

**EES**

**Consulting, Inc.**

---

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

Date: May 27, 2015

Version: Final Version

Forecast Year: FY: 2014

Test Period: FY: 2014 to FY: 2018

Cost Allocation Methodology: Base - Excess Capacity Methodology

---

570 Kirkland Way, Suite 100

Kirkland, Washington 98033

Telephone: 425 889-2700

Facsimile: 425 889-2725

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

## TABLE OF CONTENTS

<u>Name of Schedule</u>	<u>Worksheet</u>	<u>Schedule No.</u>
<b><u>UNIT COST</u></b>		
SUMMARY OF REVENUE REQUIREMENT UNIT COST BY CUSTOMER	Unit Cost	1.1
SUMMARY OF REVENUE REQUIREMENT UNIT COST BY FUNCTION	Unit Cost	1.2
<b><u>REVENUE REQUIREMENT</u></b>		
INPUT REVENUE REQUIREMENT	Rev Req	2.1
PROJECTED REVENUE REQUIREMENTS	Rev Req	2.2
REVENUE REQUIREMENT COST ALLOCATION	Rev Req	2.3
REVENUE REQUIREMENT COST ALLOCATION CLASSIFICATION	Rev Req	2.4
REVENUE REQUIREMENT COST ALLOCATION DIRECT	Rev Req	2.5
<b><u>RATE BASE</u></b>		
INPUT RATE BASE	Rate Base	4.1
RATE BASE FOR COST ALLOCATION	Rate Base	4.2
RATE BASE COST ALLOCATION CLASSIFICATION	Rate Base	4.3
RATE BASE COST ALLOCATION DIRECT	Rate Base	4.4
<b><u>WATER USE DATA</u></b>		
HISTORIC CUSTOMERS AND WATER USE DATA	Load	5.1
FORECASTED CUSTOMERS AND WATER USE DATA	Load	5.2
<b><u>FUNCTIONALIZATION, ALLOCATION &amp; CLASSIFICATION</u></b>		
CLASSIFICATION AND ALLOCATION BY FUNCTION	FA&C	6.1
CLASSIFICATION AND ALLOCATION BY CUSTOMER	FA&C	6.2
<b><u>RATES</u></b>		
SUMMARY OF REVENUES AT CURRENT RATES	Rates	7.1

**SUMMARY OF REVENUE REQUIREMENT UNIT COST  
BY CUSTOMER  
Schedule 1.1**

<b>Forecast Year: 2014</b>	Total	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
<b>Billing Determinants</b>							
Number of Customers/Meters	1,701	1,397	285	12	4	2	1
Number of Equivalent Customers/Meters	3,780	2,169	1,402	143		16	50
Total Annual Ccf	838,163	245,353	271,021	36,092	-	22,630	263,068
Annual, 1000 gpd	1,718	503	555	74	-	46	539
MDD Excess Capacity, 1000 gpd	1,843	406	704	114	-	68	550
MHD Excess Capacity, 1000 gpd	2,243	573	793	119	-	72	686
<b>Base Use</b>							
Unit Cost, \$ / 1000 gpd	\$616	\$884	\$715	\$697		\$663	\$249
Annual, 1000 gpd	1,718	503	555	74	-	46	539
Base Use Revenues	\$1,058,704	\$444,666	\$396,906	\$51,525	\$631	\$30,760	\$134,216
<b>MDD Excess Demand</b>							
Unit Cost, \$ / 1000 gpd	\$99.44	\$242	\$136	\$112		\$112	\$34
Annual, 1000 gpd	1,843	406	704	114	-	68	550
MDD Revenues	\$233,140	\$98,332	\$95,605	\$12,862	\$130	\$7,661	\$18,550
<b>MHD Excess Demand</b>							
Unit Cost, \$ / 1000 gpd	\$130	\$216	\$150	\$135		\$132	\$34
Annual, 1000 gpd	2,243	573	793	119	-	72	686
MHD Revenues	\$291,937	\$123,513	\$119,139	\$15,981	\$164	\$9,522	\$23,618
<b>Subtotal Base Use plus Excess Demand Costs</b>							
Annual Unit Cost, \$/1000 gpd	\$921.82	\$1,325.49	\$1,101.19	\$1,086.51		\$1,033.73	\$326.96
Monthly Unit Cost, \$/1000 gpd	\$76.82	\$110.46	\$91.77	\$90.54		\$86.14	\$27.25
Unit Cost, \$/Ccf	\$1.89	\$2.72	\$2.26	\$2.23		\$2.12	\$0.67
<b>Fire Protection Cost</b>							
Unit Cost, \$ / Equivalent Meter / Month	\$0.78	\$0.61	\$0.83	\$0.99		\$5.19	\$4.67
Number of Equivalent Meters	3,780	2,169	1,402	143	-	16	50
Fire Protection Revenues	\$35,273	\$15,774	\$13,991	\$1,692	\$20	\$996	\$2,800
<b>Customer Costs</b>							
Unit Cost, \$ / Customer Account / Month	\$19	\$12	\$39	\$111	\$8	\$385	\$2,980
Number of Customer Accounts/ Meters	1,701	1,397	285	12	4	2	1
Customer Revenues per Year	\$390,296	\$196,932	\$132,051	\$15,931	\$387	\$9,236	\$35,759
<b>Direct Assignment</b>							
Unit Cost, \$							
Units							
Direct Assignment Revenues	\$929	\$382	\$402	\$55	\$0	\$33	\$56
<b>Total Revenue Requirement</b>	<b>\$2,010,280</b>	<b>\$879,599</b>	<b>\$758,095</b>	<b>\$98,045</b>	<b>\$1,333</b>	<b>\$58,208</b>	<b>\$215,000</b>
<b>Percent of Total</b>	<b>100%</b>	<b>44%</b>	<b>38%</b>	<b>5%</b>	<b>0%</b>	<b>3%</b>	<b>11%</b>
<b>Total Revenues at Present Rates</b>	<b>\$1,407,152</b>	<b>\$688,821</b>	<b>\$579,008</b>	<b>\$59,616</b>	<b>\$3,257</b>	<b>\$31,343</b>	<b>\$45,107</b>
<i>difference</i>	42.9%	27.7%	30.9%	64.5%	-59.1%		377%
	-603,128	-190,778	-179,087	-38,429	1,924		
	70%	78%	76%	61%	244%		
<b>Total Revenue Requirement, \$ / Ccf</b>	<b>\$2.40</b>	<b>\$3.59</b>	<b>\$2.80</b>	<b>\$2.72</b>		<b>\$2.57</b>	<b>\$0.82</b>
Revenues at Present Rates, \$ / Ccf	\$1.68	\$2.81	\$2.14	\$1.65	#DIV/0!		\$0.17
<i>difference</i>	43%	28%	31%	64%	#DIV/0!		377%
<b>Total Revenue Requirement, \$ / Customer / Mo.</b>	<b>\$98.49</b>	<b>\$52.47</b>	<b>\$221.67</b>	<b>\$680.87</b>	<b>\$27.77</b>	<b>\$2,425.33</b>	<b>\$17,916.66</b>
Revenues at Present Rates, \$ / Customer / Mo.	\$68.94	\$41.09	\$169.30	\$414.00	\$67.86	\$1,305.98	\$3,758.91
<i>difference</i>	43%	28%	31%	64%	-59%	86%	377%

check

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

Forecast Year: 2014 Functional Revenue Requirement	Total Cost	Base Use	Excess Demand		Direct Fire Protection	Customer	Direct Assignment
		BU	MDD	MHD	FP	C	DA
Total Source of Supply	\$8,375	\$8,375					
Total Pumping	\$115,681	\$115,681					
Total Water Treatment	\$10,834	\$10,834					
Total Transmission and Distribution	\$95,791	\$32,274	\$23,757	\$31,842	\$3,552	\$4,365	
Total Other							
Total Customer Service, Accounts & Sales	\$60,459					\$60,459	
Total Administrative & General	\$735,305	\$422,190	\$60,002	\$80,421	\$8,971	\$163,721	
Total Taxes	\$223,493	\$117,701	\$25,919	\$32,456	\$3,921	\$43,391	\$103
Total Interest / Debt Service Expense	\$449,951	\$173,432	\$98,134	\$113,270	\$15,041	\$49,249	\$826
Total Capital Projects Funded From Rates and SDC's							
Total Other Expenses	\$310,391	\$178,217	\$25,328	\$33,948	\$3,787	\$69,111	
Total Other Revenues							
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	\$2,010,280	\$1,058,704	\$233,140	\$291,937	\$35,273	\$390,296	\$929
<b>Percent of Total</b>	100%	53%	12%	15%	2%	19%	0%
<b>Unit Cost Allocation</b>							
Annual, 1000 gpd		1,718					
MDD Excess Capacity, 1000 gpd			1,843				
MHD Excess Capacity, 1000 gpd				2,243			
Equivalent Meters (EM)					3,780		
Number of Customers/Meters						1,701	
<b>Total Unit Cost per Function</b>		<b>\$ 616.21 /1000 gpd</b>	<b>\$ 126.48 /1000 gpd</b>	<b>\$ 130.13 /1000 gpd</b>	<b>\$ 0.78 /EM/Mo.</b>	<b>\$ 19.12 /Customer/Mo</b>	

**INPUT REVENUE REQUIREMENT**  
Schedule 2.1

Account	Historic Year: 2013	2013 Cost, \$	Function Factor	Classification Factor	Classification Method
<b>Operation &amp; Maintenance Expense</b>					
<b>Source of Supply</b>					
	Op. Supervision & Engineering		BU		As All Other Source of Supply Expense
	Labor & Expense		BU		As All Other Source of Supply Expense
	Purchased Water		BU	BASE	100% Base Use
	Miscellaneous		BU	BASE	100% Base Use
	Structures & Improvements	\$633	BU	BASE	100% Base Use
	Wells & Springs	\$7,743	BU	BASE	100% Base Use
	<b>Total Source of Supply</b>	\$8,375			
<b>Pumping</b>					
	Op. Supervision & Engineering		BD		As All Other Pumping Expense
	Labor & Expense		BD		As All Other Pumping Expense
	Purchased Power	\$115,681	BD	BASE	100% Base Use
	Structures & Improvements		BD	MDD	Maximum Day Demand
	Pumping Equipment		BD	MDD	Maximum Day Demand
	<b>Total Pumping</b>	\$115,681			
	<b>Total Supply and Pumping</b>	\$124,056			
<b>Water Treatment</b>					
	Chemicals	\$10,834	BU	BASE-NoDirectWell	100% Base Use, Excluding Direct Well User
	Labor & Expense		BD		As All Other Treatment Expense
	Miscellaneous		BD	MDD	Maximum Day Demand
	Water Treatment Equipment		BD	MDD	Maximum Day Demand
	<b>Total Water Treatment</b>	\$10,834			
<b>Transmission and Distribution</b>					
	Op. Supervision & Engineering		BD		As All Other T&D Expense
	Storage Facilities		BD	MHD	Maximum Hour Demand
	Transmission & Distribution Lines		BD	MHD	Maximum Hour Demand
	Meters	\$4,327.50	C	ACT	Customer
	Miscellaneous	\$3,740.57	BD	MDD-NoDirectWell	Maximum Day Demand Excluding Direct Well User

