

Chart #2

Print on 8-1/2 by 14 sheet

Revsed

7/30/2009

Water Use per Month in Thousands	Jun-08 Jun 1	Jul-08 Jul 2	Aug-08 Aug 3	Sep-08 Sep 4	Oct-08 Oct 5	Nov-08 Nov 6	Dec-08 Dec 7	Jan-09 Jan 8	Feb-09 Feb 9	Mar-09 Mar 10	Apr-09 Apr 11	May-09 May 12	Jun-09 Jun 13	Jul-09 Jul 14	Cust Total A	Avg # of Cust. B	Cust % of Total C	Median Water Use D
															14			
0	262	268	287	308	297	301	185	335	323	342	343	290	99	98	3738	267	45.20%	0
0.1 - 1.	84	102	126	119	133	128	213	115	130	105	148	112	287	278	2080	149	25.15%	0.5
1 - 2	60	47	54	55	45	65	75	47	47	46	50	44	79	80	794	57	9.60%	1.5
2 - 3	34	38	41	30	36	38	42	23	36	29	27	31	52	52	509	36	6.15%	2.5
3 - 4	36	24	23	17	31	25	23	24	22	27	7	27	32	35	353	25	4.27%	3.5
4 - 5	17	17	18	15	20	19	23	16	10	17	8	26	23	28	257	18	3.11%	4.5
5 - 6	9	21	12	10	8	6	10	10	6	14	3	13	7	9	138	10	1.67%	5.5
6 - 7	7	18	9	8	3	3	3	12	4	6	3	16	6	6	104	7	1.26%	6.5
7 - 8	6	8	7	9	2	1	4	1	2	2	2	8	3	5	60	4	0.73%	7.5
8 - 9	6	15	6	5	5	9	1	1	0	2	3	7	0	0	60	4	0.73%	8.5
9 - 10	6	3	1	3	3	0	1	2	2	5	0	8	0	1	35	3	0.42%	9.5
10 - 15	6	11	1	5	11	0	1	2	6	1	2	6	4	4	60	4	0.73%	12.5
15 - 20	1	6	1	1	1	1	1	0	1	1	0	4	1	1	20	1	0.24%	17.5
20 - 25	3	4	1	0	1	0	0	0	0	1	1	3	0	0	14	1	0.17%	22.5
25 - 30	0	1	0	1	0	0	0	1	1	1	0	2	0	0	7	1	0.08%	27.5
30 - 35	1	0	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0.02%	32.5
35 - 40	0	1	0	0	0	0	0	0	2	0	0	0	1	1	5	0	0.06%	37.5
40 - 50	0	1	0	1	0	0	0	0	0	0	0	1	4	3	10	1	0.12%	42.5
Avg over 50K	0	4	1	1	2	0	5	0	4	0	1	0	3	3	24	2	0.29%	70.5
Totals ->	538	589	588	588	598	596	587	589	596	599	598	598	601	605	8270	Avg # 591	100%	

Average Total Water Use / Mo. E (BxD)	% of Average Total Use F
0	0.00%
74	8.26%
85	9.46%
91	10.11%
88	9.81%
83	9.18%
54	6.03%
48	5.37%
32	3.57%
36	4.05%
24	2.64%
54	5.96%
25	2.78%
23	2.50%
14	1.53%
5	0.52%
13	1.49%
30	3.38%
120	13.37%
899	100%

Chart #3 Revenue versus Customer Usage							
A	B	C	D	E	F	G	H
Water Use per Month in Thousands	Monthly Avg use	Current Monthly Charge for Amount of Water used	Avg # customers in each use class (From Chart #2)	Total Avg Monthly Revenue by Use Class (Cx D)	% Total Revenue by Use Class	Target Revenue from each Use class	Total Avg Monthly Revenue by Flat Rate (\$17.40xD)
0.00	0.0	\$2.69	267	\$0.00	0.0%		\$4,645.80
0.001 - 1	0.5	\$1.35	149	\$199.83	8.5%		\$2,585.14
1 - 2	1.5	\$4.04	57	\$228.84	9.7%		\$986.83
2 - 3	2.5	\$6.73	36	\$244.50	10.4%		\$632.61
3 - 4	3.5	\$9.42	25	\$237.39	10.1%		\$438.73
4 - 5	4.5	\$12.11	18	\$222.21	9.4%		\$319.41
5 - 6	5.5	\$14.80	10	\$145.84	6.2%		\$171.51
6 - 7	6.5	\$17.49	7	\$129.89	5.5%		\$129.26
7 - 8	7.5	\$20.18	4	\$86.46	3.7%		\$74.57
8 - 9	8.5	\$22.87	4	\$97.99	4.2%		\$74.57
9 - 10	9.5	\$25.56	3	\$63.89	2.7%		\$43.50
10 - 15	12.5	\$33.63	4	\$144.11	6.1%		\$74.57
15 - 20	17.5	\$47.08	1	\$67.25	2.9%		\$24.86
20 - 30	25	\$67.25	1	\$67.25	2.9%		\$17.40
30 - 40	35	\$94.15	0	\$13.45	0.6%		\$2.49
40 - 50	45	\$121.05	1	\$86.46	3.7%		\$12.43
Avg over 50K	70.16	\$188.73	2	\$323.54	13.7%		\$29.83
			590				
Estimated	Total Monthly	Revenue	Usage	\$2,358.91	100.0%	Flat rate	\$10,263.51
	Total Monthly	Revenue	Combined	\$12,622.42			
Estimated	Total Annual	Revenue	Usage	\$28,306.89		Flat rate	\$123,162.17
	Total Annual	Revenue	Combined	\$151,469.06			

