

ATTACHMENT E
STAFF REPORT CASE NO. 2003-00486
STAFF'S RECOMMENDED RATE

Table 1			
Revenue & Expense Adjustments			
	Test Year Operations (11/02 - 10/03)	Proposed Adjustment Ref.	Adjusted Test Year Operations
OPERATING INCOME			
Water Sales	\$1,453,229 (1)	\$6,435 (2)	\$1,459,664
Misc. Service Rev. & Misc.	27,903		27,903
Forfeited Discounts	28,357		28,357
Interest Income & Other Rev.	8,342		8,342
Total Operating Income	\$1,517,831	\$6,435	\$1,524,266
OPERATION & MAINT. EXPENSES			
Source of Supply - Power	5,444	403 (3)	5,847
Source of Supply - Other	7,705	244 (4)	7,949
Water Treatment - Power	58,543	4,338 (3)	62,881
Water Treatment - Other	180,407	0 (4)	180,407
Trans. & Dist. - Power	31,592	2,340 (3)	33,932
Trans. & Dist. - Meters & Services	62,468	0 (5)	62,468
Trans. & Dist. - Other	230,490	0 (6)	230,490
Cust. Accounts - Meter Testing	9,134	0 (5)	9,134
Cust. Accounts - Other	178,728	0 (5)	178,728
Admin. & General	102,501	0 (5)	102,501
Total Operating Expenses	\$867,012	\$7,326	\$874,338
OTHER EXPENSES			
Depreciation	347,821	23,000 (7)	370,821
PSC Assessment	2,765		2,765
Tax Expense	2,372		2,372
Interest Expense - Deposits	2,518		2,518
Total Other Expenses	\$355,476	\$23,000	\$378,476
DEBT REPAYMENT			
Interest	285,662		285,662
Principal	130,612		130,612
Total Debt Repayment	\$416,274	\$0	\$416,274
TOTAL EXPENSES & PRINCIPAL	\$1,638,762	\$30,326	\$1,669,088
NET INCOME AFTER PRINCIPAL	<u>-\$120,931</u>	<u>-\$23,891</u>	<u>-\$144,822</u>
COVERAGE	0.71		0.65

Table 2
Usage Factors

Maximum Day Usage	1,180,500
Maximum Hour	88,331
Average Day	847,976
Base Factor (avg day / max. day)	0.718
Max Day Factor (max day - avg day) / max day	0.282
Max. Hour Factor	
To Base (avg day / (max hr x 24))	0.400
To max day ((max day - avg day) / (max hr x	0.157
To max hour ((max hr - max day) / (max hr x	0.443

Allocation of Plant Value					
Item	Total \$	Base \$	Maximum Day \$	Maximum Hour \$	Customer, Meters and Services \$
Land and Land Rights					
Source of Supply & Pumping	7,847	5,634	2,213		
Water Treatment Plant	60,677	43,566	17,111		
Transmission & Distribution	12,130	4,852	1,904	5,374	
Structures & Improvements					
Source of Supply & Pumping	205,228	147,354	57,874		
Water Treatment Plant	326,595	234,495	92,100		
River Intake	5,340	3,834	1,506		
Pumping Equipment	563,304	404,452	158,852		
Water Treatment Equipment	1,415,640	1,016,430	399,210		
Distribution Reservoir and Standpipes	1,420,424	568,170	223,007	629,248	
Transmission and Distribution Mains	10,138,999	4,055,600	1,591,823	4,491,577	
Services	827,589				827,589
Meters and Installations	1,137,560				1,137,560
Hydrants	54,731	54,731			
Other Plant and Misc Equipment	2,569	1,845	724		
Subtotal	16,178,633	6,540,962	2,546,324	5,126,198	1,965,149
Factors		0.4043	0.1574	0.3168	0.1215
General Plant					
Office Furniture and Equipment	58,836	23,787	9,260	18,642	7,147
Transportation Equipment	38,358	15,508	6,037	12,154	4,659
Tools, Shop, and Etc.	7,898	3,193	1,243	2,502	959
Communication Equipment	348	141	55	110	42
Miscellaneous Equipment	1,240	501	195	393	151
Other Tangible Plant	6,888	2,785	1,084	2,182	837
Subtotal	113,568	45,915	17,874	35,984	13,795
Total	16,292,201	6,586,877	2,564,198	5,162,182	1,978,944
Percentage of Total		40.43%	15.74%	31.68%	12.15%