**INPUT REVENUE REQUIREMENT**  
Schedule 2.1

Account	2013 Cost, \$	Function Factor	Classification Factor	Classification Method
<b>Historic Year: 2013</b>				
<b>Operation &amp; Maintenance Expense</b>				
Distribution Reservoirs & Standpipe	\$81,978.27	BD	MHD-NoDirectWell	Maximum Hour Demand Excluding Direct Well User
Transmission & Distribution Mains	\$412.09	BD	MHD-NoDirectWell	Maximum Hour Demand Excluding Direct Well User
Services	\$37.68	C	ACT	Customer
Hydrants	\$3,552.19	FP	FP	100% Fire Protection
T&D - Other - Back Flow Testing/Prevention	\$1,742.54	BD	MDD-NoDirectWell	Maximum Day Demand Excluding Direct Well User
<b>Total Transmission and Distribution</b>	\$95,791			
<b>Total Operation &amp; Maintenance</b>	\$230,681			
<b>Customer Service, Accounts, &amp; Sales</b>				
A/R Write-Offs		C	ACT	Customer
Customer Service Information & Instruction		C	ACT	Customer
Conservation		C	ACT	Customer
CS - Meter Reading	\$15,134	C	ACT	Customer
Billing & Administration	\$45,325	C	ACT	Customer
<b>Total Customer Service, Accounts &amp; Sales</b>	\$60,459			
<b>Total O&amp;M before A&amp;G</b>	\$291,140			
<b>Administrative &amp; General</b>				
Outside Services	\$41,781	SS	OMAG	On the Basis of O&M Before A&G
Salaries	\$403,074	SS	OMAG	On the Basis of O&M Before A&G
Office Supplies	\$23,213	SS	OMAG	On the Basis of O&M Before A&G
Injuries and Damages	\$6,202	SS	OMAG	On the Basis of O&M Before A&G
Employee Pension & Benefits	\$136,020	SS	OMAG	On the Basis of O&M Before A&G
General Advertising	\$536	SS	OMAG	On the Basis of O&M Before A&G
General Plant	\$86,633	SS	OMAG	On the Basis of O&M Before A&G
A&G - Other - Administrative Transfer/Credit		SS	OMAG	On the Basis of O&M Before A&G
A&G - Other - Property Insurance	\$11,354	SS	OMAG	On the Basis of O&M Before A&G
A&G - Other - Transfer to Sanitation		SS	OMAG	On the Basis of O&M Before A&G
A&G - Other - Blanket Bond Insurance	\$367	SS	OMAG	On the Basis of O&M Before A&G

**INPUT REVENUE REQUIREMENT**  
Schedule 2.1

Account	2013 Cost, \$	Function Factor	Classification Factor	Classification Method
<b>Historic Year: 2013</b>				
<b>Operation &amp; Maintenance Expense</b>				
A&G - Other - Miscellaneous General Expense	\$26,125	SS	OMAG	On the Basis of O&M Before A&G
<b>Total Administrative &amp; General</b>	\$735,305			
<b>Total O&amp;M plus A&amp;G</b>	\$1,026,445			
<b>Taxes</b>				
Taxes Other Than Income Taxes		SS	REV	On The Basis of Revenue Req. Before Taxes and Other Revenues
Franchise Fee	\$69,464	SS	REV	On The Basis of Revenue Req. Before Taxes and Other Revenues
Utility Users Tax		SS	REV	On The Basis of Revenue Req. Before Taxes and Other Revenues
Purchase Payment	\$153,135	SS	REV	On The Basis of Revenue Req. Before Taxes and Other Revenues
<b>Total Taxes</b>	\$222,599			
<b>Interest and Debt Service Expense</b>				
Annual LT Debt Service	\$603,086	SS	NETPLT	On the Basis of Net Plant
Other - Bond Issue Amortization		SS	NETPLT	On the Basis of Net Plant
<b>Total Interest / Debt Service Expense</b>	\$603,086			
<b>Capital Projects Funded From Rates and SDC's</b>				
General Plant		SP	RBGP	On the Basis of General Plant Rate Base
Storage & Boosters		T	RBS	On the Basis of Supply Rate Base
Mains		TD	RBTD	On the Basis of T&D Rate Base
Supply		SP	RBS	On the Basis of Supply Rate Base
Meters		C	ACT	Customer
Replacement Assset Fund		TD	NETPLT	On the Basis of Net Plant
<b>Total Capital Projects Funded From Rates and SDC's</b>				
<b>Other Expenses</b>				
Other Contributions		SS	OM	On the Basis of All O&M
<b>Total Other Expenses</b>				
<b>Revenue Req. Before Taxes and Other Revenues</b>	\$1,629,531			

**INPUT REVENUE REQUIREMENT**  
Schedule 2.1

Historic Year: 2013	2013 Cost, \$	Function Factor	Classification Factor	Classification Method
<b>Account</b>				
<b>Operation &amp; Maintenance Expense</b>				
<b>Revenue Requirement Before Other Revenues</b>	\$1,852,130			
<b>Other Revenues</b>				
Connection Fee		SS	OM	On the Basis of All O&M
Establishment Fee		SS	OM	On the Basis of All O&M
Aid in Construction		SS	OM	On the Basis of All O&M
PG&E (Topock)		SS	OM	On the Basis of All O&M
All American Canal Revenue		SS	OM	On the Basis of All O&M
Other Revenues - backflow testing		SS	OM	On the Basis of All O&M
Well No. 12 Lease to City		SS	DAI	Direct Assignment for Golf Course
<b>Total Other Revenues</b>				
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	\$1,852,130			

**PROJECTED REVENUE REQUIREMENTS**  
Schedule 2.2

	2014	2015	2016	2017	2018
<b>Operation &amp; Maintenance Expense</b>					
<b>Source of Supply</b>					
Op. Supervision & Engineering					
Labor & Expense					
Purchased Water					
Miscellaneous					
Structures & Improvements	\$633	\$6,000	\$6,180	\$6,365	\$6,556
Wells & Springs	\$7,743	\$45,000	\$46,350	\$47,741	\$49,173
<b>Total Source of Supply</b>	\$8,375	\$51,000	\$52,530	\$54,106	\$55,729
<b>Pumping</b>					
Op. Supervision & Engineering					
Labor & Expense					
Purchased Power	\$115,681	\$110,000	\$113,300	\$116,699	\$120,200
Structures & Improvements					
Pumping Equipment		\$7,000	\$7,210	\$7,426	\$7,649
<b>Total Pumping</b>	\$115,681	\$117,000	\$120,510	\$124,125	\$127,849
<b>Total Supply and Pumping</b>	\$124,056	\$168,000	\$173,040	\$178,231	\$183,578
<b>Water Treatment</b>					
Chemicals	\$10,834	\$20,000	\$20,600	\$21,218	\$21,855
Labor & Expense					
Miscellaneous					
Water Treatment Equipment					
<b>Total Water Treatment</b>	\$10,834	\$20,000	\$20,600	\$21,218	\$21,855
<b>Transmission and Distribution</b>					

**PROJECTED REVENUE REQUIREMENTS**  
Schedule 2.2

	2014	2015	2016	2017	2018
<b>Operation &amp; Maintenance Expense</b>					
Op. Supervision & Engineering					
Storage Facilities					
Transmission & Distribution Lines					
Meters	\$4,328	\$8,000	\$8,240	\$8,487	\$8,742
Miscellaneous	\$3,741	\$6,000	\$6,180	\$6,365	\$6,556
Distribution Reservoirs & Standpipe	\$81,978	\$180,000	\$185,400	\$190,962	\$196,691
Transmission & Distribution Mains	\$412	\$3,000	\$3,090	\$3,183	\$3,278
Services	\$38	\$200	\$206	\$212	\$219
Hydrants	\$3,552	\$6,000	\$6,180	\$6,365	\$6,556
T&D - Other - Back Flow Testing/Prevention	\$1,743	\$1,500	\$1,545	\$1,591	\$1,639
<b>Total Transmission and Distribution</b>	\$95,791	\$204,700	\$210,841	\$217,166	\$223,681
<b>Total Operation &amp; Maintenance</b>	\$230,681	\$392,700	\$404,481	\$416,615	\$429,114
<b>Customer Service, Accounts, &amp; Sales</b>					
A/R Write-Offs		\$88,324			
Customer Service Information & Instruction					
Conservation					
CS - Meter Reading	\$15,134	\$16,910	\$17,417	\$17,940	\$18,478
Billing & Administration	\$45,325	\$42,726	\$44,008	\$45,328	\$46,688
<b>Total Customer Service, Accounts &amp; Sales</b>	\$60,459	\$147,960	\$61,425	\$63,268	\$65,166

**PROJECTED REVENUE REQUIREMENTS**  
Schedule 2.2

	2014	2015	2016	2017	2018
<b>Operation &amp; Maintenance Expense</b>					
<b>Total O&amp;M before A&amp;G</b>	\$291,140	\$540,660	\$465,906	\$479,883	\$494,280
<b>Administrative &amp; General</b>					
Outside Services	\$41,781	\$49,250	\$50,728	\$52,249	\$53,817
Salaries	\$403,074	\$371,900	\$383,057	\$394,549	\$406,385
Office Supplies	\$23,213	\$41,700	\$42,951	\$44,240	\$45,567
Injuries and Damages	\$6,202	\$12,915	\$13,302	\$13,702	\$14,113
Employee Pension & Benefits	\$136,020	\$111,965	\$115,324	\$118,784	\$122,347
General Advertising	\$536	\$700	\$721	\$743	\$765
General Plant	\$86,633	\$105,624	\$108,793	\$112,057	\$115,418
A&G - Other - Administrative Transfer/Credit					
A&G - Other - Property Insurance	\$11,354	\$4,000	\$4,120	\$4,244	\$4,371
A&G - Other - Transfer to Sanitation					
A&G - Other - Blanket Bond Insurance	\$367	\$128	\$132	\$136	\$140
A&G - Other - Miscellaneous General Expense	\$26,125	\$54,890	\$56,537	\$58,233	\$59,980
<b>Total Administrative &amp; General</b>	\$735,305	\$753,072	\$775,664	\$798,934	\$822,902
<b>Total O&amp;M plus A&amp;G</b>	\$1,026,445	\$1,293,732	\$1,241,570	\$1,278,817	\$1,317,182
<b>Taxes</b>					
Taxes Other Than Income Taxes					
Franchise Fee	\$70,358	\$66,094	\$66,094	\$66,094	\$66,094
Utility Users Tax					

**PROJECTED REVENUE REQUIREMENTS**  
Schedule 2.2

	2014	2015	2016	2017	2018
<b>Operation &amp; Maintenance Expense</b>					
Purchase Payment	\$153,135	\$168,574	\$168,574	\$168,574	\$168,574
<b>Total Taxes</b>	\$223,493	\$234,668	\$234,668	\$234,668	\$234,668
<b>Interest and Debt Service Expense</b>					
Annual LT Debt Service	\$449,951	\$430,876	\$430,876	\$430,876	\$430,876
Other - Bond Issue Amortization					
<b>Total Interest / Debt Service Expense</b>	\$449,951	\$430,876	\$430,876	\$430,876	\$430,876
<b>Capital Projects Funded From Rates and SDC's</b>					
General Plant		\$485,343	\$485,343	\$485,343	\$485,343
Storage & Boosters					
Mains					
Supply					
Meters					
Replacement Assset Fund					
<b>Total Capital Projects Funded From Rates and SDC's</b>		\$485,343	\$485,343	\$485,343	\$485,343
<b>Other Expenses</b>					
Other Contributions	\$310,391	\$131,428	\$135,371	\$139,432	\$143,615
<b>Total Other Expenses</b>	\$310,391	\$131,428	\$135,371	\$139,432	\$143,615
<b>Revenue Req. Before Taxes and Other Revenues</b>	\$1,786,787	\$2,341,379	\$2,293,160	\$2,334,468	\$2,377,016
<b>Revenue Requirement Before Other Revenues</b>	\$2,010,280	\$2,576,047	\$2,527,828	\$2,569,136	\$2,611,684

