

Appendix A

Tap Fees

Wastewater Tap Fees

Table 1
Wastewater Infrastructure Tap Fee Calculation - Buy-In Method

Line No.	Description	Replacement Cost
	Asset Class	
1	155-Sewer System	\$41,891,963
2	175-WastewaterTreatPlant	33,585,677
3	180-GIS program	257,393
4	191-Building-New Office	1,344,251
5	192-Vehicles	202,224
6	194-Furn./Office Equip.	57,974
7	196-Buildings	279,900
8	197-Building Maint	1,328,671
9	Total Asset Value	<u>\$78,948,052</u>
	Less	
10	Developer Contributed Assets	\$25,896,140
11	Developer Contributions for WWTP Expansion	8,100,000
12	Outstanding Principal on Sewer Related Debt	4,760,000
13	Net Asset Value (Line 9- Line 10- Line 11- Line 12)	<u>\$40,191,913</u>
14	Existing System Capacity (GPD)	2,000,000
15	Less Capacity Reserve for IGAs (GPD)	600,000
16	System Capacity for Customers (GPD) (Line 14- Line 15)	<u>1,400,000</u>
17	Unit Cost of Sewer Infrastructure Capacity (\$/gpd) (Line 13/ Line 16)	\$28.71
18	GPD Required to Serve One SFE	240
19	Buy-In Portion of Wastewater Tap Fee per SFE (Line 17 x Line 18)	\$6,890
20	Existing Tap Fee	\$7,030
21	Increase / (Decrease)	<u>(\$140)</u>

Table 2
 Pinery Water & Wastewater District
 Wastewater System Tap Fee Analysis
 Carrying Cost Calculation

Cost of Capital 4.0% NPV of Carrying Costs* (\$0) Unadjusted Tap Fee \$ 991
 Estimated Money Mkt. Rate 0.5% Carrying Cost/Unit \$ 2,606 35.52%
 Inflation Estimate 2.5% Total Carrying Cost \$ 3,857,611
 Proposed WW tap-start \$ 3,597

* NPV is a goalseek using Proposed Fee as input variable

3,857,611

YEAR	Program Costs			Fee Income			Interest Earnings				NPV Calculation			
	Total Cash Capital Out	Inflated Cash Out	% of Cash New SFE calculated	Proposed WW Tap calculated	Net Tap Fee = h - i	New SFE by Year = $chg/m(c)$	Estimated Tap Income = $h \times i$	Accumulated Expenditures = $\text{sum}(e)$	Accumulated Income = $\text{sum}(j)$	Accumulated Balance = $-k + n(\text{trail})$	Estimated Int. Earn. (Paid) = $\text{int} \% \times m$	Total Cash In = $n + j$	Net Cash Flow = $o - g$	Present Value = $PV of (p)$
2017	\$0	\$0	100.0%	3,642	\$3,642	63	\$229,432	\$0	\$229,432	\$229,432	\$1,147	\$230,579	\$230,579	\$226,102
2018	(\$27,500)	(28,538)	100.0%	3,733	\$3,733	63	235,168	(28,538)	464,600	437,210	2,186	237,354	208,816	196,886
2019	(\$600,000)	(638,206)	100.0%	3,826	\$3,826	63	241,047	(666,744)	705,647	41,090	205	241,253	(396,953)	(359,879)
2020	(\$1,500,000)	(1,635,403)	100.0%	3,922	\$3,922	63	247,073	(2,302,147)	952,720	(1,349,221)	(53,969)	193,104	(1,442,299)	(1,257,299)
2021	(\$1,000,000)	(1,117,525)	100.0%	4,020	\$4,020	63	253,250	(3,419,672)	1,205,971	(2,267,670)	(90,707)	162,543	(954,982)	(800,470)
2022	(\$500,000)	(572,732)	100.0%	4,120	\$4,120	63	259,581	(3,992,404)	1,465,552	(2,617,559)	(104,702)	154,879	(417,853)	(336,775)
2023	(\$500,000)	(587,050)	100.0%	4,223	\$4,223	63	266,071	(4,579,454)	1,731,623	(2,952,533)	(118,101)	147,970	(439,080)	(340,273)
2024	\$0	\$0	100.0%	4,329	\$4,329	63	272,723	(4,579,454)	2,004,346	(2,693,210)	(107,728)	164,994	164,994	122,947
2025	\$0	\$0	100.0%	4,437	\$4,437	63	279,541	(4,579,454)	2,283,886	(2,403,296)	(96,132)	183,409	183,409	131,413
2026	\$0	\$0	100.0%	4,548	\$4,548	63	286,529	(4,579,454)	2,570,416	(2,105,170)	(84,207)	202,322	202,322	139,389
2027	\$0	\$0	100.0%	4,662	\$4,662	63	293,693	(4,579,454)	2,864,108	(1,799,552)	(71,982)	221,710	221,710	146,871
2028	\$0	\$0	100.0%	4,778	\$4,778	63	301,035	(4,579,454)	3,165,143	(1,486,293)	(59,452)	241,583	241,583	153,880
2029	\$0	\$0	100.0%	4,898	\$4,898	63	308,561	(4,579,454)	3,473,704	(1,185,202)	(46,608)	261,953	261,953	160,438
2030	\$0	\$0	100.0%	5,020	\$5,020	63	316,275	(4,579,454)	3,789,978	(836,083)	(33,443)	282,831	282,831	166,563
2031	\$0	\$0	100.0%	5,146	\$5,146	63	324,182	(4,579,454)	4,114,160	(498,737)	(19,949)	304,232	304,232	172,275
2032	\$0	\$0	100.0%	5,274	\$5,274	63	332,286	(4,579,454)	4,446,446	(152,957)	(6,118)	326,168	326,168	177,592
2033	\$0	\$0	100.0%	5,406	\$5,406	63	340,593	(4,579,454)	4,787,039	201,467	1,007	341,601	341,601	178,842
2034	\$0	\$0	100.0%	5,541	\$5,541	63	349,108	(4,579,454)	5,136,148	557,701	2,789	351,897	351,897	177,146
2035	\$0	\$0	100.0%	5,680	\$5,680	63	357,836	(4,579,454)	5,493,983	917,318	4,587	362,422	362,422	175,428
2036	\$0	\$0	100.0%	5,822	\$5,822	63	366,782	(4,579,454)	5,860,765	1,285,898	6,429	373,211	373,211	173,702
2037	\$0	\$0	100.0%	5,967	\$5,967	63	375,951	(4,579,454)	6,236,716	1,663,692	8,318	384,270	384,270	171,970
2038	\$0	\$0	100.0%	6,117	\$6,117	63	385,350	(4,579,454)	6,622,066	2,050,931	10,255	395,605	395,605	170,233
2039	\$0	\$0	100.0%	6,270	\$6,270	63	394,984	(4,579,454)	7,017,050	2,447,851	12,239	407,223	407,223	168,493
2040	\$0	\$0	100.0%	6,426	\$6,426	31	199,216	(4,579,454)	7,216,266	2,649,052	13,245	212,461	212,461	84,527
2041	\$0	\$0	100.0%	6,587	\$6,587	0	0	(4,579,454)	7,216,266	2,650,058	13,250	13,250	13,250	5,069
2042	\$0	\$0	100.0%	6,752	\$6,752	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	4,874
2043	\$0	\$0	100.0%	6,920	\$6,920	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	4,686
2044	\$0	\$0	100.0%	7,093	\$7,093	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	4,506
2045	\$0	\$0	100.0%	7,271	\$7,271	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	4,333
2046	\$0	\$0	100.0%	7,453	\$7,453	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	4,166
2047	\$0	\$0	100.0%	7,639	\$7,639	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	4,006
2048	\$0	\$0	100.0%	7,830	\$7,830	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	3,850
2049	\$0	\$0	100.0%	8,026	\$8,026	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	3,696
2050	\$0	\$0	100.0%	8,226	\$8,226	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	3,547
2051	\$0	\$0	100.0%	8,432	\$8,432	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	3,402
2052	\$0	\$0	100.0%	8,643	\$8,643	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	3,261
2053	\$0	\$0	100.0%	8,859	\$8,859	0	0	(4,579,454)	7,216,266	2,650,063	13,250	13,250	13,250	3,124
TOTALS	(\$4,127,500)	(\$4,579,454)				1,480							\$1,806,121	(\$0)

1,480

Water Tap Fees

Table 1
Water Infrastructure Tap Fee Calculation- Hybrid Method

Line No.	Description	Replacement Cost
	Asset Class	
1	135-Water System	\$100,570,522
2	150-Bingham Lake & Dam	1,155,895
3	98-Land & Right of Way	1,271,172
4	Total Asset Value	\$102,997,588
	Less	
5	Developer Contributed Assets	20,258,135
	Outstanding Principal on Water Related Debt (Dec 31, 2017)	
6	2010 Revenue Note	7,605,495
7	2015 CWRPDA	0
8	Net Asset Value	\$75,133,959
9	% System Unsubscribed ¹	26%
10	Net Asset Value Unsubscribed (Line 8 x Line 9)	\$19,238,453
11	Total Incremental Water System Project Costs	\$8,071,178
12	Total Net Asset and Capital Valuation (Line 10 + Line 11)	\$27,309,631
13	Existing System Capacity (GPD)	9,800,000
14	System Capacity Unsubscribed (GPD) (Line 9 x Line 13)	2,509,343
15	Unit Cost of Unsubscribed Capacity (\$/gpd) (Line 12 / Line 14)	\$10.88
16	GPD Required to Serve One SFE (550 gpd x 2.8 peak factor)	1,540
17	Subtotal Proposed Water System Tap Fee per SFE (Line 15 x Line 16)	\$16,760
18	Carrying Costs	\$1,029
19	Total Proposed Water System Tap Fee per SFE (Line 17 + Line 18)	\$17,789

¹ % System Unsubscribed is calculated as the number of new SFEs divided by the total number of SFEs through build-out (1,480/5,780= 26%)

Table 2
Water Supply Tap Fee Calculation- Incremental Method

Line No.	Description	Replacement Cost
1	Additional Capital Costs to Provide Capacity	\$19,773,115
2	Growth Related WISE Assets & CWIP	\$2,291,924
3	Total Water Supply Incremental Costs (Line 1 + Line 2)	<u>\$22,065,039</u>
5	WISE (gpd)	223,186
6	CCPWA (gpd)	267,823
7	Pinery Local Supply Projects (gpd)	<u>495,249</u>
8	Estimated Additional Capacity for District (gpd) (Line 5+ 6+ 7)	986,257
9	GPD Required to Serve One SFE	550
10	Unit Cost of Water Supply Capacity (\$/gpd) (Line 3 / Line 8)	\$22.37
11	Subtotal Incremental Water Supply Tap Fee per SFE (Line 9 x Line 10)	\$12,305
12	Carrying Costs	\$3,159
13	Total Incremental Water Supply Tap Fee per SFE (Line 11 + Line 12)	<u>\$15,464</u>

Table 3
Combined Water Supply and Water System Fee Calculaton

Line No.	Description	Replacement Cost
1	Water Infrastructure Tap Fee	\$17,789
2	Water Supply Tap Fee	\$15,464
3	Total Proposed Water Tap Fee per SFE (Line 1 + Line 2)	\$33,253
4	Existing Water Tap Fee	\$31,965
5	Increase / (Decrease)	\$1,288

Table 4
 Pinery Water & Wastewater District
 Water Infrastructure Tap Fee Analysis
 Carrying Cost Calculation

Cost of Capital 4.0% NPV of Carrying Costs* \$0
 Estimated Money Mkt. Rate 0.5% Unadjusted Tap Fee \$ 12,305
 Inflation Estimate 2.5% Carrying Cost/Unit \$ 3,828
 Proposed WR tap-start \$ 16,132 Total Carrying Cost \$ 5,664,782 83%

* NPV is a goalseek using Proposed Fee as input variable

YEAR	Program Costs			Fee Income			Interest Earnings			NPV Calculation			
	Total Cash Capital Out	Inflated Cash Out	% of Cash New SFE calculated	Proposed WR Tap calculated	Net Tap Fee	New SFE by Year	Estimated Tap Income	Accumulated Expenditures	Accumulated Income	Estimated Int.Earn.(Paid)	Total Cash In	Net Cash Flow	Present Value
	$= d \times \text{inflation}$	$= e \times f$	calculated	calculated	$= h - i$	$= \text{chng} / m (c / j)$	$= n \times i$	$= \text{sum} (e)$	$= \text{sum} (j)$	$= \text{int} \% \times m$	$= n + j$	$= o - g$	$= \text{PV} of (p)$
2017	(\$2,434,875)	(2,465,123)	100.0%	16,333	\$16,333	63	\$1,028,969	(\$2,465,123)	\$1,028,969	(557,446)	\$971,523	(51,493,600)	(\$1,464,596)
2018	(\$515,000)	(534,433)	100.0%	16,741	\$16,741	63	1,054,693	(2,999,556)	2,083,662	(38,934)	1,015,760	481,327	453,827
2019	(\$807,500)	(858,919)	100.0%	17,160	\$17,160	63	1,081,061	(3,858,475)	3,164,723	(29,307)	1,051,753	192,834	174,824
2020	(\$1,655,000)	(1,804,395)	100.0%	17,589	\$17,589	63	1,108,087	(5,662,869)	4,272,810	(56,775)	1,051,312	(753,082)	(656,486)
2021	(\$2,185,000)	(2,441,793)	100.0%	18,028	\$18,028	63	1,135,789	(8,104,662)	5,408,599	(110,114)	1,025,676	(1,416,117)	(1,186,996)
2022	(\$1,672,500)	(1,915,788)	100.0%	18,479	\$18,479	63	1,164,184	(10,020,450)	6,572,783	(142,311)	1,021,873	(893,915)	(720,465)
2023	(\$1,667,500)	(1,957,812)	100.0%	18,941	\$18,941	63	1,193,289	(11,978,262)	7,766,071	(174,180)	1,019,108	(938,703)	(727,464)
2024	(\$2,967,500)	(3,571,246)	100.0%	19,415	\$19,415	63	1,223,121	(15,549,508)	8,989,192	(269,380)	955,741	(2,617,505)	(1,950,462)
2025	(\$2,950,000)	(3,638,940)	100.0%	19,900	\$19,900	63	1,253,699	(19,188,447)	10,242,891	(368,597)	885,101	(2,753,839)	(1,973,127)
2026	(\$1,435,000)	(1,814,382)	100.0%	20,397	\$20,397	63	1,285,041	(21,002,829)	11,527,932	(393,740)	891,301	(923,080)	(635,950)
2027	(\$1,325,000)	(1,717,183)	100.0%	20,907	\$20,907	63	1,317,167	(22,720,011)	12,845,099	(410,746)	906,421	(810,761)	(537,085)
2028	0	0	100.0%	21,430	\$21,430	63	1,350,096	(22,720,011)	14,195,196	(357,422)	902,674	992,674	632,300
2029	0	0	100.0%	21,966	\$21,966	63	1,383,849	(22,720,011)	15,579,045	(299,936)	1,083,913	1,083,913	663,862
2030	0	0	100.0%	22,515	\$22,515	63	1,418,445	(22,720,011)	16,997,490	(240,898)	1,177,547	1,177,547	693,471
2031	0	0	100.0%	23,078	\$23,078	63	1,453,906	(22,720,011)	18,451,396	(180,381)	1,273,526	1,273,526	721,148
2032	0	0	100.0%	23,655	\$23,655	63	1,490,254	(22,720,011)	19,941,650	(118,350)	1,371,904	1,371,904	746,977
2033	0	0	100.0%	24,246	\$24,246	63	1,527,510	(22,720,011)	21,469,160	(54,768)	1,472,742	1,472,742	771,039
2034	0	0	100.0%	24,852	\$24,852	63	1,565,698	(22,720,011)	23,034,858	1,300	1,566,998	1,566,998	788,833
2035	0	0	100.0%	25,474	\$25,474	63	1,604,840	(22,720,011)	24,639,698	9,605	1,614,445	1,614,445	781,460
2036	0	0	100.0%	26,110	\$26,110	63	1,644,961	(22,720,011)	26,284,660	17,871	1,662,833	1,662,833	773,924
2037	0	0	100.0%	26,763	\$26,763	63	1,686,085	(22,720,011)	27,970,745	26,343	1,712,428	1,712,428	766,353
2038	0	0	100.0%	27,432	\$27,432	63	1,728,238	(22,720,011)	29,698,983	35,027	1,763,264	1,763,264	758,753
2039	0	0	100.0%	28,118	\$28,118	63	1,771,444	(22,720,011)	31,470,426	43,927	1,815,371	1,815,371	751,130
2040	0	0	100.0%	28,821	\$28,821	31	893,454	(22,720,011)	32,363,880	48,439	941,893	941,893	374,730
2041	0	0	100.0%	29,542	\$29,542	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	18,539
2042	0	0	100.0%	30,280	\$30,280	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	17,826
2043	0	0	100.0%	31,037	\$31,037	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	17,140
2044	0	0	100.0%	31,813	\$31,813	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	16,481
2045	0	0	100.0%	32,608	\$32,608	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	15,847
2046	0	0	100.0%	33,424	\$33,424	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	15,231
2047	0	0	100.0%	34,259	\$34,259	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	14,632
2048	0	0	100.0%	35,116	\$35,116	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	14,047
2049	0	0	100.0%	35,994	\$35,994	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	13,476
2050	0	0	100.0%	36,893	\$36,893	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	12,919
2051	0	0	100.0%	37,816	\$37,816	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	12,376
2052	0	0	100.0%	38,761	\$38,761	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	11,846
2053	0	0	100.0%	39,730	\$39,730	0	0	(22,720,011)	32,363,880	48,462	48,462	48,462	11,329
TOTALS	(\$19,614,875)	(\$22,720,011)				1,480						\$6,523,097	\$0
						1,480							

