

RECOMMENDATION TESTIMONY OF  
ANNA M. WHITE  
BLACK & VEATCH

1 Q. Please state your name and business affiliation.

2 A. Anna White, Manager, Black & Veatch Management Consulting.

3 Q. On whose behalf are you appearing?

4 A. I am appearing on behalf of the Board of Public Utilities of the Unified  
5 Government of Kansas City, Kansas and Wyandotte County, Kansas (“BPU”).

6 Q. Have you previously provided testimony in this matter?

7 A. Yes. I sponsored testimony initially related to the water cost of service study and  
8 rebuttal testimony.

9 Q. What is the purpose of your testimony?

10 A. The purpose of my testimony is to present a revised “Rate Plan” developed by the  
11 BPU staff and Black & Veatch working together.

12 Q. Have you been advised by BPU staff to make any modifications to the revenue  
13 requirements that would affect the Rate Plan?

14 A. Yes, we have. We have been directed by BPU staff to develop a proposed Rate  
15 Plan that reflects the following revisions:

16 1. Reduce the non-labor escalation factor from 4% to 3% per year from 2011  
17 through 2014.

18 2. Assume that 18 positions that are currently unfilled and being held will be  
19 filled by 2014 so that the number of filled positions in 2014 will be 635. In  
20 the original Rate Plan it was assumed that the staff level in 2014 would reflect  
21 681 filled positions which is the current number of approved positions.

1           3. Change the timing of the first bond issue from July 2010 to January 2011.

2           4. Move the effective date of the 2010 revenue increase from June 1 to July 1.

3 Q.       Please describe the first change related to non-labor operation and maintenance  
4           (O&M) expense.

5 A.       BPU staff has advised Black & Veatch to reduce the annual escalation factor used  
6           to forecast non-labor O&M expenses from 4% to 3% annually. Projected O&M  
7           expenses decrease approximately \$1,754,000 over the 5-year study period or  
8           about \$350,800 each year due to this change.

9 Q.       Please describe the second change to the original revenue requirement forecast  
10          related to the number of employees.

11 A.       The original Rate Plan called for gradually adding additional employees through  
12          the study period up to 2009 budgeted number of 681 positions. After further  
13          deliberation BPU staff has revised its forecast to build to 635 employees by 2014.  
14          Projected O&M expenses decrease approximately \$1,126,000 over the 5-year  
15          study period or about \$225,200 each year due to this change.

16 Q.       Please describe the third change related to the timing of bond issues.

17 A.       The original Rate Plan assumed bonds would be issued in July 2010. Due to the  
18          continuation of the rate hearing, the bonds could not be issued as planned. The  
19          BPU anticipates that the bonds will be issued in January 2011.

20 Q.       Will this 6-month delay have an impact on the capital projects scheduled to be  
21          completed in 2010?

22 A.       Yes. As a result of delaying the bond issue for 6 months, the BPU will need to  
23          either delay some of the projects scheduled for 2010 or develop short term

1 financing alternatives until the bond proceeds are available in 2011.

2 Q. Please describe the fourth change related to the effective date of the 2010 rates.

3 A. In the original Rate Plan, it was assumed that the proposed rate schedule for 2010,  
4 reflecting an 8 percent overall revenue increase, would be effective June 1, 2010.

5 These rates were not effective until July 1 which is reflected in the revised Rate  
6 Plan. Projected revenue from the 2010 rate increase is approximately \$222,000  
7 less than projected in the original Rate Plan.

8 Q. How have the proposed revenue adjustments changed as a result of these  
9 revisions?

10 A. In the revised rate plan, the proposed revenue adjustments have been lowered to  
11 7.0% annually from 2011 through 2013, followed by 7.25% in 2014. A complete  
12 set of revised Rate Plan tables are included with this testimony as Exhibit AMW-  
13 6.

14 Q. Will the BPU's financial guidelines be achieved with these revised revenue  
15 adjustments?

16 A. Yes. As indicated on Line 32 of Table 9 in Exhibit AMW-6, the target of 45 days  
17 of O&M reserve will be achieved beginning in 2011. Additionally, net revenue,  
18 excluding PILOT revenue, will be equal to 140 percent of the maximum annual  
19 debt service by 2014 as indicated on line 11 of Table 10.

20 Q. Please summarize your recommendations related to the proposed Rate Plan.

21 A. The BPU proposed Rate Plan represents a reasonable rate plan designed to meet  
22 the minimum financial metrics designed to retain the current favorable bond  
23 ratings. The assumptions that support the plan have been carefully considered by

1 the BPU staff and they have been reassessed based on the discussion and  
2 testimony of Mr. Gorman on behalf of the Industrial Group. As part of the  
3 process, the BPU staff and Black & Veatch have reanalyzed all aspects of the  
4 proposed Rate Plan. As part of that review, the BPU staff recognizes that there is  
5 always some probability that circumstances may work to create either more  
6 revenue or less cost so that the plan is able to exceed the required financial  
7 metrics. In that event, the BPU does not propose to retain excess cash but rather  
8 to credit the excess cash against the level of rate increases in later periods. Under  
9 this proposal, the BPU staff would reduce the proposed increase to reflect the  
10 better than expected cash position provided that debt service coverage is not  
11 compromised by doing so. Since the proposal Rate Plan represents the maximum  
12 that customers would face without another rate proposal, the approval of the  
13 proposed Rate Plan sets a cap on rates but approval below the cap would not  
14 require another rate filing. As a result, I recommend that the Board approve the  
15 proposed Rate Plan. This proposal is reasonable and reflects the appropriate  
16 process for a municipal utility to have timely and efficient cost recovery.

17 Q. Does this complete your testimony?

18 A. Yes, it does.

19

**Table 1**  
**Historical and Projected Number of Accounts**

	Historical					Projected					
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Inside City											
Retail	49,911	50,091	50,224	50,252	50,053	50,050	50,050	50,050	50,050	50,050	50,050
City	145	152	152	159	160	160	160	160	160	160	160
Temporary Public Fire	25	29	34	27	26	30	30	30	30	30	30
Private Fire Connections	297	315	347	362	376	380	380	380	380	380	380
Outside City											
Retail	1,781	1,811	1,793	1,691	1,702	1,700	1,700	1,700	1,700	1,700	1,700
Temporary Public Fire	2	1	2	4	0	0	0	0	0	0	0
Private Fire Connections	107	107	104	96	92	92	92	92	92	92	92
Wholesale	4	4	4	4	4	4	4	4	4	4	4
Interdepartmental	18	18	18	19	20	20	20	20	20	20	20
Total	<u>52,290</u>	<u>52,528</u>	<u>52,678</u>	<u>52,614</u>	<u>52,433</u>	<u>52,436</u>	<u>52,436</u>	<u>52,436</u>	<u>52,436</u>	<u>52,436</u>	<u>52,436</u>

**Table 2  
Historical and Projected Water Usage**

	Historical					Projected					
	<u>2004</u> Ccf	<u>2005</u> Ccf	<u>2006</u> Ccf	<u>2007</u> Ccf	<u>2008</u> Ccf	<u>2009</u> Ccf	<u>2010</u> Ccf	<u>2011</u> Ccf	<u>2012</u> Ccf	<u>2013</u> Ccf	<u>2014</u> Ccf
Inside City											
Retail	8,595,118	8,648,003	8,762,627	8,297,670	7,505,696	7,536,500	7,570,400	7,607,400	7,644,500	7,681,500	7,718,500
City	283,876	330,052	338,811	430,925	394,382	394,400	394,400	394,400	394,400	394,400	394,400
Temporary Public Fire	33,299	45,632	30,672	10,435	35,720	25,100	25,100	25,100	25,100	25,100	25,100
Private Fire Connections	25,640	6,824	5,398	7,484	8,450	0	0	0	0	0	0
Outside City											
Retail	310,749	297,180	283,030	270,347	241,830	256,000	256,000	256,000	256,000	256,000	256,000
Temporary Public Fire	531	0	109	373	0	0	0	0	0	0	0
Private Fire Connections	1,065	672	779	767	1,059	0	0	0	0	0	0
Wholesale	380,683	435,845	564,764	490,729	404,492	433,000	433,000	433,000	433,000	433,000	433,000
Interdepartmental	<u>2,108,215</u>	<u>2,473,612</u>	<u>2,004,755</u>	<u>1,779,165</u>	<u>1,776,346</u>	<u>1,776,300</u>	<u>1,776,300</u>	<u>1,776,300</u>	<u>1,776,300</u>	<u>1,776,300</u>	<u>1,776,300</u>
Total	11,739,176	12,237,820	11,990,945	11,287,895	10,367,975	10,421,300	10,455,200	10,492,200	10,529,300	10,566,300	10,603,300

