

**SCHEDULE OF ADJUSTED OPERATIONS
UNION COUNTY WATER DISTRICT**

	<u>Test Year</u>	<u>Adjustments</u>	<u>Ref.</u>	<u>Proforma</u>	<u>Adjustment</u>	<u>Location</u>
<u>Operating Revenues</u>						
Total Metered Retail Sales	1,352,079	113,030	A	1,465,109	Adjust retail sales to billing analysis.	Sheet ExBA Cell G11
Private Fire Protection	-			-		
Sales for Resale	136,220	(2,856)	B	133,364	Adjust wholesale sales to billing analysis	Sheet ExBA Cell G16
Interdepartmental Sales	-			-		
Other Water Revenues:						
Forfeited Discounts	-			-		
Miscellaneous Service Revenues	105,401	-	C	105,401	No adjustment needed for 2021 late payment penalties.	
Interdepartments Rents	-	-		-		
Total Operating Revenues	1,593,700	110,174		1,703,874		
<u>Operating Expenses</u>						
Operation and Maintenance						
Salaries and Wages - Employees	243,919	(7,693)	D		Labor portion of tapping fees.	Sheet Capital Cell C5
		20,118	E		Adjust wages to 2022 rates.	Sheet Wages Cell H19
				256,344		
Salaries and Wages - Officers	14,400			14,400		
Employee Pensions and Benefits	194,564	8,317	F		Increase in CERS contribution rate.	Sheet Wages Cell H31
		(8,180)	G		Medical insurance premiums above allowed amount.	Sheet Medical Cell C35
		(39,386)	H		OPEB liability expense.	Sheet Wages Cell G3536
				155,315		
Purchased Water	902,893	(39,552)	O	863,341		
Purchased Power	-	-		-		
Fuel for Power Production	82,590	(3,618)	O	78,972		
Chemicals	-	-		-		
Materials and Supplies	56,212	(17,950)	D		Materials portion of tapping fees.	Sheet Capital Cell C6
		-	I	38,262	Tank painting expense moved to capital.	Email Tank Painting
Contractual Services	23,895	-		23,895		
Rental of Equipment	-	-		-		
Rental of Building/Real Property	4,000	-		4,000		
Transportation Expenses	26,029	-		26,029		
Insurance - Vehicle	-	-		-		
Insurance - Gen. Liab. & Workers Comp.	23,721	-		23,721		
Insurance - Other	2,287	-		2,287		
Bad Debt	-	-		-		
Miscellaneous Expenses	32,050	-		32,050		
Total Operation and Mnt. Expenses	1,606,560	(87,945)		1,518,615		
Depreciation Expense	300,719	(5,439)	J	295,280	Depreciation allowed lives	Sheet Depreciation Cell K40
Taxes Other Than Income	21,396	(1,197)	K	20,199	Adjust taxes to 2022 wage rates.	Sheet Wages Cell H27
Total Operating Expenses	1,928,675	(94,581)		1,834,094		
Total Utility Operating Income	(334,975)	204,754		(130,221)		

REVENUE REQUIREMENTS USING DEBT SERVICE COVERAGE METHOD

Pro Forma Operating Expenses			1,834,094
Plus:	Average Annual Principal and Interest F	L	9,600
	Additional Working Capital	M	<u>-</u>
Total Revenue Requirement			1,843,694
Less:	Other Operating Revenue		105,401
	Non-Utility Income		<u>1,944</u>
Revenue Required From Sales of Water			1,736,349
Less:	Revenue from Sales with Present Rates		1,465,109
	Sales for Resale		<u>133,364</u>
Required Revenue Increase			137,877
Percent Increase			9.41%

Debt service on promissory note. Sheet Debt Service Cell M22
 No working capital reserve required. Sheet Debt Service Cell M24

REVENUE REQUIREMENTS USING OPERATING RATIO METHOD

Pro Forma Operating Expenses			1,834,094
Divided by: Operating Ratio			88%
Subtotal			2,084,198
Plus:	Interest Expense	N	<u>1,594</u>
Total Revenue Requirement			2,085,793
Less:	Other Operating Revenue		105,401
	Non-Utility Income		<u>1,944</u>
Revenue Required From Sales of Water			1,978,448
Less:	Revenue from Sales with Present Rates		1,465,109
	Sales for Resale		<u>133,364</u>
Required Revenue Increase			513,339
Percent Increase			35.04%

Interest on promissory note. Sheet Debt Service Cell M29

Salaries & Wages and Associated Adjustments

Employee	Pro Forma Reg. Hrs	Pro Forma O. T. Hours	Pro Forma Wage Rate	Pro Forma Reg. Wages	Pro Forma O. T. Wages	Total Pro Forma Wages
Kara Bickett	2,080	-	19.81	41,205	-	41,205
Tim Cheatham	1,024	48	21.02	21,524	1,513	23,038
Derek Bolds	1,832	101	15.98	29,275	2,421	31,696
Noah Bradshaw	1,480	74	13.92	20,602	1,545	22,147
Robin Fulcher	2,080	123	16.63	34,590	3,068	37,659
Kim Mayes	2,080	-	18.81	39,125	-	39,125
Gage Nally	160	-	12.00	1,920	-	1,920
Gary Sheffer	2,080	-	32.33	67,248	-	67,248
Total Gross Wages	12,816	346		255,489	8,548	\$ 264,037

Gross Wages for Full Time Employees CERS Eligible \$ 264,037

	<u>Adjustments</u>
Pro Forma Salaries & Wages Expense	\$ 264,037
Less: Test Year Salaries & Wages Exp	(243,919)
Pro Forma Salaries & Wages Adj'mt	\$ 20,118

Pro Forma Salaries and Wages Expense	\$ 264,037
Times: 7.65 Percent FICA Rate	7.65%
Pro Forma Payroll Taxes	20,199
Less: Test Year Payroll Taxes	\$ (21,396)
Payroll Tax Adjustment	\$ (1,197)