**Other Revenues**

**PROJECTED REVENUE REQUIREMENTS**  
Schedule 2.2

	2014	2015	2016	2017	2018
<b>Operation &amp; Maintenance Expense</b>					
Connection Fee					
Establishment Fee					
Aid in Construction					
PG&E (Topock)					
All American Canal Revenue					
Other Revenues - backflow testing					
Well No. 12 Lease to City		\$148,000	\$148,000	\$148,000	\$148,000
<b>Total Other Revenues</b>		\$148,000	\$148,000	\$148,000	\$148,000
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	\$2,010,280	\$2,428,047	\$2,379,828	\$2,421,136	\$2,463,684

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

		<b>Base Use</b>	<b>Excess Demand</b>		<b>Fire Protection</b>	<b>Customer</b>	<b>Direct Assignment</b>	
<b>Forecast Year: 2014</b>	<b>2014 Total Expenses</b>	Commodity BU	Maximum Day Demand MDD	Maximum Hour Demand MHD	Direct Fire Protection Cost FP	Meters and Customer C	DA	Total Check
<b>Operation &amp; Maintenance Expense</b>								
<b>Source of Supply</b>								
Op. Supervision & Engineering								
Labor & Expense								
Purchased Water								
Miscellaneous								
Structures & Improvements	\$633	\$633						
Wells & Springs	\$7,743	\$7,743						
<b>Total Source of Supply</b>	<b>\$8,375</b>	<b>\$8,375</b>						
<b>Pumping</b>								
Op. Supervision & Engineering								
Labor & Expense								
Purchased Power	\$115,681	\$115,681						
Structures & Improvements								
Pumping Equipment								
<b>Total Pumping</b>	<b>\$115,681</b>	<b>\$115,681</b>						
<b>Total Supply and Pumping</b>	<b>\$124,056</b>	<b>\$124,056</b>						
<b>Water Treatment</b>								
Chemicals	\$10,834	\$10,834						
Labor & Expense								
Miscellaneous								
Water Treatment Equipment								
<b>Total Water Treatment</b>	<b>\$10,834</b>	<b>\$10,834</b>						
<b>Transmission and Distribution</b>								
Op. Supervision & Engineering								
Storage Facilities								
Transmission & Distribution Lines								
Meters	\$4,328					\$4,328		
Miscellaneous	\$3,741	\$2,155	\$1,586					
Distribution Reservoirs & Standpipe	\$81,978	\$28,970	\$21,325	\$31,683				
Transmission & Distribution Mains	\$412	\$146	\$107	\$159				
Services	\$38					\$38		
Hydrants	\$3,552				\$3,552			
T&D - Other - Back Flow Testing/Prevention	\$1,743	\$1,004	\$739					
<b>Total Transmission and Distribution</b>	<b>\$95,791</b>	<b>\$32,274</b>	<b>\$23,757</b>	<b>\$31,842</b>	<b>\$3,552</b>	<b>\$4,365</b>		
<b>Total Operation &amp; Maintenance</b>	<b>\$230,681</b>	<b>\$167,164</b>	<b>\$23,757</b>	<b>\$31,842</b>	<b>\$3,552</b>	<b>\$4,365</b>		
<b>Customer Service, Accounts, &amp; Sales</b>								

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

		Base Use	Excess Demand		Fire Protection	Customer	Direct Assignment	
Forecast Year: 2014	2014 Total Expenses	Commodity BU	Maximum Day Demand MDD	Maximum Hour Demand MHD	Direct Fire Protection Cost FP	Meters and Customer C	DA	Total Check
<b>Operation &amp; Maintenance Expense</b>								
A/R Write-Offs								
Customer Service Information & Instruction								
Conservation								
CS - Meter Reading	\$15,134					\$15,134		
Billing & Administration	\$45,325					\$45,325		
<b>Total Customer Service, Accounts &amp; Sales</b>	<b>\$60,459</b>					<b>\$60,459</b>		
<b>Total O&amp;M before A&amp;G</b>	<b>\$291,140</b>	<b>\$167,164</b>	<b>\$23,757</b>	<b>\$31,842</b>	<b>\$3,552</b>	<b>\$64,825</b>		
<b>Administrative &amp; General</b>								
Outside Services	\$41,781	\$23,989	\$3,409	\$4,570	\$510	\$9,303		
Salaries	\$403,074	\$231,433	\$32,891	\$44,085	\$4,918	\$89,748		
Office Supplies	\$23,213	\$13,328	\$1,894	\$2,539	\$283	\$5,169		
Injuries and Damages	\$6,202	\$3,561	\$506	\$678	\$76	\$1,381		
Employee Pension & Benefits	\$136,020	\$78,098	\$11,099	\$14,877	\$1,660	\$30,286		
General Advertising	\$536	\$308	\$44	\$59	\$7	\$119		
General Plant	\$86,633	\$49,742	\$7,069	\$9,475	\$1,057	\$19,290		
A&G - Other - Administrative Transfer/Credit								
A&G - Other - Property Insurance	\$11,354	\$6,519	\$927	\$1,242	\$139	\$2,528		
A&G - Other - Transfer to Sanitation								
A&G - Other - Blanket Bond Insurance	\$367	\$210	\$30	\$40	\$4	\$82		
A&G - Other - Miscellaneous General Expense	\$26,125	\$15,000	\$2,132	\$2,857	\$319	\$5,817		
<b>Total Administrative &amp; General</b>	<b>\$735,305</b>	<b>\$422,190</b>	<b>\$60,002</b>	<b>\$80,421</b>	<b>\$8,971</b>	<b>\$163,721</b>		
<b>Total O&amp;M plus A&amp;G</b>	<b>\$1,026,445</b>	<b>\$589,354</b>	<b>\$83,759</b>	<b>\$112,263</b>	<b>\$12,524</b>	<b>\$228,546</b>		
<b>Taxes</b>								
Taxes Other Than Income Taxes								
Franchise Fee	\$70,358	\$37,054	\$8,160	\$10,217	\$1,235	\$13,660	\$33	
Utility Users Tax								
Purchase Payment	\$153,135	\$80,648	\$17,760	\$22,239	\$2,687	\$29,731	\$71	
<b>Total Taxes</b>	<b>\$223,493</b>	<b>\$117,701</b>	<b>\$25,919</b>	<b>\$32,456</b>	<b>\$3,921</b>	<b>\$43,391</b>	<b>\$103</b>	
<b>Interest and Debt Service Expense</b>								
Annual LT Debt Service	\$449,951	\$173,432	\$98,134	\$113,270	\$15,041	\$49,249	\$826	
Other - Bond Issue Amortization								
<b>Total Interest / Debt Service Expense</b>	<b>\$449,951</b>	<b>\$173,432</b>	<b>\$98,134</b>	<b>\$113,270</b>	<b>\$15,041</b>	<b>\$49,249</b>	<b>\$826</b>	
<b>Capital Projects Funded From Rates and SDC's</b>								
General Plant								
Storage & Boosters								
Mains								

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

		<b>Base Use</b>	<b>Excess Demand</b>		<b>Fire Protection</b>	<b>Customer</b>	<b>Direct Assignment</b>	
<b>Forecast Year: 2014</b>	<b>2014 Total Expenses</b>	Commodity BU	Maximum Day Demand MDD	Maximum Hour Demand MHD	Direct Fire Protection Cost FP	Meters and Customer C	DA	Total Check
<b>Operation &amp; Maintenance Expense</b>								
Supply								
Meters								
Replacement Assset Fund								
<b>Total Capital Projects Funded From Rates and SDC's</b>								
<b>Other Expenses</b>								
Other Contributions	\$310,391	\$178,217	\$25,328	\$33,948	\$3,787	\$69,111		
<b>Total Other Expenses</b>	<b>\$310,391</b>	<b>\$178,217</b>	<b>\$25,328</b>	<b>\$33,948</b>	<b>\$3,787</b>	<b>\$69,111</b>		
<b>Revenue Req. Before Taxes and Other Revenues</b>	<b>\$1,786,787</b>	<b>\$941,003</b>	<b>\$207,221</b>	<b>\$259,481</b>	<b>\$31,351</b>	<b>\$346,905</b>	<b>\$826</b>	
<b>Revenue Requirement Before Other Revenues</b>	<b>\$2,010,280</b>	<b>\$1,058,704</b>	<b>\$233,140</b>	<b>\$291,937</b>	<b>\$35,273</b>	<b>\$390,296</b>	<b>\$929</b>	
<b>Other Revenues</b>								
Connection Fee								
Establishment Fee								
Aid in Construction								
PG&E (Topock)								
All American Canal Revenue								
Other Revenues - backflow testing								
Well No. 12 Lease to City								
<b>Total Other Revenues</b>								
<b>REVENUE REQUIREMENT for COST ALLOCATIO</b>	<b>\$2,010,280</b>	<b>\$1,058,704</b>	<b>\$233,140</b>	<b>\$291,937</b>	<b>\$35,273</b>	<b>\$390,296</b>	<b>\$929</b>	

**REVENUE REQUIREMENT COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 2.4**

Forecast Year: 2014

**2014  
Total  
Expenses**

<b>Operation &amp; Maintenance Expense</b>		Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
<b>Source of Supply</b>							
Op. Supervision & Engineering Labor & Expense							
Purchased Water							
Miscellaneous							
Structures & Improvements	\$633	\$185	\$205	\$27		\$17	\$199
Wells & Springs	\$7,743	\$2,266	\$2,504	\$333		\$209	\$2,430
<b>Total Source of Supply</b>	<b>\$8,375</b>	<b>\$2,452</b>	<b>\$2,708</b>	<b>\$361</b>		<b>\$226</b>	<b>\$2,629</b>
<b>Pumping</b>							
Op. Supervision & Engineering Labor & Expense							
Purchased Power	\$115,681	\$33,863	\$37,406	\$4,981		\$3,123	\$36,308
Structures & Improvements Pumping Equipment							
<b>Total Pumping</b>	<b>\$115,681</b>	<b>\$33,863</b>	<b>\$37,406</b>	<b>\$4,981</b>		<b>\$3,123</b>	<b>\$36,308</b>
<b>Total Supply and Pumping</b>	<b>\$124,056</b>	<b>\$36,315</b>	<b>\$40,114</b>	<b>\$5,342</b>		<b>\$3,349</b>	<b>\$38,937</b>
<b>Water Treatment</b>							
Chemicals	\$10,834	\$4,622	\$5,106	\$680		\$426	
Labor & Expense Miscellaneous Water Treatment Equipment							
<b>Total Water Treatment</b>	<b>\$10,834</b>	<b>\$4,622</b>	<b>\$5,106</b>	<b>\$680</b>		<b>\$426</b>	
<b>Transmission and Distribution</b>							