Appendix B

Financial Planning

Wastewater Financial Plan

Table 3
Pinery Water and Wastewater District
Status Quo Wastewater Financial Plan:
Summary of Operating Revenues

Description	Budget						Projected							
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Retail Rates														
Revenue Before Adjustments	\$1,971,562	\$2,085,750	\$2,237,631	\$2,319,200	\$2,351,648	\$2,384,095	\$2,416,543	\$2,448,990	\$2,481,438	\$2,513,885	\$2,546,333	\$2,578,780	\$2,611,228	\$2,643,675
Total Adjustments to Rates over Previous Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail Rate Revenues	\$1,971,562	\$2,085,750	\$2,237,631	\$2,319,200	\$2,351,648	\$2,384,095	\$2,416,543	\$2,448,990	\$2,481,438	\$2,513,885	\$2,546,333	\$2,578,780	\$2,611,228	\$2,643,675
Wholesale and Contracts Rates														
Revenue Before Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Adjustments to Rates over Previous Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Wholesale/Contract Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Misc. Revenues	\$0	\$0	\$0	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Total Revenues Before Scenario Adjustments	\$1,971,562	\$2,085,750	\$2,237,631	\$2,439,200	\$2,471,648	\$2,504,095	\$2,536,543	\$2,568,990	\$2,601,438	\$2,633,885	\$2,666,333	\$2,698,780	\$2,731,228	\$2,763,675
Scenario Adjustments														
Total Revenues - All Sources, w/Adjustments	\$1,971,562	\$2,085,750	\$2,237,631	\$2,439,200	\$2,471,648	\$2,504,095	\$2,536,543	\$2,568,990	\$2,601,438	\$2,633,885	\$2,666,333	\$2,698,780	\$2,731,228	\$2,763,675
% Change from Previous Year	n/a	5.8%	7.3%	9.0%	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%	1.2%

Table 4
Piney Water and Wastewater District
Status Quo Wastewater Financial Plan:
Projected Operating and Maintenance Expenses - Department-Wide

Description	Notes - Acct #	% Fixed	Actual			Budget		Projected									
			2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
General Inflation Factor						n/a		2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
Demand Growth						0.0%											
SEWER OPERATING EXPENSES																	
Auto expenses/vehicle maintenance		90%	10,284	9,809	6,071	15,000	15,367	15,742	16,127	16,520	16,923	17,335	17,757	18,188	18,630	19,083	
Cherry Creek Basin fees		90%	13,330	13,960	11,010	15,500	15,879	16,267	16,664	17,071	17,487	17,912	18,348	18,795	19,251	19,719	
Communications		90%	2,520	2,830	1,630	2,500	2,561	2,624	2,688	2,753	2,820	2,889	2,959	3,031	3,105	3,180	
Employee benefits		90%	88,721	93,955	99,142	105,000	107,568	110,196	112,886	115,639	118,458	121,343	124,296	127,318	130,412	133,579	
Laboratory testing and chemicals		90%	67,875	68,757	64,692	80,000	81,958	83,959	86,008	88,106	90,251	92,451	94,701	97,004	99,362	101,775	
Outside services		90%	2,410	4,919	10,402	10,000	10,245	10,495	10,751	11,013	11,282	11,566	11,858	12,156	12,460	12,772	
Repairs and maintenance - System		90%	73,427	55,586	-	-	0	0	0	0	0	0	0	0	0	0	
Repairs and maintenance - Plant		90%	72,471	72,998	68,953	135,000	138,301	141,680	145,139	148,679	152,303	156,012	159,809	163,695	167,673	171,745	
Salaries and related costs		90%	292,283	308,107	315,228	337,680	345,937	354,389	363,040	371,896	380,960	390,238	399,735	409,456	419,406	429,591	
Payroll taxes		90%	22,046	23,604	24,521	26,770	27,425	28,095	28,780	29,482	30,201	30,937	31,689	32,460	33,249	34,056	
Sludge disposal		90%	66,170	57,219	58,815	84,500	86,566	88,681	90,846	93,062	95,330	97,652	100,028	102,461	104,951	107,500	
Small tools and safety items		90%	3,743	1,624	1,418	5,000	5,122	5,247	5,376	5,507	5,641	5,778	5,919	6,063	6,210	6,361	
Utilities		90%	185,602	211,453	195,032	205,500	210,525	215,669	220,933	226,322	231,838	237,485	243,264	249,180	255,235	261,434	
SEWER ADMIN EXPENSES																	
Accounting and audit		90%	49,002	52,325	41,048	32,400	33,192	34,003	34,833	35,683	36,553	37,443	38,354	39,287	40,242	41,219	
Loan issue costs		90%	15,819	20,713	-	-	0	0	0	0	0	0	0	0	0	0	
Admin vehicle		90%	162	856	749	600	615	630	645	661	677	693	710	728	745	763	
Billing systems service		90%	-	12,000	19,645	2,800	2,868	2,939	3,010	3,084	3,159	3,236	3,315	3,395	3,478	3,562	
Data processing		90%	16,952	14,981	14,199	18,000	18,440	18,891	19,352	19,824	20,307	20,802	21,308	21,826	22,356	22,899	
Directors' fees		90%	2,960	2,380	2,320	2,800	2,868	2,939	3,010	3,084	3,159	3,236	3,315	3,395	3,478	3,562	
Dues and seminars		90%	10,864	5,484	10,463	16,000	16,391	16,792	17,202	17,621	18,051	18,490	18,940	19,401	19,872	20,355	
Employee benefits		90%	37,624	33,161	35,156	48,800	49,993	51,215	52,465	53,745	55,065	56,421	57,788	59,173	60,611	62,083	
Insurance		90%	35,228	42,722	43,424	44,000	45,076	46,177	47,304	48,458	49,639	50,848	52,086	53,352	54,649	55,976	
Legal		90%	48,975	43,212	57,555	48,000	48,174	50,375	51,605	52,864	54,152	55,471	56,821	58,203	59,617	61,065	
Miscellaneous		90%	2,236	2,804	3,985	2,800	2,868	2,939	3,010	3,084	3,159	3,236	3,315	3,395	3,478	3,562	
Office expense		90%	7,525	6,516	6,486	8,000	8,196	8,396	8,601	8,811	9,025	9,245	9,470	9,700	9,936	10,177	
Outside services		90%	28,678	16,913	11,990	36,000	36,880	37,781	38,704	39,648	40,614	41,603	42,616	43,652	44,713	45,799	
Repairs and maintenance - Office		90%	6,559	5,901	19,340	8,000	8,196	8,396	8,601	8,811	9,025	9,245	9,470	9,700	9,936	10,177	
Salaries and related costs		90%	115,224	141,235	149,812	144,000	147,521	151,125	154,815	158,591	162,456	166,413	170,463	174,608	178,851	183,194	
Payroll taxes		90%	8,710	11,097	11,097	10,940	11,208	11,481	11,762	12,048	12,342	12,643	12,950	13,265	13,588	13,918	
Safety and training		90%	8,525	9,166	7,552	8,800	9,015	9,235	9,461	9,692	9,928	10,170	10,417	10,670	10,930	11,195	
Security services		90%	7,629	7,786	7,696	8,000	8,196	8,396	8,601	8,811	9,025	9,245	9,470	9,700	9,936	10,177	
Conservation		90%	-	-	-	-	0	0	0	0	0	0	0	0	0	0	
Customer communications		90%	17,199	17,419	14,890	16,000	16,391	16,792	17,202	17,621	18,051	18,490	18,940	19,401	19,872	20,355	
Utilities		90%	3,759	4,080	7,628	4,200	4,303	4,408	4,515	4,626	4,738	4,854	4,972	5,093	5,216	5,343	
Paying agent fees		90%	600	-	600	600	615	630	645	661	677	693	710	728	745	763	
CCPWA assessment		90%	-	-	-	-	0	0	0	0	0	0	0	0	0	0	
SNMWSA		90%	-	-	-	-	0	0	0	0	0	0	0	0	0	0	
WISE participation - operations		90%	-	-	-	-	0	0	0	0	0	0	0	0	0	0	
O&M Associated with CIP		90%	-	-	-	-	0	0	0	0	0	0	0	0	0	0	
Piney Wastewater Projects		90%	-	-	-	-	0	0	0	0	0	0	0	0	0	0	
Total Operating Expenses			\$1,325,080	\$1,374,571	\$1,322,588	\$1,483,190	\$1,519,458	\$1,556,591	\$1,594,580	\$1,633,475	\$1,795,287	\$1,834,039	\$1,915,752	\$1,958,449	\$2,002,154	\$2,046,890	
% Change from Previous Year			n/a	3.7%	-3.8%	12.1%	2.4%	2.4%	2.4%	2.4%	9.8%	2.3%	4.5%	2.2%	2.2%	2.2%	

Table 5
Pinery Water and Wastewater District
Status Quo Wastewater Financial Plan:
Summary of Operating and Maintenance Expenses

Description	Actual			Budget			Projected							
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Pinery Water O&M	\$1,325,080	\$1,374,571	\$1,322,588	\$1,483,190	\$1,519,458	\$1,556,581	\$1,594,580	\$1,633,475	\$1,793,287	\$1,834,039	\$1,915,752	\$1,958,449	\$2,002,154	\$2,046,890
Unused O&M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other O&M Adjustments														
Scenario-Specific Adjustments to O&M														
Total Operating and Maint. Expense w/ Adjustments	\$1,325,080	\$1,374,571	\$1,322,588	\$1,483,190	\$1,519,458	\$1,556,581	\$1,594,580	\$1,633,475	\$1,793,287	\$1,834,039	\$1,915,752	\$1,958,449	\$2,002,154	\$2,046,890
% Change from Previous Year	n/a	-4%	-4%	12.1%	2.4%	2.4%	2.4%	2.4%	9.8%	2.3%	-4.5%	2%	2%	2%

Table 6
Pinery Water and Wastewater District
Status Quo Wastewater Financial Plan:
Capital Improvement Costs - Capital Costs Only (current dollars)

Project Description	Project Category	Actual			Estimated			Projected									
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		
Pipe Bursting Project (increase main size from 6" to 8")	Collection System	-	-	-	-	-	-	170,000	550,000	-	-	-	-	-	-	-	-
Collection System Lining, New Manholes, pipeline repairs; new services	Collection System	131,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Manhole Installation at Pinery Townhomes	Collection System	-	-	125,000	-	-	-	125,000	-	-	-	-	-	-	-	-	-
Bar Screen Replacement (Construction)	Treatment	-	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rubber Liner for East Lagoon	Treatment	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SCADA Improvements for WWTP	Treatment	-	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLC Equipment at WWTP	Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additional Filler Train	Treatment	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-
Aeration	Treatment	-	-	-	-	1,500,000	-	-	-	-	-	-	-	-	-	-	-
Other Capital	General	115,000	-	-	115,000	-	-	-	-	-	-	-	-	-	-	-	-
GIS/Computer/Network Replacement	General	41,125	41,125	-	41,125	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625	17,625
Security Improvements	General	-	11,750	-	11,750	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875	5,875
Water Resources Master Plan	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicles	General	68,738	17,625	-	68,738	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250	35,250
Capital Salaries/taxes/benefits	General	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400	164,400
Furniture and office equipment	General	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Total		686,690	283,675	105,768	\$526,263	\$920,900	\$1,184,025	\$2,165,900	\$1,909,150	\$859,150	\$859,150	\$859,150	\$859,150	\$859,150	\$859,150	\$359,150	\$359,150

Table 7
Pinery Water and Wastewater District
Status Quo Wastewater Financial Plan:
Capital Improvement Costs - Capital Costs Only (inflated dollars)

Project Category / Description	Actual		Projected					Budget						
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Pipe Bursting Project (increase main size from 6" to 8")	\$0	\$0	\$0	\$0	\$0	\$0	\$184,145	\$611,849	\$148,524	\$0	\$0	\$0	\$0	\$0
Collection System Lining, New Manholes, pipeline repairs, new services	\$0	\$0	\$0	\$131,000	\$133,510	\$137,115	\$140,817	\$144,619	\$0	\$152,534	\$156,652	\$160,882	\$165,226	\$169,687
Manhole Installation at Pinery Townhomes	\$0	\$0	\$0	\$0	\$0	\$131,841	\$135,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bar Screen Replacement (Construction)	\$0	\$0	\$0	\$0	\$308,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rubber Liner for East Lagoon	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$602,508	\$618,776	\$0	\$0
SCADA Improvements for WWTP	\$0	\$0	\$0	\$0	\$51,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PLC Equipment at WWTP	\$0	\$0	\$0	\$0	\$205,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Additional Filter Train	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$571,245	\$586,668	\$0	\$0	\$0	\$0
Aeration	\$0	\$0	\$0	\$0	\$632,837	\$0	\$1,624,810	\$1,112,453	\$0	\$0	\$0	\$0	\$0	\$0
Other Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GIS/Computer/Network Replacement	\$0	\$0	\$0	\$41,125	\$42,235	\$123,931	\$19,082	\$19,607	\$20,136	\$20,680	\$21,238	\$21,812	\$22,401	\$23,006
Security Improvements	\$0	\$0	\$0	\$0	\$12,067	\$6,197	\$19,082	\$6,536	\$6,712	\$6,893	\$7,079	\$7,271	\$7,467	\$7,669
Water Resources Master Plan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$68,738	\$18,101	\$37,179	\$58,183	\$39,214	\$40,273	\$41,360	\$42,477	\$43,624	\$44,802	\$46,011
Capital Salaries/taxes/benefits	\$0	\$0	\$0	\$164,000	\$168,839	\$173,397	\$178,079	\$182,887	\$187,825	\$192,897	\$198,105	\$203,454	\$208,947	\$214,588
Furniture and office equipment	\$0	\$0	\$0	\$6,000	\$6,162	\$6,328	\$6,499	\$6,675	\$6,855	\$7,040	\$7,230	\$7,425	\$7,626	\$7,832
0	\$686,690	\$283,675	\$105,768	\$0	\$945,764	\$1,248,826	\$2,346,117	\$2,123,840	\$981,570	\$1,008,072	\$1,035,290	\$1,063,243	\$456,468	\$468,792
Grand Total	\$686,690	\$283,675	\$105,768	\$526,263	\$945,764	\$1,248,826	\$2,346,117	\$2,123,840	\$981,570	\$1,008,072	\$1,035,290	\$1,063,243	\$456,468	\$468,792

Table 8
 Pinery Water and Wastewater District
 Status Quo Wastewater Financial Plan:
 Debt Service Schedules on Outstanding Bonds

Description	Seniority (select)	Actual		Budget		Projected										
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Revenue Bonds w/ Coverage Requirements																
CWRPDA loan - 2005	1st Lien	340,782	344,168	317,751	340,151	342,908	340,948	340,682	343,432	340,892	344,534	342,248	344,328	342,879	-	
CWRPDA loan - 2002	1st Lien	469,790	468,025	442,734	469,187	467,012	469,380	466,167	466,307	467,027	470,437	-	-	-	-	
Total Outstanding Debt Service		\$810,572	\$812,193	\$760,485	\$809,338	\$809,920	\$810,328	\$806,849	\$809,739	\$807,919	\$814,971	\$342,248	\$344,328	\$342,879	\$0	

Table 11
Pinery Water and Wastewater District
Staus Quo Wastewater Financial Plan:
Other Funding for Capital Projects

Project Description	Category (select)	Actual			Estimated	Budget	Projected												
		2012	2013	2014			Actual	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Impact/Development Fee	dev. fees																		
Ready to serve fees - Sewer	other	\$ 317,793	\$ 30,339	\$ 526,500	\$ 365,040	\$ 270,400	\$ 442,890	\$ 454,848	\$ 479,741	\$ 482,694	\$ 505,987	\$ 519,659	\$ 533,630	\$ 548,100	\$ 562,898				
Late charges	other			\$ 33,412	\$ 29,342	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 27,000	\$ 24,300	\$ 21,870				
Other income	other	\$ 43,319	\$ 37,448	\$ 37,448	\$ 58,472	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000				
Insurance proceeds	other				\$ 11,285														
Proceeds from asset disposition	other																		
Loan proceeds	bond			\$ 4,236		\$ 6,000													
Canyons revenue	other	\$ 78,286	\$ 223,766	\$ 2,085,115															
Transfer from/ (to) Water Utility	other																		
Net investment income	other																		
Inclusion fees	other	\$ 10,123																	
Total		\$ 0	\$ 487,604	\$ 925,382	\$ 2,549,254	\$ 340,400	\$ 506,890	\$ 518,648	\$ 531,129	\$ 543,741	\$ 556,694	\$ 569,987	\$ 583,659	\$ 594,690	\$ 606,400	\$ 618,768			

Table 12
Pinery Water and Wastewater District
Status Quo Wastewater Financial Plan
Cash Fund Activity and Balance