**Table 3  
Existing Rates  
(Effective January 1, 2008)**

<b>RATE CODE 10 - INSIDE CITY</b>					<b>RATE CODE 20 - OUTSIDE CITY</b>				<b>RATE CODE 40 - FIRE PROTECTION</b>			<b>WHOLESALE</b>	
Meter Size	Monthly Customer Charge	Monthly Minimum Bill	Minimum Usage Requirement	Hydrant Daily Rental Fee	Meter Size	Monthly Customer Charge	Monthly Minimum Bill	Minimum Usage Requirement	Rate Code	Meter Size	Monthly Customer Charge	Code	Monthly Customer Charge
	\$	\$	Ccf	\$		\$	\$	Ccf			\$		\$
5/8"	12.69	12.69	0.10	1.50	5/8"	12.89	24.36	3.60	47	2"	7.97	31,32,33,34	160.00
3/4"	13.18	26.80	4.70		3/4"	13.40	35.20	6.70	42	4"	20.44		
1"	15.27	37.10	7.50		1"	15.59	52.81	11.40	43	6"	49.86	Ccf Units	Rate
1.5"	20.58	66.74	15.70		1.5"	21.16	92.04	21.70	44	8"	100.21	<u>Per Month</u>	<u>per Ccf</u>
2"	26.95	100.02	25.50		2"	27.84	144.92	35.80	45	10"	175.95		\$
3"	47.09	180.31	45.50		3"	49.00	262.43	65.50	46	12"	281.10		
4"	73.62	290.99	74.00		4"	76.86	432.83	108.70				31	1.301
6"	142.55	577.73	148.00		6"	144.78	815.36	205.00				32	1.301
8"	200.89	912.23	247.50		8"	204.03	1,149.00	288.70				33	1.301
10"	317.55	1,370.86	372.00		10"	322.52	1,816.28	456.50				34	1.301
12"	464.36	1,767.17	462.50		12"	471.63	2,655.98	667.00					
<u>Ccf Units Per Month</u>	<u>Ccf per Block</u>	<u>Rate per Ccf</u>			<u>Ccf Units Per Month</u>	<u>Rate per Ccf</u>			<u>Ccf Units Per Month</u>	<u>Rate per Ccf</u>			
		\$				\$				\$			
0 to 7	7	2.959			All	3.275			All	0.51			
8 to 160	153	2.945											
161 to 2,000	1,840	2.750											
2,001 to 8,000	6,000	2.063											
Over 8,000		1.320											

Ccf - Hundred Cubic Feet

**Table 4**  
**Historical and Projected User Charge Gross Revenue**

	Historical					Projected					
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Inside City											
Retail	27,976,386	28,159,104	29,053,704	29,766,786	29,008,199	29,050,000	29,142,400	29,243,200	29,344,000	29,444,800	29,545,500
City	672,212	784,142	809,086	946,653	927,187	958,900	958,900	958,900	958,900	958,900	958,900
Temporary Public Fire	126,043	164,026	137,501	79,155	148,767	116,300	116,300	116,300	116,300	116,300	116,300
Private Fire Connections	284,384	253,080	273,221	313,966	345,962	320,700	320,700	320,700	320,700	320,700	320,700
Outside City											
Retail	1,217,810	1,185,516	1,163,611	1,155,826	1,114,243	1,193,500	1,193,500	1,193,500	1,193,500	1,193,500	1,193,500
Temporary Public Fire	4,490	505	1,998	2,071	0	0	0	0	0	0	0
Private Fire Connections	75,699	75,286	75,467	75,616	78,382	74,600	74,600	74,600	74,600	74,600	74,600
Wholesale	483,534	552,486	713,683	633,360	532,964	563,500	563,500	563,500	563,500	563,500	563,500
Interdepartmental	1,075,190	1,261,577	1,022,425	907,374	905,936	894,200	894,200	894,200	894,200	894,200	894,200
Total Gross User Charge Revenue	31,915,748	32,435,723	33,250,695	33,880,806	33,061,641	33,171,700	33,264,100	33,364,900	33,465,700	33,566,500	33,667,200

**Table 5**  
**Historical and Projected Miscellaneous Revenue (a)**

	Historical				Projected					
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Disposal of Assets-Gain/Loss	(699,359)	0	0	0	0	0	0	0	0	0
Other Miscellaneous Revenues	(69,436)	(69,939)	5,739	(53,637)	0	0	0	0	0	0
Other Income	4,067	18,390	151,867	(124,749)	38,100	38,900	39,700	40,500	41,300	42,100
Public Authority	101,771	106,460	122,013	108,282	120,000	122,400	124,800	127,300	129,800	132,400
Forfeited Discounts	492,336	518,949	493,102	546,988	511,900	522,100	532,500	543,200	554,100	565,200
Connect and Disconnect Fees	421,969	462,993	399,171	422,050	428,400	437,000	445,700	454,600	463,700	473,000
Tower/Pole Attachment Rentals	142,876	149,434	143,750	240,571	144,300	151,500	154,500	157,600	160,800	164,000
Diversion Fines	45,169	43,970	40,661	50,820	42,600	43,500	44,400	45,300	46,200	47,100
Service Fees (SDCs)	2,000,753	1,818,246	1,463,893	1,093,595	479,400	500,000	750,000	1,000,000	1,020,000	1,040,400
NExch-Main, Design & Ext Fee	1,281,668	1,403,996	880,873	1,466,171	374,300	337,200	350,700	364,700	379,300	330,000
Total	3,721,815	4,452,499	3,701,068	3,750,091	2,139,000	2,152,600	2,442,300	2,733,200	2,795,200	2,794,200

(a) Does not include interest and PILOT revenue.