Chart #4

Revised 2/5/09

Estimating Fixed Costs Per Customer for Water

	A	B	C	D	
	Annual	Estimate %		Num Total Customers	
	Budget	of Fixed		563	
	Amount for	costs for	Annual	> / 12 / # of customers =	
Budget Line Item	each Line	each Line	Minimum to	imum Bill Per Customer	
	Item	Item	Recover	Per month	
1 Wages & Fringe Benefits	161,657 X	90% =	145,491	21.54	
2 Taxes	10,463 X	0% =	0	0.00	Pass thru
3 Office Supplies	11,200 X	80% =	8,960	1.33	
4 Maintenance & Repairs	20,000 X	60% =	12,000	1.78	
5 Electricity & Utilities	35,000 X	20% =	7,000	1.04	
6 Auto Expense	9,300 X	50% =	4,650	0.69	
7 Chemicals & Supplies	4,500 X	10% =	450	0.07	
8 Professional Fees	2,250 X	10% =	225	0.03	
9 Insurance & Bonds	4,000 X	100% =	4,000	0.59	
10 Debt Service + DSR	25,750 X	100% =	25,750	3.81	(250k/10 yr) at 3%
11 Equipment Replacement Reserve	7,000 X	50% =	3,500	0.52	7k/yr 4-5yrs 35000
12 Miscellaneous Expenses	60 X	20% =	12	0.00	
13 Legal Fees	48,000 X	100% =	48,000	7.10	
14 Audit Fees	14,000 X	100% =	14,000	2.07	
15 H2O Conservation Fee	2,448 X	10% =	245	0.04	
16 Other	0 X	50% =	0	0.00	
17 Operating Reserve (3mo)	40,000 X	100% =	40,000	5.92	
18 XFER	-17,831	100%	-17,831	-2.64	120K/3 yrs
FIXED Totals	377,797		296,452	43.88	14.63

Chart #5

ConsumptionCharge

Estimating Variable Costs (Flow Charge) Per Customer for Water

	A	B	C	D	
	Annual	Estimate %		Num Total Customers	
	Budget	of Variable		563	
	Amount for	costs for	Annual	> / 12 / # of customers =	
	each Line	each Line	Minimum to	imum Bill Per Customer	
	Item	Item	Recover	Per month	
Budget Line Item					
1 Wages & Fringe Benefits	\$161,657 X	10% =	16,166	2.39	
2 Taxes	\$10,463 X	0% =	0	0.00	Pass thru
3 Office Supplies	\$11,200 X	20% =	2,240	0.33	
4 Maintenance & Repairs	\$20,000 X	40% =	8,000	1.18	
5 Electricity & Utilities	\$35,000 X	80% =	28,000	4.14	
6 Auto Expense	\$9,300 X	50% =	4,650	0.69	
7 Chemicals & Supplies	\$4,500 X	90% =	4,050	0.60	
8 Professional Fees	\$2,250 X	90% =	2,025	0.30	
9 Insurance & Bonds	\$4,000 X	0% =	0	0.00	
10 Debt Service + DSR	\$25,750 X	0% =	0	0.00	(250k/10 yr) at 3%
11 Equipment Replacement Reserve	\$7,000 X	50% =	3,500	0.52	7k/yr 4-5yrs 35000
12 Miscellaneous Expenses	\$60 X	80% =	48	0.01	
13 Legal Fees	\$48,000 X	0% =	0	0.00	
14 Audit Fees	\$14,000 X	0% =	0	0.00	
15 H2O Conservation Fee	\$2,448 X	90% =	2,203	0.33	
16 Other	\$0 X	50% =	0	0.00	
17 Operating Reserve (3mo)	\$40,000 X	0% =	0	0.00	120K/3 yrs
18 XFER	-\$17,831	0%	0	0.00	
Totals	377,797		70,882	10.49	



