



# **CITY OF MARCO ISLAND**

## **COST OF SERVICE REPORT**

**Burton & Associates  
December 27, 2011**

**BURTON & ASSOCIATES  
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TAB A

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## 5 YEAR CAPITAL IMPROVEMENT PROGRAM



Fund Number	Bond Issue	Par Amount	FY 2012 DS	Service Area		Services				Water Function				Sewer Functions			
				Marco Island	Marco Shores	Water	Sewer	Supply	Treatment	I&D	Meters & Services	Fire	Meters & Services	C & I	Treatment Base Level	Disposal (Ribs. & Wells)	Disposal (Reuse I&D)
457	SENIOR LIEN DEBT Utility System Revenue Bond, Series 2003 / Series 2011 Refunding	\$101,115,000	\$ 6,078,640	95.3%	4.7%	75.3%	24.7%	5.2%	71.1%	23.7%	0.0%	0.0%	0.0%	53.8%	0.3%	0.2%	
458	Utility System Revenue Bond, Series 2006 (1)	\$5,500,000	\$ 465,406	89.2%	10.8%	51.6%	48.4%	53.2%	14.5%	27.9%	4.3%	0.1%	3.9%	7.8%	0.4%	0.2%	
459	Utility System Revenue Bond, Series 2008 (1)	\$7,477,241	\$ 644,934	89.2%	10.8%	51.6%	48.4%	53.2%	14.5%	27.9%	4.3%	0.1%	3.9%	7.8%	0.4%	0.2%	
465	Series 2010A Utility Revenue Bonds Outstanding 2009A (STRP-ERC) *	\$ 11,880,000	\$ 745,638	100.0%			100.0%							100.0%			
468	New Projects	\$ 35,095,000	\$ 1,716,213	99.5%	0.5%	28.1%	71.9%	42.7%	40.2%	17.1%	0.0%	0.0%	0.0%	69.5%	11.6%	2.3%	
466	Road Resurfacing (STRP-Roads) *	\$ 3,560,000	\$ 797,575	100.0%			100.0%							100.0%			
467	Series 2010B Utility Revenue Bonds Series 2009B Utility Revenue Bonds (DSR 03, 06, and 08 Bonds) (2)	\$ 7,365,000	\$ 623,569	94.6%	5.4%	72.8%	27.4%	10.5%	64.8%	24.2%	0.5%	0.0%	1.1%	56.8%	41.7%	0.3%	
	Subtotal	\$ 171,932,241	\$ 11,071,973														
462	SUBORDINATE DEBT State Revolving Fund Loan W/71503P	\$1,657,448	\$ 107,278	100.0%			100.0%										
462	State Revolving Fund Loan Water Projects Series 2008 Subordinate Water Improvement Revenue Note Additional Water Tanks	\$5,104,780	\$ 330,779	100.0%			100.0%							100.0%			
	Subtotal	\$ 11,867,008	\$ 438,057														
	Total	\$ 183,799,249	\$ 11,510,029	\$ 11,060,186	\$ 449,843	\$ 6,417,430	\$ 5,092,599	\$ 794,520	\$ 3,817,893	\$ 1,767,791	\$ 26,866	\$ 360	\$ 23,397	\$ 2,363,787	\$ 2,522,496	\$ 31,580	
	Total Excluding STRP Funded Debt	\$ 168,359,249	\$ 9,966,817	\$ 9,516,974	\$ 449,843	\$ 6,417,430	\$ 3,549,386										

\* Indicates Paid From 8% (STRP-ERC) and 6% (STRP-Roads) Surcharges  
(1) Allocation Based Upon CIP Investment During 2007 & 2008 (per fixed asset records)  
(2) Allocation Based Upon the Weighted Allocation of the 2003, 2006, and 2008 Deb



# TAB B

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## DEBT ALLOCATION





### Series 2010 Bond Allocation

Sources of Funds:	
Series 2010A	\$ 50,475,000.00
Less: Net Original Issue Discount	\$ (151,985.85)
<b>Net Sources of Funds</b>	<b>\$ 50,323,014.15</b>

Uses of Funds:		Par Amount
Outstanding 2009A	\$ 11,000,000.00	\$ 11,880,000.00
New Projects	\$ 30,075,000.00	\$ 35,035,000.00
Road Resurfacing	\$ 3,500,000.00	\$ 3,560,000.00
Capitalized Interest	\$ 1,716,212.50	
Debt Service Reserve	\$ 3,261,937.50	
Cost of Issuance	\$ 769,864.15	
<b>Net Uses of Funds</b>	<b>\$ 50,323,014.15</b>	<b>\$ 50,475,000.00</b>

99.5%	0.5%	28.1%	71.9%	42.7%	40.2%	17.1%	0.0%	0.0%	16.6%	69.5%	11.6%	2.3%
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Water Projects	Service Area		Services			Water Functions				Sewer Functions										
	Marco Island	Marco Shores	Water	Sewer	Supply	Treatment	T&D	Meters & Services	Fire	Meters & Services	C & I	Treatment	Disposal	Disposal						
Water Pipe Upgrades	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
Jolley Bridge Utility Relocation	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
SWTP Storage	100%	0%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
SWTP Replace Well #2	100%	0%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
SWTP Odor Control (Odor Scrubber up)	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
SWTP Chemical Systems Upgrade	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
SWTP Instrumentation System Upgrac	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
NWTP Filter Upgrades	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
NWTP Emergency Generator	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
NWTP Instrumentation Upgrades	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
Water Supply Pumps	100%	0%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
Marco Lakes Security	100%	0%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
Additional ASR Monitoring Wells	100%	0%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
Asset Management System	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	81%	14%	3%	2%	0%					
Project 5	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
TOTAL	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%					
<b>Actual Cost</b>	<b>\$ 775,000.00</b>	<b>\$ 902,813.80</b>	<b>\$ 650,000.00</b>	<b>\$ 757,198.67</b>	<b>\$ 2,900,000.00</b>	<b>\$ 3,378,270.99</b>	<b>\$ 116,492.10</b>	<b>\$ 349,476.31</b>	<b>\$ 116,492.10</b>	<b>\$ 150,000.00</b>	<b>\$ 1,747,738.15</b>	<b>\$ 1,863,873.65</b>	<b>\$ 1,107,213.00</b>	<b>\$ 99,018.29</b>	<b>\$ 116,492.10</b>	<b>\$ 465,968.41</b>	<b>\$ 116,492.10</b>	<b>\$ 184,168.00</b>	<b>\$ 8,551,381.00</b>	<b>\$ 9,961,683.57</b>
<b>Fully Allocated</b>	<b>\$ 775,000.00</b>	<b>\$ 902,813.80</b>	<b>\$ 650,000.00</b>	<b>\$ 757,198.67</b>	<b>\$ 2,900,000.00</b>	<b>\$ 3,378,270.99</b>	<b>\$ 116,492.10</b>	<b>\$ 349,476.31</b>	<b>\$ 116,492.10</b>	<b>\$ 150,000.00</b>	<b>\$ 1,747,738.15</b>	<b>\$ 1,863,873.65</b>	<b>\$ 1,107,213.00</b>	<b>\$ 99,018.29</b>	<b>\$ 116,492.10</b>	<b>\$ 465,968.41</b>	<b>\$ 116,492.10</b>	<b>\$ 184,168.00</b>	<b>\$ 8,551,381.00</b>	<b>\$ 9,961,683.57</b>
<b>Actual Cost</b>	<b>\$ 1,200,000.00</b>	<b>\$ 1,397,905.24</b>	<b>\$ 100,000.00</b>	<b>\$ 116,492.10</b>	<b>\$ 25,000.00</b>	<b>\$ 29,123.03</b>	<b>\$ 200,000.00</b>	<b>\$ 232,984.21</b>	<b>\$ 50,000.00</b>	<b>\$ 2,500,000.00</b>	<b>\$ 2,912,302.58</b>	<b>\$ 2,912,302.58</b>	<b>\$ 582,460.52</b>	<b>\$ 10,781,482.00</b>	<b>\$ 12,559,575.12</b>	<b>\$ 957,989.00</b>	<b>\$ 2,560,000.00</b>	<b>\$ 149,148.00</b>	<b>\$ 21,523,619.00</b>	<b>\$ 25,073,316.43</b>
<b>Fully Allocated</b>	<b>\$ 1,200,000.00</b>	<b>\$ 1,397,905.24</b>	<b>\$ 100,000.00</b>	<b>\$ 116,492.10</b>	<b>\$ 25,000.00</b>	<b>\$ 29,123.03</b>	<b>\$ 200,000.00</b>	<b>\$ 232,984.21</b>	<b>\$ 50,000.00</b>	<b>\$ 2,500,000.00</b>	<b>\$ 2,912,302.58</b>	<b>\$ 2,912,302.58</b>	<b>\$ 582,460.52</b>	<b>\$ 10,781,482.00</b>	<b>\$ 12,559,575.12</b>	<b>\$ 957,989.00</b>	<b>\$ 2,560,000.00</b>	<b>\$ 149,148.00</b>	<b>\$ 21,523,619.00</b>	<b>\$ 25,073,316.43</b>

Water Projects	\$ 8,551,381.00	\$ 9,961,683.57
Sewer Projects	\$ 21,523,619.00	\$ 25,073,316.43
<b>Total</b>	<b>\$ 30,075,000.00</b>	<b>\$ 35,035,000.00</b>

TAB C

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FY 11/12- WATER & SEWER COST  
ALLOCATION MODEL

# City of Marco Island - FY 11/12 Water & Sewer Cost Allocation

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## Cost of Service Allocation Model



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**BURTON & ASSOCIATES**

UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING

**Marco Island Cost Allocation Framework: Base-Extra Capacity Functions**

**Schedule 1**

Service Area	Marco Island	Marco Island	Marco Shores	Marco Shores
Service	Water	Sewer	Water	Sewer
Function	Source of Supply, RW Mains, Land Treatment Trans. & Dist. System CS - Meters/Services CS - Billing/Collection Hydrants/Fire Lines	CS - Meters/Services CS - Billing/Collection Trans. & Coll. System Treatment (Base Level) Treatment (Public Access Reuse) Effluent Disp. (RIBS & Wells) Effluent Disp. (Reuse T&D System)	Source of Supply, RW Mains, Land Treatment Trans. & Dist. System CS - Meters/Services CS - Billing/Collection Hydrants/Fire Lines	CS - Meters/Services CS - Billing/Collection Trans. & Coll. System Treatment (Base Level) Treatment (Public Access Reuse) Effluent Disp. (RIBS & Wells) Effluent Disp. (Reuse T&D System)
<b>Customer Classes &amp; Allocable Cost Functions</b>	Retail: A-E Bulk (Goodland): A, B, % of C, D, E Raw Water (GC's): A, D, E Fire Protection: A-C, E, F	Retail (Incl. Key Marco/swr only): A-D, F Bulk (NMIU): A, B, % of C, D, F Reuse: A, B, E & G	Retail: A-E Bulk (?): A, B, % of C, D, E Raw Water (?): A, D, E Fire Protection: A-C, E, F	Retail (Incl. swr only): A-D, F Bulk (?): A, B, % of C, D, F Reuse: A, B, E & G

WATER	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Customer	Fire Protection
Function					
Source of Supply, RW Mains, Land Treatment	X				
Trans. & Dist. System	X	X			
CS - Meters/Services	X	X	X	X	
CS - Billing/Collection					
Hydrants/Fire Lines				X	X

*Note: Fire protection will receive allocation of base and extra capacity costs in additional to directly assigned costs*

SEWER	Volume (Avg Day)	Capacity (Max Day)	Customer	Reuse
Function				
CS - Meters/Services				
CS - Billing/Collection			X	
Trans. & Coll. System	X	X	X	
Treatment (Base Level)	X	X		
Treatment (Public Access Reuse)				X
Effluent Disp. (RIBS & Wells)	X			
Effluent Disp. (Reuse T&D System)				X

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
<b>WATER PRODUCTION - MI N WTP</b>									
40053310001200	437,330	497,080	447,525	454,141	453,530	464,246	453,530		453,530
40053310001400	45,000	40,313	40,000	32,014	40,000	14,914	20,000		20,000
40053310002000	124,217	111,220	115,520	107,255	118,995	116,788	127,130		127,130
40053310002100	39,908	45,567	43,225	39,950	43,685	39,208	44,245		44,245
40053310002200	22,904	28,794	31,500	29,248	31,800	24,451	32,200		32,200
40053310002500	-	-	-	7,150	-	-	-		-
40053310003100	30,000	120,384	-	2,611	17,602	(23,769)	30,000		30,000
40053310003400	250,000	199,903	250,000	150,108	320,233	299,009	383,470		383,470
40053310003410	200,640	163,261	182,500	150,511	165,500	163,973	240,760		240,760
40053310003430	9,600	1,901	9,600	1,906	9,600	1,818	4,800		4,800
40053310004000	8,150	719	8,150	-	2,900	2,440	6,440		6,440
40053310004020	3,300	7,705	3,300	3,706	3,325	2,029	4,630		4,630
40053310004100	14,000	5,917	18,300	12,207	1,732	1,408	14,172		14,172
40053310004300	450,000	318,192	450,000	456,076	409,000	348,111	350,000		350,000
40053310004305	200,000	198,147	212,000	153,100	166,000	165,907	200,000		200,000
40053310004400	2,900	6,149	7,500	9,408	7,500	6,911	7,500		7,500
40053310004610	4,000	2,604	4,000	2,711	4,000	1,553	3,000		3,000
40053310004620	1,000	4,911	1,000	1,692	3,700	2,677	3,000		3,000
40053310004630	50,000	53,011	50,000	19,274	45,000	41,819	62,000		62,000
40053310004690	5,000	8,303	5,000	6,445	5,000	4,205	5,000		5,000
40053310004695	25,000	2,094	25,000	7,500	20,000	18,906	20,000		20,000
40053310004698	-	14,020	-	22,385	-	-	-		-
40053310004900	-	905	-	-	-	-	-		-
40053310005100	-	111	-	-	-	-	5,550		5,550
40053310005200	10,000	25,008	8,500	18,718	14,000	13,460	19,500		19,500
40053310005220	3,850	2,799	3,810	3,135	4,610	4,089	3,735		3,735
40053310005255	500	493	500	498	500	500	500		500
40053310005270	617,926	608,297	608,415	568,654	719,590	702,266	751,673		751,673
40053310005275	42,300	33,018	46,460	47,059	28,160	26,334	91,710		91,710
40053310005280	20,000	9,099	20,000	28,924	36,900	16,929	44,600		44,600
40053310005400	1,650	350	1,325	553	1,325	875	370		370
40053310005420	6,000	3,794	6,000	1,771	5,600	479	5,915		5,915
40053310006400	-	8,873	-	-	-	-	-		-
40053310006431	50,000	90,732	50,000	-	-	-	-		-
<b>WATER PRODUCTION - MI N WTP EXPENSES</b>	<b>2,675,175</b>	<b>2,613,674</b>	<b>2,649,135</b>	<b>2,338,710</b>	<b>2,679,787</b>	<b>2,461,536</b>	<b>2,935,430</b>	<b>-</b>	<b>2,935,430</b>
<b>WATER PRODUCTION - MI S WTP</b>									
40053310201200	375,910	283,795	336,375	331,655	334,770	356,545	347,470		347,470
40053310201400	15,000	21,897	16,000	19,387	16,000	7,941	8,000		8,000
40053310201500	-	-	2,000	-	-	-	-		-
40053310202000	71,758	74,163	74,775	72,602	76,065	79,232	74,065		74,065
40053310202100	32,261	23,954	31,375	29,035	31,075	30,260	30,520		30,520
40053310202200	17,194	19,061	19,850	19,122	19,790	19,031	19,390		19,390
40053310203100	-	6,575	-	-	3,000	843	-		-
40053310203400	80,000	30,884	51,000	42,885	76,380	66,819	28,605		28,605

Current & Historical Expenses (Sources: FY2009DetailRevExp.xls, FY 2010DetailRevExp.xls, ALL FUNDS UTIL DETAIL FY11 10-27-11.xls, ALL FUNDS UTIL DETAIL FY12 10-27-11.xls)

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
40053310203430	2,100	1,329	2,100	4,233	4,100	3,271	2,400		2,400
40053310204000	3,675	343	3,675	537	3,475	70	4,000		4,000
40053310204020	1,660	8,875	1,870	2,805	1,445	794	1,585		1,585
40053310204100	5,000	4,290	16,320	11,941	12,840	1,113	12,840		12,840
40053310204300	1,100,000	983,759	1,166,000	632,458	898,987	626,696	804,000		804,000
40053310204400	350	11,102	11,640	13,423	11,640	11,240	12,640		12,640
40053310204610	1,420	438	1,420	1,858	1,420	1,037	1,920		1,920
40053310204620	2,100	2,462	2,100	11,562	61,100	53,116	14,600		14,600
40053310204630	105,000	62,042	105,000	49,320	89,000	61,769	81,000		81,000
40053310204690	14,400	13,729	14,400	12,199	6,400	5,940	6,400		6,400
40053310204695	25,000	34,769	25,000	7,520	50,000	49,411	50,000		50,000
40053310204698	22,000	27,790	25,000	3,078					
40053310205200	25,000	24,321	22,000	21,189	37,000	31,877	31,830		31,830
40053310205220	2,400	2,359	2,400	2,218	2,550	2,096	2,625		2,625
40053310205255	500	421	500	433	500	96	500		500
40053310205270	301,801	182,571	265,805	97,367	264,385	116,312	221,855		221,855
40053310205280	3,000	1,793	3,000	1,913	3,000	1,363	3,000		3,000
40053310205400	950	525	375	175	1,175	553	510		510
40053310205420	2,500	3,492	2,500	1,431	2,500	1,273	3,440		3,440
40053310206400		16,549							
40053310206431	265,000	146,149	265,000						
<b>WATER PRODUCTION - MI S WTP EXPENSES</b>	<b>2,476,979</b>	<b>1,989,437</b>	<b>2,467,480</b>	<b>1,390,346</b>	<b>2,008,597</b>	<b>1,528,698</b>	<b>1,763,195</b>		<b>1,763,195</b>
<b>WATER PRODUCTION - MS</b>									
40053310503400	12,000	1,103	12,000	2,259					
40053310503430	2,400		2,400						
40053310504000		20							
40053310504100	1,650	1,092	1,650	212					
40053310504300	10,000	5,933	10,000	8,705					
40053310504400	250		250						
40053310504630	2,250		2,250	1,291					
40053310505200	750		750						
40053310505255	375		375						
40053310506431	50,000	15,166	50,000						
40053310509000	180,000	193,195	186,300	160,219					
<b>WATER PRODUCTION - MS EXPENSES</b>	<b>259,675</b>	<b>216,509</b>	<b>265,975</b>	<b>172,686</b>					
<b>DISTRIBUTION &amp; COLLECTION</b>									
40053320001200	728,206	847,594	855,675	838,314	658,090	630,540	703,275		703,275
40053320001400	70,800	52,520	50,000	45,317	50,000	25,759	40,000		40,000
40053320001500			4,000						
40053320002000	185,656	226,929	237,400	233,889	238,790	208,166	252,890		252,890
40053320002100	69,120	72,104	79,675	70,258	81,100	52,793	66,985		66,985
40053320002200	54,533	51,891	55,700	51,536	56,680	38,042	45,530		45,530
40053320002900	(107,600)	(137,256)	(48,825)	(53,924)		(3,526)	(119,170)		(119,170)
40053320003100	10,000		5,000	2,043	2,500	405	3,250		3,250

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
40053320003400	175,000	52,541	26,000	29,997	41,200	39,608	66,000		66,000
40053320003430	15,000	18,676	15,000	18,322	15,500	14,147	13,000		13,000
40053320004000	13,560	3,675	13,560	10	1,650	1,600	4,500		4,500
40053320004020	7,500	11,003	7,500	4,825	5,700	3,640	6,050		6,050
40053320004100	11,150	7,717	8,350	6,863	6,520	4,556	4,500		4,500
40053320004300	35,000	17,979	30,000	15,232	18,000	13,785	15,000		15,000
40053320004400	15,000	310	15,000	2,001	4,500	-	5,500		5,500
40053320004610	20,000	18,303	40,000	25,757	31,000	19,772	45,000		45,000
40053320004620	3,500	98	3,500	526	800	-	800		800
40053320004630	30,000	17,964	30,000	19,345	27,000	26,807	20,000		20,000
40053320004680	-	-	-	-	-	-	-		-
40053320004690	100,000	177,937	225,000	148,753	190,000	175,379	210,000		210,000
40053320004695	40,000	42,664	-	-	-	-	-		-
40053320004900	-	190	-	-	-	-	-		-
40053320005100	-	-	-	-	-	-	3,000		3,000
40053320005200	77,434	51,178	65,000	35,875	65,000	46,503	65,000		65,000
40053320005220	10,000	8,350	10,000	7,910	8,525	5,428	8,525		8,525
40053320005260	50,000	50,235	-	-	-	-	-		-
40053320005280	40,000	36,697	45,000	47,145	48,000	48,762	45,000		45,000
40053320005400	3,500	656	3,500	696	1,560	1,066	1,560		1,560
40053320005420	9,500	5,672	9,500	16,180	4,500	2,337	9,500		9,500
40053320006400	-	5,351	-	-	-	-	-		-
40053320006431	200,000	182,583	235,000	-	-	-	-		-
<b>DISTRIBUTION &amp; COLLECTION EXPENSES</b>	<b>1,866,859</b>	<b>1,823,561</b>	<b>2,010,535</b>	<b>1,566,870</b>	<b>1,556,615</b>	<b>1,355,569</b>	<b>1,515,695</b>	<b>-</b>	<b>1,515,695</b>
<b>WASTEWATER TREATMENT - MI</b>									
40053510001200	370,466	385,598	366,400	392,572	391,310	398,549	396,310		396,310
40053510001400	25,000	44,689	47,000	32,874	47,000	33,828	23,500		23,500
40053510001500	-	-	2,000	-	-	-	-		-
40053510002000	104,355	101,552	109,625	101,471	117,815	111,525	111,915		111,915
40053510002100	35,599	33,339	36,575	33,494	37,530	33,226	37,635		37,635
40053510002200	25,320	26,080	27,175	26,730	28,430	25,629	27,255		27,255
40053510003100	-	-	-	-	17,068	17,071	-		-
40053510003400	155,500	79,784	155,800	62,801	53,711	42,571	85,780		85,780
40053510003410	200,000	153,508	214,000	234,590	293,160	269,257	281,560		281,560
40053510003430	10,800	10,707	12,060	9,878	15,060	11,982	14,400		14,400
40053510004000	4,950	1,461	4,950	1,530	5,125	1,117	5,650		5,650
40053510004020	4,230	9,262	4,230	4,460	4,730	3,389	4,270		4,270
40053510004100	6,000	3,033	3,840	4,887	4,020	1,951	4,595		4,595
40053510004300	200,000	379,746	420,000	323,897	357,362	309,676	440,000		440,000
40053510004400	500	363	500	-	500	-	5,900		5,900
40053510004610	5,000	3,460	5,000	3,993	3,353	3,097	4,140		4,140
40053510004620	10,000	3,017	10,000	6,508	10,000	5,400	7,800		7,800
40053510004630	56,000	45,576	56,000	20,635	24,200	18,189	25,000		25,000
40053510004660	-	-	60,000	49,190	33,819	29,564	90,000		90,000
40053510004690	6,000	4,496	6,000	5,793	6,000	4,852	6,000		6,000

