the Board with recommendations regarding continuing **to ensure** compliance with Board adopted utility financial policies **that are relevant to Carson City utilities for the purpose of assisting the Board** in ~~its~~ preparation of annual budgets, **and in such a manner that is consistent with the utility financial policies provided by the FCS Group as set forth in the report entitled "Final Report for Water & Sewer Rate Study," dated October, 2013 ("FCS Report"), and any subsequent policies that are approved or adopted by the Board which supersede or otherwise alter the financial policies provided by the FCS Report. The recommendations of the Utility Committee must be based on a determination that the overall aggregate of**

activities and proposals of Carson City utilities do or do not meet the financial policies described herein.

(b) Consider any other matter or perform any other function as directed by the Board.

4. Each member of the Utility Committee shall serve concurrent **concurrently** with the term of the Board member who made his or her appointment. ~~Any vacancies shall~~ **A vacancy must** be filled by the Board **member who appointed the Utility Committee member whose departure created the vacancy,** and once **after the vacancy is** filled, the **newly appointed** Utility Committee member shall serve ~~two~~ years. **concurrently with the term of the appointing Board member.** All members **Each Utility Committee member** shall serve without compensation. The Utility Committee shall terminate June 30, 2018, unless extended by Board action.
5. The meetings of the Utility Committee shall be held in February and March of ~~may~~ **hold quarterly meetings in** each calendar year to review draft utility budgets or at the call of the chair. A report from the Utility Committee to the Board will be provided by April each year, prior to Board adoption **or at any other time and as often as is deemed necessary and appropriate by the Chairperson of the Utility Committee, including, without limitation, one or more meetings for the purpose of reviewing proposed budgets concerning Carson City utilities. Before the adoption** of annual city **Carson City** budgets: **by the Board, the Utility Committee shall submit to the Board a report concerning the results of any budget review.** The Public Works and Finance Departments **of Carson City** shall ~~be~~ **serve as** staff liaison and shall provide **professional and administrative** support to the Utility Committee.
6. The **Except as otherwise provided in this Resolution, the** Utility Committee shall operate in accordance **with** and be subject to the Policies and Procedures for Boards, Committees, and Commissions, ~~as~~ adopted by the Board.
7. **The Utility Committee may, from time to time and as it deems necessary, consider any provision of this Resolution at a meeting of the Utility Committee and provide to the Board a recommendation to amend, supplement or otherwise modify this Resolution.**

Upon motion by Supervisor Brad Bonkowski, seconded by Supervisor John McKenna, the foregoing Resolution was passed and adopted this 5th day of December, 2013:

AYES: Supervisor Brad Bonkowski
Supervisor John McKenna
Supervisor Karen Abowd
Mayor Robert Crowell

NAYS: Supervisor Jim Shirk

ABSENT: None.

ABSTAIN: None.

ROBERT L. CROWELL, Mayor
Carson City, Nevada

ATTEST:

ALAN GLOVER, Clerk-Recorder
Carson City, Nevada