Chart #6

Setting up Rate Breaks and Rate Blocks

Where you do Pencil & Paper Exercises

Rate Block Statistics

M No. of Cust.	N % of Cust.	O Usage this Block	P % of Total Usage	Q Revenue this Block	R % of Total Revenue
0	0	0	0	\$0.00	\$0.00
	Annual	Totals		\$0.00	\$0.00

Chart #6

Setting up Rate Breaks and Rate Blocks

Where you do Pencil & Paper Exercises

Line				Line	Rate after Min. Bill increase Flow Charge / 100			
a	Total # customers		620	h	First	2.69	000 Gals.	
b	Total Annual Fixed Expenses			i	Next		000 Gals.	
c	Total Annual Variable Expenses			j	Next		000 Gals.	
d	Total Annual budget ((b+c)		\$0.00	k	Next		000 Gals.	
e	Min. Monthly Bill Per cust.		\$17.40	l	All Over		000 Gals.	
f	Min. Bill Usage Allowance							
g	Break-even Flow charge /1000							
A	B	C	D	E	F	G	H	I
Begin RATE BREAK LINES This Column	Water use Per Month per Cust.	Avg. No. of Cust- This Cat.	Median Use This Use Category	Total Avg. Usage (Cx D)	Min. Gals. use Allow. (Cx f)	Net Billable Gallons Per Flow Chg. (E-F)	Total Monthly Rev. from Min. Bill (Cxe)	Flow Chg. Per 1000 Gallon This Block
	0	267	0	0.00	0	0.0	4645.80	\$2.69
	0.1 - 1.0	149	0.5	74.29	0	74.3	2585.14	\$2.69
	1 - 2	57	1.5	85.07	0	85.1	986.83	\$2.69
	2 - 3	36	2.5	90.89	0	90.9	632.61	\$2.69
	3 - 4	25	3.5	88.25	0	88.3	438.73	\$2.69
	4 - 5	18	4.5	82.61	0	82.6	319.41	\$2.69
	5 - 6	10	5.5	54.21	0	54.2	171.51	\$2.69
	6 - 7	7	6.5	48.29	0	48.3	129.26	\$2.69
	7 - 8	4	7.5	32.14	0	32.1	74.57	\$2.69
	8 - 9	4	8.5	36.43	0	36.4	74.57	\$2.69
	9 - 10	3	9.5	23.75	0	23.8	43.50	\$2.69
	10 - 15	4	12.5	53.57	0	53.6	74.57	\$2.69
	15 - 20	1	17.5	25.00	0	25.0	24.86	\$2.69
	20 - 30	1	25	25.00	0	25.0	17.40	\$2.69
	30 - 40	0	35	5.00	0	5.0	2.49	\$2.69
	40 - 50	1	45	32.14	0	32.1	12.43	\$2.69
	Avg over 50K (average)	2	70.16 (Avg over 50)	120.27	0	120.3	29.83	\$2.69
Monthly	Totals	589.86		876.92	0	876.92	\$10,264	
Annual	Totals	7078.29		10523.01	0	10523.01	\$123,162	

Alternative # 0

Chart #6-0

Setting up Rate Breaks and Rate Blocks

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Where you do Pencil & Paper Exercises

	(Minimum Bill
	Per Thousand
	Per Thousand
	Per Thousand
	Per Thousand

Rate Block Statistics								
J Tot Mo. Rev from Flow Charges (GxI)	K Total Monthly Revenue (H+J)	L Average\ Mo. Bill per Cust (K/C)	M No. of Cust.	N % of Cust.	O Usage this Block	P % of Total Usage	Q Revenue this Block	R % of Total Revenue
0.00	4,646	\$17.40						
199.83	2,785	\$18.75						
228.84	1,216	\$21.44						
244.50	877	\$24.13						
237.39	676	\$26.82						
222.21	542	\$29.51						
145.84	317	\$32.20						
129.89	259	\$34.89						
86.46	161	\$37.58						
97.99	173	\$40.27						
63.89	107	\$42.96						
144.11	219	\$51.03						
67.25	92	\$64.48						
67.25	85	\$84.65						
13.45	16	\$111.55						
86.46	99	\$138.45						
323.54	353	\$206.13						
<hr/>								
\$2,359	\$12,622	Block Totals	0	0	0	0	\$0.00	\$0.00
\$28,307	\$151,469				Annual	Totals	\$0.00	\$0.00