**REVENUE REQUIREMENT COST ALLOCATION**  
**CLASSIFICATION BY CUSTOMER**  
**Schedule 2.4**

Forecast Year: 2014

**2014**  
**Total**  
**Expenses**

<b>Operation &amp; Maintenance Expense</b>	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course	
Op. Supervision & Engineering Storage Facilities Transmission & Distribution Lines Meters	\$4,328	\$3,554	\$725	\$31	\$10	\$5	\$3
Miscellaneous	\$3,741	\$1,175	\$2,037	\$331		\$197	
Distribution Reservoirs & Standpipe	\$81,978	\$30,154	\$41,776	\$6,246		\$3,801	
Transmission & Distribution Mains Services Hydrants	\$412 \$38 \$3,552	\$152 \$31 \$2,189	\$210 \$6 \$1,340	\$31 \$0 \$19	\$0	\$19 \$0 \$3	\$0 \$0 \$2
T&D - Other - Back Flow Testing/Prevention	\$1,743	\$548	\$949	\$154		\$92	
<b>Total Transmission and Distribution</b>	<b>\$95,791</b>	<b>\$37,803</b>	<b>\$47,043</b>	<b>\$6,812</b>	<b>\$10</b>	<b>\$4,118</b>	<b>\$4</b>
<b>Total Operation &amp; Maintenance</b>	<b>\$230,681</b>	<b>\$78,740</b>	<b>\$92,262</b>	<b>\$12,834</b>	<b>\$10</b>	<b>\$7,894</b>	<b>\$38,941</b>
<b>Customer Service, Accounts, &amp; Sales</b>							
A/R Write-Offs Customer Service Information & Instruction Conservation CS - Meter Reading Billing & Administration	\$15,134 \$45,325	\$12,429 \$37,225	\$2,536 \$7,594	\$107 \$320	\$36 \$107	\$18 \$53	\$9 \$27
<b>Total Customer Service, Accounts &amp; Sales</b>	<b>\$60,459</b>	<b>\$49,654</b>	<b>\$10,130</b>	<b>\$427</b>	<b>\$142</b>	<b>\$71</b>	<b>\$36</b>

**REVENUE REQUIREMENT COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 2.4**

Forecast Year: 2014

**2014  
Total  
Expenses**

<b>Operation &amp; Maintenance Expense</b>		Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
<b>Total O&amp;M before A&amp;G</b>	\$291,140	\$128,394	\$102,392	\$13,260	\$152	\$7,965	\$38,976
<b>Administrative &amp; General</b>							
Outside Services	\$41,781	\$18,426	\$14,694	\$1,903	\$22	\$1,143	\$5,593
Salaries	\$403,074	\$177,757	\$141,759	\$18,359	\$211	\$11,027	\$53,962
Office Supplies	\$23,213	\$10,237	\$8,164	\$1,057	\$12	\$635	\$3,108
Injuries and Damages	\$6,202	\$2,735	\$2,181	\$282	\$3	\$170	\$830
Employee Pension & Benefits	\$136,020	\$59,985	\$47,837	\$6,195	\$71	\$3,721	\$18,210
General Advertising	\$536	\$236	\$188	\$24	\$0	\$15	\$72
General Plant	\$86,633	\$38,205	\$30,468	\$3,946	\$45	\$2,370	\$11,598
A&G - Other - Administrative Transfer/Credit							
A&G - Other - Property Insurance	\$11,354	\$5,007	\$3,993	\$517	\$6	\$311	\$1,520
A&G - Other - Transfer to Sanitation							
A&G - Other - Blanket Bond Insurance	\$367	\$162	\$129	\$17	\$0	\$10	\$49
A&G - Other - Miscellaneous General Expense	\$26,125	\$11,521	\$9,188	\$1,190	\$14	\$715	\$3,497
<b>Total Administrative &amp; General</b>	<b>\$735,305</b>	<b>\$324,272</b>	<b>\$258,602</b>	<b>\$33,490</b>	<b>\$385</b>	<b>\$20,116</b>	<b>\$98,439</b>
<b>Total O&amp;M plus A&amp;G</b>	<b>\$1,026,445</b>	<b>\$452,666</b>	<b>\$360,995</b>	<b>\$46,751</b>	<b>\$537</b>	<b>\$28,082</b>	<b>\$137,415</b>
<b>Taxes</b>							
Taxes Other Than Income Taxes							
Franchise Fee	\$70,358	\$34,441	\$28,950	\$2,981	\$163	\$1,567	\$2,255
Utility Users Tax							

**REVENUE REQUIREMENT COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 2.4**

Forecast Year: 2014

**2014  
Total  
Expenses**

<b>Operation &amp; Maintenance Expense</b>		Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
Purchase Payment	\$153,135	\$74,962	\$63,011	\$6,488	\$354	\$3,411	\$4,909
<b>Total Taxes</b>	<b>\$223,493</b>	<b>\$109,403</b>	<b>\$91,962</b>	<b>\$9,469</b>	<b>\$517</b>	<b>\$4,978</b>	<b>\$7,164</b>
<b>Interest and Debt Service Expense</b>							
Annual LT Debt Service	\$449,951	\$180,647	\$195,976	\$27,688	\$116	\$16,657	\$28,867
Other - Bond Issue Amortization							
<b>Total Interest / Debt Service Expense</b>	<b>\$449,951</b>	<b>\$180,647</b>	<b>\$195,976</b>	<b>\$27,688</b>	<b>\$116</b>	<b>\$16,657</b>	<b>\$28,867</b>
<b>Capital Projects Funded From Rates and SDC's</b>							
General Plant							
Storage & Boosters							
Mains							
Supply							
Meters							
Replacement Asset Fund							
<b>Total Capital Projects Funded From Rates and SDC's</b>							
<b>Other Expenses</b>							
Other Contributions	\$310,391	\$136,883	\$109,163	\$14,137	\$163	\$8,492	\$41,554
<b>Total Other Expenses</b>	<b>\$310,391</b>	<b>\$136,883</b>	<b>\$109,163</b>	<b>\$14,137</b>	<b>\$163</b>	<b>\$8,492</b>	<b>\$41,554</b>
<b>Revenue Req. Before Taxes and Other Revenues</b>	<b>\$1,786,787</b>	<b>\$770,196</b>	<b>\$666,133</b>	<b>\$88,576</b>	<b>\$816</b>	<b>\$53,230</b>	<b>\$207,836</b>
<b>Revenue Requirement Before Other Revenues</b>	<b>\$2,010,280</b>	<b>\$879,599</b>	<b>\$758,095</b>	<b>\$98,045</b>	<b>\$1,333</b>	<b>\$58,208</b>	<b>\$215,000</b>
<b>Other Revenues</b>							

**REVENUE REQUIREMENT COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 2.4**

Forecast Year: 2014

**2014  
Total  
Expenses**

<b>Operation &amp; Maintenance Expense</b>	<b>Residential</b>	<b>Commercial</b>	<b>Municipal</b>	<b>Temporary Fire Hydrant Meter</b>	<b>Native Village</b>	<b>Golf Course</b>
Connection Fee						
Establishment Fee						
Aid in Construction						
PG&E (Topock)						
All American Canal Revenue						
Other Revenues - backflow testing						
Well No. 12 Lease to City						
<b>Total Other Revenues</b>						
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>	<b>\$2,010,280</b>	<b>\$879,599</b>	<b>\$758,095</b>	<b>\$98,045</b>	<b>\$1,333</b>	<b>\$58,208</b>
				<b>\$215,000</b>		

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

Forecast Year: 2014

**2014  
Total  
Expenses**

	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
<b>Operation &amp; Maintenance Expense</b>						
<b>Source of Supply</b>						
Op. Supervision & Engineering						
Labor & Expense						
Purchased Water						
Miscellaneous						
Structures & Improvements						
Wells & Springs						
<b>Total Source of Supply</b>						
<b>Pumping</b>						
Op. Supervision & Engineering						
Labor & Expense						
Purchased Power						
Structures & Improvements						
Pumping Equipment						
<b>Total Pumping</b>						
<b>Total Supply and Pumping</b>						
<b>Water Treatment</b>						
Chemicals						
Labor & Expense						
Miscellaneous						
Water Treatment Equipment						
<b>Total Water Treatment</b>						
<b>Transmission and Distribution</b>						

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

Forecast Year: 2014

**2014  
Total  
Expenses**

	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
<b>Operation &amp; Maintenance Expense</b>						
Op. Supervision & Engineering						
Storage Facilities						
Transmission & Distribution Lines						
Meters						
Miscellaneous						
Distribution Reservoirs & Standpipe						
Transmission & Distribution Mains						
Services						
Hydrants						
T&D - Other - Back Flow Testing/Prevention						
<b>Total Transmission and Distribution</b>						
<b>Total Operation &amp; Maintenance</b>						
<b>Customer Service, Accounts, &amp; Sales</b>						
A/R Write-Offs						
Customer Service Information & Instruction						
Conservation						
CS - Meter Reading						
Billing & Administration						
<b>Total Customer Service, Accounts &amp; Sales</b>						



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

Forecast Year: 2014

**2014  
Total  
Expenses**

<b>Operation &amp; Maintenance Expense</b>	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
Purchase Payment						\$71
<b>Total Taxes</b>						\$103
<b>Interest and Debt Service Expense</b>						
Annual LT Debt Service						\$826
Other - Bond Issue Amortization						
<b>Total Interest / Debt Service Expense</b>						\$826
<b>Capital Projects Funded From Rates and SDC's</b>						
General Plant						
Storage & Boosters						
Mains						
Supply						
Meters						
Replacement Assset Fund						
<b>Total Capital Projects Funded From Rates and SDC's</b>						
<b>Other Expenses</b>						
Other Contributions						
<b>Total Other Expenses</b>						
<b>Revenue Req. Before Taxes and Other Revenues</b>						\$826
<b>Revenue Requirement Before Other Revenues</b>						\$929
<b>Other Revenues</b>						

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

Forecast Year: 2014

2014

Total

Expenses

Operation & Maintenance Expense	Residential	Commercial	Municipal	Temporary	Native	Golf
				Fire	Village	Course
	Hydrant	Meter				
Connection Fee						
Establishment Fee						
Aid in Construction						
PG&E (Topock)						
All American Canal Revenue						
Other Revenues - backflow testing						
Well No. 12 Lease to City						
<b>Total Other Revenues</b>						
<b>REVENUE REQUIREMENT for COST ALLOCATION</b>						\$929
	\$929					

**INPUT RATE BASE**  
Schedule 4.1

Test Year: 2013	2013 Cost, \$	Classification Factor	Classification Method
<b>Account</b>			
<b>Intangible Plant</b>			
0015 Organization		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0020 Franchises & Consents		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0025 Miscellaneous	\$2,662,805	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
<b>Total Intangible Plant</b>	\$2,662,805		
<b>Source of Supply</b>			
0245 Land & Rights	\$21,895	BASE	100% Base Use
0250 Structures & Improvements	\$292,849	BASE	100% Base Use
0265 Wells & Springs	\$633,526	BASE	100% Base Use
0325 Electric Pumping Plant		MDD	Maximum Day Demand
<b>Total Source of Supply</b>	\$948,270		
<b>Water Treatment Plant</b>			
0360 Water Treatment Plant Equip	\$849,111	MDD	Maximum Day Demand
<b>Total Water Treatment Plant</b>	\$849,111		
<b>Total Supply and Treatment</b>			
	\$1,797,380		
<b>Transmission &amp; Distribution Plant</b>			
0370 Land & Rights	\$62,772	MHD-NoDirectWe	Maximum Hour Demand Excluding Direct Well User
0375 Structures & Improvements		MHD-NoDirectWe	Maximum Hour Demand Excluding Direct Well User
0380 Distribution Reservoirs	\$702,187	MHD-NoDirectWe	Maximum Hour Demand Excluding Direct Well User
0385 T&D Mains	\$3,723,033	MHD-NoDirectWe	Maximum Hour Demand Excluding Direct Well User
0390 Fire Mains		FP	100% Fire Protection
0395 Services	\$491,531	ACT	Customer
0400 Meters	\$262,619	ACT	Customer
0410 Hydrants	\$230,321	FP	100% Fire Protection
0415 Other T&D	\$760,412		As All Other T&D
Other-golf course	\$14,400	DA1	Direct Assignment for Golf Course
<b>Total Transmission &amp; Distribution</b>	\$6,247,276		