Project Description	Actual			Budget			Projected			2025	2026	2027			
	2014	2015	2016	2017	2018	2019	2020	2021	2022				2023	2024	
Rate of Return on Avg. Fund Balance	2.5%	2.5%	2.5%	0.1%	0.1%	0.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Override	2.5%	2.5%	2.5%	0.1%	0.1%	0.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Beginning Fund Balance	2,318,531	2,647,589	\$3,093,957	\$5,701,571	\$5,668,381	\$5,375,714	\$8,105,311	\$6,293,070	\$4,689,387	\$4,104,493	\$3,485,052	\$3,271,368	\$3,026,148	\$3,390,197	
Operating Fund			199,650												
CD															
Sources of Funds															
Retail Rate Revenues	1,971,562	2,085,750	2,237,631	2,319,200	2,351,648	2,384,095	2,416,543	2,448,990	2,481,438	2,513,885	2,546,333	2,578,780	2,611,228	2,643,675	
Wholesale/Contract Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Revenues	0	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
Projected Debt Proceeds	0	0	0	0	0	3,528,401	0	0	0	0	0	0	0	0	
Total Other Capital Inflows	169,811	298,882	2,184,214	70,000	64,000	64,000	64,000	64,000	64,000	64,000	64,000	61,000	58,300	55,870	
Total Development Fees	317,793	526,500	365,040	270,400	442,890	454,848	467,129	479,741	492,694	506,997	519,659	533,690	548,100	562,898	
Interest/Investment Earnings	5,544	5,675	9,570	6,000	3,938	33,619	71,634	54,639	43,751	37,759	33,614	31,331	31,922	37,216	
Total Sources of Funds	\$2,484,710	\$2,916,807	\$4,796,455	\$2,785,600	\$2,982,475	\$6,582,962	\$3,139,305	\$3,167,371	\$3,201,883	\$3,241,641	\$3,283,606	\$3,324,801	\$3,369,549	\$3,419,659	
Uses of Funds															
Operating and Maintenance Expenses	\$1,325,080	\$1,374,571	\$1,322,588	\$1,483,190	\$1,519,468	\$1,556,581	\$1,594,580	\$1,633,475	\$1,793,287	\$1,834,039	\$1,915,752	\$1,958,449	\$2,002,154	\$2,046,890	
Debt Service Payments - Outstanding Bonds	810,572	812,193	760,485	809,338	809,920	810,328	806,849	809,739	807,919	814,971	342,248	344,328	342,879	0	
Debt Service Payments - Projected Issues	0	0	0	0	0	102,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000	
Capital Project Costs	0	283,675	105,768	526,263	945,764	1,248,826	2,346,117	2,123,840	981,570	1,008,072	1,035,290	1,063,243	456,468	468,792	
Costs of Bond Issuance	0	0	0	0	0	135,631	0	0	0	0	0	0	0	0	
Year - End Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Uses of Funds	\$2,135,652	\$2,470,439	\$2,188,841	\$2,818,791	\$3,275,142	\$3,663,365	\$4,951,546	\$4,771,054	\$3,786,776	\$3,861,082	\$3,497,290	\$3,570,020	\$3,005,501	\$2,719,683	
Total Change in Fund Balance	\$329,058	\$446,368	\$2,607,614	(\$33,191)	(\$292,667)	\$2,729,597	(\$1,812,241)	(\$1,603,683)	(\$584,893)	(\$619,441)	(\$213,684)	(\$245,219)	\$364,049	\$699,977	
Available Fund Balance (net of required reserves)	\$667,196	\$1,313,564	\$3,921,178	\$3,894,066	\$3,613,557	\$6,355,311	\$4,543,070	\$2,939,387	\$2,354,493	\$1,735,052	\$1,521,368	\$1,276,148	\$1,640,197	\$2,340,174	
Ending Fund Balance	\$2,647,589	\$3,093,957	\$5,701,571	\$5,668,381	\$5,375,714	\$8,105,311	\$6,293,070	\$4,689,387	\$4,104,493	\$3,485,052	\$3,271,368	\$3,026,148	\$3,390,197	\$4,090,174	

Table 14
Pinery Water and Wastewater District
Status Quo Wastewater Financial Plan
Cash-Needs Revenue Requirements

Project Description	Actual		Estimated		Budget		Projected		2021	2022	2023	2024	2025	2026	2027
	2014	2015	2016	2017	2018	2019	2020	2021							
Operating and Maintenance Expenses	\$1,828,000	\$1,872,571	\$1,922,588	\$1,933,100	\$1,919,468	\$1,958,591	\$1,994,580	\$1,838,475	\$1,793,282	\$1,854,039	\$1,915,752	\$1,958,448	\$2,002,154	\$2,046,890	
Annual Debt Service - Outstanding Debt	610,572	612,193	766,485	809,338	809,920	812,328	804,849	804,739	807,119	814,971	842,246	844,326	842,879	842,879	
Annual Debt Service - Projected Issues	0	0	0	0	0	103,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000	204,000
Capital Projects	0	283,675	105,768	526,263	945,764	1,248,826	2,346,117	2,123,840	881,570	1,008,072	1,035,290	1,063,243	456,468	468,792	
Bond Issuance Costs	0	0	0	0	0	135,631	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	329,058	446,368	2,607,614	(33,191)	(292,667)	2,729,597	(1,812,241)	(1,603,683)	(584,893)	(619,441)	(213,684)	(245,219)	364,049	698,977	
Total Revenue Requirement	\$2,464,710	\$2,816,807	\$4,796,455	\$2,785,600	\$2,982,475	\$6,582,962	\$3,136,305	\$3,167,371	\$3,201,893	\$3,241,641	\$3,283,606	\$3,324,801	\$3,369,549	\$3,419,659	
Wholesale/Contract Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	0	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Projected Debt Proceeds	0	0	0	0	0	3,526,401	0	0	0	0	0	0	0	0	0
Total Other Capital Inflows	169,811	298,882	2,184,214	70,000	64,000	64,000	64,000	64,000	64,000	64,000	64,000	61,000	58,300	55,870	55,870
Total Development Fees	317,793	526,500	365,040	270,400	442,890	454,848	467,129	479,741	492,694	505,997	519,659	533,690	548,100	562,898	562,898
Interest/Investment Earnings	5,544	5,675	9,570	6,000	3,938	33,619	71,634	54,639	43,751	37,759	33,614	31,331	31,922	37,216	37,216
Total Non-Rate Related Revenue/Income	\$493,148	\$831,057	\$2,558,824	\$466,400	\$630,828	\$4,198,867	\$722,763	\$718,380	\$720,445	\$727,756	\$737,273	\$746,021	\$758,322	\$775,984	
Required User Charge Revenue	\$1,971,562	\$2,085,750	\$2,237,631	\$2,319,200	\$2,351,648	\$2,384,095	\$2,416,543	\$2,448,990	\$2,481,438	\$2,513,885	\$2,546,333	\$2,578,780	\$2,611,228	\$2,643,675	

Water Financial Plan

Table 2
Pinery Water and Wastewater District
Water Financial Plan
User Charge Revenue Projections

Description	Actual													
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Month in Which Increases Become Effective	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Prorated Revenue Realization from Increases	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Estimate of Retail Rate Revenues														
Expected Annual Demand Before Changes to Price	922,950	966,037	1,044,827	881,746	894,257	906,769	919,281	931,792	944,304	956,816	969,327	981,839	994,350	1,006,862
Avg. Price/ Unit Before Adjustments	\$4.22	\$4.22	\$4.39	\$4.57	\$4.68	\$4.87	\$5.02	\$5.17	\$5.37	\$5.59	\$5.81	\$6.05	\$6.35	\$6.67
Proposed Rate Adjustments	0.00%	4.00%	4.00%	2.60%	4.00%	3.00%	3.00%	4.00%	4.00%	4.00%	4.00%	4.00%	5.00%	5.00%
Expected Avg. Price - After Adjustments	\$4.22	\$4.39	\$4.57	\$4.68	\$4.87	\$5.02	\$5.17	\$5.37	\$5.59	\$5.81	\$6.05	\$6.35	\$6.67	\$7.00
Change in Demand due to Elasticity														
Expected Annual Demand After Price Adjustments	922,950	966,037	1,044,827	881,746	894,257	906,769	919,281	931,792	944,304	956,816	969,327	981,839	994,350	1,006,862
Demand Affected by Price Change	922,950	966,037	1,044,827	881,746	894,257	906,769	919,281	931,792	944,304	956,816	969,327	981,839	994,350	1,006,862
Demand Unaffected by Price Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Projected Demand	922,950	966,037	1,044,827	881,746	894,257	906,769	919,281	931,792	944,304	956,816	969,327	981,839	994,350	1,006,862
Other Adjustments to Demand (Inputs)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Demand	922,950	966,037	1,044,827	881,746	894,257	906,769	919,281	931,792	944,304	956,816	969,327	981,839	994,350	1,006,862
% Change	-48%	5%	8%	-16%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Estimate of Retail Rate Revenues														
Expected Revenues From Existing Rates & Demand	\$3,895,568	\$4,077,430	\$4,409,984	\$3,721,654	\$3,774,463	\$3,827,272	\$3,880,081	\$3,932,889	\$3,985,698	\$4,038,507	\$4,091,316	\$4,144,125	\$4,196,933	\$4,249,742
Expected Revenues from Sum of Prior Year Increases	n/a	0	176,399	303,687	414,140	589,823	732,302	882,524	1,089,577	1,309,714	1,543,567	1,791,795	2,115,206	2,461,399
Expected Revenues from Proposed Rates & Demand	0	163,097	183,455	104,659	167,544	132,513	138,371	192,617	203,011	213,929	225,395	296,796	315,607	335,557
Other Adjustments to Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Retail Rate Revenues	\$3,895,568	\$4,240,527	\$4,769,939	\$4,130,000	\$4,356,147	\$4,549,607	\$4,750,754	\$5,008,030	\$5,278,286	\$5,562,150	\$5,860,278	\$6,232,715	\$6,627,746	\$7,046,698
Percent Change from Previous Year - Effective Rate Change	-3.1%	8.9%	12.5%	-13.4%	5.5%	4.4%	4.4%	5.4%	5.4%	5.4%	5.4%	6.4%	6.3%	6.3%
Estimate of Wholesale Rate Revenues														
Expected Revenues at Present Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjustments for Increases	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Adjustments to Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Wholesale Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total User Charge Revenue	\$3,895,568	\$4,240,527	\$4,769,939	\$4,130,000	\$4,356,147	\$4,549,607	\$4,750,754	\$5,008,030	\$5,278,286	\$5,562,150	\$5,860,278	\$6,232,715	\$6,627,746	\$7,046,698

Table 3
Pinery Water and Wastewater District
Water Financial Plan
Projection of Miscellaneous Revenue

Description	Notes - Acct #	Actual													
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Ground water protection fees		21,971	22,831	24,079	25,000	25,375	25,756	26,142	26,534	26,932	27,336	27,746	28,162	28,585	29,014
IREA rebates and Other		43,105	38,095	40,247	40,000	40,600	41,209	41,827	42,455	43,091	43,738	44,394	45,060	45,736	46,422
Water Supply Project Fee		660,488	667,404	680,275	685,000	694,720	704,440	714,160	723,880	733,599	743,319	753,039	762,759	772,479	782,199
Irrigation and hydrant fees															
Total		\$725,564	\$728,430	\$744,601	\$750,000	\$760,695	\$771,404	\$782,129	\$792,668	\$803,623	\$814,393	\$825,179	\$835,981	\$846,799	\$857,634

Table 4
Pinery Water and Wastewater District
Water Financial Plan
Summary of Operating Revenues

Description	Actual													
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Retail Rates														
Revenue Before Adjustments	\$3,895,568	\$4,077,430	\$4,409,984	\$3,721,654	\$3,774,463	\$3,927,272	\$3,880,081	\$3,932,888	\$3,985,698	\$4,038,507	\$4,091,316	\$4,144,125	\$4,196,933	\$4,249,742
Total Adjustments to Rates over Previous Year	0	163,097	-359,855	408,346	561,684	722,335	870,674	1,075,140	1,292,568	1,523,643	1,768,962	2,088,591	2,430,813	2,796,956
Total Retail Rate Revenues	\$3,895,568	\$4,240,527	\$4,050,129	\$4,130,000	\$4,336,147	\$4,649,607	\$4,750,754	\$5,008,030	\$5,278,266	\$5,562,150	\$5,860,278	\$6,232,715	\$6,627,746	\$7,046,698
Wholesale and Contracts Rates														
Revenue Before Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Adjustments to Rates over Previous Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Wholesale/Contract Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Misc. Revenues	\$725,564	\$728,430	\$744,601	\$750,000	\$760,895	\$771,404	\$782,129	\$792,868	\$803,623	\$814,393	\$825,179	\$835,981	\$846,799	\$857,634
Total Revenues Before Scenario Adjustments	\$4,621,132	\$4,968,957	\$5,514,440	\$4,880,000	\$5,116,842	\$5,321,011	\$5,532,883	\$5,800,898	\$6,081,909	\$6,376,543	\$6,685,457	\$7,068,696	\$7,474,545	\$7,904,332
Scenario Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues - All Sources, w/Adjustments	\$4,621,132	\$4,968,957	\$5,514,440	\$4,880,000	\$5,116,842	\$5,321,011	\$5,532,883	\$5,800,898	\$6,081,909	\$6,376,543	\$6,685,457	\$7,068,696	\$7,474,545	\$7,904,332
% Change from Previous Year	-2%	8%	11%	-12%	5%	4%	4%	5%	5%	5%	5%	6%	6%	6%

Table 6
Pinery Water and Wastewater District
Water Financial Plan:
Projected Operating and Maintenance Expenses - Department-Wide

Description	Notes - Acct #	Budget													
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
General Inflation Factor		n/a	0.0%	0.0%	0.0%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%	2.3%
Demand Growth		0.0%	4.7%	8.2%	-15.6%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
WISE (500 AF Subscription)			0	0	356,800	505,851	653,086	710,320	1,298,832	1,318,832	1,318,832	1,318,832	1,318,832	1,318,832	1,318,832
CCPWA (assumes 20% Participation - 400 AF)			0	0	0	12,000	12,000	17,000	67,000	72,000	72,000	87,000	90,000	90,000	0
Pinery Local Water Supply Projects			0	0	0	0	4,000	4,000	19,000	25,000	25,000	37,000	87,000	57,000	72,000
Pinery Water System Projects			0	0	0	0	0	0	0	0	0	3,000	3,000	6,000	89,000
<i>* If OIP timing/schedule changes, check the timing of these O&M costs.</i>			0	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses		\$0	\$0	\$0	\$356,800	\$517,851	\$669,086	\$731,320	\$1,384,832	\$1,415,832	\$1,415,832	\$1,445,832	\$1,498,832	\$1,381,832	\$1,479,832
% Change from Previous Year		0.0%	0.0%	0.0%	0.0%	45.1%	29.2%	9.3%	89.4%	2.2%	0.0%	2.1%	3.7%	-7.8%	7.1%

Table 7
Pinery Water and Wastewater District
Water Financial Plan:
Summary of Operating and Maintenance Expenseset

Description	Projected													
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Pinery Water O&M	\$2,601,525	\$2,846,843	\$2,965,468	\$3,026,510	\$3,100,414	\$3,176,062	\$3,253,493	\$3,332,752	\$3,413,880	\$3,496,923	\$3,581,924	\$3,668,932	\$3,757,993	\$3,849,155
Water Supply O&M	0	0	0	\$356,800	\$517,851	\$669,086	\$731,320	\$1,384,832	\$1,415,832	\$1,415,832	\$1,445,832	\$1,498,832	\$1,381,832	\$1,479,832
Other O&M Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Scenario-Specific Adjustments to O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating and Maint. Expense w/ Adjustments	\$2,601,525	\$2,846,843	\$2,965,468	\$3,383,310.0	\$3,618,265.7	\$3,845,147.3	\$3,984,813.4	\$4,717,583.4	\$4,829,711.8	\$4,912,754	\$5,027,756	\$5,167,764	\$5,139,825	\$5,328,987
% Change from Previous Year	-7.5%	9.4%	4.2%	14.1%	6.9%	6.3%	3.6%	18.4%	2.4%	1.7%	2.3%	2.8%	-0.5%	3.7%

Table 9
Pinery Water and Wastewater District
Water Financial Plan:
Capital Improvement Costs - Capital Costs Only (Inflated dollars);

Project Category / Description	Actual		Budget					Projected						
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
WISE	-	-	-	4,479,120	1,579,120	81,266	399,869	866,565	556,227	-	-	-	-	-
CCP/WA	-	-	-	56,500	100,000	616,200	1,054,729	1,624,810	1,323,819	-	1,044,270	725,010	717,780	381,290
Treatment	-	-	-	-	800,000	637,550	474,638	-	1,112,453	2,512,177	3,402,676	3,012,542	1,237,552	2,541,932
Pinery Local Water	-	-	-	560,000	2,450,000	3,020,650	474,638	704,084	723,095	1,650,610	1,701,338	1,212,274	1,704,451	15,823,529
Pinery Water System	-	-	-	5,600,000	327,600	-	377,171	341,860	351,080	360,570	370,305	380,303	390,571	401,117
General	6,533,003	6,022,844	6,619,090	367,800	-	-	-	-	-	-	-	-	-	-
CWIRPDA	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unused	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unused	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	\$6,533,003	\$6,022,844	\$6,619,090	\$11,153,420	\$5,256,720	\$4,854,342	\$2,781,025	\$3,537,320	\$4,066,684	\$5,547,472	\$6,518,589	\$5,883,130	\$4,140,355	\$19,147,868