**Table 6**  
**Historical and Projected Operation & Maintenance Expense (a)**

Account No.	Account Description	Historical O&M				Projected O&M					
		2005 \$	2006 \$	2007 \$	2008 \$	2009 \$	2010 \$	2011 \$	2012 \$	2013 \$	2014 \$
<b>PRODUCTION</b>											
50600	Misc. Steam Power Expense	39,000	54,100	54,500	17,400	30,600	31,600	32,500	33,500	34,500	35,500
51000	Maintenance Supervision	6,900	8,700	0	0	326,200	332,700	339,400	351,200	358,900	367,100
51100	Maint of Structures-Pwr Prod	0	0	0	0	5,800	6,000	6,200	6,400	6,600	6,800
60000	Operation Supv & Eng-Wtr Supp	354,300	169,100	329,600	272,800	414,800	424,100	433,600	449,300	462,500	476,700
60100	Operation L-WTRSP	(14,500)	35,700	16,800	(17,300)	0	0	0	0	0	0
62300	Fuel or Pwr Purch for Pumping	763,400	665,700	631,600	867,200	847,200	897,500	950,900	1,007,500	1,067,500	1,131,000
62400	Pump Labor	2,800	0	0	0	0	0	0	0	0	0
62500	Expenses Transferred-Cr	(923,600)	(991,000)	(909,300)	(937,900)	(962,000)	(1,019,800)	(1,080,900)	(1,145,800)	(1,214,600)	(1,287,400)
64000	Operation Supv & Eng-Wtr Proc	1,105,600	1,103,300	1,254,000	1,200,500	1,302,000	1,328,300	1,356,800	1,406,200	1,445,400	1,487,500
64100	Chemical Expense	703,400	689,100	839,100	952,400	1,481,700	1,526,100	1,571,900	1,619,100	1,667,600	1,717,700
64300	Laboratory Expense	300	100	0	2,100	200	200	300	300	300	300
64400	Wtr Proc Comp Equip & Supplies	566,700	647,000	689,600	686,500	802,400	834,000	852,000	881,000	902,200	924,300
65000	Maint Supv and Eng-Wtr Proc	919,700	940,100	978,900	1,095,600	1,134,000	1,161,500	1,188,400	1,226,700	1,255,000	1,284,100
65200	Maint Wtr Trtmt Equip-Wtr Proc	243,400	182,100	237,400	249,500	284,900	293,400	302,300	311,300	320,700	330,300
	<b>Total Production</b>	<b>3,767,400</b>	<b>3,504,000</b>	<b>4,122,200</b>	<b>4,388,800</b>	<b>5,667,800</b>	<b>5,815,600</b>	<b>5,953,400</b>	<b>6,146,700</b>	<b>6,306,600</b>	<b>6,473,900</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>											
56000	Operation Supv and Eng-Trans	2,500	24,800	26,500	22,800	18,700	19,000	19,400	20,300	21,100	22,100
57000	Maintenance of Station Equip	1,600	1,300	3,800	1,700	1,400	1,400	1,500	1,500	1,600	1,600
58000	Operation Supv and Eng-Dist	131,000	141,000	145,200	141,000	124,900	127,200	129,800	135,700	141,400	147,800
58200	Station Expenses-Dist	13,800	12,800	11,300	10,100	12,200	12,500	12,900	13,300	13,700	14,100
58400	Underground Line	0	0	0	400	0	0	0	0	0	0
58600	Meter Expense	536,700	616,400	587,200	540,700	580,500	593,900	605,900	626,700	640,900	655,700
58800	Misc Distribution Expense	2,000	2,900	2,100	3,800	4,400	4,600	4,700	4,800	5,000	5,100
59100	Maint of Structures-Dist	600	600	600	500	800	800	800	900	900	900
66200	Trans and Dist Line Expense	1,399,100	1,531,300	1,756,900	1,794,200	1,721,900	1,807,700	1,849,300	1,913,000	1,964,200	2,018,100
66300	Meter Expense	1,424,800	2,272,300	2,834,400	2,242,100	1,998,500	2,040,200	2,082,500	2,163,200	2,229,400	2,301,800
66500	Operation Labor & Exp-Wtr Dist	0	66,000	813,100	599,600	491,100	500,200	510,500	529,500	544,100	559,800
67000	Maint Supv and Eng-T and D	2,092,700	2,312,700	2,342,300	1,943,600	2,565,000	2,617,600	2,673,000	2,780,000	2,868,300	2,965,100
67100	Maint-Structure & Improvement	0	95,800	112,900	78,500	178,000	183,300	188,800	194,500	200,300	206,400
67200	Maintenance Mains	(6,400)	0	0	0	0	0	0	0	0	0
67300	Maint-Distribution-Mains	576,700	751,500	894,200	583,400	720,000	741,600	763,800	786,800	810,400	834,700
67400	Maintenance Transmission Main	3,400	0	0	0	0	0	0	0	0	0
67500	Maintenance of Services	79,200	203,400	13,100	9,200	10,600	10,900	11,200	11,600	11,900	12,300
67600	Maintenance Water Meter	1,136,200	257,900	3,800	300	0	0	0	0	0	0
67700	Maintenance of Fire Hydrants	12,900	7,800	11,200	6,300	10,000	10,300	10,600	10,900	11,300	11,600
67900	Operatn & Maint Exp-Sys Cntrl	158,000	177,500	158,200	646,300	503,500	522,800	533,400	555,100	574,000	594,900
68000	Operation Supv and Eng-T&D	(15,600)	64,800	30,400	(31,300)	0	0	0	0	0	0
70000	Store Ctr-Personnel & General	362,500	402,500	485,300	440,200	484,000	502,500	512,500	529,500	540,100	550,900
70100	Store Ctr-Service Center	18,400	9,700	12,800	12,900	11,900	12,500	13,100	13,800	14,500	15,300
70200	Store Ctr-Quindaro	1,400	2,600	2,400	1,400	2,400	2,400	2,500	2,600	2,700	2,700
70300	Store Ctr-Muncie	5,500	8,100	4,800	4,800	5,700	5,900	6,200	6,500	6,800	7,100
70400	Store Ctr-Nearman	8,100	6,900	7,200	5,500	7,000	7,000	7,500	7,700	7,900	8,100
75000	Telecommunications Ctr-All	89,500	99,700	121,200	110,300	115,000	117,800	120,700	125,400	130,100	135,300
80100	Trans Ctr-Personnel & General	601,200	704,700	775,300	728,200	112,000	114,200	116,500	120,300	122,700	125,200
80400	Trans Ctr-Muncie	105,600	102,900	105,700	131,100	295,100	301,900	309,300	319,600	327,400	335,600
81000	Trans Ctr-Service Center	238,400	245,100	262,800	330,700	577,600	592,600	607,100	626,500	641,800	657,500
82000	Trans Ctr-Quindaro	60,400	44,000	82,200	98,400	217,400	222,300	227,600	234,900	240,600	246,400
	<b>Total Transmission &amp; Distribution</b>	<b>9,040,200</b>	<b>10,167,000</b>	<b>11,606,900</b>	<b>10,456,700</b>	<b>10,769,600</b>	<b>11,073,300</b>	<b>11,321,100</b>	<b>11,734,600</b>	<b>12,073,100</b>	<b>12,436,100</b>
<b>CUSTOMER SERVICE</b>											
90100	Supv and Customer Serv Expense	537,400	590,200	677,600	611,800	657,100	690,200	704,300	728,400	744,800	761,800
90200	Meter Reading Expense	588,800	649,200	739,300	682,000	693,300	712,300	726,800	750,700	766,000	781,600
90300	Cust Records and Coll Expense	932,700	1,002,100	1,094,800	1,093,200	1,084,900	1,137,700	1,161,800	1,200,700	1,227,400	1,254,900
90400	Uncollectible Accounts Expense	85,500	171,200	281,400	570,000	387,000	398,600	455,000	488,300	524,000	563,600
90500	Miscellaneous Cash Expense	(144,700)	22,600	0	0	0	0	0	0	0	0
91100	Supervision-Sales	104,300	78,100	113,000	115,200	82,900	85,600	87,800	90,600	92,800	95,200
91300	Advertising Expense	0	400	300	(200)	600	600	600	700	700	700
91900	Other Marketing Services	12,800	5,100	12,200	7,000	5,100	5,200	5,400	5,500	5,700	5,900
	<b>Total Customer Service</b>	<b>2,116,800</b>	<b>2,518,900</b>	<b>2,918,600</b>	<b>3,079,000</b>	<b>2,910,900</b>	<b>3,030,200</b>	<b>3,141,700</b>	<b>3,264,900</b>	<b>3,361,400</b>	<b>3,463,700</b>
<b>GENERAL &amp; ADMINISTRATIVE</b>											
92000	Admin and General Salaries	1,441,600	1,439,200	1,546,100	1,558,100	1,493,900	1,543,100	1,574,000	1,633,600	1,680,200	1,730,900
92001	General Salaries	0	0	0	0	24,500	35,800	36,500	37,700	38,500	39,200
92100	Office Supplies and Expenses	1,321,300	1,068,100	1,221,700	1,429,800	1,330,400	1,371,100	1,413,100	1,456,400	1,501,100	1,547,200
92300	Outside Services Employed	466,500	488,900	894,900	918,700	1,114,400	1,147,800	1,182,300	1,217,700	1,254,300	1,291,900
92400	Property Insurance	275,000	298,900	173,400	177,600	180,000	185,400	191,000	196,700	202,600	208,700
92500	Injuries and Damages	128,100	120,300	162,000	163,400	170,400	175,500	180,800	186,200	191,800	197,500
92600	Employee Pension and Benefits	1,012,100	(268,200)	(26,000)	58,500	3,000	3,200	3,400	3,600	3,800	4,000
92602	Insurance BCBS	(38,900)	(800)	(10,600)	(4,600)	0	0	0	0	0	0
92604	Insurance Life	(700)	0	(2,000)	0	0	0	0	0	0	0
92800	Regulatory Commission Expense	43,800	29,200	30,700	43,700	60,800	62,600	64,400	66,400	68,300	70,200
93000	Misc General Expense	57,900	61,100	31,600	45,300	46,000	47,400	48,800	50,300	51,800	53,400
93100	Rents	20,800	33,000	24,500	41,300	0	0	0	0	0	0
93200	Maintenance of General Plant	682,900	537,200	558,500	476,500	171,400	176,400	181,600	187,200	192,700	198,300
	<b>Total General &amp; Administrative</b>	<b>5,410,400</b>	<b>3,806,900</b>	<b>4,604,800</b>	<b>4,908,300</b>	<b>4,594,800</b>	<b>4,748,300</b>	<b>4,875,900</b>	<b>5,035,800</b>	<b>5,185,100</b>	<b>5,341,300</b>
	<b>Total O&amp;M Expenditures</b>	<b>20,334,800</b>	<b>19,996,800</b>	<b>23,252,500</b>	<b>22,832,800</b>	<b>23,943,100</b>	<b>24,667,400</b>	<b>25,292,100</b>	<b>26,182,000</b>	<b>26,926,200</b>	<b>27,715,000</b>

(a) Excludes Payment-in-Lieu-of-Taxes.

**Table 7**  
**Proposed Capital Improvement Program**

Line No.		<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
		\$	\$	\$	\$	\$	\$
	WATER						
1	Water Equipment	135,000	740,800	653,100	640,500	717,900	3,090,300
2	Water Environmental Work	0	0	0	0	0	0
3	Water Facility Improvements	31,000	210,000	207,000	210,000	225,000	931,000
4	Water Furnishings & Equipment	55,500	36,100	37,400	38,700	40,000	238,700
5	Water Grounds	7,500	20,900	21,600	22,400	23,200	111,200
6	Water Technology	10,000	108,800	112,600	115,900	117,100	501,900
7	Water Accident Claims	43,800	70,100	72,600	75,100	77,700	382,200
8	Water Services	518,500	652,300	675,100	698,800	723,200	3,769,300
9	Water Meters	597,700	955,000	990,000	1,025,000	1,060,000	5,256,900
10	Water Storage and Transmission	71,300	569,000	171,900	100,000	153,200	2,984,500
11	Water Distribution	3,771,800	6,232,400	9,022,400	9,042,100	6,193,100	37,014,500
12	Water Developmental Mains	306,500	318,800	331,500	344,800	300,000	1,941,900
13	Water Production Projects	225,600	4,396,500	3,003,000	564,500	300,000	9,376,600
14	Subtotal	5,774,200	14,310,700	15,298,200	12,877,800	9,930,400	65,599,000
	COMMON (a)						
15	Common Equipment	0	0	0	0	0	0
16	Common Furnish and Equipment	5,000	5,000	5,000	5,000	5,000	50,600
17	Common Facility Improvements	52,200	43,500	45,100	45,100	45,100	237,600
18	Common Grounds	2,000	2,000	2,000	2,000	2,000	10,000
19	Common Technology	72,000	72,000	72,000	72,000	72,000	513,700
20	Administrative Service Technology	87,000	88,000	89,000	89,000	89,000	515,300
21	Common Tele Communications	10,000	10,000	10,000	10,000	10,000	50,000
22	Subtotal	228,200	220,500	223,100	223,100	223,100	1,377,200
23	Total	6,002,400	14,531,200	15,521,300	13,100,900	10,153,500	66,976,200

(a) Water utility share of common water and electric utility costs.

**Table 8  
Capital Financing Plan**

Line No.	Fiscal Year Ending December 31,						Total	
	2009	2010	2011	2012	2013	2014		
	\$	\$	\$	\$	\$	\$	\$	
<b>SOURCES OF FUNDS</b>								
1	Service Fees (SDCs)	479,400	500,000	750,000	1,000,000	1,020,000	1,040,400	4,789,800
2	EPA Grants	242,500	242,500	0	0	0	0	485,000
3	Revenue Bonds	0	0	19,500,000	21,500,000	0	3,700,000	44,700,000
4	Transfer from Operating	850,000	0	0	2,100,000	3,300,000	5,500,000	11,750,000
5	Interest	60,500	0	0	88,900	89,400	2,600	241,400
6	Subtotal	1,632,400	742,500	20,250,000	24,688,900	4,409,400	10,243,000	61,966,200
<b>USE OF FUNDS</b>								
7	Capital Improvement Program	7,666,900	6,002,400	14,531,200	15,521,300	13,100,900	10,153,500	66,976,200
8	Bond/Loan Issuance Expense	0	0	390,000	430,000	0	74,000	894,000
9	Bond/Loan Reserve Fund Requirement	0	0	0	0	0	0	0
10	Subtotal	7,666,900	6,002,400	14,921,200	15,951,300	13,100,900	10,227,500	67,870,200
<b>FUND BALANCE</b>								
11	Net Annual Cash Balance	(6,034,500)	(5,259,900)	5,328,800	8,737,600	(8,691,500)	15,500	(5,904,000)
12	Beginning Fund Balance (a)	6,043,600	9,100	(5,250,800)	78,000	8,815,600	124,100	6,043,600
13	Cumulative Fund Balance	9,100	(5,250,800)	78,000	8,815,600	124,100	139,600	139,600

(a) Includes System Development Charges Reserve and Series 2009A bond proceeds.