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
40053510004695 EMERGENCY REPAIRS	20,000	32,166	20,000	3,014	20,000	19,311	20,000		20,000
40053510004980 HAZARDOUS WASTE DISPOSAL	500	-	500	-	500	-	1,000		1,000
40053510005100 OFFICE SUPPLIES	-	-	-	-	-	-	6,500		6,500
40053510005200 OPERATING SUPPLIES	23,000	29,403	23,000	24,146	26,647	25,410	28,300		28,300
40053510005220 UNIFORMS	3,450	3,495	3,410	2,599	4,210	3,535	3,975		3,975
40053510005252 JANITORIAL SUPPLIES	-	-	-	-	-	-	1,000		1,000
40053510005255 SMALL TOOLS	500	376	500	-	1,070	487	500		500
40053510005270 CHEMICALS	240,250	127,107	274,650	151,189	274,650	157,142	283,415		283,415
40053510005280 FUEL	27,500	16,457	27,500	17,906	22,500	6,343	23,000		23,000
40053510005400 PUBLICATIONS & MEMBERSHIPS	1,305	453	1,305	1,072	1,305	225	1,350		1,350
40053510005420 TRAINING	6,650	4,447	6,650	3,066	2,850	1,412	6,300		6,300
40053510006400 EQUIPMENT PURCHASES	-	1,621	-	-	-	-	-		-
40053510006431 RENEWAL & REPLACEMENT	50,000	171,887	50,000	-	-	-	-		-
<b>WASTEWATER TREATMENT - MI EXPENSES</b>	<b>1,592,875</b>	<b>1,673,083</b>	<b>1,948,670</b>	<b>1,518,295</b>	<b>1,803,925</b>	<b>1,534,738</b>	<b>1,947,050</b>	<b>-</b>	<b>1,947,050</b>
<b>WASTEWATER TREATMENT - MS</b>									
40053510501200 WAGES	52,836	56,697	52,850	52,241	53,635	58,016	55,435		55,435
40053510501400 OVERTIME	10,000	4,626	4,000	1,577	4,000	3,658	4,000		4,000
40053510502000 BENEFITS	9,195	9,206	9,175	8,805	9,385	11,827	9,835		9,835
40053510502100 FICA TAXES	5,084	4,489	4,350	4,016	4,415	4,545	4,395		4,395
40053510502200 RETIREMENT	2,565	2,647	2,850	2,652	2,890	2,652	2,980		2,980
40053510503400 CONTRACTUAL SERVICES	40,000	18,896	30,000	18,772	19,650	18,245	19,160		19,160
40053510503410 CONTRACTUAL SERVICES-SLUD	-	-	-	-	-	-	2,000		2,000
40053510503430 TRASH / DUMPSTER SERVICES	3,600	2,073	3,600	2,147	5,550	1,997	3,600		3,600
40053510504100 TELEPHONE & COMMUNICATIONS	2,200	536	3,360	3,540	2,880	1,240	4,140		4,140
40053510504300 ELECTRICITY	25,000	28,991	26,500	21,548	36,500	33,476	36,500		36,500
40053510504620 BUILDING REPAIRS & MAINTENANCE	-	840	-	654	500	-	500		500
40053510504630 EQUIPMENT REPAIR & MAINTENANCE	5,000	6,228	5,000	2,482	5,750	1,856	8,330		8,330
40053510505100 OFFICE SUPPLIES	-	-	-	-	-	-	3,000		3,000
40053510505200 OPERATING SUPPLIES	3,000	184	1,500	1,084	3,750	1,931	7,650		7,650
40053510505250 JANITORIAL SUPPLIES	-	-	-	-	375	-	1,000		1,000
40053510505255 SMALL TOOLS	500	308	500	65	500	468	500		500
40053510505270 CHEMICALS	19,688	14,138	29,725	12,634	21,075	8,074	26,075		26,075
40053510505280 FUEL	3,000	238	1,500	325	1,000	822	1,000		1,000
40053510506431 RENEWAL & REPLACEMENT	200,000	18,316	200,000	-	-	-	-		-
<b>WASTEWATER TREATMENT - MS EXPENSES</b>	<b>381,668</b>	<b>168,413</b>	<b>374,910</b>	<b>132,542</b>	<b>171,855</b>	<b>148,807</b>	<b>190,100</b>	<b>-</b>	<b>190,100</b>
<b>UTILITY MAINTENANCE OPERATIONS</b>									
40053630001200 WAGES	605,913	625,442	705,500	688,574	700,975	707,009	701,975		701,975
40053630001400 OVERTIME	49,200	49,592	54,000	41,520	54,000	34,421	54,000		54,000
40053630001500 LONGEVITY PAY	-	-	4,000	-	-	-	-		-
40053630002000 BENEFITS	154,873	179,863	195,700	200,537	198,145	220,693	196,705		196,705
40053630002100 FICA TAXES	57,251	55,173	68,225	59,768	67,480	61,063	66,960		66,960
40053630002200 RETIREMENT	42,367	35,414	47,900	38,377	40,010	39,782	40,010		40,010
40053630002500 UNEMPLOYMENT COMPENSATION	-	-	-	6,295	-	-	-		-
40053630002900 CAPITALIZABLE PERSONNEL COSTS	-	-	(107,400)	(4,181)	(18,415)	-	(18,415)		(18,415)



Current & Historical Expenses (Sources: FY2009DetailRevExp.xls, FY 2010DetailRevExp.xls, ALL FUNDS UTIL DETAIL FY11 10-27-11.xls, ALL FUNDS UTIL DETAIL FY12 10-27-11.xls)

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
40053630003100	10,000	-	8,000	-	-	-	-	-	-
40053630003400	32,500	56,545	37,000	36,812	54,600	50,656	56,600	-	56,600
40053630003430	-	5,684	6,500	7,965	7,000	6,031	7,500	-	7,500
40053630004000	4,650	30	4,650	1,332	-	-	4,000	-	4,000
40053630004020	6,675	9,161	7,025	4,659	7,275	4,875	5,775	-	5,775
40053630004100	7,570	56,428	35,900	35,142	48,443	48,577	63,280	-	63,280
40053630004400	7,500	3,006	7,500	4,905	5,000	3,373	3,000	-	3,000
40053630004610	12,000	15,620	16,000	11,556	16,000	9,709	22,000	-	22,000
40053630004620	2,500	-	2,500	-	2,500	1,040	2,500	-	2,500
40053630004630	35,000	26,951	30,000	17,685	35,000	22,684	35,000	-	35,000
40053630004680	-	7,730	-	-	-	-	-	-	-
40053630004690	35,000	13,165	15,000	9,698	15,000	9,393	15,000	-	15,000
40053630004695	-	176,775	150,000	110,821	39,250	36,882	50,000	-	50,000
40053630004698	-	-	150,000	96,037	-	-	-	-	-
40053630004900	-	-	-	78	-	-	-	-	-
40053630005100	-	1,303	-	21	-	-	2,000	-	2,000
40053630005200	30,000	41,941	35,000	23,508	38,197	26,424	40,000	-	40,000
40053630005220	4,500	3,002	4,500	4,352	6,375	4,454	5,980	-	5,980
40053630005255	5,500	5,819	7,500	6,387	7,500	7,336	7,500	-	7,500
40053630005280	40,000	28,756	40,000	27,274	35,500	28,521	25,000	-	25,000
40053630005400	500	700	1,000	1,000	575	527	605	-	605
40053630005420	11,840	9,179	12,815	1,018	8,500	722	8,200	-	8,200
40053630006400	-	27,040	30,000	32,737	45,000	37,970	-	-	-
40053630006431	200,000	255,718	200,000	-	-	-	-	-	-
<b>UTILITY MAINTENANCE OPERATIONS EXPENSES</b>	<b>1,355,339</b>	<b>1,690,037</b>	<b>1,768,815</b>	<b>1,463,877</b>	<b>1,413,910</b>	<b>1,362,142</b>	<b>1,395,175</b>	<b>-</b>	<b>1,395,175</b>
<b>ADMINISTRATION</b>									
40053690001200	557,175	512,290	449,400	529,772	842,665	900,468	855,425	-	855,425
40053690001210	-	87,322	-	14,029	-	-	-	-	-
40053690001400	1,000	9,368	10,000	7,368	5,000	5,971	5,000	-	5,000
40053690002000	161,019	160,243	145,350	159,413	296,575	250,619	278,365	-	278,365
40053690002100	45,456	46,295	44,275	46,963	85,845	75,526	81,790	-	81,790
40053690002200	24,768	24,037	22,975	25,357	46,495	36,843	45,500	-	45,500
40053690002500	-	18,044	-	4,125	-	4,400	-	-	-
40053690002600	-	35,889	-	-	-	-	-	-	-
40053690002900	(272,700)	(171,778)	(345,900)	(212,650)	(504,845)	(388,890)	(476,470)	-	(476,470)
40053690003100	30,000	35,639	28,000	137,069	106,673	66,064	117,000	-	117,000
40053690003400	14,300	23,399	19,400	7,403	4,955	(4,053)	61,800	-	61,800
40053690003410	-	-	-	19,525	-	10,983	-	-	-
40053690004000	9,500	3,131	9,100	4,092	3,145	3,145	5,100	-	5,100
40053690004020	1,040	8,803	2,185	1,444	1,690	1,666	2,180	-	2,180
40053690004100	55,000	23,126	4,320	7,706	6,300	4,794	6,300	-	6,300
40053690004300	5,000	9,735	10,000	9,946	10,000	4,269	9,900	-	9,900
40053690004400	2,500	4,752	4,200	4,036	15,000	14,602	10,600	-	10,600
40053690004500	2,000	4,739	6,320	4,577	4,320	6,898	662,950	-	662,950
40053690004610	-	-	-	-	-	-	4,500	-	4,500

Current & Historical Expenses (Sources: FY2009DetailRevExp.xls, FY 2010DetailRevExp.xls, ALL FUNDS UTIL DETAIL FY11 10-27-11.xls, ALL FUNDS UTIL DETAIL FY12 10-27-11.xls) Schedule 2

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
40053690004620 BUILDING REPAIRS & MAINTENANCE	1,500	1,437	1,500	1,154	2,500	1,586	2,300	-	2,300
40053690004700 PRINTING	5,000	3,012	3,000	2,495	4,000	3,901	4,100	-	4,100
40053690004900 MISCELLANEOUS EXPENSE	4,000	51,242	4,000	3,725	2,540	2,091	3,000	-	3,000
40053690004910 BOND CLOSING COSTS	-	-	-	43,738	-	-	-	-	-
40053690004911 ADMINISTRATIVE CHARGES-GE	-	-	-	-	409,055	409,055	534,800	-	534,800
40053690004920 BAD DEBT EXPENSE	10,500	1	10,500	-	-	-	-	-	-
40053690004930 COLLECTION EXPENSE	-	6	-	-	-	-	-	-	-
40053690005100 OFFICE SUPPLIES	28,909	19,785	24,900	25,718	22,400	20,683	9,900	-	9,900
40053690005200 OPERATING SUPPLIES	2,500	4,085	2,500	1,997	3,500	2,662	1,500	-	1,500
40053690005201 FDEP LICENSE OPERATING FEES	-	91,839	-	72,877	-	-	6,100	-	6,100
40053690005220 UNIFORMS	800	763	860	483	1,280	1,099	2,010	-	2,010
40053690005230 POSTAGE	8,000	3,319	4,000	1,524	2,000	1,756	1,000	-	1,000
40053690005280 I.T. SUPPLIES/SERVICES	-	-	-	124,204	147,113	142,823	138,900	-	138,900
40053690005280 FUEL	5,000	3,510	5,000	4,110	5,500	5,775	5,825	-	5,825
40053690005400 PUBLICATIONS & MEMBERSHIPS	860	3,449	1,065	1,042	1,065	1,057	1,060	-	1,060
40053690005420 TRAINING	21,320	13,996	20,070	9,915	29,305	12,945	23,770	-	23,770
40053690006400 EQUIPMENT PURCHASES	-	7,785	-	-	-	-	-	-	-
40053690006300 CAPITAL IMPROVEMENTS ALLOCATION	-	-	2,795,421	-	1,575,000	1,575,000	-	-	-
40053690006999 Capital Project Offset	-	-	-	(32,737)	-	-	-	-	-
40053690007104 DEBT SERVICE PRINCIPAL	2,286,844	-	2,342,014	-	-	-	-	-	-
40053690007204 DEBT SERVICE INTEREST	4,743,118	2,600,060	4,984,297	-	-	-	-	-	-
40053690007310 INTEREST ON DEPOSITS	-	41	-	957	-	-	-	-	-
40053690007320 AMORTIZATION	150,000	-	150,000	-	-	-	-	-	-
40053690007321 CURRENT YR BOND EXPENSE	-	-	596,048	400	519,620	-	363,660	-	363,660
40053690009099 OPERATING CONTINGENCY	-	-	265,619	-	-	-	-	-	-
40053690009430 XFER TO UTILITY R&R FUND (430)	-	-	-	-	1,600,000	1,600,000	-	-	-
40053690009431 XFER TO UTILITY CAP RSV FUND (431)	-	-	-	-	1,725,000	1,725,000	-	-	-
40053690009432 XFER TO UTIL SCHG RESURFACE (432)	-	-	-	-	-	-	-	-	-
40053690009900 CENTRAL ADMINISTRATION ALLOCATION	1,074,767	1,074,768	1,147,838	1,067,657	-	1	-	-	-
40053690009910 CONT TO LIABILITY INSURANCE FUND	662,948	662,952	662,948	662,948	662,950	662,952	-	-	-
40053690009920 TRANSFER TO UTILITY DEBT SERVICE	-	-	-	7,703,104	9,119,875	8,739,555	-	-	-
40053690009960 TRANSFER TO STRP REDUCTION	-	-	-	-	-	-	-	-	-
<b>ADMINISTRATION EXPENSES</b>	<b>9,642,124</b>	<b>5,377,084</b>	<b>13,371,205</b>	<b>10,465,486</b>	<b>16,756,521</b>	<b>15,901,246</b>	<b>2,767,865</b>	<b>-</b>	<b>2,767,865</b>
<b>FINANCE &amp; UTILITY BILLING</b>									
40053690101200 WAGES	-	-	-	-	512,755	481,161	441,690	-	441,690
40053690101400 OVERTIME	-	-	-	-	1,000	150	1,000	-	1,000
40053690102000 BENEFITS	-	-	-	-	161,195	162,591	167,200	-	167,200
40053690102100 FICA	-	-	-	-	45,050	40,967	42,130	-	42,130
40053690102200 RETIREMENT	-	-	-	-	23,630	24,148	22,850	-	22,850
40053690102900 CAPITALIZABLE PERSONNEL	-	-	-	-	(269,260)	(162,570)	(155,430)	-	(155,430)
40053690103100 PROFESSIONAL SERVICES	-	-	-	-	23,160	1,500	25,925	-	25,925
40053690103200 AUDITING SERVICES	-	-	-	-	50,750	39,900	49,000	-	49,000
40053690103400 CONTRACTUAL SERVICES	-	-	-	-	42,250	34,192	49,400	-	49,400
40053690104000 TRAVEL & PER DIEM	-	-	-	-	550	308	550	-	550
40053690104020 SAFETY	-	-	-	-	700	514	350	-	350

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
40053690104100 TELEPHONE & COMMUNICATION	-	-	-	-	7,885	1,881	3,690	-	3,690
40053690104300 ELECTRICITY	-	-	-	-	2,400	763	-	-	-
40053690104400 RENTALS & LEASES	-	-	-	-	21,500	8,600	1,700	-	1,700
40053690104610 VEHICLE REPAIR & MAINT	-	-	-	-	5,500	2,262	2,500	-	2,500
40053690104620 BUILDING REPAIR & MAINT	-	-	-	-	1,320	-	-	-	-
40053690104630 EQUIP REPAIR & MAINT	-	-	-	-	2,000	590	2,500	-	2,500
40053690104700 PRINTING	-	-	-	-	900	694	3,500	-	3,500
40053690104900 BANK FEES	-	-	-	-	13,250	11,514	15,600	-	15,600
40053690104910 BOND CLOSING COST	-	-	-	-	2,350	1,631	-	-	-
40053690104920 BAD DEBT EXPENSE	-	-	-	-	10,500	23	10,500	-	10,500
40053690105100 OFFICE SUPPLIES	-	-	-	-	7,200	3,281	7,600	-	7,600
40053690105210 FUEL	-	-	-	-	13,700	13,594	9,600	-	9,600
40053690105220 UNIFORMS	-	-	-	-	850	427	800	-	800
40053690105230 POSTAGE	-	-	-	-	43,450	40,382	43,450	-	43,450
40053690105420 TRAINING	-	-	-	-	500	25	500	-	500
<b>FINANCE &amp; UTILITY BILLING EXPENSES</b>	-	-	-	-	<b>725,085</b>	<b>708,528</b>	<b>746,605</b>	-	<b>746,605</b>

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
<b>CAPITAL AND DEBT SERVICE TRANSFER</b>	-	-	-	-	-	-	-	-	-
40058190000462 TRANS SRLF WATER PROJECTS	-	-	-	-	-	330,778	-	-	-
400581900009430 TRANSFER TO UTILITY R&R F	-	-	-	-	-	-	2,301,600	-	2,301,600
40053690109431 TRANSFER TO UTILITY CAP R	-	-	-	-	-	-	1,054,000	-	1,054,000
40053690109920 TRANSFER TO UTILITY DEBT	-	-	-	-	-	-	9,865,840	100,977	9,966,817
<b>CAPITAL AND DEBT SERVICE TRANSFER EXPENSES</b>	-	-	-	-	-	<b>330,778</b>	<b>13,221,440</b>	<b>100,977</b>	<b>13,322,417</b>

(A) DETAIL ON CAPITAL IMPROVEMENTS ALLOCATION

40353690009099 CONTINGENCY	-	-	-	-	1,575,000	-	-	-	-
40353695336959 S PLANT CHEMICAL SECURITY	-	-	-	-	-	-	-	-	-
40353695336489 RE-USE FLOW EQ.#4	-	-	-	-	-	-	-	-	-
40353695336490 RE-USE SEAWALL REPLACEMENT	-	-	-	-	-	-	-	-	-
40353695336491 RE-USE TO RAW FILTERS	-	-	-	-	-	-	-	-	-
<b>(A) DETAIL ON CAPITAL IMPROVEMENTS ALLOCATION EXPENSES</b>	-	-	-	-	<b>1,575,000</b>	-	-	-	-

(B) DETAIL ON XFER TO R&R FUND

43053625006310 RENEW & REPLACE - WATER (C&D)	-	-	-	-	376,604	139,737	150,000	-	150,000
43053625006320 RENEW & REPLACE - SEWER (C&D)	-	-	-	-	162,500	107,775	150,000	-	150,000
43053695336520 VEHICLE REPLACEMENT - C&D	-	-	-	-	-	-	-	-	-
43053695336520 EQUIPMENT	-	-	-	-	-	-	55,000	-	55,000
43053695336310 RENEWAL & REPLACEMENT - WATER	-	-	-	-	555,979	284,090	300,000	-	300,000
43053695336320 RENEWAL & REPLACEMENT - SEWER	-	-	-	-	250,064	192,814	300,000	-	300,000
43053695336351 FACILITY SECURITY (4-I)	-	-	-	-	58,941	38,743	-	-	-
43053695336400 VEHICLE REPLCMNT PGM (8-A)	-	-	-	-	145,000	143,233	167,500	-	167,500
43053695336401 WINTERBERRY PIPELINE (4-E)	-	-	-	-	29,766	29,766	-	-	-
43053695336402 RE-USE SITE SECURITY (1-E)	-	-	-	-	50,127	24,640	-	-	-
43053695336403 RE-USE ELECTRICAL UPGRADE (1-I)	-	-	-	-	25,000	20,588	-	-	-
43053695336404 REPLACE FIRE HYDRANTS (7-A)	-	-	-	-	21,611	8,885	-	-	-
43053695336405 RE-USE INSTRUMENT UPGRADE (1-K)	-	-	-	-	43,786	32,556	-	-	-

Current & Historical Expenses [Sources: FY2009DetailRevExp.xls, FY 2010DetailRevExp.xls, ALL FUNDS UTIL DETAIL FY11 10-27-11.xls, ALL FUNDS UTIL DETAIL FY12 10-27-11.xls] Schedule Z

	FY 2009 RB	FY 2009 A	FY 2010 RB	FY 2010 A	FY 2011 RB	FY 2011 A	FY 2012 B	ADJ.	FY 2012 COSA
43053695336408 REHAB GRAVITY SEWER (2-C)					200,000	-	100,000		100,000
43053695336432 INOPERATIVE VALVE REPLCMT (4-A)					8,375	3,319	470,000		470,000
43053695336433 DEAD END FLUSHING (7-D)					78,249	56,964	-		-
43053695336436 METER REPLACEMENT PROGRAM (7-E)					227,982	258,084	83,000		83,000
43053695336475 HIGH SERVICE PUMPS (6-C)					7,552	4,865	160,000		160,000
43053695336520 WATER MAIN UPGRADES					-	-	750,000		750,000
43058195339099 CONTINGENCY					350,000	-	-		-
<b>(B) DETAIL ON XFER TO R&amp;R FUND EXPENSES</b>	<b>965,000</b>	<b>865,385</b>	<b>1,000,000</b>	<b>-</b>	<b>2,591,536</b>	<b>1,346,059</b>	<b>2,685,500</b>	<b>-</b>	<b>2,685,500</b>
<b>(C) DETAIL ON XFER TO CAP RSV FUND</b>									
43153625006478 CAPITAL EQUIPMENT (C&D)					26,000	1,515	20,000		20,000
43153695336362 NORTH PLANT SITE PREP (1-F)					124,154	84,797	-		-
43153695336370 RAW WATER FENCING					-	-	200,000		200,000
43153695336371 NEW FIRE HYDRANTS					-	-	250,000		250,000
43153695336401 TRANSFER PUMPS (5-B)					400,000	333,632	-		-
43153695336402 SHORES INSTRUMENT UPGRADE (3-C)					44,647	1,894	-		-
43153695336410 SURFACE WATER UV CONT (5-A)					1,200,367	239,396	-		-
43153695336411 LISTATION CONTROL (2-G)					75,000	16,931	-		-
43153695336450 POTABLE WATER LINES (4-E)					27,539	16,564	84,000		84,000
43153695336455 SCADA DATA MANAGEMENT (2-E)					201,150	133,076	-		-
43153695336460 R O MEMBRANE REPLCMT (4-K)					551,213	266,733	50,000		50,000
43153695336462 WASTEWATER COLLECTN REHAB (2-A)					14,993	-	-		-
43153695336478 CAPITAL EQUIPMENT (8-B)					39,590	2,990	-		-
43153695336483 WASTEWATER EQUIPMENT					85,182	79,781	50,000		50,000
43153695336490 N PLANT WATER PRESSURE FILTERS					37,896	37,896	-		-
43153695336520 WATER MAIN UPGRADE					-	-	400,000		400,000
<b>(C) DETAIL ON XFER TO CAP RSV FUND EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>2,827,731</b>	<b>1,215,205</b>	<b>1,054,000</b>	<b>-</b>	<b>1,054,000</b>

**Test Year Expense Allocation Between Marco Island & Marco Shores**

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
<b>WATER PRODUCTION - MI N WTP</b>							
40053310001200	453,530	Direct	98%	2%	-	444,193	9,337
40053310001400	20,000	Direct	98%	2%	-	19,588	412
40053310002000	127,130	Direct	98%	2%	-	124,513	2,617
40053310002100	44,245	Direct	98%	2%	-	43,334	911
40053310002200	32,200	Direct	98%	2%	-	31,537	663
40053310002500	-	Direct	98%	2%	-	-	-
40053310003100	30,000	Direct	98%	2%	-	29,382	618
40053310003400	383,470	Direct	39%	61%	-	151,242	232,228
40053310003410	240,760	Direct	100%	0%	-	240,760	-
40053310003430	4,800	Direct	100%	0%	-	4,800	-
40053310004000	6,440	Direct	98%	2%	-	6,307	133
40053310004020	4,630	Direct	98%	2%	-	4,535	95
40053310004100	14,172	Direct	98%	2%	-	13,880	292
40053310004300	350,000	Direct	100%	0%	-	350,000	-
40053310004305	200,000	Direct	98%	2%	-	195,882	4,118
40053310004400	7,500	Direct	98%	2%	-	7,346	154
40053310004610	3,000	Direct	98%	2%	-	2,938	62
40053310004620	3,000	Direct	98%	2%	-	2,938	62
40053310004630	62,000	Direct	98%	2%	-	60,724	1,276
40053310004690	5,000	Direct	98%	2%	-	4,897	103
40053310004695	20,000	Direct	98%	2%	-	19,588	412
40053310004698	-	Direct	98%	2%	-	-	-
40053310004900	-	Direct	98%	2%	-	-	-
40053310005100	5,550	Direct	98%	2%	-	5,436	114
40053310005200	19,500	Direct	98%	2%	-	19,099	401
40053310005220	3,735	Direct	98%	2%	-	3,658	77
40053310005255	500	Direct	98%	2%	-	490	10
40053310005270	751,673	Direct	100%	0%	-	751,673	-
40053310005275	91,710	Direct	98%	2%	-	89,822	1,888
40053310005280	44,600	Direct	98%	2%	-	43,682	918
40053310005400	370	Direct	98%	2%	-	362	8
40053310005420	5,915	Direct	98%	2%	-	5,793	122
40053310006400	-	Direct	98%	2%	-	-	-
40053310006431	-	Direct	98%	2%	-	-	-
<b>WATER PRODUCTION - MI N WTP EXPENSES</b>						<b>2,678,399</b>	<b>257,031</b>
						<b>2,935,430</b>	