Table 10
Pinery Water and Wastewater District
Water Financial Plan
Debt Service Schedules on Outstanding Bonds

Description	Seniority (select)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenue Bonds w/ Coverage Requirements															
Western water rights note - 2005	1st Lien														
CWRPDA loan - 2005	1st Lien														
CWRPDA loan - 2002	1st Lien														
Revenue note - 2010	1st Lien	753,650	753,648	753,650	753,650	753,651	753,649	753,648	753,650	753,650	753,649	753,647	753,647	753,650	753,650
CWCB 2014 Loan (ECCV Pipeline)	1st Lien			94,144	94,144	94,144	94,145	94,144	94,144	94,145	94,144	94,144	94,144	94,144	94,144
CWCB Loan DIA Connection	1st Lien														
CWRPDA 2015 Loan	1st Lien		7,007	835,674	839,601	835,535	839,663	838,793	836,013	838,334	835,656	839,633	838,611	837,266	837,507
Remaining CWCB Loan Payment	1st Lien										389,099	389,099	389,099	389,099	389,099
Adjustment	1st Lien			(279,997)											
Total Revenue Bonds w/ Coverage		\$753,650	\$760,655	\$1,403,471	\$1,687,386	\$1,683,330	\$1,687,457	\$1,686,585	\$1,683,807	\$1,709,317	\$2,095,736	\$2,099,713	\$2,098,690	\$2,097,347	\$2,093,059

Table 11
Pinery Water and Wastewater District
Water Financial Plan
Projected New Debt and Debt Service

Description	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Revenue Bonds w/ Coverage Requirements													
Net Proceeds Needed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,430,409	\$0	\$0	\$18,140,041	\$0
Repayment Term (yrs)	30	30	30	30	30	30	30	30	30	30	30	30	30
Coupon Rate	4.0%	4.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Month of Issue	7	7	7	7	7	7	7	7	7	7	7	7	7
Issuance Costs (% of Net Proceeds)	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Issuance Cost	0	0	0	0	0	0	0	0	617,216	0	0	725,602	0
Debt Service Reserve													
Total Debt Proceeds Required	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,047,626	\$0	\$0	\$18,865,643	\$0
Annual Debt Service Payment (rounded)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$873,000	\$0	\$0	\$1,026,000	\$0
Prorated Debt Service Payment - Current Yr. Only	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437,000	\$0	\$0	\$513,000	\$0
Annual Debt Service Payment - all projected issues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437,000	\$873,000	\$873,000	\$1,386,000	\$1,899,000

Table 13
Piney Water and Wastewater District
Water Financial Plan
Other Funding for Capital Projects

Project Description	Category (select)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Impact/Development Fee	dev. Fees	1,137,666	2,393,793	1,659,690	1,229,400	2,094,938	2,151,502	2,209,593	2,269,252	2,330,522	2,393,446	2,458,069	2,524,437	2,592,697	2,662,597
Rate charges - Water	other	33,417	36,671	32,274	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	27,000	24,300
Cherry Creek Project Water Authority	other	26,959	26,959	26,963	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Other income	other	64,979	56,172	87,708	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
Insurance proceeds	other	11,616	6,354	16,927	9,000										
Proceeds from asset disposition	other			2,937,134	6,000,000	1,800,000	2,310,750	359,882	779,909	500,604					
Loan proceeds - CWRPDA	bonds	1,901,197	641,272	445,851	3,500,000	1,421,208	731,131								
Loan proceeds - CWCB	other														
Reimbursable projects	other														
Contributions in aid of construction	other														
Inclusion Fees	other	15,184													
Interes and paying agent fees	other	(357,623)													
Cost recovery payments	other	(128,708)	(61,268)	(119,204)	(120,000)										
Net proceeds from Forestiar prepaid taps	other														
CCPWA VESSEL Property Sale	other					1,400,000									
UNUSED	other														
UNUSED	other														
Transfer from/ (to) Sewer Utility	other														
Total		\$2,704,687	\$3,145,026	\$5,087,343	\$10,709,400	\$6,807,147	\$4,626,383	\$2,660,475	\$3,140,161	\$2,922,126	\$2,484,446	\$2,549,069	\$2,615,437	\$2,680,697	\$2,747,897

Table 14
 Pinery Water and Wastewater District
 Water Financial Plan
 Cash Fund Activity and Balance

113,769,853
 \$104,192,350

Project Description	Actual		Estimated		Projected		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
	2014	2015	2016	2017	2018	2019														
Rate of Return on Avg. Fund Balance	0.2%	0.2%	0.5%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Override	0.2%	0.23%	0.50%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Beginning Fund Balance	\$5,651,669	\$6,034,777	\$4,640,935	\$4,512,272	\$3,886,546	\$5,297,913	\$4,909,143	\$4,697,874	\$3,742,213	\$2,169,948	\$13,546,576	\$6,371,066	\$4,114,754	\$19,765,216						
Operating Fund																				
CD																				
Investments																				
n/a																				
Sources of Funds																				
Retail Rate Revenues	3,895,568	4,240,527	4,769,839	4,130,000	4,356,147	4,549,607	4,750,754	5,008,030	5,278,286	5,562,150	5,860,278	6,232,715	6,627,746	7,046,688						
Wholesale/Contract Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Other Revenues	725,564	728,430	744,601	750,000	760,695	771,404	782,129	792,868	803,623	814,383	825,179	835,981	846,799	857,634						
Projected Debt Proceeds	1,901,197	686,945	3,362,985	9,500,000	3,221,208	2,383,881	359,882	779,909	500,604	16,047,626	0	0	0	0						
Total Other Capital Inflows	(334,176)	64,288	44,668	(20,000)	1,491,000	91,000	91,000	91,000	91,000	91,000	2,393,446	2,458,069	2,524,437	2,592,597						
Total Development Fees	1,137,666	2,393,793	1,659,690	1,229,400	2,094,939	2,151,502	2,209,593	2,269,252	2,330,522	2,393,446	2,458,069	2,524,437	2,592,597							
Interest/Investment Earnings	8,315	8,513	14,356	9,000	45,694	50,781	47,796	41,990	29,414	78,192	109,043	62,119	118,806							
Total Sources of Funds	\$7,334,134	\$8,122,496	\$10,616,139	\$15,598,400	\$11,969,683	\$9,998,176	\$8,241,154	\$6,983,049	\$9,033,448	\$24,986,806	\$9,343,569	\$8,746,252	\$29,139,590	\$10,760,798						
Uses of Funds																				
Operating and Maintenance Expenses	\$2,601,525	\$2,846,843	\$2,965,468	\$3,383,310	\$3,618,266	\$3,845,147	\$3,984,813	\$4,717,583	\$4,829,712	\$4,912,754	\$5,027,756	\$5,167,764	\$5,139,825	\$5,328,987						
Debt Service Payments - Outstanding Bonds	753,650	760,655	1,403,471	1,887,396	1,683,330	1,687,457	1,686,585	1,683,807	1,709,317	2,085,736	2,099,713	2,098,690	2,097,347	2,093,059						
Debt Service Payments - Projected Issues	0	0	0	0	0	0	0	0	0	437,000	873,000	873,000	1,386,000	1,899,000						
Capital Project Costs	6,533,003	6,022,844	6,619,090	11,153,420	5,256,720	4,854,342	2,781,025	3,537,320	4,066,684	5,547,472	6,518,589	5,863,130	4,140,355	19,147,868						
Costs of Bond Issuance	0	0	0	0	0	0	0	0	0	617,216	0	0	725,602	0						
Year - End Adjustments			(243,227)																	
Total Uses of Funds	\$9,888,178	\$9,630,342	\$10,744,802	\$16,224,126	\$10,558,316	\$10,386,946	\$8,452,424	\$9,938,710	\$10,605,713	\$13,610,178	\$14,519,059	\$14,002,563	\$13,489,128	\$28,468,914						
Total Change in Fund Balance	(\$2,554,044)	(\$1,507,846)	(\$128,663)	(\$625,726)	\$1,411,367	(\$388,770)	(\$211,269)	(\$955,661)	(\$1,572,264)	\$11,376,628	(\$5,175,490)	(\$4,256,332)	\$15,650,462	(\$17,708,116)						
Available Fund Balance (net of required reserves)	\$1,235,554	\$2,056,356	\$2,217,519	\$1,954,792	\$3,384,395	\$3,013,861	\$2,802,592	\$1,846,931	\$274,666	\$11,611,656	\$6,436,166	\$2,179,834	\$17,830,296	\$122,179						
Ending Fund Balance	\$3,097,624	\$4,526,931	\$4,512,272	\$3,886,546	\$5,297,913	\$4,909,143	\$4,697,874	\$3,742,213	\$2,169,948	\$13,546,576	\$8,371,086	\$4,114,754	\$19,765,216	\$2,057,100						

Table 15
Pinery Water and Wastewater District
Water Financial Plan
Minimum Fund Balances/Restricted Reserves

Project Description	Budget													
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Debt Service Reserve Requirements - Prj. Issues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Externally Restricted	\$1,037,738	\$1,037,738	\$1,045,513	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521	\$1,033,521
Wells Fargo - 2010 Debt Service Reserve														
Operation Reserve for CWRPDA 2002 Loan														
Internally Restricted	260,832	283,763	307,842	300,756	300,756	300,756	300,756	300,756	300,756	300,756	300,756	300,756	300,756	300,756
Groundwater Protection	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Rate Stabilization Fund	30,393	30,393	30,393	36,472	18,236	0	0	0	0	0	0	0	0	0
Medical Benefits Reserve	0	618,681	400,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Well Rehab			11,005	11,005	11,005	11,005	11,005	11,005	11,005	11,005	11,005	11,005	11,005	11,005
CWCB Loan Debt Reserve														
Forestar tap payment reserve	33,107													
Other Reserve 11														
Other Reserve 12														
Other Reserve 13														
Total	\$1,862,070	\$2,470,575	\$2,294,753	\$1,931,754	\$1,913,518	\$1,895,282	\$1,895,282	\$1,895,282	\$1,895,282	\$1,934,920	\$1,934,920	\$1,934,920	\$1,934,920	\$1,934,921

Table 16
Pinery Water and Wastewater District
Water Financial Plan
Cash-Needs Revenue Requirements

Project Description	Projected													
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Operating and Maintenance Expenses	\$2,601,525	\$2,846,843	\$2,965,468	\$3,383,310	\$3,618,266	\$3,845,147	\$3,984,813	\$4,717,883	\$4,829,712	\$4,912,754	\$5,027,756	\$5,167,764	\$5,139,825	\$5,328,987
Annual Debt Service - Outstanding Debt	753,650	760,655	1,403,471	1,687,396	1,683,330	1,687,457	1,686,585	1,683,807	1,709,317	2,095,736	2,099,713	2,098,690	2,097,347	2,093,059
Annual Debt Service - Projected Issues	0	0	0	0	0	0	0	0	0	437,000	873,000	873,000	1,386,000	1,899,000
Capital Projects	6,533,003	6,022,844	6,619,090	11,153,420	5,256,720	4,854,342	2,781,025	3,537,320	4,066,684	5,547,472	6,518,589	5,863,130	4,140,355	19,147,868
Bond Issuance Costs	0	0	0	0	0	0	0	0	0	617,216	0	0	725,602	0
Other	0	0	(243,227)	0	0	0	0	0	0	0	0	0	0	0
Change in Fund Balance	(2,554,044)	(1,507,846)	(128,663)	(625,726)	1,411,367	(388,770)	(211,269)	(855,661)	(1,572,264)	11,376,628	(5,175,490)	(4,256,332)	15,650,462	(17,708,116)
Total Revenue Requirement	\$7,334,134	\$8,122,496	\$10,616,139	\$15,598,400	\$11,969,683	\$9,998,176	\$8,241,154	\$8,983,049	\$9,033,448	\$24,986,806	\$9,343,569	\$9,746,252	\$29,139,590	\$10,760,798
Wholesale/Contract Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	725,564	728,430	744,601	750,000	760,695	771,404	782,129	792,868	803,623	814,393	825,179	835,981	846,799	857,634
Projected Debt Proceeds	1,901,197	686,945	3,382,985	9,500,000	3,221,208	2,383,881	359,882	779,909	500,604	16,047,626	0	0	18,865,643	0
Total Other Capital Inflows	(334,176)	64,288	44,668	(20,000)	1,491,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	88,000	85,300
Total Development Fees	1,137,666	2,393,793	1,659,690	1,229,400	2,094,939	2,151,502	2,209,593	2,269,252	2,330,522	2,393,446	2,458,069	2,524,437	2,592,597	2,662,597
Interest/Investment Earnings	8,315	8,513	14,356	9,000	45,694	50,781	47,796	41,990	29,414	78,192	109,043	62,119	118,806	108,569
Total Non-Rate Related Revenue/Income	\$3,438,566	\$3,881,969	\$5,846,300	\$11,468,400	\$7,613,536	\$5,448,568	\$3,490,400	\$3,975,019	\$3,755,162	\$19,424,656	\$3,483,291	\$3,513,536	\$22,511,844	\$3,714,099
Required User Charge Revenue	\$3,895,568	\$4,240,527	\$4,769,839	\$4,130,000	\$4,356,147	\$4,549,607	\$4,750,754	\$5,008,030	\$5,278,286	\$5,562,150	\$5,860,278	\$6,232,715	\$6,627,746	\$7,046,698

Appendix C

Cost-of-Service

Wastewater Cost-of-Service

Table 1**Revenue Requirements**

Description	2018
Operating and Maintenance Expenses	\$1,519,458
Annual Debt Service - Outstanding Debt	809,920
Annual Debt-Service - Projected Issues	0
Capital Projects	945,764
Bond Issuance Costs	0
Other	0
Change in Fund Balance	(410,665)
Total Revenue Requirement	\$2,864,477
(Less) Non-User Charge Revenue	
Wholesale/Contract Revenues	\$0
Other Revenues	120,000
Projected Debt Proceeds	0
Total Other Capital Inflows	64,000
Total Development Fees	442,890
Interest/Investment Earnings	3,896
Total User-Charge Requirement	\$2,233,691

Summary Level	Amount
Operating Costs	\$1,519,458
Cash Needs Capital Costs	1,345,019
Non-Rate Revenues	\$630,786

Table 2

Customer Demand Characteristics

Month	System Total Demands (Kgals)	Residential	Commercial	Contract/Wholesale
January	21,802	19,733	872	1,197
February	21,749	19,733	872	1,144
March	21,842	19,733	872	1,237
April	21,917	19,733	872	1,312
May	21,963	19,733	872	1,358
June	21,971	19,733	872	1,366
July	21,907	19,733	872	1,302
August	22,093	19,733	872	1,488
September	22,076	19,733	872	1,471
October	22,014	19,733	872	1,409
November	22,077	19,733	872	1,472
December	22,085	19,733	872	1,480
<i>Annual Inflow & Infiltration</i>	0	0	0	0
Total Billed Flows + Inflow & Inf.	263,498	236,792	10,468	16,238
Adjustments to Billed Flows	0	0	0	0
Total Treated Flows (Est.)	263,498	236,792	10,468	16,238
Average Month	21,958	19,733	872	1,353
Average-Day Demand	722	649	29	44
Max Month	22,093	19,733	872	1,488
% of Max Month	100%	89%	4%	7%
Conversion Factor	1000.00	units required to convert above flows to MG		
Treated Flows in MG	263.5	236.8	10.5	16.2

Table 3

Customer Service Units by Cost Sharing Group

Joint

Customer Class	FLOW	Equivalent Bills	Collection Flows
Residential	236,792	54,624	236,792
Commercial	10,468	946	10,468
Contract/ Wholesale	16,238	12	16,238
Totals	263,498	55,582	263,498
<i>Percentage of Units in Group</i>			
Residential	90%	98%	90%
Commercial	4%	2%	4%
Contract/ Wholesale	6%	0%	6%
Total	100%	100%	100%

Table 4

Allocation Factors

Parameter/Characteristic	FLOW	COLLECTION FLOW
COLLECTION	0%	100%
TREATMENT	100%	0%
CUSTOMER	0%	0%
INDIRECT	0%	0%

Table 5

Allocation of Functional System Components to Cost Sharing Groups and Customer Characteristics

These Functional Costs Are Shared by the Following Cost Groups...