**Table 9**  
**Operating Cash Flow**

Line No.	Fiscal Year Ending December 31,						
	2009	2010	2011	2012	2013	2014	
	\$	\$	\$	\$	\$	\$	
<b>REVENUE</b>							
Operating Revenue							
1	Gross Revenue Under Existing Rates	33,171,700	33,264,100	33,364,900	33,465,700	33,566,500	33,667,200
	Additional Revenue Required (a):						
	Months						
	Year	Percent	Effective				
2	2009	0.00%	11	0	0	0	0
3	2010	8.00%	5	1,108,800	2,669,200	2,677,300	2,685,300
4	2011	7.00%	11	2,312,200	2,530,000	2,537,600	2,545,200
5	2012	7.00%	11		2,481,500	2,715,300	2,723,400
6	2013	7.00%	11			2,663,200	2,914,000
7	2014	7.25%	11				2,960,300
8	Subtotal Rate Revenue	33,171,700	34,372,900	38,346,300	41,154,500	44,167,900	47,503,500
9	Free Water	(1,853,100)	(1,914,900)	(2,129,700)	(2,278,800)	(2,438,300)	(2,614,600)
10	Net Revenue Received	31,318,600	32,458,000	36,216,600	38,875,700	41,729,600	44,888,900
11	Other Operating Revenue (excludes SDCs)	1,659,600	1,652,600	1,692,300	1,733,200	1,775,200	1,753,800
12	PILOT	3,587,900	4,399,700	4,563,200	4,074,300	4,372,600	4,702,800
13	Subtotal Operating Revenue	36,566,100	38,510,300	42,472,100	44,683,200	47,877,400	51,345,500
Non-Operating Revenue							
14	Interest - Operating Fund	44,500	45,600	55,800	66,200	67,400	70,200
15	Interest - Reserve Funds (b)	104,100	104,100	104,100	104,100	104,100	104,100
16	Subtotal Non-Operating Revenue	148,600	149,700	159,900	170,300	171,500	174,300
17	<b>Total Revenue</b>	<b>36,714,700</b>	<b>38,660,000</b>	<b>42,632,000</b>	<b>44,853,500</b>	<b>48,048,900</b>	<b>51,519,800</b>
<b>REVENUE REQUIREMENT</b>							
Operating Expenditures							
18	O&M Expenses	23,943,100	24,667,400	25,292,100	26,182,000	26,926,200	27,715,000
19	PILOT Rate	9.9%	12.8%	11.9%	9.9%	9.9%	9.9%
20	PILOT	3,587,900	4,399,700	4,563,200	4,074,300	4,372,600	4,702,800
21	Subtotal O&M Expenses	27,531,000	29,067,100	29,855,300	30,256,300	31,298,800	32,417,800
22	Net Revenue	9,183,700	9,592,900	12,776,700	14,597,200	16,750,100	19,102,000
Debt Service							
Existing							
23	Parity Debt	7,416,300	7,524,900	8,155,100	8,155,500	8,147,500	8,158,000
24	Non-Parity Debt	2,107,400	2,107,700	2,107,700	2,107,400	2,107,500	2,108,000
Proposed							
25	Parity Debt	0	0	1,453,700	2,255,100	3,056,500	3,194,400
26	Subtotal Debt Service	9,523,700	9,632,600	11,716,500	12,518,000	13,311,500	13,460,400
27	Transfer to Capital Fund	850,000	0	0	2,100,000	3,300,000	5,500,000
28	<b>Total Revenue Requirements</b>	<b>37,904,700</b>	<b>38,699,700</b>	<b>41,571,800</b>	<b>44,874,300</b>	<b>47,910,300</b>	<b>51,378,200</b>
Operating Fund Balance							
29	Net Annual Cash Balance	(1,190,000)	(39,700)	1,060,200	(20,800)	138,600	141,600
30	Beginning Fund Balance (c)	3,490,000	2,300,000	2,260,300	3,320,500	3,299,700	3,438,300
31	Net Cumulative Fund Balance	2,300,000	2,260,300	3,320,500	3,299,700	3,438,300	3,579,900
32	Days O&M Reserved	35	33	48	46	47	47
33	Reserve Target - Days O&M	45	45	45	45	45	45
34	Reserve Target - \$	2,951,900	3,041,200	3,118,200	3,227,900	3,319,700	3,416,900
35	Target Variance	(651,900)	(780,900)	202,300	71,800	118,600	163,000

(a) The BPU is seeking approval of rates that reflect the proposed revenue increases for 2010 through 2013.

(b) Includes interest earnings on the Customer Deposits, Self Insurance Reserve, Debt Service Fund, Improvement and Emergency Fund, and Economic Development Fund.

(c) Includes Unrestricted Balance plus balances in the Operating Reserve Fund, Construction Reserve, Debt Reduction Reserve, Rate Stabilization Fund, and System Development Charges Reserve.

**Table 10**  
**Coverage Requirements**

Line No.		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<b>Rate Covenant</b>							
1	Net Revenue including PILOT Revenue (a)	12,771,600	13,992,600	17,339,900	18,671,500	21,122,700	23,804,800
2	Maximum Annual Debt Service Requirements - Total Debt	10,313,172	10,313,172	11,766,872	13,369,672	13,369,672	13,645,472
3	Coverage Ratio including PILOT Revenue	1.24	1.36	1.47	1.40	1.58	1.74
4	Target	1.20					
<b>Financial Guideline</b>							
5	Net Revenue including PILOT Revenue (a)	12,771,600	13,992,600	17,339,900	18,671,500	21,122,700	23,804,800
6	Maximum Annual Debt Service Requirements - Total Debt	10,313,172	10,313,172	11,766,872	13,369,672	13,369,672	13,645,472
7	Coverage Ratio including PILOT Revenue	1.24	1.36	1.47	1.40	1.58	1.74
8	Target	1.60					
9	Net Revenue excluding PILOT Revenue (a)	9,183,700	9,592,900	12,776,700	14,597,200	16,750,100	19,102,000
10	Maximum Annual Debt Service Requirements - Total Debt	10,313,172	10,313,172	11,766,872	13,369,672	13,369,672	13,645,472
11	Coverage Ratio excluding PILOT Revenue	0.89	0.93	1.09	1.09	1.25	1.40
12	Target	1.40					

(a) Net Revenue includes the proposed revenue increases reflected in Table 9. The BPU is seeking approval of rates that reflect the proposed revenue increases for 2010 through 2013.

**Table 11**  
**Total Cost of Service**  
**Test Year 2013**

Line No.	<u>Description</u>	<u>Operating Expense</u> \$	<u>Capital Cost</u> \$	<u>Total</u> \$
<b>REVENUE REQUIREMENTS</b>				
1	Operating Expense	26,926,200		26,926,200
2	PILOT	4,372,600		4,372,600
3	Existing Debt Service		10,255,000	10,255,000
4	Proposed Debt Service		3,056,500	3,056,500
5	Revenue Capital Financing		3,300,000	3,300,000
6	Total	<u>31,298,800</u>	<u>16,611,500</u>	<u>47,910,300</u>
<b>REVENUE REQUIREMENTS MET FROM OTHER SOURCES</b>				
7	Other Operating Revenue	1,775,200		1,775,200
8	Interest Income	99,000	72,500	171,500
9	PILOT	4,372,600		4,372,600
10	Full Year Rev. Inc. Adj. (a)	(149,400)	(79,300)	(228,700)
11	Use of Available Funds (b)	(90,500)	(48,100)	(138,600)
12	Total	<u>6,006,900</u>	<u>(54,900)</u>	<u>5,952,000</u>
13	Net Costs to be Met from Charges	25,291,900	16,666,400	41,958,300

(a) Adjustment for bill proration and billing lag.

(b) Reflects use of funds available at the beginning of the year.