Test Year Expense Allocation Between Marco Island & Marco Shores

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
<b>WATER PRODUCTION - MI S WTP</b>							
40053310201200 WAGES	347,470	Direct	100%	0%	-	347,470	-
40053310201400 OVERTIME	8,000	Direct	100%	0%	-	8,000	-
40053310201500 LONGEVITY PAY	-	Direct	100%	0%	-	-	-
40053310202000 BENEFITS	74,065	Direct	100%	0%	-	74,065	-
40053310202100 FICA TAXES	30,520	Direct	100%	0%	-	30,520	-
40053310202200 RETIREMENT	19,390	Direct	100%	0%	-	19,390	-
40053310203100 PROFESSIONAL SERVICES	-	Direct	100%	0%	-	-	-
40053310203400 OTHER CONTRACTUAL SERVICES	28,605	Direct	100%	0%	-	28,605	-
40053310203430 TRASH / DUMPSTER SERVICES	2,400	Direct	100%	0%	-	2,400	-
40053310204000 TRAVEL PER DIEM	4,000	Direct	100%	0%	-	4,000	-
40053310204020 SAFETY	1,585	Direct	100%	0%	-	1,585	-
40053310204100 TELEPHONE & COMMUNICATIONS	12,840	Direct	100%	0%	-	12,840	-
40053310204300 ELECTRICITY	804,000	Direct	100%	0%	-	804,000	-
40053310204400 RENTALS AND LEASES	12,640	Direct	100%	0%	-	12,640	-
40053310204610 VEHICLE REPAIRS & MAINTENANCE	1,920	Direct	100%	0%	-	1,920	-
40053310204620 BUILDING REPAIRS & MAINTENANCE	14,600	Direct	100%	0%	-	14,600	-
40053310204630 EQUIPMENT REPAIR & MAINTENANCES	81,000	Direct	100%	0%	-	81,000	-
40053310204690 OTHER REPAIR & MAINTENANCE	6,400	Direct	100%	0%	-	6,400	-
40053310204695 EMERGENCY REPAIRS	50,000	Direct	100%	0%	-	50,000	-
40053310204698 R & R REPAIRS	-	Direct	100%	0%	-	-	-
40053310205200 OPERATING SUPPLIES	31,830	Direct	100%	0%	-	31,830	-
40053310205220 UNIFORMS	2,625	Direct	100%	0%	-	2,625	-
40053310205255 SMALL TOOLS	500	Direct	100%	0%	-	500	-
40053310205270 CHEMICALS	221,855	Direct	100%	0%	-	221,855	-
40053310205280 FUEL	3,000	Direct	100%	0%	-	3,000	-
40053310205400 PUBLICATIONS & MEMBERSHIPS	510	Direct	100%	0%	-	510	-
40053310205420 TRAINING	3,440	Direct	100%	0%	-	3,440	-
40053310206400 EQUIPMENT PURCHASES	-	Direct	100%	0%	-	-	-
40053310206431 RENEWAL & REPLACEMENT	-	Direct	100%	0%	-	-	-
<b>WATER PRODUCTION - MI S WTP EXPENSES</b>	<b>1,763,195</b>					<b>1,763,195</b>	
<b>WATER PRODUCTION - MS</b>							
40053310503400 OTHER CONTRACTUAL SERVICES	-	Direct	0%	100%	-	-	-

Test Year Expense Allocation Between Marco Island & Marco Shores

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
40053310503430	TRASH / DUMPSTER SERVICES	Direct	0%	100%	-	-	-
40053310504000	TRAVEL PER DIEM	Direct	0%	100%	-	-	-
40053310504100	TELEPHONE & COMMUNICATIONS	Direct	0%	100%	-	-	-
40053310504300	ELECTRICITY	Direct	0%	100%	-	-	-
40053310504400	RENTALS AND LEASES	Direct	0%	100%	-	-	-
40053310504630	EQUIPMENT REPAIR & MAINTENANCE	Direct	0%	100%	-	-	-
40053310505200	OPERATING SUPPLIES	Direct	0%	100%	-	-	-
40053310505255	SMALL TOOLS	Direct	0%	100%	-	-	-
40053310506431	RENEWAL & REPLACEMENT	Direct	0%	100%	-	-	-
40053310509000	OTHER OPERATING EXPENSES	Direct	0%	100%	-	-	-
<b>WATER PRODUCTION - MS EXPENSES</b>							
-							
<b>DISTRIBUTION &amp; COLLECTION</b>							
400533200001200	WAGES	Original Cost	98%	2%	-	692,538	10,737
400533200001400	OVERTIME	Original Cost	98%	2%	-	39,389	611
400533200001500	LONGEVITY PAY	Original Cost	98%	2%	-	-	-
400533200002000	BENEFITS	Original Cost	98%	2%	-	249,029	3,861
400533200002100	FICA TAXES	Original Cost	98%	2%	-	65,962	1,023
400533200002200	RETIREMENT	Original Cost	98%	2%	-	44,835	695
400533200002900	CAPITALIZABLE PERSONNEL COSTS	Original Cost	98%	2%	-	(117,351)	(1,819)
400533200003100	PROFESSIONAL SERVICES	Original Cost	98%	2%	-	3,200	50
400533200003400	OTHER CONTRACTUAL SERVICES	Original Cost	98%	2%	-	64,992	1,008
400533200003430	TRASH / DUMPSTER SERVICES	Original Cost	98%	2%	-	12,802	198
400533200004000	TRAVEL PER DIEM	Original Cost	98%	2%	-	4,431	69
400533200004020	SAFETY	Original Cost	98%	2%	-	5,958	92
400533200004100	TELEPHONE & COMMUNICATIONS	Original Cost	98%	2%	-	4,431	69
400533200004300	ELECTRICITY	Original Cost	98%	2%	-	14,771	229
400533200004400	RENTALS AND LEASES	Original Cost	98%	2%	-	5,416	84
400533200004610	VEHICLE REPAIRS & MAINTENANCE	Original Cost	98%	2%	-	44,313	687
400533200004620	BUILDING REPAIRS & MAINTENANCE	Original Cost	98%	2%	-	788	12
400533200004630	EQUIPMENT REPAIR & MAINTENANCE	Original Cost	98%	2%	-	19,695	305
400533200004680	ROAD REPAIRS	Original Cost	98%	2%	-	-	-
400533200004690	OTHER REPAIR & MAINTENANCE	Original Cost	98%	2%	-	206,794	3,206
400533200004695	EMERGENCY REPAIRS	Original Cost	98%	2%	-	-	-
400533200004900	MISC CHARGES	Original Cost	98%	2%	-	-	-

**Test Year Expense Allocation Between Marco Island & Marco Shores**

Schedule 3

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation	
40053320005100	OFFICE SUPPLIES	Original Cost	98%	2%	-	2,954	46	
40053320005200	OPERATING SUPPLIES	Original Cost	98%	2%	-	64,008	992	
40053320005220	UNIFORMS	Original Cost	98%	2%	-	8,395	130	
40053320005260	REPAIR SUPPLIES	Original Cost	98%	2%	-	-	-	
40053320005280	FUEL	Original Cost	98%	2%	-	44,313	687	
40053320005400	PUBLICATIONS & MEMBERSHIPS	Original Cost	98%	2%	-	1,536	24	
40053320005420	TRAINING	Original Cost	98%	2%	-	9,355	145	
40053320006400	EQUIPMENT PURCHASES	Original Cost	98%	2%	-	-	-	
40053320006431	RENEWAL & REPLACEMENT	Original Cost	98%	2%	-	-	-	
<b>DISTRIBUTION &amp; COLLECTION EXPENSES</b>							<b>1,492,554</b>	<b>23,141</b>

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
<b>WASTEWATER TREATMENT - MI</b>							
40053510001200	WAGES	Direct	97%	3%	-	383,925	12,385
40053510001400	OVERTIME	Direct	97%	3%	-	22,766	734
40053510001500	LONGEVITY PAY	Direct	97%	3%	-	-	-
40053510002000	BENEFITS	Direct	97%	3%	-	108,418	3,497
40053510002100	FICA TAXES	Direct	97%	3%	-	36,459	1,176
40053510002200	RETIREMENT	Direct	97%	3%	-	26,403	852
40053510003100	PROFESSIONAL SERVICES	Direct	97%	3%	-	-	-
40053510003400	CONTRACTUAL SERVICES	Direct	100%	0%	-	85,780	-
40053510003410	CONTRACTUAL SERVICES-SLUGE HAULING	Direct	95%	5%	-	267,482	14,078
40053510003430	TRASH / DUMPSTER SERVICES	Direct	100%	0%	-	14,400	-
40053510004000	TRAVEL PER DIEM	Direct	97%	3%	-	5,473	177
40053510004020	SAFETY	Direct	97%	3%	-	4,137	133
40053510004100	TELEPHONE & COMMUNICATIONS	Direct	100%	0%	-	4,595	-
40053510004300	ELECTRICITY	Direct	99%	1%	-	436,000	4,000
40053510004400	RENTALS AND LEASES	Direct	100%	0%	-	5,900	-
40053510004610	VEHICLE REPAIRS & MAINTENANCE	Direct	67%	33%	-	2,760	1,380
40053510004620	BUILDING REPAIRS & MAINTENANCE	Direct	100%	0%	-	7,800	-
40053510004630	EQUIPMENT REPAIR & MAINTENANCE	Direct	100%	0%	-	25,000	-
40053510004660	MECHANICAL INTEGRITY TESTING	Direct	100%	0%	-	90,000	-
40053510004690	OTHER REPAIR & MAINTENANCE	Direct	100%	0%	-	6,000	-
40053510004695	EMERGENCY REPAIRS	Direct	100%	0%	-	20,000	-
40053510004980	HAZARDOUS WASTE DISPOSAL	Direct	100%	0%	-	1,000	-
40053510005100	OFFICE SUPPLIES	Direct	100%	0%	-	6,500	-



**Test Year Expense Allocation Between Marco Island & Marco Shores**

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
40053510005200	OPERATING SUPPLIES	Direct	100%	0%	-	28,300	-
40053510005220	UNIFORMS	Direct	97%	3%	-	3,851	124
40053510005252	JANITORIAL SUPPLIES	Direct	100%	0%	-	1,000	-
40053510005255	SMALL TOOLS	Direct	100%	0%	-	500	-
40053510005270	CHEMICALS	Direct	100%	0%	-	283,415	-
40053510005280	FUEL	Direct	99%	1%	-	22,775	225
40053510005400	PUBLICATIONS & MEMBERSHIPS	Direct	97%	3%	-	1,308	42
40053510005420	TRAINING	Direct	97%	3%	-	6,103	197
40053510006400	EQUIPMENT PURCHASES	Direct	100%	0%	-	-	-
40053510006431	RENEWAL & REPLACEMENT	Direct	100%	0%	-	-	-
<b>WASTEWATER TREATMENT - MI EXPENSES</b>					-	<b>1,908,050</b>	<b>39,001</b>
<b>WASTEWATER TREATMENT - MS</b>							
40053510501200	WAGES	Direct	0%	100%	-	-	55,435
40053510501400	OVERTIME	Direct	0%	100%	-	-	4,000
40053510502000	BENEFITS	Direct	0%	100%	-	-	9,835
40053510502100	FICA TAXES	Direct	0%	100%	-	-	4,395
40053510502200	RETIREMENT	Direct	0%	100%	-	-	2,980
40053510503400	CONTRACTUAL SERVICES	Direct	0%	100%	-	-	19,160
40053510503410	CONTRACTUAL SERVICES-SLUD	Direct	0%	100%	-	-	2,000
40053510503430	TRASH / DUMPSTER SERVICES	Direct	0%	100%	-	-	3,600
40053510504100	TELEPHONE & COMMUNICATIONS	Direct	0%	100%	-	-	4,140
40053510504300	ELECTRICITY	Direct	0%	100%	-	-	36,500
40053510504620	BUILDING REPAIRS & MAINTENANCE	Direct	0%	100%	-	-	500
40053510504630	EQUIPMENT REPAIR & MAINTENANCE	Direct	0%	100%	-	-	8,330
40053510505100	OFFICE SUPPLIES	Direct	0%	100%	-	-	3,000
40053510505200	OPERATING SUPPLIES	Direct	0%	100%	-	-	7,650
40053510505250	JANITORIAL SUPPLIES	Direct	0%	100%	-	-	1,000
40053510505255	SMALL TOOLS	Direct	0%	100%	-	-	500
40053510505270	CHEMICALS	Direct	0%	100%	-	-	26,075
40053510505280	FUEL	Direct	0%	100%	-	-	1,000
40053510506431	RENEWAL & REPLACEMENT	Direct	0%	100%	-	-	-
<b>WASTEWATER TREATMENT - MS EXPENSES</b>					-	<b>190,100</b>	<b>190,100</b>
<b>UTILITY MAINTENANCE OPERATIONS</b>							



**Test Year Expense Allocation Between Marco Island & Marco Shores**

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
40053690001210	UNPAID COMPENSATED ABSENCES	Indirect	95%	5%	-	-	-
40053690001400	OVERTIME	Indirect	95%	5%	-	4,760	240
40053690002000	BENEFITS	Indirect	95%	5%	-	265,000	13,365
40053690002100	FICA TAXES	Indirect	95%	5%	-	77,863	3,927
40053690002200	RETIREMENT	Indirect	95%	5%	-	43,315	2,185
40053690002500	UNEMPLOYMENT COMPENSATION	Indirect	95%	5%	-	-	-
40053690002600	OPEB EXPENSE	Indirect	95%	5%	-	-	-
40053690002900	CAPITALIZABLE PERSONNEL COSTS	Indirect	95%	5%	-	(453,593)	(22,877)
40053690003100	PROFESSIONAL SERVICES	Indirect	95%	5%	-	111,382	5,618
40053690003400	OTHER CONTRACTUAL SERVICES	Indirect	95%	5%	-	58,833	2,967
40053690003410	GE/ZENON REIMBURSEABLE EXP (2010)	Indirect	95%	5%	-	-	-
40053690004000	TRAVEL PER DIEM	Indirect	95%	5%	-	-	-
40053690004020	SAFETY	Indirect	95%	5%	-	4,855	245
40053690004100	TELEPHONE & COMMUNICATIONS	Indirect	95%	5%	-	2,075	105
40053690004300	ELECTRICITY	Indirect	95%	5%	-	5,998	302
40053690004400	RENTALS & LEASES	Indirect	95%	5%	-	9,425	475
40053690004500	INSURANCE	Indirect	95%	5%	-	10,091	509
40053690004610	VEHICLES REPAIRS & MAINTENANCE	Indirect	95%	5%	-	631,120	31,830
40053690004620	BUILDING REPAIRS & MAINTENANCE	Indirect	95%	5%	-	4,284	216
40053690004700	PRINTING	Indirect	95%	5%	-	2,190	110
40053690004900	MISCELLANEOUS EXPENSE	Indirect	95%	5%	-	3,903	197
40053690004910	BOND CLOSING COSTS	Indirect	95%	5%	-	2,856	144
40053690004911	ADMINISTRATIVE CHARGES-GE	Indirect	95%	5%	-	509,123	25,677
40053690004920	BAD DEBT EXPENSE	Indirect	95%	5%	-	-	-
40053690004930	COLLECTION EXPENSE	Indirect	95%	5%	-	-	-
40053690005100	OFFICE SUPPLIES	Indirect	95%	5%	-	9,425	475
40053690005200	OPERATING SUPPLIES	Indirect	95%	5%	-	1,428	72
40053690005201	FDEP LICENSE OPERATING FEES	Indirect	95%	5%	-	5,807	293
40053690005220	UNIFORMS	Indirect	95%	5%	-	1,913	97
40053690005230	POSTAGE	Indirect	95%	5%	-	952	48
40053690005250	I.T. SUPPLIES/SERVICES	Indirect	95%	5%	-	132,231	6,669
40053690005280	FUEL	Indirect	95%	5%	-	5,545	280
40053690005400	PUBLICATIONS & MEMBERSHIPS	Indirect	95%	5%	-	1,009	51
40053690005420	TRAINING	Indirect	95%	5%	-	22,629	1,141
40053690006400	EQUIPMENT PURCHASES	Indirect	95%	5%	-	-	-
40053690006300	CAPITAL IMPROVEMENTS ALLOCATION	5-Year Avg. in CIP	89%	11%	-	-	-

**Test Year Expense Allocation Between Marco Island & Marco Shores**

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
40053690006999	-	N/A	0%	0%	-	-	-
40053690007104	-	N/A	0%	0%	-	-	-
40053690007204	-	N/A	0%	0%	-	-	-
40053690007310	-	N/A	0%	0%	-	-	-
40053690007320	-	N/A	0%	0%	-	-	-
40053690007321	-	N/A	0%	0%	-	-	-
40053690009099	363,660	Indirect	95%	5%	-	346,200	17,460
40053690009430	-	5-Year Avg. in CIP	98%	2%	-	-	-
40053690009431	-	5-Year Avg. in CIP	99%	1%	-	-	-
40053690009432	-	Direct	100%	0%	-	-	-
40053690009900	-	Indirect	95%	5%	-	-	-
40053690009910	-	Indirect	95%	5%	-	-	-
40053690009920	-	Debt Allocation	95%	5%	-	-	-
40053690009960	-	Direct	100%	0%	-	-	-
<b>ADMINISTRATION EXPENSES</b>	<b>2,767,865</b>				<b>-</b>	<b>2,634,972</b>	<b>132,893</b>

**FINANCE & UTILITY BILLING**

40053690101200	441,690	# of Customers	93%	7%	-	412,297	29,393
40053690101400	1,000	# of Customers	93%	7%	-	933	67
40053690102000	167,200	# of Customers	93%	7%	-	156,073	11,127
40053690102100	42,130	# of Customers	93%	7%	-	39,326	2,804
40053690102200	22,850	# of Customers	93%	7%	-	21,329	1,521
40053690102900	(155,430)	# of Customers	93%	7%	-	(145,087)	(10,343)
40053690103100	25,925	Revenues	95%	5%	-	24,621	1,304
40053690103200	49,000	Revenues	95%	5%	-	46,535	2,465
40053690103400	49,400	# of Customers	93%	7%	-	46,113	3,287
40053690104000	550	# of Customers	93%	7%	-	513	37
40053690104020	350	# of Customers	93%	7%	-	327	23
40053690104100	3,690	# of Customers	93%	7%	-	3,444	246
40053690104300	-	# of Customers	93%	7%	-	-	-
40053690104400	1,700	# of Customers	93%	7%	-	1,587	113
40053690104610	2,500	# of Customers	93%	7%	-	2,334	166
40053690104620	-	# of Customers	93%	7%	-	-	-
40053690104630	2,500	# of Customers	93%	7%	-	2,334	166
40053690104700	3,500	# of Customers	93%	7%	-	3,267	233
40053690104900	15,600	# of Customers	93%	7%	-	14,562	1,038

**Test Year Expense Allocation Between Marco Island & Marco Shores**

Schedule 3

	Test Year COS	Allocation Basis/Factor	Marco Island % Allocation	Marco Shores % Allocation	N/A	Marco Island \$ Allocation	Marco Shores \$ Allocation
40053690104910	BOND CLOSING COST	# of Customers	93%	7%	-	-	-
40053690104920	BAD DEBT EXPENSE	Revenues	95%	5%	-	9,972	528
40053690105100	OFFICE SUPPLIES	# of Customers	93%	7%	-	7,094	506
40053690105210	FUEL	# of Customers	93%	7%	-	8,961	639
40053690105220	UNIFORMS	# of Customers	93%	7%	-	747	53
40053690105230	POSTAGE	# of Customers	93%	7%	-	40,559	2,891
40053690105420	TRAINING	# of Customers	93%	7%	-	467	33
<b>FINANCE &amp; UTILITY BILLING EXPENSES</b>					-	<b>698,308</b>	<b>48,297</b>
<b>CAPITAL AND DEBT SERVICE TRANSFER</b>							
40058190000462	TRANS SRLF WATER PROJECTS	N/A	0%	0%	-	-	-
40058190009430	TRANSFER TO UTILITY R&R F	5-Year Avg. in CIP	98%	2%	-	2,245,367	56,233
40053690109431	TRANSFER TO UTILITY CAP R	5-Year Avg. in CIP	99%	1%	-	1,040,952	13,048
40053690109920	TRANSFER TO UTILITY DEBT	Debt Allocation	95%	5%	-	9,516,974	449,843
<b>CAPITAL AND DEBT SERVICE TRANSFER EXPENSES</b>					-	<b>12,803,293</b>	<b>519,124</b>
<b>TOTAL EXPENDITURES</b>							
% Allocation					-	25,307,179	1,276,353
Expenses Excluded From Indirect Allocation					0.0%	95.2%	4.8%
Transfer to Utility Surcharge - Resurfacing					-	-	-
Transfer to Utility Surcharge - STRP Reduction					-	-	-
Net Expenses for Indirect Allocation					-	25,307,179	1,276,353
% of Expenditures					N/A	95.2%	4.8%

(Basis of Indirect Allocations ->)

Marco Island Test Year Expense Allocation Between Water & Sewer

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
<b>WATER PRODUCTION - MI N WTP</b>							
40053310001200	444,193	Direct	100%	0%	-	444,193	-
40053310001400	19,588	Direct	100%	0%	-	19,588	-
40053310002000	124,513	Direct	100%	0%	-	124,513	-
40053310002100	43,334	Direct	100%	0%	-	43,334	-
40053310002200	31,537	Direct	100%	0%	-	31,537	-
40053310002500	-	Direct	100%	0%	-	-	-
40053310003100	29,382	Direct	100%	0%	-	29,382	-
40053310003400	151,242	Direct	100%	0%	-	151,242	-
40053310003410	240,760	Direct	100%	0%	-	240,760	-
40053310003430	4,800	Direct	100%	0%	-	4,800	-
40053310004000	6,307	Direct	100%	0%	-	6,307	-
40053310004020	4,535	Direct	100%	0%	-	4,535	-
40053310004100	13,880	Direct	100%	0%	-	13,880	-
40053310004300	350,000	Direct	100%	0%	-	350,000	-
40053310004305	195,882	Direct	100%	0%	-	195,882	-
40053310004400	7,346	Direct	100%	0%	-	7,346	-
40053310004610	2,938	Direct	100%	0%	-	2,938	-
40053310004620	2,938	Direct	100%	0%	-	2,938	-
40053310004630	60,724	Direct	100%	0%	-	60,724	-
40053310004690	4,897	Direct	100%	0%	-	4,897	-
40053310004695	19,588	Direct	100%	0%	-	19,588	-
40053310004698	-	Direct	100%	0%	-	-	-
40053310004900	-	Direct	100%	0%	-	-	-
40053310005100	5,436	Direct	100%	0%	-	5,436	-
40053310005200	19,099	Direct	100%	0%	-	19,099	-
40053310005220	3,658	Direct	100%	0%	-	3,658	-
40053310005255	490	Direct	100%	0%	-	490	-
40053310005270	751,673	Direct	100%	0%	-	751,673	-
40053310005275	89,822	Direct	100%	0%	-	89,822	-
40053310005280	43,682	Direct	100%	0%	-	43,682	-
40053310005400	362	Direct	100%	0%	-	362	-
40053310005420	5,793	Direct	100%	0%	-	5,793	-
40053310006400	-	Direct	100%	0%	-	-	-

**Marco Island Test Year Expense Allocation Between Water & Sewer**

Account	Test Year COS	Allocation Basis/Factor	Water		Sewer		N/A	Water		Sewer	
			% Allocation	\$ Allocation	% Allocation	\$ Allocation		% Allocation	\$ Allocation	% Allocation	\$ Allocation
40053310006431 RENEWAL & REPLACEMENT	-	Direct	100%	-	0%	-	-	-	-	-	-
<b>WATER PRODUCTION - MI N WTP EXPENSES</b>	<b>2,678,399</b>			<b>2,678,399</b>					<b>2,678,399</b>		
<b>WATER PRODUCTION - MI S WTP</b>											
40053310201200 WAGES	347,470	Direct	100%	347,470	0%	-	-	-	347,470	-	-
40053310201400 OVERTIME	8,000	Direct	100%	8,000	0%	-	-	-	8,000	-	-
40053310201500 LONGEVITY PAY	-	Direct	100%	-	0%	-	-	-	-	-	-
40053310202000 BENEFITS	74,065	Direct	100%	74,065	0%	-	-	-	74,065	-	-
40053310202100 FICA TAXES	30,520	Direct	100%	30,520	0%	-	-	-	30,520	-	-
40053310202200 RETIREMENT	19,390	Direct	100%	19,390	0%	-	-	-	19,390	-	-
40053310203100 PROFESSIONAL SERVICES	-	Direct	100%	-	0%	-	-	-	-	-	-
40053310203400 OTHER CONTRACTUAL SERVICES	28,605	Direct	100%	28,605	0%	-	-	-	28,605	-	-
40053310203430 TRASH / DUMPSTER SERVICES	2,400	Direct	100%	2,400	0%	-	-	-	2,400	-	-
40053310204000 TRAVEL PER DIEM	4,000	Direct	100%	4,000	0%	-	-	-	4,000	-	-
40053310204020 SAFETY	1,585	Direct	100%	1,585	0%	-	-	-	1,585	-	-
40053310204100 TELEPHONE & COMMUNICATIONS	12,840	Direct	100%	12,840	0%	-	-	-	12,840	-	-
40053310204300 ELECTRICITY	804,000	Direct	100%	804,000	0%	-	-	-	804,000	-	-
40053310204400 RENTALS AND LEASES	12,640	Direct	100%	12,640	0%	-	-	-	12,640	-	-
40053310204610 VEHICLE REPAIRS & MAINTENANCE	1,920	Direct	100%	1,920	0%	-	-	-	1,920	-	-
40053310204620 BUILDING REPAIRS & MAINTENANCE	14,600	Direct	100%	14,600	0%	-	-	-	14,600	-	-
40053310204630 EQUIPMENT REPAIR & MAINTENANCES	81,000	Direct	100%	81,000	0%	-	-	-	81,000	-	-
40053310204690 OTHER REPAIR & MAINTENANCE	6,400	Direct	100%	6,400	0%	-	-	-	6,400	-	-
40053310204695 EMERGENCY REPAIRS	50,000	Direct	100%	50,000	0%	-	-	-	50,000	-	-
40053310204698 R & R REPAIRS	-	Direct	100%	-	0%	-	-	-	-	-	-
40053310205200 OPERATING SUPPLIES	31,830	Direct	100%	31,830	0%	-	-	-	31,830	-	-
40053310205220 UNIFORMS	2,625	Direct	100%	2,625	0%	-	-	-	2,625	-	-
40053310205255 SMALL TOOLS	500	Direct	100%	500	0%	-	-	-	500	-	-
40053310205270 CHEMICALS	221,855	Direct	100%	221,855	0%	-	-	-	221,855	-	-
40053310205280 FUEL	3,000	Direct	100%	3,000	0%	-	-	-	3,000	-	-
40053310205400 PUBLICATIONS & MEMBERSHIPS	510	Direct	100%	510	0%	-	-	-	510	-	-
40053310205420 TRAINING	3,440	Direct	100%	3,440	0%	-	-	-	3,440	-	-
40053310206400 EQUIPMENT PURCHASES	-	Direct	100%	-	0%	-	-	-	-	-	-
40053310206431 RENEWAL & REPLACEMENT	-	Direct	100%	-	0%	-	-	-	-	-	-
<b>WATER PRODUCTION - MI S WTP EXPENSES</b>	<b>1,763,195</b>			<b>1,763,195</b>					<b>1,763,195</b>		