Chart #6-1		Setting up Rate Breaks and Rate Blocks			Where you do Pencil & Paper Exercises			
Line					Line	Rate after Min.	Bill increase	Flow Charge / 100
a	Total # customers		584		h	First		000 Gals.
b	Total Annual Fixed Expenses				i	Next		000 Gals.
c	Total Annual Variable Expenses				j	Next		000 Gals.
d	Total Annual budget ((b+c)		\$0.00		k	Next		000 Gals.
e	Min. Monthly Bill Per cust.		\$17.40		l	All Over		000 Gals.
f	Min. Bill Usage Allowance							
g	Break-even Flow charge /1000							
A	B	C	D	E	F	G	H	I
Begin RATE	Water use	Avg. No.	Median Use	Total Avg.	Min. Gals.	Net Billable	Total Monthly	Flow Chg.
BREAK LINES	Per Month	of Cust-	This Use	Usage	use Allow.	Gallons Per	Rev. from	Per 1000
This Column	per Cust.	This Cat.	Category	(Cx D)	(Cx f)	Flow Chg.	Min. Bill	Gallon
	0	267	0	0.00	0	0.0	4,646	\$0.00
	0.1 - 1.0	149	0.5	74.29	0	74.3	2,585	\$0.00
	1 - 2	57	1.5	85.07	0	85.1	987	\$0.00
	2 - 3	36	2.5	90.89	0	90.9	633	\$4.25
	3 - 4	25	3.5	88.25	0	88.3	439	\$4.25
	4 - 5	18	4.5	82.61	0	82.6	319	\$5.75
	5 - 6	10	5.5	54.21	0	54.2	172	\$5.75
	6 - 7	7	6.5	48.29	0	48.3	129	\$5.75
	7 - 8	4	7.5	32.14	0	32.1	75	\$7.25
	8 - 9	4	8.5	36.43	0	36.4	75	\$7.25
	9 - 10	3	9.5	23.75	0	23.8	44	\$7.25
	10 - 15	4	12.5	53.57	0	53.6	75	\$8.25
	15 - 20	1	17.5	25.00	0	25.0	25	\$9.25
	20 - 30	1	25	25.00	0	25.0	17	\$11.25
	30 - 40	0	35	5.00	0	5.0	2	\$13.25
	40 - 50	1	45	32.14	0	32.1	12	\$14.25
	Avg over 50K (average)	2	70.16	120.27	0	120.3	30	\$15.25
			(Avg over 50)					
Monthly	Totals	589.86		876.92	0	876.92	10,264	
Annual	Totals	7078.29		10523.01	0	10523.01	123,162	

Alternative #	1		Chart #6		Setting up Rate Breaks and Rate Blocks			
00					Where you do Pencil & Paper Exercises			
	(Minimum Bill							
	Per Thousand							
	Per Thousand							
	Per Thousand							
	Per Thousand							
J	K	L	Rate Block Statistics					
Tot Mo. Rev	Total	Average\	M	N	O	P	Q	R
from Flow	Monthly	Mo. Bill	No. of	% of	Usage	% of	Revenue	% of
Charges	Revenue	per Cust	Cust.	Cust.	this	Total	this	Total
(Gxl)	(H+J)	(K/C)			Block	Usage	Block	Revenue
0	4,646	\$17						
0	2,585	\$17						
0	987	\$17	464	78.64%	148	15.33%	\$8,073.00	46.94%
386	1,019	\$28						
375	814	\$32	64	10.85%	175	18.13%	\$1,788.00	10.40%
475	794	\$43						
312	483	\$49						
278	407	\$55	37	6.27%	193	19.99%	\$1,756.00	10.21%
233	308	\$72						
264	339	\$79						
172	216	\$86	13	2.20%	107	11.08%	\$1,006.00	5.85%
442	517	\$121	5	0.85%	62.5	6.47%	\$603.00	3.51%
231	256	\$179	2	0.34%	35	3.63%	\$359.00	2.09%
281	299	\$299	1	0.17%	25	2.59%	\$299.00	1.74%
66	69	\$481	1	0.17%	35	3.63%	\$481.00	2.80%
458	470	\$659	1	0.17%	45	4.66%	\$659.00	3.83%
1,834	1,864	\$1,087	2	0.34%	140	14.50%	\$2,175.00	12.65%
5,808	16,072	Block Totals	590	100.00%	965.5	100.00%	\$17,199.00	100.00%
69,696	192,858				Annual	Totals	\$206,388.00	