Table 4					
Allocation of Depreciation					
Item	Total \$	Base \$	Maximum Day \$	Maximum Hour \$	Customer \$
Structures and Improvements	10,640	7,640	3,000		
River Intake & Supply Mains	169	121	48		
Pumping Equipment	11,264	8,088	3,176		
Water Treatment Equipment	37,498	26,924	10,574		
Distribution Reservoirs and Standpipes	32,606	13,042	5,119	14,444	
Transmission and Distribution Mains	220,044	88,018	34,547	97,479	
Services	16,366				16,366
Meters	23,639				23,639
Hydrants	2,125	2,125			
Other Plant and Miscellaneous	50	50			
Subtotal	354,401	146,007	56,465	111,924	40,005
Factors		0.4120	0.1593	0.3158	0.1129
Office Furniture and Equipment	10,123	4,170	1,613	3,197	1,143
Transportation Equipment	5,455	2,247	869	1,723	616
Tools, Shop and Etc.	579	239	92	183	65
Misc. Equipment & Other	263	108	42	83	30
Subtotal	16,420	6,765	2,616	5,186	1,853
Total	370,821	152,772	59,081	117,110	41,858

Table 5						
Allocation of Operation and Maintenance Expense						
Item	Total \$	Base \$	Maximum Day \$	Maximum Hour \$	Meters and Services \$	Billing and Collecting \$
Source of Supply & Treatment	257,084	184,586	72,498			
Transmission and Distribution	326,890	105,769	41,514	117,139	62,468	
Customer Accounts	187,862				9,134	178,728
Subtotal	771,836	290,355	114,012	117,139	71,602	178,728
Percentages		0.3762	0.1477	0.1518	0.0928	0.2316
Administrative and General	102,501	38,560	15,141	15,556	9,509	23,735
Taxes, PSC Ass'mt. & Int. Exp.	7,655	2,880	1,131	1,162	710	1,773
Total Operation and Maint.	881,992	331,794	130,284	133,857	81,821	204,236
Depreciation	370,821	152,772	59,081	117,110	41,858	
Debt - Principle and Interest	416,274	168,298	65,517	131,896	50,563	
1.2 Debt Coverage	83,255	33,660	13,103	26,379	10,113	
Total Expenses	\$1,752,342	\$686,523	\$267,985	\$409,242	\$123,679	\$264,912

**Table 6
ANALYSIS OF WATER USAGE ON FUTURE SYSTEM**

5/8" METERS:								
				<u>RESIDENTIAL</u>				<u>COMMERCIAL</u>
<u>USAGE/MON</u>			<u>AVG</u>	<u>NO. BILLS</u>	<u>USAGE</u>		<u>NO. BILLS</u>	<u>USAGE</u>
0	to	2,000	900	12,691	12,099,292		1,609	763,990
2	to	3,000	2,516	7,992	20,111,670		136	337,340
3	to	4,000	3,498	7,981	27,921,363		101	351,110
4	to	5,000	4,480	6,747	30,225,780		107	478,990
5	to	6,000	5,475	4,923	26,953,827		74	406,450
6	to	8,000	6,872	5,691	39,105,736		123	850,680
8	to	10,000	8,885	2,336	20,753,785		46	409,150
10	to	12,000	10,862	1,014	11,003,690		40	444,970
12	to	16,000	13,645	835	11,380,460		45	626,710
16	to	20,000	17,745	276	4,895,660		20	356,960
20	to	25,000	22,304	148	3,309,050		24	527,210
25	to	50,000	32,616	148	4,813,870		63	2,068,090
50	to	100,000	67,706	20	1,300,930		29	2,016,680
100	&	Above	117,555	10	874,221		15	2,064,650
SUBTOTALS				50,812	214,749,334		2,432	11,702,980
1" METERS								
				<u>RESIDENTIAL</u>				<u>COMMERCIAL</u>
<u>USAGE/MON</u>			<u>AVG</u>	<u>NO. BILLS</u>	<u>USAGE</u>		<u>NO. BILLS</u>	<u>USAGE</u>
0	to	5,000	1,713	111	249,770		123	151,000
5	to	6,000	5,542	43	238,110		5	27,890
6	to	7,000	6,546	30	196,310		3	19,700
7	to	8,000	7,599	16	121,580		3	22,810
8	to	9,000	8,610	10	85,810		3	26,120
9	to	10,000	9,644	8	77,210		4	38,520
10	to	12,000	10,836	9	96,960		4	43,910
12	to	16,000	13,509	18	241,720		6	82,500
16	to	20,000	17,753	11	191,870		13	234,200
20	to	25,000	22,489	5	117,750		10	219,590
25	to	50,000	32,915	6	198,360		17	558,690
50	to	100,000	70,666	7	465,530		16	1,159,780
100	&	Above	279,476	2	446,260		26	7,379,070
SUBTOTALS				276	2,727,240		233	9,963,780
1 1/2" METERS:								
				<u>RESIDENTIAL</u>				<u>COMMERCIAL</u>
<u>USAGE/MON</u>			<u>AVG</u>	<u>NO. BILLS</u>	<u>USAGE</u>		<u>NO. BILLS</u>	<u>USAGE</u>
0	to	10,000	2,500	0	0		12	30,000
10	to	12,000	0	0	0		0	0
12	to	14,000	0	0	0		0	0
14	to	16,000	0	0	0		0	0
16	to	18,000	0	0	0		0	0
18	to	20,000	0	0	0		0	0
20	to	25,000	0	0	0		0	0
25	to	50,000	42,700	0	0		5	213,500
50	to	100,000	78,810	0	0		10	788,100
100	&	Above	144,167	0	0		9	1,297,500
SUBTOTALS				0	0		36	2,329,100