Wages applicable to CERS payments	\$ 264,037
Times: Percent Pension Contribution	26.95%
Total Pro Forma Pension Contribution	71,158
Less: Test Year Pension Contribution	(62,841)
Pension & Benefits Adjustment	\$ 8,317

2021 CERS Payment Summary

Test Year Pension Expense Acct 604-03	\$ 102,227
Less: Test Year Pension Contribution	\$ (62,841)
OPEB Portion of Pension Expense	\$ 39,386
OPEB Adjustment	\$ (39,386)

2021 Trial Balance
2021 Payment Summary

Medical Insurance Adjustment

MEDICAL	MONTHLY PREMIUM	MONTHLY EMPLOYEE CONTRIB	EMPLOYEE CONTRIB %	WATER DIST CONTRIB %	DISTRICT'S ANNUAL PREMIUM	Allowable Employer Share	Allowable Employer Premium
Andrew Arnold	\$ 998.22	\$ -	0.00%	100.00%	\$ 11,978.64	66%	\$ 7,905.90
Kara Bickett	\$ -	\$ -	0.00%	100.00%	\$ -	0%	\$ -
Derek Bolds	\$ 1,891.60	\$ -	0.00%	100.00%	\$ 22,699.20	66%	\$ 14,981.47
Noah Bradshaw	\$ 1,891.60	\$ -	0.00%	100.00%	\$ 22,699.20	66%	\$ 14,981.47
Rob Fulcher	\$ 1,891.60	\$ -	0.00%	100.00%	\$ 22,699.20	66%	\$ 14,981.47
Joyce Greenwell	\$ 328.11	\$ -	0.00%	100.00%	\$ 3,937.32	79%	\$ 3,110.48
Gerald Hunter	\$ 656.22	\$ -	0.00%	100.00%	\$ 7,874.64	66%	\$ 5,197.26
Kim Mayes	\$ -	\$ -	0.00%	100.00%	\$ -	0%	\$ -
Gary Sheffer	\$ 1,699.64	\$ -	0.00%	100.00%	\$ 20,395.68	66%	\$ 13,461.15
TOTAL	\$ 9,356.99				\$ 112,283.88		\$ 74,619.21

DENTAL	MONTHLY PREMIUM	MONTHLY EMPLOYEE CONTRIB	EMPLOYEE CONTRIB %	WATER DIST CONTRIB %	DISTRICT'S ANNUAL PREMIUM	Allowable Employer Share	Allowable Employer Premium
Andrew Arnold	\$ -	\$ -	0.00%	100.00%	\$ -	60%	\$ -
Kara Bickett	\$ -	\$ -	0.00%	100.00%	\$ -	60%	\$ -
Derek Bolds	\$ 72.04	\$ -	0.00%	100.00%	\$ 864.48	60%	\$ 518.69
Noah Bradshaw	\$ 46.04	\$ -	0.00%	100.00%	\$ 552.48	60%	\$ 331.49
Rob Fulcher	\$ 72.04	\$ -	0.00%	100.00%	\$ 864.48	60%	\$ 518.69
Joyce Greenwell	\$ -	\$ -	0.00%	100.00%	\$ -	60%	\$ -
Gerald Hunter	\$ -	\$ -	0.00%	100.00%	\$ -	60%	\$ -
Kim Mayes	\$ -	\$ -	0.00%	100.00%	\$ -	60%	\$ -
Gary Sheffer	\$ 46.04	\$ -	0.00%	100.00%	\$ 552.48	60%	\$ 331.49
TOTAL	\$ 236.16				\$ 552.48		\$ 331.49

TOTAL MEDICAL AND DENTAL INSURANCE

\$ 112,836.36

\$ 74,950.70

Allowable Employer Premium	\$ 74,951
Less Annual Premium	\$ (83,131)
Medical Adjustment	\$ (8,180)

DEPRECIATION EXPENSE ADJUSTMENTS

Union County Water District

<u>Asset</u>	<u>Date in Service</u>	<u>Original Cost *</u>	<u>Reported Life</u>	<u>Depr. Exp.</u>	<u>Proforma Life</u>	<u>Depr. Exp.</u>	<u>Depreciation Expense Adjustment</u>
<u>General Plant</u>							
Structures & Improvements	various	13,464	varies	539	37.5	359	(180)
Communication & Computer Eqmt.					10.0	-	-
Office Furniture & Equipment	various	798	varies	133	22.5	35	(98)
Power Operated Equipment					12.5	-	-
Tools, Shop, & Garage Equipment	various	55,837	varies	6,139	17.5	3,191	(2,949)
Tank Repairs & Painting					15.0	-	-
<u>Pumping Plant</u>							
Structures & Improvements					37.5	-	-
Telemetry					10.0	-	-
Pumping Equipment					20.0	-	-
<u>Transmission & Distribution Plant</u>							
Hydrants	various	364	varies	12	50.0	12	-
Transmission & Distribution Mains	various	2,768,600	varies	55,372	62.5	44,298	(11,074)
Meter Installations					45.0	-	-
Meter Change-outs	various	443,150	varies	26,623	15.0	29,543	2,920
Pump Equipment	various	899,983	varies	59,669	20.0	44,999	(14,670)
Tank Fence					37.5	-	-
Services					40.0	-	-
Reservoirs & Tanks	various	6,941,663	varies	138,833	45.0	154,259	15,426
Tank Painting & Repairs**	2020	129,509	15	-	15.0	8,634	8,634
<u>Transportation Equipment</u>							
Entire Group		60,356		12,071	7.0	8,622	(3,449)
<u>Water Treatment Plant</u>							
Transmission & Distribution Mains					62.5	-	-
TOTALS		\$ 11,313,723		\$ 299,392		\$ 293,953	\$ (5,439)

* Includes only costs associated with assets that contributed to depreciation expense in the test year.