**INPUT RATE BASE**  
Schedule 4.1

Test Year: 2013	2013 Cost, \$	Classification Factor	Classification Method
<b>Account</b>			
<b>General Plant</b>			
0430 Land & Rights		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0435 Structures & Improvements	\$6,251	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0440 Office Furniture & Equipment		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0441 Office Electronics	\$718	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0445 Transportation Equipment	\$49,702	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0450 Stores Equipment		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0455 Tools, Shop, & Garage Equipment	\$86,046	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0460 Laboratory Equipment		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0465 Power Operated Equipment	\$80,964	GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0470 Communication Equipment		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0475 Misc. Equipment		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
0480 Other Tangible Property		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
<b>Total General Plant</b>	\$223,681		
<b>Total Plant Before General Plant &amp; Intangible</b>	\$8,044,656		
<b>Total Gross Plant in Service</b>	\$10,931,142		
<b>Less: Accumulated Depreciation</b>			
Intangible Plant	\$1,020,740		On the Basis of Intangible Plant
Source of Supply	693,495	RBS	On the Basis of Supply Rate Base
Water Treatment Plant	\$440,290	RBT	On the Basis of Treatment Rate Base
Transmission & Distribution Plant	\$3,489,065	RBTD	On the Basis of T&D Rate Base
General Plant	\$112,776	RBGP	On the Basis of General Plant Rate Base
CWIP		GPLT	On the Basis of Gross Plant (w/o General Plant & Intangible)
<b>Total Accumulated Depreciation</b>	\$5,756,366		
<b>Total Net Plant</b>	\$5,174,777		
<b>Working Capital</b>			
1/8 O&M	\$128,306	OM	On the Basis of All O&M

**INPUT RATE BASE**  
Schedule 4.1

Test Year: 2013	2013 Cost, \$	Classification Factor	Classification Method
<b>Account</b>			
Other			
<b>Total Working Capital</b>	\$128,306		
<b>Less: Net Customer Contributions</b>			
Source of Supply		RBS	On the Basis of Supply Rate Base
Water Treatment Plant		RBT	On the Basis of Treatment Rate Base
Transmission & Distribution Plant		RBTD	On the Basis of T&D Rate Base
General Plant		RBGP	On the Basis of General Plant Rate Base
Other			
<b>Total Contributions</b>			
<b>TOTAL RATE BASE</b>	\$5,303,082		
<b>CWIP</b>			
Source of Supply	\$528,315	RBS	On the Basis of Supply Rate Base
Water Treatment Plant		RBT	On the Basis of Treatment Rate Base
Transmission & Distribution Plant		RBTD	On the Basis of T&D Rate Base
Services		RBTD	On the Basis of T&D Rate Base
General Plant		RBGP	On the Basis of General Plant Rate Base
Other			
Total CWIP	\$528,315		
<b>TOTAL RATE BASE plus CWIP</b>	\$5,831,397		

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

Account Description	Total Rate Base	Base Use	Excess Demand		Fire Protection	Customer	Direct Assignment	Total Check
		Commodity BU	Maximum Day Demand MDD	Maximum Hour Demand MHD	Direct Fire Protection Cost FP	Meters and Customer C	DA	
<b>Test Year: 2013</b>								
<b>Account</b>								
<b>Intangible Plant</b>								
0015 Organization								
0020 Franchises & Consents								
0025 Miscellaneous	\$2,662,805	\$1,073,683	\$559,304	\$653,909	\$86,830	\$284,312	\$4,766	
<b>Total Intangible Plant</b>	\$2,662,805	\$1,073,683	\$559,304	\$653,909	\$86,830	\$284,312	\$4,766	
<b>Source of Supply</b>								
0245 Land & Rights	\$21,895	\$21,895						
0250 Structures & Improvements	\$292,849	\$292,849						
0265 Wells & Springs	\$633,526	\$633,526						
0325 Electric Pumping Plant								
<b>Total Source of Supply</b>	\$948,270	\$948,270						
<b>Water Treatment Plant</b>								
0360 Water Treatment Plant Equip	\$849,111	\$489,086	\$360,024					
<b>Total Water Treatment Plant</b>	\$849,111	\$489,086	\$360,024					
<b>Total Supply and Treatment</b>	\$1,797,380	\$1,437,356	\$360,024					
<b>Transmission &amp; Distribution Plant</b>								
0370 Land & Rights	\$62,772	\$22,183	\$16,329	\$24,260				
0375 Structures & Improvements								
0380 Distribution Reservoirs	\$702,187	\$248,143	\$182,662	\$271,382				
0385 T&D Mains	\$3,723,033	\$1,315,668	\$968,485	\$1,438,881				
0390 Fire Mains								
0395 Services	\$491,531					\$491,531		
0400 Meters	\$262,619					\$262,619		
0410 Hydrants	\$230,321				\$230,321			
0415 Other T&D	\$760,412	\$220,378	\$162,224	\$241,016	\$32,004	\$104,791		
Other-golf course	\$14,400						\$14,400	
<b>Total Transmission &amp; Distribution</b>	\$6,247,276	\$1,806,372	\$1,329,700	\$1,975,539	\$262,325	\$858,941	\$14,400	
<b>General Plant</b>								
0430 Land & Rights								
0435 Structures & Improvements	\$6,251	\$2,520	\$1,313	\$1,535	\$204	\$667	\$11	
0440 Office Furniture & Equipment								
0441 Office Electronics	\$718	\$289	\$151	\$176	\$23	\$77	\$1	
0445 Transportation Equipment	\$49,702	\$20,041	\$10,440	\$12,205	\$1,621	\$5,307	\$89	
0450 Stores Equipment								
0455 Tools, Shop, & Garage Equipment	\$86,046	\$34,695	\$18,073	\$21,130	\$2,806	\$9,187	\$154	
0460 Laboratory Equipment								
0465 Power Operated Equipment	\$80,964	\$32,646	\$17,006	\$19,883	\$2,640	\$8,645	\$145	

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

Account Description	Total Rate Base	Base Use	Excess Demand		Fire Protection	Customer	Direct Assignment	Total Check
		Commodity BU	Maximum Day Demand MDD	Maximum Hour Demand MHD	Direct Fire Protection Cost FP	Meters and Customer C	DA	
<b>Test Year: 2013</b>								
<b>Account</b>								
0470 Communication Equipment								
0475 Misc. Equipment								
0480 Other Tangible Property								
<b>Total General Plant</b>	\$223,681	\$90,192	\$46,983	\$54,930	\$7,294	\$23,883	\$400	
<b>Total Plant Before General Plant &amp; Intangible</b>	\$8,044,656	\$3,243,727	\$1,689,724	\$1,975,539	\$262,325	\$858,941	\$14,400	
<b>Total Gross Plant in Service</b>	\$10,931,142	\$4,407,602	\$2,296,010	\$2,684,378	\$356,449	\$1,167,136	\$19,566	
<b>Less: Accumulated Depreciation</b>								
Intangible Plant	\$1,020,740	\$411,578	\$214,399	\$250,665	\$33,285	\$108,986	\$1,827	
Source of Supply	\$693,495	\$693,495						
Water Treatment Plant	\$440,290	\$253,606	\$186,684					
Transmission & Distribution Plant	\$3,489,065	\$1,008,847	\$742,629	\$1,103,326	\$146,507	\$479,713	\$8,042	
General Plant	\$112,776	\$45,473	\$23,688	\$27,695	\$3,677	\$12,041	\$202	
CWIP								
<b>Total Accumulated Depreciation</b>	\$5,756,366	\$2,412,999	\$1,167,400	\$1,381,686	\$183,469	\$600,741	\$10,071	
<b>Total Net Plant</b>	\$5,174,777	\$1,994,603	\$1,128,611	\$1,302,692	\$172,980	\$566,395	\$9,495	
<b>Working Capital</b>								
1/8 O&M	\$128,306	\$73,669	\$10,470	\$14,033	\$1,565	\$28,568		
Other								
<b>Total Working Capital</b>	\$128,306	\$73,669	\$10,470	\$14,033	\$1,565	\$28,568		
<b>Less: Net Customer Contributions</b>								
Source of Supply								
Water Treatment Plant								
Transmission & Distribution Plant								
General Plant								
Other								
<b>Total Contributions</b>								
<b>TOTAL RATE BASE</b>	\$5,303,082	\$2,068,272	\$1,139,080	\$1,316,725	\$174,545	\$594,964	\$9,495	
<b>CWIP</b>								
Source of Supply	\$528,315	\$528,315						
Water Treatment Plant								
Transmission & Distribution Plant								
Services								
General Plant								
Other								
Total CWIP	\$528,315	\$528,315						
<b>TOTAL RATE BASE plus CWIP</b>	\$5,831,397	\$2,596,587	\$1,139,080	\$1,316,725	\$174,545	\$594,964	\$9,495	

**RATE BASE COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 4.3**

Test Year: 2013

Account	Account Description	Total Rate Base	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter
<b>Intangible Plant</b>						
0015	Organization					
0020	Franchises & Consents					
0025	Miscellaneous	\$2,662,805	\$1,063,204	\$1,151,465	\$162,331	\$669
	<b>Total Intangible Plant</b>	<b>\$2,662,805</b>	<b>\$1,063,204</b>	<b>\$1,151,465</b>	<b>\$162,331</b>	<b>\$669</b>
<b>Source of Supply</b>						
0245	Land & Rights	\$21,895	\$6,409	\$7,080	\$943	
0250	Structures & Improvements	\$292,849	\$85,725	\$94,693	\$12,610	
0265	Wells & Springs	\$633,526	\$185,450	\$204,851	\$27,280	
0325	Electric Pumping Plant					
	<b>Total Source of Supply</b>	<b>\$948,270</b>	<b>\$277,584</b>	<b>\$306,624</b>	<b>\$40,833</b>	
<b>Water Treatment Plant</b>						
0360	Water Treatment Plant Equip	\$849,111	\$187,174	\$324,355	\$52,677	
	<b>Total Water Treatment Plant</b>	<b>\$849,111</b>	<b>\$187,174</b>	<b>\$324,355</b>	<b>\$52,677</b>	
	<b>Total Supply and Treatment</b>	<b>\$1,797,380</b>	<b>\$464,758</b>	<b>\$630,979</b>	<b>\$93,510</b>	
<b>Transmission &amp; Distribution Plant</b>						
0370	Land & Rights	\$62,772	\$23,090	\$31,989	\$4,783	
0375	Structures & Improvements					
0380	Distribution Reservoirs	\$702,187	\$258,288	\$357,836	\$53,501	
0385	T&D Mains	\$3,723,033	\$1,369,457	\$1,897,266	\$283,666	
0390	Fire Mains					
0395	Services	\$491,531	\$403,686	\$82,355	\$3,468	\$1,156

