

EES

Consulting, Inc.

**City of Needles
Wastewater Utility
Cost of Service Schedules**

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Forecast Year: FY: 2014

Test Period: FY: 2014 to FY: 2018

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A registered professional engineering corporation with offices in the Seattle and Portland areas

City of Needles

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**SUMMARY OF REVENUE REQUIREMENT UNIT COST
BY FUNCTION
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Forecast Year: 2014		Wastewater Flow	Wastewater Strength		Customer	Direct Assignment
Functional Revenue Requirement	Total Cost	Flow	BOD	SS	ACT	DA
Total Pumping / Lift Stations						
Total Wastewater Treatment	\$169,549	\$84,775	\$42,387	\$42,387		
Total Collection System	\$200,427	\$200,427				
Total Other						
Total Customer Service, Accounts & Sales	\$25,792				\$25,792	
Total Administrative & General	\$464,984	\$335,081	\$49,800	\$49,800	\$30,302	
Total Taxes	\$153,323	\$111,082	\$17,298	\$17,298	\$7,646	
Total Interest / Debt Service Expense	\$415,575	\$306,321	\$54,627	\$54,627		
Total Capital Projects Funded From Revenues						
Total Other Expenses	\$493,868	\$355,895	\$52,894	\$52,894	\$32,185	
Total Other Revenues						
REVENUE REQUIREMENT for COST ALLOCATION	\$1,923,518	\$1,393,580	\$217,006	\$217,006	\$95,925	
Percent of Total	100%	72%	11%	11%	5%	
Unit Cost Allocation						
Annual, Ccf plus I&I		190,872		-		
Annual BOD, lbs/yr			282,316			
Annual SS, lbs/yr				227,688		
Average Equivalent Residential Units (ERU)						
Average Number of Customers / Accounts					2,124	
Total Unit Cost per Function		\$ 7.30 /Ccf	\$ 0.77 /Ccf	\$ 0.95 /Ccf	\$ 45.16 /Account	

check

**SUMMARY OF REVENUE REQUIREMENT UNIT COST
BY CUSTOMER
Schedule 1.2**

Forecast Year: 2014	Total	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
Billing Determinants																	
Average Number of Customers / Accounts	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Average Equivalent Residential Units (ERU)	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Estimated Annual Ccf	190,872	64,607	19,675	915	-	17,420	49	-	10,348	49	28,261	781	4,465	9,486	23,349	6,148	5,319
Estimated Annual I&I, Ccf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual BOD, lbs/yr	282,316	80,613	38,051	1,427	-	21,736	30	-	8,392	61	35,262	1,461	3,621	59,181	18,937	6,904	6,637
Annual SS, lbs/yr	227,688	80,613	14,730	571	-	21,736	30	-	6,456	61	35,262	1,461	2,228	35,509	11,654	10,740	6,637
Wastewater Flow											0.67	0.81	2.48	4.65	6.71	8.54	44.32
Unit Cost, \$ / Ccf	\$7.30																
Annual, Ccf plus I&I	190,872	64,607	19,675	915	-	17,420	49	-	10,348	49	28,261	781	4,465	9,486	23,349	6,148	5,319
Wastewater Flow Revenue Requirement	\$1,393,580	\$471,704	\$143,649	\$6,680		\$127,189	\$356		\$75,551	\$356	\$206,335	\$5,700	\$32,599	\$69,259	\$170,476	\$44,890	\$38,834
Wastewater Strength																	
Unit Cost BOD, \$/lbs/yr	\$0.77																
Annual BOD, lbs/yr	282,316	80,613	38,051	1,427	-	21,736	30	-	8,392	61	35,262	1,461	3,621	59,181	18,937	6,904	6,637
BOD Revenue Requirement	\$217,006	\$61,965	\$29,249	\$1,097		\$16,708	\$23		\$6,451	\$47	\$27,105	\$1,123	\$2,783	\$45,491	\$14,556	\$5,307	\$5,101
Unit Cost SS, \$/lbs/yr	\$0.95																
Annual SS, lbs/yr	227,688	80,613	14,730	571	-	21,736	30	-	6,456	61	35,262	1,461	2,228	35,509	11,654	10,740	6,637
SS Revenue Requirement	\$217,006	\$76,831	\$14,039	\$544		\$20,717	\$29		\$6,153	\$58	\$33,608	\$1,393	\$2,124	\$33,843	\$11,107	\$10,236	\$6,325
Total Wastewater Strength Revenue Requirement	\$434,013	\$138,796	\$43,287	\$1,641		\$37,425	\$52		\$12,604	\$105	\$60,713	\$2,516	\$4,907	\$79,334	\$25,663	\$15,544	\$11,427
Customer Service																	
Unit Cost, \$ / Account	\$45.16																
Average Number of Customers / Accounts	2,124	1,324	12	1	-	357	1	-	1	1	351	8	15	17	29	6	1
Customer Service Revenue Requirement	\$95,925	\$59,795	\$542	\$45		\$16,123	\$45		\$45	\$45	\$15,852	\$361	\$677	\$768	\$1,310	\$271	\$45
Total Allocated Revenue Requirement per Customer Class	\$1,923,518	\$670,295	\$187,478	\$8,366		\$180,737	\$454		\$88,200	\$506	\$282,900	\$8,578	\$38,184	\$149,361	\$197,449	\$60,705	\$50,305
Forecasted Revenues at Present Rates	\$1,260,659	\$579,247	\$121,049	\$10,126		\$125,218	\$438		\$31,594		\$195,174	\$5,246	\$16,947	\$49,212	\$82,678	\$26,960	\$16,771
% Increase (Decrease) Over Present Rates	52.6%	16%	55%	-17%		44%	4%		179%		45%	64%	125%	204%	139%	125%	200%
Total Allocated Revenue Requirement, \$ / cf	\$0.1008	\$0.1037	\$0.0953	\$0.0914		\$0.1037	\$0.0930		\$0.0852	\$0.1037	\$0.1001	\$0.1099	\$0.0855	\$0.1575	\$0.0846	\$0.0987	\$0.0946
Revenues at Present Rates, \$ / cf	\$0.0660	\$0.0897	\$0.0615	\$0.1107		\$0.0719	\$0.0897	#DIV/0!	\$0.0305								
% Increase (Decrease) Over Present Rates	53%	16%	55%	-17%		44%	4%	#DIV/0!	179%								
Total Allocated Revenue Requirement, \$ / ERU / Mo.	\$40.98	\$42.19	\$38.75	\$37.18		\$42.19	\$37.82		\$34.66	\$42.19	\$40.71	\$44.67	\$34.78	\$64.03	\$34.39	\$40.15	\$38.46
Revenues at Present Rates, \$ / ERU / Mo.	\$26.86	\$38.43	\$886.08	\$45.01	#DIV/0!	\$30.81	\$38.44		\$2,775.22	\$39.39	\$38.36	\$38.36	\$38.36	\$156.55	\$76.74	\$153.52	\$68.02
% Increase (Decrease) Over Present Rates	53%	10%	-96%	-17%	#DIV/0!	37%	-2%		-99%	3%	3%	16%	-9%	-59%	-55%	-74%	-43%
check	\$1,923,518	\$883,817	\$184,696	\$15,451		\$191,058	\$668		\$48,206		\$297,798	\$8,004	\$25,857	\$75,088	\$126,150	\$41,135	\$25,589