**Table 12**  
**Allocation of Net Plant Investment to Functional Cost Components**  
**Test Year 2013**

Line No.	Net Plant Investment	Common to All					Common to Retail			
		Extra Capacity		Meter Reading & Billing	Extra Capacity			Meters & Services	Fire Protection	
		Maximum Day	Maximum Hour		Base	Maximum Day	Maximum Hour			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Source of Supply Plants										
1	Structure Intake	2,423,600	1,616,500	807,100						
2	Supply Mains	179,100	119,500	59,600						
3	Subtotal Source of Supply	2,602,700	1,736,000	866,700	0	0	0	0	0	0
Pumping Plant										
4	Land	66,900	44,600	22,300						
5	Structures	7,918,500	5,281,600	2,636,900						
6	Electric Pump Equipment	466,200	311,000	155,200						
7	Other Pump Equipment	700	500	200						
8	Subtotal Pumping Plant	8,452,300	5,637,700	2,814,600	0	0	0	0	0	0
Water Treatment										
9	Purification Building	48,479,100	32,335,600	16,143,500						
10	Equipment	13,263,200	8,846,600	4,416,600						
11	Subtotal Water Treatment	61,742,300	41,182,200	20,560,100	0	0	0	0	0	0
Transmission & Distribution										
12	Land	147,500	14,800		132,700					
13	Reservoir	6,959,600	696,000		6,263,600					
Mains & Access										
14	Transmission Mains	38,389,800	25,606,000	12,783,800						
15	Distribution Mains	16,847,000				8,423,400	4,211,800	4,211,800		
16	Service Mains	1,030,100							1,030,100	
17	Subtotal	56,266,900	25,606,000	12,783,800	0	8,423,400	4,211,800	4,211,800	1,030,100	0
18	Firemains	11,500								11,500
19	Services	6,238,900							6,238,900	
20	Meters	2,086,900							2,086,900	
21	Meter Install	0							0	
22	Hydrants	7,387,000								7,387,000
23	Subtotal Transmission & Distribution	79,098,300	26,316,800	12,783,800	6,396,300	8,423,400	4,211,800	4,211,800	9,355,900	7,398,500
General Plant										
24	Land	110,300	73,600	36,700						
25	Structures & Improvements	2,961,300	1,447,800	715,900	123,700	24,200	162,900	81,400	180,900	143,100
26	Office Furniture & Equipment	391,000	191,100	94,500	16,300	3,200	21,500	10,800	23,900	18,900
27	Capital Leases	2,557,800	637,700	315,400	54,500	1,264,000	71,700	35,900	79,700	63,000
28	Transportation Equipment	220,300	107,600	53,300	9,200	1,800	12,100	6,100	13,500	10,600
29	Stores Equipment	1,400	700	300	100	0	100	0	100	100
30	Tools, Shop, & Equipment	8,200	4,000	2,000	300	100	500	200	500	400
31	Laboratory Equipment	0	0							
32	Power Operated Equipment	6,200	2,900	1,500	300	100	300	200	400	300
33	Communication Equipment	321,000	157,000	77,600	13,400	2,600	17,700	8,800	19,600	15,500
34	Miscellaneous Equipment	700	500	200	0	0	0	0	0	0
35	Water Plant Acq	0	0	0	0	0	0	0	0	0
36	Subtotal General Plant	6,578,200	2,622,900	1,297,400	217,800	1,296,000	286,800	143,400	318,600	251,900
37	Total Water Plant	158,473,800	77,495,600	38,322,600	6,614,100	1,296,000	8,710,200	4,355,200	9,674,500	7,650,400
Common Plant										
38	Structures & Impr	992,300	485,200	240,000	41,400	8,100	54,500	27,300	60,600	47,900
39	Office Furn & Equip	3,450,500	1,687,500	834,400	144,000	28,200	189,600	94,800	210,600	166,600
40	Transportation Equip	2,900	1,400	700	100	0	200	100	200	100
41	Tools, Shop, & Equip	7,800	3,800	1,900	300	100	400	200	500	400
42	Communication Equip	1,003,300	490,700	242,600	41,900	8,200	55,100	27,600	61,200	48,400
43	Misc Equip	53,900	26,400	13,000	2,200	400	3,000	1,500	3,300	2,600
44	Subtotal Common Plant	5,510,700	2,695,000	1,332,600	229,900	45,000	302,800	151,500	336,400	266,000
45	Grand Total Water and Common Plant	163,984,500	80,190,600	39,655,200	6,844,000	1,341,000	9,013,000	4,506,700	10,010,900	7,916,400
46	Capital Charges to be Recovered (a)	10,255,000	5,014,900	2,479,900	428,000	83,900	563,600	281,800	626,000	495,100

(a) Includes debt service on existing bonds.

**Table 13**  
**Allocation of Capital Improvements to Functional Cost Components**  
**Test Year 2013**

Line	Net Capital Program	Common to All				Common to Retail				
		Base	Extra Capacity		Meter Reading & Billing	Base	Extra Capacity		Meters & Services	Fire Protection
			Maximum Day	Maximum Hour			Maximum Day	Maximum Hour		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Source of Supply Plants										
1	Structure Intake	0	0	0						
2	Supply Mains	0	0	0						
3	Subtotal Source of Supply	0	0	0	0	0	0	0	0	0
Pumping Plant										
4	Land	0	0	0						
5	Structures	0	0	0						
6	Electric Pump Equipment	568,200	379,000	189,200						
7	Other Pump Equipment	0	0	0						
8	Subtotal Pumping Plant	568,200	379,000	189,200	0	0	0	0	0	0
Water Treatment										
9	Purification Building	3,809,800	2,541,100	1,268,700						
10	Equipment	0	0	0						
11	Subtotal Water Treatment	3,809,800	2,541,100	1,268,700	0	0	0	0	0	0
Transmission & Distribution										
12	Land	0	0	0	0	0	0	0	0	0
13	Reservoir	4,977,000	497,700	4,479,300						
Mains & Access										
14	Transmission Mains	15,379,700	10,258,300	5,121,400						
15	Distribution Mains	6,749,300				3,374,700	1,687,300	1,687,300		
16	Service Mains	412,700							412,700	
17	Subtotal	22,541,700	10,258,300	5,121,400	0	3,374,700	1,687,300	1,687,300	412,700	0
18	Firemains	0								0
19	Services	3,366,800							3,366,800	
20	Meters	16,787,400							16,787,400	
21	Meter Install	0								
22	Hydrants	1,747,800								1,747,800
23	Subtotal Transmission & Distribution	49,420,700	10,756,000	5,121,400	4,479,300	3,374,700	1,687,300	1,687,300	20,566,900	1,747,800
General Plant										
24	Land	0	0	0	0	0	0	0	0	0
25	Structures & Improvements	1,001,500	254,600	122,500	83,400	0	62,800	31,400	31,400	382,900
26	Office Furniture & Equipment	697,100	177,200	85,300	58,000	0	43,700	21,900	21,900	266,500
27	Transportation Equipment	525,000	133,400	64,200	43,700	0	32,900	16,500	16,500	200,700
28	Stores Equipment	2,050,000	521,100	250,700	170,700	0	128,600	64,300	64,300	783,700
29	Tools, Shop, & Equipment	268,700	68,300	32,900	22,400	0	16,900	8,400	8,400	102,700
30	Laboratory Equipment	0	0	0	0	0	0	0	0	0
31	Power Operated Equipment	0	0	0	0	0	0	0	0	0
32	Communication Equipment	93,600	23,900	11,400	7,800	0	5,900	2,900	2,900	35,800
33	Miscellaneous Equipment	874,800	222,500	107,000	72,800	0	54,900	27,400	27,400	334,400
34	Water Plant Acq	0	0	0	0	0	0	0	0	0
35	Capital Leases	0	0	0	0	0	0	0	0	0
36	Subtotal General Plant	5,510,700	1,401,000	674,000	458,800	0	345,700	172,800	172,800	2,106,700
37	Total Proposed Capital Program	59,309,400	15,077,100	7,253,300	4,938,100	0	3,720,400	1,860,100	1,860,100	22,673,600
38	Existing Plant in Service	163,984,500	80,190,600	39,655,200	6,844,000	1,341,000	9,013,000	4,506,700	4,506,700	10,010,900
39	Grant Total Plant Investment	223,293,900	95,267,700	46,908,500	11,782,100	1,341,000	12,733,400	6,366,800	6,366,800	32,684,500
40	Capital Charges to be Recovered (a)	6,411,400	2,735,400	1,346,900	338,300	38,500	365,600	182,800	182,800	938,500

(a) Includes debt service on proposed bonds less revenue from other sources.