**Marco Island Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
<b>WATER PRODUCTION - MS</b>							
40053310503400	-	N/A	0%	0%	-	-	-
40053310503430	-	N/A	0%	0%	-	-	-
40053310504000	-	N/A	0%	0%	-	-	-
40053310504100	-	N/A	0%	0%	-	-	-
40053310504300	-	N/A	0%	0%	-	-	-
40053310504400	-	N/A	0%	0%	-	-	-
40053310504630	-	N/A	0%	0%	-	-	-
40053310505200	-	N/A	0%	0%	-	-	-
40053310505255	-	N/A	0%	0%	-	-	-
40053310506431	-	N/A	0%	0%	-	-	-
40053310509000	-	N/A	0%	0%	-	-	-
<b>WATER PRODUCTION - MS EXPENSES</b>							

<b>DISTRIBUTION &amp; COLLECTION</b>							
40053320001200	692,538	# of customers	54%	46%	-	372,450	320,088
40053320001400	39,389	# of customers	54%	46%	-	21,184	18,206
40053320001500	-	# of customers	54%	46%	-	-	-
40053320002000	249,029	# of customers	54%	46%	-	133,929	115,100
40053320002100	65,962	# of customers	54%	46%	-	35,475	30,487
40053320002200	44,835	# of customers	54%	46%	-	24,112	20,722
40053320002900	(117,351)	# of customers	54%	46%	-	(63,112)	(54,239)
40053320003100	3,200	# of customers	54%	46%	-	1,721	1,479
40053320003400	64,992	# of customers	54%	46%	-	34,953	30,039
40053320003430	12,802	# of customers	54%	46%	-	6,885	5,917
40053320004000	4,431	# of customers	54%	46%	-	2,383	2,048
40053320004020	5,958	# of customers	54%	46%	-	3,204	2,754
40053320004100	4,431	# of customers	54%	46%	-	2,383	2,048
40053320004300	14,771	# of customers	54%	46%	-	7,944	6,827
40053320004400	5,416	# of customers	54%	46%	-	2,913	2,503
40053320004610	44,313	# of customers	54%	46%	-	23,832	20,481
40053320004620	788	# of customers	54%	46%	-	424	364



**Marco Island Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water		Sewer		N/A	Water		Sewer	
			% Allocation	\$ Allocation	% Allocation	\$ Allocation		% Allocation	\$ Allocation	% Allocation	\$ Allocation
40053320004630	EQUIPMENT REPAIR & MAINTENANCE	# of customers	54%	10,592	46%	-	-	10,592	-	9,103	-
40053320004680	ROAD REPAIRS	# of customers	54%	-	46%	-	-	-	-	-	-
40053320004690	OTHER REPAIR & MAINTENANCE	# of customers	54%	111,215	46%	-	-	111,215	-	95,579	-
40053320004695	EMERGENCY REPAIRS	# of customers	54%	-	46%	-	-	-	-	-	-
40053320004900	MISC CHARGES	# of customers	54%	-	46%	-	-	-	-	-	-
40053320005100	OFFICE SUPPLIES	# of customers	54%	1,589	46%	-	-	1,589	-	1,365	-
40053320005200	OPERATING SUPPLIES	# of customers	54%	34,424	46%	-	-	34,424	-	29,584	-
40053320005220	UNIFORMS	# of customers	54%	4,515	46%	-	-	4,515	-	3,880	-
40053320005260	REPAIR SUPPLIES	# of customers	54%	-	46%	-	-	-	-	-	-
40053320005280	FUEL	# of customers	54%	23,832	46%	-	-	23,832	-	20,481	-
40053320005400	PUBLICATIONS & MEMBERSHIPS	# of customers	54%	826	46%	-	-	826	-	710	-
40053320005420	TRAINING	# of customers	54%	5,031	46%	-	-	5,031	-	4,324	-
40053320006400	EQUIPMENT PURCHASES	# of customers	54%	-	46%	-	-	-	-	-	-
40053320006431	RENEWAL & REPLACEMENT	# of customers	54%	-	46%	-	-	-	-	-	-
	<b>DISTRIBUTION &amp; COLLECTION EXPENSES</b>			<b>802,702</b>				<b>802,702</b>		<b>689,852</b>	

**WASTEWATER TREATMENT - MI**

40053510001200	WAGES	Direct	0%	-	100%	-	-	-	-	383,925	-
40053510001400	OVERTIME	Direct	0%	-	100%	-	-	-	-	22,766	-
40053510001500	LONGEVITY PAY	Direct	0%	-	100%	-	-	-	-	-	-
40053510002000	BENEFITS	Direct	0%	-	100%	-	-	-	-	108,418	-
40053510002100	FICA TAXES	Direct	0%	-	100%	-	-	-	-	36,459	-
40053510002200	RETIREMENT	Direct	0%	-	100%	-	-	-	-	26,403	-
40053510003100	PROFESSIONAL SERVICES	Direct	0%	-	100%	-	-	-	-	-	-
40053510003400	CONTRACTUAL SERVICES	Direct	0%	-	100%	-	-	-	-	85,780	-
40053510003410	CONTRACTUAL SERVICES-SLUGE HAULING	Direct	0%	-	100%	-	-	-	-	267,482	-
40053510003430	TRASH / DUMPSTER SERVICES	Direct	0%	-	100%	-	-	-	-	14,400	-
40053510004000	TRAVEL PER DIEM	Direct	0%	-	100%	-	-	-	-	5,473	-
40053510004020	SAFETY	Direct	0%	-	100%	-	-	-	-	4,137	-
40053510004100	TELEPHONE & COMMUNICATIONS	Direct	0%	-	100%	-	-	-	-	4,595	-
40053510004300	ELECTRICITY	Direct	0%	-	100%	-	-	-	-	436,000	-
40053510004400	RENTALS AND LEASES	Direct	0%	-	100%	-	-	-	-	5,900	-
40053510004610	VEHICLE REPAIRS & MAINTENANCE	Direct	0%	-	100%	-	-	-	-	2,760	-
40053510004620	BUILDING REPAIRS & MAINTENANCE	Direct	0%	-	100%	-	-	-	-	7,800	-

**Marco Island Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water		Sewer		N/A	Water		Sewer	
			% Allocation	\$ Allocation	% Allocation	\$ Allocation		% Allocation	\$ Allocation	% Allocation	\$ Allocation
40053510004630	EQUIPMENT REPAIR & MAINTENANCE	25,000	Direct	0%	0%	100%	-	-	-	-	25,000
40053510004660	MECHANICAL INTEGRITY TESTING	90,000	Direct	0%	0%	100%	-	-	-	-	90,000
40053510004690	OTHER REPAIR & MAINTENANCE	6,000	Direct	0%	0%	100%	-	-	-	-	6,000
40053510004695	EMERGENCY REPAIRS	20,000	Direct	0%	0%	100%	-	-	-	-	20,000
40053510004980	HAZARDOUS WASTE DISPOSAL	1,000	Direct	0%	0%	100%	-	-	-	-	1,000
40053510005100	OFFICE SUPPLIES	6,500	Direct	0%	0%	100%	-	-	-	-	6,500
40053510005200	OPERATING SUPPLIES	28,300	Direct	0%	0%	100%	-	-	-	-	28,300
40053510005220	UNIFORMS	3,851	Direct	0%	0%	100%	-	-	-	-	3,851
40053510005252	JANITORIAL SUPPLIES	1,000	Direct	0%	0%	100%	-	-	-	-	1,000
40053510005255	SMALL TOOLS	500	Direct	0%	0%	100%	-	-	-	-	500
40053510005270	CHEMICALS	283,415	Direct	0%	0%	100%	-	-	-	-	283,415
40053510005280	FUEL	22,775	Direct	0%	0%	100%	-	-	-	-	22,775
40053510005400	PUBLICATIONS & MEMBERSHIPS	1,308	Direct	0%	0%	100%	-	-	-	-	1,308
40053510005420	TRAINING	6,103	Direct	0%	0%	100%	-	-	-	-	6,103
40053510006400	EQUIPMENT PURCHASES	-	Direct	0%	0%	100%	-	-	-	-	-
40053510006431	RENEWAL & REPLACEMENT	-	Direct	0%	0%	100%	-	-	-	-	-
<b>WASTEWATER TREATMENT - MI EXPENSES</b>		<b>1,908,050</b>									<b>1,908,050</b>

**WASTEWATER TREATMENT - MS**

40053510501200	WAGES	-	N/A	0%	0%	0%	-	-	-	-	-
40053510501400	OVERTIME	-	N/A	0%	0%	0%	-	-	-	-	-
40053510502000	BENEFITS	-	N/A	0%	0%	0%	-	-	-	-	-
40053510502100	FICA TAXES	-	N/A	0%	0%	0%	-	-	-	-	-
40053510502200	RETIREMENT	-	N/A	0%	0%	0%	-	-	-	-	-
40053510503400	CONTRACTUAL SERVICES	-	N/A	0%	0%	0%	-	-	-	-	-
40053510503410	CONTRACTUAL SERVICES-SLUD	-	N/A	0%	0%	0%	-	-	-	-	-
40053510503430	TRASH / DUMPSTER SERVICES	-	N/A	0%	0%	0%	-	-	-	-	-
40053510504100	TELEPHONE & COMMUNICATIONS	-	N/A	0%	0%	0%	-	-	-	-	-
40053510504300	ELECTRICITY	-	N/A	0%	0%	0%	-	-	-	-	-
40053510504620	BUILDING REPAIRS & MAINTENANCE	-	N/A	0%	0%	0%	-	-	-	-	-
40053510504630	EQUIPMENT REPAIR & MAINTENANCE	-	N/A	0%	0%	0%	-	-	-	-	-
40053510505100	OFFICE SUPPLIES	-	N/A	0%	0%	0%	-	-	-	-	-
40053510505200	OPERATING SUPPLIES	-	N/A	0%	0%	0%	-	-	-	-	-
40053510505250	JANITORIAL SUPPLIES	-	N/A	0%	0%	0%	-	-	-	-	-

Marco Island Test Year Expense Allocation Between Water & Sewer

	Test Year COS	Allocation Basis/Factor	Water		Sewer		N/A	Water		Sewer	
			% Allocation	\$ Allocation	% Allocation	\$ Allocation		% Allocation	\$ Allocation	% Allocation	\$ Allocation
40053510505255	-	N/A	0%	-	0%	-	-	-	-	-	-
40053510505270	-	N/A	0%	-	0%	-	-	-	-	-	-
40053510505280	-	N/A	0%	-	0%	-	-	-	-	-	-
40053510506431	-	N/A	0%	-	0%	-	-	-	-	-	-
<b>WASTEWATER TREATMENT - MS EXPENSES</b>											
<b>UTILITY MAINTENANCE OPERATIONS</b>											
40053630001200	666,876	Direct	42%	280,088	58%	-	280,088	-	-	386,788	-
40053630001400	52,920	Direct	42%	22,226	58%	-	22,226	-	-	30,694	-
40053630001500	-	Direct	42%	-	58%	-	-	-	-	-	-
40053630002000	186,870	Direct	42%	78,485	58%	-	78,485	-	-	108,384	-
40053630002100	63,612	Direct	42%	26,717	58%	-	26,717	-	-	36,895	-
40053630002200	38,010	Direct	42%	15,964	58%	-	15,964	-	-	22,046	-
40053630002500	-	Direct	42%	-	58%	-	-	-	-	-	-
40053630002900	(17,494)	Direct	42%	(7,348)	58%	-	(7,348)	-	-	(10,147)	-
40053630003100	-	Direct	42%	-	58%	-	-	-	-	-	-
40053630003400	55,468	Direct	42%	23,297	58%	-	23,297	-	-	32,171	-
40053630003430	7,500	Direct	42%	3,150	58%	-	3,150	-	-	4,350	-
40053630004000	3,800	Direct	42%	1,596	58%	-	1,596	-	-	2,204	-
40053630004020	5,486	Direct	42%	2,304	58%	-	2,304	-	-	3,182	-
40053630004100	60,116	Direct	42%	25,249	58%	-	25,249	-	-	34,867	-
40053630004400	2,850	Direct	42%	1,197	58%	-	1,197	-	-	1,653	-
40053630004610	20,900	Direct	42%	8,778	58%	-	8,778	-	-	12,122	-
40053630004620	2,375	Direct	42%	998	58%	-	998	-	-	1,378	-
40053630004630	33,250	Direct	42%	13,965	58%	-	13,965	-	-	19,285	-
40053630004680	-	Direct	42%	-	58%	-	-	-	-	-	-
40053630004690	14,250	Direct	42%	5,985	58%	-	5,985	-	-	8,265	-
40053630004695	46,500	Direct	42%	19,530	58%	-	19,530	-	-	26,970	-
40053630004698	-	Direct	42%	-	58%	-	-	-	-	-	-
40053630004900	-	Direct	42%	-	58%	-	-	-	-	-	-
40053630005100	1,900	Direct	42%	798	58%	-	798	-	-	1,102	-
40053630005200	38,000	Direct	42%	15,960	58%	-	15,960	-	-	22,040	-
40053630005220	5,681	Direct	42%	2,386	58%	-	2,386	-	-	3,295	-
40053630005255	7,425	Direct	42%	3,119	58%	-	3,119	-	-	4,307	-

**Marco Island Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water		Sewer		N/A	Water		Sewer	
			% Allocation	\$ Allocation	% Allocation	\$ Allocation		% Allocation	\$ Allocation	% Allocation	\$ Allocation
40053630005280 FUEL	23,750	Direct	42%	9,975	58%	-	42%	9,975	58%	-	13,775
40053630005400 PUBLICATIONS & MEMBERSHIPS	575	Direct	42%	241	58%	-	42%	241	58%	-	333
40053630005420 TRAINING	7,790	Direct	42%	3,272	58%	-	42%	3,272	58%	-	4,518
40053630006400 EQUIPMENT PURCHASES	-	Direct	42%	-	58%	-	42%	-	58%	-	-
40053630006431 RENEWAL & REPLACEMENT	-	Direct	42%	-	58%	-	42%	-	58%	-	-
<b>UTILITY MAINTENANCE OPERATIONS EXPENSES</b>	<b>1,328,409</b>			<b>557,932</b>				<b>557,932</b>			<b>770,477</b>
<b>ADMINISTRATION</b>											
40053690001200 WAGES	814,354	Staff Allocation	45%	369,852	55%	-	45%	369,852	55%	-	444,501
40053690001210 UNPAID COMPENSATED ABSENCES	-	Staff Allocation	45%	-	55%	-	45%	-	55%	-	-
40053690001400 OVERTIME	4,760	Staff Allocation	45%	2,162	55%	-	45%	2,162	55%	-	2,598
40053690002000 BENEFITS	265,000	Staff Allocation	45%	120,354	55%	-	45%	120,354	55%	-	144,646
40053690002100 FICA TAXES	77,863	Staff Allocation	45%	35,363	55%	-	45%	35,363	55%	-	42,500
40053690002200 RETIREMENT	43,315	Staff Allocation	45%	19,672	55%	-	45%	19,672	55%	-	23,643
40053690002500 UNEMPLOYMENT COMPENSATION	-	Staff Allocation	45%	-	55%	-	45%	-	55%	-	-
40053690002600 OPEB EXPENSE	-	Staff Allocation	45%	-	55%	-	45%	-	55%	-	-
40053690002900 CAPITALIZABLE PERSONNEL COSTS	(453,593)	Staff Allocation	45%	(206,007)	55%	-	45%	(206,007)	55%	-	(247,586)
40053690003100 PROFESSIONAL SERVICES	111,382	Staff Allocation	45%	50,586	55%	-	45%	50,586	55%	-	60,796
40053690003400 OTHER CONTRACTUAL SERVICES	58,833	Staff Allocation	45%	26,720	55%	-	45%	26,720	55%	-	32,113
40053690003410 GE/ZENON REIMBURSEABLE EXP (2010)	-	Staff Allocation	45%	-	55%	-	45%	-	55%	-	-
40053690004000 TRAVEL PER DIEM	4,855	Staff Allocation	45%	2,205	55%	-	45%	2,205	55%	-	2,650
40053690004020 SAFETY	2,075	Staff Allocation	45%	943	55%	-	45%	943	55%	-	1,133
40053690004100 TELEPHONE & COMMUNICATIONS	5,998	Staff Allocation	45%	2,724	55%	-	45%	2,724	55%	-	3,274
40053690004300 ELECTRICITY	9,425	Staff Allocation	45%	4,280	55%	-	45%	4,280	55%	-	5,144
40053690004400 RENTALS & LEASES	10,091	Staff Allocation	45%	4,583	55%	-	45%	4,583	55%	-	5,508
40053690004500 INSURANCE	631,120	Staff Allocation	45%	286,634	55%	-	45%	286,634	55%	-	344,486
40053690004610 VEHICLES REPAIRS & MAINTENANCE	4,284	Staff Allocation	45%	1,946	55%	-	45%	1,946	55%	-	2,338
40053690004620 BUILDING REPAIRS & MAINTENANCE	2,190	Staff Allocation	45%	994	55%	-	45%	994	55%	-	1,195
40053690004700 PRINTING	3,903	Staff Allocation	45%	1,773	55%	-	45%	1,773	55%	-	2,130
40053690004900 MISCELLANEOUS EXPENSE	2,856	Staff Allocation	45%	1,297	55%	-	45%	1,297	55%	-	1,559
40053690004910 BOND CLOSING COSTS	-	Staff Allocation	45%	-	55%	-	45%	-	55%	-	-
40053690004911 ADMINISTRATIVE CHARGES-GE	509,123	Staff Allocation	45%	231,227	55%	-	45%	231,227	55%	-	277,896
40053690004920 BAD DEBT EXPENSE	-	Staff Allocation	45%	-	55%	-	45%	-	55%	-	-
40053690004930 COLLECTION EXPENSE	-	Staff Allocation	45%	-	55%	-	45%	-	55%	-	-

**Marco Island Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water		Sewer		N/A	Water		Sewer	
			% Allocation	\$ Allocation	% Allocation	\$ Allocation		% Allocation	\$ Allocation	% Allocation	\$ Allocation
40053690005100 OFFICE SUPPLIES	9,425	Staff Allocation	45%	4,280	55%	-	4,280	5,144	-	-	
40053690005200 OPERATING SUPPLIES	1,428	Staff Allocation	45%	649	55%	-	649	779	-	-	
40053690005201 FDEP LICENSE OPERATING FEES	5,807	Staff Allocation	45%	2,637	55%	-	2,637	3,170	-	-	
40053690005220 UNIFORMS	1,913	Staff Allocation	45%	869	55%	-	869	1,044	-	-	
40053690005230 POSTAGE	952	Staff Allocation	45%	432	55%	-	432	520	-	-	
40053690005250 I.T. SUPPLIES/SERVICES	132,231	Staff Allocation	45%	60,055	55%	-	60,055	72,176	-	-	
40053690005280 FUEL	5,545	Staff Allocation	45%	2,519	55%	-	2,519	3,027	-	-	
40053690005400 PUBLICATIONS & MEMBERSHIPS	1,009	Staff Allocation	45%	458	55%	-	458	551	-	-	
40053690005420 TRAINING	22,629	Staff Allocation	45%	10,277	55%	-	10,277	12,352	-	-	
40053690006400 EQUIPMENT PURCHASES	-	Staff Allocation	45%	-	55%	-	-	-	-	-	
40053690006300 CAPITAL IMPROVEMENTS ALLOCATION	-	5-Year Avg. in CIP	66%	-	34%	-	-	-	-	-	
40053690006999 Capital Project Offset	-	N/A	0%	-	0%	-	-	-	-	-	
40053690007104 DEBT SERVICE PRINCIPAL	-	N/A	0%	-	0%	-	-	-	-	-	
40053690007204 DEBT SERVICE INTEREST	-	N/A	0%	-	0%	-	-	-	-	-	
40053690007310 INTEREST ON DEPOSITS	-	N/A	0%	-	0%	-	-	-	-	-	
40053690007320 AMORTIZATION	-	N/A	0%	-	0%	-	-	-	-	-	
40053690007321 CURRENT YR BOND EXPENSE	-	N/A	0%	-	0%	-	-	-	-	-	
40053690009099 OPERATING CONTINGENCY	346,200	Staff Allocation	45%	157,232	55%	-	157,232	188,967	-	-	
40053690009430 XFER TO UTILITY R&R FUND (430)	-	5-Year Avg. in CIP	49%	-	51%	-	-	-	-	-	
40053690009431 XFER TO UTILITY CAP RSV FUND (431)	-	5-Year Avg. in CIP	68%	-	32%	-	-	-	-	-	
40053690009432 XFER TO UTIL SCHG RESURFACE (432)	-	Revenue	68%	-	32%	-	-	-	-	-	
40053690009900 CENTRAL ADMINISTRATION ALLOCATION	-	Staff Allocation	45%	-	55%	-	-	-	-	-	
40053690009910 CONT TO LIABILITY INSURANCE FUND	-	Staff Allocation	45%	-	55%	-	-	-	-	-	
40053690009920 TRANSFER TO UTILITY DEBT SERVICE	-	Debt Allocation	64%	-	36%	-	-	-	-	-	
40053690009960 TRANSFER TO STRP REDUCTION	-	Revenue	68%	-	32%	-	-	-	-	-	
<b>ADMINISTRATION EXPENSES</b>	<b>2,634,972</b>			<b>1,196,716</b>	<b>1,438,255</b>						
<b>FINANCE &amp; UTILITY BILLING</b>											
40053690101200 WAGES	412,297	# of Customers	54%	221,735	46%	-	221,735	190,562	-	-	
40053690101400 OVERTIME	933	# of Customers	54%	502	46%	-	502	431	-	-	
40053690102000 BENEFITS	156,073	# of Customers	54%	83,937	46%	-	83,937	72,136	-	-	
40053690102100 FICA	39,326	# of Customers	54%	21,150	46%	-	21,150	18,176	-	-	
40053690102200 RETIREMENT	21,329	# of Customers	54%	11,471	46%	-	11,471	9,858	-	-	
40053690102900 CAPITALIZABLE PERSONNEL	(145,087)	# of Customers	54%	(78,028)	46%	-	(78,028)	(67,058)	-	-	

**Marco Island Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
40053690103100	PROFESSIONAL SERVICES	Revenues	68%	32%	-	16,656	7,964
40053690103200	AUDITING SERVICES	Revenues	68%	32%	-	31,482	15,053
40053690103400	CONTRACTUAL SERVICES	# of Customers	54%	46%	-	24,800	21,313
40053690104000	TRAVEL & PER DIEM	# of Customers	54%	46%	-	276	237
40053690104020	SAFETY	# of Customers	54%	46%	-	176	151
40053690104100	TELEPHONE & COMMUNICATION	# of Customers	54%	46%	-	1,852	1,592
40053690104300	ELECTRICITY	# of Customers	54%	46%	-	-	-
40053690104400	RENTALS & LEASES	# of Customers	54%	46%	-	853	733
40053690104610	VEHICLE REPAIR & MAINT	# of Customers	54%	46%	-	1,255	1,079
40053690104620	BUILDING REPAIR & MAINT	# of Customers	54%	46%	-	-	-
40053690104630	EQUIP REPAIR & MAINT	# of Customers	54%	46%	-	1,255	1,079
40053690104700	PRINTING	# of Customers	54%	46%	-	1,757	1,510
40053690104900	BANK FEES	# of Customers	54%	46%	-	7,831	6,730
40053690104910	BOND CLOSING COST	# of Customers	54%	46%	-	-	-
40053690104920	BAD DEBT EXPENSE	Revenues	68%	32%	-	6,746	3,226
40053690105100	OFFICE SUPPLIES	# of Customers	54%	46%	-	3,815	3,279
40053690105210	FUEL	# of Customers	54%	46%	-	4,819	4,142
40053690105220	UNIFORMS	# of Customers	54%	46%	-	402	345
40053690105230	POSTAGE	# of Customers	54%	46%	-	21,813	18,746
40053690105420	TRAINING	# of Customers	54%	46%	-	251	216
	<b>FINANCE &amp; UTILITY BILLING EXPENSES</b>					<b>386,807</b>	<b>311,501</b>

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
40058190000462	TRANS SRLF WATER PROJECTS	N/A	0%	0%	-	-	-
400581900009430	TRANSFER TO UTILITY R&R F	5-Year Avg. in CIP	49%	51%	-	1,103,853	1,141,514
40053690109431	TRANSFER TO UTILITY CAP R	5-Year Avg. in CIP	68%	32%	-	708,676	332,276
40053690109920	TRANSFER TO UTILITY DEBT	Debt Allocation	64%	36%	-	6,112,106	3,404,868
	<b>CAPITAL AND DEBT SERVICE TRANSFER EXPENSES</b>					<b>7,924,635</b>	<b>4,878,657</b>

<b>TOTAL EXPENDITURES</b>	25,307,179					15,310,386	9,996,793
% Allocation					0.0%	60.5%	39.5%