**RATE BASE COST ALLOCATION  
CLASSIFICATION BY CUSTOMER**  
Schedule 4.3

Test Year: 2013

Account	Account Description	Total Rate Base	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter
0400	Meters	\$262,619	\$215,684	\$44,001	\$1,853	\$618
0410	Hydrants	\$230,321	\$141,931	\$86,866	\$1,219	
0415	Other T&D	\$760,412	\$335,172	\$347,425	\$48,423	\$246
	Other-golf course	\$14,400				
<b>Total Transmission &amp; Distribution</b>		<b>\$6,247,276</b>	<b>\$2,747,309</b>	<b>\$2,847,738</b>	<b>\$396,913</b>	<b>\$2,020</b>
<b>General Plant</b>						
0430	Land & Rights					
0435	Structures & Improvements	\$6,251	\$2,496	\$2,703	\$381	\$2
0440	Office Furniture & Equipment					
0441	Office Electronics	\$718	\$287	\$310	\$44	\$0
0445	Transportation Equipment	\$49,702	\$19,845	\$21,492	\$3,030	\$12
0450	Stores Equipment					
0455	Tools, Shop, & Garage Equipment	\$86,046	\$34,356	\$37,208	\$5,246	\$22
0460	Laboratory Equipment					
0465	Power Operated Equipment	\$80,964	\$32,327	\$35,011	\$4,936	\$20
0470	Communication Equipment					
0475	Misc. Equipment					
0480	Other Tangible Property					
<b>Total General Plant</b>		<b>\$223,681</b>	<b>\$89,311</b>	<b>\$96,725</b>	<b>\$13,636</b>	<b>\$56</b>
<b>Total Plant Before General Plant &amp; Intangible</b>		<b>\$8,044,656</b>	<b>\$3,212,067</b>	<b>\$3,478,717</b>	<b>\$490,423</b>	<b>\$2,020</b>
<b>Total Gross Plant in Service</b>		<b>\$10,931,142</b>	<b>\$4,364,582</b>	<b>\$4,726,907</b>	<b>\$666,391</b>	<b>\$2,745</b>
<i>Less: Accumulated Depreciation</i>						

**RATE BASE COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 4.3**

**Test Year: 2013**

<b>Account</b>	<b>Account Description</b>	<b>Total Rate Base</b>	<b>Residential</b>	<b>Commercial</b>	<b>Municipal</b>	<b>Temporary Fire Hydrant Meter</b>
	Intangible Plant	\$1,020,740	\$407,560	\$441,394	\$62,227	\$256
	Source of Supply	\$693,495	\$203,005	\$224,242	\$29,862	
	Water Treatment Plant	\$440,290	\$97,056	\$168,188	\$27,315	
	Transmission & Distribution Plant	\$3,489,065	\$1,534,355	\$1,590,444	\$221,673	\$1,128
	General Plant	\$112,776	\$45,029	\$48,767	\$6,875	\$28
	CWIP					
	<b>Total Accumulated Depreciation</b>	<b>\$5,756,366</b>	<b>\$2,287,005</b>	<b>\$2,473,036</b>	<b>\$347,952</b>	<b>\$1,413</b>
	<b>Total Net Plant</b>	<b>\$5,174,777</b>	<b>\$2,077,577</b>	<b>\$2,253,872</b>	<b>\$318,438</b>	<b>\$1,332</b>
	<b>Working Capital</b>					
	1/8 O&M	\$128,306	\$56,583	\$45,124	\$5,844	\$67
	Other					
	<b>Total Working Capital</b>	<b>\$128,306</b>	<b>\$56,583</b>	<b>\$45,124</b>	<b>\$5,844</b>	<b>\$67</b>
	<b>Less: Net Customer Contributions</b>					
	Source of Supply					
	Water Treatment Plant					
	Transmission & Distribution Plant					
	General Plant					
	Other					
	<b>Total Contributions</b>					
	<b>TOTAL RATE BASE</b>	<b>\$5,303,082</b>	<b>\$2,134,160</b>	<b>\$2,298,996</b>	<b>\$324,282</b>	<b>\$1,399</b>
	<b>CWIP</b>					
	Source of Supply	\$528,315	\$154,652	\$170,831	\$22,750	

**RATE BASE COST ALLOCATION  
CLASSIFICATION BY CUSTOMER  
Schedule 4.3**

**Test Year: 2013**

<b>Account</b>	<b>Account Description</b>	<b>Total Rate Base</b>	<b>Residential</b>	<b>Commercial</b>	<b>Municipal</b>	<b>Temporary Fire Hydrant Meter</b>
	Water Treatment Plant					
	Transmission & Distribution Plant					
	Services					
	General Plant					
	Other					
	<b>Total CWIP</b>	\$528,315	\$154,652	\$170,831	\$22,750	
	<b>TOTAL RATE BASE plus CWIP</b>	\$5,831,397	\$2,288,812	\$2,469,827	\$347,032	\$1,399
	<b>% of Total</b>	100.00%	39.25%	42.35%	5.95%	0.02%

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

**Test Year: 2013**

Account	Account Description	Total Rate Base	Residential	Commercial	Municipal	Fire Hydrant Meter	Native Village	Golf Course	Total Check
<b>Intangible Plant</b>									
0015	Organization								
0020	Franchises & Consents								
0025	Miscellaneous	\$4,766						\$4,766	
	<b>Total Intangible Plant</b>	\$4,766						\$4,766	
<b>Source of Supply</b>									
0245	Land & Rights								
0250	Structures & Improvements								
0265	Wells & Springs								
0325	Electric Pumping Plant								
	<b>Total Source of Supply</b>								
<b>Water Treatment Plant</b>									
0360	Water Treatment Plant Equip								
	<b>Total Water Treatment Plant</b>								
<b>Total Supply and Treatment</b>									
<b>Transmission &amp; Distribution Plant</b>									
0370	Land & Rights								
0375	Structures & Improvements								
0380	Distribution Reservoirs								
0385	T&D Mains								
0390	Fire Mains								
0395	Services								
0400	Meters								
0410	Hydrants								
0415	Other T&D								
	Other-golf course	\$14,400						\$14,400	
	<b>Total Transmission &amp; Distribution</b>	\$14,400						\$14,400	
<b>General Plant</b>									
0430	Land & Rights								
0435	Structures & Improvements	\$11						\$11	
0440	Office Furniture & Equipment								

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

**Test Year: 2013**

Account	Account Description	Total Rate Base	Residential	Commercial	Municipal	Fire Hydrant Meter	Native Village	Golf Course	Total Check
0441	Office Electronics	\$1						\$1	
0445	Transportation Equipment	\$89						\$89	
0450	Stores Equipment								
0455	Tools, Shop, & Garage Equipment	\$154						\$154	
0460	Laboratory Equipment								
0465	Power Operated Equipment	\$145						\$145	
0470	Communication Equipment								
0475	Misc. Equipment								
0480	Other Tangible Property								
	<b>Total General Plant</b>	<b>\$400</b>						<b>\$400</b>	
	<b>Total Plant Before General Plant &amp; Intangible</b>	<b>\$14,400</b>						<b>\$14,400</b>	
	<b>Total Gross Plant in Service</b>	<b>\$19,566</b>						<b>\$19,566</b>	
	<i>Less: Accumulated Depreciation</i>								
	Intangible Plant	\$1,827						\$1,827	
	Source of Supply								
	Water Treatment Plant								
	Transmission & Distribution Plant	\$8,042						\$8,042	
	General Plant	\$202						\$202	
	CWIP								
	<b>Total Accumulated Depreciation</b>	<b>\$10,071</b>						<b>\$10,071</b>	
	<b>Total Net Plant</b>	<b>\$9,495</b>						<b>\$9,495</b>	
	<b>Working Capital</b>								
	1/8 O&M								
	Other								
	<b>Total Working Capital</b>								
	<b>Less: Net Customer Contributions</b>								
	Source of Supply								
	Water Treatment Plant								
	Transmission & Distribution Plant								
	General Plant								
	Other								

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

**Test Year: 2013**

Account	Account Description	Total Rate Base	Residential	Commercial	Municipal	Fire Hydrant Meter	Native Village	Golf Course	Total Check
<b>Total Contributions</b>									
<b>TOTAL RATE BASE</b>		\$9,495						\$9,495	
<b>CWIP</b>									
	Source of Supply								
	Water Treatment Plant								
	Transmission & Distribution Plant								
	Services								
	General Plant								
	Other								
	Total CWIP								
<b>TOTAL RATE BASE plus CWIP</b>		\$9,495						\$9,495	

**HISTORIC CUSTOMERS AND WATER USE DATA  
Schedule 5.1**

**INPUT RECORDED CUSTOMER DATA AND WATER USE**

*Input Customer Classes and Meters*

	Total	1	2	3	4	5	6
		Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
Jul-13	1,729	1,425	288	13		2	1
Aug-13	1,728	1,425	287	13		2	1
Sep-13	1,620	1,355	249	13		2	1
Oct-13	1,814	1,468	330	13		2	1
Nov-13	1,711	1,409	286	13		2	1
Dec-13	1,708	1,405	287	13		2	1
Jan-14	1,705	1,399	290	13		2	1
Feb-14	1,702	1,399	287	13		2	1
Mar-14	1,699	1,396	287	13		2	1
Apr-14	1,712	1,408	288	13		2	1
May-14	1,708	1,404	288	13		2	1
Jun-14	1,702	1,397	289	13		2	1
<b>Total Average Number of Customers/Meters</b>	1,701	1,397	285	12	4	2	1

Number of Water Meters By Customer Class	Total	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
		Meter Size, Inches:					
<b>0.058</b>							
<b>0.075</b>	1,455	1,345	110				
<b>1</b>	105	47	56	2			
<b>1 1/2</b>	43	2	41	-			
<b>2</b>	80	3	69	6		2	
<b>3</b>	7		2	1	4		
<b>4</b>	7		4	3			
<b>6</b>	2		1	-			1
<b>8</b>	2		2		-		
<b>Total Meters</b>	1,701	1,397	285	12	4	2	1
<b>Total Equivalent Meters</b>	3,840	2,169	1,402	143	60	16	50

**HISTORIC CUSTOMERS AND WATER USE DATA**  
**Schedule 5.1**

Equivalent Water Meter Data	Total	Percent of Total	Safe Maximum	Weighting	Equivalent
			Operating Capacity, Gallons per Minute		
Meter Size, Inches:					
<b>0.058</b>			20	1	-
<b>3/4</b>	1,455	85.5%	30	1.50	2,183
<b>1</b>	105	6.2%	50	2.50	263
<b>1 1/2</b>	43	2.5%	100	5.00	215
<b>2</b>	80	4.7%	160	8.00	640
<b>3</b>	7	0.4%	300	15.00	105
<b>4</b>	7	0.4%	500	25.00	175
<b>6</b>	2	0.1%	1,000	50.00	100
<b>8</b>	2	0%	1,600	80.00	160
<b>Total Meters</b>	1,701	100%		226%	3,840

Water Use, Ccf	Total	Residential	Commercial	Municipal	Temporary Fire		
					Hydrant Meter	Native Village	Golf Course
Jul-13	104,361	30,128	29,344	6,241		2,537	36,111
Aug-13	93,372	26,892	27,532	5,210		3,798	29,939
Sep-13	60,335	28,118	24,198	2,521		376	5,122
Oct-13	56,851	17,665	21,227	2,246		2,845	12,867
Nov-13	73,488	18,749	19,431	2,489		902	31,917
Dec-13	49,160	13,686	14,901	1,735		686	18,151
Jan-14	48,429	14,270	14,230	1,208		1,588	17,134
Feb-14	49,333	14,546	15,118	1,099		1,038	17,532
Mar-14	53,905	14,262	13,786	1,661		1,712	22,484
Apr-14	91,696	18,811	41,740	4,216		2,435	24,494
May-14	74,482	21,657	22,402	3,358		2,296	24,769
Jun-14	82,752	26,569	27,111	4,107		2,418	22,547
<b>Total Water Use</b>	838,163	245,353	271,021	36,092		22,630	263,068
<b>Total Water Production</b>	991,740						
<b>Unaccounted for Water</b>	153,578						
<b>Unaccounted for Water % of Total Production</b>	15%						
<b>% of Total Water Use</b>	69%	29%	32%	4%		3%	31%
<b>Residential Avg. Winter Use, 10 Ccf</b>	204,120	134,112	27,360	1,152	384	192	