System Function/Name	Allocation Type	Joint	Retail Only	Wholesale Only
Collection System	CUSTOMER	100%	0%	0%
Interceptors	CUSTOMER	100%	0%	0%
Treatment	CUSTOMER	100%	0%	0%
Indirect	CUSTOMER	100%	0%	0%
Admin	CUSTOMER	100%	0%	0%
Non-Rate Revenues	CUSTOMER	100%	0%	0%
Metering	CUSTOMER	100%	0%	0%

Table 7

Allocation of Plant in Service to Customer Classes

GRAND TOTAL

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Collection System	\$0	\$19,174,870	\$0	\$19,174,870
Interceptors	0	27,594	0	27,594
Treatment	0	13,319,608	0	13,319,608
Indirect	0	353,345	0	353,345
Admin	0	478,786	0	478,786
Non-Rate Revenues	0	0	0	0
Metering	0	0	0	0
N/A 4	0	0	0	0
TOTALS	\$0	\$33,354,203	\$0	\$33,354,203
	0%	100%	0%	100%

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	\$0	\$32,779,428	\$0	\$32,779,428
Commercial	0	567,574	0	567,574
Contract/ Wholesale	0	7,201	0	7,201
TOTALS	\$0	\$33,354,203	\$0	\$33,354,203

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	0%	98%	0%	98%
Commercial	0%	2%	0%	2%
Contract/ Wholesale	0%	0%	0%	0%
TOTALS	0%	100%	0%	100%

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	0%	100%	0%	100%
Commercial	0%	100%	0%	100%
Contract/ Wholesale	0%	100%	0%	100%

Table 8

Calculation of Cost of Capital

Allocation of Capital Costs to Customer Classes

Ownership Status	Residential	Commercial	Contract/ Wholesale	Totals
	100.00%	100.00%	100.00%	
Total Fixed Asset Allocation	\$32,779,428	\$567,574	\$7,201	\$33,354,203
Percentage of Total	98.28%	1.70%	0.02%	
Allocated Depreciation Expense	\$1,045,632	\$18,105	\$230	\$1,063,967
Allocation to Owners	\$32,779,428	\$567,574	\$7,201	\$33,354,203
% Allocation Among Owners	98.3%	1.7%	0.0%	
Allocation to Non-Owners	\$0	\$0	\$0	\$0
% Allocation Among Non-Owners	0.0%	0.0%	0.0%	

Capital Costs for Non-Owners

Allocated Net Plant in Service	\$0	\$0	\$0	\$0
Allowance for Working Capital (Less) Adjustments	0	0	0	\$0
Non-Owner Rate Base	\$0	\$0	\$0	\$0
Rate of Return on Rate Base	7.26%	7.26%	7.26%	0.00%

Total Return on Rate Base	\$0	\$0	\$0	\$0
Non-Owner's Depreciation Expense	0	0	0	\$0

Total Utility Approach Capital Costs - Non-Owners'

Net Plant in Service	\$32,779,428	\$567,574	\$7,201	\$33,354,203
Allowance for Working Capital (Less) Adjustments	0	0	0	\$0
Total Rate Base	\$32,779,428	\$567,574	\$7,201	\$33,354,203
Rate of Return - Imputed	4.0%	4.0%	4.0%	4.0%
Total Return on Rate Base	\$1,321,841	\$22,888	\$290	\$1,345,019
Owner's Depreciation Expense	0	0	0	\$0

Total Cash-Needs Capital Costs - Owners	\$1,321,841	\$22,888	\$290	\$1,345,019
Total Return on Rate Base	\$1,321,841	\$22,888	\$290	\$1,345,019
Total Depreciation Expense	0	0	0	\$0
Total Capital Costs by Class	\$1,321,841	\$22,888	\$290	\$1,345,019
% of Total	98.3%	1.7%	0.0%	100.0%

Table 9

Calculation of Unit Costs of Capital by Class

Joint

System Function	FLOW	Customer	COLLECTION FLOW
Residential	\$0	\$1,321,841	\$0
Commercial	0	22,888	0
Contract/ Wholesale	0	290	0
TOTALS	\$0	\$1,345,019	\$0
Joint Units	263,498	55,582	263,498
Unit Type	KGAL	per Equiv Bill	KGAL
\$ / Unit	\$0.00	\$24.20	\$0.00

Table 10

Calculation of Unit Costs of Capital by Class

TOTAL ALLOCATED CAPITAL COSTS

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	\$0	\$1,321,841	\$0	\$1,321,841
Commercial	0	22,888	0	22,888
Contract/ Wholesale	0	290	0	290
TOTALS	\$0	\$1,345,019	\$0	\$1,345,019

TOTAL ALLOCATED CAPITAL COSTS %

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	0%	98%	0%	98%
Commercial	0%	2%	0%	2%
Contract/ Wholesale	0%	0%	0%	0%
TOTALS	0%	100%	0%	100%

Table 12

Allocation of Operating Expenses to Customer Classes

GRAND TOTAL

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Collection System	\$0	\$173,760	\$0	\$173,760
Interceptors	0	173,760	0	173,760
Treatment	0	714,581	0	714,581
Indirect	0	0	0	0
Admin	0	446,293	0	446,293
Non-Rate Revenues	0	0	0	0
Metering	0	11,064	0	11,064
N/A 4	0	0	0	0
TOTALS	\$0	\$1,519,458	\$0	\$1,519,458

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	\$0	\$1,493,274	\$0	\$1,493,274
Commercial	0	25,856	0	25,856
Contract/ Wholesale	0	328	0	328
TOTALS	\$0	\$1,519,458	\$0	\$1,519,458

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	0%	98%	0%	98%
Commercial	0%	2%	0%	2%
Contract/ Wholesale	0%	0%	0%	0%
TOTALS	0%	100%	0%	100%

Table 13

Calculation of Operating Unit Costs by Class

Joint

Class	FLOW	Customer	COLLECTION FLOW
Residential	\$0	\$1,493,274	\$0
Commercial	0	25,856	0
Contract/ Wholesale	0	328	0
TOTALS	\$0	\$1,519,458	\$0
Joint Units	263,498	55,582	263,498
Unit Type	KGAL	per Equiv Bill	KGAL
\$ / Unit	\$0.00	\$27.34	\$0.00

Table 14

Calculation of Operating Unit Costs by Class

TOTAL ALLOCATED O&M COSTS

Class	FLOW	Customer	COLLECTION FLOW	Totals
Residential	\$0	\$1,493,274	\$0	\$1,493,274
Commercial	0	25,856	0	25,856
Contract/ Wholesale	0	328	0	328
TOTALS	\$0	\$1,519,458	\$0	\$1,519,458

TOTAL ALLOCATED O&M COSTS %

Class	FLOW	Customer	COLLECTION FLOW	Totals
Residential	0%	98%	0%	98%
Commercial	0%	2%	0%	2%
Contract/ Wholesale	0%	0%	0%	0%
TOTALS	0%	100%	0%	100%

Table 15

Summary Allocation of Gross Revenue Requirements to Classes

Joint

System Function	FLOW	Customer	COLLECTION FLOW
Residential	\$0	\$2,815,115	\$0
Commercial	0	48,744	0
Contract/ Wholesale	0	618	0
TOTALS	\$0	\$2,864,477	\$0
Joint Units	263,498	55,582	263,498
Unit Type	KGAL	per Equiv Bill	KGAL
\$ / Unit	\$0.00	\$51.54	\$0.00

Table 16

Summary Allocation of Gross Revenue Requirements to Classes

TOTAL ALLOCATED COSTS

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	\$0	\$2,815,115	\$0	\$2,815,115
Commercial	0	48,744	0	48,744
Contract/ Wholesale	0	618	0	618
TOTALS	\$0	\$2,864,477	\$0	\$2,864,477

TOTAL ALLOCATED COSTS %

\$2,864,477
\$0

System Function	FLOW	Customer	COLLECTION FLOW	Totals
Residential	0%	98%	0%	98%
Commercial	0%	2%	0%	2%
Contract/ Wholesale	0%	0%	0%	0%
TOTALS	0%	100%	0%	100%

Table 17

Allocation of Non-Rate Revenues

TOTAL ALLOCATED NON-RATE REVENUES

Customer Class	FLOW	Customer	COLLECTION FLOW	Total
Residential	-	619,916	-	\$619,916
Commercial	-	10,734	-	10,734
Contract/ Wholesale	-	136	-	136
TOTALS	\$0	\$630,786	\$0	\$630,786

Table 18

Summary Unit Costs

Revenue Requirement/Group	FLOW		Customer per Equiv Bill	COLLECTION FLOW
	KGAL	KGAL		
<i>Unit Type</i>				KGAL
Operating & Maintenance Costs				
Joint	\$0.00	\$27.34		\$0.00
Retail Only	0.00	0.00		0.00
Wholesale Only	0.00	0.00		0.00
Subtotal	\$0.00	\$27.34		\$0.00
Capital Costs				
Joint	\$0.00	\$24.20		\$0.00
Retail Only	0.00	0.00		0.00
Wholesale Only	0.00	0.00		0.00
Subtotal	\$0.00	\$24.20		\$0.00
Non-Rate Revenue				
Joint	\$0.00	\$11.35		\$0.00
Retail Only	0.00	0.00		0.00
Wholesale Only	0.00	0.00		0.00
Subtotal	\$0.00	\$11.35		\$0.00
Total	\$0.00	\$40.19		\$0.00

Table 19

Summary Unit Costs

Revenue Requirement/Group		FLOW		Customer per Equiv Bill	COLLECTION FLOW
		KGAL	KGAL		
Unit Type					KGAL
Commercial					
Operating & Maintenance Costs					
Joint		\$0.00		\$27.34	\$0.00
Retail Only		0.00		0.00	0.00
Wholesale Only		0.00		0.00	0.00
Subtotal		\$0.00		\$27.34	\$0.00
Capital Costs					
Joint		\$0.00		\$24.20	\$0.00
Retail Only		0.00		0.00	0.00
Wholesale Only		0.00		0.00	0.00
Subtotal		\$0.00		\$24.20	\$0.00
Non-Rate Revenue					
Joint		\$0.00		\$11.35	\$0.00
Retail Only		0.00		0.00	0.00
Wholesale Only		0.00		0.00	0.00
Subtotal		\$0.00		\$11.35	\$0.00
Total		\$0.00		\$40.19	\$0.00

Table 20

Summary Unit Costs

Contract/ Wholesale		FLOW		Customer	COLLECTION
Revenue Requirement/Group	FLOW	Customer	FLOW		
<i>Unit Type</i>	KGAL	<i>per Equiv Bill</i>	KGAL	KGAL	KGAL
Operating & Maintenance Costs					
Joint	\$0.00	\$27.34	\$0.00	\$0.00	\$0.00
Retail Only	0.00	0.00	0.00	0.00	0.00
Wholesale Only	0.00	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$27.34	\$0.00	\$0.00	\$0.00
Capital Costs					
Joint	\$0.00	\$24.20	\$0.00	\$0.00	\$0.00
Retail Only	0.00	0.00	0.00	0.00	0.00
Wholesale Only	0.00	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$24.20	\$0.00	\$0.00	\$0.00
Non-Rate Revenue					
Joint	\$0.00	\$11.35	\$0.00	\$0.00	\$0.00
Retail Only	0.00	0.00	0.00	0.00	0.00
Wholesale Only	0.00	0.00	0.00	0.00	0.00
Subtotal	\$0.00	\$11.35	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$40.19	\$0.00	\$0.00	\$0.00

Table 21

Summary of Unit Costs by Class and Embedded Unit Costs by Class

Customer Class		FLOW KGAL	Customer per Equiv Bill	COLLECTION		Total
				FLOW KGAL	KGAL	
<i>Unit Type</i>						
Residential						
No. of Units		236,792	54,624	236,792		
Unit Cost		\$0.00	\$40.19	\$0.00		
Total Cost of Service		\$0	\$2,195,199	\$0		\$2,195,199
Commercial						
No. of Units		10,468	946	10,468		
Unit Cost		\$0.00	\$40.19	\$0.00		
Total Cost of Service		\$0	\$38,010	\$0		\$38,010
Contract/ Wholesale						
No. of Units		16,238	12	16,238		
Unit Cost		\$0.00	\$40.19	\$0.00		
Total Cost of Service		\$0	\$482	\$0		\$482
GRAND TOTALS						
% of Total		\$0	\$2,233,691	\$0		\$2,233,691
		0.0%	100.0%	0.0%		100%

Table 22

Summary of Costs by Billing Factor

Customer Class	Volume Costs	Meter Costs	Customer Costs	Total
Residential	\$0	\$0	\$2,195,199	\$2,195,199
Commercial	\$0	\$0	\$38,010	\$38,010
Contract/ Wholesale	\$0	\$0	\$482	\$482
GRAND TOTALS	\$0	\$0	\$2,233,691	\$2,233,691
% of Total	0%	0%	100%	100%

Table 23

Cost of Service Rates-2018

Customer Class	\$/Kgals	\$/Unit/Mo.
Residential	\$0.00	\$40.19
Commercial	\$0.00	\$40.19
Contract/ Wholesale	\$0.00	\$40.19

Table 24

Summary Revenues at Proposed Rates

Customer Class	Commodity Charge	Service Charge	Total
Residential	\$0	\$2,195,339	\$2,195,339
Commercial	\$0	\$38,012	\$38,012
Contract/ Wholesale	\$0	\$482	\$482
	\$0	\$2,233,833	\$2,233,833

Table 25

Wastewater Class COS

Customer Class	Class Cost-of Service	Revenues under Existing Rates	Difference	% Difference
Residential	\$2,195,199	\$2,200,424	-\$5,225	-0.24%
Commercial	38,010	40,594	(2,584)	-6.37%
Contract/ Wholesale	482	118,191	(117,709)	-99.59%
GRAND TOTALS	\$2,233,691	\$2,359,209	(\$125,518)	-5.32%

Water Cost-of-Service

Table 1**Cash-Needs Revenue Requirements**

2018

Description	
Operating and Maintenance Expenses	\$3,618,266
Annual Debt Service - Outstanding Debt	1,683,330
Annual Debt-Service - Projected Issues	0
Capital Projects	5,256,720
Bond Issuance Costs	0
Other	0
Change in Fund Balance	1,411,367
Total Revenue Requirement	\$11,969,683
(Less) Non-User Charge Revenue	
Wholesale/Contract Revenues	\$0
Other Revenues	760,695
Projected Debt Proceeds	3,221,208
Total Other Capital Inflows	1,491,000
Total Development Fees	2,094,939
Interest/Investment Earnings	45,694
Total User-Charge Requirement	\$4,356,147

Summary Revenue Requirements

Summary Level	Amount
Operating Costs	\$3,618,266
Cash Needs Capital Costs	8,351,417
Non-Rate Revenues	7,613,536
Total	\$4,356,147

Table 2

CUSTOMER DEMANDS FOR THE TEST YEAR

Water Demand

Month	System Total Demands (Kgal)	Customer Classes							
		Residential	Commercial	Large Irrigation	Pinery Golf Irrigation	CGC & Pradera Golf Irrigation	Ready-to-Serve	Class 7	Class 8
January	21,138	19,565	798	26	0	748	0	0	0
February	19,528	18,168	679	28	0	654	0	0	0
March	22,261	19,124	722	64	1,039	1,311	0	0	0
April	39,394	25,684	1,090	1,159	4,458	7,003	0	0	0
May	61,715	46,365	2,096	4,449	3,294	5,512	0	0	0
June	108,936	77,407	2,361	10,770	7,543	10,855	0	0	0
July	153,783	107,493	2,735	14,513	11,188	17,854	0	0	0
August	147,917	100,649	2,842	14,211	12,795	17,419	0	0	0
September	137,604	94,855	2,800	12,103	11,434	16,412	0	0	0
October	81,640	53,457	1,743	6,443	7,326	12,672	0	0	0
November	32,686	22,790	798	666	3,313	5,119	0	0	0
December	24,298	22,154	690	45	2	1,406	0	0	0
Total	850,901	607,711	19,353	64,477	62,393	96,966	0	0	0
Average Month	70,908	50,643	1,613	5,373	5,199	8,080	0	0	0
Average Day Demand	2,331.23	1,664.96	53.02	176.65	170.94	265.66	0.00	0.00	0.00
Max Month	153,783	107,493	2,842	14,513	12,795	17,854	0	0	0
% of Max Month	101%	70%	2%	9%	8%	12%	0%	0%	0%
System Max Mo. To Avg. Mo.		2.58		Est. Max-Day= 6,011.12					
System Est. Max-Hr. Factor		4.00		Est. Max-Hr = 9,324.94					

Water Demand and Peaking Factor Summary

Customer Class	Avg. Day (Kgal)	Max Month to Avg. Month	Max-Day Demand (Kgal)	Max-Hr Factor	Max-Hr. Demand (Kgal)
Residential	1,665	2.52	4,202	3.91	6,518
Commercial	53	2.09	111	3.25	172
Large Irrigation	177	3.21	567	4.98	880
Pinery Golf Irrigation	171	2.83	483	2.83	483
CGC & Pradera Golf Irrigation	266	2.83	751	2.83	751
Ready-to-Serve	0	0.00	0	0.00	0
Class 7	0	0.00	0	0.00	0
Class 8	0	0.00	0	0.00	0
Class 9	0	0.00	0	0.00	0
Class 10	0	0.00	0	0.00	0
Total	2,331	2.62	6,114	3.78	8,805

11,441

Unlinked to golf course water pumping table. 2.83 is average of all golf courses' peaking factors

Table 5

ALLOCATION FACTORS

Parameter Allocations for Base Extra-Capacity Method

Parameter/Characteristic	Base	Max-Day	Max-Hour	Customer	Meter
BASE	100%	0%	0%	0%	0%
MAX-DAY	38%	62%	0%	0%	0%
MAX-HOUR	26%	43%	31%	0%	0%
CUSTOMER	0%	0%	0%	100%	0%
METER	0%	0%	0%	0%	100%
INDIRECT	64%	20%	14%	0%	2%

Table 6

Assignment of Functional Components to Allocation Factors

These Functional Costs are Further Allocated to the Following Customer Usage Characteristics...