Table No. 6 - Continued

<u>2" METERS:</u>							
				<u>RESIDENTIAL</u>		<u>COMMERCIAL</u>	
<u>USAGE/MON</u>			<u>AVG</u>	<u>NO. BILLS</u>	<u>USAGE</u>	<u>NO. BILLS</u>	<u>USAGE</u>
0	to	16,000	7,559	0	0	34	257,000
16	to	18,000	16,500	0	0	1	16,500
18	to	20,000	19,340	0	0	5	96,700
20	to	25,000	21,725	0	0	4	86,900
25	to	50,000	36,104	0	0	23	830,400
50	to	100,000	68,323	0	0	13	888,200
100	&	Above	453,800	0	0	26	11,798,800
SUBTOTALS				0	0	106	13,974,500
<u>3" METERS:</u>							
				<u>COMMERCIAL</u>			
<u>USAGE/MON</u>			<u>AVG</u>	<u>NO. BILLS</u>	<u>USAGE</u>	<u>NO. BILLS</u>	<u>USAGE</u>
0	to	25,000	15,240	0	0	5	76,200
25	to	30,000	25,700	0	0	1	25,700
30	to	40,000	36,500	0	0	1	36,500
40	to	50,000	44,500	0	0	4	178,000
50	to	75,000	57,900	0	0	1	57,900
75	to	100,000	0	0	0	0	0
100	&	Above	0	0	0	0	0
SUBTOTALS				0	0	12	374,300
<u>6" METERS:</u>							
				<u>COMMERCIAL</u>			
<u>USAGE/MON</u>			<u>AVG</u>	<u>NO. BILLS</u>	<u>USAGE</u>	<u>NO. BILLS</u>	<u>USAGE</u>
0	to	60,000	23,523	0	0	22	517,500
60	to	70,000	64,500	0	0	2	129,000
70	to	80,000	76,500	0	0	1	76,500
80	to	90,000	83,500	0	0	2	167,000
90	to	100,000	93,500	0	0	1	93,500
100	&	Above	163,750	0	0	8	1,310,000
SUBTOTALS				0	0	36	2,293,500
					63,708		
TOTALS				51,088	217,476,574	2,855	40,638,160

**Table 7
Units of Service**

Water Usage Patterns:

Usage Block	Base				Maximum Day			
	Annual Sales (gals x 1000)	Adj. for Min. (gals x 1000)	Adjusted Sales (gals x 1000)	Avg. Day (gpd x 1000)	Capacity Factor	Total Capacity (gpd x 1000)	Extra Capacity (gpd x 1000)	Capacity Factor
0 - 6,000	188,074.6	16,595.9	204,670.5	560.7	1.42	796.2	235.5	2.6
6 - 50,000	47,626.5	1,132.3	48,758.8	133.6	1.35	180.4	46.8	2.3
50 - 100,000	6,843.1	6.0	6,849.1	18.8	1.28	24.1	5.3	1.9
100 & above	15,570.5		15,570.5	42.7	1.20	51.2	8.5	1.5
Totals	258,114.7	17,734.2	275,849.0	755.8	1.39	1,051.9	296.1	2.5