Chart #6

Setting up Rate Breaks and Rate Blocks

Where you do Pencil & Paper Exercises

Line				Line	Rate after Min. Bill increase Flow Charge / 100			
a	Total # customers		584	h	First			000 Gals.
b	Total Annual Fixed Expenses			i	Next			000 Gals.
c	Total Annual Variable Expenses			j	Next			000 Gals.
d	Total Annual budget ((b+c)		\$0.00	k	Next			000 Gals.
e	Min. Monthly Bill Per cust.		\$46.00	l	All Over			000 Gals.
f	Min. Bill Usage Allowance							
g	Break-even Flow charge /1000							

A	B	C	D	E	F	G	H	I
Begin RATE BREAK LINES This Column	Water use Per Month per Cust.	Avg. No. of Cust- This Cat.	Median Use This Use Category	Total Avg. Usage (Cx D)	Min. Gals. use Allow. (Cx f)	Net Billable Gallons Per Flow Chg. (E-F)	Total Monthly Rev. from Min. Bill (Cxe)	Flow Chg. Per 1000 Gallon This Block
	0	267	0	0.00	0	0.0	12,282	\$0.00
	0.1 - 1.0	149	0.5	74.29	0	74.3	6,834	\$0.00
	1 - 2	57	1.5	85.07	0	85.1	2,609	\$0.00
	2 - 3	36	2.5	90.89	0	90.9	1,672	\$4.25
	3 - 4	25	3.5	88.25	0	88.3	1,160	\$4.25
	4 - 5	18	4.5	82.61	0	82.6	844	\$5.75
	5 - 6	10	5.5	54.21	0	54.2	453	\$5.75
	6 - 7	7	6.5	48.29	0	48.3	342	\$5.75
	7 - 8	4	7.5	32.14	0	32.1	197	\$7.25
	8 - 9	4	8.5	36.43	0	36.4	197	\$7.25
	9 - 10	3	9.5	23.75	0	23.8	115	\$7.25
	10 - 15	4	12.5	53.57	0	53.6	197	\$8.25
	15 - 20	1	17.5	25.00	0	25.0	66	\$9.25
	20 - 30	1	25	25.00	0	25.0	46	\$11.25
	30 - 40	0	35	5.00	0	5.0	7	\$13.25
	40 - 50	1	45	32.14	0	32.1	33	\$14.25
	Avg over 50K (average)	2	70.16 (Avg over 50)	120.27	0	120.3	79	\$15.25
Monthly	Totals	589.86		876.92	0	876.92	27,133	
Annual	Totals	7078.29		10523.01	0	10523.01	325,601	

Alternative # 2

Chart #6-2

Setting up Rate Breaks and Rate Blocks

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Where you do Pencil & Paper Exercises

	(Minimum Bill
	Per Thousand
	Per Thousand
	Per Thousand
	Per Thousand

Rate Block Statistics								
J Tot Mo. Rev from Flow Charges (Gxl)	K Total Monthly Revenue (H+J)	L Average\ Mo. Bill per Cust (K/C)	M No. of Cust.	N % of Cust.	O Usage this Block	P % of Total Usage	Q Revenue this Block	R % of Total Revenue
0	12,282	\$46.00						
0	6,834	\$46.00						
0	2,609	\$46.00	464	78.64%	148	15.33%	\$21,725.14	65.95%
386	2,059	\$56.63						
375	1,535	\$60.88	64	10.85%	175	18.13%	\$3,593.64	10.91%
475	1,319	\$71.88						
312	765	\$77.63						
278	619	\$83.38	37	6.27%	193	19.99%	\$2,703.94	8.21%
233	430	\$100.38						
264	461	\$107.63						
172	287	\$114.88	13	2.20%	107	11.08%	\$1,178.62	3.58%
442	639	\$149.13	5	0.85%	62.5	6.47%	\$639.11	1.94%
231	297	\$207.88	2	0.34%	35	3.63%	\$296.96	0.90%
281	327	\$327.25	1	0.17%	25	2.59%	\$327.25	0.99%
66	73	\$509.75	1	0.17%	35	3.63%	\$72.82	0.22%
458	491	\$687.25	1	0.17%	45	4.66%	\$490.89	1.49%
1,834	1,913	\$1,115.94	2	0.34%	140	14.50%	\$1,913.04	5.81%
5,808	32,941	Block Totals	590	100.00%	965.5	100.00%	\$32,941.42	100.00%
69,696	395,297				Annual	Totals	\$395,296.98	