System Function/Name	Allocation Type	Base	Max-Day	Max-Hour	Customer	Meter
Supply	BASE	100%	0%	0%	0%	0%
Treatment	MAX-DAY	38%	62%	0%	0%	0%
Transmission & Distribution	MAX-HOUR	26%	43%	31%	0%	0%
Storage	MAX-HOUR	26%	43%	31%	0%	0%
Pumping	MAX-HOUR	26%	43%	31%	0%	0%
Administration	CUSTOMER	0%	0%	0%	100%	0%
Metering	METER	0%	0%	0%	0%	100%
Indirect	INDIRECT	64%	20%	14%	0%	2%

Table 7

ALLOCATION OF NET UTILITY PLANT IN SERVICE

Allocation of Net Asset Accounts to Functional Components

Description	Asset #	Contributed	System	Original Cost	Year Acquired	Annual Depreciation Expense	Est. Useful Life (yrs)	Beginning Acc. Depreciation	End Acc. Depreciation	Net Book Value - End of Test Year	Functional Components						
											Supply	Treatment	Transmission & Distribution	Pumping	Administration	Maintenance	Other
WATER SYSTEM	126	0%	Water System	777,430	7/1/1971	15,549	50	676,369	691,918	85,512	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	127	0%	Water System	326,639	7/1/1973	6,533	50	277,648	284,181	42,468	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	128	0%	Water System	407,481	7/1/1974	8,149	50	338,218	346,367	61,114	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	129	0%	Water System	201,155	7/1/1975	4,023	50	162,934	166,957	34,198	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	130	0%	Water System	373,803	7/1/1976	7,476	50	295,303	302,779	71,024	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	131	0%	Water System	131,602	7/1/1977	2,632	50	101,333	103,965	27,637	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	132	0%	Water System	59,870	7/1/1978	1,197	50	44,882	46,079	13,791	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	133	0%	Water System	131,212	7/1/1980	2,624	50	93,156	95,780	35,432	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	134	0%	Water System	340,627	7/1/1981	6,812	50	235,042	241,854	98,773	0%	100%	0%	0%	0%	0%	0%
MISTY PINES	135	0%	Water System	232,000	7/1/1985	4,640	50	141,520	146,160	85,840	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	136	0%	Water System	435,943	7/1/1985	8,719	50	265,926	274,645	161,298	0%	100%	0%	0%	0%	0%	0%
WELL REDRILLING	137	0%	Water System	154,241	7/1/1986	3,085	50	91,005	94,090	60,151	100%	0%	0%	0%	0%	0%	0%
TRANSMISSION LINES	138	0%	Water System	594,564	7/1/1986	11,891	50	350,789	362,680	231,884	0%	100%	0%	0%	0%	0%	0%
PUMP WC 11	139	0%	Water System	41,458	7/1/1986	41,458	10	41,458	41,458	0	0%	0%	100%	0%	0%	0%	0%
TRANSMISSION LINE	141	0%	Water System	4,168	7/1/1987	84	50	2,371	2,455	1,713	0%	100%	0%	0%	0%	0%	0%
WELL INTER LINE	142	0%	Water System	532,017	7/1/1987	0	10	532,017	532,017	0	100%	0%	0%	0%	0%	0%	0%
CHLORINATOR	143	0%	Water System	12,840	7/1/1987	0	10	12,840	12,840	0	0%	100%	0%	0%	0%	0%	0%
WELLS	144	0%	Water System	45,000	12/31/1987	900	50	25,650	26,550	18,450	100%	0%	0%	0%	0%	0%	0%
WATER SYSTEM	145	0%	Water System	5,511	7/1/1988	111	50	3,028	3,139	2,372	0%	100%	0%	0%	0%	0%	0%
WELL REDRILL #1	146	0%	Water System	28,860	7/1/1988	577	50	15,871	16,448	12,412	100%	0%	0%	0%	0%	0%	0%
WATER SYSTEM	147	0%	Water System	710,769	7/1/1991	14,215	50	348,274	362,489	348,280	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	148	0%	Water System	642,668	7/1/1991	12,854	50	308,477	321,331	321,337	0%	100%	0%	0%	0%	0%	0%
WATER SYSTEM	149	0%	Water System	283,182	7/1/1992	5,664	50	133,099	138,763	144,419	0%	100%	0%	0%	0%	0%	0%
CLORINATOR	150	0%	Water System	6,679	7/1/1992	0	7	6,679	6,679	0	0%	100%	0%	0%	0%	0%	0%
METER UPGRADE	151	0%	Water System	4,078	7/1/1993	82	50	1,838	1,920	2,158	0%	0%	0%	0%	0%	100%	0%
WATER SYSTEM	152	0%	Water System	93,828	7/1/1993	1,877	50	42,226	44,103	49,725	0%	100%	0%	0%	0%	0%	0%
WELL G2A	153	0%	Water System	37,195	7/1/1993	743	50	16,739	17,482	19,713	100%	0%	0%	0%	0%	0%	0%
WTR SYS	155	0%	Water System	9,532	7/1/1993	190	50	4,293	4,483	5,049	0%	100%	0%	0%	0%	0%	0%
WELL 2	156	0%	Water System	34,137	7/1/1993	683	50	15,347	16,030	18,107	100%	0%	0%	0%	0%	0%	0%
WELL 2	157	0%	Water System	10,905	7/1/1993	218	50	4,907	5,125	5,780	100%	0%	0%	0%	0%	0%	0%
WELL 7	158	0%	Water System	33,057	7/1/1993	661	50	14,891	15,552	17,505	100%	0%	0%	0%	0%	0%	0%
METERS	159	0%	Water System	4,845	7/1/1994	96	50	2,084	2,180	2,665	0%	0%	0%	0%	0%	100%	0%
WELLS A CLORINATOR	160	0%	Water System	905	7/1/1994	0	10	905	905	0	0%	100%	0%	0%	0%	0%	0%
SLEEVES UNDER SH83	161	0%	Water System	12,061	7/1/1994	242	50	5,185	5,427	6,634	0%	0%	0%	0%	0%	0%	0%
WELL 4 VAULT	162	0%	Water System	3,373	7/1/1994	0	15	3,373	3,373	0	100%	0%	0%	0%	0%	0%	0%
DISTRICT MAPPING	163	0%	Water System	15,087	7/1/1994	0	5	15,087	15,087	0	0%	0%	0%	0%	0%	0%	100%
FIRE HYDRANT ADDITIONS	164	0%	Water System	6,820	7/1/1994	136	50	2,930	3,066	3,754	0%	0%	100%	0%	0%	0%	0%
METERS	165	0%	Water System	18,293	7/1/1995	0	15	18,293	18,293	0	0%	0%	0%	0%	0%	100%	0%
PS #4 LOAD BANK	167	0%	Water System	7,755	7/1/1995	0	20	7,755	7,755	0	0%	0%	0%	0%	100%	0%	0%
SUPPLY TREATMENT WATER PLUS	169	0%	Water System	3,079	7/1/1995	0	15	3,079	3,079	0	0%	100%	0%	0%	0%	0%	0%
WELL 2	170	0%	Water System	78,818	7/1/1995	0	15	78,818	78,818	0	100%	0%	0%	0%	0%	0%	0%
HIGH PRAIRIE FARMS 3	171	100%	Water System	157,276	7/1/1995	3,145	50	64,486	67,631	89,645	0%	0%	100%	0%	0%	0%	0%
PINERY FILING 21	172	100%	Water System	81,569	7/1/1995	1,631	50	33,442	35,073	46,496	0%	0%	100%	0%	0%	0%	0%
PINERY FILING 8B-2ND AMEND	173	100%	Water System	81,140	7/1/1995	1,623	50	33,268	34,891	46,249	0%	0%	100%	0%	0%	0%	0%
METERS	174	0%	Water System	5,800	7/1/1996	0	10	5,800	5,800	0	0%	0%	0%	0%	0%	100%	0%
RADIO SYSTEM/COMMUNICATIONS	175	0%	Water System	7,521	7/1/1996	0	15	7,521	7,521	0	0%	0%	0%	0%	0%	0%	100%
TIMBERS FILING 22 (CONTRIB)	176	100%	Water System	302,289	7/1/1997	6,045	50	111,848	117,893	184,396	0%	0%	100%	0%	0%	0%	0%
METERS	177	0%	Water System	78,718	7/1/1997	0	10	78,718	78,718	0	0%	0%	0%	0%	0%	100%	0%
COPER/LEAD TRMT(95)	178	0%	Water System	7,655	7/1/1997	0	5	7,655	7,655	0	0%	100%	0%	0%	0%	0%	0%
WELL 7 (95)	179	0%	Water System	12,028	7/1/1997	0	15	12,028	12,028	0	100%	0%	0%	0%	0%	0%	0%
WELL 7 (96)	180	0%	Water System	30,756	7/1/1997	0	15	30,756	30,756	0	100%	0%	0%	0%	0%	0%	0%
HYDRANTS & VALVES	181	0%	Water System	61,977	7/1/1997	3,099	50	57,329	60,428	1,549	0%	0%	100%	0%	0%	0%	0%
MISC SUPPLY/TRMT PROJIS	182	0%	Water System	16,465	7/1/1997	0	10	16,465	16,465	0	50%	0%	50%	0%	0%	0%	0%
WELL 7	183	0%	Water System	19,511	7/1/1997	0	10	19,511	19,511	0	100%	0%	0%	0%	0%	0%	0%
PUMP STATION/WELLS	184	0%	Water System	7,372	7/1/1997	148	50	2,726	2,874	4,498	100%	0%	0%	0%	0%	0%	0%
FILING 20	185	100%	Water System	77,625	7/1/1998	1,552	50	27,170	28,722	48,903	0%	0%	100%	0%	0%	0%	0%
1998 MISC WATER PROJECTS	186	0%	Water System	15,059	7/1/1998	0	3	15,059	15,059	0	0%	0%	0%	0%	100%	0%	0%
1998 MISC WATER PROJECTS	187	0%	Water System	42,591	7/1/1998	2,130	20	37,268	39,398	3,193	0%	0%	0%	0%	0%	0%	100%
WELL UPGRADE	188	0%	Water System	7,980	7/1/1999	159	50	2,634	2,793	5,187	100%	0%	0%	0%	0%	0%	0%
DEMOCRAT ROAD WATERLINE	189	0%	Water System	632,041	7/1/1999	12,641	50	208,573	221,214	410,827	0%	0%	100%	0%	0%	0%	0%
WATER PROJECTS UPGRADES-MISC	190	0%	Water System	41,357	7/1/1999	827	50	13,648	14,475	26,882	0%	0%	0%	0%	0%	0%	100%
WELL "J" PUMP REPLACEMENT	191	0%	Water System	9,345	7/1/1999	186	50	3,084	3,270	6,075	100%	0%	0%	0%	0%	0%	0%
PUMP STATION #5	192	0%	Water System	932,923	7/1/2000	18,659	50	289,206	307,865	625,058	0%	0%	0%	0%	100%	0%	0%
RESERVOIR #6	193	0%	Water System	1,402,986	7/1/2000	28,059	50	434,926	462,985	940,001	0%	0%	0%	0%	100%	0%	0%
RESERVOIR #7	194	0%	Water System	1,263,738	7/1/2000	25,275	50	391,758	417,033	846,705	0%	0%	0%	0%	100%	0%	0%

Description	Asset #	Contributed	System	Original Cost	Year Acquired	Annual Depreciation Expense	Est. Useful Life (yrs)	Beginning Acc. Depreciation	End Acc. Depreciation	Net Book Value - End of Test Year	Supply	Treatment	Transmission & Distribution	Pumping	Administration	Metering	Index
WISE projects	455	0%	Water System	4,140	7/1/2011	276	15	1,242	1,518	2,622	100%	0%	0%	0%	0%	0%	0%
Chambers pipeline	457	0%	Water System	16,714	7/1/2011	1,115	15	5,014	6,129	10,585	0%	0%	0%	0%	0%	0%	0%
Well O - 2012	458	0%	Water System	46,912	7/1/2012	3,127	15	10,946	14,073	32,839	100%	0%	0%	0%	0%	0%	0%
Pump Station Nos. 2, 4 & 5 - 2012	459	0%	Water System	33,820	7/1/2012	2,255	15	7,891	10,146	32,674	0%	0%	0%	0%	0%	0%	0%
Meters - Residential (2012)	460	0%	Water System	107,700	7/1/2012	10,770	10	37,695	48,465	59,235	0%	0%	0%	0%	100%	0%	0%
Meters - Commercial (2012)	461	0%	Water System	65,776	7/1/2012	6,577	10	23,022	29,599	36,177	0%	0%	0%	0%	100%	0%	0%
Badger meters (2012)	462	0%	Water System	604,026	7/1/2012	60,403	10	211,409	271,812	332,214	0%	0%	0%	0%	100%	0%	0%
Water system soft costs - salaries (2012)	463	0%	Water System	162,708	7/1/2012	10,847	15	37,965	48,812	113,886	0%	0%	0%	0%	0%	0%	100%
Misc water projects - 2012	464	0%	Water System	294,512	7/1/2012	19,634	15	68,719	88,353	206,159	0%	0%	0%	0%	0%	0%	100%
SCADA - 2012	465	0%	Water System	86,170	7/1/2012	8,617	10	30,159	38,776	47,394	0%	0%	0%	0%	0%	0%	100%
Well A - 2012	466	0%	Water System	4,030	7/1/2012	269	15	940	1,209	2,821	100%	0%	0%	0%	0%	0%	0%
Well main/pump replacement - 2012	467	0%	Water System	42,334	7/1/2012	4,233	10	14,817	19,050	23,284	100%	0%	0%	0%	0%	0%	0%
Well N - 2012	468	0%	Water System	80,433	7/1/2012	5,362	15	18,768	24,130	56,303	100%	0%	0%	0%	0%	0%	0%
Dawson Well I - 2012	469	0%	Water System	736,265	7/1/2012	49,085	15	171,795	220,880	515,385	100%	0%	0%	0%	0%	0%	0%
Misc distribution system - 2012	470	0%	Water System	74,721	7/1/2012	7,471	10	26,149	33,620	41,092	0%	100%	0%	0%	0%	0%	0%
Well Q - 2012	471	0%	Water System	3,759	7/1/2012	251	15	877	1,128	2,631	100%	0%	0%	0%	0%	0%	0%
Well C2A - 2012	472	0%	Water System	119	7/1/2012	8	15	28	36	83	100%	0%	0%	0%	0%	0%	0%
Well L - 2013	489	0%	Water System	9,717	7/1/2013	648	15	1,619	2,267	7,450	100%	0%	0%	0%	0%	0%	0%
Well C2A - 2013	490	0%	Water System	5,583	7/1/2013	372	15	931	1,303	4,280	100%	0%	0%	0%	0%	0%	0%
Misc distribution system - 2013	491	0%	Water System	160,047	7/1/2013	16,004	10	40,012	56,016	104,031	0%	100%	0%	0%	0%	0%	0%
Pump station #1 conversion	492	0%	Water System	16,731	7/1/2013	2,789	15	3,904	12,827	12,827	0%	0%	0%	100%	0%	0%	0%
SCADA Water - 2013	493	0%	Water System	32,674	7/1/2013	3,268	10	8,168	11,436	21,238	0%	0%	0%	0%	0%	0%	100%
Misc water projects - 2013	494	0%	Water System	284,844	7/1/2013	18,990	15	47,474	66,464	218,360	0%	0%	0%	0%	0%	0%	100%
Water system soft costs - salaries (2013)	495	0%	Water System	121,778	7/1/2013	8,119	15	20,296	28,415	93,363	0%	0%	0%	0%	0%	0%	100%
Meters - Commercial (2013)	496	0%	Water System	55,591	7/1/2013	13,899	10	13,899	19,457	36,134	0%	0%	0%	0%	0%	0%	100%
Valve upgrades	497	0%	Water System	11,246	7/1/2013	750	15	1,874	2,624	8,622	0%	0%	0%	0%	0%	0%	0%
Meters - Residential (2014)	501	0%	Water System	4,476	7/1/2014	548	10	821	1,369	4,107	100%	0%	0%	0%	0%	0%	0%
Meters - Commercial (2014)	502	0%	Water System	51,591	7/1/2014	5,159	10	7,739	12,898	38,693	100%	0%	0%	0%	0%	0%	0%
Contributed developer impr - 2014	503	0%	Water System	1,127,541	7/1/2014	75,170	15	112,754	187,924	939,617	100%	0%	0%	0%	0%	0%	0%
Badger meters - 2014	504	0%	Water System	24,689	7/1/2014	2,469	10	3,703	6,172	18,517	100%	0%	0%	0%	0%	0%	0%
Air-vac valves - 2014	505	0%	Water System	58,668	7/1/2014	3,911	15	5,867	9,778	48,890	100%	0%	0%	0%	0%	0%	0%
Valve upgrades - 2014	506	0%	Water System	47,347	7/1/2014	3,156	15	4,735	7,891	39,456	100%	0%	0%	0%	0%	0%	0%
Meier pit upgrades - 2014	507	0%	Water System	79,152	7/1/2014	7,915	10	11,873	19,788	59,364	100%	0%	0%	0%	0%	0%	0%
SCADA water - 2014	508	0%	Water System	44,403	7/1/2014	4,440	10	6,661	11,101	33,302	100%	0%	0%	0%	0%	0%	0%
Misc water projects - 2014	509	0%	Water System	27,574	7/1/2014	1,839	15	2,757	4,596	22,978	100%	0%	0%	0%	0%	0%	0%
Pump station #1 conversion - 2014	510	0%	Water System	21,312	7/1/2014	1,421	15	2,131	3,552	17,760	100%	0%	0%	0%	0%	0%	0%
Curb stop replacement - 2014	511	0%	Water System	193,155	7/1/2014	12,877	15	19,316	32,193	160,962	100%	0%	0%	0%	0%	0%	0%
Fire hydrant replacement - 2014	512	0%	Water System	47,515	7/1/2014	2,375	20	3,564	5,939	41,576	100%	0%	0%	0%	0%	0%	0%
Well A	513	0%	Water System	526,289	5/31/2014	35,086	15	55,553	90,639	435,650	100%	0%	0%	0%	0%	0%	0%
Well P	514	0%	Water System	29,489	8/31/2014	1,966	15	2,621	4,587	24,902	100%	0%	0%	0%	0%	0%	0%
Reservoir #2B	524	0%	Water System	4,122,321	10/31/2015	82,446	50	13,741	96,187	4,026,134	100%	0%	0%	0%	0%	0%	0%
Air-Vac valves - 2015	525	0%	Water System	23,480	7/1/2015	1,565	15	783	2,348	21,132	100%	0%	0%	0%	0%	0%	0%
Valve upgrades - 2015	526	0%	Water System	19,300	7/1/2015	1,287	15	1,930	3,351	17,370	100%	0%	0%	0%	0%	0%	0%
Meier pit upgrades - 2015	527	0%	Water System	55,506	7/1/2015	5,551	10	2,775	8,326	47,180	100%	0%	0%	0%	0%	0%	0%
SCADA Water - 2015	528	0%	Water System	22,127	7/1/2015	2,213	10	1,106	3,319	18,808	100%	0%	0%	0%	0%	0%	0%
Well main/pump replacement - 2015	529	0%	Water System	30,132	7/1/2015	2,009	15	1,004	3,013	27,119	100%	0%	0%	0%	0%	0%	0%
Thermographic survey - 2015	530	0%	Water System	1,253	7/1/2015	83	15	42	125	1,128	100%	0%	0%	0%	0%	0%	0%
Pump Station #1 conversion - 2015	531	0%	Water System	681,731	7/1/2015	45,449	15	22,724	68,173	613,558	100%	0%	0%	0%	0%	0%	0%
Curb stop replacement - 2015	532	0%	Water System	663	7/1/2015	44	15	22	66	597	100%	0%	0%	0%	0%	0%	0%
Fire hydrant replacement - 2015	533	0%	Water System	44,675	7/1/2015	2,234	20	1,117	3,351	41,324	100%	0%	0%	0%	0%	0%	0%
Douglas County drainage - 2015	534	0%	Water System	9,115	7/1/2015	607	15	304	8,204	8,204	100%	0%	0%	0%	0%	0%	0%
Water main replacement - 2015	535	0%	Water System	143,955	7/1/2015	9,597	15	4,799	14,396	129,559	100%	0%	0%	0%	0%	0%	0%
Water meters - 2015	541	0%	Water System	11,592	7/1/2015	1,159	10	580	1,739	9,853	100%	0%	0%	0%	0%	0%	0%
Water meters - 2016	543	0%	Water System	21,937	7/1/2016	1,097	10	0	1,097	20,840	100%	0%	0%	0%	0%	0%	0%
Air-Vac valves upgrades - 2016	544	0%	Water System	6,263	7/1/2016	209	15	0	209	6,054	100%	0%	0%	0%	0%	0%	0%
System valves upgrades - 2016	545	0%	Water System	32,611	7/1/2016	1,087	15	0	1,087	31,524	100%	0%	0%	0%	0%	0%	0%
Meier pit upgrades - 2016	546	0%	Water System	48,316	7/1/2016	2,416	10	0	2,416	45,900	100%	0%	0%	0%	0%	0%	0%
SCADA water - 2016	547	0%	Water System	22,524	7/1/2016	1,126	10	0	1,126	21,398	100%	0%	0%	0%	0%	0%	0%
Pump station #1 conversion - 2016	548	0%	Water System	20,590	7/1/2016	1,030	10	0	1,030	19,560	100%	0%	0%	0%	0%	0%	0%
Electric power savers - 2016	549	0%	Water System	58,277	7/1/2016	1,943	15	0	1,943	56,334	100%	0%	0%	0%	0%	0%	0%
Curb stop replacement - 2016	550	0%	Water System	15,218	7/1/2016	380	20	0	380	14,838	100%	0%	0%	0%	0%	0%	0%
Fire hydrant replacement - 2016	551	0%	Water System	37,921	7/1/2016	1,264	15	0	1,264	36,657	100%	0%	0%	0%	0%	0%	0%
Power receivable at P.S. #3 - 2016	552	0%	Water System	5,826	7/1/2016	58	50	0	58	5,768	100%	0%	0%	0%	0%	0%	0%
Reservoir 2B - 2016	553	0%	Water System	4,790,309	7/1/2016	159,677	15	0	159,677	4,630,632	100%	0%	0%	0%	0%	0%	0%
Well H	554	0%	Water System	225,054	7/1/2016	7,502	15	0	7,502	217,552	100%	0%	0%	0%	0%	0%	0%
Well K	555	0%	Water System	2,921,195	7/1/2016	97,373	15	0	97,373	2,823,822	100%	0%	0%	0%	0%	0%	0%
Water main	557	0%	Water System	60,156	7/1/2016	2,005	15	0	2,005	58,151	100%	0%	0%	0%	0%	0%	0%
BINGHAM LAKE & DAM	123	0%	Bingham Lake & Dam	350,000	12/31/1993	10,000	35	220,000	230,000	120,000	0%	0%	100%	0%	0%	0%	0%
93-94 BINGHAM LAKE	124	0%	Bingham Lake & Dam	15,311	7/1/1994	437	35	9,403	9,840	5,471	0%	0%	100%	0%	0%	0%	0%
AERATION SYSTEM	125	0%	Bingham Lake & Dam	8,796	7/1/1995	0	10	8,796	8,796	0	0%	0%	100%	0%	0%	0%	0%
Bingham Lake & Dam (03)	284	0%	Bingham Lake & Dam	113,326	7/1/2003	2,266	50	28,332	30,598	82,728	0%	0%	100%	0%	0%	0%	0%