Number of Services and Equivalents:

Meter Size	Service Cost	Service Ratios	No. of Services	No. of Equivalents
5/8 x 3/4"	450	1.00	53,244	53,244
1"	550	1.22	509	622
1-1/2"	1,150	2.56	36	92
2"	1,300	2.89	106	306
3"	4,000	8.89	12	107
4"	10,200	22.67	0	0
6"	13,600	30.22	36	1,088
8"	16,400	36.44	0	0
Annual Totals			53,943	55,459
Average Monthly Totals			4,495	4,622

Table 8					
Unit Cost of Service per 1,000 Gallons or Meter					
Item	Base	Maximum Day	Maximum Hour	Meters and Services \$	Billing and Collecting \$
Total System Units of Service					
Number	275,849.0	296.1	841.1	55,459	53,943
Units	thou. gals.	thou. gals.	thou. gals.	equiv. mtrs.	no. of bills
Total Expenses	\$686,523	\$267,985	\$409,242	\$123,679	\$264,912
less Misc. Revenue	-64,602				
less Private Fire Serv. Revenue	-6,790				
Cost of Service to be Allocated	\$615,132	\$267,985	\$409,242	\$123,679	\$264,912
Unit Cost of Service	\$2.23	\$905.05	\$486.56	\$2.23	\$4.91

Table 9
Cost Distribution to Rate Blocks

Item	Base	Maximum Day	Maximum Hour	Total Cost of Service by Block	Rate per Thou. Gals. by Block
Unit Cost of Service Units	\$2.23 thou. gals.	\$905.05 thou. gals.	\$486.56 thou. gals.		
Rate Blocks:					
0 - 6,000 gals.					
Units of Service	204,670.5	235.5	689.7		
Allocated Costs	\$456,415	\$213,139	\$335,580	\$1,005,134	\$4.91
6 - 50,000 gals.					
Units of Service	48,758.8	46.8	126.9		
Allocated Costs	\$108,732	\$42,356	\$61,744	\$212,832	\$4.36
50 - 100,000 gals.					
Units of Service	6,849.1	5.3	11.6		
Allocated Costs	\$15,274	\$4,797	\$5,644	\$25,715	\$3.75
100,000 & above					
Units of Service	15,570.5	8.5	12.9		
Allocated Costs	\$34,722	\$7,693	\$6,277	\$48,692	\$3.13

Table 10
Customer Charges

Unit Cust. Cost - Billing & Collecting				\$4.91			
Unit Cust. Cost - Meters & Services				\$2.23			
Service Size	Annual Connections	Monthly Billing & Col. Costs	Service Ratio	Monthly Service Costs	Total Monthly Customer Charge	Total Annual Customer Charges	
5/8 x 3/4"	53,244	4.91	1.00	2.23	7.14	\$380,162	
1"	509	4.91	1.22	2.73	7.64	3,889	
1-1/2"	36	4.91	2.56	5.70	10.61	382	
2"	106	4.91	2.89	6.44	11.35	1,203	
3"	12	4.91	8.89	19.82	24.73	297	
4"	0	4.91	22.67	50.55	55.46	0	
6"	36	4.91	30.22	67.40	72.31	2,603	
8"	0	4.91	36.44	81.27	86.18	0	
Total	53,943					\$388,536	

Table 11
Calculation of Minimum Bills and Summary of Charges

Minimum Bills

Meter Size	Cust. Charge	Proposed 1,000 gals. in min.	Water Charges	Proposed Min. Bills	Existing Min. Bills	Existing 1,000 gals. in Min.
5/8 x 3/4"	7.14	2.0	\$9.82	\$16.96	\$14.11	2.0
1"	7.64	5.0	24.55	32.19	30.05	5.0
1-1/2"	10.61	10.0	46.90	57.51	53.87	10.0
2"	11.35	16.0	73.06	84.41	81.61	16.0
3"	24.73	25.0	112.30	137.03	141.90	30.0
4"	55.46	30.0	134.10	189.56	231.67	50.0
6"	72.31	60.0	258.80	331.11	426.21	100.0
8"	86.18	80.0	333.80	419.98		