Expenses Excluded From Indirect Allocation

**Marco Island Test Year Expense Allocation Between Water & Sewer**

Schedule 4

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
Transfer to Utility Surcharge - Resurfacing	-		-	-	-	-	-
Transfer to Utility Surcharge - STRP Reduction	-		-	-	-	-	-
Net Expenses for Indirect Allocation	25,307,179				-	15,310,386	9,996,793
% of Expenditures		(Basis of Indirect Allocations ->)			N/A	60.5%	39.5%

Prepared by Burton & Associates

12/27/2011

-2 Cost Allocation Model\_12.27.11.xlsm

Marco Island Water System Test Year Expense Allocation to Functions

Test Year CO5	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation	
															12%
<b>WATER PRODUCTION - MI N WTP</b>															
444,193	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	52,054	378,813	13,326	-	-	-	
19,588	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	2,295	16,705	588	-	-	-	
124,513	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	14,591	106,186	3,735	-	-	-	
48,334	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	5,078	36,956	1,300	-	-	-	
31,537	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	3,696	26,895	946	-	-	-	
-	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	-	-	-	-	-	-	
29,382	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	3,443	25,058	881	-	-	-	
151,242	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	17,724	128,981	4,537	-	-	-	
240,760	Direct	0%	100%	0%	0%	0%	0%	0%	-	240,760	-	-	-	-	
4,800	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	563	4,094	144	-	-	-	
6,307	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	739	5,379	189	-	-	-	
4,535	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	531	3,887	136	-	-	-	
13,880	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	1,627	11,837	416	-	-	-	
350,000	Direct	7%	65%	30%	0%	0%	0%	0%	24,500	220,500	105,000	-	-	-	
195,882	Direct	100%	0%	0%	0%	0%	0%	0%	195,882	-	-	-	-	-	
7,346	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	861	6,264	220	-	-	-	
2,938	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	344	2,506	88	-	-	-	
2,938	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	344	2,506	88	-	-	-	
60,724	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	7,116	51,786	1,822	-	-	-	
4,887	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	574	4,176	147	-	-	-	
19,588	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	2,295	16,705	588	-	-	-	
-	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	-	-	-	-	-	-	
-	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	-	-	-	-	-	-	
5,436	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	637	4,636	163	-	-	-	
19,099	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	2,338	16,387	573	-	-	-	
3,658	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	429	3,120	110	-	-	-	
490	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	57	418	15	-	-	-	
751,673	Direct	100%	0%	0%	0%	0%	0%	0%	89,822	-	-	-	-	-	
89,822	Direct	100%	0%	0%	0%	0%	0%	0%	89,822	-	-	-	-	-	
43,682	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	5,119	37,252	1,310	-	-	-	
362	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	42	309	11	-	-	-	
5,793	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	679	4,941	174	-	-	-	
-	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	-	-	-	-	-	-	
-	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	-	-	-	-	-	-	
2,678,399	Staff Allocation	12%	85%	3%	0%	0%	0%	0%	433,282	2,108,609	136,508	-	-	-	
<b>WATER PRODUCTION - MI S WTP</b>															
347,470	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	37,229	299,817	10,424	-	-	-	
8,000	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	857	6,963	240	-	-	-	
-	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	-	-	-	-	-	-	
74,065	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	7,936	63,908	2,222	-	-	-	
30,520	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	3,270	26,334	916	-	-	-	
19,390	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	2,078	16,731	582	-	-	-	
-	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	-	-	-	-	-	-	
28,605	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	3,065	24,682	858	-	-	-	
2,400	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	257	2,071	72	-	-	-	
4,000	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	429	3,451	120	-	-	-	
1,585	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	170	1,368	48	-	-	-	
12,840	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	1,376	11,079	385	-	-	-	
804,000	Direct	14%	53%	33%	0%	0%	0%	0%	112,560	423,440	268,000	-	-	-	
12,640	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	1,354	10,907	379	-	-	-	
1,920	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	206	1,657	58	-	-	-	
14,600	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	1,564	12,598	438	-	-	-	
81,000	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	8,679	69,891	2,430	-	-	-	
6,400	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	686	5,522	192	-	-	-	
50,000	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	5,357	43,143	1,500	-	-	-	
31,830	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	3,410	27,465	955	-	-	-	
2,625	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	281	2,265	79	-	-	-	
500	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	54	431	15	-	-	-	
221,855	Direct	0%	100%	0%	0%	0%	0%	0%	-	221,855	-	-	-	-	
3,000	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	321	2,589	90	-	-	-	
510	Staff Allocation	11%	86%	3%	0%	0%	0%	0%	55	440	15	-	-	-	



F. -2 Cost Allocation Model\_12.27.11.xlsm

Marco Island Water System Test Year Expense Allocation to Functions

Schedule 5

Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation	
40053310205420	TRAINING	3,440	Staff Allocation	11%	86%	3%	0%	0%	369	2,968	103	-	-	-	
40053310206400	EQUIPMENT PURCHASES	-	Staff Allocation	11%	86%	3%	0%	0%	-	-	-	-	-	-	
40053310206431	RENEWAL & REPLACEMENT	-	Staff Allocation	11%	86%	3%	0%	0%	-	-	-	-	-	-	
<b>WATER PRODUCTION - MIS WTP EXPENSES</b>		<b>1,763,195</b>							<b>191,561</b>	<b>1,281,514</b>	<b>290,120</b>				
<b>WATER PRODUCTION - MS</b>															
40053310503400	OTHER CONTRACTUAL SERVICES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310503430	TRASH / DUMPSTER SERVICES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310504000	TRAVEL PER DIEM	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310504100	TELEPHONE & COMMUNICATIONS	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310504300	ELECTRICITY	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310504400	RENTALS AND LEASES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310504630	EQUIPMENT REPAIR & MAINTENANCE	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310505200	OPERATING SUPPLIES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310505255	SMALL TOOLS	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310506431	RENEWAL & REPLACEMENT	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
40053310509000	OTHER OPERATING EXPENSES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-	
<b>WATER PRODUCTION - MS EXPENSES</b>															

Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation
40053320001200	WAGES	372,450	Staff Allocation	0%	0%	57%	0%	7%	1,374	-	211,650	131,938	-	27,487
40053320001400	OVERTIME	21,184	Staff Allocation	0%	0%	57%	0%	7%	78	-	12,038	7,504	-	1,563
40053320001500	LONGEVITY PAY	-	Staff Allocation	0%	0%	57%	0%	7%	-	-	-	-	-	-
40053320002000	BENEFITS	133,929	Staff Allocation	0%	0%	57%	0%	7%	494	-	76,107	47,443	-	9,884
40053320002100	FICA TAXES	35,475	Staff Allocation	0%	0%	57%	0%	7%	131	-	20,159	12,567	-	2,618
40053320002200	RETIREMENT	24,112	Staff Allocation	0%	0%	57%	0%	7%	89	-	13,702	8,542	-	1,780
40053320002900	CAPITALIZABLE PERSONNEL COSTS	(63,112)	Staff Allocation	0%	0%	57%	0%	7%	(233)	-	(35,864)	(22,357)	-	(4,658)
40053320003100	PROFESSIONAL SERVICES	1,721	Staff Allocation	0%	0%	57%	0%	7%	6	-	978	610	-	127
40053320003400	OTHER CONTRACTUAL SERVICES	34,953	Staff Allocation	0%	0%	57%	0%	7%	129	-	19,863	12,382	-	2,580
40053320003430	TRASH / DUMPSTER SERVICES	6,885	Staff Allocation	0%	0%	57%	0%	7%	25	-	3,912	2,439	-	508
40053320004000	TRAVEL PER DIEM	2,383	Staff Allocation	0%	0%	57%	0%	7%	9	-	1,354	844	-	176
40053320004020	SAFETY	3,204	Staff Allocation	0%	0%	57%	0%	7%	12	-	1,821	1,135	-	236
40053320004100	TELEPHONE & COMMUNICATIONS	2,393	Staff Allocation	0%	0%	57%	0%	7%	9	-	1,354	844	-	176
40053320004300	ELECTRICITY	7,944	Staff Allocation	0%	0%	57%	0%	7%	29	-	4,514	2,814	-	586
40053320004400	RENTALS AND LEASES	2,913	Staff Allocation	0%	0%	57%	0%	7%	11	-	1,655	1,032	-	215
40053320004610	VEHICLE REPAIRS & MAINTENANCE	23,832	Staff Allocation	0%	0%	57%	0%	7%	88	-	13,543	8,442	-	1,759
40053320004620	BUILDING REPAIRS & MAINTENANCE	424	Staff Allocation	0%	0%	57%	0%	7%	2	-	241	150	-	31
40053320004630	EQUIPMENT REPAIR & MAINTENANCE	10,592	Staff Allocation	0%	0%	57%	0%	7%	39	-	6,019	3,752	-	782
40053320004680	ROAD REPAIRS	-	Staff Allocation	0%	0%	57%	0%	7%	-	-	-	-	-	-
40053320004690	OTHER REPAIR & MAINTENANCE	111,215	Staff Allocation	0%	0%	57%	0%	7%	410	-	63,199	39,397	-	8,208
40053320004695	EMERGENCY REPAIRS	-	Staff Allocation	0%	0%	57%	0%	7%	-	-	-	-	-	-
40053320004900	MISC CHARGES	-	Staff Allocation	0%	0%	57%	0%	7%	-	-	-	-	-	-
40053320005100	OFFICE SUPPLIES	1,589	Staff Allocation	0%	0%	57%	0%	7%	6	-	903	563	-	117
40053320005200	OPERATING SUPPLIES	34,424	Staff Allocation	0%	0%	57%	0%	7%	127	-	19,562	12,194	-	2,540
40053320005220	UNIFORMS	4,515	Staff Allocation	0%	0%	57%	0%	7%	17	-	2,566	1,599	-	333
40053320005260	REPAIR SUPPLIES	-	Staff Allocation	0%	0%	57%	0%	7%	-	-	-	-	-	-
40053320005280	FUEL	23,832	Staff Allocation	0%	0%	57%	0%	7%	88	-	13,543	8,442	-	1,759
40053320005400	PUBLICATIONS & MEMBERSHIPS	826	Staff Allocation	0%	0%	57%	0%	7%	3	-	469	293	-	61
40053320005420	TRAINING	5,031	Staff Allocation	0%	0%	57%	0%	7%	19	-	2,859	1,782	-	371
40053320006400	EQUIPMENT PURCHASES	-	Staff Allocation	0%	0%	57%	0%	7%	-	-	-	-	-	-
40053320006431	RENEWAL & REPLACEMENT	-	Staff Allocation	0%	0%	57%	0%	7%	-	-	-	-	-	-
<b>DISTRIBUTION &amp; COLLECTION EXPENSES</b>		<b>802,702</b>							<b>2,962</b>		<b>456,148</b>	<b>284,352</b>		<b>59,240</b>

Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation
40053510001200	WAGES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510001400	OVERTIME	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510001500	LONGEVITY PAY	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510002000	BENEFITS	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510002100	FICA TAXES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510002200	RETIREMENT	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510003100	PROFESSIONAL SERVICES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510003400	CONTRACTUAL SERVICES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510003410	CONTRACTUAL SERVICES-SLUGE HAULING	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510003430	TRASH / DUMPSTER SERVICES	-	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-

Marco Island Water System Test Year Expense Allocation to Functions

Test Year COS	Allocation Basis/Factor	Supply % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation
40053510004000	TRAVEL PER DIEM	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004020	SAFETY	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004100	TELEPHONE & COMMUNICATIONS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004300	ELECTRICITY	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004400	RENTALS AND LEASES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004610	VEHICLE REPAIRS & MAINTENANCE	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004620	BUILDING REPAIRS & MAINTENANCE	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004630	EQUIPMENT REPAIR & MAINTENANCE	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004660	MECHANICAL INTEGRITY TESTING	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004690	OTHER REPAIR & MAINTENANCE	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004695	EMERGENCY REPAIRS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510004980	HAZARDOUS WASTE DISPOSAL	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005100	OFFICE SUPPLIES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005200	OPERATING SUPPLIES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005220	UNIFORMS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005252	JANITORIAL SUPPLIES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005255	SMALL TOOLS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005270	CHEMICALS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005280	FUEL	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005400	PUBLICATIONS & MEMBERSHIPS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510005420	TRAINING	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510006400	EQUIPMENT PURCHASES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510006431	RENEWAL & REPLACEMENT	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
<b>WASTEWATER TREATMENT - MI EXPENSES</b>													

Test Year COS	Allocation Basis/Factor	Supply % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation
40053510501200	WAGES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510501400	OVERTIME	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510502000	BENEFITS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510502100	FICA TAXES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510502200	RETIREMENT	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510502400	CONTRACTUAL SERVICES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510503410	CONTRACTUAL SERVICES-SLUD	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510503430	TRASH / DUMPSTER SERVICES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510504100	TELEPHONE & COMMUNICATIONS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510504300	ELECTRICITY	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510504620	BUILDING REPAIRS & MAINTENANCE	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510504630	EQUIPMENT REPAIR & MAINTENANCE	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510505100	OFFICE SUPPLIES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510505200	OPERATING SUPPLIES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510505250	JANITORIAL SUPPLIES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510505255	SMALL TOOLS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510505270	CHEMICALS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510505280	FUEL	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053510506431	RENEWAL & REPLACEMENT	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
<b>WASTEWATER TREATMENT - MI EXPENSES</b>													

Test Year COS	Allocation Basis/Factor	Supply % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation
280,088	Direct	50%	50%	0%	0%	0%	100%	140,044	140,044	-	-	-	-
22,226	Direct	50%	50%	0%	0%	0%	100%	11,113	11,113	-	-	-	-
78,485	Direct	50%	50%	0%	0%	0%	100%	39,243	39,243	-	-	-	-
26,717	Direct	50%	50%	0%	0%	0%	100%	13,359	13,359	-	-	-	-
15,964	Direct	50%	50%	0%	0%	0%	100%	7,982	7,982	-	-	-	-
(7,348)	Direct	50%	50%	0%	0%	0%	100%	(3,674)	(3,674)	-	-	-	-
23,297	Direct	50%	50%	0%	0%	0%	100%	11,648	11,648	-	-	-	-
3,150	Direct	50%	50%	0%	0%	0%	100%	1,575	1,575	-	-	-	-
1,996	Direct	50%	50%	0%	0%	0%	100%	998	998	-	-	-	-
2,304	Direct	50%	50%	0%	0%	0%	100%	1,152	1,152	-	-	-	-
25,249	Direct	50%	50%	0%	0%	0%	100%	12,624	12,624	-	-	-	-
1,197	Direct	50%	50%	0%	0%	0%	100%	599	599	-	-	-	-
8,778	Direct	50%	50%	0%	0%	0%	100%	4,389	4,389	-	-	-	-

UTILITY MAINTENANCE OPERATIONS

40053630001200	WAGES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630001400	OVERTIME	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630001500	LONGEVITY PAY	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630002000	BENEFITS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630002100	FICA TAXES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630002200	RETIREMENT	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630002500	UNEMPLOYMENT COMPENSATION	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630002900	CAPITALIZABLE PERSONNEL COSTS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630003100	PROFESSIONAL SERVICES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630003400	OTHER CONTRACTUAL SERVICES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630003430	TRASH / DUMPSTER SERVICES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630004000	TRAVEL PER DIEM	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630004020	SAFETY	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630004100	TELEPHONE & COMMUNICATIONS	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630004400	RENTALS AND LEASES	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-
40053630004610	VEHICLE REPAIRS & MAINTENANCE	N/A	0%	0%	0%	0%	0%	-	-	-	-	-	-

Marco Island Water System Test Year Expense Allocation to Functions

Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation																				
															998	13,965	5,985	19,530	798	15,960	2,386	9,975	241	3,272	557,932	369,852	2,162	120,354	35,363	19,672	2,205	943	2,724	4,583
40053630004620	BUILDING REPAIRS & MAINTENANCE	Direct	50%	0%	0%	0%	0%	100%	499	-	-	-	-	-																				
40053630004630	EQUIPMENT REPAIR & MAINTENANCE	Direct	50%	0%	0%	0%	0%	100%	6,983	-	-	-	-	-																				
40053630004680	ROAD REPAIRS	Direct	50%	0%	0%	0%	0%	100%	-	499	-	-	-	-																				
40053630004690	OTHER REPAIR & MAINTENANCE	Direct	50%	0%	0%	0%	0%	100%	2,993	2,993	-	-	-	-																				
40053630004695	EMERGENCY REPAIRS	Direct	50%	0%	0%	0%	0%	100%	9,765	9,765	-	-	-	-																				
40053630004698	R & R REPAIRS	Direct	50%	0%	0%	0%	0%	100%	-	-	-	-	-	-																				
40053630004900	MISC CHANGES	Direct	50%	0%	0%	0%	0%	100%	-	-	-	-	-	-																				
40053630005100	OFFICE SUPPLIES	Direct	50%	0%	0%	0%	0%	100%	399	399	-	-	-	-																				
40053630005200	OPERATING SUPPLIES	Direct	50%	0%	0%	0%	0%	100%	7,980	7,980	-	-	-	-																				
40053630005220	UNIFORMS	Direct	50%	0%	0%	0%	0%	100%	1,193	1,193	-	-	-	-																				
40053630005255	SPECIAL TOOLS	Direct	50%	0%	0%	0%	0%	100%	1,559	1,559	-	-	-	-																				
40053630005280	FUEL	Direct	50%	0%	0%	0%	0%	100%	4,988	4,988	-	-	-	-																				
40053630005400	PUBLICATIONS & MEMBERSHIPS	Direct	50%	0%	0%	0%	0%	100%	121	121	-	-	-	-																				
40053630005420	TRAINING	Direct	50%	0%	0%	0%	0%	100%	1,636	1,636	-	-	-	-																				
40053630006400	EQUIPMENT PURCHASES	Direct	50%	0%	0%	0%	0%	100%	-	-	-	-	-	-																				
40053630006431	RENEWAL & REPLACEMENT	Direct	50%	0%	0%	0%	0%	100%	-	-	-	-	-	-																				
<b>UTILITY MAINTENANCE OPERATIONS EXPENSES</b>																																		
		Indirect	14%	23%	3%	2%	1%	100%	53,277	205,442	85,151	12,364	8,642	4,976																				
		Indirect	14%	23%	3%	2%	1%	100%	311	1,201	498	72	51	29																				
		Indirect	14%	23%	3%	2%	1%	100%	17,337	66,853	27,709	4,024	2,812	1,619																				
		Indirect	14%	23%	3%	2%	1%	100%	5,094	19,643	8,142	1,182	826	476																				
		Indirect	14%	23%	3%	2%	1%	100%	2,834	10,927	4,529	658	460	265																				
		Indirect	14%	23%	3%	2%	1%	100%	-	-	-	-	-	-																				
		Indirect	14%	23%	3%	2%	1%	100%	29,675	(114,431)	(47,429)	(6,887)	(4,814)	(2,771)																				
		Indirect	14%	23%	3%	2%	1%	100%	7,287	28,099	11,646	1,691	1,182	681																				
		Indirect	14%	23%	3%	2%	1%	100%	3,849	14,842	6,152	893	624	359																				
		Indirect	14%	23%	3%	2%	1%	100%	318	1,225	508	74	52	30																				
		Indirect	14%	23%	3%	2%	1%	100%	136	524	217	32	22	13																				
		Indirect	14%	23%	3%	2%	1%	100%	617	2,513	627	91	64	37																				
		Indirect	14%	23%	3%	2%	1%	100%	517	2,378	985	143	100	58																				
		Indirect	14%	23%	3%	2%	1%	100%	660	2,546	1,055	153	107	62																				
		Indirect	14%	23%	3%	2%	1%	100%	41,289	159,216	65,992	9,582	6,698	3,856																				
		Indirect	14%	23%	3%	2%	1%	100%	280	1,081	448	65	45	26																				
		Indirect	14%	23%	3%	2%	1%	100%	143	552	229	33	23	13																				
		Indirect	14%	23%	3%	2%	1%	100%	255	985	408	59	41	24																				
		Indirect	14%	23%	3%	2%	1%	100%	187	720	299	43	30	17																				
		Indirect	14%	23%	3%	2%	1%	100%	33,308	128,439	53,235	7,730	5,403	3,111																				
		Direct	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-																				
		Indirect	14%	23%	3%	2%	1%	100%	617	2,378	985	143	100	58																				
		Indirect	14%	23%	3%	2%	1%	100%	93	360	149	22	15	9																				
		Indirect	14%	23%	3%	2%	1%	100%	380	1,465	607	88	62	35																				
		Indirect	14%	23%	3%	2%	1%	100%	125	483	200	29	20	12																				
		Indirect	14%	23%	3%	2%	1%	100%	62	240	100	14	10	6																				
		Indirect	14%	23%	3%	2%	1%	100%	8,651	33,359	13,826	2,008	1,403	808																				
		Indirect	14%	23%	3%	2%	1%	100%	363	1,399	580	84	59	34																				
		Indirect	14%	23%	3%	2%	1%	100%	66	255	106	15	11	6																				
		Indirect	14%	23%	3%	2%	1%	100%	1,480	5,709	2,366	344	240	138																				
		5-Year Avg. in CIP	20%	37%	2%	0%	7%	100%	-	-	-	-	-	-																				
		Capital Project Offset	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-																				
		DEBT SERVICE PRINCIPAL	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-																				
		DEBT SERVICE INTEREST	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-																				
		INTEREST ON DEPOSITS	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-																				
		AMORTIZATION	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-																				
		CURRENT IR BOND EXPENSE	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-																				
		OPERATING CONTINGENCY	14%	23%	3%	2%	1%	100%	23,649	87,338	36,200	5,256	3,674	2,115																				
		XFER TO UTILITY R&R FUND (430)	0%	30%	10%	0%	8%	100%	-	-	-	-	-	-																				



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Test Year	CD	Allocation Basis/Factor	CS: Meter/Srv. % Allocation	CS: Bill/Coil. % Allocation	C & T % Allocation	Treatment Base % Allocation	Disposal Ribs & Wells % Allocation	Disposal - RW T&D % Allocation	Total % Allocation
<b>WATER PRODUCTION - MI N WTP</b>									
-	40053310001200	WAGES	0%	0%	0%	0%	0%	0%	0%
-	40053310001400	OVERTIME	0%	0%	0%	0%	0%	0%	0%
-	40053310002000	BENEFITS	0%	0%	0%	0%	0%	0%	0%
-	40053310002100	FICA TAXES	0%	0%	0%	0%	0%	0%	0%
-	40053310002200	RETIREMENT	0%	0%	0%	0%	0%	0%	0%
-	40053310002500	UNEMPLOYMENT COMPENSATION	0%	0%	0%	0%	0%	0%	0%
-	40053310003100	PROFESSIONAL SERVICES	0%	0%	0%	0%	0%	0%	0%
-	40053310003400	OTHER CONTRACTUAL SERVICES	0%	0%	0%	0%	0%	0%	0%
-	40053310003410	SLUDGE HAULING	0%	0%	0%	0%	0%	0%	0%
-	40053310003430	TRASH / DUMPSTER SERVICES	0%	0%	0%	0%	0%	0%	0%
-	40053310004000	TRAVEL PER DIEM	0%	0%	0%	0%	0%	0%	0%
-	40053310004020	SAFETY	0%	0%	0%	0%	0%	0%	0%
-	40053310004100	TELEPHONE & COMMUNICATIONS	0%	0%	0%	0%	0%	0%	0%
-	40053310004900	ELECTRICITY-LINE PLANT	0%	0%	0%	0%	0%	0%	0%
-	40053310004905	ELECTRICITY-RAW WATER	0%	0%	0%	0%	0%	0%	0%
-	40053310004910	RENTALS AND LEASES	0%	0%	0%	0%	0%	0%	0%
-	40053310004920	VEHICLE REPAIRS & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	40053310004930	BUILDING REPAIRS & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	40053310004940	EQUIPMENT REPAIR & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	40053310004950	OTHER REPAIR & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	40053310004960	EMERGENCY REPAIRS	0%	0%	0%	0%	0%	0%	0%
-	40053310004985	R & R REPAIRS	0%	0%	0%	0%	0%	0%	0%
-	40053310004990	OFFICE SUPPLIES	0%	0%	0%	0%	0%	0%	0%
-	40053310005100	OFFICE SUPPLIES	0%	0%	0%	0%	0%	0%	0%
-	40053310005200	OPERATING SUPPLIES	0%	0%	0%	0%	0%	0%	0%
-	40053310005220	UNIFORMS	0%	0%	0%	0%	0%	0%	0%
-	40053310005255	SMALL TOOLS	0%	0%	0%	0%	0%	0%	0%
-	40053310005280	CHEMICALS	0%	0%	0%	0%	0%	0%	0%
-	40053310005300	FUEL	0%	0%	0%	0%	0%	0%	0%
-	40053310005400	PUBLICATIONS & MEMBERSHIPS	0%	0%	0%	0%	0%	0%	0%
-	40053310005420	TRAINING	0%	0%	0%	0%	0%	0%	0%
-	40053310005430	EQUIPMENT PURCHASES	0%	0%	0%	0%	0%	0%	0%
-	40053310005451	RENEWAL & REPLACEMENT	0%	0%	0%	0%	0%	0%	0%
<b>WATER PRODUCTION - MI S WTP EXPENSES</b>									
-	400533100201200	WAGES	0%	0%	0%	0%	0%	0%	0%
-	400533100201400	OVERTIME	0%	0%	0%	0%	0%	0%	0%
-	400533100201500	LONGEVITY PAY	0%	0%	0%	0%	0%	0%	0%
-	400533100202000	BENEFITS	0%	0%	0%	0%	0%	0%	0%
-	400533100202100	FICA TAXES	0%	0%	0%	0%	0%	0%	0%
-	400533100202200	RETIREMENT	0%	0%	0%	0%	0%	0%	0%
-	400533100203100	PROFESSIONAL SERVICES	0%	0%	0%	0%	0%	0%	0%
-	400533100203200	OTHER CONTRACTUAL SERVICES	0%	0%	0%	0%	0%	0%	0%
-	400533100203400	TRASH / DUMPSTER SERVICES	0%	0%	0%	0%	0%	0%	0%
-	400533100204000	TRAVEL PER DIEM	0%	0%	0%	0%	0%	0%	0%
-	400533100204020	SAFETY	0%	0%	0%	0%	0%	0%	0%
-	400533100204100	TELEPHONE & COMMUNICATIONS	0%	0%	0%	0%	0%	0%	0%
-	400533100204300	ELECTRICITY	0%	0%	0%	0%	0%	0%	0%
-	400533100204400	RENTALS AND LEASES	0%	0%	0%	0%	0%	0%	0%
-	400533100204610	VEHICLE REPAIRS & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	400533100204620	BUILDING REPAIRS & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	400533100204630	EQUIPMENT REPAIR & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	400533100204690	OTHER REPAIR & MAINTENANCE	0%	0%	0%	0%	0%	0%	0%
-	400533100204695	EMERGENCY REPAIRS	0%	0%	0%	0%	0%	0%	0%
-	400533100204698	R & R REPAIRS	0%	0%	0%	0%	0%	0%	0%
-	400533100205200	OPERATING SUPPLIES	0%	0%	0%	0%	0%	0%	0%
-	400533100205200	UNIFORMS	0%	0%	0%	0%	0%	0%	0%
-	400533100205255	SMALL TOOLS	0%	0%	0%	0%	0%	0%	0%
-	400533100205270	CHEMICALS	0%	0%	0%	0%	0%	0%	0%
-	400533100205280	FUEL	0%	0%	0%	0%	0%	0%	0%
-	400533100205400	PUBLICATIONS & MEMBERSHIPS	0%	0%	0%	0%	0%	0%	0%
-	400533100205420	TRAINING	0%	0%	0%	0%	0%	0%	0%
-	400533100206400	EQUIPMENT PURCHASES	0%	0%	0%	0%	0%	0%	0%
-	400533100206431	RENEWAL & REPLACEMENT	0%	0%	0%	0%	0%	0%	0%
<b>WATER PRODUCTION - MI S WTP EXPENSES</b>									
-	400533100209400	OTHER CONTRACTUAL SERVICES	0%	0%	0%	0%	0%	0%	0%
-	400533100209430	TRASH / DUMPSTER SERVICES	0%	0%	0%	0%	0%	0%	0%
-	400533100504000	TRAVEL PER DIEM	0%	0%	0%	0%	0%	0%	0%
-	400533100504100	TELEPHONE & COMMUNICATIONS	0%	0%	0%	0%	0%	0%	0%
-	400533100504300	ELECTRICITY	0%	0%	0%	0%	0%	0%	0%