Chart #6-3

Setting up Rate Breaks and Rate Blocks

Where you do Pencil & Paper Exercises

Line				Line	Rate after Min. Bill increase Flow Charge / 100			
a	Total # customers			h	First		000 Gals.	
b	Total Annual Fixed Expenses			i	Next		000 Gals.	
c	Total Annual Variable Expenses			j	Next		000 Gals.	
d	Total Annual budget ((b+c)		\$0.00	k	Next		000 Gals.	
e	Min. Monthly Bill Per cust.		\$27.40	l	All Over		000 Gals.	
f	Min. Bill Usage Allowance							
g	Break-even Flow charge /1000							
A	B	C	D	E	F	G	H	I
Begin RATE BREAK LINES This Column	Water use Per Month per Cust.	Avg. No. of Cust- This Cat.	Median Use This Use Category	Total Avg. Usage (Cx D)	Min. Gals. use Allow. (Cx f)	Net Billable Gallons Per Flow Chg. (E-F)	Total Monthly Rev. from Min. Bill (Cxe)	Flow Chg. Per 1000 Gallon This Block
	0	267	0	0.00	0	0.0	7,315.80	\$0.00
	0.1 - 1.0	149	0.5	74.29	0	74.3	4,070.86	\$0.00
	1 - 2	57	1.5	85.07	0	85.1	1,553.97	\$2.00
	2 - 3	36	2.5	90.89	0	90.9	996.19	\$4.00
	3 - 4	25	3.5	88.25	0	88.3	690.87	\$5.00
	4 - 5	18	4.5	82.61	0	82.6	502.99	\$6.00
	5 - 6	10	5.5	54.21	0	54.2	270.09	\$7.00
	6 - 7	7	6.5	48.29	0	48.3	203.54	\$8.00
	7 - 8	4	7.5	32.14	0	32.1	117.43	\$9.00
	8 - 9	4	8.5	36.43	0	36.4	117.43	\$10.00
	9 - 10	3	9.5	23.75	0	23.8	68.50	\$11.00
	10 - 15	4	12.5	53.57	0	53.6	117.43	\$12.00
	15 - 20	1	17.5	25.00	0	25.0	39.14	\$13.00
	20 - 30	1	25	25.00	0	25.0	27.40	\$14.00
	30 - 40	0	35	5.00	0	5.0	3.91	\$15.00
	40 - 50	1	45	32.14	0	32.1	19.57	\$16.00
	Avg over 50K (average)	2	70.16 (Avg over 50)	120.27	0	120.3	46.97	\$17.00
Monthly	Totals	589.86		876.92	0	876.92	\$16,162	
Annual	Totals	7078.29		10523.01	0	10523.01	\$193,945	

Alternative # 3

Chart #6

Setting up Rate Breaks and Rate Blocks

00

Where you do Pencil & Paper Exercises

	(Minimum Bill
	Per Thousand
	Per Thousand
	Per Thousand
	Per Thousand

Rate Block Statistics								
J Tot Mo. Rev from Flow Charges (GxI)	K Total Monthly Revenue (H+J)	L Average\ Mo. Bill per Cust (K/C)	M No. of Cust.	N % of Cust.	O Usage this Block	P % of Total Usage	Q Revenue this Block	R % of Total Revenue
0.00	7,316	\$27.40						
0.00	4,071	\$27.40						
170.14	1,724	\$30.40						
363.57	1,360	\$37.40						
441.25	1,132	\$44.90						
495.64	999	\$54.40						
379.50	650	\$65.90						
386.29	590	\$79.40						
289.29	407	\$94.90						
364.29	482	\$112.40						
261.25	330	\$131.90						
642.86	760	\$177.40						
325.00	364	\$254.90						
350.00	377	\$377.40						
75.00	79	\$552.40						
514.29	534	\$747.40						
2,044.66	2,092	\$1,220.12						
\$7,103	\$23,265	Block Totals	0	0	0	0	\$0.00	\$0.00
\$85,236	\$279,181				Annual	Totals	\$0.00	\$0.00