Water Usage Charges

Usage	Proposed Rate	Existing Rate
0 - 6,000	\$4.91	\$4.55
6 - 50,000	4.36	4
50 - 100,000	3.75	3
100 & above	3.13	2

EXISTING RATE ANALYSIS:

Usage Block	Annual Sales (gals x 1000)	Gals. Incl'd. in Min. Bills	Gals Sold Above Min.	Rate per 1000 gals.	Rev. from Usage Charges
0 - 6,000	187,058.8	13,225	173,833.9	\$4.55	\$790,944
6 - 50,000	47,558.5	876	46,682.1	3.96	184,861
50 - 100,000	6,843.1	466	6,377.1	3.37	21,491
100 & above	15,570.5		15,570.5	2.01	31,297
Totals	257,030.9		242,463.7		<u>\$1,028,593</u>

Meter Size	No. of Minimum Bills	No. of Bills Above Min.	Minimum Bills	Rev. from Min. Bills	Customer Charges	Rev. From Cust. Chgs.
5/8 x 3/4"	14,221	38,723	\$14.11	\$200,658	\$5.01	\$194,002
1"	234	275	30.05	7,032	7.30	2,008
1-1/2"	12	24	53.87	646	10.73	258
2"	34	72	81.61	2,775	14.71	1,059
3"	6	6	141.90	851	19.56	117
4"	0	0	231.67	0	30.13	0
6"	28	8	426.21	11,934	56.17	449
Totals	14,535	39,108		<u>\$223,896</u>		<u>\$197,893</u>

Total Sales Revenue from Operating Reports \$1,453,229
Less Existing Private Fire Service Revenue -6,790
Actual Revenue from General Service Rates \$1,446,439

Total Existing Revenue Calculated Above \$1,450,383

* Difference is less than 0.3 percent.

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PROPOSED RATE ANALYSIS:

Usage Block	Annual Sales (gals x 1000)	Gals. Incl'd. in Min. Bills	Gals Sold Above Min.	Rate per 1000 gals.	Rev. from Usage Charges
0 - 6,000	188,074.6	13,294	174,780.5	\$4.91	\$858,172
6 - 50,000	47,626.5	851	46,775.8	4.36	203,943
50 - 100,000	6,843.1		6,843.1	3.75	25,662
100 & above	15,570.5		15,570.5	3.13	48,736
Totals	258,114.7				<u>\$1,136,512</u>

Meter Size	No. of Minimum Bills	No. of Bills Above Min.	Minimum Bills	Rev. from Min. Bills	Customer Charges	Other Cust. Chgs.
5/8 x 3/4"	14,300	38,944	\$16.96	\$242,528	\$7.14	\$278,060
1"	234	275	32.19	7,532	7.64	2,101
1-1/2"	12	24	57.51	690	10.61	255
2"	34	72	84.41	2,870	11.35	817
3"	5	7	137.03	685	24.73	173
4"	0	0	189.56	0	55.46	0
6"	22	14	331.11	7,284	72.31	1,012
Totals	14,607	39,336		<u>\$261,590</u>		<u>\$282,418</u>

Total General Service Revenue Calculated Above \$1,680,521
Plus Misc. & Private Fire Service Revenue 71,392
Total Projected Revenue with Proposed Rates \$1,751,913