** Tank painting in the amount of \$129,509 was expensed in 2020.

DEBT SERVICE SCHEDULE
Union County Water District
 CY 2022 - 2026

	CY 2022		CY 2023		CY 2024		CY 2025		CY 2026		TOTALS	
	Principal	Interest & Fees	Principal	Interest & Fees	Principal	Interest & Fees	Principal	Interest & Fees	Principal	Interest & Fees		
Promissory Note	7,471	2,129	7,729	1,871	7,996	1,604	8,273	1,328	8,558	1,042	\$ 48,000	
												-
												-
												-
												-
TOTALS	7,471	2,129	7,729	1,871	7,996	1,604	8,273	1,328	8,558	1,042	\$ 48,000	48,000
Average Annual Principal & Interest											\$ 9,600	
Average Annual Coverage											\$ -	9,600
Interest Only												7,972
Average Interest Only												1,594

Labor and Materials Adjustment for New Service Installations

New Tapping Fees Collected	\$	25,643
Labor	30% \$	7,693
Materials	70% \$	17,950

Water Loss Adjustment

Produced & Purchased 353,792
 Sold 261,981

Uses:

WTP -
 Flushing 23,244
 Fire -
 Other -
 23,244

Tank O.F. -
 Line Brks. 15,462
 Line Leaks 2,952
 Other 50,153

68,567 19.38% water loss percentage
 15.00% allowable in rates
4.38% adjustment percentage

Costs Subject to Water Loss Adjustment		Adjustment
Purchased Water	\$ 902,893	\$ 39,552
Purchased Power	\$ 82,590	\$ 3,618
Chemicals	\$ -	\$ -
Total	<u>\$ 985,483</u>	<u>\$ 43,170</u>

Computation of Water Loss Surcharge

Total Adjustment \$ 43,170
 / Number of Bills 37,898
 Monthly Surcharge Amount \$ 1.14

CURRENT AND PROPOSED RATES**UNION COUNTY WATER DISTRICT**5/8 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	2,000 gallons	\$13.79 per month	\$15.09 per month	\$1.30	9.43%
Next	3,000 gallons	\$0.00689 per gallon	\$0.00754 per gallon	\$0.00065	9.43%
Next	5,000 gallons	\$0.00649 per gallon	\$0.00710 per gallon	\$0.00061	9.40%
Next	15,000 gallons	\$0.00614 per gallon	\$0.00672 per gallon	\$0.00058	9.45%
Next	25,000 gallons	\$0.00584 per gallon	\$0.00639 per gallon	\$0.00055	9.42%
Next	50,000 gallons	\$0.00544 per gallon	\$0.00595 per gallon	\$0.00051	9.38%
Next	100,000 gallons	\$0.00504 per gallon	\$0.00551 per gallon	\$0.00047	9.33%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

3/4 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	5,000 gallons	\$34.45 per month	\$37.69 per month	\$3.24	9.40%
Next	5,000 gallons	\$0.00649 per gallon	\$0.00710 per gallon	\$0.00061	9.40%
Next	15,000 gallons	\$0.00614 per gallon	\$0.00672 per gallon	\$0.00058	9.45%
Next	25,000 gallons	\$0.00584 per gallon	\$0.00639 per gallon	\$0.00055	9.42%
Next	50,000 gallons	\$0.00544 per gallon	\$0.00595 per gallon	\$0.00051	9.38%
Next	100,000 gallons	\$0.00504 per gallon	\$0.00551 per gallon	\$0.00047	9.33%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

1 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	10,000 gallons	\$66.90 per month	\$73.20 per month	\$6.30	9.42%
Next	15,000 gallons	\$0.00614 per gallon	\$0.00672 per gallon	\$0.00058	9.45%
Next	25,000 gallons	\$0.00584 per gallon	\$0.00639 per gallon	\$0.00055	9.42%
Next	50,000 gallons	\$0.00544 per gallon	\$0.00595 per gallon	\$0.00051	9.38%
Next	100,000 gallons	\$0.00504 per gallon	\$0.00551 per gallon	\$0.00047	9.33%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

1 1/2 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	25,000 gallons	\$159.00 per month	\$173.96 per month	\$14.96	9.41%
Next	25,000 gallons	\$0.00584 per gallon	\$0.00639 per gallon	\$0.00055	9.42%
Next	50,000 gallons	\$0.00544 per gallon	\$0.00595 per gallon	\$0.00051	9.38%
Next	100,000 gallons	\$0.00504 per gallon	\$0.00551 per gallon	\$0.00047	9.33%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

2 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	50,000 gallons	\$305.00 per month	\$333.70 per month	\$28.70	9.41%
Next	50,000 gallons	\$0.00544 per gallon	\$0.00595 per gallon	\$0.00051	9.38%
Next	100,000 gallons	\$0.00504 per gallon	\$0.00551 per gallon	\$0.00047	9.33%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

2 1/2 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	75,000 gallons	\$440.99 per month	\$482.49 per month	\$41.50	9.41%
Next	25,000 gallons	\$0.00544 per gallon	\$0.00595 per gallon	\$0.00051	9.38%
Next	100,000 gallons	\$0.00504 per gallon	\$0.00551 per gallon	\$0.00047	9.33%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

3 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	100,000 gallons	\$576.99 per month	\$631.28 per month	\$54.29	9.41%
Next	100,000 gallons	\$0.00504 per gallon	\$0.00551 per gallon	\$0.00047	9.33%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

4 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	200,000 gallons	\$1,080.98 per month	\$1,182.70 per month	\$101.72	9.41%
Next	100,000 gallons	\$0.00464 per gallon	\$0.00508 per gallon	\$0.00044	9.48%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

6 Inch Meter

		<u>Current</u>	<u>Proposed</u>	<u>Difference</u>	
First	300,000 gallons	\$1,544.97 per month	\$1,690.35 per month	\$145.38	9.41%
Over	300,000 gallons	\$0.00424 per gallon	\$0.00464 per gallon	\$0.00040	9.43%