INPUT REVENUE REQUIREMENT
Schedule 2.1

Account	FY 2014		Classification
	2013	Classification	
Test Year: FY2014	Cost, \$	Factor	Classification Method
Operation & Maintenance Expense			
Pumping / Lift Stations			
Operations		RBP	On the Basis of Pumping System Rate Base
Maintenance		RBP	On the Basis of Pumping System Rate Base
Emergency Response		RBP	On the Basis of Pumping System Rate Base
Equipment Repair		RBP	On the Basis of Pumping System Rate Base
Preventative Maintenance		RBP	On the Basis of Pumping System Rate Base
Chemicals		RBT	On the Basis of Treatment Plant Rate Base
Total Pumping / Lift Stations			
Wastewater Treatment			
Operations	\$154,796	RBT	On the Basis of Treatment Plant Rate Base
Maintenance		RBT	On the Basis of Treatment Plant Rate Base
Laboratory Expenses	\$3,102	RBT	On the Basis of Treatment Plant Rate Base
Emergency Response		RBT	On the Basis of Treatment Plant Rate Base
Equipment Repair		RBT	On the Basis of Treatment Plant Rate Base
Preventative Maintenance		RBT	On the Basis of Treatment Plant Rate Base
Septic		SM	Sludge Management, 50% BOD-50% SS
Sludge		SM	Sludge Management, 50% BOD-50% SS
Grit		RBT	On the Basis of Treatment Plant Rate Base
Chemicals	\$11,652	RBT	On the Basis of Treatment Plant Rate Base
Total Wastewater Treatment	\$169,549		
Collection System			
Operations	\$112,094	RBC	On the Basis of Collection System Rate Base
Maintenance	\$72,164	RBC	On the Basis of Collection System Rate Base
Emergency Response		RBC	On the Basis of Collection System Rate Base
Equipment Repair		RBC	On the Basis of Collection System Rate Base
Preventative Maintenance		RBC	On the Basis of Collection System Rate Base
Pigging		RBC	On the Basis of Collection System Rate Base
Saddles		RBC	On the Basis of Collection System Rate Base
TV Lines		RBC	On the Basis of Collection System Rate Base
Locate Lines		RBC	On the Basis of Collection System Rate Base
Manholes	\$16,169	RBC	On the Basis of Collection System Rate Base
Grease traps		RBC	On the Basis of Collection System Rate Base
AirVac		RBC	On the Basis of Collection System Rate Base
Total Collection System	\$200,427		
Total Operation & Maintenance	\$369,976		
Customer Service, Accounts, & Sales			
Customer Service Information & Instruction	\$25,792	ACT	On the Basis of Customer Accounts
Uncollectible Accounts/Write-Offs		ACT	On the Basis of Customer Accounts
Other			
Total Customer Service, Accounts & Sales	\$25,792		
Total O&M before A&G	\$395,768		
Administrative & General			
Administration	\$191,875	OMAG	On the Basis of O&M Before A&G
Salaries	\$99,932	OMAG	On the Basis of O&M Before A&G
Office Supplies	\$5,011	OMAG	On the Basis of O&M Before A&G
Shared Costs Transferred	\$34,796	OMAG	On the Basis of O&M Before A&G
Employee Pension & Benefits	\$58,773	OMAG	On the Basis of O&M Before A&G
General Advertising		OMAG	On the Basis of O&M Before A&G
General Plant	\$16,312	OMAG	On the Basis of O&M Before A&G
Outside Services	\$29,069	OMAG	On the Basis of O&M Before A&G
Vehicles	\$29,216	OMAG	On the Basis of O&M Before A&G
Total Administrative & General	\$464,984		
Total O&M plus A&G	\$860,752		
Taxes			
Transfer to City (5% of Revenues)	\$61,996	REV	On The Basis of Revenue Req. Before Taxes and Other Revenues
Purchase Payment	\$90,290	REV	On The Basis of Revenue Req. Before Taxes and Other Revenues

INPUT REVENUE REQUIREMENT
Schedule 2.1

Account	FY 2014		Classification	Classification Method
	2013	Cost, \$		
Test Year: FY2014				
Operation & Maintenance Expense				
Utility Users Tax			REV	On The Basis of Revenue Req. Before Taxes and Other Revenues
Total Taxes	\$152,286			
Interest and Debt Service Expense				
Annual LT Debt Service	\$505,865		NETPLT	On the Basis of Net Plant in Service
Annual ST Debt Service			NETPLT	On the Basis of Net Plant in Service
Annual Loan Payment			NETPLT	On the Basis of Net Plant in Service
Additional Bonds			NETPLT	On the Basis of Net Plant in Service
Additional Loans			NETPLT	On the Basis of Net Plant in Service
Bond Amortication			NETPLT	On the Basis of Net Plant in Service
Total Interest / Debt Service Expense	\$505,865			
Capital Projects Funded From Revenues				
Pumping			RBP	On the Basis of Pumping System Rate Base
Treatment			RBT	On the Basis of Treatment Plant Rate Base
Sludge Management			SM	Sludge Management, 50% BOD-50% SS
Collection			RBC	On the Basis of Collection System Rate Base
Asset Replacement			NETPLT	On the Basis of Net Plant in Service
General Plant			GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Other				
Total Capital Projects Funded From Revenues				
Other Expenses				
Reserve Fund			OM	On the Basis of All O&M
Transfers			OM	On the Basis of All O&M
Debt Service Coverage Requirement			NETPLT	On the Basis of Net Plant in Service
Billing System Upgrade			ACT	On the Basis of Customer Accounts
Additional O&M	\$493,868		OMAG	On the Basis of O&M Before A&G
Other				
Total Other Expenses	\$493,868			
Revenue Req. Before Taxes and Other Revenues	\$1,860,485			
Revenue Requirement Before Other Revenues	\$2,012,771			
Other Revenues				
Connect Fee			OM	On the Basis of All O&M
Establishment Fee			OM	On the Basis of All O&M
Septic Discharge Fee			OM	On the Basis of All O&M
El Garces TCI Grant reimbursement			OM	On the Basis of All O&M
Total Other Revenues				
REVENUE REQUIREMENT for COST ALLOCATION	\$2,012,771			

PROJECTED REVENUE REQUIREMENTS
Schedule 2.2

	FY2014	FY2015	FY2016	FY2017	FY2018
	2014	2015	2016	2017	2018
Operation & Maintenance Expense					
Pumping / Lift Stations					
Operations					
Maintenance					
Emergency Response					
Equipment Repair					
Preventative Maintenance					
Chemicals					
Total Pumping / Lift Stations					
Wastewater Treatment					
Operations	\$154,796	\$168,200	\$173,246	\$178,443	\$183,797
Maintenance					
Laboratory Expenses	\$3,102	\$9,650	\$9,940	\$10,238	\$10,545
Emergency Response					
Equipment Repair					
Preventative Maintenance					
Septic					
Sludge		\$3,000	\$3,090	\$3,183	\$3,278
Grit					
Chemicals	\$11,652	\$20,000	\$20,600	\$21,218	\$21,855
Total Wastewater Treatment	\$169,549	\$200,850	\$206,876	\$213,082	\$219,474
Collection System					
Operations	\$112,094	\$121,800	\$125,454	\$129,218	\$133,094
Maintenance	\$72,164	\$80,000	\$82,400	\$84,872	\$87,418
Emergency Response					
Equipment Repair					
Preventative Maintenance					
Pigging					
Saddles					
TV Lines					
Locate Lines					
Manholes	\$16,169	\$15,000	\$15,450	\$15,914	\$16,391
Grease traps					
AirVac					
Total Collection System	\$200,427	\$216,800	\$223,304	\$230,003	\$236,903
Total Operation & Maintenance	\$369,976	\$417,650	\$430,180	\$443,085	\$456,377
Customer Service, Accounts, & Sales					
Customer Service Information & Instruction	\$25,792	\$20,578	\$21,195	\$21,831	\$22,486
Uncollectible Accounts/Write-Offs		\$102,858			
Other					
Total Customer Service, Accounts & Sales	\$25,792	\$123,436	\$21,195	\$21,831	\$22,486
Total O&M before A&G	\$395,768	\$541,086	\$451,375	\$464,916	\$478,864
Administrative & General					
Administration	\$191,875	\$221,112	\$227,745	\$234,578	\$241,615
Salaries	\$99,932	\$100,150	\$103,155	\$106,249	\$109,437
Office Supplies	\$5,011	\$15,000	\$15,450	\$15,914	\$16,391
Shared Costs Transferred	\$34,796	\$44,236	\$45,563	\$46,930	\$48,338
Employee Pension & Benefits	\$58,773	\$50,029	\$51,530	\$53,076	\$54,668