**HISTORIC CUSTOMERS AND WATER USE DATA**  
**Schedule 5.1**

**Summary of Average Water Use**

	Average Water Use, Ccf	Temporary Fire					
		Residential	Commercial	Municipal	Hydrant Meter	Native Village	Golf Course
Jul-13	65,713	30,128	29,344	6,241		2,537	36,111
Aug-13	59,634	26,892	27,532	5,210		3,798	29,939
Sep-13	54,837	28,118	24,198	2,521		376	5,122
Oct-13	41,139	17,665	21,227	2,246		2,845	12,867
Nov-13	40,669	18,749	19,431	2,489		902	31,917
Dec-13	30,323	13,686	14,901	1,735		686	18,151
Jan-14	29,708	14,270	14,230	1,208		1,588	17,134
Feb-14	30,763	14,546	15,118	1,099		1,038	17,532
Mar-14	29,708	14,262	13,786	1,661		1,712	22,484
Apr-14	64,767	18,811	41,740	4,216		2,435	24,494
May-14	47,417	21,657	22,402	3,358		2,296	24,769
Jun-14	57,787	26,569	27,111	4,107		2,418	22,547
<b>Total Average Bimonthly Water Use</b>	<b>552,465</b>	<b>245,353</b>	<b>271,021</b>	<b>36,092</b>		<b>22,630</b>	<b>263,068</b>

**Summary of Seasonal Water Use**

**Average Winter Ccf**

	Total	Temporary Fire					
		Residential	Commercial	Municipal	Hydrant Meter	Native Village	Golf Course
Jul-13							
Aug-13							
Sep-13							
Oct-13	56,851	17,665	21,227	2,246		2,845	12,867
Nov-13	73,488	18,749	19,431	2,489		902	31,917
Dec-13	49,160	13,686	14,901	1,735		686	18,151
Jan-14	48,429	14,270	14,230	1,208		1,588	17,134
Feb-14	49,333	14,546	15,118	1,099		1,038	17,532
Mar-14	53,905	14,262	13,786	1,661		1,712	22,484
Apr-14							
May-14							
Jun-14							
<b>Total Winter Ccf</b>	<b>331,166</b>	<b>93,178</b>	<b>98,694</b>	<b>10,439</b>		<b>8,770</b>	<b>120,085</b>
<b>% of Total Ccf</b>	<b>40%</b>	<b>38%</b>	<b>36%</b>	<b>29%</b>		<b>39%</b>	<b>46%</b>

**Average Summer Ccf**

	Total	Temporary Fire					
		Residential	Commercial	Municipal	Hydrant Meter	Native Village	Golf Course
Jul-13	104,361	30,128	29,344	6,241		2,537	36,111
Aug-13	93,372	26,892	27,532	5,210		3,798	29,939
Sep-13	60,335	28,118	24,198	2,521		376	5,122
Oct-13							
Nov-13							
Dec-13							
Jan-14							
Feb-14							
Mar-14							
Apr-14	91,696	18,811	41,740	4,216		2,435	24,494
May-14	74,482	21,657	22,402	3,358		2,296	24,769
Jun-14	82,752	26,569	27,111	4,107		2,418	22,547
<b>Total Summer Ccf</b>	<b>506,997</b>	<b>152,175</b>	<b>172,327</b>	<b>25,653</b>		<b>13,860</b>	<b>142,983</b>
<b>% of Total Ccf</b>	<b>60%</b>	<b>62%</b>	<b>64%</b>	<b>71%</b>		<b>61%</b>	<b>54%</b>

**HISTORIC CUSTOMERS AND WATER USE DATA**  
**Schedule 5.1**

**System and Customer Peak Demand**  
**Historic Year: 2013**

System Average Daily Demand (ADD), MGD  
 System Maximum Day Demand (MDD), MGD  
 System Maximum Month Demand (MMD), MGD  
 System Maximum Hour Demand (MHD), MGD

Total	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
2.03						
3.53						
2.88						
5.75						

**Average Daily Demand (ADD) Data**

Total Water Use, Ccf	838,163	245,353	271,021	36,092		22,630	263,068
Average Annual cf by Customer	49,275	17,563	95,095	300,764		1,131,483	26,306,812
Total Water Use, gpd	1,717,774	502,839	555,444	73,968		46,406	539,470
Average ADD gpd by Customer	1,010	360	1,949	6,164		23,203	539,470
Equivalent Residential Units (ERU), gpd	4,772	1,397	1,543	206		129	1,499

**Maximum Month Demand (MMD) Data**

Non-Coincident Peak (NCP) MMD, Ccf	78,108	30,128	41,740	6,241		3,798	36,111
Coincident Peak (CP) MMD, Ccf	104,361	18,749	19,431	2,489		1,038	17,532
Average MMD cf by Customer	4,592	2,157	14,646	52,005		189,908	3,611,103
Average MMD gpd by Customer	1,129	530	3,602	12,790		46,705	888,094
MMD to ADD by Customer ratio, gpd	1.12	1.47	1.85	2.07		2.01	1.65
System MDD to MMD Ratio, gpd	1.23	1.23	1.23	1.23	1.23	1.23	1.23
Usage Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00
Maximum Day Capacity Factor (MDCF)	2%	1.81	2.27	2.55	-	2.47	2.02
Water Use, MGD		0.50	0.56	0.07	-	0.05	0.54
Calculated NCP MDD Demand, MGD	2.36	0.91	1.26	0.19	-	0.11	1.09
NCP MDD Capacity Factor	1.16						
CP MDD Capacity Factor	1.74						
System MDD Diversity Ratio	0.67						

**Maximum Hour Demand (MHD) Data**

MDCF		1.81	2.27	2.55	-	2.47	2.02
Estimated MHD/MDD Ratio		1.63	1.63	1.63	1.63	1.63	1.63
Maximum Hour Capacity Factor (MHCF)		2.95	3.70	4.15	-	4.03	3.29
Water Use, MGD	-	0.50	0.56	0.07	-	0.05	0.54
Calculated NCP MHD Demand, MGD	3.84	1.48	2.05	0.31	-	0.19	1.78
NCP MHD Capacity Factor	1.89						
CP MHD Capacity Factor	2.83						
System MHD Diversity Ratio	0.67						

**FORECAST CUSTOMERS AND WATER USE DATA  
Schedule 5.2**

**FORECASTED CUSTOMER DATA AND WATER USE**

Forecast Number of Customers / Meters	Total	1	2	3	4	5	6
		Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
Jul-14	1,729	1,425	288	13		2	1
Aug-14	1,728	1,425	287	13		2	1
Sep-14	1,620	1,355	249	13		2	1
Oct-14	1,814	1,468	330	13		2	1
Nov-14	1,711	1,409	286	13		2	1
Dec-14	1,708	1,405	287	13		2	1
Jan-15	1,705	1,399	290	13		2	1
Feb-15	1,702	1,399	287	13		2	1
Mar-15	1,699	1,396	287	13		2	1
Apr-15	1,712	1,408	288	13		2	1
May-15	1,708	1,404	288	13		2	1
Jun-15	1,702	1,397	289	13		2	1
<b>Total Average Number of Customers/Meters</b>	<b>1,701</b>	<b>1,397</b>	<b>285</b>	<b>12</b>	<b>4</b>	<b>2</b>	<b>1</b>

Forecast Number of Water Meters By Customer Class	Total	1	2	3	4	5	6
		Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
Meter Size, Inches:							
<b>0.058</b>		-	-	-	-	-	-
<b>0.075</b>	1,455	1,345	110	-	-	-	-
<b>1</b>	105	47	56	2	-	-	-
<b>1 1/2</b>	43	2	41	-	-	-	-
<b>2</b>	80	3	69	6	-	2	-
<b>3</b>	7	-	2	1	4	-	-
<b>4</b>	7	-	4	3	-	-	-
<b>6</b>	2	-	1	-	-	-	1
<b>8</b>	2	-	2	-	-	-	-
<b>Total Meters</b>	<b>1,701</b>	<b>1,397</b>	<b>285</b>	<b>12</b>	<b>4</b>	<b>2</b>	<b>1</b>
<b>Total Equivalent Meters</b>	<b>3,840</b>	<b>2,169</b>	<b>1,402</b>	<b>143</b>	<b>60</b>	<b>16</b>	<b>50</b>

**FORECAST CUSTOMERS AND WATER USE DATA  
Schedule 5.2**

**FORECASTED CUSTOMER DATA AND WATER USE**

Equivalent Water Meter Data Meter Size, Inches:	Total	Percent of Total	Safe Maximum	Weighting	Equivalent
			Operating Capacity, Gallons per Minute		
<b>0.058</b>			20	1	
<b>3/4</b>	1,455	85.5%	30	1.50	2,183
<b>1</b>	105	6.2%	50	2.50	263
<b>1 1/2</b>	43	2.5%	100	5.00	215
<b>2</b>	80	4.7%	160	8.00	640
<b>3</b>	7	0.4%	300	15.00	105
<b>4</b>	7	0.4%	500	25.00	175
<b>6</b>	2	0.1%	1,000	50.00	100
<b>8</b>	2		1,600	80.00	160
<b>Total Meters</b>	1,701	100%		226%	3,840

Forecast Water Use, Ccf	Total	Temporary Fire					
		Residential	Commercial	Municipal	Hydrant Meter	Native Village	Golf Course
Jul-14	104,361	30,128	29,344	6,241		2,537	36,111
Aug-14	93,372	26,892	27,532	5,210		3,798	29,939
Sep-14	60,335	28,118	24,198	2,521		376	5,122
Oct-14	56,851	17,665	21,227	2,246		2,845	12,867
Nov-14	73,488	18,749	19,431	2,489		902	31,917
Dec-14	49,160	13,686	14,901	1,735		686	18,151
Jan-15	48,429	14,270	14,230	1,208		1,588	17,134
Feb-15	49,333	14,546	15,118	1,099		1,038	17,532
Mar-15	53,905	14,262	13,786	1,661		1,712	22,484
Apr-15	91,696	18,811	41,740	4,216		2,435	24,494
May-15	74,482	21,657	22,402	3,358		2,296	24,769
Jun-15	82,752	26,569	27,111	4,107		2,418	22,547
<b>Total Water Use</b>	838,163	245,353	271,021	36,092		22,630	263,068
<b>% of Total</b>	100%	29%	32%	4%		3%	31%
<b>Residential Avg. Winter Use, 8 Ccf</b>	163,296	134,112	27,360	1,152	384	192	96

**FORECAST CUSTOMERS AND WATER USE DATA**  
**Schedule 5.2**

**FORECASTED CUSTOMER DATA AND WATER USE**

**Summary of Average Water Use**

	Average Water Use, Ccf	Temporary Fire					
		Residential	Commercial	Municipal	Hydrant Meter	Native Village	Golf Course
Jul-13	65,713	30,128	29,344	6,241		2,537	36,111
Aug-13	59,634	26,892	27,532	5,210		3,798	29,939
Sep-13	54,837	28,118	24,198	2,521		376	5,122
Oct-13	41,139	17,665	21,227	2,246		2,845	12,867
Nov-13	40,669	18,749	19,431	2,489		902	31,917
Dec-13	30,323	13,686	14,901	1,735		686	18,151
Jan-14	29,708	14,270	14,230	1,208		1,588	17,134
Feb-14	30,763	14,546	15,118	1,099		1,038	17,532
Mar-14	29,708	14,262	13,786	1,661		1,712	22,484
Apr-14	64,767	18,811	41,740	4,216		2,435	24,494
May-14	47,417	21,657	22,402	3,358		2,296	24,769
Jun-14	57,787	26,569	27,111	4,107		2,418	22,547
<b>Total Average Bimonthly Water Use</b>	<b>552,465</b>	<b>245,353</b>	<b>271,021</b>	<b>36,092</b>		<b>22,630</b>	<b>263,068</b>