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Marco Island Sower System Test Year Expense Allocation to Functions

Account	Test Year COS	Allocation Basis/Factor	CS: Meter/Svr.		C & T		Disposal-Rib & Wells		Disposal - RW T&D	
			% Allocation	% Allocation	% Allocation	% Allocation	% Allocation	% Allocation		
-40053310504400 RENTALS AND LEASES	-	N/A	0%	0%	0%	0%	0%	0%	0%	0%
-40053310504600 EQUIPMENT REPAIR & MAINTENANCE	-	N/A	0%	0%	0%	0%	0%	0%	0%	0%
-40053310505200 OPERATING SUPPLIES	-	N/A	0%	0%	0%	0%	0%	0%	0%	0%
-40053310505255 SMALL TOOLS	-	N/A	0%	0%	0%	0%	0%	0%	0%	0%
-40053310506431 RENEWAL & REPLACEMENT	-	N/A	0%	0%	0%	0%	0%	0%	0%	0%
-40053310509000 OTHER OPERATING EXPENSES	-	N/A	0%	0%	0%	0%	0%	0%	0%	0%
<b>WATER PRODUCTION - MIS EXPENSES</b>										
<b>DISTRIBUTION &amp; COLLECTION</b>										
-40053320001200 WAGES	320,088	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	89,744
-40053320001400 OVERTIME	18,206	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	5,104
-40053320001500 LONGEVITY PAY	-	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	13,101
-40053320002000 BENEFITS	115,100	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	32,271
-40053320002100 FICA TAXES	30,487	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	8,548
-40053320002200 RETIREMENT	20,722	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	5,810
-40053320002500 CAPITALIZABLE PERSONNEL COSTS	(54,239)	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	(15,207)
-40053320003100 PROFESSIONAL SERVICES	1,479	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	415
-40053320003400 OTHER CONTRACTUAL SERVICES	30,039	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	8,422
-40053320003430 TRASH / DUMPSTER SERVICES	5,917	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	1,659
-40053320004000 TRAVEL PER DIEM	2,048	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	574
-40053320004020 SAFETY	2,754	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	772
-40053320004100 TELEPHONE & COMMUNICATIONS	2,048	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	574
-40053320004300 ELECTRICITY	6,827	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	1,914
-40053320004400 RENTALS AND LEASES	2,503	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	702
-40053320004600 VEHICLE REPAIRS & MAINTENANCE	20,481	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	5,742
-40053320004620 BUILDING REPAIRS & MAINTENANCE	364	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	102
-40053320004630 EQUIPMENT REPAIR & MAINTENANCE	9,103	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	2,552
-40053320004680 ROAD REPAIRS	-	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	-
-40053320004690 OTHER REPAIR & MAINTENANCE	95,579	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	26,798
-40053320004695 EMERGENCY REPAIRS	-	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	-
-40053320004900 MISC CHARGES	-	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	-
-40053320005100 OFFICE SUPPLIES	1,365	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	383
-40053320005200 UNIFORMS	29,584	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	8,295
-40053320005260 REPAIR SUPPLIES	3,880	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	1,088
-40053320005280 FUEL	20,481	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	5,742
-40053320005400 PUBLICATIONS & MEMBERSHIPS	710	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	199
-40053320005420 TRAINING	4,324	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	1,212
-40053320006400 EQUIPMENT PURCHASES	-	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	-
-40053320006431 RENEWAL & REPLACEMENT	-	Staff Allocation	0%	0%	72%	0%	28%	0%	28%	-
<b>DISTRIBUTION &amp; COLLECTION EXPENSES</b>	<b>689,852</b>				<b>72%</b>		<b>28%</b>		<b>28%</b>	<b>193,417</b>
<b>WASTEWATER TREATMENT - MI</b>										
-40053510001200 WAGES	383,925	Direct	0%	0%	0%	90%	5%	5%	100%	19,196
-40053510001400 OVERTIME	22,766	Direct	0%	0%	0%	90%	5%	5%	100%	1,138
-40053510001500 LONGEVITY PAY	-	Direct	0%	0%	0%	90%	5%	5%	100%	-
-40053510002000 BENEFITS	108,418	Direct	0%	0%	0%	90%	5%	5%	100%	5,421
-40053510002100 FICA TAXES	36,459	Direct	0%	0%	0%	90%	5%	5%	100%	1,823
-40053510002200 RETIREMENT	26,403	Direct	0%	0%	0%	90%	5%	5%	100%	1,320
-40053510003100 PROFESSIONAL SERVICES	85,780	Direct	0%	0%	0%	90%	5%	5%	100%	4,289
-40053510003400 CONTRACTUAL SERVICES	267,482	Direct	0%	0%	100%	0%	0%	0%	0%	267,482
-40053510003430 TRASH / DUMPSTER SERVICES	14,400	Direct	0%	0%	0%	90%	5%	5%	100%	720
-40053510004000 TRAVEL PER DIEM	5,473	Direct	0%	0%	0%	90%	5%	5%	100%	274
-40053510004020 SAFETY	4,137	Direct	0%	0%	0%	90%	5%	5%	100%	207
-40053510004100 TELEPHONE & COMMUNICATIONS	4,595	Direct	0%	0%	0%	90%	5%	5%	100%	230
-40053510004300 ELECTRICITY	486,000	Direct	0%	0%	0%	90%	3%	5%	100%	21,800
-40053510004400 RENTALS AND LEASES	5,900	Direct	0%	0%	0%	90%	5%	5%	100%	295
-40053510004610 VEHICLE REPAIRS & MAINTENANCE	2,760	Direct	0%	0%	0%	90%	5%	5%	100%	138
-40053510004620 BUILDING REPAIRS & MAINTENANCE	7,800	Direct	0%	0%	0%	90%	5%	5%	100%	390
-40053510004630 EQUIPMENT REPAIR & MAINTENANCE	25,000	Direct	0%	0%	0%	90%	5%	5%	100%	1,250
-40053510004660 MECHANICAL INTEGRITY TESTING	90,000	Direct	0%	0%	0%	90%	5%	5%	100%	4,500
-40053510004690 OTHER REPAIR & MAINTENANCE	6,000	Direct	0%	0%	0%	90%	5%	5%	100%	300
-40053510004695 EMERGENCY REPAIRS	20,000	Direct	0%	0%	0%	90%	5%	5%	100%	1,000
-40053510004980 HAZARDOUS WASTE DISPOSAL	1,000	Direct	0%	0%	0%	90%	5%	5%	100%	50
-40053510005100 OFFICE SUPPLIES	6,500	Direct	0%	0%	0%	90%	5%	5%	100%	325
-40053510005200 OPERATING SUPPLIES	28,300	Direct	0%	0%	0%	90%	5%	5%	100%	1,415
-40053510005230 UNIFORMS	3,851	Direct	0%	0%	0%	90%	5%	5%	100%	193
-40053510005255 JANITORIAL SUPPLIES	1,000	Direct	0%	0%	0%	90%	5%	5%	100%	50
-40053510005255 SMALL TOOLS	900	Direct	0%	0%	0%	90%	5%	5%	100%	25
-40053510006270 CHEMICALS	283,415	Direct	0%	0%	0%	100%	0%	0%	100%	283,415
-40053510006280 FUEL	1,368	Direct	0%	0%	0%	90%	5%	5%	100%	66
-40053510006400 PUBLICATIONS & MEMBERSHIPS	22,775	Direct	0%	0%	0%	90%	5%	5%	100%	1,139
-40053510006400 TRAINING	6,103	Direct	0%	0%	0%	90%	5%	5%	100%	305
-40053510006400 EQUIPMENT PURCHASES	-	Direct	0%	0%	0%	90%	5%	5%	100%	-







4.2 Cost Allocation Model\_12.27.11.xlsm

Marco Island Sewer System Test Year Expense Allocation to Functions

Schedule 6

	Test Year COS	Allocation Basis/Factor	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	C & T % Allocation	Treatment Base % Allocation	Disposal - RW T&D % Allocation	Total % Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	C & T \$ Allocation	Treatment Base \$ Allocation	Disposal - RW T&D \$ Allocation	Total \$ Allocation	
<b>TOTAL EXPENDITURES</b>	9,996,793		1.9%	3.1%	34.2%	51.2%		186,188	309,837	3,417,606	5,119,803	567,425	395,935	9,996,793	
% Allocation			1.9%	3.1%	34.2%	51.2%		1.9%	3.1%	34.2%	51.2%	5.7%	4.0%		
Expenses Excluded From Indirect Allocation															
Transfer to Utility Surcharge - Resurfacing	-														
Transfer to Utility Surcharge - STRP Reduction	-														
Net Expenses for Indirect Allocation	9,996,793								186,188	309,837	3,417,606	5,119,803	567,425	395,935	
% of Expenditures									1.9%	3.1%	34.2%	51.2%	5.7%	4.0%	
(Basis of Indirect Allocations ->)															
Prepared by Burton & Associates															
12/27/2011															

**Marco Shores Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
<b>WATER PRODUCTION - MI N WTP</b>							
40053310001200	9,337	Direct	100%	0%	-	9,337	-
40053310001400	412	Direct	100%	0%	-	412	-
40053310002000	2,617	Direct	100%	0%	-	2,617	-
40053310002100	911	Direct	100%	0%	-	911	-
40053310002200	663	Direct	100%	0%	-	663	-
40053310002500	-	Direct	100%	0%	-	-	-
40053310003100	618	Direct	100%	0%	-	618	-
40053310003400	232,228	Direct	100%	0%	-	232,228	-
40053310003410	-	Direct	100%	0%	-	-	-
40053310003430	-	Direct	100%	0%	-	-	-
40053310004000	133	Direct	100%	0%	-	133	-
40053310004020	95	Direct	100%	0%	-	95	-
40053310004100	292	Direct	100%	0%	-	292	-
40053310004300	-	Direct	100%	0%	-	-	-
40053310004305	4,118	Direct	100%	0%	-	4,118	-
40053310004400	154	Direct	100%	0%	-	154	-
40053310004610	62	Direct	100%	0%	-	62	-
40053310004620	62	Direct	100%	0%	-	62	-
40053310004630	1,276	Direct	100%	0%	-	1,276	-
40053310004690	103	Direct	100%	0%	-	103	-
40053310004695	412	Direct	100%	0%	-	412	-
40053310004698	-	Direct	100%	0%	-	-	-
40053310004900	-	Direct	100%	0%	-	-	-
40053310005100	114	Direct	100%	0%	-	114	-
40053310005200	401	Direct	100%	0%	-	401	-
40053310005220	77	Direct	100%	0%	-	77	-
40053310005255	10	Direct	100%	0%	-	10	-
40053310005270	-	Direct	100%	0%	-	-	-
40053310005275	1,888	Direct	100%	0%	-	1,888	-
40053310005280	918	Direct	100%	0%	-	918	-
40053310005400	8	Direct	100%	0%	-	8	-
40053310005420	122	Direct	100%	0%	-	122	-
40053310006400	-	Direct	100%	0%	-	-	-
40053310006431	-	Direct	100%	0%	-	-	-

**Marco Shores Test Year Expense Allocation Between Water & Sewer**

Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
<b>WATER PRODUCTION - MI N WTP EXPENSES</b>						
					257,031	-
<b>WATER PRODUCTION - MI S WTP</b>						
40053310201200	WAGES	N/A	0%	-	-	-
40053310201400	OVERTIME	N/A	0%	-	-	-
40053310201500	LONGEVITY PAY	N/A	0%	-	-	-
40053310202000	BENEFITS	N/A	0%	-	-	-
40053310202100	FICA TAXES	N/A	0%	-	-	-
40053310202200	RETIREMENT	N/A	0%	-	-	-
40053310203100	PROFESSIONAL SERVICES	N/A	0%	-	-	-
40053310203400	OTHER CONTRACTUAL SERVICES	N/A	0%	-	-	-
40053310203430	TRASH / DUMPSTER SERVICES	N/A	0%	-	-	-
40053310204000	TRAVEL PER DIEM	N/A	0%	-	-	-
40053310204020	SAFETY	N/A	0%	-	-	-
40053310204100	TELEPHONE & COMMUNICATIONS	N/A	0%	-	-	-
40053310204300	ELECTRICITY	N/A	0%	-	-	-
40053310204400	RENTALS AND LEASES	N/A	0%	-	-	-
40053310204610	VEHICLE REPAIRS & MAINTENANCE	N/A	0%	-	-	-
40053310204620	BUILDING REPAIRS & MAINTENANCE	N/A	0%	-	-	-
40053310204630	EQUIPMENT REPAIR & MAINTENANCE	N/A	0%	-	-	-
40053310204690	OTHER REPAIR & MAINTENANCE	N/A	0%	-	-	-
40053310204695	EMERGENCY REPAIRS	N/A	0%	-	-	-
40053310204698	R & R REPAIRS	N/A	0%	-	-	-
40053310205200	OPERATING SUPPLIES	N/A	0%	-	-	-
40053310205220	UNIFORMS	N/A	0%	-	-	-
40053310205255	SMALL TOOLS	N/A	0%	-	-	-
40053310205270	CHEMICALS	N/A	0%	-	-	-
40053310205280	FUEL	N/A	0%	-	-	-
40053310205400	PUBLICATIONS & MEMBERSHIPS	N/A	0%	-	-	-
40053310205420	TRAINING	N/A	0%	-	-	-
40053310206400	EQUIPMENT PURCHASES	N/A	0%	-	-	-
40053310206431	RENEWAL & REPLACEMENT	N/A	0%	-	-	-
<b>WATER PRODUCTION - MI S WTP EXPENSES</b>						
					-	-
<b>WATER PRODUCTION - MS</b>						
					-	-

**Marco Shores Test Year Expense Allocation Between Water & Sewer**

Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
40053310503400	OTHER CONTRACTUAL SERVICES	100%	0%	-	-	-
40053310503430	TRASH / DUMPSTER SERVICES	100%	0%	-	-	-
40053310504000	TRAVEL PER DIEM	100%	0%	-	-	-
40053310504100	TELEPHONE & COMMUNICATIONS	100%	0%	-	-	-
40053310504300	ELECTRICITY	100%	0%	-	-	-
40053310504400	RENTALS AND LEASES	100%	0%	-	-	-
40053310504630	EQUIPMENT REPAIR & MAINTENANCE	100%	0%	-	-	-
40053310505200	OPERATING SUPPLIES	100%	0%	-	-	-
40053310505255	SMALL TOOLS	100%	0%	-	-	-
40053310506431	RENEWAL & REPLACEMENT	100%	0%	-	-	-
40053310509000	OTHER OPERATING EXPENSES	100%	0%	-	-	-
<b>WATER PRODUCTION - MS EXPENSES</b>						

**DISTRIBUTION & COLLECTION**

40053320001200	WAGES	# of customers	51%	49%	5,433	5,304
40053320001400	OVERTIME	# of customers	51%	49%	309	302
40053320001500	LONGEVITY PAY	# of customers	51%	49%	-	-
40053320002000	BENEFITS	# of customers	51%	49%	1,954	1,907
40053320002100	FICA TAXES	# of customers	51%	49%	517	505
40053320002200	RETIREMENT	# of customers	51%	49%	352	343
40053320002900	CAPITALIZABLE PERSONNEL COSTS	# of customers	51%	49%	(921)	(899)
40053320003100	PROFESSIONAL SERVICES	# of customers	51%	49%	25	25
40053320003400	OTHER CONTRACTUAL SERVICES	# of customers	51%	49%	510	498
40053320003430	TRASH / DUMPSTER SERVICES	# of customers	51%	49%	100	98
40053320004000	TRAVEL PER DIEM	# of customers	51%	49%	35	34
40053320004020	SAFETY	# of customers	51%	49%	47	46
40053320004100	TELEPHONE & COMMUNICATIONS	# of customers	51%	49%	35	34
40053320004300	ELECTRICITY	# of customers	51%	49%	116	113
40053320004400	RENTALS AND LEASES	# of customers	51%	49%	42	41
40053320004610	VEHICLE REPAIRS & MAINTENANCE	# of customers	51%	49%	348	339
40053320004620	BUILDING REPAIRS & MAINTENANCE	# of customers	51%	49%	6	6
40053320004630	EQUIPMENT REPAIR & MAINTENANCE	# of customers	51%	49%	155	151
40053320004680	ROAD REPAIRS	# of customers	51%	49%	-	-
40053320004690	OTHER REPAIR & MAINTENANCE	# of customers	51%	49%	1,622	1,584
40053320004695	EMERGENCY REPAIRS	# of customers	51%	49%	-	-

**Marco Shores Test Year Expense Allocation Between Water & Sewer**

Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
-	# of customers	51%	49%	-	-	-
46	# of customers	51%	49%	-	23	23
992	# of customers	51%	49%	-	502	490
130	# of customers	51%	49%	-	66	64
-	# of customers	51%	49%	-	-	-
687	# of customers	51%	49%	-	348	339
24	# of customers	51%	49%	-	12	12
145	# of customers	51%	49%	-	73	72
-	# of customers	51%	49%	-	-	-
-	# of customers	51%	49%	-	-	-
<b>23,141</b>					<b>11,709</b>	<b>11,431</b>

**DISTRIBUTION & COLLECTION EXPENSES**

**WASTEWATER TREATMENT - MI**

40053510001200	WAGES	Direct	0%	100%	-	12,385
40053510001400	OVERTIME	Direct	0%	100%	-	734
40053510001500	LONGEVITY PAY	Direct	0%	100%	-	-
40053510002000	BENEFITS	Direct	0%	100%	-	3,497
40053510002100	FICA TAXES	Direct	0%	100%	-	1,176
40053510002200	RETIREMENT	Direct	0%	100%	-	852
40053510003100	PROFESSIONAL SERVICES	Direct	0%	100%	-	-
40053510003400	CONTRACTUAL SERVICES	Direct	0%	100%	-	-
40053510003410	CONTRACTUAL SERVICES-SLUDGE HAULING	Direct	0%	100%	-	14,078
40053510003430	TRASH / DUMPSTER SERVICES	Direct	0%	100%	-	-
40053510004000	TRAVEL PER DIEM	Direct	0%	100%	-	177
40053510004020	SAFETY	Direct	0%	100%	-	133
40053510004100	TELEPHONE & COMMUNICATIONS	Direct	0%	100%	-	-
40053510004300	ELECTRICITY	Direct	0%	100%	-	4,000
40053510004400	RENTALS AND LEASES	Direct	0%	100%	-	-
40053510004610	VEHICLE REPAIRS & MAINTENANCE	Direct	0%	100%	-	1,380
40053510004620	BUILDING REPAIRS & MAINTENANCE	Direct	0%	100%	-	-
40053510004630	EQUIPMENT REPAIR & MAINTENANCE	Direct	0%	100%	-	-
40053510004660	MECHANICAL INTEGRITY TESTING	Direct	0%	100%	-	-
40053510004690	OTHER REPAIR & MAINTENANCE	Direct	0%	100%	-	-
40053510004695	EMERGENCY REPAIRS	Direct	0%	100%	-	-
40053510004980	HAZARDOUS WASTE DISPOSAL	Direct	0%	100%	-	-



**Marco Shores Test Year Expense Allocation Between Water & Sewer**

Schedule 7

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
<b>UTILITY MAINTENANCE OPERATIONS</b>							
40053630001200 WAGES	35,099	Direct	2%	98%	-	702	34,397
40053630001400 OVERTIME	1,080	Direct	2%	98%	-	22	1,058
40053630001500 LONGEVITY PAY	-	Direct	2%	98%	-	-	-
40053630002000 BENEFITS	9,835	Direct	2%	98%	-	197	9,639
40053630002100 FICA TAXES	3,348	Direct	2%	98%	-	67	3,281
40053630002200 RETIREMENT	2,001	Direct	2%	98%	-	40	1,960
40053630002500 UNEMPLOYMENT COMPENSATION	-	Direct	2%	98%	-	-	-
40053630002900 CAPITALIZABLE PERSONNEL COSTS	(921)	Direct	2%	98%	-	(18)	(902)
40053630003100 PROFESSIONAL SERVICES	-	Direct	2%	98%	-	-	-
40053630003400 OTHER CONTRACTUAL SERVICES	1,132	Direct	2%	98%	-	23	1,109
40053630003430 TRASH / DUMPSTER SERVICES	-	Direct	2%	98%	-	-	-
40053630004000 TRAVEL PER DIEM	200	Direct	2%	98%	-	4	196
40053630004020 SAFETY	289	Direct	2%	98%	-	6	283
40053630004100 TELEPHONE & COMMUNICATIONS	3,164	Direct	2%	98%	-	63	3,101
40053630004400 RENTALS AND LEASES	150	Direct	2%	98%	-	3	147
40053630004610 VEHICLE REPAIRS & MAINTENANCE	1,100	Direct	2%	98%	-	22	1,078
40053630004620 BUILDING REPAIRS & MAINTENANCE	125	Direct	2%	98%	-	3	123
40053630004630 EQUIPMENT REPAIR & MAINTENANCE	1,750	Direct	2%	98%	-	35	1,715
40053630004680 ROAD REPAIRS	-	Direct	2%	98%	-	-	-
40053630004690 OTHER REPAIR & MAINTENANCE	750	Direct	2%	98%	-	15	735
40053630004695 EMERGENCY REPAIRS	3,500	Direct	2%	98%	-	70	3,430
40053630004698 R & R REPAIRS	-	Direct	2%	98%	-	-	-
40053630004900 MISC CHARGES	-	Direct	2%	98%	-	-	-
40053630005100 OFFICE SUPPLIES	100	Direct	2%	98%	-	2	98
40053630005200 OPERATING SUPPLIES	2,000	Direct	2%	98%	-	40	1,960
40053630005220 UNIFORMS	299	Direct	2%	98%	-	6	293
40053630005255 SPECIAL TOOLS	75	Direct	2%	98%	-	2	74
40053630005280 FUEL	1,250	Direct	2%	98%	-	25	1,225
40053630005400 PUBLICATIONS & MEMBERSHIPS	30	Direct	2%	98%	-	1	30
40053630005420 TRAINING	410	Direct	2%	98%	-	8	402
40053630006400 EQUIPMENT PURCHASES	-	Direct	2%	98%	-	-	-
40053630006431 RENEWAL & REPLACEMENT	-	Direct	2%	98%	-	-	-
<b>UTILITY MAINTENANCE OPERATIONS EXPENSES</b>	<b>66,766</b>					<b>1,335</b>	<b>65,430</b>