PROJECTED REVENUE REQUIREMENTS
Schedule 2.2

	FY2014	FY2015	FY2016	FY2017	FY2018
	2014	2015	2016	2017	2018
Operation & Maintenance Expense					
General Advertising					
General Plant	\$16,312	\$31,100	\$32,033	\$32,994	\$33,984
Outside Services	\$29,069	\$41,700	\$42,951	\$44,240	\$45,567
Vehicles	\$29,216	\$39,333	\$40,513	\$41,728	\$42,980
Total Administrative & General	\$464,984	\$542,660	\$558,940	\$575,708	\$592,979
Total O&M plus A&G	\$860,752	\$1,083,746	\$1,010,315	\$1,040,624	\$1,071,843
Taxes					
Transfer to City (5% of Revenues)	\$63,033	\$63,469	\$63,469	\$63,469	\$63,469
Transfer Purchase Payment	\$90,290	\$134,859	\$134,859	\$134,859	\$134,859
Utility Users Tax					
Total Taxes	\$153,323	\$198,328	\$198,328	\$198,328	\$198,328
Interest and Debt Service Expense					
Annual LT Debt Service	\$415,575	\$344,701	\$344,701	\$344,701	\$344,701
Annual ST Debt Service					
Annual Loan Payment					
Additional Bonds					
Additional Loans					
Bond Amortication					
Total Interest / Debt Service Expense	\$415,575	\$344,701	\$344,701	\$344,701	\$344,701
Capital Projects Funded From Revenues					
Pumping					
Treatment					
Sludge Management					
Collection					
Asset Replacement		\$529,928	\$529,928	\$529,928	\$529,928
General Plant					
Other					
Total Capital Projects Funded From Revenues		\$529,928	\$529,928	\$529,928	\$529,928
Other Expenses					
Reserve Fund					
Transfers					
Debt Service Coverage Requirement					
Billing System Upgrade					
Additional O&M	\$493,868	\$373,732	\$384,944	\$396,492	\$408,387
Other					
Total Other Expenses	\$493,868	\$373,732	\$384,944	\$396,492	\$408,387
Revenue Req. Before Taxes and Other Revenues	\$1,770,195	\$2,332,107	\$2,269,888	\$2,311,746	\$2,354,859
Revenue Requirement Before Other Revenues	\$1,923,518	\$2,530,435	\$2,468,215	\$2,510,073	\$2,553,187
Other Revenues					
Connect Fee					
Establishment Fee					

PROJECTED REVENUE REQUIREMENTS
Schedule 2.2

	FY2014	FY2015	FY2016	FY2017	FY2018
	2014	2015	2016	2017	2018
Operation & Maintenance Expense					
Septic Discharge Fee					
El Garces TCI Grant reimbursement					
Total Other Revenues					
REVENUE REQUIREMENT for COST ALLOCATIO	\$1,923,518	\$2,530,435	\$2,468,215	\$2,510,073	\$2,553,187

**REVENUE REQUIREMENT COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION**
Schedule 2.3

Forecast Year: 2014	2014	Wastewater	Wastewater Strength		Customer	Direct
	Total Expenses	Flow	BOD	SS	ACT	Assignment
		Flow				DA
Operation & Maintenance Expense						
Pumping / Lift Stations						
Operations						
Maintenance						
Emergency Response						
Equipment Repair						
Preventative Maintenance						
Chemicals						
Total Pumping / Lift Stations						
Wastewater Treatment						
Operations	\$154,796	\$77,398	\$38,699	\$38,699		
Maintenance						
Laboratory Expenses	\$3,102	\$1,551	\$775	\$775		
Emergency Response						
Equipment Repair						
Preventative Maintenance						
Septic						
Sludge						
Grit						
Chemicals	\$11,652	\$5,826	\$2,913	\$2,913		
Total Wastewater Treatment	\$169,549	\$84,775	\$42,387	\$42,387		
Collection System						
Operations	\$112,094	\$112,094				
Maintenance	\$72,164	\$72,164				
Emergency Response						
Equipment Repair						
Preventative Maintenance						
Pigging						
Saddles						
TV Lines						
Locate Lines						
Manholes	\$16,169	\$16,169				
Grease traps						
AirVac						
Total Collection System	\$200,427	\$200,427				
Total Operation & Maintenance	\$369,976	\$285,202	\$42,387	\$42,387		
Customer Service, Accounts, & Sales						
Customer Service Information & Instruction	\$25,792				\$25,792	
Uncollectible Accounts/Write-Offs						
Other						
Total Customer Service, Accounts & Sales	\$25,792				\$25,792	
Total O&M before A&G	\$395,768	\$285,202	\$42,387	\$42,387	\$25,792	
Administrative & General						
Administration	\$191,875	\$138,271	\$20,550	\$20,550	\$12,504	
Salaries	\$99,932	\$72,014	\$10,703	\$10,703	\$6,512	
Office Supplies	\$5,011	\$3,611	\$537	\$537	\$327	
Shared Costs Transferred	\$34,796	\$25,075	\$3,727	\$3,727	\$2,268	
Employee Pension & Benefits	\$58,773	\$42,353	\$6,295	\$6,295	\$3,830	
General Advertising						
General Plant	\$16,312	\$11,755	\$1,747	\$1,747	\$1,063	
Outside Services	\$29,069	\$20,948	\$3,113	\$3,113	\$1,894	
Vehicles	\$29,216	\$21,054	\$3,129	\$3,129	\$1,904	
Total Administrative & General	\$464,984	\$335,081	\$49,800	\$49,800	\$30,302	
Total O&M plus A&G	\$860,752	\$620,282	\$92,188	\$92,188	\$56,094	

**REVENUE REQUIREMENT COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION**
Schedule 2.3

Forecast Year: 2014	2014 Total Expenses	Wastewater Flow Flow	Wastewater Strength BOD SS		Customer ACT	Direct Assignment DA
Operation & Maintenance Expense						
Taxes						
Transfer to City (5% of Revenues)	\$63,033	\$45,667	\$7,111	\$7,111	\$3,143	
Purchase Payment	\$90,290	\$65,415	\$10,186	\$10,186	\$4,503	
Utility Users Tax						
Total Taxes	\$153,323	\$111,082	\$17,298	\$17,298	\$7,646	
Interest and Debt Service Expense						
Annual LT Debt Service	\$415,575	\$306,321	\$54,627	\$54,627		
Annual ST Debt Service						
Annual Loan Payment						
Additional Bonds						
Additional Loans						
Bond Amortication						
Total Interest / Debt Service Expense	\$415,575	\$306,321	\$54,627	\$54,627		
Capital Projects Funded From Revenues						
Pumping						
Treatment						
Sludge Management						
Collection						
Asset Replacement						
General Plant						
Other						
Total Capital Projects Funded From Revenues						
Other Expenses						
Reserve Fund						
Transfers						
Debt Service Coverage Requirement						
Billing System Upgrade						
Additional O&M	\$493,868	\$355,895	\$52,894	\$52,894	\$32,185	
Other						
Total Other Expenses	\$493,868	\$355,895	\$52,894	\$52,894	\$32,185	
Revenue Req. Before Taxes and Other Revenues	\$1,770,195	\$1,282,498	\$199,709	\$199,709	\$88,279	
Revenue Requirement Before Other Revenues	\$1,923,518	\$1,393,580	\$217,006	\$217,006	\$95,925	
Other Revenues						
Connect Fee						
Establishment Fee						
Septic Discharge Fee						
El Garces TCI Grant reimbursement						
Total Other Revenues						
REVENUE REQUIREMENT for COST ALLOCATION	\$1,923,518	\$1,393,580	\$217,006	\$217,006	\$95,925	