EXISTING AND PROPOSED BILLS
UNION COUNTY WATER DISTRICT

<u>Gallons</u> <u>per Month*</u>	<u>Meter</u> <u>Size</u>	<u>Existing</u> <u>Bill</u>	<u>Proposed</u> <u>Bill</u>	<u>Change</u>	<u>Percentage</u>
-	5/8"	\$ 13.79	\$ 15.09	\$ 1.30	9.43%
2,000	5/8"	\$ 13.79	\$ 15.09	\$ 1.30	9.43%
4,000	5/8"	\$ 27.57	\$ 30.17	\$ 2.60	9.43%
6,000	3/4"	\$ 40.94	\$ 44.79	\$ 3.85	9.40%
8,000	3/4"	\$ 53.92	\$ 58.99	\$ 5.07	9.40%
10,000	3/4"	\$ 66.90	\$ 73.19	\$ 6.29	9.40%
15,000	1"	\$ 97.60	\$ 106.80	\$ 9.20	9.43%
20,000	1"	\$ 128.30	\$ 140.40	\$ 12.10	9.43%
25,000	1"	\$ 159.00	\$ 174.00	\$ 15.00	9.43%
30,000	2"	\$ 305.00	\$ 333.70	\$ 28.70	9.41%
40,000	2"	\$ 305.00	\$ 333.70	\$ 28.70	9.41%
50,000	2"	\$ 305.00	\$ 333.70	\$ 28.70	9.41%
75,000	3"	\$ 576.99	\$ 631.28	\$ 54.29	9.41%
100,000	3"	\$ 576.99	\$ 631.28	\$ 54.29	9.41%
200,000	4"	\$ 1,080.98	\$ 1,182.70	\$ 101.72	9.41%
500,000	4"	\$ 2,392.98	\$ 2,618.70	\$ 225.72	9.43%

* Highlighted usage represents the average residential bill.

**CURRENT BILLING ANALYSIS WITH 2021 USAGE & EXISTING RATES
UNION COUNTY WATER DISTRICT**

SUMMARY

COMPONENT	BILLS	GALLONS	REVENUE
Total Retail Sales	26,420	253,844,808	\$ 1,495,012
Less Adjustments			\$ (29,904)
Total			\$ 1,465,109
From PSC Annual Report			\$ 1,352,079
Difference			\$ 113,030 Adjustment to SAO Billed Revenues 8.36%
	BILLS	GALLONS	REVENUE
Total Wholesale Sales	12	32,825,924	\$ 133,364
From PSC Annual Report			\$ 136,220
Difference			\$ (2,856) Adjustment to SAO Billed Revenues -2.10%
TOTAL	26,432	286,670,732	\$ 110,174 7.40%

CONSUMPTION BY RATE INCREMENT													5/8 INCH METER	
	USAGE	BILLS	GALLONS	First	Next	Next	Next	Next	Next	Next	Next	Over	Total	
First	2,000	7,956	8,981,000	2,000	3,000	5,000	15,000	25,000	50,000	100,000	100,000	300,000	8,981,000	
Next	3,000	11,047	36,545,950	8,981,000	14,451,950								36,545,950	
Next	5,000	4,901	33,154,110	9,802,000	14,703,000	8,649,110							33,154,110	
Next	15,000	1,320	18,843,520	2,640,000	3,960,000	6,600,000	5,643,520						18,843,520	
Next	25,000	209	6,778,250	418,000	627,000	1,045,000	3,135,000	1,553,250					6,778,250	
Next	50,000	50	3,477,560	100,000	150,000	250,000	750,000	1,250,000	977,560				3,477,560	
Next	100,000	13	1,692,450	26,000	39,000	65,000	195,000	325,000	650,000	392,450			1,692,450	
Next	100,000	1	295,610	2,000	3,000	5,000	15,000	25,000	50,000	100,000	95,610		295,610	
Over	300,000	1	302,980	2,000	3,000	5,000	15,000	25,000	50,000	100,000	100,000	95,610	302,980	
		25,498	110,071,430	44,065,000	33,936,950	16,619,110	9,753,520	3,178,250	1,727,560	592,450	195,610	2,980	110,071,430	
REVENUE BY RATE INCREMENT													5/8 INCH METER	
	USAGE	BILLS	GALLONS	RATE		REVENUE								
First	2,000	25,498	44,065,000	\$13.79 per month		\$ 351,617.00								
Next	3,000		33,936,950	\$0.00689 per gallon		\$ 233,826.00								
Next	5,000		16,619,110	\$0.00649 per gallon		\$ 107,858.00								
Next	15,000		9,753,520	\$0.00614 per gallon		\$ 59,887.00								
Next	25,000		3,178,250	\$0.00584 per gallon		\$ 18,561.00								
Next	50,000		1,727,560	\$0.00544 per gallon		\$ 9,398.00								
Next	100,000		592,450	\$0.00504 per gallon		\$ 2,986.00								
Next	100,000		195,610	\$0.00464 per gallon		\$ 908.00								
Over	300,000		2,980	\$0.00424 per gallon		\$ 13.00								
			110,071,430			\$ 785,054.00								

CONSUMPTION BY RATE INCREMENT													3/4 INCH METER	
	USAGE	BILLS	GALLONS	First	Next	Next	Next	Next	Next	Next	Over	Total		
First	5,000	179	461,410	5,000	5,000	15,000	25,000	50,000	100,000	100,000	300,000	461,410		

Next	5,000	69	506,930	345,000	161,930							506,930
Next	15,000	64	1,019,240	320,000	320,000	379,240						1,019,240
Next	25,000	15	483,570	75,000	75,000	225,000	108,570					483,570
Next	50,000	14	1,038,940	70,000	70,000	210,000	350,000	338,940				1,038,940
Next	100,000	3	308,900	15,000	15,000	45,000	75,000	150,000	8,900			308,900
Next	100,000	1	234,420	5,000	5,000	15,000	25,000	50,000	100,000	34,420		234,420
Over	300,000	-	-	-	-	-	-	-	-	-	-	-
		345	4,053,410	1,291,410	646,930	874,240	558,570	538,940	108,900	34,420	-	4,053,410