Total Expense from Table 5 \$1,752,342

**Table 13
RATE SCHEDULE COMPARISON**

Existing Water Rates		Proposed Water Rates		Percent Change
<u>5/8" x 3/4" Meters</u>		<u>5/8" x 3/4" Meters</u>		
First 2,000 gallons	\$14.11 Minimum Bill	First 2,000 gallons	\$16.96 Minimum Bill	20.2%
Next 4,000 gallons	4.55 per 1,000 gallons	Next 4,000 gallons	4.91 per 1,000 gallons	7.9%
Next 44,000 gallons	3.96 per 1,000 gallons	Next 44,000 gallons	4.36 per 1,000 gallons	10.1%
Next 50,000 gallons	3.37 per 1,000 gallons	Next 50,000 gallons	3.75 per 1,000 gallons	11.3%
Over 100,000 gallons	2.01 per 1,000 gallons	Over 100,000 gallons	3.13 per 1,000 gallons	55.7%
<u>1" Meters</u>		<u>1" Meters</u>		
First 5,000 gallons	\$30.05 Minimum Bill	First 5,000 gallons	\$32.19 Minimum Bill	7.1%
Next 1,000 gallons	4.55 per 1,000 gallons	Next 1,000 gallons	4.91 per 1,000 gallons	7.9%
Next 44,000 gallons	3.96 per 1,000 gallons	Next 44,000 gallons	4.36 per 1,000 gallons	10.1%
Next 50,000 gallons	3.37 per 1,000 gallons	Next 50,000 gallons	3.75 per 1,000 gallons	11.3%
Over 100,000 gallons	2.01 per 1,000 gallons	Over 100,000 gallons	3.13 per 1,000 gallons	55.7%
<u>1-1/2" Meters</u>		<u>1-1/2" Meters</u>		
First 10,000 gallons	\$53.87 Minimum Bill	First 10,000 gallons	\$57.51 Minimum Bill	6.8%
Next 40,000 gallons	3.96 per 1,000 gallons	Next 40,000 gallons	4.36 per 1,000 gallons	10.1%
Next 50,000 gallons	3.37 per 1,000 gallons	Next 50,000 gallons	3.75 per 1,000 gallons	11.3%
Over 100,000 gallons	2.01 per 1,000 gallons	Over 100,000 gallons	3.13 per 1,000 gallons	55.7%
<u>2" Meters</u>		<u>2" Meters</u>		
First 16,000 gallons	\$81.61 Minimum Bill	First 16,000 gallons	\$84.41 Minimum Bill	3.4%
Next 34,000 gallons	3.96 per 1,000 gallons	Next 34,000 gallons	4.36 per 1,000 gallons	10.1%
Next 50,000 gallons	3.37 per 1,000 gallons	Next 50,000 gallons	3.75 per 1,000 gallons	11.3%
Over 100,000 gallons	2.01 per 1,000 gallons	Over 100,000 gallons	3.13 per 1,000 gallons	55.7%
<u>3" Meters</u>		<u>3" Meters</u>		
First 30,000 gallons	\$141.90 Minimum Bill	First 25,000 gallons	\$137.03 Minimum Bill	-3.4%
Next 20,000 gallons	3.96 per 1,000 gallons	Next 25,000 gallons	4.36 per 1,000 gallons	10.1%
Next 50,000 gallons	3.37 per 1,000 gallons	Next 50,000 gallons	3.75 per 1,000 gallons	11.3%
Over 100,000 gallons	2.01 per 1,000 gallons	Over 100,000 gallons	3.13 per 1,000 gallons	55.7%
<u>4" Meters</u>		<u>4" Meters</u>		
First 50,000 gallons	\$231.67 Minimum Bill	First 30,000 gallons	\$189.56 Minimum Bill	-18.2%
Next 50,000 gallons	3.37 per 1,000 gallons	Next 20,000 gallons	4.36 per 1,000 gallons	10.1%
Over 100,000 gallons	2.01 per 1,000 gallons	Next 50,000 gallons	3.75 per 1,000 gallons	11.3%
		Over 100,000 gallons	3.13 per 1,000 gallons	55.7%
<u>6" Meters</u>		<u>6" Meters</u>		
First 100,000 gallons	\$426.21 Minimum Bill	First 60,000 gallons	\$331.11 Minimum Bill	-22.3%
Over 100,000 gallons	2.01 per 1,000 gallons	Next 40,000 gallons	3.75 per 1,000 gallons	11.3%
		Over 100,000 gallons	3.13 per 1,000 gallons	55.7%
		<u>8" Meters</u>		
		First 80,000 gallons	\$419.98 Minimum Bill	n/a
		Next 20,000 gallons	3.75 per 1,000 gallons	n/a
		Over 100,000 gallons	3.13 per 1,000 gallons	n/a

Table 14
Effect on Average Consumer Bills

<u>Customer Class</u>	<u>Average Usage (gals)</u>	<u>Existing Monthly Bill</u>	<u>Proposed Monthly Bill</u>	<u>Increase</u>	<u>Percent Increase</u>
Residential *	4,300	\$24.58	\$28.25	\$3.68	15.0%
Commercial **	14,200	\$67.07	\$72.85	\$5.78	8.6%

* Calculation based on a 5/8" x 3/4" meter
** Calculation based on a 1" meter