REVENUE REQUIREMENT COST ALLOCATION
BY CUSTOMER
Schedule 2.4

Forecast Year: 2014

2014

Total
Expenses

	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
Operation & Maintenance Expense																
Pumping / Lift Stations																
Operations																
Maintenance																
Emergency Response																
Equipment Repair																
Preventative Maintenance																
Chemicals																
Total Pumping / Lift Stations																
Wastewater Treatment																
Operations	\$154,796	\$50,950	\$15,698	\$664	\$13,738	\$29	\$6,444	\$38	\$22,287	\$765	\$2,686	\$17,994	\$14,045	\$5,265	\$4,194	
Maintenance	\$3,102	\$1,021	\$315	\$13	\$275	\$1	\$129	\$1	\$447	\$15	\$54	\$361	\$281	\$105	\$84	
Laboratory Expenses																
Emergency Response																
Equipment Repair																
Preventative Maintenance																
Septic																
Sludge																
Grit																
Chemicals	\$11,652	\$3,835	\$1,182	\$50	\$1,034	\$2	\$485	\$3	\$1,678	\$58	\$202	\$1,354	\$1,057	\$396	\$316	
Total Wastewater Treatment	\$169,549	\$55,806	\$17,194	\$727	\$15,047	\$32	\$7,058	\$42	\$24,411	\$838	\$2,942	\$19,709	\$15,383	\$5,767	\$4,594	
Collection System																
Operations	\$112,094	\$37,942	\$11,554	\$537	\$10,231	\$29	\$6,077	\$29	\$16,597	\$459	\$2,622	\$5,571	\$13,712	\$3,611	\$3,124	
Maintenance	\$72,164	\$24,426	\$7,439	\$346	\$6,586	\$18	\$3,912	\$18	\$10,685	\$295	\$1,688	\$3,586	\$8,828	\$2,325	\$2,011	
Emergency Response																
Equipment Repair																
Preventative Maintenance																
Pigging																
Saddles																
TV Lines																
Locate Lines																
Manholes	\$16,169	\$5,473	\$1,667	\$78	\$1,476	\$4	\$877	\$4	\$2,394	\$66	\$378	\$804	\$1,978	\$521	\$451	
Grease traps																
AirVac																
Total Collection System	\$200,427	\$67,841	\$20,660	\$961	\$18,293	\$51	\$10,866	\$51	\$29,675	\$820	\$4,688	\$9,961	\$24,518	\$6,456	\$5,585	
Total Operation & Maintenance	\$369,976	\$123,647	\$37,854	\$1,688	\$33,340	\$83	\$17,924	\$93	\$54,086	\$1,658	\$7,630	\$29,670	\$39,901	\$12,223	\$10,179	
Customer Service, Accounts, & Sales																
Customer Service Information & Instruction	\$25,792	\$16,077	\$146	\$12	\$4,335	\$12	\$12	\$12	\$4,262	\$97	\$182	\$206	\$352	\$73	\$12	
Uncollectible Accounts/Write-Offs																
Other																
Total Customer Service, Accounts & Sales	\$25,792	\$16,077	\$146	\$12	\$4,335	\$12	\$12	\$12	\$4,262	\$97	\$182	\$206	\$352	\$73	\$12	
Total O&M before A&G	\$395,768	\$139,724	\$37,999	\$1,700	\$37,675	\$95	\$17,936	\$106	\$58,348	\$1,755	\$7,812	\$29,877	\$40,254	\$12,296	\$10,192	
Administrative & General																
Administration	\$191,875	\$67,741	\$18,423	\$824	\$18,265	\$46	\$8,696	\$51	\$28,288	\$851	\$3,787	\$14,485	\$19,516	\$5,961	\$4,941	
Salaries	\$99,932	\$35,281	\$9,595	\$429	\$9,513	\$24	\$4,529	\$27	\$14,733	\$443	\$1,973	\$7,544	\$10,164	\$3,105	\$2,573	
Office Supplies	\$5,011	\$1,769	\$481	\$22	\$477	\$1	\$227	\$1	\$739	\$22	\$99	\$378	\$510	\$156	\$129	
Shared Costs Transferred	\$34,796	\$12,285	\$3,341	\$149	\$3,312	\$8	\$1,577	\$9	\$5,130	\$154	\$687	\$2,627	\$3,539	\$1,081	\$896	
Employee Pension & Benefits	\$58,773	\$20,749	\$5,643	\$252	\$5,595	\$14	\$2,664	\$16	\$8,665	\$261	\$1,160	\$4,437	\$5,978	\$1,826	\$1,513	
General Advertising																
General Plant	\$16,312	\$5,759	\$1,566	\$70	\$1,553	\$4	\$739	\$4	\$2,405	\$72	\$322	\$1,231	\$1,659	\$507	\$420	
Outside Services	\$29,069	\$10,263	\$2,791	\$125	\$2,767	\$7	\$1,317	\$8	\$4,286	\$129	\$574	\$2,194	\$2,957	\$903	\$749	
Vehicles	\$29,216	\$10,314	\$2,805	\$125	\$2,781	\$7	\$1,324	\$8	\$4,307	\$130	\$577	\$2,206	\$2,972	\$908	\$752	
Total Administrative & General	\$464,984	\$164,160	\$44,645	\$1,997	\$44,264	\$112	\$21,073	\$124	\$68,553	\$2,062	\$9,178	\$35,102	\$47,293	\$14,446	\$11,974	
Total O&M plus A&G	\$860,752	\$303,885	\$82,644	\$3,697	\$81,939	\$207	\$39,009	\$230	\$126,901	\$3,817	\$16,991	\$64,978	\$87,547	\$26,742	\$22,165	
Taxes																
Transfer to City (5% of Revenues)	\$63,033	\$21,965	\$6,144	\$274	\$5,923	\$15	\$2,890	\$17	\$9,271	\$281	\$1,251	\$4,894	\$6,470	\$1,989	\$1,648	
Purchase Payment	\$90,290	\$31,464	\$8,800	\$393	\$8,484	\$21	\$4,140	\$24	\$13,279	\$403	\$1,792	\$7,011	\$9,268	\$2,849	\$2,361	
Utility Users Tax																
Total Taxes	\$153,323	\$53,429	\$14,944	\$667	\$14,406	\$36	\$7,030	\$40	\$22,550	\$684	\$3,044	\$11,905	\$15,739	\$4,839	\$4,010	
Interest and Debt Service Expense																
Annual LT Debt Service	\$415,575	\$138,624	\$42,472	\$1,881	\$37,378	\$92	\$19,780	\$105	\$60,637	\$1,886	\$8,401	\$35,194	\$43,932	\$13,780	\$11,412	
Annual ST Debt Service																
Annual Loan Payment																
Additional Bonds																
Additional Loans																
Bond Amortization																
Total Interest / Debt Service Expense	\$415,575	\$138,624	\$42,472	\$1,881	\$37,378	\$92	\$19,780	\$105	\$60,637	\$1,886	\$8,401	\$35,194	\$43,932	\$13,780	\$11,412	
Capital Projects Funded From Revenues																
Pumping																
Treatment																
Sludge Management																
Collection																
Asset Replacement																
General Plant																
Other																
Total Capital Projects Funded From Revenues																
Other Expenses																
Reserve Fund																
Transfers																
Debt Service Coverage Requirement																
Billing System Upgrade																
Additional O&M	\$493,868	\$174,358	\$47,418	\$2,121	\$47,013	\$119	\$22,382	\$132	\$72,811	\$2,190	\$9,749	\$37,282	\$50,231	\$15,344	\$12,718	
Other																
Total Other Expenses	\$493,868	\$174,358	\$47,418	\$2,121	\$47,013	\$119	\$22,382	\$132	\$72,811	\$2,190	\$9,749	\$37,282	\$50,231	\$15,344	\$12,718	
Revenue Req. Before Taxes and Other Revenues	\$1,770,195	\$616,866	\$172,534	\$7,699	\$166,330	\$418	\$81,170	\$466	\$260,350	\$7,894	\$35,140	\$137,455	\$181,711	\$55,866	\$46,296	
Revenue Requirement Before Other Revenues	\$1,923,518	\$670,295	\$187,478	\$8,366	\$180,737	\$454	\$88,200	\$506	\$282,900	\$8,578	\$38,184	\$149,361	\$197,449	\$60,705	\$50,305	
Other Revenues																
Connect Fee																
Establishment Fee																
Septic Discharge Fee																
El Garces TCI Grant reimbursement																
Total Other Revenues																
REVENUE REQUIREMENT for COST ALLOCATION	\$1,923,518	\$670,295	\$187,478	\$8,366	\$180,737	\$454	\$88,200	\$506	\$282,900	\$8,578	\$38,184	\$149,361	\$197,449	\$60,705	\$50,305	
% of Total	54.45%	34.85%	9.75%	0.43%	9.40%	0.02%	4.59%	0.03%	14.71%	0.45%	1.99%	7.76%	10.27%	3.16%	2.62%	