Table 8

ALLOCATION OF UTILITY PLANT IN SERVICE TO COST SHARING GROUPS AND CLASSES

GRAND TOTAL

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Supply	\$29,903,281	\$0	\$0	\$0	\$0	\$29,903,281
Treatment	0	0	0	0	0	0
Transmission & Distribution	3,252,952	5,279,026	3,753,980	0	0	12,285,959
Storage	2,529,422	4,104,851	2,919,010	0	0	9,553,283
Pumping	1,241,767	2,015,192	1,433,027	0	0	4,689,986
Administration	0	0	0	0	0	0
Metering	0	0	0	0	998,303	998,303
Indirect	1,458,154	450,115	320,083	0	39,420	2,267,772
TOTALS	\$38,385,576	\$11,849,185	\$8,426,100	\$0	\$1,037,723	\$59,698,584
	64.3%	19.8%	14.1%	0.0%	1.7%	100.0%

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	\$27,414,892	\$7,945,171	\$7,254,793	\$0	\$982,435	\$43,597,291
Commercial	873,062	181,824	191,787	0	15,101	1,261,774
Large Irrigation	2,908,667	1,223,537	979,520	0	20,990	5,132,714
Pinery Golf Irrigation	2,814,669	978,289	0	0	6,421	3,799,380
CGC & Pradera Golf Irrigation	4,374,286	1,520,363	0	0	12,776	5,907,425
Ready-to-Serve	0	0	0	0	0	0
TOTALS	\$38,385,576	\$11,849,185	\$8,426,100	\$0	\$1,037,723	\$59,698,584

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	46%	13%	12%	0%	2%	73%
Commercial	1%	0%	0%	0%	0%	2%
Large Irrigation	5%	2%	2%	0%	0%	9%
Pinery Golf Irrigation	5%	2%	0%	0%	0%	6%
CGC & Pradera Golf Irrigation	7%	3%	0%	0%	0%	10%
Ready-to-Serve	0%	0%	0%	0%	0%	0%
TOTALS	64%	20%	14%	0%	2%	100%

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	63%	18%	17%	0%	2%	100%
Commercial	69%	14%	15%	0%	1%	100%
Large Irrigation	57%	24%	19%	0%	0%	100%
Pinery Golf Irrigation	74%	26%	0%	0%	0%	100%
CGC & Pradera Golf Irrigation	74%	26%	0%	0%	0%	100%
Ready-to-Serve	0%	0%	0%	0%	0%	0%

Table 9

COST OF CAPITAL AND SUMMARY OF CAPITAL COSTS TO CLASSES

Allocation of Capital Costs to Classes

Ownership Status	Residential	Commercial	Large Irrigation	Pinery Golf Irrigation	CGC & Pradera Golf Irrigation	Ready-to-Serve	Class 7	Class 8	Class 9	Class 10	Totals
Total Fixed Asset Allocation Percentage of Total	\$43,597,291 73.03%	\$1,261,774 2.11%	\$5,132,714 8.60%	\$3,799,380 6.36%	\$5,907,425 9.90%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$0 0.00%	\$59,698,584
Capital Costs for Owners											
Total Cash-Needs Capital Costs - Owners	\$6,098,958	\$176,513	\$718,031	\$531,507	\$826,408	\$0	\$0	\$0	\$0	\$0	\$8,351,417
Total Capital Costs by Class % of Total	\$6,098,958 73.0%	\$176,513 2.1%	\$718,031 8.6%	\$531,507 6.4%	\$826,408 9.9%	\$0 0.0%	\$0 0.0%	\$0 0.0%	\$0 0.0%	\$0 0.0%	\$8,351,417 100.0%

Table 10

CALCULATION OF CAPITAL UNIT COSTS BY COST SHARING GROUP AND CLASS

Joint

System Function	Base	Max-Day	Max-Hour	Customer	Meter
Residential	\$3,835,153	\$1,111,474	\$1,014,895	\$0	\$137,436
Commercial	122,135	25,436	26,830	0	2,112
Large Irrigation	406,902	171,164	137,028	0	2,936
Pinery Golf Irrigation	393,753	136,856	0	0	898
CGC & Pradera Golf Irrigation	611,932	212,688	0	0	1,787
Ready-to-Serve	0	0	0	0	0
TOTALS	\$5,369,876	\$1,657,619	\$1,178,753	\$0	\$145,170
Joint Units	850,901	3,783	2,690	4,521	4,687
Unit Type	Kgal	Kgal/Day	Kgal/Day	No. Accounts	No. Eq. Meters
\$ / Unit	\$6.31	\$438.15	\$438.15	\$0.00	\$30.97

Table 11

TOTAL ALLOCATED CAPITAL COSTS

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	\$3,835,153	\$1,111,474	\$1,014,895	\$0	\$137,436	\$6,098,958
Commercial	122,135	25,436	26,830	0	2,112	176,513
Large Irrigation	406,902	171,164	137,028	0	2,936	718,031
Pinery Golf Irrigation	393,753	136,856	0	0	898	531,507
CGC & Pradera Golf Irrigation	611,932	212,688	0	0	1,787	826,408
Ready-to-Serve	0	0	0	0	0	0
TOTALS	\$5,369,876	\$1,657,619	\$1,178,753	\$0	\$145,170	\$8,351,417

TOTAL ALLOCATED CAPITAL COSTS %

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	46%	13%	12%	0%	2%	73%
Commercial	1%	0%	0%	0%	0%	2%
Large Irrigation	5%	2%	2%	0%	0%	9%
Pinery Golf Irrigation	5%	2%	0%	0%	0%	6%
CGC & Pradera Golf Irrigation	7%	3%	0%	0%	0%	10%
Ready-to-Serve	0%	0%	0%	0%	0%	0%
TOTALS	64%	20%	14%	0%	2%	100%

Table 13

ALLOCATION OF OPERATING EXPENDITURES TO COST SHARING GROUPS AND CLASSES

GRAND TOTAL

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Supply	\$1,047,374	\$0	\$0	\$0	\$0	\$1,047,374
Treatment	104,059	168,872	0	0	0	272,931
Transmission & Distribution	22,085	35,841	25,487	0	0	83,413
Storage	22,085	35,841	25,487	0	0	83,413
Pumping	129,223	209,709	149,127	0	0	488,059
Administration	0	0	0	689,239	0	689,239
Metering	0	0	0	0	12,498	12,498
Indirect	605,271	186,840	132,864	0	16,363	941,339
TOTALS	\$1,930,098	\$637,103	\$332,965	\$689,239	\$28,861	\$3,618,266
	53%	18%	9%	19%	1%	

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	\$1,378,471	\$427,193	\$286,680	\$676,433	\$27,323	\$2,796,101
Commercial	43,899	9,776	7,579	3,811	420	65,485
Large Irrigation	146,253	65,787	38,707	7,928	584	259,258
Pinery Golf Irrigation	141,527	52,600	0	152	179	194,458
CGC & Pradera Golf Irrigation	219,947	81,746	0	915	355	302,964
Ready-to-Serve	0	0	0	0	0	0
TOTALS	\$1,930,098	\$637,103	\$332,965	\$689,239	\$28,861	\$3,618,266

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	38%	12%	8%	19%	1%	77%
Commercial	1%	0%	0%	0%	0%	2%
Large Irrigation	4%	2%	1%	0%	0%	7%
Pinery Golf Irrigation	4%	1%	0%	0%	0%	5%
CGC & Pradera Golf Irrigation	6%	2%	0%	0%	0%	8%
Ready-to-Serve	0%	0%	0%	0%	0%	0%
TOTALS	53%	18%	9%	19%	1%	100%

Table 14

CALCULATION OF OPERATING UNIT COSTS BY COST SHARING GROUP AND CLASS

Joint

System Function	Base	Max-Day	Max-Hour	Customer	Meter
Residential	\$1,378,471	\$427,193	\$286,680	\$676,433	\$27,323
Commercial	43,899	9,776	7,579	3,811	420
Large Irrigation	146,253	65,787	38,707	7,928	584
Pinery Golf Irrigation	141,527	52,600	0	152	179
CGC & Pradera Golf Irrigation	219,947	81,746	0	915	355
Ready-to-Serve	0	0	0	0	0
TOTALS	\$1,930,098	\$637,103	\$332,965	\$689,239	\$28,861
Joint Units	850,901	3,783	2,690	4,521	4,687
Unit Type	Kgal	Kgal/Day	Kgal/Day	No. Accounts	No. Eq. Meters
\$ / Unit	\$2.27	\$168.40	\$123.77	\$152.45	\$6.16

Table 15

TOTAL ALLOCATED O&M COSTS

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	\$1,378,471	\$427,193	\$286,680	\$676,433	\$27,323	\$2,796,101
Commercial	43,899	9,776	7,579	3,811	420	65,485
Large Irrigation	146,253	65,787	38,707	7,928	584	259,258
Pinery Golf Irrigation	141,527	52,600	0	152	179	194,458
CGC & Pradera Golf Irrigation	219,947	81,746	0	915	355	302,964
Ready-to-Serve	0	0	0	0	0	0
TOTALS	\$1,930,098	\$637,103	\$332,965	\$689,239	\$28,861	\$3,618,266

TOTAL ALLOCATED O&M COSTS %

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	38%	12%	8%	19%	1%	77%
Commercial	1%	0%	0%	0%	0%	2%
Large Irrigation	4%	2%	1%	0%	0%	7%
Pinery Golf Irrigation	4%	1%	0%	0%	0%	5%
CGC & Pradera Golf Irrigation	6%	2%	0%	0%	0%	8%
Ready-to-Serve	0%	0%	0%	0%	0%	0%
TOTALS	53%	18%	9%	19%	1%	100%

Table 16

SUMMARY ALLOCATION OF REVENUE REQUIREMENTS

Joint

System Function	Base	Max-Day	Max-Hour	Customer	Meter
Residential	\$5,213,625	\$1,538,667	\$1,301,575	\$676,433	\$164,759
Commercial	166,034	35,212	34,408	3,811	2,532
Large Irrigation	553,156	236,951	175,735	7,928	3,520
Pinery Golf Irrigation	535,279	189,456	0	152	1,077
CGC & Pradera Golf Irrigation	831,879	294,434	0	915	2,143
Ready-to-Serve	0	0	0	0	0
TOTALS	\$7,299,973	\$2,294,721	\$1,511,718	\$689,239	\$174,031
Joint Units	850,901	3,783	2,690	4,521	4,687
Unit Type	Kgal	Kgal/Day	Kgal/Day	No. Accounts	No. Eq. Meters
\$ / Unit	\$8.58	\$606.55	\$561.91	\$152.45	\$37.13

Table 17

TOTAL ALLOCATED COSTS

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	\$5,213,625	\$1,538,667	\$1,301,575	\$676,433	\$164,759	\$8,895,059
Commercial	166,034	35,212	34,408	3,811	2,532	241,999
Large Irrigation	553,156	236,951	175,735	7,928	3,520	977,289
Pinery Golf Irrigation	535,279	189,456	0	152	1,077	725,965
CGC & Pradera Golf Irrigation	831,879	294,434	0	915	2,143	1,129,371
Ready-to-Serve	0	0	0	0	0	0
TOTALS	\$7,299,973	\$2,294,721	\$1,511,718	\$689,239	\$174,031	\$11,969,683