**Summary of Forecast Seasonal Water Use**

**Average Winter Ccf**

	Total	Temporary Fire					
		Residential	Commercial	Municipal	Hydrant Meter	Native Village	Golf Course
Jul-14							
Aug-14							
Sep-14							
Oct-14	56,851	17,665	21,227	2,246		2,845	12,867
Nov-14	73,488	18,749	19,431	2,489		902	31,917
Dec-14	49,160	13,686	14,901	1,735		686	18,151
Jan-15	48,429	14,270	14,230	1,208		1,588	17,134
Feb-15	49,333	14,546	15,118	1,099		1,038	17,532
Mar-15	53,905	14,262	13,786	1,661		1,712	22,484
Apr-15							
May-15							
Jun-15							
<b>Total Winter Ccf</b>	<b>331,166</b>	<b>93,178</b>	<b>98,694</b>	<b>10,439</b>		<b>8,770</b>	<b>120,085</b>
<b>% of Total Ccf</b>	<b>40%</b>	<b>38%</b>	<b>36%</b>	<b>29%</b>		<b>39%</b>	<b>46%</b>

**Average Summer Ccf**

	Total	Temporary Fire					
		Residential	Commercial	Municipal	Hydrant Meter	Native Village	Golf Course
Jul-14	104,361	30,128	29,344	6,241		2,537	36,111
Aug-14	93,372	26,892	27,532	5,210		3,798	29,939
Sep-14	60,335	28,118	24,198	2,521		376	5,122
Oct-14							
Nov-14							
Dec-14							
Jan-15							
Feb-15							
Mar-15							
Apr-15	91,696	18,811	41,740	4,216		2,435	24,494
May-15	74,482	21,657	22,402	3,358		2,296	24,769
Jun-15	82,752	26,569	27,111	4,107		2,418	22,547
<b>Total Summer Ccf</b>	<b>506,997</b>	<b>152,175</b>	<b>172,327</b>	<b>25,653</b>		<b>13,860</b>	<b>142,983</b>
<b>% of Total Ccf</b>	<b>60%</b>	<b>62%</b>	<b>64%</b>	<b>71%</b>		<b>61%</b>	<b>54%</b>

**FORECAST CUSTOMERS AND WATER USE DATA**  
**Schedule 5.2**

**FORECASTED CUSTOMER DATA AND WATER USE**

<b>System and Customer Peak Demand</b>	Total	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village	Golf Course
<b>Forecast Year: 2014</b>							
System Average Daily Demand (ADD), MGD	2.03						
System Maximum Day Demand (MDD), MGD	3.53						
System Maximum Month Demand (MMD), MGD	2.88						
System Maximum Hour Demand (MHD), MGD	5.75						
<b>Average Daily Demand (ADD) Data</b>							
Total Water Use, Ccf	838,163	245,353	271,021	36,092		22,630	263,068
Average Annual cf by Customer	49,275	17,563	95,095	300,764		1,131,483	26,306,812
Total Water Use, gpd	1,718,102	502,840	555,445	73,968		46,379	539,470
Average ADD gpd by Customer	1,010	360	1,949	6,164		23,189	539,470
Equivalent Residential Units (ERU), gpd	4,773	1,397	1,543	206		129	1,499
<b>Maximum Month Demand (MMD) Data</b>							
Non-Coincident Peak MMD, Ccf	78,108	30,128	41,740	6,241		3,798	36,111
Coincident Peak MMD, Ccf	65,713	18,749	19,431	2,489		1,038	17,532
Average MMD cf by Customer	4,592	2,157	14,646	52,005		189,908	3,611,103
Average MMD gpd by Customer	1,129	530	3,602	12,790		46,705	888,094
MMD to ADD by Customer ratio, gpd	1.12	1.47	1.85	2.07		2.01	1.65
System MDD to MMD Ratio, gpd	1.23	1.23	1.23	1.23	1.23	1.23	1.23
Usage Adjustment Factor		1.00	1.00	1.00	1.00	1.00	1.00
Maximum Day Capacity Factor (MDCF)		1.81	2.27	2.55	-	2.47	2.02
Water Use, MGD		0.50	0.56	0.07	-	0.05	0.54
Calculated NCP MDD Demand, MGD	2.36	0.91	1.26	0.19	-	0.11	1.09
NCP MDD Capacity Factor	1.16						
CP MDD Capacity Factor	1.74						
System MDD Diversity Ratio	0.67						
<b>Maximum Hour Demand (MHD) Data</b>							
MDCF	-	1.81	2.27	2.55	-	2.47	2.02
Estimated MHD/MDD Ratio		1.63	1.63	1.63	1.63	1.63	1.63
Maximum Hour Capacity Factor (MHCF)		2.95	3.70	4.15	-	4.03	3.29
Water Use, MGD	-	0.50	0.56	0.07	-	0.05	0.54
Calculated NCP MHD Demand, MGD	3.84	1.48	2.05	0.31	-	0.19	1.78
NCP MHD Capacity Factor	1.89						
CP MHD Capacity Factor	2.83						
System MHD Diversity Ratio	0.67						

**CLASSIFICATION and ALLOCATION BY FUNCTION**  
Schedule 6.1

Forecast Year: 2014

<i>Functionalization &amp; Classification</i> <i>Function Factor</i>	Base Use BU	Excess Demand		Fire Protection FP	Customer C	Direct Assignment DA	Allocated %
		MDD	MHD				
BASE	100%						100%
FP				100%			100%
MDD	58%	42%					100%
MHD	35%	26%	39%				100%
MD			100%				100%
ACT					100%		100%
EM					100%		100%
ERU					100%		100%
REV	53%	12%	15%	2%	19%	0%	100%
RB	45%	20%	23%	3%	10%	0%	100%
RBS	100%						100%
RBT	58%	42%					100%
RBTD	29%	21%	32%	4%	14%	0%	100%
RBGP	40%	21%	25%	3%	11%	0%	100%
OM	57%	8%	11%	1%	22%		100%
OMAG	57%	8%	11%	1%	22%		100%
OMPS	100%						100%
OMT	100%						100%
OMTD	34%	25%	33%	4%	5%		100%
GPLT	40%	21%	25%	3%	11%	0%	100%
NETPLT	39%	22%	25%	3%	11%	0%	100%
MINSYS		13%	19%	22%	47%		100%
DA1						100%	100%
DA2						100%	100%
DA3						100%	100%
DA4						100%	100%
DA5						100%	100%
DA6						100%	100%
DA7						100%	100%
DA8						100%	100%
MDD-NoDirectWell	58%	42%					100%
MHD-NoDirectWell	35%	26%	39%				100%
BASE-NoDirectWell	100%						100%
OTHER							

**CLASSIFICATION AND ALLOCATION BY CUSTOMER**  
Schedule 6.2

Forecast Year: 2014

<i>Allocation Factors</i>	Total Allocated	Residential	Commercial	Municipal	Temporary Fire Hydrant Meter	Native Village
BASE	100.00%	29.27%	32.34%	4.31%		2.70%
FP	100.00%	61.62%	37.72%	0.53%		0.09%
MDD	100.00%	22.04%	38.20%	6.20%		3.70%
MHD	100.00%	25.53%	35.37%	5.29%		3.22%
MD	100.00%	25.53%	35.37%	5.29%		3.22%
Ccf	100.00%	29.27%	32.34%	4.31%		2.70%
2Ccf	100.00%	29.39%	32.59%	4.42%		2.71%
CcfS	100.00%	30.01%	33.99%	5.06%		2.73%
CcfW	100.00%	28.14%	29.80%	3.15%		2.65%
ACT	100.00%	82.13%	16.75%	0.71%	0.24%	0.12%
EM	100.00%	56.48%	36.51%	3.72%	1.56%	0.42%
ERU	100.00%	29.27%	32.33%	4.31%		2.70%
REV	100.00%	48.95%	41.15%	4.24%	0.23%	2.23%
RB	100.00%	39.25%	42.35%	5.95%	0.02%	3.59%
RBS	100.00%	29.27%	32.34%	4.31%		2.70%
RBT	100.00%	22.04%	38.20%	6.20%		3.70%
RBTD	100.00%	43.98%	45.58%	6.35%	0.03%	3.81%
RBGP	100.00%	39.93%	43.24%	6.10%	0.03%	3.67%
OM	100.00%	44.10%	35.17%	4.55%	0.05%	2.74%
OMAG	100.00%	44.10%	35.17%	4.55%	0.05%	2.74%
OMPS	100.00%	29.27%	32.34%	4.31%		2.70%
OMT	100.00%	42.66%	47.13%	6.28%		3.93%
OMTD	100.00%	39.46%	49.11%	7.11%	0.01%	4.30%
GPLT	100.00%	39.93%	43.24%	6.10%	0.03%	3.67%
NETPLT	100.00%	40.15%	43.55%	6.15%	0.03%	3.70%
MINSYS	100.00%	59.43%	27.57%	2.24%	0.11%	1.16%
DA1						
DA2						
DA3						
DA4						
DA5						
DA6						
DA7						
DA8						
MDD-NoDirectWell	100.00%	31.42%	54.45%	8.84%		5.28%
MHD-NoDirectWell	100.00%	36.78%	50.96%	7.62%		4.64%
BASE-NoDirectWell	100.00%	42.66%	47.13%	6.28%		3.93%
OTHER						

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

<b>Forecast Year: 2014</b>	<b>Total</b>	<b>Residential</b>	<b>Commercial</b>	<b>Municipal</b>	<b>Temporary Fire Hydrant Meter</b>	<b>Native Village</b>	<b>Golf Course</b>
Current Rates							
Customer or Meter Charge, \$ / Month:							
3/4 x 5/8		\$37.76	\$37.76	\$37.76	\$73.00		
3/4		\$37.76	\$37.76	\$37.76	\$73.00		
1		\$40.01	\$46.55	\$46.55	\$73.00		
1 1/2		\$40.01	\$57.62	\$57.62	\$73.00		
2		\$44.65	\$91.63	\$91.63	\$73.00		
3			\$220.11	\$220.11	\$73.00		
4			\$304.65	\$304.65	\$73.00		
6			\$349.73	\$349.73	\$73.00		
8			\$400.45	\$400.45	\$73.00		
Volume Charge, \$ / Ccf > 1000 for residential		\$1.49	\$1.49	\$1.49	\$1.49	\$1.49	\$0.1715
Current Annual Rate Revenues							
Customer or Meter Charge, \$ / Year:							
3/4 x 5/8							
3/4	\$659,290	\$609,446	\$49,843				
1	\$54,964	\$22,566	\$31,282	\$1,117			
1 1/2	\$29,309	\$960	\$28,349				
2	\$84,074	\$1,607	\$75,870	\$6,597			
3	\$11,428		\$5,283	\$2,641	\$3,504		
4	\$14,623		\$14,623				
6	\$4,197		\$4,197				
8	\$9,611		\$9,611				
<b>Total Meter Charge Revenues, \$:</b>	<b>\$816,730</b>	<b>\$583,813</b>	<b>\$219,057</b>	<b>\$10,356</b>	<b>\$3,504</b>		
Volume Charge, \$ / Ccf > 1000 for residential	\$693,620	\$157,197	\$403,821	\$53,777		\$33,718	\$45,107
<b>Total Revenues at Present Rates</b>	<b>\$1,407,152</b>	<b>\$688,821</b>	<b>\$579,008</b>	<b>\$59,616</b>	<b>\$3,257</b>	<b>\$31,343</b>	<b>\$45,107</b>
<b>June 30, 2014 Audit</b>	<b>1,458,730</b>						