**REVENUE REQUIREMENT COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 2.5**

2014

Total
Expenses

Forecast Year: 2014

	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organizations	Food Establishments	Government	Gas Stations	Native Village
Operation & Maintenance Expense																
Pumping / Lift Stations																
Operations																
Maintenance																
Emergency Response																
Equipment Repair																
Preventative Maintenance																
Chemicals																
Total Pumping / Lift Stations																
Wastewater Treatment																
Operations																
Maintenance																
Laboratory Expenses																
Emergency Response																
Equipment Repair																
Preventative Maintenance																
Septic																
Sludge																
Grit																
Chemicals																
Total Wastewater Treatment																
Collection System																
Operations																
Maintenance																
Emergency Response																
Equipment Repair																
Preventative Maintenance																
Pigging																
Saddles																
TV Lines																
Locate Lines																
Manholes																
Grease traps																
Air/Ve																
Total Collection System																
Total Operation & Maintenance																
Customer Service, Accounts, & Sales																
Customer Service Information & Instruction																
Uncollectible Accounts/Write-Offs																
Other																
Total Customer Service, Accounts & Sales																
Total O&M before A&G																
Administrative & General																
Administration																
Salaries																
Office Supplies																
Shared Costs Transferred																
Employee Pension & Benefits																
General Advertising																
General Plant																
Outside Services																
Vehicles																
Total Administrative & General																
Total O&M plus A&G																
Taxes																
Transfer to City (5% of Revenues)																
Purchase Payment																
Utility Users Tax																
Total Taxes																
Interest and Debt Service Expense																
Annual LT Debt Service																
Annual ST Debt Service																
Annual Loan Payment																
Additional Bonds																
Additional Loans																
Bond Amortication																
Total Interest / Debt Service Expense																
Capital Projects Funded From Revenues																
Pumping																
Treatment																
Sludge Management																
Collection																
Asset Replacement																
General Plant																
Other																
Total Capital Projects Funded From Revenues																
Other Expenses																
Reserve Fund																
Transfers																
Debt Service Coverage Requirement																
Billing System Upgrade																
Additional O&M																
Other																
Total Other Expenses																
Revenue Req. Before Taxes and Other Revenues																
Revenue Requirement Before Other Revenues																
Other Revenues																
Connect Fee																
Establishment Fee																
Septic Discharge Fee																
El Garces TCI Grant reimbursement																
Total Other Revenues																
REVENUE REQUIREMENT for COST ALLOCATION																
% of Total																

INPUT RATE BASE
Schedule 4.1

Test Year: 2014	2014 Cost, \$	Classification Factor	Classification Method
Account			
Intangible Plant			
Miscellaneous		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Total Intangible Plant			
Pumping			
Land & Rights		P	Pumping System, 100% Flow
Structures & Improvements	\$1,053,354	P	Pumping System, 100% Flow
Equipment		P	Pumping System, 100% Flow
Other Improvements		P	Pumping System, 100% Flow
Total Pumping	\$1,053,354		
Wastewater Treatment Plant			
Land & Rights	\$187,173	T	Treatment Plant, 50% Flow-25% BOD-25% SS
Structures & Improvements	\$5,650,180	T	Treatment Plant, 50% Flow-25% BOD-25% SS
Equipment		T	Treatment Plant, 50% Flow-25% BOD-25% SS
Other Improvements		T	Treatment Plant, 50% Flow-25% BOD-25% SS
Total Wastewater Treatment Plant	\$5,837,353		
Total Pumping & Treatment	\$6,890,707		
Collection System			
Land & Rights			
Structures & Improvements			
Equipment			
Other Improvements			
Total System	\$4,928,739	C	Collection System, 100% Flow
Total Collection System	\$4,928,739		
General Plant			
Land & Rights		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Structures & Improvements	\$115,875	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Total General Plant	\$115,875		
Total Plant Before General Plant & Intangible	\$11,819,446		
Total Gross Plant in Service	\$11,935,321		
Less: Accumulated Depreciation			
Intangible Plant			On the Basis of Intangible Plant
Pumping	\$367,413	RBP	On the Basis of Pumping System Rate Base
Wastewater Treatment Plant	\$2,127,125	RBT	On the Basis of Treatment Plant Rate Base
Collection System	\$2,268,541	RBC	On the Basis of Collection System Rate Base
General Plant	\$115,875	RBGP	On the Basis of General Plant Rate Base
CWIP		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
Total Accumulated Depreciation	\$4,878,954		
Total Net Plant	\$7,056,367		
Working Capital			
1/8 O&M	\$107,594	OM	On the Basis of All O&M
Other			
Total Working Capital	\$107,594		
Less: Net Customer Contributions			
Pumping		RBP	On the Basis of Pumping System Rate Base
Wastewater Treatment Plant		RBT	On the Basis of Treatment Plant Rate Base
Collection System		RBC	On the Basis of Collection System Rate Base
General Plant		RBGP	On the Basis of General Plant Rate Base
Total Contributions			
TOTAL RATE BASE	\$7,163,961		
Construction Work In Progress (CWIP)			
Pumping		RBP	On the Basis of Pumping System Rate Base
Wastewater Treatment Plant		RBT	On the Basis of Treatment Plant Rate Base
Collection System		RBC	On the Basis of Collection System Rate Base
General Plant		RBGP	On the Basis of General Plant Rate Base
Total CWIP			
TOTAL RATE BASE plus CWIP	\$7,163,961		

**RATE BASE FOR COST ALLOCATION
FUNCTIONALIZATION AND CLASSIFICATION
Schedule 4.2**

Account	2014 Total Expenses	Wastewater Flow Flow	Wastewater Strength BOD SS	Customer ACT	Direct Assignment DA
Test Year: 2014					
Intangible Plant					
Miscellaneous					
Total Intangible Plant					
Pumping					
Land & Rights					
Structures & Improvements	\$1,053,354	\$1,053,354			
Equipment					
Other Improvements					
Total Pumping	\$1,053,354	\$1,053,354			
Wastewater Treatment Plant					
Land & Rights	\$187,173	\$93,587	\$46,793	\$46,793	
Structures & Improvements	\$5,650,180	\$2,825,090	\$1,412,545	\$1,412,545	
Equipment					
Other Improvements					
Total Wastewater Treatment Plant	\$5,837,353	\$2,918,677	\$1,459,338	\$1,459,338	
Total Pumping & Treatment	\$6,890,707	\$3,972,030	\$1,459,338	\$1,459,338	
Collection System					
Land & Rights					
Structures & Improvements					
Equipment					
Other Improvements					
Total System	\$4,928,739	\$4,928,739			
Total Collection System	\$4,928,739	\$4,928,739			
General Plant					
Land & Rights					
Structures & Improvements	\$115,875	\$87,261	\$14,307	\$14,307	
Total General Plant	\$115,875	\$87,261	\$14,307	\$14,307	
Total Plant Before General Plant & Intangible	\$11,819,446	\$8,900,769	\$1,459,338	\$1,459,338	
Total Gross Plant in Service	\$11,935,321	\$8,988,030	\$1,473,645	\$1,473,645	
Less: Accumulated Depreciation					
Intangible Plant					
Pumping	\$367,413	\$367,413			
Wastewater Treatment Plant	\$2,127,125	\$1,063,562	\$531,781	\$531,781	
Collection System	\$2,268,541	\$2,268,541			
General Plant	\$115,875	\$87,261	\$14,307	\$14,307	
CWIP					
Total Accumulated Depreciation	\$4,878,954	\$3,786,777	\$546,088	\$546,088	
Total Net Plant	\$7,056,367	\$5,201,253	\$927,557	\$927,557	
Working Capital					
1/8 O&M	\$107,594	\$82,940	\$12,327	\$12,327	
Other					
Total Working Capital	\$107,594	\$82,940	\$12,327	\$12,327	
Less: Net Customer Contributions					
Pumping					
Wastewater Treatment Plant					
Collection System					
General Plant					
Total Contributions					
TOTAL RATE BASE	\$7,163,961	\$5,284,193	\$939,884	\$939,884	
Construction Work In Progress (CWIP)					
Pumping					
Wastewater Treatment Plant					
Collection System					
General Plant					
Total CWIP					
TOTAL RATE BASE plus CWIP	\$7,163,961	\$5,284,193	\$939,884	\$939,884	