REVENUE BY RATE INCREMENT 3/4 INCH METER

	USAGE	BILLS	GALLONS	RATE	REVENUE
First	5,000	345	1,291,410	\$34.45 per month	\$ 11,885.00
Next	5,000		646,930	\$0.00649 per gallon	\$ 4,199.00
Next	15,000		874,240	\$0.00614 per gallon	\$ 5,368.00
Next	25,000		558,570	\$0.00584 per gallon	\$ 3,262.00
Next	50,000		538,940	\$0.00544 per gallon	\$ 2,932.00
Next	100,000		108,900	\$0.00504 per gallon	\$ 549.00
Next	100,000		34,420	\$0.00464 per gallon	\$ 160.00
Over	300,000		-	\$0.00424 per gallon	\$ -
			4,053,410		\$ 11,885.00

CONSUMPTION BY RATE INCREMENT 1 INCH METER

	USAGE	BILLS	GALLONS	First	Next	Next	Next	Next	Next	Over	Total
First	10,000	195	912,390	10,000	15,000	25,000	50,000	100,000	100,000	300,000	912,390
Next	15,000	98	1,490,290	980,000	510,290						1,490,290
Next	25,000	23	813,620	230,000	345,000	238,620					813,620
Next	50,000	9	657,310	657,310	135,000	225,000	207,310				657,310
Next	100,000	6	717,710	60,000	90,000	150,000	300,000	117,710			717,710
Next	100,000	-	-	-	-	-	-	-	-	-	-
Next	300,000	2	714,470	20,000	30,000	50,000	100,000	200,000	200,000	114,470	714,470
		333	5,305,790	2,292,390	1,110,290	663,620	607,310	317,710	200,000	114,470	5,305,790

REVENUE BY RATE INCREMENT 1 INCH METER

	USAGE	BILLS	GALLONS	RATE	REVENUE
First	10,000	333	2,292,390	\$66.90 per month	\$ 22,278.00
Next	15,000		1,110,290	\$0.00614 per gallon	\$ 6,817.00
Next	25,000		663,620	\$0.00584 per gallon	\$ 3,876.00
Next	50,000		607,310	\$0.00544 per gallon	\$ 3,304.00
Next	100,000		317,710	\$0.00504 per gallon	\$ 1,601.00
Next	100,000		200,000	\$0.00464 per gallon	\$ 928.00
Over	300,000		114,470	\$0.00424 per gallon	\$ 485.00
			5,305,790		\$ 39,289.00

CONSUMPTION BY RATE INCREMENT 1 1/2 INCH METER

	USAGE	BILLS	GALLONS	First	Next	Next	Next	Next	Over	Total
First	25,000	16	191,400	25,000	25,000	50,000	100,000	100,000	300,000	191,400
Next	25,000	2	74,300	50,000	24,300					74,300
Next	50,000	3	229,200	75,000	75,000	79,200				229,200
Next	100,000	1	195,700	25,000	25,000	50,000	95,700			195,700
Next	100,000	1	201,000	25,000	25,000	50,000	100,000	1,000		201,000
Over	300,000	-	-	-	-	-	-	-	-	-
		23	891,600	366,400	149,300	179,200	195,700	1,000	-	891,600

REVENUE BY RATE INCREMENT 1 1/2 INCH METER

	USAGE	BILLS	GALLONS	RATE	REVENUE
First	25,000	23	366,400	\$159.00 per month	\$ 3,657.00
Next	25,000		149,300	\$0.00584 per gallon	\$ 872.00
Next	50,000		179,200	\$0.00544 per gallon	\$ 975.00
Next	100,000		195,700	\$0.00504 per gallon	\$ 986.00
Next	100,000		1,000	\$0.00464 per gallon	\$ 5.00
Over	300,000		-	\$0.00424 per gallon	\$ -
			<u>891,600</u>		<u>\$ 6,495</u>

CONSUMPTION BY RATE INCREMENT		2 INCH METER							
	USAGE	BILLS	GALLONS	First	Next	Next	Next	Over	Total
First	50,000	71	1,080,980	50,000	50,000	100,000	100,000	300,000	1,080,980
Next	50,000	15	1,006,270	750,000	256,270				1,006,270
Next	100,000	6	904,400	300,000	300,000	304,400			904,400
Next	100,000	7	1,506,600	350,000	350,000	700,000	106,600		1,506,600
Over	300,000	12	<u>16,961,700</u>	<u>600,000</u>	<u>600,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>13,361,700</u>	<u>16,961,700</u>
		111	21,459,950	3,080,980	1,506,270	2,204,400	1,306,600	13,361,700	21,459,950

REVENUE BY RATE INCREMENT		2 INCH METER				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	50,000	111	3,080,980	\$305.00 per month	\$ 33,855.00	
Next	50,000		1,506,270	\$0.00544 per gallon	\$ 8,194.00	
Next	100,000		2,204,400	\$0.00504 per gallon	\$ 11,110.00	
Next	100,000		1,306,600	\$0.00464 per gallon	\$ 6,063.00	
Over	300,000		<u>13,361,700</u>	<u>\$0.00424 per gallon</u>	<u>\$ 56,654.00</u>	
			21,459,950		\$ 115,876	

CONSUMPTION BY RATE INCREMENT		2 1/2 INCH METER							
	USAGE	BILLS	GALLONS	First	Next	Next	Next	Over	Total
First	75,000	-	-	75,000	25,000	100,000	100,000	300,000	-
Next	25,000	-	-	-	-	-	-	-	-
Next	100,000	-	-	-	-	-	-	-	-
Next	100,000	-	-	-	-	-	-	-	-
Over	300,000	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

REVENUE BY RATE INCREMENT		2 1/2 INCH METER				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	75,000	-	-	\$440.99 per month	\$ -	
Next	25,000	-	-	\$0.00544 per gallon	\$ -	
Next	100,000	-	-	\$0.00504 per gallon	\$ -	
Next	100,000	-	-	\$0.00464 per gallon	\$ -	
Over	300,000	-	-	<u>\$0.00424 per gallon</u>	<u>\$ -</u>	
		-	-		\$ -	