**Table 14**  
**Allocation of Operation and Maintenance Expense to Functional Cost Components**  
**Test Year 2013**

Line No.	Account No.	Account Description	Operating Expense	Common to All			Common to Retail			Meters & Services	Fire Protection
				Base	Extra Capacity		Base	Extra Capacity			
					Maximum Day	Maximum Hour		Maximum Day	Maximum Hour		
			\$	\$	\$	\$	\$	\$	\$	\$	
<b>Production</b>											
1	50600	Misc. Steam Power Expense	34,500	23,000	11,500						
2	51000	Maintenance Supervision	358,900	239,400	119,500						
3	51100	Maint of Structures-Pwr Prod	6,600	4,400	2,200						
4	60000	Operation Supv & Eng-Wtr Supp	462,500	308,500	154,000						
5	60100	Operation L-WTRSP	0	0	0						
6	62300	Fuel or Pwr Purch for Pumping	1,067,500	712,000	355,500						
7	62400	Pump Labor	0	0	0						
8	62500	Expenses Transferred-Cr	(1,214,600)	(810,100)	(404,500)						
9	64000	Operation Supv & Eng-Wtr Proc	1,445,400	964,100	481,300						
10	64100	Chemical Expense	1,667,600	1,667,600							
11	64300	Laboratory Expense	300	300							
12	64400	Wtr Proc Comp Equip & Supplies	902,200	902,200							
13	65000	Maint Supv and Eng-Wtr Proc	1,255,000	837,100	417,900						
14	65200	Mant Wtr Trtmnt Equip-Wtr Proc	320,700	213,900	106,800						
15		Total Production	6,306,600	5,062,400	1,244,200	0	0	0	0	0	
<b>Transmission &amp; Distribution</b>											
16	56000	Operation Supv and Eng-Trans	21,100	8,700	4,300	0	0	2,800	1,400	1,400	
17	56200	Transmission - Station Equipment	0	0	0						
18	57000	Maintenance of Station Equip	1,600	1,100	500						
19	58000	Operation Supv and Eng-Dist	141,400	58,000	28,900	0	0	19,100	9,500	9,500	
20	58200	Station Expenses-Dist	13,700	5,700	2,800	0	0	1,800	900	900	
21	58400	Underground Line	0	0	0	0	0	0	0	0	
22	58500	Light / Sign	0	0	0	0	0	0	0	0	
23	58600	Meter Expense	640,900	273,600	93,200	0	110,200	33,700	16,900	16,900	
24	58800	Misc Distribution Expense	5,000	2,100	1,000	0	0	700	300	300	
25	59100	Maint of Structures-Dist	900	300	200	0	0	100	100	100	
26	66200	Trans and Dist Line Expense	1,964,200	910,500	454,600	0	0	299,500	149,800	149,800	
27	66300	Meter Expense	2,229,400								
28	66500	Operation Labor & Exp-Wtr Dist	544,100	222,800	111,300	0	0	73,300	36,700	36,700	
29	67000	Maint Supv and Eng-T and D	2,868,300	1,175,000	586,600	0	0	386,500	193,300	193,300	
30	67100	Maint-Structure & Improvement	200,300	82,000	41,000	0	0	27,000	13,500	13,500	
31	67200	Maintenance Mains	0	0	0	0	0	0	0	0	
32	67300	Maint-Distribution-Mains	810,400	332,100	165,700	0	0	109,200	54,600	54,600	
33	67400	Maintenance Transmission Main	0	0	0	0	0	0	0	0	
34	67500	Maintenance of Services	11,900	0	0	0	0	0	0	11,900	
35	67600	Maintenance Water Meter	0	0	0	0	0	0	0	0	
36	67700	Maintenance of Fire Hydrants	11,300	0	0	0	0	0	0	0	
37	67900	Operatn & Maint Exp-Sys Cntrl	574,000	235,000	117,400	0	0	77,400	38,700	38,700	
38	68000	Operation Supv and Eng-T&D	0	0	0	0	0	0	0	0	
39	70000	Store Clr-Personnel & General	540,100	258,100	128,900			49,500	24,800	24,800	
40	70100	Store Clr-Service Center	14,500	4,900	2,300	0	200	1,500	700	700	
41	70200	Store Clr-Quindaro	2,700	1,000	400	0	0	300	100	100	
42	70300	Store Clr-Muncie	6,800	2,300	1,100	0	100	700	300	300	
43	70400	Store Clr-Nearman	7,900	2,600	1,300	0	100	800	400	400	
44	70500	Store Clr-Kaw	0	0	0	0	0	0	0	0	
45	75000	Telecommunications Clr-All	130,100	43,400	21,700			16,300	8,100	8,100	
46	80100	Trans Clr-Personnel & General	122,700	19,500	8,600	0	70,300	5,000	2,500	2,500	
47	80400	Trans Clr-Muncie	327,400	107,900	52,400	0	3,600	33,600	16,800	16,800	
48	81000	Trans Clr-Service Center	641,800	46,400	15,900	0	551,500	5,700	2,900	2,900	
49	82000	Trans Clr-Quindaro	240,600	38,200	17,000	0	137,800	9,800	4,900	4,900	
50		Total Transmission & Distribution	12,073,100	3,831,200	1,857,100	0	906,300	1,154,300	577,200	577,200	
<b>Customer Service</b>											
51	90100	Supv and Customer Serv Expense	744,800								
52	90200	Meter Reading Expense	766,000								
53	90300	Cust Records and Coll Expense	1,227,400								
54	90400	Uncollectible Accounts Expense	524,000								
55	90500	Miscellaneous Cash Expense	0								
56	91100	Supervision-Sales	92,800	31,900	13,500	0	20,500	5,700	2,800	2,800	
57	91200	Demo Expense	0	0	0	0	0	0	0	0	
58	91300	Advertising Expense	700	300	100	0	200	0	0	0	
59	91900	Other Marketing Services	5,700	1,900	800	0	1,300	300	200	200	
60		Total Customer Service	3,361,400	34,100	14,400	0	3,284,200	6,000	3,000	3,000	
<b>General &amp; Administrative</b>											
61	92000	Admin and General Salaries	1,680,200	578,900	244,000	0	370,400	102,600	51,300	51,300	
62	92010	General Salaries	38,500	13,200	5,600	0	8,500	2,400	1,200	1,200	
63	92100	Office Supplies and Expenses	1,501,100	517,200	218,000	0	331,000	91,600	45,800	45,800	
64	92200	Admin Credit	0	0	0	0	0	0	0	0	
65	92300	Outside Services Employed	1,254,300	432,100	182,200	0	276,500	76,600	38,300	38,300	
66	92400	Property Insurance	202,600	69,800	29,400	0	44,700	12,400	6,200	6,200	
67	92500	Injuries and Damages	191,800	66,000	27,900	0	42,300	11,700	5,900	5,900	
68	92600	Employee Pension and Benefits	3,800	1,400	600	0	800	200	100	100	
69	92602	Insurance BCBS	0	0	0	0	0	0	0	0	
70	92604	Insurance Life	0	0	0	0	0	0	0	0	
71	92800	Regulatory Commission Expense	68,300	23,500	9,900	0	15,100	4,200	2,100	2,100	
72	93000	Misc General Expense	51,800	17,800	7,500	0	11,400	3,200	1,600	1,600	
73	93099	PILOT Transfer	0	0	0	0	0	0	0	0	
74	93100	Rents	0	0	0	0	0	0	0	0	
75	93200	Maintenance of General Plant	192,700	66,300	28,000	0	42,500	11,800	5,900	5,900	
76		Total General & Administrative	5,185,100	1,786,200	753,100	0	1,143,200	316,700	158,400	158,400	
77		Total O&M Expenditures	26,926,200	10,713,900	3,868,800	0	5,333,700	1,477,000	738,600	738,600	
78		Net Operating Expenses to be Recovered	25,291,900	10,063,400	3,634,000	0	5,010,000	1,387,400	693,800	693,800	

**Table 15**  
**Estimated Units of Service**  
**Test Year 2013**

Line No.	Customer Class	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Water Usage		Maximum Day			Maximum Hour			Bills	Equivalent Meters & Services	Fire Protection Hydrants
		Total Annual Ccf	Average Day Ccf/day (1) / 365	Capacity Factor %	Total Capacity Ccf/day (2) x (3)	Extra Capacity (a) Ccf/day (4) - (2)	Capacity Factor %	Total Capacity Ccf/day (2) x (6)	Extra Capacity (b) Ccf/day (7) - (4)			
<b>INSIDE CITY</b>												
1	Residential	3,656,600	10,018	210%	21,038	11,020	285%	28,551	7,513	541,201	45,643	
2	Commercial	2,551,727	6,991	195%	13,632	6,641	265%	18,526	4,894	56,190	15,059	
3	Industrial	1,307,608	3,582	160%	5,731	2,149	220%	7,880	2,149	1,716	2,865	
4	Public Authority	37,553	103	195%	201	98	265%	273	72	84	126	
5	Schools	128,012	351	195%	684	333	265%	930	246	1,409	1,140	
6	City	394,400	1,081	195%	2,108	1,027	265%	2,865	757	1,656	7,609	
7	City Private Fire Connection				15	15		68	53			
8	Temporary Fire Hydrants	25,100	69	195%	135	66	265%	183	48	360	450	
9	Public Fire Hydrant				2,681	2,681		12,371	9,690			6,041
10	Private Fire Connections				250	250		1,153	903			
11	Total Inside City	8,101,000	22,195		46,475	24,280		72,800	26,325	602,616	72,891	6,041
<b>OUTSIDE CITY</b>												
12	Residential	146,800	402	210%	844	442	285%	1,146	302	19,031	1,615	
13	Commercial	108,100	296	195%	577	281	265%	784	207	1,309	380	
14	Public Authority	100	0	195%	0	0	265%	0	0	48	8	
15	Schools	1,000	3	195%	6	3	265%	8	2	12	6	
16	Public Fire Hydrant				124	124		571	447			279
17	Private Fire Connections				58	58		268	210			
18	Total Outside City	256,000	701		1,609	908		2,777	1,168	20,400	2,010	279
19	Wholesale	433,000	1,186	160%	1,898	712	220%	2,609	711	48		
20	Interdepartmental	1,776,300	4,867	195%	9,491	4,624	265%	12,898	3,407	240		
21	Total	10,566,300	28,949		59,473	30,524		91,084	31,611	623,304	74,901	6,320

**Table 16  
Unit Cost of Service  
Test Year 2013**

Line No.		Common to All				Common to Retail					
		Total	Extra Capacity		Meter	Base	Extra Capacity		Meters & Services	Fire Protection	
			Maximum Day	Maximum Hour	Reading & Billing		Maximum Day	Maximum Hour			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	Total Units of Service										
1	Inside City		8,101,000	24,280	26,325	602,616	8,101,000	24,280	26,325	72,891	6,041
2	Outside City		256,000	908	1,168	20,400	256,000	908	1,168	2,010	279
3	Wholesale		433,000	712	711	48					
4	Interdepartmental		1,776,300	4,624	3,407	240	1,776,300	4,624	3,407		
5	Total		10,566,300	30,524	31,611	623,304	10,133,300	29,812	30,900	74,901	6,320
	Net Operating Expense										
6	Total Cost - \$	25,291,900	10,063,400	3,634,000	0	5,010,000	1,387,400	693,800	693,800	3,794,800	14,700
7	Unit Cost - \$/Unit		0.95241	119.05386	0.00000	8.03781	0.13691	23.27251	22.45307	50.66425	2.32595
	Existing Capital Costs										
8	Total Cost - \$	10,255,000	5,014,900	2,479,900	428,000	83,900	563,600	281,800	281,800	626,000	495,100
9	Unit Cost - \$/Unit		0.47461	81.24427	13.53959	0.13461	0.05562	9.45257	9.11974	8.35771	78.33861
	Proposed Capital Costs										
10	Total Cost - \$	6,411,400	2,735,400	1,346,900	338,300	38,500	365,600	182,800	182,800	938,500	282,600
11	Unit Cost - \$/Unit		0.25888	44.12593	10.70197	0.06177	0.03608	6.13176	5.91586	12.52988	44.71519
12	Total Unit Cost of Service		1.68590	244.42406	24.24156	8.23418	0.22861	38.85684	37.48867	71.55184	125.37975
	Total Cost of Service										
13	Inside City	34,947,500	13,657,400	5,934,600	638,200	4,962,100	1,852,000	943,400	986,900	5,215,500	757,400
14	Outside City	1,166,200	431,600	221,900	28,300	168,000	58,500	35,300	43,800	143,800	35,000
15	Wholesale	921,600	730,000	174,000	17,200	400	0	0	0	0	0
16	Interdepartmental	4,923,000	2,994,700	1,130,200	82,600	2,000	406,100	179,700	127,700	0	0
17	Total	41,958,300	17,813,700	7,460,700	766,300	5,132,500	2,316,600	1,158,400	1,158,400	5,359,300	792,400