RATE BASE COST ALLOCATION
BY CUSTOMER
Schedule 4.3

Test Year: 2014		Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
Account	Account Description	Total Rate Base															
	Intangible Plant																
	Miscellaneous																
	Total Intangible Plant																
	Pumping																
	Land & Rights																
	Structures & Improvements	\$1,053,354	\$356,543	\$108,579	\$5,049	\$96,137	\$269		\$57,106	\$269	\$155,961	\$4,309	\$24,640	\$52,350	\$128,856	\$33,931	\$29,353
	Equipment																
	Other Improvements																
	Total Pumping	\$1,053,354	\$356,543	\$108,579	\$5,049	\$96,137	\$269		\$57,106	\$269	\$155,961	\$4,309	\$24,640	\$52,350	\$128,856	\$33,931	\$29,353
	Wastewater Treatment Plant																
	Land & Rights	\$187,173	\$61,606	\$18,981	\$802	\$16,611	\$35		\$7,791	\$47	\$26,948	\$925	\$3,247	\$21,758	\$16,982	\$6,366	\$5,072
	Structures & Improvements	\$5,650,180	\$1,859,702	\$572,975	\$24,223	\$501,445	\$1,063		\$235,200	\$1,405	\$813,479	\$27,933	\$98,028	\$656,804	\$512,640	\$192,180	\$153,102
	Equipment																
	Other Improvements																
	Total Wastewater Treatment Plant	\$5,837,353	\$1,921,308	\$591,956	\$25,026	\$518,057	\$1,099		\$242,992	\$1,451	\$840,427	\$28,858	\$101,276	\$678,562	\$529,622	\$198,546	\$158,174
	Total Pumping & Treatment	\$6,890,707	\$2,277,852	\$700,535	\$30,075	\$614,194	\$1,368		\$300,098	\$1,720	\$996,388	\$33,167	\$125,916	\$730,912	\$658,479	\$232,477	\$187,527
	Collection System																
	Land & Rights																
	Structures & Improvements																
	Equipment																
	Other Improvements																
	Total System	\$4,928,739	\$1,668,299	\$508,050	\$23,626	\$449,836	\$1,260		\$267,205	\$1,260	\$729,755	\$20,161	\$115,294	\$244,953	\$602,931	\$158,766	\$137,345
	Total Collection System	\$4,928,739	\$1,668,299	\$508,050	\$23,626	\$449,836	\$1,260		\$267,205	\$1,260	\$729,755	\$20,161	\$115,294	\$244,953	\$602,931	\$158,766	\$137,345
	General Plant																
	Land & Rights																
	Structures & Improvements	\$115,875	\$38,687	\$11,849	\$526	\$10,432	\$26		\$5,562	\$29	\$16,923	\$523	\$2,365	\$9,567	\$12,367	\$3,836	\$3,185
	Equipment																
	Other Improvements																
	Total General Plant	\$115,875	\$38,687	\$11,849	\$526	\$10,432	\$26		\$5,562	\$29	\$16,923	\$523	\$2,365	\$9,567	\$12,367	\$3,836	\$3,185
	Total Plant Before General Plant & Intangible	\$11,819,446	\$3,946,150	\$1,208,584	\$53,701	\$1,064,030	\$2,628		\$567,303	\$2,980	\$1,726,143	\$53,327	\$241,210	\$975,865	\$1,261,410	\$391,243	\$324,872
	Total Gross Plant in Service	\$11,935,321	\$3,984,837	\$1,220,433	\$54,227	\$1,074,461	\$2,654		\$572,864	\$3,010	\$1,743,065	\$53,850	\$243,575	\$985,432	\$1,273,776	\$395,078	\$328,057
	Less: Accumulated Depreciation																
	Intangible Plant																
	Pumping	\$367,413	\$124,363	\$37,873	\$1,761	\$33,533	\$94		\$19,919	\$94	\$54,400	\$1,503	\$8,595	\$18,260	\$44,945	\$11,835	\$10,238
	Wastewater Treatment Plant	\$2,127,125	\$700,123	\$215,708	\$9,119	\$188,779	\$400		\$88,546	\$529	\$306,251	\$10,516	\$36,905	\$247,267	\$192,994	\$72,350	\$57,638
	Collection System	\$2,268,541	\$767,865	\$233,839	\$10,874	\$207,045	\$580		\$122,986	\$580	\$335,883	\$9,279	\$53,066	\$112,744	\$277,510	\$73,075	\$63,215
	General Plant	\$115,875	\$38,687	\$11,849	\$526	\$10,432	\$26		\$5,562	\$29	\$16,923	\$523	\$2,365	\$9,567	\$12,367	\$3,836	\$3,185
	CWIP																
	Total Accumulated Depreciation	\$4,878,954	\$1,631,037	\$499,268	\$22,281	\$439,789	\$1,100		\$237,012	\$1,232	\$713,456	\$21,821	\$100,930	\$387,838	\$527,816	\$161,096	\$134,277
	Total Net Plant	\$7,056,367	\$2,353,800	\$721,165	\$31,946	\$634,673	\$1,554		\$335,852	\$1,778	\$1,029,610	\$32,029	\$142,645	\$597,594	\$745,961	\$233,983	\$193,780
	Working Capital																
	J&M	\$107,594	\$35,958	\$11,008	\$491	\$9,696	\$24		\$5,212	\$27	\$15,729	\$482	\$2,219	\$8,628	\$11,604	\$3,555	\$2,960
	Other																
	Total Working Capital	\$107,594	\$35,958	\$11,008	\$491	\$9,696	\$24		\$5,212	\$27	\$15,729	\$482	\$2,219	\$8,628	\$11,604	\$3,555	\$2,960
	Less: Net Customer Contributions																
	Pumping																
	Wastewater Treatment Plant																
	Collection System																
	General Plant																
	Total Contributions																
	TOTAL RATE BASE	\$7,163,961	\$2,389,758	\$732,173	\$32,437	\$644,368	\$1,578		\$341,065	\$1,805	\$1,045,339	\$32,512	\$144,863	\$606,222	\$757,565	\$237,537	\$196,740
	Construction Work In Progress (CWIP)																
	Pumping																
	Wastewater Treatment Plant																
	Collection System																
	General Plant																
	Total CWIP																
	TOTAL RATE BASE plus CWIP	\$7,163,961	\$2,389,758	\$732,173	\$32,437	\$644,368	\$1,578		\$341,065	\$1,805	\$1,045,339	\$32,512	\$144,863	\$606,222	\$757,565	\$237,537	\$196,740
	% of Total	53.05%	33.36%	10.22%	0.45%	8.99%	0.02%		4.76%	0.03%	14.59%	0.45%	2.02%	8.46%	10.57%	3.32%	2.75%

**RATE BASE COST ALLOCATION
DIRECT ASSIGNMENT BY CUSTOMER
Schedule 4.4**

Test Year: 2014

Account	Account Description	Total Rate Base	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organizations	Food Establishments	Government	Gas Stations	Native Village
	Intangible Plant																	
	Miscellaneous																	
	Total Intangible Plant																	
	Pumping																	
	Land & Rights																	
	Structures & Improvements																	
	Equipment																	
	Other Improvements																	
	Total Pumping																	
	Wastewater Treatment Plant																	
	Land & Rights																	
	Structures & Improvements																	
	Equipment																	
	Other Improvements																	
	Total Wastewater Treatment Plant																	
	Total Pumping & Treatment																	
	Collection System																	
	Land & Rights																	
	Structures & Improvements																	
	Equipment																	
	Other Improvements																	
	Total System																	
	Total Collection System																	
	General Plant																	
	Land & Rights																	
	Structures & Improvements																	
	Total General Plant																	
	Total Plant Before General Plant & Intangible																	
	Total Gross Plant in Service																	
	Less: Accumulated Depreciation																	
	Intangible Plant																	
	Pumping																	
	Wastewater Treatment Plant																	
	Collection System																	
	General Plant																	
	CWIP																	
	Total Accumulated Depreciation																	
	Total Net Plant																	
	Working Capital																	
	1/8 O&M																	
	Other																	
	Total Working Capital																	
	Less: Net Customer Contributions																	
	Pumping																	
	Wastewater Treatment Plant																	
	Collection System																	
	General Plant																	
	Total Contributions																	
	TOTAL RATE BASE																	
	Construction Work In Progress (CWIP)																	
	Pumping																	
	Wastewater Treatment Plant																	
	Collection System																	
	General Plant																	
	Total CWIP																	
	TOTAL RATE BASE plus CWIP																	

HISTORIC CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.1

INPUT RECORDED CUSTOMER DATA AND WASTEWATER FLOW

		<i>Input Customer Classes</i>															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Number of Customers	Total	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
	Jul-13	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6
Aug-13	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Sep-13	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Oct-13	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Nov-13	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Dec-13	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Jan-14	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Feb-14	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Mar-14	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Apr-14	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
May-14	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Jun-14	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1
Total Average Number of Customers	2,124	1,324	12	1		357	1		1	1	351	8	15	17	29	6	1

Number of Equivalent Residential Units (ERU's)	Total	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
	Jul-13	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126
Aug-13	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Sep-13	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Oct-13	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Nov-13	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Dec-13	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Jan-14	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Feb-14	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Mar-14	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Apr-14	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
May-14	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Jun-14	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109
Total Average Number of ERU's	3,912	1,324	403	19		357	1		212	1	579	16	92	194	479	126	109

HISTORIC CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.1

1.0 33.6 18.8 1.0 212.1 1.7 2.0 6.1 11.4 16.5 21.0 109.0

Treatment Plant Influent Flow, 1000 gpd	Treatment Plant	
	Total	Treatment Plant
Jul-13	380	380
Aug-13	380	380
Sep-13	380	380
Oct-13	380	380
Nov-13	380	380
Dec-13	380	380
Jan-14	380	380
Feb-14	380	380
Mar-14	380	380
Apr-14	380	380
May-14	380	380
Jun-14	380	380
Annual Plant Influent Flow, 1000 gpd	4,563	4,563
Average Flow, 1000 gpd	380	380
Annual Plant Influent Flow, Ccf	185,549	185,549
Inflow & Infiltration (I&I)	(5,322)	
Total Wastewater Flow, Ccf	190,872	
Basic Needs Use, 5Ccf	79,440	79,440
Average Influent BOD, mg/l		240
Average Influent BOD, lbs/year	277,822	277,822
Average Influent SS, mg/l		270
Average Influent SS, lbs/year	312,550	312,550

Due to addition of Indian Village flow not included in the EDU study.