CONSUMPTION BY RATE INCREMENT		3 INCH METER							
	USAGE	BILLS	GALLONS	First	Next	Next	Over	Total	
First	100,000	-	-	100,000	100,000	100,000	300,000	-	
Next	100,000	12	1,722,100	1,200,000	522,100			1,722,100	
Next	100,000	-	-	-	-	-	-	-	
Next	300,000	-	-	-	-	-	-	-	
		12	1,722,100	1,200,000	522,100	-	-	1,722,100	

REVENUE BY RATE INCREMENT		3 INCH METER				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	100,000	12	1,200,000	\$576.99 per month	\$	6,924.00
Next	100,000		522,100	\$0.00504 per gallon	\$	2,631.00
Next	100,000		-	\$0.00464 per gallon	\$	-
Over	300,000		-	\$0.00424 per gallon	\$	-
			<u>1,722,100</u>		\$	<u>9,555</u>

CONSUMPTION BY RATE INCREMENT		4 INCH METER					
	USAGE	BILLS	GALLONS	First	Next	Next	Total
First	200,000	59	3,621,528	200,000	100,000	300,000	3,621,528
Next	100,000	3	764,000	600,000	164,000		764,000
Next	300,000	<u>12</u>	<u>22,897,000</u>	<u>2,400,000</u>	<u>1,200,000</u>	<u>19,297,000</u>	<u>22,897,000</u>
		74	27,282,528	6,621,528	1,364,000	19,297,000	27,282,528

REVENUE BY RATE INCREMENT		4 INCH METER				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	200,000	74	6,621,528	\$1,080.98 per month	\$	79,993
Next	100,000		1,364,000	\$0.00464 per gallon	\$	6,329
Over	300,000		<u>19,297,000</u>	\$0.00424 per gallon	\$	<u>81,819</u>
			27,282,528		\$	<u>168,141</u>

CONSUMPTION BY RATE INCREMENT		6 INCH METER				
	USAGE	BILLS	GALLONS	First	Next	Total
First	300,000	-	-	300,000	300,000	-
Next	300,000	<u>24</u>	<u>83,058,000</u>	<u>7,200,000</u>	<u>75,858,000</u>	<u>83,058,000</u>
		24	83,058,000	7,200,000	75,858,000	83,058,000

REVENUE BY RATE INCREMENT		6 INCH METER				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	300,000	24	7,200,000	\$1,544.97 per month	\$	37,079
Over	300,000		<u>75,858,000</u>	\$0.00424 per gallon	\$	<u>321,638</u>
			83,058,000		\$	<u>358,717</u>

CONSUMPTION BY RATE INCREMENT		4 INCH METER WHOLESALE					
	USAGE	BILLS	GALLONS	First	Next	Next	Total
First	200,000	2	3,739,488	200,000	100,000	300,000	3,739,488
Next	100,000	6	14,665,157	1,200,000	13,465,157		14,665,157
Next	300,000	<u>4</u>	<u>14,421,279</u>	<u>800,000</u>	<u>400,000</u>	<u>13,221,279</u>	<u>14,421,279</u>
		12	32,825,924	5,739,488	13,865,157	13,221,279	32,825,924

REVENUE BY RATE INCREMENT		4 INCH METER WHOLESALE				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	200,000	12	5,739,488	\$1,080.98 per month	\$	12,972
Next	100,000		13,865,157	\$0.00464 per gallon	\$	64,334
Over	300,000		<u>13,221,279</u>	\$0.00424 per gallon	\$	<u>56,058</u>
			32,825,924		\$	<u>133,364</u>

**PROPOSED BILLING ANALYSIS WITH 2021 USAGE & PROPOSED RATES
UNION COUNTY WATER DISTRICT**

SUMMARY				
COMPONENT	BILLS	GALLONS	REVENUE	
Total Retail Sales	26,420	253,844,808	\$ 1,635,919	
Less Adjustments			\$ (29,904)	
Total			\$ 1,606,016	
Total Wholesale Sales	12	32,825,924	\$ 145,974	
TOTAL	26,432	286,670,732	\$ 1,751,990	
REVENUE REQUIREMENT			\$ 1,736,349	
			\$ 15,641	0.90%

CONSUMPTION BY RATE INCREMENT													5/8 INCH METER	
USAGE	BILLS	GALLONS	First 2,000	Next 3,000	Next 5,000	Next 15,000	Next 25,000	Next 50,000	Next 100,000	Next 100,000	Over 300,000	Total		
First 2,000	7,956	8,981,000	8,981,000									8,981,000		
Next 3,000	11,047	36,545,950	22,094,000	14,451,950								36,545,950		
Next 5,000	4,901	33,154,110	9,802,000	14,703,000	8,649,110							33,154,110		
Next 15,000	1,320	18,843,520	2,640,000	3,960,000	6,600,000	5,643,520						18,843,520		
Next 25,000	209	6,778,250	418,000	627,000	1,045,000	3,135,000	1,553,250					6,778,250		
Next 50,000	50	3,477,560	100,000	150,000	250,000	750,000	1,250,000	977,560				3,477,560		
Next 100,000	13	1,692,450	26,000	39,000	65,000	195,000	325,000	650,000	392,450			1,692,450		
Next 100,000	1	295,610	2,000	3,000	5,000	15,000	25,000	50,000	100,000	95,610		295,610		
Over 300,000	1	302,980	2,000	3,000	5,000	15,000	25,000	50,000	100,000	100,000	2,980	302,980		
	25,498	110,071,430	44,065,000	33,936,950	16,619,110	9,753,520	3,178,250	1,727,560	592,450	195,610	2,980	110,071,430		