**Table 17**  
**Allocation of Cost of Service to Customer Classes**  
**Test Year 2013**

Line No.	Description	Common to All				Common to Retail					Fire Protection Hydrants
		Total	Base	Extra Capacity		Meter Reading & Billing	Base	Extra Capacity		Meters & Services	
				Maximum Day	Maximum Hour			Maximum Day	Maximum Hour		
		Ccf	Ccf/day	Ccf/day	Bills	Ccf	Ccf/day	Ccf/day	Bills		
1	Unit Cost of Service - \$/unit		1.68590	244.42406	24.24156	8.23418	0.22861	38.85684	37.48867	71.55184	125.37975
	Inside City										
	Residential										
2	Units of Service		3,656,600	11,020	7,513	541,201	3,656,600	11,020	7,513	45,643	
3	Allocated Cost - \$	18,308,100	6,164,500	2,693,600	182,100	4,456,300	835,900	428,200	281,700	3,265,800	
	Commercial										
4	Units of Service		2,551,727	6,641	4,894	56,190	2,551,727	6,641	4,894	15,059	
5	Allocated Cost - \$	8,608,900	4,302,000	1,623,200	118,600	462,700	583,400	258,000	183,500	1,077,500	
	Industrial										
6	Units of Service		1,307,608	2,149	2,149	1,716	1,307,608	2,149	2,149	2,865	
7	Allocated Cost - \$	3,464,000	2,204,500	525,300	52,100	14,100	298,900	83,500	80,600	205,000	
	Public Authority										
8	Units of Service		37,553	98	72	84	37,553	98	72	126	
9	Allocated Cost - \$	113,800	63,300	24,000	1,700	700	8,600	3,800	2,700	9,000	
	Schools										
10	Units of Service		128,012	333	246	1,409	128,012	333	246	1,140	
11	Allocated Cost - \$	447,700	215,800	81,400	6,000	11,600	29,300	12,900	9,200	81,500	
	City										
12	Units of Service		394,400	1,042	810	1,656	394,400	1,042	810	7,609	
13	Allocated Cost - \$	1,658,400	664,900	254,700	19,600	13,600	90,200	40,500	30,400	544,500	
	Temporary Fire Hydrants										
14	Units of Service		25,100	66	48	360	25,100	66	48	450	
15	Allocated Cost - \$	104,900	42,300	16,100	1,200	3,000	5,700	2,600	1,800	32,200	
	Public Fire Hydrant										
16	Units of Service			2,681	9,690			2,681	9,690		6,041
17	Allocated Cost - \$	2,115,100		655,300	234,900			104,200	363,300		757,400
	Private Fire Connections										
18	Units of Service			250	903			250	903		
19	Allocated Cost - \$	126,600		61,100	21,900			9,700	33,900		
20	Total Inside City	34,947,500	13,615,000	5,918,600	636,900	4,959,000	1,846,300	940,800	985,300	5,183,300	757,400
	Outside City										
	Residential										
21	Units of Service		146,800	442	302	19,031	146,800	442	302	1,615	
22	Allocated Cost - \$	697,200	247,600	108,000	7,300	156,700	33,600	17,200	11,300	115,500	
	Commercial										
23	Units of Service		108,100	281	207	1,309	108,100	281	207	380	
24	Allocated Cost - \$	337,300	182,200	68,700	5,000	10,800	24,700	10,900	7,800	27,200	
	Public Authority										
25	Units of Service		100	0	0	48	100	0	0	8	
26	Allocated Cost - \$	1,200	200	0	0	400	0	0	0	600	
	Schools										
27	Units of Service		1,000	3	2	12	1,000	3	2	6	
28	Allocated Cost - \$	3,300	1,700	700	0	100	200	100	100	400	
	Public Fire Hydrant										
29	Units of Service			124	447			124	447		279
30	Allocated Cost - \$	97,700		30,300	10,800			4,800	16,800		35,000
	Private Fire Connections										
31	Units of Service			58	210			58	210		
32	Allocated Cost - \$	29,500		14,200	5,100			2,300	7,900		
33	Total Outside City	1,166,200	431,700	221,900	28,200	168,000	58,500	35,300	43,900	143,700	35,000
	Wholesale										
34	Units of Service		433,000	712	711	48					
35	Allocated Cost - \$	921,600	730,000	174,000	17,200	400					
	Interdepartmental										
36	Units of Service		1,776,300	4,624	3,407	240	1,776,300	4,624	3,407	0	
37	Allocated Cost - \$	4,923,000	2,994,700	1,130,200	82,600	2,000	406,100	179,700	127,700	0	
38	Total System	41,958,300	17,771,400	7,444,700	764,900	5,129,400	2,310,900	1,155,800	1,156,900	5,327,000	792,400

**Table 18**  
**Comparison of Allocated Cost of Service**  
**with Revenue Under Existing Rates**  
**Test Year 2013**

Line No.	(1) Allocated Cost of Service \$	(2) Adjustment \$	(3) Adjusted Cost of Service \$ (1) + (2)	(4) Revenue Under Existing Rates \$	(5) Indicated Revenue Adjustment (3) / (4)	
<b>INSIDE CITY</b>						
1	Residential	18,308,100	5,159,200	23,467,300	17,438,800	34.6%
2	Commercial (a)	8,713,800	2,390,100	11,103,900	8,588,100	29.3%
3	Industrial	3,464,000	950,100	4,414,100	3,017,200	46.3%
4	Public Authority	113,800	31,300	145,100	108,600	33.6%
5	Schools	447,700	122,800	570,500	434,100	31.4%
6	City	1,658,400	(1,658,400)	0		0.0%
7	Public Fire Hydrant	2,115,100	(2,115,100)	0		0.0%
8	Private Fire Connections	126,600		126,600	320,700	-60.5%
9	Total Inside City	34,947,500	4,880,000	39,827,500	29,907,500	33.2%
<b>OUTSIDE CITY</b>						
10	Residential	697,200	209,300	906,500	768,000	18.0%
11	Commercial (a)	337,300	101,200	438,500	394,100	11.3%
12	Public Authority	1,200	400	1,600	1,800	-11.1%
13	Schools	3,300	1,000	4,300	3,800	13.2%
14	Public Fire Hydrant	97,700	(97,700)	0		0.0%
15	Private Fire Connections	29,500		29,500	74,600	-60.5%
16	Total Outside City	1,166,200	214,200	1,380,400	1,242,300	11.1%
17	Wholesale	921,600	(171,200)	750,400	563,600	33.1%
18	Interdepartmental	4,923,000	(4,923,000)	0		0.0%
19	Total	41,958,300	0	41,958,300	31,713,400	32.3%

(a) Includes Temporary Public Fire (Rate Code 10H).

**Table 19  
Existing and Proposed Rates**

Meter Size	Existing			Proposed Rates (a)											
	Monthly Customer Charge	Monthly Minimum Bill	Minimum Usage Requirement	2010 (b)			2011			2012			2013		
				Monthly Customer Charge	Monthly Minimum Bill	Minimum Usage Requirement	Monthly Customer Charge	Monthly Minimum Bill	Minimum Usage Requirement	Monthly Customer Charge	Monthly Minimum Bill	Minimum Usage Requirement	Monthly Customer Charge	Monthly Minimum Bill	Minimum Usage Requirement
	\$	\$	Ccf	\$	\$	Ccf	\$	\$	Ccf	\$	\$	Ccf	\$	\$	Ccf
<b>RATE CODE 10 - INSIDE CITY</b>															
<b>Monthly Charge</b>															
5/8"	12.69	12.69	0.10	13.65	13.98	0.10	15.40	15.75	0.10	17.00	17.37	0.10	18.75	19.14	0.10
3/4"	13.18	26.80	4.70	16.60	32.16	4.70	18.70	35.15	4.70	20.60	37.90	4.70	22.70	40.80	4.70
1"	15.27	37.10	7.50	20.70	45.33	7.50	23.20	49.22	7.50	25.60	52.94	7.50	28.20	56.77	7.50
1.5"	20.58	66.74	15.70	32.50	80.99	15.70	36.10	87.05	15.70	39.80	92.97	15.70	43.90	99.04	15.70
2"	26.95	100.02	25.50	44.20	121.21	25.50	49.10	129.84	25.50	54.10	138.14	25.50	59.70	146.59	25.50
3"	47.09	180.31	45.50	96.00	231.21	45.50	106.00	247.54	45.50	117.00	264.04	45.50	129.00	280.69	45.50
4"	73.62	290.99	74.00	154.50	372.64	74.00	171.00	399.18	74.00	188.50	425.31	74.00	208.00	452.03	74.00
6"	142.55	577.73	148.00	301.00	734.48	148.00	333.00	786.14	148.00	367.00	836.91	148.00	405.00	888.79	148.00
8"	200.89	912.23	247.50	449.00	1,172.03	247.50	495.00	1,250.62	247.50	546.00	1,329.34	247.50	602.00	1,408.17	247.50
10"	317.55	1,370.86	372.00	596.00	1,681.32	372.00	657.00	1,791.10	372.00	724.00	1,899.51	372.00	798.00	2,007.55	372.00
12"	464.36	1,767.17	462.50	682.00	2,030.68	462.50	755.00	2,164.22	462.50	832.00	2,292.59	462.50	917.00	2,419.77	462.50
<b>Monthly Volume Charge - \$/Ccf</b>															
First 7 Ccf	2.959			3.310			3.500			3.680			3.850		
Next 153 Ccf	2.945			2.910			3.040			3.150			3.240		
Next 1,840 Ccf	2.750			2.910			3.040			3.150			3.240		
Next 6,000 Ccf	2.063			2.063			2.063			2.450			2.990		
Over 8,000 Ccf	1.320			1.620			1.960			2.400			2.990		
<b>RATE CODE 20 - OUTSIDE CITY</b>															
<b>Monthly Charge</b>															
5/8"	12.89	24.36	3.60	13.65	25.57	3.60	15.40	23.80	2.40	17.00	21.42	1.20	18.75	19.14	0.10
3/4"	13.40	35.20	6.70	16.60	38.78	6.70	18.70	39.70	6.00	20.60	40.10	5.30	22.70	40.80	4.70
1"	15.59	52.81	11.40	20.70	56.67	11.40	23.20	57.12	10.10	25.60	57.03	8.80	28.20	56.77	7.50
1.5"	21.16	92.04	21.70	32.50	98.45	21.70	36.10	99.21	19.70	39.80	99.27	17.70	43.90	99.04	15.70
2"	27.84	144.92	35.80	44.20	151.18	35.80	49.10	150.82	32.40	54.10	149.16	29.00	59.70	146.59	25.50
3"	49.00	262.43	65.50	96.00	289.41	65.50	106.00	287.97	58.80	117.00	284.83	52.10	129.00	280.69	45.50
4"	76.86	432.83	108.70	154.50	473.62	108.70	171.00	469.40	97.10	188.50	461.54	85.50	208.00	452.03	74.00
6"	144.78	815.36	205.00	301.00	900.35	205.00	333.00	901.66	186.00	367.00	896.76	167.00	405.00	888.79	148.00
8"	204.03	1,149.00	288.70	449.00	1,291.92	288.70	495.00	1,334.22	275.00	546.00	1,372.81	261.30	602.00	1,408.17	247.50
10"	322.52	1,816.28	456.50	596.00	1,927.22	456.50	657.00	1,962.25	428.30	724.00	1,988.03	400.10	798.00	2,007.55	372.00
12"	471.63	2,655.98	667.00	682.00	2,625.77	667.00	755.00	2,578.57	598.80	832.00	2,507.10	530.60	917.00	2,419.77	462.50
<b>Monthly Volume Charge - \$/Ccf</b>															
All Usage	3.275														
First 7 Ccf				3.310			3.500			3.680			3.850		
Next 153 Ccf				2.910			3.040			3.150			3.240		
Next 1,840 Ccf				2.910			3.040			3.150			3.240		
Next 6,000 Ccf				2.063			2.063			2.450			2.990		
Over 8,000 Ccf				1.620			1.960			2.400			2.990		