HISTORIC CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.1

100 gpd/customer
 4.07 Ccf/customer

Annual Customer Wastewater Flow, Ccf	Total	100 gpd/customer 4.07 Ccf/customer															
		Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
Jul-13	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Aug-13	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Sep-13	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Oct-13	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Nov-13	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Dec-13	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Jan-14	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Feb-14	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Mar-14	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Apr-14	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
May-14	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Jun-14	15,906	5,384	1,640	76		1,452	4		862	4	2,355	65	372	791	1,946	512	443
Wastewater Flow, Ccf	190,872	64,607	19,675	915		17,420	49		10,348	49	28,261	781	4,465	9,486	23,349	6,148	5,319
Average Monthly Wastewater Flow, Ccf/CUST	4	4	137	76	#DIV/0!	4	4	#DIV/0!	862	4	7	8	25	47	67	85	443
% of Total Ccf	103%	35%	11%	0%		9%	0%										
Inflow & Infiltration (I&I)	(5,322)	(1,802)	(549)	(26)	-	(486)	(1)	-	(289)	(1)	(788)	(22)	(125)	(265)	(651)	(171)	(148)
Total Wastewater Flow, Ccf	185,549	62,805	19,126	889	-	16,935	47										
Wastewater Flow, 1000 gpd	391	132	40	2	-	36	0	-	21	0	58	2	9	19	48	13	11
	283,796																

HISTORIC CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.1

Average Customer Wastewater Loadings	Total	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
Historic Year: 2013																	
BOD, mg/l		200	310	250	200	200	100	150	130	200	200	300	130	1,000	130	180	200
BOD, lbs/year	141,828	80,613	38,051	1,427	-	21,736	30	-	8,392	61	35,262	1,461	3,621	59,181	18,937	6,904	6,637
% of Total	100%	57%	27%	1%		15%	0%		6%	0%	25%	1%	3%	42%	13%	5%	5%
System BOD, lbs/year	277,822																
% of System Total	51%	29%	14%	1%		8%	0%		3%	0%	13%	1%	1%	21%	7%	2%	2%
SS, mg/l		200	120	100	200	200	100	110	100	200	200	300	80	600	80	280	200
SS, lbs/year	117,650	80,613	14,730	571	-	21,736	30	-	6,456	61	35,262	1,461	2,228	35,509	11,654	10,740	6,637
% of Total	100%	69%	13%	0%		18%	0%		5%	0%	30%	1%	2%	30%	10%	9%	6%
System SS, lbs/year	312,550																
% of System Total	38%	26%	5%	0%		7%	0%		2%	0%	11%	0%	1%	11%	4%	3%	2%

FORECAST CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.2
FORECASTED CUSTOMER DATA AND WASTEWATER FLOW

Number of Customers	Total	Forecasted Customer Data and Wastewater Flow																
		Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village	
Jul-14	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Aug-14	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Sep-14	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Oct-14	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Nov-14	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Dec-14	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Jan-15	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Feb-15	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Mar-15	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Apr-15	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
May-15	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Jun-15	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1
Total Average Number of Customers	2,124	1,324		12	1		357	1		1	1	351	8	15	17	29	6	1

Number of Equivalent Residential Units (ERU's)	Total	Forecasted Customer Data and Wastewater Flow																
		Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village	
Jul-14	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Aug-14	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Sep-14	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Oct-14	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Nov-14	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Dec-14	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Jan-15	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Feb-15	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Mar-15	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Apr-15	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
May-15	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Jun-15	3,912	1,324		403	19		357	1		212	1	579	16	92	194	479	126	109
Total Average Number of ERU's	3,912	1,324		403.20	19		357	1		212	1	579	16	92	194	479	126	109

FORECAST CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.2
FORECASTED CUSTOMER DATA AND WASTEWATER FLOW

Treatment Plant Influent Flow, 1000 gpd	Total		Treatment Plant		
	Jul-14	380	380		
Aug-14	380	380			
Sep-14	380	380			
Oct-14	380	380			
Nov-14	380	380			
Dec-14	380	380			
Jan-15	380	380			
Feb-15	380	380			
Mar-15	380	380			
Apr-15	380	380			
May-15	380	380			
Jun-15	380	380			
Annual Plant Influent Flow, 1000 gpd	4,563	4,563			
Average Flow, 1000 gpd	380	380			
Annual Plant Influent Flow, Ccf	185,549	185,549			
Inflow & Infiltration (I&I)	(5,322)				
Total Wastewater Flow, Ccf	190,872				
Basic Needs Use, 5Ccf	104,757	79,440	24,192	1,125	-
Average Influent BOD, mg/l		240	-	-	-
Average Influent BOD, lbs/year	277,822	277,822			
Average Influent SS, mg/l		270	-	-	-
Average Influent SS, lbs/year	312,550	312,550			

FORECAST CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.2
FORECASTED CUSTOMER DATA AND WASTEWATER FLOW

Annual Customer Wastewater Flow, Ccf	Total	Forecasted Customer Data and Wastewater Flow																
		Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village	
Jul-14	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Aug-14	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Sep-14	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Oct-14	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Nov-14	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Dec-14	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Jan-15	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Feb-15	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Mar-15	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Apr-15	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
May-15	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Jun-15	15,906	5,384	1,640	76		1,452	4			862	4	2,355	65	372	791	1,946	512	443
Wastewater Flow, Ccf	190,872	64,607	19,675	915		17,420	49			10,348	49	28,261	781	4,465	9,486	23,349	6,148	5,319
Average Monthly Wastewater Flow, Ccf / ERU	4	4	4	4	#DIV/0!													
% of Total Ccf	103%	35%	11%	0%		9%	0%			6%	0%	15%	0%	2%	5%	13%	3%	3%
Inflow & Infiltration (I&I)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Wastewater Flow, Ccf	190,872	64,607	19,675	915		17,420	49			10,348	49	28,261	781	4,465	9,486	23,349	6,148	5,319
Wastewater Flow, 1000 gpd	391	132	40	2		36	0			21	0	58	2	9	19	48	13	11

FORECAST CUSTOMERS AND WASTEWATER FLOW DATA
Schedule 5.2

FORECASTED CUSTOMER DATA AND WASTEWATER FLOW

Average Customer Wastewater Loadings	Total	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
Forecast Year: 2014																	
BOD, mg/l		200	310	250	200	200	100	150	130	200	200	300	130	1,000	130	180	200
BOD, lbs/year	282,316	80,613	38,051	1,427	-	21,736	30	-	8,392	61	35,262	1,461	3,621	59,181	18,937	6,904	6,637
% of Total	100.0%	29%	13%	1%		8%	0%		3%	0%	12%	1%	1%	21%	7%	2%	2%
System BOD, lbs/year	277,822																
% of System Total	102%	29%	14%	1%		8%	0%		3%	0%	13%	1%	1%	21%	7%	2%	2%
SS, mg/l		200	120	100	200	200	100	110	100	200	200	300	80	600	80	280	200
SS, lbs/year	227,688	80,613	14,730	571	-	21,736	30	-	6,456	61	35,262	1,461	2,228	35,509	11,654	10,740	6,637
% of Total	100.0%	35%	6%	0%		10%	0%		3%	0%	15%	1%	1%	16%	5%	5%	3%
System SS, lbs/year	312,550																
% of System Total	73%	26%	5%	0%		7%	0%		2%	0%	11%	0%	1%	11%	4%	3%	2%