REVENUE BY RATE INCREMENT						5/8 INCH METER	
USAGE	BILLS	GALLONS	RATE	REVENUE			
First 2,000	25,498	44,065,000	\$15.09 per month	\$ 384,765.00			
Next 3,000		33,936,950	\$0.0075 per gallon	\$ 255,885.00			
Next 5,000		16,619,110	\$0.0071 per gallon	\$ 117,996.00			
Next 15,000		9,753,520	\$0.0067 per gallon	\$ 65,544.00			
Next 25,000		3,178,250	\$0.0064 per gallon	\$ 20,309.00			
Next 50,000		1,727,560	\$0.0060 per gallon	\$ 10,279.00			
Next 100,000		592,450	\$0.0055 per gallon	\$ 3,264.00			
Next 100,000		195,610	\$0.0051 per gallon	\$ 994.00			
Over 300,000		2,980	\$0.0046 per gallon	\$ 14.00			
		110,071,430		\$ 859,050.00			

CONSUMPTION BY RATE INCREMENT													3/4 INCH METER	
USAGE	BILLS	GALLONS	First 5,000	Next 5,000	Next 15,000	Next 25,000	Next 50,000	Next 100,000	Next 100,000	Over 300,000	Total			
First 5,000	179	461,410	461,410								461,410			
Next 5,000	69	506,930	345,000	161,930							506,930			
Next 15,000	64	1,019,240	320,000	320,000	379,240						1,019,240			
Next 25,000	15	483,570	75,000	75,000	225,000	108,570					483,570			
Next 50,000	14	1,038,940	70,000	70,000	210,000	350,000	338,940				1,038,940			

Next	100,000	3	308,900	15,000	15,000	45,000	75,000	150,000	8,900		308,900
Next	100,000	1	234,420	5,000	5,000	15,000	25,000	50,000	100,000	34,420	234,420
Over	300,000	-	-	-	-	-	-	-	-	-	-
		345	4,053,410	1,291,410	646,930	874,240	558,570	538,940	108,900	34,420	4,053,410

REVENUE BY RATE INCREMENT 3/4 INCH METER

	USAGE	BILLS	GALLONS	RATE	REVENUE
First	5,000	345	1,291,410	\$37.69 per month	\$ 13,003.00
Next	5,000		646,930	\$0.00710 per gallon	\$ 4,593.00
Next	15,000		874,240	\$0.00672 per gallon	\$ 5,875.00
Next	25,000		558,570	\$0.00639 per gallon	\$ 3,569.00
Next	50,000		538,940	\$0.00595 per gallon	\$ 3,207.00
Next	100,000		108,900	\$0.00551 per gallon	\$ 600.00
Next	100,000		34,420	\$0.00508 per gallon	\$ 175.00
Over	300,000		-	\$0.00464 per gallon	\$ -
			4,053,410		\$ 13,003.00

CONSUMPTION BY RATE INCREMENT 1 INCH METER

	USAGE	BILLS	GALLONS	First	Next	Next	Next	Next	Next	Over	Total
				10,000	15,000	25,000	50,000	100,000	100,000	300,000	
First	10,000	195	912,390	912,390							912,390
Next	15,000	98	1,490,290	980,000	510,290						1,490,290
Next	25,000	23	813,620	230,000	345,000	238,620					813,620
Next	50,000	9	657,310	90,000	135,000	225,000	207,310				657,310
Next	100,000	6	717,710	60,000	90,000	150,000	300,000	117,710			717,710
Next	100,000	-	-	-	-	-	-	-	-	-	-
Next	300,000	2	714,470	20,000	30,000	50,000	100,000	200,000	200,000	114,470	714,470
		333	5,305,790	2,292,390	1,110,290	663,620	607,310	317,710	200,000	114,470	5,305,790

REVENUE BY RATE INCREMENT 1 INCH METER

	USAGE	BILLS	GALLONS	RATE	REVENUE
First	10,000	333	2,292,390	\$73.20 per month	\$ 24,376.00
Next	15,000		1,110,290	\$0.00672 per gallon	\$ 7,461.00
Next	25,000		663,620	\$0.00639 per gallon	\$ 4,241.00
Next	50,000		607,310	\$0.00595 per gallon	\$ 3,613.00
Next	100,000		317,710	\$0.00551 per gallon	\$ 1,751.00
Next	100,000		200,000	\$0.00508 per gallon	\$ 1,016.00
Over	300,000		114,470	\$0.00464 per gallon	\$ 531.00
			5,305,790		\$ 42,989.00

CONSUMPTION BY RATE INCREMENT 1 1/2 INCH METER

	USAGE	BILLS	GALLONS	First	Next	Next	Next	Next	Over	Total
				25,000	25,000	50,000	100,000	100,000	300,000	
First	25,000	16	191,400	191,400						191,400
Next	25,000	2	74,300	50,000	24,300					74,300
Next	50,000	3	229,200	75,000	75,000	79,200				229,200
Next	100,000	1	195,700	25,000	25,000	50,000	95,700			195,700
Next	100,000	1	201,000	25,000	25,000	50,000	100,000	1,000		201,000
Over	300,000	-	-	-	-	-	-	-	-	-
		23	891,600	366,400	149,300	179,200	195,700	1,000	-	891,600

REVENUE BY RATE INCREMENT 1 1/2 INCH METER

	USAGE	BILLS	GALLONS	RATE	REVENUE
First	25,000	23	366,400	\$173.96 per month	\$ 4,001.00

Next	25,000	149,300	\$0.00639 per gallon	\$	954.00
Next	50,000	179,200	\$0.00595 per gallon	\$	1,066.00
Next	100,000	195,700	\$0.00551 per gallon	\$	1,078.00
Next	100,000	1,000	\$0.00508 per gallon	\$	5.00
Over	300,000	-	\$0.00464 per gallon	\$	-
		<u>891,600</u>		\$	<u>7,104</u>