2009-2010 Budget #'s	TWSD	Water	Chart 4 code	Codes
EXPENDITURES	Account	505	Assignments	
		Amount		0
Trash Disposal Contract	45040		0	1
Trout	46080		0	2
Purchase for Resale	47100		0	3
Rental of Land/Building	47130		0	4
Cart Reimbursement	47165		0	5
Operating Transfers In	51000		0	6
Operating Transfers Out	52000		0	7
Wages - Full Time Employees	41020		1	8
Wages - Part Time Employees	41030		1	9
Wages - Seasonal Positions	41040		1	10
Wages - Overtime	41050		1	11
Wages - Stand By	41055		1	12
FICA- Soc. Sec.	42010		1	13
FICA - Medicare	42020		1	14
Retirement PERA	42030		1	15
State Withholding	42041		1	16
Employee Ins. Expense	42050		1	17
Unemployment Ins. SUTA	42070		1	
Worker's Comp. Assessment	42080		1	For ea
Worker's Comp. Deduction	42081		1	Then :
Other Benefits	42900		1	
Mileage Reimbursement	43010		1	
Meter Reader	45050		1	
Employee Training	47041		1	
Employee Drug Screening	47042		1	
Pre-Employ Physical Exams	47043		1	
Worker's Comp. Premiums	47210		1	
County 1% Admin Fee	47090		2	
Gross Receipts Tax	47222		2	
Non-Capital Furniture	45021		3	
Postage & Mail Services	47070		3	
Printing	47081		3	
R&M Building/Structures	44010		4	
Maintenance Contracts	44020		4	
R&M Grounds, Roads, Lakes	44030		4	
R&M Vehicles	44040		4	
R&M Furniture	44041		4	
R&M Fixtures	44042		4	
R&M Equipment-Heavy	44043		4	
R&M Pool	44046		4	
R&M Water Collection System	44051		4	
R&M Water Distrib. System	44052		4	
R&M Water Filtration System	44053		4	
Non-Capital Fixtures	46022		4	
Non-Capital Equipment/Tools	46023		4	
Safety Equipment	46030		4	
Road Material	46090		4	
Commo	47010		4	
Rent of Equipment/ Machinery	47120		4	
Line Extension	47910		4	

Telephone	47150	5
Utilities - Water	47161	5
Utilities - Electricity	47162	5
Utilities - Propane	47163	5
Utility Reimbursement	47164	5
Per Diem	43020	6
Transportation Expenses	43030	6
Fuel & Oil	46060	6
Freight - Incoming	47071	6
Supplies	46010	7
Chemicals	46050	7
Professional Services	45030	8
Other Contractual Services	45900	8
H2O Contract	45901	8
Advertising	47082	8
Subscriptions & Dues	47140	8
Insurance	47060	9
Intrest / Penalties	47110	10
Debt Service Reserve	49010	10
Capital Purchaese - Equip/Mach	48020	11
Emergency Reserve (Equip)	49052	11
Capital Reserve	49053	11
Bank Charges	47113	12
Credit Card Service Fee	47114	12
Attorney Fees	45020	13
Claims/Judgements	47030	13
County Clerk Filing Fee	47111	13
Conveyances & Deeds	47112	13
Audit Contract	45010	14
Water Conservation Fee	47115	15
Water Permit Fees	47116	15
Permits	47117	15
Election Expenses	47170	16
O & M Reserve (3 month)	49051	17

Chart 4 codes

Undefined
Wages & Fringe Benefits
Taxes
Office Supplies
Maintenance & Repairs
Electricity & Utilities
Transportation Expense
Chemicals & Supplies
Professional Fees
Insurance & Bonds
Debt Service + DSR
Equipment Replacement Reserve
Miscellaneous Expenses
Legal Fees
Audit Fees
H2O Conservation Fee
Other
Operating Reserve

**Each Budget Line, assign a Code Number.
sum for each Code Number**

Chart #6

Setting up Rate Breaks and Rate Blocks

Where you do

Line				Line	
a	Total # customers		400	h	
b	Total Annual Fixed Expenses		\$45,600	i	
c	Total Annual Variable Expenses		\$46,050	j	
d	Total Annual budget ((b+c)		\$91,650	k	
e	Min. Monthly Bill Per cust.		\$9.50	l	
f	Min. Bill Usage Allowance		2		
g	Break-even Flow charge /1000		\$1.80		
A	B	C	D	E	F