CLASSIFICATION and ALLOCATION BY FUNCTION
Schedule 6.1

Forecast Year: 2014

<i>Functionalization & Classification F&C Factor</i>	Wastewater Flow Flow	Wastewater Strength BOD	Strength SS	Customer ACT	Direct Assignment DA	Allocated %
FLOW	100.0%					100%
PF						
C	100.0%					100%
T	50.0%	25.0%	25.0%			100%
P	100.0%					100%
SM		50.0%	50.0%			100%
BOD		100.0%				100%
SS			100.0%			100%
ACT				100.0%		100%
ERU				100.0%		100%
REV	72.4%	11.3%	11.3%	5.0%		100%
RB	73.8%	13.1%	13.1%			100%
RBP	100.0%					100%
RBT	50.0%	25.0%	25.0%			100%
RBC	100.0%					100%
RBCP	75.3%	12.3%	12.3%			100%
GPLT	75.3%	12.3%	12.3%			100%
NETPLT	73.7%	13.1%	13.1%			100%
OM	77.1%	11.5%	11.5%			100%
OMAG	72.1%	10.7%	10.7%	6.5%		100%
OMP						
OMT	50.0%	25.0%	25.0%			100%
OMC	100.0%					100%
CIP						
DA1						
DA2						
DA3						
DA4						
DA5						
DA6						
DA7						
DA8						
DA9						
DA10						
OTHER						
OTHER						

CLASSIFICATION AND ALLOCATION BY CUSTOMER
Schedule 6.2

Forecast Year: 2014

Allocation Factors	% Allocated	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	Beauty Salon & Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village
FLOW	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%
PF																	
C	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%
T	100%	32.91%	10.14%	0.43%		8.87%	0.02%		4.16%	0.02%	14.40%	0.49%	1.73%	11.62%	9.07%	3.40%	2.71%
P	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%
SM	100%	31.98%	9.97%	0.38%		8.62%	0.01%		2.90%	0.02%	13.99%	0.58%	1.13%	18.28%	5.91%	3.58%	2.63%
BOD	100%	28.55%	13.48%	0.51%		7.70%	0.01%		2.97%	0.02%	12.49%	0.52%	1.28%	20.96%	6.71%	2.45%	2.35%
SS	100%	35.41%	6.47%	0.25%		9.55%	0.01%		2.84%	0.03%	15.49%	0.64%	0.98%	15.60%	5.12%	4.72%	2.91%
ACT	100%	62.34%	0.56%	0.05%		16.81%	0.05%		0.05%	0.05%	16.53%	0.38%	0.71%	0.80%	1.37%	0.28%	0.05%
ERU	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%
REV	100%	34.85%	9.75%	0.43%		9.40%	0.02%		4.59%	0.03%	14.71%	0.45%	1.99%	7.76%	10.27%	3.16%	2.62%
RB	100%	33.36%	10.22%	0.45%		8.99%	0.02%		4.76%	0.03%	14.59%	0.45%	2.02%	8.46%	10.57%	3.32%	2.75%
RBP	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%
RBT	100%	32.91%	10.14%	0.43%		8.87%	0.02%		4.16%	0.02%	14.40%	0.49%	1.73%	11.62%	9.07%	3.40%	2.71%
RBC	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%
RBGP	100%	33.39%	10.23%	0.45%		9.00%	0.02%		4.80%	0.03%	14.60%	0.45%	2.04%	8.26%	10.67%	3.31%	2.75%
GPLT	100%	33.39%	10.23%	0.45%		9.00%	0.02%		4.80%	0.03%	14.60%	0.45%	2.04%	8.26%	10.67%	3.31%	2.75%
NETPLT	100%	33.36%	10.22%	0.45%		8.99%	0.02%		4.76%	0.03%	14.59%	0.45%	2.02%	8.47%	10.57%	3.32%	2.75%
OM	100%	33.42%	10.23%	0.46%		9.01%	0.02%		4.84%	0.03%	14.62%	0.45%	2.06%	8.02%	10.78%	3.30%	2.75%
OMAG	100%	35.30%	9.60%	0.43%		9.52%	0.02%		4.53%	0.03%	14.74%	0.44%	1.97%	7.55%	10.17%	3.11%	2.58%
OMP																	
OMT	100%	32.91%	10.14%	0.43%		8.87%	0.02%		4.16%	0.02%	14.40%	0.49%	1.73%	11.62%	9.07%	3.40%	2.71%
OMC	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%
CIP																	
DA1																	
DA2																	
DA3																	
DA4																	
DA5																	
DA6																	
DA7																	
DA8																	
DA9																	
DA10																	
OTHER																	
OTHER																	

FLOW, LOADINGS, AND CUSTOMER COST ALLOCATION DATA

Schedule 6.3

Forecast Year: 2014	Total	Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	General Commercial	& Barber Salon	Religious Organization	Food Establishments	Government	Gas Stations	Native Village	check
Wastewater Flow Allocation																		
Annual Flow plus I&I, Ccf	190,872	64,607	19,675	915		17,420	49		10,348	49	28,261	781	4,465	9,486	23,349	6,148	5,319	
% of total	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%	
Wastewater Strength Allocation																		
BOD Loadings, lbs/yr	282,316	80,613	38,051	1,427		21,736	30		8,392	61	35,262	1,461	3,621	59,181	18,937	6,904	6,637	
% of total	100%	28.55%	13.48%	0.51%		7.70%	0.01%		2.97%	0.02%	12.49%	0.52%	1.28%	20.96%	6.71%	2.45%	2.35%	
SS Loadings, lbs/yr	227,688	80,613	14,730	571		21,736	30		6,456	61	35,262	1,461	2,228	35,509	11,654	10,740	6,637	
% of total	100%	35.41%	6.47%	0.25%		9.55%	0.01%		2.84%	0.03%	15.49%	0.64%	0.98%	15.60%	5.12%	4.72%	2.91%	
Customer Cost Allocation																		
Customer Accounts	2,124	1,324	12	1	-	357	1	-	1	1	351	8	15	17	29	6	1	
% of total	100%	62.34%	0.56%	0.05%		16.81%	0.05%		0.05%	0.05%	16.53%	0.38%	0.71%	0.80%	1.37%	0.28%	0.05%	
Equivalent Residential Units	3,912	1,324	403	19	-	357	1	-	212	1	579	16	92	194	479	126	109	
% of total	100%	33.85%	10.31%	0.48%		9.13%	0.03%		5.42%	0.03%	14.81%	0.41%	2.34%	4.97%	12.23%	3.22%	2.79%	

**SUMMARY OF REVENUES AT PRESENT RATES
BY CUSTOMER CLASS
Schedule 7.1**

Forecast Year: 2014	Total	Schedule 7.1														
		Residential	Hotel	Hospitals	Campgrounds	Multi-family	Garden & Nurseries	Laundromats	Schools	Needles Marina Park	56,521 General Commercial	1,561 1,627 & Barber Salon	8,930 4,961 Religious Organization	18,972 9,300 Establishmen ts	46,699 13,419 Government	12,297 17,079 Gas Stations
Monthly Charge, \$/customer/month		\$38.43	\$886.08	\$889.50		\$30.81	\$38.44	\$2,775.22		\$39.39	\$38.36	\$38.36	\$156.55	\$76.74	\$153.52	\$68.02
Volume Charge, \$/cf										1,000	1,000	1,000	4,000	4,000	4,000	4,000
Usage included in Monthly Charge																
Number of Customer Accounts	2,124	1,324	12	1		357	1	1	1	351	8	15	17	29	6	1
Estimated Number of ERU's	3,912	1,324	403	19		357	1	212	1	579	16	92	194	479	126	109
Estimated Annual Ccf	190,872	64,607	19,675	915		17,420	49	10,348	49	28,261	781	4,465	9,486	23,349	6,148	5,319
Forecasted Annual Revenues at Current Rates	\$1,260,659	\$579,247	\$121,049	\$10,126		\$125,218	\$438	\$31,594		\$195,174	\$5,246	\$16,947	\$49,212	\$82,678	\$26,960	\$16,771
EDU Study Revenues	1,345,426	742,092	175,007	21,337		162,581		39,431		49,242	4,273	15,298	78,778	34,335	20,030	3,023