CONSUMPTION BY RATE INCREMENT		2 INCH METER							
	USAGE	BILLS	GALLONS	First	Next	Next	Next	Over	Total
First	50,000	71	1,080,980	50,000	50,000	100,000	100,000	300,000	1,080,980
Next	50,000	15	1,006,270	750,000	256,270				1,006,270
Next	100,000	6	904,400	300,000	300,000	304,400			904,400
Next	100,000	7	1,506,600	350,000	350,000	700,000	106,600		1,506,600
Over	300,000	12	16,961,700	600,000	600,000	1,200,000	1,200,000	13,361,700	16,961,700
		111	21,459,950	3,080,980	1,506,270	2,204,400	1,306,600	13,361,700	21,459,950

REVENUE BY RATE INCREMENT		2 INCH METER				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	50,000	111	3,080,980	\$333.70 per month	\$ 37,041.00	
Next	50,000		1,506,270	\$0.00595 per gallon	\$ 8,962.00	
Next	100,000		2,204,400	\$0.00551 per gallon	\$ 12,146.00	
Next	100,000		1,306,600	\$0.00508 per gallon	\$ 6,638.00	
Over	300,000		13,361,700	\$0.00464 per gallon	\$ 61,998.00	
			21,459,950		\$ 126,785	

CONSUMPTION BY RATE INCREMENT		2 1/2 INCH METER							
	USAGE	BILLS	GALLONS	First	Next	Next	Next	Over	Total
First	75,000	-	-	75,000	25,000	100,000	100,000	300,000	-
Next	25,000	-	-	-	-	-	-	-	-
Next	100,000	-	-	-	-	-	-	-	-
Next	100,000	-	-	-	-	-	-	-	-
Over	300,000	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-

REVENUE BY RATE INCREMENT		2 1/2 INCH METER				
	USAGE	BILLS	GALLONS	RATE	REVENUE	
First	75,000	-	-	\$482.49 per month	\$ -	
Next	25,000	-	-	\$0.00595 per gallon	\$ -	
Next	100,000	-	-	\$0.00551 per gallon	\$ -	
Next	100,000	-	-	\$0.00508 per gallon	\$ -	
Over	300,000	-	-	\$0.00464 per gallon	\$ -	
		-	-		\$ -	

CONSUMPTION BY RATE INCREMENT		3 INCH METER							
	USAGE	BILLS	GALLONS	First	Next	Next	Over	Total	
First	100,000	-	-	100,000	100,000	100,000	300,000	-	
Next	100,000	12	1,722,100	1,200,000	522,100			1,722,100	
Next	100,000	-	-	-	-	-	-	-	
Next	300,000	-	-	-	-	-	-	-	
		12	1,722,100	1,200,000	522,100	-	-	1,722,100	

REVENUE BY RATE INCREMENT		3 INCH METER			REVENUE
USAGE	BILLS	GALLONS	RATE		
First 100,000	12	1,200,000	\$631.28 per month	\$	7,575.00
Next 100,000		522,100	\$0.00551 per gallon	\$	2,877.00
Next 100,000		-	\$0.00508 per gallon	\$	-
Over 300,000		-	\$0.00464 per gallon	\$	-
		<u>1,722,100</u>		\$	<u>10,452</u>

CONSUMPTION BY RATE INCREMENT		4 INCH METER					Total
USAGE	BILLS	GALLONS	First	Next	Next		
First 200,000	59	3,621,528	200,000	100,000	300,000	3,621,528	
Next 100,000	3	764,000	600,000	164,000		764,000	
Next 300,000	12	22,897,000	2,400,000	1,200,000	19,297,000	22,897,000	
	74	<u>27,282,528</u>	<u>6,621,528</u>	<u>1,364,000</u>	<u>19,297,000</u>	<u>27,282,528</u>	

REVENUE BY RATE INCREMENT		4 INCH METER			REVENUE
USAGE	BILLS	GALLONS	RATE		
First 200,000	74	6,621,528	\$1,182.70 per month	\$	87,520
Next 100,000		1,364,000	\$0.00508 per gallon	\$	6,929
Over 300,000		<u>19,297,000</u>	\$0.00464 per gallon	\$	<u>89,538</u>
		<u>27,282,528</u>		\$	<u>183,987</u>

CONSUMPTION BY RATE INCREMENT		6 INCH METER					Total
USAGE	BILLS	GALLONS	First	Next	Next		
First 300,000	-	-	300,000	300,000		-	
Next 300,000	24	83,058,000	7,200,000	75,858,000	83,058,000	83,058,000	
	24	<u>83,058,000</u>	<u>7,200,000</u>	<u>75,858,000</u>	<u>83,058,000</u>	<u>83,058,000</u>	

REVENUE BY RATE INCREMENT		6 INCH METER			REVENUE
USAGE	BILLS	GALLONS	RATE		
First 300,000	24	7,200,000	\$1,690.35 per month	\$	40,568
Over 300,000		<u>75,858,000</u>	\$0.00464 per gallon	\$	<u>351,981</u>
		<u>83,058,000</u>		\$	<u>392,549</u>

CONSUMPTION BY RATE INCREMENT		4 INCH METER WHOLESALE					Total
USAGE	BILLS	GALLONS	First	Next	Next		
First 200,000	2	3,739,488	200,000	100,000	300,000	3,739,488	
Next 100,000	6	14,665,157	1,200,000	13,465,157		14,665,157	
Next 300,000	4	14,421,279	800,000	400,000	13,221,279	14,421,279	
	12	<u>32,825,924</u>	<u>5,739,488</u>	<u>13,865,157</u>	<u>13,221,279</u>	<u>32,825,924</u>	

REVENUE BY RATE INCREMENT		4 INCH METER WHOLESALE			REVENUE
USAGE	BILLS	GALLONS	RATE		
First 200,000	12	5,739,488	\$1,182.70 per month	\$	14,192
Next 100,000		13,865,157	\$0.00508 per gallon	\$	70,435
Over 300,000		<u>13,221,279</u>	\$0.00464 per gallon	\$	<u>61,347</u>
		<u>32,825,924</u>		\$	<u>145,974</u>