Begin RATE BREAK LINES This Column	Water use Per Month per Cust.	Avg. No. of Cust- This Cat.	Median Use This Use Category	Total Avg. Usage (Cx D)	Min. Gals. use Allow. (Cxf)
	Under 1	15	0.5	7.5	30
	1 - 2	30	1.5	45	60
	2 - 3	23	2.5	57.5	46
	3 - 4	27	3.5	94.5	54
	4 - 5	44	4.5	198	88
	5 - 6	42	5.5	231	84
	6 - 7	50	6.5	325	100
	7 - 8	47	7.5	352.5	94
	8 - 9	44	8.5	374	88
	9 - 10	28	9.5	266	56
	10 - 15	31	12.5	387.5	62
	15 - 20	11	17.5	192.5	22
	20 - 30	2	25	50	4
	30 - 40	1	35	35	2
	40 - 50	3	45	135	6
	Avg over 50K (average)	2	91	182	4
			(Avg over 50)		
Monthly	Totals	400		2933	800
Annual	Totals	4800		35196	9600

Rate after Min. Bill increase Flow Charge / 1000

First	2 000 Gals.	9.5	Per Thousand
Next	3 000 Gals.	\$1.50	Per Thousand
Next	5 000 Gals.	\$1.75	Per Thousand
Next	10 000 Gals.	\$2.00	Per Thousand
All Over	20 000 Gals.	\$2.25	Per Thousand

G	H	I	J	K	L	Rate Block Sta
Net Billable Gallons Per Flow Chg. (E-F)	Total Monthly Rev. from Min. Bill (Cxe)	Flow Chg. Per 1000 Gallon This Block	Tot Mo. Rev from Flow Charges (GxL)	Total Monthly Revenue (H+J)	Average\ Mo. Bill per Cust (K/C)	M No. of Cust.
0.0	\$142.50	\$0.00	\$0.00	143	\$9.50	
0.0	\$285.00	\$0.00	\$0.00	285	\$9.50	45
11.5	\$218.50	\$1.50	\$17.25	236	\$10.25	
40.5	\$256.50	\$1.50	\$60.75	317	\$11.75	
110.0	\$418.00	\$1.50	\$165.00	583	\$13.25	
147.0	\$399.00	\$1.75	\$257.25	656	\$15.63	
225.0	\$475.00	\$1.75	\$393.75	869	\$17.38	
258.5	\$446.50	\$1.75	\$452.38	899	\$19.13	
286.0	\$418.00	\$1.75	\$500.50	919	\$20.88	
210.0	\$266.00	\$1.75	\$367.50	634	\$22.63	
325.5	\$294.50	\$2.00	\$651.00	946	\$30.50	
170.5	\$104.50	\$2.00	\$341.00	446	\$40.50	
46.0	\$19.00	\$2.25	\$103.50	123	\$61.25	
33.0	\$9.50	\$2.25	\$74.25	84	\$83.75	
129.0	\$28.50	\$2.25	\$290.25	319	\$106.25	
178.0	\$19.00	\$2.25	\$400.50	420	\$209.75	
2170.5	\$3,800		\$4,075	7,875	Block Totals	45
26046	\$45,600		\$48,899	94,499		

Setting up Rate Breaks and Rate Blocks

Where you do Pencil & Paper Exercises

Statistics				
N	O	P	Q	R
% of	Usage	% of	Revenue	% of
Cust.	this	Total	this	Total
	Block	Usage	Block	Revenue

0	0	0	\$0.00	\$0.00
Annual	Totals		\$0.00	\$0.00

Worksheet #1: Operating Ratio

Fill in Blank Lines Only

Fill in Blank Lines Only

Operating Expenses	Last Year	Year-to-date
Debt Service payments	_____	_____
Debt Service reserves	_____	_____
System Financial Reserves	_____	_____
Purchased water	_____	_____
Personnel Costs	_____	_____
Administration	_____	_____
Operating Utilities	_____	_____
Operating Supplies	_____	_____
Contract System Repairs	_____	_____
Transportation Expenses	_____	_____
Equipment Leases	_____	_____
Insurance	_____	_____
Accounting, Legal, Engr. Services	_____	_____
Taxes	_____	_____
Total Expenses	\$0.00	\$0.00

Revenue	Last Year	Year-to-date
Sale of Water	_____	_____
Other Service Charges	_____	_____
Interest	_____	_____
Total Revenues	\$0.00	\$0.00

Operating Ratio

Total Revenues	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00
Operating Ratio	#DIV/0!	#DIV/0!

Operating Ratio

Worksheet #2

	Coverage Ratio Last Year	Coverage Ratio Y-T-D
Total Annual Revenue	\$0.00	\$0.00
Annual Non-Debt Expenses	\$0.00	\$0.00
Annual Revenue Avail for Debt Service	\$0.00	\$0.00
Annual Debt Services Expenses (principal & interest)	\$0.00	\$0.00
Coverage Ratio	#DIV/0!	#DIV/0!