TOTAL ALLOCATED COSTS %

System Function	Base	Max-Day	Max-Hour	Customer	Meter	Totals
Residential	44%	13%	11%	6%	1%	74%
Commercial	1%	0%	0%	0%	0%	2%
Large Irrigation	5%	2%	1%	0%	0%	8%
Pinery Golf Irrigation	4%	2%	0%	0%	0%	6%
CGC & Pradera Golf Irrigation	7%	2%	0%	0%	0%	9%
Ready-to-Serve	0%	0%	0%	0%	0%	0%
TOTALS	61%	19%	13%	6%	1%	100%

Table 18

TOTAL ALLOCATED NON-RATE REVENUES

Customer Class	Base	Max-Day	Max-Hour	Customer	Meter	Other 1	Other 2	Total
Residential	\$3,546,681	\$1,046,712	\$885,424	\$45,571	\$11,100	\$0	\$0	\$5,535,488
Commercial	112,949	23,954	23,407	257	171	0	0	160,737
Large Irrigation	376,296	161,191	119,547	534	237	0	0	657,806
Pinery Golf Irrigation	364,135	128,882	0	10	73	0	0	493,100
CGC & Pradera Golf Irrigation	565,904	200,295	0	62	144	0	0	766,405
Ready-to-Serve	0	0	0	0	0	0	0	0
TOTALS	\$4,965,965	\$1,561,034	\$1,028,379	\$46,434	\$11,724	\$0	\$0	\$7,613,536

Table 19

Allocated Net Costs of Service

Customer Class	Base	Max-Day	Max-Hour	Customer	Meter	Other 1	Other 2	Total
Residential	\$1,666,943	\$491,956	\$416,150	\$630,862	\$153,659	\$0	\$0	\$3,359,571
Commercial	53,086	11,258	11,001	3,555	2,362	0	0	81,262
Large Irrigation	176,859	75,760	56,187	7,393	3,283	0	0	319,483
Pinery Golf Irrigation	171,144	60,575	0	142	1,004	0	0	232,865
CGC & Pradera Golf Irrigation	265,975	94,139	0	853	1,998	0	0	362,966
Ready-to-Serve	0	0	0	0	0	0	0	0
TOTALS	\$2,334,008	\$733,687	\$483,339	\$642,806	\$162,307	\$0	\$0	\$4,356,147

Table 20

UNIT COST SUMMARY

Residential

Revenue Requirement/Group	Base		Max-Day		Max-Hour		Customer		Meter	
	Kgal		Kgal/Day		Kgal/Day		No. Accounts		No. Eq. Meters	
Operating & Maintenance Costs										
Joint	\$2.27		\$168.40		\$123.77		\$152.45		\$6.16	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$2.27		\$168.40		\$123.77		\$152.45		\$6.16	
Capital Costs										
Joint	\$6.31		\$438.15		\$438.15		\$0.00		\$30.97	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$6.31		\$438.15		\$438.15		\$0.00		\$30.97	
Non-Rate Revenue										
Subtotal	\$5.84		\$412.62		\$382.25		\$10.27		\$2.50	
Total	\$2.74		\$193.93		\$179.66		\$142.18		\$34.63	

Table 21

Commercial

Revenue Requirement/Group	Base		Max-Day		Max-Hour		Customer		Meter	
	Kgal		Kgal/Day		Kgal/Day		No. Accounts		No. Eq. Meters	
Operating & Maintenance Costs										
Joint	\$2.27		\$168.40		\$123.77		\$152.45		\$6.16	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$2.27		\$168.40		\$123.77		\$152.45		\$6.16	
Capital Costs										
Joint	\$6.31		\$438.15		\$438.15		\$0.00		\$30.97	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$6.31		\$438.15		\$438.15		\$0.00		\$30.97	
Non-Rate Revenue										
Subtotal	\$5.84		\$412.62		\$382.25		\$10.27		\$2.50	
Total	\$2.74		\$193.93		\$179.66		\$142.18		\$34.63	

Table 22

Large Irrigation

Revenue Requirement/Group	Base		Max-Day		Max-Hour		Customer		Meter	
	Kgal		Kgal/Day		Kgal/Day		No. Accounts		No. Eq. Meters	
Operating & Maintenance Costs										
Joint	\$2.27		\$168.40		\$123.77		\$152.45		\$6.16	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$2.27		\$168.40		\$123.77		\$152.45		\$6.16	
Capital Costs										
Joint	\$6.31		\$438.15		\$438.15		\$0.00		\$30.97	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$6.31		\$438.15		\$438.15		\$0.00		\$30.97	
Non-Rate Revenue										
Subtotal	\$5.84		\$412.62		\$382.25		\$10.27		\$2.50	
Total	\$2.74		\$193.93		\$179.66		\$142.18		\$34.63	

Table 23

Pinery Golf Irrigation

Revenue Requirement/Group	Base		Max-Day		Max-Hour		Customer		Meter	
	Kgal		Kgal/Day		Kgal/Day		No. Accounts		No. Eq. Meters	
Operating & Maintenance Costs										
Joint	\$2.27		\$168.40		\$0.00		\$152.45		\$6.16	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$2.27		\$168.40		\$0.00		\$152.45		\$6.16	
Capital Costs										
Joint	\$6.31		\$438.15		\$0.00		\$0.00		\$30.97	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$6.31		\$438.15		\$0.00		\$0.00		\$30.97	
Non-Rate Revenue										
Subtotal	\$5.84		\$412.62		\$0.00		\$10.27		\$2.50	
Total	\$2.74		\$193.93		\$0.00		\$142.18		\$34.63	

Table 24

CGC & Pradera Golf Irrigation

Revenue Requirement/Group	Base		Max-Day		Max-Hour		Customer		Meter	
	Kgal		Kgal/Day		Kgal/Day		No. Accounts		No. Eq. Meters	
Operating & Maintenance Costs										
Joint	\$2.27		\$168.40		\$0.00		\$152.45		\$6.16	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$2.27		\$168.40		\$0.00		\$152.45		\$6.16	
Capital Costs										
Joint	\$6.31		\$438.15		\$0.00		\$0.00		\$30.97	
Retail	0.00		0.00		0.00		0.00		0.00	
Pinery Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
CGC & Pradera Golf Irrigation	0.00		0.00		0.00		0.00		0.00	
Ready-to-serve	0.00		0.00		0.00		0.00		0.00	
Subtotal	\$6.31		\$438.15		\$0.00		\$0.00		\$30.97	
Non-Rate Revenue										
Subtotal	\$5.84		\$412.62		\$0.00		\$10.27		\$2.50	
Total	\$2.74		\$193.93		\$0.00		\$142.18		\$34.63	

Table 25

UNIT COSTS BY CLASS

Unit Costs

Customer Class <i>Unit Type</i>	Base		Max-Day		Max-Hour		Customer		Meter		Total
	<i>Kgal</i>		<i>Kgal/Day</i>		<i>Kgal/Day</i>		<i>No. Accounts</i>		<i>No. Eq. Meters</i>		
Residential											
No. of Units	607,711		2,537		2,316		4,437		4,437		
Unit Cost	\$2.74		\$193.93		\$179.66		\$142.18		\$34.63		
Total Cost of Service	\$1,666,943		\$491,956		\$416,150		\$630,862		\$153,659		\$3,359,571
Commercial											
No. of Units	19,353		58		61		25		68		
Unit Cost	\$2.74		\$193.93		\$179.66		\$142.18		\$34.63		
Total Cost of Service	\$53,086		\$11,258		\$11,001		\$3,555		\$2,362		\$81,262
Large Irrigation											
No. of Units	64,477		391		313		52		95		
Unit Cost	\$2.74		\$193.93		\$179.66		\$142.18		\$34.63		
Total Cost of Service	\$176,859		\$75,760		\$56,187		\$7,393		\$3,283		\$319,483
Pinery Golf Irrigation											
No. of Units	62,393		312		0		1		29		
Unit Cost	\$2.74		\$193.93		\$0.00		\$142.18		\$34.63		
Total Cost of Service	\$171,144		\$60,575		\$0		\$142		\$1,004		\$232,865
CGC & Pradera Golf Irrigation											
No. of Units	96,966		485		0		6		58		
Unit Cost	\$2.74		\$193.93		\$0.00		\$142.18		\$34.63		
Total Cost of Service	\$265,975		\$94,139		\$0		\$853		\$1,998		\$362,966
Ready-to-Serve											
No. of Units	0		0		0		0		0		
Unit Cost	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
Total Cost of Service	\$0		\$0		\$0		\$0		\$0		\$0
GRAND TOTALS	\$2,334,008		\$733,687		\$483,339		\$642,806		\$162,307		\$4,356,147
% of Total	54%		17%		11%		15%		4%		100%

Table 26

Summary of Costs by Billing Factor

Customer Class	Volume Costs	Meter Costs	Customer Costs	Total
Residential	\$2,575,049	\$153,659	\$630,862	\$3,359,571
Commercial	75,346	2,362	3,555	81,262
Large Irrigation	308,807	3,283	7,393	319,483
Pinery Golf Irrigation	231,719	1,004	142	232,865
CGC & Pradera Golf Irrigation	360,114	1,998	853	362,966
GRAND TOTALS	\$3,551,035	\$162,307	\$642,806	\$4,356,147
% of Total	82%	4%	15%	100%

Table 27

Cost of Service Rates

Customer Class	\$/Kgal	\$/Equiv. Meter/Mo.	\$/Bill/Mo.	Total Base Charge per Month
Residential	\$4.24	\$2.89	\$11.85	\$14.74
Commercial	3.89	2.89	11.85	\$14.74
Large Irrigation	4.79	2.89	11.85	\$14.73
Pinery Golf Irrigation	3.71	2.89	11.85	\$14.73
CGC & Pradera Golf Irrigation	3.71	2.89	11.85	\$14.73
Ready-to-Serve	0.00	0.00	0.00	\$0.00
Class 7	0.00	0.00	0.00	\$0.00
Class 8	0.00	0.00	0.00	\$0.00
Class 9	0.00	0.00	0.00	\$0.00
Class 10	0.00	0.00	0.00	\$0.00

Table 28

Summary Revenues at Proposed Rates

Customer Class	Commodity Charge	Service Charge	Total
Residential	\$2,575,049	\$784,601	\$3,359,650
Commercial	75,346	5,917	81,262
Large Irrigation	308,807	10,677	319,483
Pinery Golf Irrigation	231,719	1,146	232,865
CGC & Pradera Golf Irrigation	360,114	898	361,013
Ready-to-Serve	0	0	0
Class 7	0	0	0
Class 8	0	0	0
Class 9	0	0	0
Class 10	0	0	0
Total	\$3,551,035	\$803,239	\$4,354,274

Table 29

Water Class COS

Customer Class	Class Cost-of Service	Revenues under Projected 2018 Rates	Difference	% Difference
Residential	\$3,359,571	\$3,482,420	(\$122,849)	-3.53%
Commercial	81,262	103,688	(22,426)	-21.63%
Large Irrigation	319,483	262,255	57,229	21.82%
Pinery Golf Irrigation	232,865	216,445	16,420	7.59%
CGC & Pradera Golf Irrigation	362,966	307,471	55,495	18.05%
GRAND TOTALS	\$4,356,147	\$4,372,279	(\$16,131)	-0.37%

Appendix D

Rate Design

Water Rate Design

Table 1

Residential Rates Under Proposed Rate Structure - Scenario B

	Existing Rates		2018 Rates - COS	
	Threshold (kgal)	Rate	Threshold (kgal)	Rate
Base	n/a	\$ 29.22	n/a	\$ 29.22
Tier 1	3	\$ 2.33	5	\$ 2.58
Tier 2	20	\$ 3.38	20	\$ 3.74
Tier 3	30	\$ 4.26	30	\$ 4.71
Tier 4	50	\$ 5.54	50	\$ 6.13
Tier 5	60	\$ 7.56	60	\$ 8.36
Tier 6	>60	\$ 15.17	>60	\$ 16.78

Table 2

Commercial 3/4" Rates Under Proposed Rate Structure - Scenario B

	Existing Rates		2018 Rates - COS	
	Threshold (kgal)	Rate	Threshold (kgal)	Rate
Base	n/a	\$ 30.02	n/a	\$ 29.22
Tier 1	3	\$ 2.34	5	\$ 2.58
Tier 2	20	\$ 3.39	20	\$ 3.74
Tier 3	30	\$ 4.26	30	\$ 4.71
Tier 4	50	\$ 5.55	50	\$ 6.13
Tier 5	>50	\$ 7.58	>50	\$ 8.36

Table 3

Irrigation Rates Under Existing Rate Structure - Scenario B

	Existing Rates		2018 Rates	
	Base	Usage (kgal)	Base	Usage (kgal)
Irrigator	\$ 30.02	\$ 3.63	\$ 29.22	\$ 3.83
Pradera & CO GC	\$ 30.02	\$ 3.03	\$ 29.22	\$ 3.15
Pinery GC	\$ 30.02	\$ 3.33	\$ 29.22	\$ 3.46

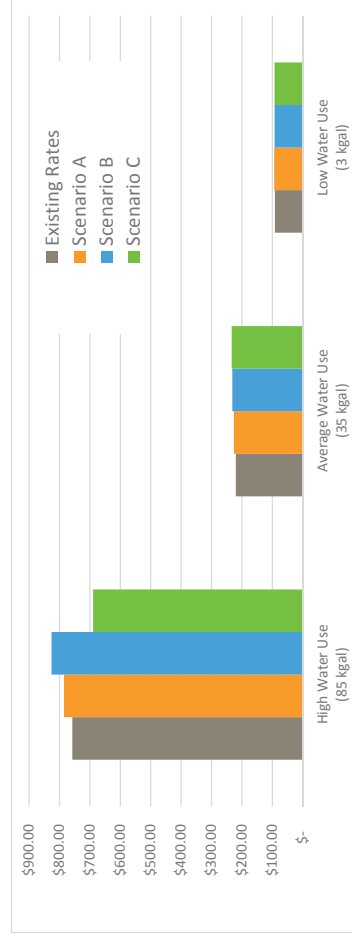
Table 4

Typical Residential Bill Under Existing and Proposed Rates

	Existing Rates				Total Bill
	Wastewater	Water	Water Project Fee	Water	
High Water Use (85 kgal)	\$ 42.92	\$ 701.92	\$ 12.50	\$ 12.50	\$ 757.34
Average Water Use (35 kgal)	\$ 42.92	\$ 163.97	\$ 12.50	\$ 12.50	\$ 219.39
Low Water Use (3 kgal)	\$ 42.92	\$ 36.21	\$ 12.50	\$ 12.50	\$ 91.63

	Proposed 2018 Rates					
	Wastewater	Water - A	Water - B	Water - C	Water Project Fee	Total Bill - C
High Water Use (85 kgal)	\$ 42.92	\$ 730.09	\$ 771.02	\$ 633.67	\$ 12.50	\$ 826.44
Average Water Use (35 kgal)	\$ 42.92	\$ 170.59	\$ 175.97	\$ 177.97	\$ 12.50	\$ 231.39
Low Water Use (3 kgal)	\$ 42.92	\$ 37.65	\$ 36.96	\$ 37.05	\$ 12.50	\$ 92.38

	Total Bill Change					
	\$ Change - A	% Change - A	\$ Change - B	% Change - B	\$ Change - C	% Change - C
High Water Use (85 kgal)	\$ 28.17	3.72%	\$ 69.10	9.12%	\$ (68.25)	-9.01%
Average Water Use (35 kgal)	\$ 6.62	3.02%	\$ 12.00	5.47%	\$ 14.00	6.38%
Low Water Use (3 kgal)	\$ 1.44	1.57%	\$ 0.75	0.82%	\$ 0.84	0.92%



Appendix E
Miscellaneous Fees

Utility	Turn On	Turn Off	Shutoff	Reactivation	Initial Account Activation	Delinquent Charge	Disconnection Notice
Max	\$ 125	\$ 125	\$ 110	\$ 70		First: \$50 Second: \$75 Third+: \$100 \$5 per SFE (5-day grace period) \$45 delinquency disconnection/reconnection	\$ 15
Min	\$ 23.50	\$ 23.50	\$ 80	\$ 50			\$ 15
Comparison							
<u>Pinery Water & Wastewater District</u>	\$ 55	\$ 55	\$ 110			\$10 + 1% per month on past due balance	
<u>Arapahoe County Water and Wastewater Authority</u>	\$ 50	\$ 50				Res: lesser of 25% or \$15 of amount Non-Res: lesser of 10% or \$250 of amount	\$ 15
<u>Aurora Water</u>	\$ 23.50	\$ 22.75				5% of delinquent amount (5-day grace period) \$38.00/24-50 delinquent shutoff/turn on	
<u>Castle Pines North Metropolitan District</u>	\$ 125	\$ 125				\$5 per SFE (5-day grace period) \$45 delinquency disconnection/reconnection	\$ 15
<u>Castle Rock Water</u>	\$ 60	\$ 60				\$10 \$20 delinquency shutoff	
<u>Centennial Water & Sanitation District</u>				\$ 50		First: \$50 Second: \$75 Third+: \$100	
<u>Consolidated Mutual Water Co</u>						\$35 delinquent turn off/turn on	
<u>Denver Water</u>	\$ 35	\$ 35		\$ 70		\$35 delinquent reconnect	
<u>Left Hand Water District</u>					\$ 20		
<u>Parker Water & Sanitation District</u>			\$ 80				
<u>Roxborough Water & Sanitation District</u>						\$15 + 1% of balance per month	
<u>Stonegate Village Metropolitan District</u>	\$ 50	\$ 50	\$ 100				\$ 50