**Marco Shores Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
<b>ADMINISTRATION</b>							
40053690001200 WAGES	41,071	Staff Time	45%	55%	-	18,653	22,418
40053690001210 UNPAID COMPENSATED ABSENCES	-	Staff Time	45%	55%	-	-	-
40053690001400 OVERTIME	240	Staff Time	45%	55%	-	109	131
40053690002000 BENEFITS	13,365	Staff Time	45%	55%	-	6,070	7,295
40053690002100 FICA TAXES	3,927	Staff Time	45%	55%	-	1,784	2,143
40053690002200 RETIREMENT	2,185	Staff Time	45%	55%	-	992	1,192
40053690002500 UNEMPLOYMENT COMPENSATION	-	Staff Time	45%	55%	-	-	-
40053690002600 OPEB EXPENSE	-	Staff Time	45%	55%	-	-	-
40053690002900 CAPITALIZABLE PERSONNEL COSTS	(22,877)	Staff Time	45%	55%	-	(10,390)	(12,487)
40053690003100 PROFESSIONAL SERVICES	5,618	Staff Time	45%	55%	-	2,551	3,066
40053690003400 OTHER CONTRACTUAL SERVICES	2,967	Staff Time	45%	55%	-	1,348	1,620
40053690003410 GE/ZENON REIMBURSEABLE EXP (2010)	-	Staff Time	45%	55%	-	-	-
40053690004000 TRAVEL PER DIEM	245	Staff Time	45%	55%	-	111	134
40053690004020 SAFETY	105	Staff Time	45%	55%	-	48	57
40053690004100 TELEPHONE & COMMUNICATIONS	302	Staff Time	45%	55%	-	137	165
40053690004300 ELECTRICITY	475	Staff Time	45%	55%	-	216	259
40053690004400 RENTALS & LEASES	509	Staff Time	45%	55%	-	231	278
40053690004500 INSURANCE	31,830	Staff Time	45%	55%	-	14,456	17,374
40053690004610 VEHICLES REPAIRS & MAINTENANCE	216	Staff Time	45%	55%	-	98	118
40053690004620 BUILDING REPAIRS & MAINTENANCE	110	Staff Time	45%	55%	-	50	60
40053690004700 PRINTING	197	Staff Time	45%	55%	-	89	107
40053690004900 MISCELLANEOUS EXPENSE	144	Staff Time	45%	55%	-	65	79
40053690004910 BOND CLOSING COSTS	-	Staff Time	45%	55%	-	-	-
40053690004911 ADMINISTRATIVE CHARGES-GE	25,677	Staff Time	45%	55%	-	11,662	14,016
40053690004920 BAD DEBT EXPENSE	-	Staff Time	45%	55%	-	-	-
40053690004930 COLLECTION EXPENSE	-	Staff Time	45%	55%	-	-	-
40053690005100 OFFICE SUPPLIES	475	Staff Time	45%	55%	-	216	259
40053690005200 OPERATING SUPPLIES	72	Staff Time	45%	55%	-	33	39
40053690005201 FDEP LICENSE OPERATING FEES	293	Staff Time	45%	55%	-	133	160
40053690005220 UNIFORMS	97	Staff Time	45%	55%	-	44	53
40053690005230 POSTAGE	48	Staff Time	45%	55%	-	22	26
40053690005250 I.T. SUPPLIES/SERVICES	6,669	Staff Time	45%	55%	-	3,029	3,640
40053690005280 FUEL	280	Staff Time	45%	55%	-	127	153
40053690005400 PUBLICATIONS & MEMBERSHIPS	51	Staff Time	45%	55%	-	23	28



**Marco Shores Test Year Expense Allocation Between Water & Sewer**

Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
1,141	Staff Time	45%	55%	-	518	623
-	Staff Time	45%	55%	-	-	-
-	5-Year Avg. in CIP	2%	98%	-	-	-
-	N/A	0%	0%	-	-	-
-	N/A	0%	0%	-	-	-
-	N/A	0%	0%	-	-	-
-	N/A	0%	0%	-	-	-
-	N/A	0%	0%	-	-	-
-	N/A	0%	0%	-	-	-
17,460	Staff Time	45%	55%	-	7,930	9,530
-	5-Year Avg. in CIP	47%	53%	-	-	-
-	5-Year Avg. in CIP	77%	23%	-	-	-
-	N/A	0%	0%	-	-	-
-	Staff Time	45%	55%	-	-	-
-	Staff Time	45%	55%	-	-	-
-	Debt Allocation	68%	32%	-	-	-
-	N/A	0%	0%	-	-	-
<b>132,893</b>					<b>60,356</b>	<b>72,538</b>

**ADMINISTRATION EXPENSES**

Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
29,393	# of Customers	51%	49%	-	14,873	14,520
67	# of Customers	51%	49%	-	34	33
11,127	# of Customers	51%	49%	-	5,630	5,496
2,804	# of Customers	51%	49%	-	1,419	1,385
1,521	# of Customers	51%	49%	-	769	751
(10,343)	# of Customers	51%	49%	-	(5,234)	(5,109)
1,304	Revenues	37%	63%	-	476	828
2,465	Revenues	37%	63%	-	900	1,565
3,287	# of Customers	51%	49%	-	1,663	1,624
37	# of Customers	51%	49%	-	19	18
23	# of Customers	51%	49%	-	12	12
246	# of Customers	51%	49%	-	124	121
-	# of Customers	51%	49%	-	-	-
113	# of Customers	51%	49%	-	57	56
166	# of Customers	51%	49%	-	84	82

**FINANCE & UTILITY BILLING**

40053690101200	WAGES					
40053690101400	OVERTIME					
40053690102000	BENEFITS					
40053690102100	FICA					
40053690102200	RETIREMENT					
40053690102900	CAPITALIZABLE PERSONNEL					
40053690103100	PROFESSIONAL SERVICES					
40053690103200	AUDITING SERVICES					
40053690103400	CONTRACTUAL SERVICES					
40053690104000	TRAVEL & PER DIEM					
40053690104020	SAFETY					
40053690104100	TELEPHONE & COMMUNICATION					
40053690104300	ELECTRICITY					
40053690104400	RENTALS & LEASES					
40053690104610	VEHICLE REPAIR & MAINT					

**Marco Shores Test Year Expense Allocation Between Water & Sewer**

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
40053690104620	-	# of Customers	51%	49%	-	-	-
40053690104630	166	# of Customers	51%	49%	-	84	82
40053690104700	233	# of Customers	51%	49%	-	118	115
40053690104900	1,038	# of Customers	51%	49%	-	525	513
40053690104910	-	# of Customers	51%	49%	-	-	-
40053690104920	528	Revenues	37%	63%	-	193	335
40053690105100	506	# of Customers	51%	49%	-	256	250
40053690105210	639	# of Customers	51%	49%	-	323	316
40053690105220	53	# of Customers	51%	49%	-	27	26
40053690105230	2,891	# of Customers	51%	49%	-	1,463	1,428
40053690105420	33	# of Customers	51%	49%	-	17	16
<b>FINANCE &amp; UTILITY BILLING EXPENSES</b>	<b>48,297</b>				-	<b>23,833</b>	<b>24,464</b>

	Test Year COS	Allocation Basis/Factor	Water % Allocation	Sewer % Allocation	N/A	Water \$ Allocation	Sewer \$ Allocation
<b>CAPITAL AND DEBT SERVICE TRANSFER</b>							
40058190000462	-	N/A	0%	0%	-	-	-
400581900009430	56,233	5-Year Avg. in CIP	47%	53%	-	26,681	29,551
40053690109431	13,048	5-Year Avg. in CIP	77%	23%	-	10,009	3,039
40053690109920	449,843	Debt Allocation	68%	32%	-	305,324	144,519
<b>CAPITAL AND DEBT SERVICE TRANSFER EXPENSES</b>	<b>519,124</b>				-	<b>342,015</b>	<b>177,110</b>

<b>TOTAL EXPENDITURES</b>	1,276,353				-	696,280	580,073
% Allocation					0.0%	54.6%	45.4%

Expenses Excluded From Indirect Allocation

Transfer to Utility Surcharge - Resurfacing

Transfer to Utility Surcharge - STRP Reduction

Net Expenses for Indirect Allocation	1,276,353				-	696,280	580,073
% of Expenditures					N/A	54.6%	45.4%

(Basis of Indirect Allocations ->)







Marco Shores Water System Test Year Expense Allocation to Functions

Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation
40053690004690	OTHER REPAIR & MAINTENANCE	0%	100%	0%	0%	0%	0%	100%	-	15	-	-	-	-
40053690004695	EMERGENCY REPAIRS	0%	100%	0%	0%	0%	0%	100%	-	70	-	-	-	-
40053690004698	R & R REPAIRS	0%	100%	0%	0%	0%	0%	100%	-	-	-	-	-	-
40053690004900	MISC CHARGES	0%	100%	0%	0%	0%	0%	100%	-	-	-	-	-	-
40053690005100	OFFICE SUPPLIES	0%	100%	0%	0%	0%	0%	100%	-	-	-	-	-	-
40053690005200	OPERATING SUPPLIES	0%	100%	0%	0%	0%	0%	100%	-	2	-	-	-	-
40053690005220	UNIFORMS	0%	100%	0%	0%	0%	0%	100%	-	40	-	-	-	-
40053690005255	SPECIAL TOOLS	0%	100%	0%	0%	0%	0%	100%	-	6	-	-	-	-
40053690005280	FUEL	0%	100%	0%	0%	0%	0%	100%	-	2	-	-	-	-
40053690005400	PUBLICATIONS & MEMBERSHIPS	0%	100%	0%	0%	0%	0%	100%	-	25	-	-	-	-
40053690005420	TRAINING	0%	100%	0%	0%	0%	0%	100%	-	1	-	-	-	-
40053690006400	EQUIPMENT PURCHASES	0%	100%	0%	0%	0%	0%	100%	-	8	-	-	-	-
40053690006431	RENEWAL & REPLACEMENT	0%	100%	0%	0%	0%	0%	100%	-	-	-	-	-	-
	<b>UTILITY MAINTENANCE OPERATIONS EXPENSES</b>									<b>1,335</b>				

Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation
18,653	WAGES	47%	33%	15%	3%	3%	0%	100%	8,688	6,079	2,736	529	595	26
-	UNPAID COMPENSATED ABSENCES	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
109	OVERTIME	47%	33%	15%	3%	3%	0%	100%	51	36	16	3	3	0
6,070	BENEFITS	47%	33%	15%	3%	3%	0%	100%	2,827	1,978	890	172	184	9
1,784	FICA TAXES	47%	33%	15%	3%	3%	0%	100%	831	581	262	51	57	3
992	RETIREMENT	47%	33%	15%	3%	3%	0%	100%	462	323	146	28	32	1
-	UNEMPLOYMENT COMPENSATION	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	OPEB EXPENSE	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
(10,390)	CAPITALIZABLE PERSONNEL COSTS	47%	33%	15%	3%	3%	0%	100%	(4,839)	(3,386)	(1,524)	(295)	(331)	(15)
2,551	PROFESSIONAL SERVICES	47%	33%	15%	3%	3%	0%	100%	1,188	831	374	72	81	4
1,348	OTHER CONTRACTUAL SERVICES	47%	33%	15%	3%	3%	0%	100%	628	439	198	38	43	2
-	GE/ZENON REIMBURSABLE EXP (2010)	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
111	TRAVEL PER DIEM	47%	33%	15%	3%	3%	0%	100%	52	36	16	3	4	0
48	SAFETY	47%	33%	15%	3%	3%	0%	100%	22	15	7	1	2	0
137	TELEPHONE & COMMUNICATIONS	47%	33%	15%	3%	3%	0%	100%	64	45	20	4	4	0
216	ELECTRICITY	47%	33%	15%	3%	3%	0%	100%	101	70	32	6	7	0
231	RENTALS & LEASES	47%	33%	15%	3%	3%	0%	100%	108	75	34	7	7	0
14,456	INSURANCE	47%	33%	15%	3%	3%	0%	100%	6,733	4,711	2,121	410	461	20
98	VEHICLES REPAIRS & MAINTENANCE	47%	33%	15%	3%	3%	0%	100%	46	32	14	3	3	0
40053690004620	BUILDING REPAIRS & MAINTENANCE	47%	33%	15%	3%	3%	0%	100%	23	16	7	1	2	0
89	PRINTING	47%	33%	15%	3%	3%	0%	100%	42	29	13	3	3	0
65	MISCELLANEOUS EXPENSE	47%	33%	15%	3%	3%	0%	100%	30	21	10	2	2	0
40053690004910	BOND CLOSING COSTS	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
40053690004911	ADMINISTRATIVE CHARGES-GE	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
11,662	BAD DEBT EXPENSE	47%	33%	15%	3%	3%	0%	100%	5,432	3,800	1,711	331	372	17
-	COLLECTION EXPENSE	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
216	OFFICE SUPPLIES	47%	33%	15%	3%	3%	0%	100%	101	70	32	6	7	0
33	OPERATING SUPPLIES	47%	33%	15%	3%	3%	0%	100%	15	11	5	1	1	0
133	FDEP LICENSE OPERATING FEES	47%	33%	15%	3%	3%	0%	100%	62	43	20	4	4	0
44	UNIFORMS	47%	33%	15%	3%	3%	0%	100%	20	14	6	1	1	0
22	POSTAGE	47%	33%	15%	3%	3%	0%	100%	10	7	3	1	1	0
3,029	L.T. SUPPLIES/SERVICES	47%	33%	15%	3%	3%	0%	100%	1,411	987	444	86	97	4
127	FUEL	47%	33%	15%	3%	3%	0%	100%	59	41	19	4	4	0
23	PUBLICATIONS & MEMBERSHIPS	47%	33%	15%	3%	3%	0%	100%	11	8	3	1	1	0
518	TRAINING	47%	33%	15%	3%	3%	0%	100%	241	169	76	15	17	1
-	EQUIPMENT PURCHASES	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	CAPITAL IMPROVEMENTS ALLOCATION	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	Capital Project Offset	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	DEBT SERVICE PRINCIPAL	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	DEBT SERVICE INTEREST	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	INTEREST ON DEPOSITS	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	AMORTIZATION	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	CURRENT YR BOND EXPENSE	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
7,930	OPERATING CONTINGENCY	47%	33%	15%	3%	3%	0%	100%	3,693	2,584	1,163	225	253	11
-	XFER TO UTILITY R&R FUND (430)	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	XFER TO UTILITY CAP RSV FUND (431)	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	XFER TO UTIL SCHG RESURFACE (432)	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	CENTRAL ADMINISTRATION ALLOCATION	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-
-	CONT TO LIABILITY INSURANCE FUND	47%	33%	15%	3%	3%	0%	100%	-	-	-	-	-	-

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Marcos Shores Water System Test Year Expense Allocation to Functions

Schedule 8

Test Year COS	Allocation Basis/Factor	Supply % Allocation	Treatment % Allocation	T & D % Allocation	CS: Meters/Srv. % Allocation	CS: Bill/Coil. % Allocation	Fire Prot. % Allocation	Total % Allocation	Supply \$ Allocation	Treatment \$ Allocation	T & D \$ Allocation	CS: Meters/Srv. \$ Allocation	CS: Bill/Coil. \$ Allocation	Fire Prot. \$ Allocation	86
4005369009920	TRANSFER TO UTILITY DEBT SERVICE	16%	59%	25%	1%	0%	0%	0%	-	-	-	-	-	-	-
4005369009960	TRANSFER TO STRP REDUCTION	0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-
60,356	ADMINISTRATION EXPENSES								28,112	19,668	8,853	1,712	1,925	-	86
14,873	FINANCE & UTILITY BILLING														
40053690101200	WAGES	0%	0%	0%	15%	85%	0%	0%	-	-	-	2,231	12,642	-	-
40053690101400	OVERTIME	0%	0%	0%	15%	85%	0%	0%	-	-	-	5	29	-	-
5,630	BENEFITS	0%	0%	0%	15%	85%	0%	0%	-	-	-	845	4,786	-	-
1,419	FICA	0%	0%	0%	15%	85%	0%	0%	-	-	-	213	1,206	-	-
769	RETIREMENT	0%	0%	0%	15%	85%	0%	0%	-	-	-	115	654	-	-
(5,234)	CAPITALIZABLE PERSONNEL	0%	0%	0%	15%	85%	0%	0%	-	-	-	(785)	(4,449)	-	-
476	PROFESSIONAL SERVICES	0%	0%	0%	15%	85%	0%	0%	-	-	-	135	765	-	-
900	AUDITING SERVICES	0%	0%	0%	15%	85%	0%	0%	-	-	-	250	1,414	-	-
1,663	CONTRACTUAL SERVICES	0%	0%	0%	15%	85%	0%	0%	-	-	-	3	16	-	-
19	TRAVEL & PER DIEM	0%	0%	0%	15%	85%	0%	0%	-	-	-	2	10	-	-
12	SAFETY	0%	0%	0%	15%	85%	0%	0%	-	-	-	19	106	-	-
40053690104100	TELEPHONE & COMMUNICATION	0%	0%	0%	15%	85%	0%	0%	-	-	-	-	-	-	-
40053690104300	ELECTRICITY	0%	0%	0%	15%	85%	0%	0%	-	-	-	-	-	-	-
40053690104400	RENTALS & LEASES	0%	0%	0%	15%	85%	0%	0%	-	-	-	9	49	-	-
40053690104610	VEHICLE REPAIR & MAINT	0%	0%	0%	15%	85%	0%	0%	-	-	-	13	72	-	-
40053690104620	BUILDING REPAIR & MAINT	0%	0%	0%	15%	85%	0%	0%	-	-	-	-	-	-	-
40053690104630	EQUIP REPAIR & MAINT	0%	0%	0%	15%	85%	0%	0%	-	-	-	13	72	-	-
118	PRINTING	0%	0%	0%	15%	85%	0%	0%	-	-	-	18	100	-	-
40053690104700	BANK FEES	0%	0%	0%	15%	85%	0%	0%	-	-	-	79	447	-	-
525	BOND CLOSING COST	0%	0%	0%	15%	85%	0%	0%	-	-	-	-	-	-	-
193	BAD DEBT EXPENSE	0%	0%	0%	100%	0%	0%	0%	-	-	-	-	-	-	-
40053690104920	OFFICE SUPPLIES	0%	0%	0%	15%	85%	0%	0%	-	-	-	38	218	-	-
256	FUEL	0%	0%	0%	15%	85%	0%	0%	-	-	-	48	275	-	-
323	UNIFORMS	0%	0%	0%	15%	85%	0%	0%	-	-	-	4	23	-	-
40053690105210	POSTAGE	0%	0%	0%	15%	85%	0%	0%	-	-	-	219	1,244	-	-
1,463	TRAINING	0%	0%	0%	15%	85%	0%	0%	-	-	-	3	14	-	-
23,833	FINANCE & UTILITY BILLING EXPENSES											3,546	20,287	-	-
26,681	CAPITAL AND DEBT SERVICE TRANSFER														
40058190000462	TRANS SRLP WATER PROJECTS	0%	0%	0%	0%	0%	0%	0%	-	-	-	-	-	-	-
40058190000430	TRANSFER TO UTILITY R&R F	0%	32%	0%	28%	0%	0%	0%	-	8,598	10,515	7,568	-	-	-
10,009	TRANSFER TO UTILITY CAP R	80%	14%	6%	0%	0%	0%	0%	8,001	1,388	616	6	0	0	0
305,324	TRANSFER TO UTILITY DEBT	16%	59%	25%	1%	0%	0%	0%	47,712	179,879	74,931	2,765	-	37	37
342,015	CAPITAL AND DEBT SERVICE TRANSFER EXPENSES								55,712	189,863	85,063	10,339	-	-	-
696,280	TOTAL EXPENDITURES								324,304	226,898	102,134	19,745	22,213	987	987
	% Allocation								46.6%	32.6%	14.7%	2.8%	3.2%	0.1%	0.1%
	Expenses Excluded From Indirect Allocation														
	Transfer to Utility Surcharge - Resurfacing														
	Transfer to Utility Surcharge - STRP Reduction														
696,280	Net Expenses for Indirect Allocation								324,304	226,898	102,134	19,745	22,213	987	987
	% of Expenditures								46.6%	32.6%	14.7%	2.8%	3.2%	0.1%	0.1%
	Prepared by Burton & Associates														

(Basis of Indirect Allocations ->)

12/27/2011







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Marco Shores Sewer System Test Year Expense Allocation to Functions