(a) Effective January 1 of each year shown unless otherwise indicated.  
(b) Effective July 1, 2010.

**Table 19 (continued)**  
**Existing and Proposed Rates**

Meter Size	Existing	Proposed Rates (a)			
		2010 (b)	2011	2012	2013
	\$	\$	\$	\$	\$
<b>RATE CODE 40 - FIRE PROTECTION</b>					
<b>Monthly Charge</b>					
2"	7.97	7.97	7.97	7.97	7.97
4"	20.44	20.44	20.44	20.44	20.44
6"	49.86	49.86	49.86	49.86	49.86
8"	100.21	100.21	100.21	100.21	100.21
10"	175.95	175.95	175.95	175.95	175.95
12"	281.10	281.10	281.10	281.10	281.10
<b>RATE CODES 31, 32, 33, 34 - WHOLESALE</b>					
<b>Monthly Charge</b>					
All Sizes	160.00	160.00	160.00	160.00	160.00
<b>Monthly Volume Charge - \$/Ccf</b>					
All Usage	1.301	1.420	1.520	1.620	1.740
<b>RATE CODE 50 - INTERDEPARTMENTAL</b>					
<b>Monthly Volume Charge - \$/Ccf</b>					
All Usage	0.510	0.510	0.510	0.510	0.510

(a) Effective January 1 of each year shown unless otherwise indicated.

(b) Effective July 1, 2010.

**Table 20**  
**Comparison of Revenue Under Proposed Rates**  
**with Allocated Costs of Service**  
**Test Year 2013**

Line No.		(1)	(2)	(3)	(4)	(5)
		Revenue Under Proposed Rates	Adjusted Cost of Service	Revenue As A Percent of Cost of Service	Revenue Under Existing Rates	Indicated Revenue Adjustment
		\$	\$		\$	
1	Residential	24,265,700	24,373,800	99.6%	18,206,800	33.3%
2	Commercial (a)	11,505,400	11,542,400	99.7%	8,982,200	28.1%
3	Industrial	4,330,700	4,414,100	98.1%	3,017,200	43.5%
4	Public Authority	134,500	146,700	91.7%	110,400	21.8%
5	Schools	572,900	574,800	99.7%	437,900	30.8%
6	Private Fire Connections	395,300	156,100	253.2%	395,300	0.0%
7	Total Retail	41,204,500	41,207,900	100.0%	31,149,800	32.3%
8	Wholesale	751,200	750,400	100.1%	563,600	33.3%
9	Total	41,955,700	41,958,300	100.0%	31,713,400	32.3%

(a) Includes Temporary Public Fire (Rate Code 10H).

**Table 21**  
**Comparison of Typical Monthly Bills**  
**Under Existing and Proposed Rates**

Meter Size Inches	Monthly Usage Ccf	Existing Rates \$	Typical Water Bills				Annual Increase			
			2010 \$	2011 \$	2012 \$	2013 \$	2010	2011	2012	2013
<b>RATE CODE 10 - INSIDE CITY</b>										
<b>Residential</b>										
5/8"	2	18.61	20.27	22.40	24.36	26.45	8.93%	10.51%	8.75%	8.58%
5/8"	5	27.49	30.20	32.90	35.40	38.00	9.88%	8.94%	7.60%	7.34%
5/8"	7	33.40	36.82	39.90	42.76	45.70	10.23%	8.37%	7.17%	6.88%
5/8"	10	42.24	45.55	49.02	52.21	55.42	7.84%	7.62%	6.51%	6.15%
5/8"	15	56.96	60.10	64.22	67.96	71.62	5.51%	6.86%	5.82%	5.39%
<b>Commercial</b>										
5/8"	50	160.04	161.95	170.62	178.21	185.02	1.19%	5.35%	4.45%	3.82%
5/8"	100	307.29	307.45	322.62	335.71	347.02	0.05%	4.93%	4.06%	3.37%
1"	50	162.62	169.00	178.42	186.81	194.47	3.92%	5.57%	4.70%	4.10%
1"	100	309.87	314.50	330.42	344.31	356.47	1.49%	5.06%	4.20%	3.53%
1.5"	50	167.93	180.80	191.32	201.01	210.17	7.67%	5.82%	5.06%	4.56%
1.5"	100	315.18	326.30	343.32	358.51	372.17	3.53%	5.22%	4.42%	3.81%
2"	100	321.55	338.00	356.32	372.81	387.97	5.12%	5.42%	4.63%	4.07%
2"	150	468.80	483.50	508.32	530.31	549.97	3.14%	5.13%	4.33%	3.71%
<b>Industrial</b>										
2"	100	321.55	338.00	356.32	372.81	387.97	5.12%	5.42%	4.63%	4.07%
2"	150	468.80	483.50	508.32	530.31	549.97	3.14%	5.13%	4.33%	3.71%
4"	500	1,479.92	1,612.30	1,694.22	1,767.21	1,832.27	8.95%	5.08%	4.31%	3.68%
4"	1,000	2,854.92	3,067.30	3,214.22	3,342.21	3,452.27	7.44%	4.79%	3.98%	3.29%
6"	2,500	6,705.35	7,155.30	7,447.72	7,895.71	8,384.27	6.71%	4.09%	6.02%	6.19%
6"	5,000	11,862.85	12,312.80	12,605.22	14,020.71	15,859.27	3.79%	2.37%	11.23%	13.11%
6"	10,000	20,691.85	21,741.80	22,714.22	26,170.71	30,809.27	5.07%	4.47%	15.22%	17.72%
<b>RATE CODE 20 - OUTSIDE CITY</b>										
<b>Residential</b>										
5/8"	2	24.36	25.57	23.80	24.36	26.45	4.97%	-6.92%	2.35%	8.58%
5/8"	5	29.27	30.20	32.90	35.40	38.00	3.19%	8.94%	7.60%	7.34%
5/8"	7	35.82	36.82	39.90	42.76	45.70	2.81%	8.37%	7.17%	6.88%
5/8"	10	45.64	45.55	49.02	52.21	55.42	-0.20%	7.62%	6.51%	6.15%
5/8"	15	62.02	60.10	64.22	67.96	71.62	-3.09%	6.86%	5.82%	5.39%
<b>Commercial</b>										
5/8"	50	176.64	161.95	170.62	178.21	185.02	-8.32%	5.35%	4.45%	3.82%
5/8"	100	340.39	307.45	322.62	335.71	347.02	-9.68%	4.93%	4.06%	3.37%
1"	50	179.34	169.00	178.42	186.81	194.47	-5.77%	5.57%	4.70%	4.10%
1"	100	343.09	314.50	330.42	344.31	356.47	-8.33%	5.06%	4.20%	3.53%
1.5"	50	184.91	180.80	191.32	201.01	210.17	-2.22%	5.82%	5.06%	4.56%
1.5"	100	348.66	326.30	343.32	358.51	372.17	-6.41%	5.22%	4.42%	3.81%
2"	100	355.34	338.00	356.32	372.81	387.97	-4.88%	5.42%	4.63%	4.07%
2"	150	519.09	483.50	508.32	530.31	549.97	-6.86%	5.13%	4.33%	3.71%