Schedule 9

Test Year	Costs	Allocation Basis/Factor	CS: Meters/Srv. % Allocation	CS: Bill/Coll. % Allocation	C & T % Allocation	Treatment Base % Allocation	Disposal - RW & Wells % Allocation	Disposal - FW & D % Allocation	Total % Allocation
40053510593410	2,000	Direct	0%	0%	0%	0%	100%	0%	100%
40053510593430	3,600	Direct	0%	0%	0%	90%	10%	0%	100%
40053510594100	4,140	Direct	0%	0%	0%	90%	10%	0%	100%
40053510594100	36,500	Direct	0%	0%	0%	90%	10%	0%	100%
40053510594200	500	Direct	0%	0%	0%	90%	10%	0%	100%
40053510594300	8,330	Direct	0%	0%	0%	90%	10%	0%	100%
40053510595100	3,000	Direct	0%	0%	0%	90%	10%	0%	100%
40053510595250	7,650	Direct	0%	0%	0%	90%	10%	0%	100%
40053510595255	1,000	Direct	0%	0%	0%	90%	10%	0%	100%
40053510595270	26,075	Direct	0%	0%	0%	100%	0%	0%	100%
40053510596310	1,000	Direct	0%	0%	0%	90%	10%	0%	100%
40053510596431	-	Direct	0%	0%	0%	0%	0%	0%	0%
WASTEWATER TREATMENT - MS EXPENSES	130,100	-	-	-	-	-	-	-	130,100
UTILITY MAINTENANCE OPERATIONS	34,397	Direct	0%	0%	20%	80%	0%	0%	100%
40053530001200	1,058	Direct	0%	0%	20%	80%	0%	0%	100%
40053530001400	9,639	Direct	0%	0%	20%	80%	0%	0%	100%
40053530002000	3,281	Direct	0%	0%	20%	80%	0%	0%	100%
40053530002100	1,960	Direct	0%	0%	20%	80%	0%	0%	100%
40053530002200	-	Direct	0%	0%	20%	80%	0%	0%	100%
40053530002900	1,109	Direct	0%	0%	20%	80%	0%	0%	100%
40053530003400	1,109	Direct	0%	0%	20%	80%	0%	0%	100%
40053530003430	196	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004020	283	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004400	3,101	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004510	1,078	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004620	123	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004680	1,715	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004690	735	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004695	3,430	Direct	0%	0%	20%	80%	0%	0%	100%
40053530004990	98	Direct	0%	0%	20%	80%	0%	0%	100%
40053530005200	1,960	Direct	0%	0%	20%	80%	0%	0%	100%
40053530005255	293	Direct	0%	0%	20%	80%	0%	0%	100%
40053530005380	74	Direct	0%	0%	20%	80%	0%	0%	100%
40053530005420	1,225	Direct	0%	0%	20%	80%	0%	0%	100%
40053530006400	402	Direct	0%	0%	20%	80%	0%	0%	100%
40053530006431	-	Direct	0%	0%	20%	80%	0%	0%	100%
UTILITY MAINTENANCE OPERATIONS EXPENSES	65,430	-	-	-	-	-	-	-	65,430
ADMINISTRATION	22,418	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590001210	131	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590001400	7,295	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590002000	2,143	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590002100	1,192	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590002300	-	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590002800	12,487	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590002900	3,066	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590003100	1,620	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590003410	134	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004020	57	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004300	259	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004400	278	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004500	17,374	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004610	18	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004700	109	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004800	79	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004910	34,016	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590004930	-	Direct	0%	100%	0%	0%	0%	0%	100%
40053590004930	259	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590005200	38	Indirect	2%	4%	25%	56%	4%	9%	100%
40053590005201	160	Indirect	2%	4%	25%	56%	4%	9%	100%
CONTRACTUAL SERVICES-SILO	2,000	Direct	0%	0%	0%	0%	100%	0%	100%
TRASH / DUMPSTER SERVICES	3,600	Direct	0%	0%	0%	0%	100%	0%	100%
TELEPHONE & COMMUNICATIONS	4,140	Direct	0%	0%	0%	0%	100%	0%	100%
ELECTRICITY	36,500	Direct	0%	0%	0%	0%	100%	0%	100%
BUILDING REPAIRS & MAINTENANCE	500	Direct	0%	0%	0%	0%	100%	0%	100%
EQUIPMENT REPAIR & MAINTENANCE	8,330	Direct	0%	0%	0%	0%	100%	0%	100%
OFFICE SUPPLIES	3,000	Direct	0%	0%	0%	0%	100%	0%	100%
OPERATING SUPPLIES	7,650	Direct	0%	0%	0%	0%	100%	0%	100%
JANITORIAL SUPPLIES	1,000	Direct	0%	0%	0%	0%	100%	0%	100%
SMALL TOOLS	26,075	Direct	0%	0%	0%	0%	100%	0%	100%
CHEMICALS	1,000	Direct	0%	0%	0%	0%	100%	0%	100%
FUEL	-	Direct	0%	0%	0%	0%	0%	0%	0%
RENEWAL & REPLACEMENT	-	Direct	0%	0%	0%	0%	0%	0%	0%
WASTEWATER TREATMENT - MS EXPENSES	130,100	-	-	-	-	-	-	-	130,100
UTILITY MAINTENANCE OPERATIONS	34,397	Direct	0%	0%	20%	80%	0%	0%	100%
WAGES	27,517	Direct	0%	0%	6,879	27,517	0%	0%	100%
OVERTIME	847	Direct	0%	0%	212	847	0%	0%	100%
LONGEVITY PAY	-	Direct	0%	0%	-	-	-	-	0%
BENEFITS	1,928	Direct	0%	0%	1,928	7,711	0%	0%	100%
FICA TAXES	2,625	Direct	0%	0%	2,625	656	0%	0%	100%
RETIREMENT	392	Direct	0%	0%	392	1,568	0%	0%	100%
UNEMPLOYMENT COMPENSATION	(722)	Direct	0%	0%	(180)	-	0%	0%	100%
PROFESSIONAL SERVICES	222	Direct	0%	0%	222	887	0%	0%	100%
OTHER CONTRACTUAL SERVICES	39	Direct	0%	0%	39	157	0%	0%	100%
TRAVEL PER DIEM	57	Direct	0%	0%	57	226	0%	0%	100%
SAFETY	520	Direct	0%	0%	520	2,481	0%	0%	100%
TELEPHONE & COMMUNICATIONS	29	Direct	0%	0%	29	118	0%	0%	100%
RENTALS AND LEASES	216	Direct	0%	0%	216	862	0%	0%	100%
VEHICLE REPAIRS & MAINTENANCE	25	Direct	0%	0%	25	98	0%	0%	100%
ROAD REPAIRS & MAINTENANCE	343	Direct	0%	0%	343	1,372	0%	0%	100%
EMERGENCY REPAIRS	147	Direct	0%	0%	147	588	0%	0%	100%
R & R REPAIRS	686	Direct	0%	0%	686	2,744	0%	0%	100%
MISC CHARGES	20	Direct	0%	0%	20	78	0%	0%	100%
MUSIC CHARGES	392	Direct	0%	0%	392	1,568	0%	0%	100%
OPERATING SUPPLIES	15	Direct	0%	0%	15	59	0%	0%	100%
SPECIAL TOOLS	245	Direct	0%	0%	245	960	0%	0%	100%
FUEL	6	Direct	0%	0%	6	24	0%	0%	100%
PUBLICATIONS & MEMBERSHIPS	80	Direct	0%	0%	80	321	0%	0%	100%
TRAINING	-	Direct	0%	0%	-	-	-	-	0%
EQUIPMENT PURCHASES	-	Direct	0%	0%	-	-	-	-	0%
RENEWAL & REPLACEMENT	-	Direct	0%	0%	-	-	-	-	0%
UTILITY MAINTENANCE OPERATIONS EXPENSES	65,430	-	-	-	-	-	-	-	65,430
ADMINISTRATION	22,418	Indirect	2%	4%	25%	56%	4%	9%	100%
UNPAID COMPENSATED ABSENCES	859	Indirect	555	921	5,498	12,649	859	1,936	19,936
OVERTIME	5	Indirect	3	5	32	74	5	11	118
BENEFITS	181	Indirect	161	300	1,789	4,116	280	630	6,805
FICA TAXES	53	Indirect	53	88	526	1,209	82	185	2,003
RETIREMENT	30	Indirect	30	49	292	673	46	103	1,141
UNEMPLOYMENT COMPENSATION	(309)	Indirect	(309)	(513)	(3,062)	(7,046)	(479)	(1,078)	(11,964)
CAPITALIZABLE PERSONNEL COSTS	75	Indirect	75	126	752	1,730	118	265	3,626
PROFESSIONAL SERVICES	40	Indirect	40	67	397	914	62	140	1,513
OTHER CONTRACTUAL SERVICES	3	Indirect	3	5	33	75	5	12	118
TRAVEL PER DIEM	14	Indirect	14	2	14	40	2	5	70
TELEPHONE & COMMUNICATIONS	6	Indirect	6	11	64	146	10	22	249
ELECTRICITY	7	Indirect	7	11	68	157	11	24	263
RENTALS & LEASES	480	Indirect	480	714	4,261	9,803	666	1,500	16,654
INSURANCE	3	Indirect	3	5	29	67	5	10	114
VEHICLE REPAIRS & MAINTENANCE	1	Indirect	1	2	13	34	2	5	52
BUILDING REPAIRS & MAINTENANCE	3	Indirect	3	4	26	61	4	9	94
PAINTING	2	Indirect	2	3	19	44	3	7	75
MISCELLANEOUS EXPENSE	347	Indirect	347	576	3,437	7,908	557	1,210	12,957
BOND CLOSING COSTS	0%	Direct	0%	0%	0%	0%	0%	0%	0%
ADMINISTRATIVE CHARGES-GE	0%	Direct	0%	0%	0%	0%	0%	0%	0%
RAD. BLET EXPENSE	0%	Direct	0%	0%	0%	0%	0%	0%	0%
COLLECTION EXPENSE	0%	Direct	0%	0%	0%	0%	0%	0%	0%
OFFICE SUPPLIES	6	Indirect	6	11	64	146	10	22	249
OPERATING SUPPLIES	22	Indirect	22	36	226	526	10	22	790
FEDERAL LICENSE OPERATING FEES	2	Indirect	2	3	19	44	3	7	75



**Water Cost Allocation Functions & Flow Data**

Schedule 10

Function	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Customer - Meters/Svc.	Customer - Bill/Coll	Fire Protection
Sources of Supply, Raw Water Mains, Land, Land Rights	X					
Treatment	X	X				
Transmission & Distribution Mains	X	X	X			
CS: Meters/Services				X		
CS: Billing/Collection					X	
Hydrants/Fire Lines						X

Note: Fire protection will receive allocation of base and extra capacity costs in addition to directly assigned costs

**% to Each Function - Marco Island**

Sources of Supply, Raw Water Mains, Land, Land Rights	100%					
Treatment	67%	33%				
Transmission & Distribution Mains	27%	13%	60%			
CS: Meters/Services				100%		
CS: Billing/Collection					100%	
Hydrants/Fire Lines						100%

**% to Each Function - Marco Shores**

Sources of Supply, Raw Water Mains, Land, Land Rights	100%					
Treatment	60%	40%				
Transmission & Distribution Mains	28%	18%	54%			
CS: Meters/Services				100%		
CS: Billing/Collection					100%	
Hydrants/Fire Lines						100%

USED FOR COST ALLOCATION (MGD): 5-year Avg.	AVERAGE	MAX	PEAK HOUR
Marco Island	7.40	11.08	27.36
Marco Shores	0.17	0.28	0.60

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12/27/2011

**Water Flow Data**

Schedule 11

Source: Water Production Report - City Staff (MI); Other for MS

Year	AVERAGE	MAX	PEAK HOUR	MI MD - AD	MI PH - AD
<b>2005 Data</b>					
Marco Island	8.26	11.49	27.36	1.39	3.31
Marco Shores (Data per 2010 OS)	0.11	0.16	0.39		
<b>2006 Data</b>					
Marco Island	8.00	11.28	27.36	1.41	3.42
Marco Shores (Data per 2010 OS)	0.13	0.19	0.47		
<b>2007 Data</b>					
Marco Island	8.24	11.26	27.36	1.37	3.32
Marco Shores (Data per 2010 OS)	0.17	0.25	0.61		
<b>2008 Data</b>					
Marco Island	7.61	12.88	27.36	1.69	3.60
Marco Shores (Data per Collier County Billings)	0.16	0.23	0.56		
<b>2009 Data</b>					
Marco Island	7.27	10.87	27.36	1.49	3.76
Marco Shores (Data per Collier County Billings)	0.18	0.27	0.65		
<b>2010 Data</b>					
Marco Island	6.74	9.98	27.36	1.48	4.06
Marco Shores (Data per Collier County Billings)	0.14	0.20	0.49		
<b>2011 Data</b>					
Marco Island	7.15	10.41	27.36	1.46	3.83
Marco Shores (Data per Collier County Billings)	0.18	0.42	0.66		

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12/27/2011

Water Functional Cost Allocations

Schedule 12

Function	TY Costs	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Customer - Meters/Services	Customer - Billing/Coll.	Fire Protection
<b>Marco Island</b>							
Sources of Supply, Raw Water Mains, Land, Land Rights	\$ 2,205,453	\$ 2,205,453	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	\$ 8,504,454	\$ 5,680,904	\$ 2,823,550	\$ -	\$ -	\$ -	\$ -
Transmission & Distribution Mains	\$ 3,524,915	\$ 953,464	\$ 473,895	\$ 2,097,556	\$ -	\$ -	\$ -
CS: Meters/Services	\$ 511,834	\$ -	\$ -	\$ -	\$ 511,834	\$ -	\$ -
CS: Billing/Collection	\$ 357,762	\$ -	\$ -	\$ -	\$ -	\$ 357,762	\$ -
Hydrants/Fire Lines	\$ 205,968	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,968
Total Costs	\$ 15,310,386	\$ 8,839,820	\$ 3,297,445	\$ 2,097,556	\$ 511,834	\$ 357,762	\$ 205,968
% Distribution	57.7%	21.5%	13.7%	3.3%	2.3%	1.3%	1.3%
Unit Cost of Service (Unit of measure)	\$ 3.83	\$ 183.94	\$ 50.31	\$ 36.27	\$ 39.33	\$ 232.11	\$ 232.11
Supply Unit Cost	\$ 0.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment Unit Cost	\$ 2.47	\$ 157.03	\$ -	\$ -	\$ -	\$ -	\$ -
T&D Unit Cost	\$ 0.42	\$ 26.91	\$ 50.31	\$ -	\$ -	\$ -	\$ -
<b>Fire Protection Service</b>							
Units of Service	Annual Gallons	GPD	GPD	Customer - B/C	Direct FP Cost	Total FP COS	
Allocated Cost of Service	\$ 27,012,478	840,000	5,040,000	\$ 5,428	\$ 205,968	\$ 722,986	4.7%
System Fire Flow Requirements (per 2011 Water Treatment Capacity Report)							
Flow Rate	3,500						
Duration in hours	4						

MI Water Transmission Piping	
P. C-25 2010 OS	Length (ft)
Diameter (in)	
24"	6,435
18"	9,150
16"	3,738
12"	66,313
10"	8,350
8"	70,090
6"	161,991
4"	230,320
Undefined	7,538
Total	563,925
% for Bulk	16.7%

Function	TY Costs	Base Capacity - Avg Day	Extra Capacity - Max Day	Extra Capacity - Peak Hour	Customer - Meters/Services	Customer - Billing/Coll.	Fire Protection
<b>Marco Shores</b>							
Sources of Supply, Raw Water Mains, Land, Land Rights	\$ 324,304	\$ 324,304	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment	\$ 226,898	\$ 136,757	\$ 90,141	\$ -	\$ -	\$ -	\$ -
Transmission & Distribution Mains	\$ 102,134	\$ 28,477	\$ 18,770	\$ 54,887	\$ -	\$ -	\$ -
CS: Meters/Services	\$ 19,745	\$ -	\$ -	\$ -	\$ 19,745	\$ -	\$ -
CS: Billing/Collection	\$ 22,213	\$ -	\$ -	\$ -	\$ -	\$ 22,213	\$ -
Hydrants/Fire Lines	\$ 987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 987
Total Costs	\$ 696,280	\$ 489,538	\$ 108,910	\$ 54,887	\$ 19,745	\$ 22,213	\$ 987
% Distribution	70.3%	15.6%	7.9%	2.8%	3.2%	0.1%	0.1%
Unit Cost of Service (Unit of measure)	\$ 8.89	\$ 229.72	\$ 21.88	\$ 24.30	\$ 37.46	\$ 17.46	\$ 17.46
Supply Unit Cost	\$ 5.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treatment Unit Cost	\$ 2.48	\$ 190.13	\$ -	\$ -	\$ -	\$ -	\$ -
T&D Unit Cost	\$ 0.52	\$ 39.59	\$ 21.88	\$ -	\$ -	\$ -	\$ -
<b>Fire Protection Service</b>							
Units of Service	Annual Gallons	GPD	GPD	Customer - B/C	Direct FP Cost	Total FP COS	
Allocated Cost of Service	\$ 605,898	138,000	1,656,000	\$ 150	\$ 987	\$ 74,458	10.7%
Collier County Minimum Fire Flow Requirements							
Flow Rate	1,150						
Duration in hours	2						

MS Water Transmission Piping	
P. C-25 2010 OS	Length (ft)
Diameter (in)	
24"	1,200
18"	1,200
16"	2,800
12"	10,560
10"	-
8"	-
6"	5,280
4"	5,280
Undefined	-
Total	26,320
% for Bulk	59.9%

**Sewer Cost Allocation Functions & Flow Data**

Schedule 13

Function	Volume (Avg. Day)	Capacity (3MM Day)	Customer - Meters/Svc. X	Customer - Bill/Coll X	Reclaimed
CS - Meters/Services					
CS - Billing/Collection					
Trans. & Coll. System	X	X			
Treatment (Base Level)	X	X			
Treatment (Public Access Reuse)					X
Effluent Disp. (RIBS & Wells)	X				
Effluent Disp. (Reuse T&D System)					X
<b>% to Each Function - Marco Island</b>					
CS - Meters/Services			100%		
CS - Billing/Collection				100%	
Trans. & Coll. System	79%	21%			
Treatment (Base Level)	79%	21%			
Treatment (Public Access Reuse)					100%
Effluent Disp. (RIBS & Wells)	100%				
Effluent Disp. (Reuse T&D System)					100%
<b>% to Each Function - Marco Shores</b>					
CS - Meters/Services			100%		
CS - Billing/Collection				100%	
Trans. & Coll. System	69%	31%			
Treatment (Base Level)	69%	31%			
Treatment (Public Access Reuse)					100%
Effluent Disp. (RIBS & Wells)	100%				
Effluent Disp. (Reuse T&D System)					100%
<b>USED FOR COST ALLOCATION (MGD): 5-yr Avg Sewer; FY 11 RW</b>					
	<b>AVERAGE</b>	<b>3MM</b>			<b>REUSE</b>
Marco Island	1.79	2.26			1.68
Marco Shores	0.09	0.12			0.08

Prepared by Burton & Associates

12/27/2011

**Sewer Flow Data**

Schedule 14

Sources: 2010 OS Engineer's Report (MS), Capacity Report MI RWPF, Reports per City staff

	AVERAGE	3MM	REUSE AVERAGE
<b>2005 Data</b>			
Marco Island	1.89	2.34	0.90
Marco Shores	0.08	0.12	0.21
<b>2006 Data</b>			
Marco Island	1.76	2.32	0.95
Marco Shores	0.09	0.13	0.41
<b>2007 Data</b>			
Marco Island	1.73	2.23	0.97
Marco Shores	0.09	0.13	0.37
<b>2008 Data</b>			
Marco Island	1.80	2.25	0.90
Marco Shores	0.09	0.13	0.34
<b>2009 Data</b>			
Marco Island	1.79	2.22	1.23
Marco Shores	0.08	0.12	0.29
<b>2010 Data</b>			
Marco Island	1.83	2.31	1.27
Marco Shores (Projected per 2010 OS)	0.08	0.12	0.34
<b>2011 Data</b>			
Marco Island	1.82	2.30	1.68
Marco Shores	0.08	0.12	0.08

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12/27/2011

**Sewer Functional Cost Allocations**

**Schedule 15**

Function	TY Costs		Volume (Ave. Capacity (3MM))		Customer - Meters/Svc.		Customer - Bill/Coll		Reclaimed
	Day	Day	Day	Day	Meters/Svc.	Meters/Svc.	Customer - Bill/Coll	Reclaimed	
<b>Marco Island</b>									
CS - Meters/Services	\$ 186,188	\$ -	\$ -	\$ -	186,188	\$ -	\$ -	\$ -	-
CS - Billing/Collection	\$ 309,837	\$ -	\$ -	\$ -	-	\$ -	\$ 309,837	\$ -	-
Trans. & Coll. System	\$ 3,417,606	\$ 2,709,244	\$ 708,362	\$ -	-	\$ -	\$ -	\$ -	-
Treatment (Base Level)	\$ 5,119,803	\$ 4,058,629	\$ 1,061,174	\$ -	-	\$ -	\$ -	\$ -	-
Treatment (Public Access Reuse)	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Effluent Disp. (RIBS & Wells)	\$ 567,425	\$ 567,425	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Effluent Disp. (Reuse T&D System)	\$ 395,935	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	395,935
Total Costs	\$ 9,996,793	\$ 7,335,297	\$ 1,769,536	\$ -	186,188	\$ 309,837	\$ -	\$ 395,935	
% Distribution		73.4%	17.7%		1.9%	3.1%		4.0%	
Unit Cost of Service (Unit of measure)	\$ 11.84	\$ 781.56	\$ 14.99	\$ 41.06					0.77
Unit Cost of Service - T&C (Bulk - Partial)	\$ 4.48	\$ 321.33							(per TGAL)
Unit Cost of Service - All Other (Equal)	\$ 7.35	\$ 460.23							

MI Sewer Collection		
Diameter (in)	Length (ft)	
FM (16")	15,750	
FM (10")	9,100	
FM (8")	14,150	
FM (6")	16,550	
FM (4")	6,350	
G (15")	750	
G (10")	15,200	
G (8")	77,600	
Undefined	-	
Total	155,450	
% for Bulk		16.0%

<b>Marco Shores</b>									
CS - Meters/Services	\$ 14,371	\$ -	\$ -	\$ -	14,371	\$ -	\$ -	\$ -	-
CS - Billing/Collection	\$ 23,823	\$ -	\$ -	\$ -	-	\$ -	\$ 23,823	\$ -	-
Trans. & Coll. System	\$ 142,258	\$ 97,930	\$ 44,328	\$ -	-	\$ -	\$ -	\$ -	-
Treatment (Base Level)	\$ 327,303	\$ 225,314	\$ 101,989	\$ -	-	\$ -	\$ -	\$ -	-
Treatment (Public Access Reuse)	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Effluent Disp. (RIBS & Wells)	\$ 22,236	\$ 22,236	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Effluent Disp. (Reuse T&D System)	\$ 50,082	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	50,082
Total Costs	\$ 580,073	\$ 345,479	\$ 146,317	\$ -	14,371	\$ 23,823	\$ -	\$ 50,082	
% Distribution		59.6%	25.2%		2.5%	4.1%		8.6%	
Unit Cost of Service (Unit of measure)	\$ 10.39	\$ 1,137.41	\$ 15.39	\$ 41.43					0.52
Unit Cost of Service - T&C (Bulk - Partial)	\$ 4.48	\$ 321.33							(per TGAL)
Unit Cost of Service - All Other (Equal)	\$ 7.35	\$ 460.23							

MS Sewer Collection		
Diameter (in)	Length (ft)	
FM (8")	6,100	
FM (6")	4,140	
FM (4")	1,600	
G (10")	2,600	
G (8")	2,600	
Undefined	-	
Undefined	-	
Total	17,040	
% for Bulk		0.0%

FY 2011 Actual Revenues

Schedule 16

ACCT NUMBER	ACCT DESCRIPTION	ACTUAL FY 2011	MI	MS	N/A	MI \$	MS \$	N/A \$	MI W	MI S	MS W	MS S
40034010000000	SEWER UTILITY FEES	7,182,764	100%	0%	0%	7,182,764	0	0	0%	100%	0%	0%
40034010000002	SWR PLT UPGRD&STRP PAVNG SCHG (14%)	0	0%	0%	100%	0	0	0	70%	30%	0%	0%
40034010001000	WATER UTILITY FEES	16,764,267	100%	0%	0%	16,764,267	0	0	100%	0%	0%	0%
40034010002000	EFFLUENT SERVICE	842,097	100%	0%	0%	842,097	0	0	0%	100%	0%	0%
40034010500000	SEWER UTILITY FEES	667,546	0%	100%	0%	0	667,546	0	0%	0%	100%	0%
40034010501000	WATER UTILITY FEES	481,862	0%	100%	0%	0	481,862	0	0%	0%	0%	100%
40034010502000	EFFLUENT SERVICE	172,720	0%	100%	0%	0	172,720	0	0%	0%	100%	0%
40036110000000	INTEREST EARNINGS	312,271	95%	5%	0%	296,561	15,710	0	68%	32%	37%	63%
40036310000010	SEWER MAIN EXTENSION CHARGES	10,105	100%	0%	0%	10,105	0	0	0%	100%	0%	0%
40036310000030	SEWER SERVICE INSTALLATION CHARGES	3,548	100%	0%	0%	3,548	0	0	0%	100%	0%	0%
40036310000040	SEWER PLANT CAPACITY CHARGES	76,598	100%	0%	0%	76,598	0	0	0%	100%	0%	0%
40036310500040	SEWER PLANT CAPACITY CHARGES	12,908	0%	100%	0%	0	12,908	0	0%	100%	0%	0%
40036310001010	WATER MAIN EXTENSION CHARGES	15,298	100%	0%	0%	15,298	0	0	100%	0%	0%	0%
40036310001020	WATER METER INSTALLATION CHARGES	3,305	100%	0%	0%	3,305	0	0	100%	0%	0%	0%
40036310001030	WATER SERVICE INSTALLATION CHARGES	7,010	100%	0%	0%	7,010	0	0	100%	0%	0%	0%
40036310001040	WATER PLANT CAPACITY CHARGES	128,562	100%	0%	0%	128,562	0	0	100%	0%	0%	0%
40036310001060	WATER INITIAL CONNECTION CHARGE	650	100%	0%	0%	650	0	0	100%	0%	0%	0%
40036310002000	METER CHANGE OUT / INSTALLATION	37,623	100%	0%	0%	37,623	0	0	100%	0%	0%	0%
40036310501010	SEWER MAIN EXTENSION CHARGES	1,344	0%	100%	0%	0	1,344	0	0%	0%	100%	0%
40036500000000	SCRAP METAL REVENUE	3,634	100%	0%	0%	3,634	0	0	50%	50%	0%	0%
40036910000000	MISCELLANEOUS REVENUE	134,455	100%	0%	0%	134,455	0	0	68%	32%	0%	0%
40036900003410	GEIZENON REPAYMENT REVENUE (2010)	17,118	100%	0%	0%	17,118	0	0	100%	0%	0%	0%
40038110000001	XFER FROM GENERAL FUND	0	0%	0%	100%	0	0	0	0%	0%	0%	0%
40038104700000	TRNSFR FROM FUND 470 TO 4	88,850	0%	0%	100%	0	0	88,850	0%	0%	0%	0%
40233435000000	SFVWMD GRANT	200,000	0%	0%	100%	0	0	200,000	0%	0%	0%	0%
	400-UTILITY OPERATING REVENUE	27,164,535	25,523,595	1,352,090	288,850	25,523,595	1,352,090	288,850	17,267,241	8,256,354	488,942	850,240
			95.0%	5.0%					67.7%	32.3%	36.5%	63.5%

Prepared by Burton & Associates

12/27/2011



**Allocation of Marco Island Fire Protection Costs to Public & Private Systems** Schedule 17

	# of Services (FY 2011)	Demand Factor	Equiv.		COS	\$ Allocation (1)
			Demand Factor	Equivalent Connections		
<b>PUBLIC FIRE SERVICE</b>						
Size of Line/Connection for Hydrants						
1.5"	-	2.63	0.03	-		
2"	-	2.90	0.06	-		
3"	-	6.19	0.16	-		
4"	-	17.98	0.34	-		
6"	688	111.31	1.00	688		
8"	-	237.21	2.13	-		
10"	-	426.58	3.83	-		
12"	-	689.04	6.19	-		
<b>Total</b>	<b>688</b>			<b>688</b>	<b>77.5%</b>	<b>\$ 556,339</b>
<b>PRIVATE FIRE SERVICE</b>						
Size of Connection						
1.5"	-	2.90	0.03	-		
2"	2	6.19	0.06	0		
3"	1	17.98	0.16	0		
4"	17	38.32	0.34	6		
6"	62	111.31	1.00	62		
8"	49	237.21	2.13	104		
10"	7	426.58	3.83	27		
12"	-	689.04	6.19	-		
<b>Total</b>	<b>138</b>			<b>199</b>	<b>22.5%</b>	<b>\$ 161,218</b>
<b>Total Public &amp; Private Equivalent Connections</b>	<b>826</b>			<b>887</b>	<b>100.0%</b>	<b>\$ 717,558</b>

(1) Excludes Direct Public Fire Protection Costs for Public Hydrants

**Calculation of Marco Island Public & Private Fire Protection Charges** **Schedule 18**

	<u>Cost of Service</u>	<u>Current Rate</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PUBLIC FIRE SERVICE</b>				
Allocated Public Fire Protection Cost	\$ 556,339			
Plus: Direct Fire Protection Expenses:				
CAPITAL IMPROVEMENTS ALLOCATION	\$ -			
XFER TO UTILITY R&R FUND (430)	\$ -			
XFER TO UTILITY CAP RSV FUND (431)	\$ -			
TRANSFER TO UTILITY DEBT SERVICE	\$ -			
<b>Total</b>	<b>\$ 556,339</b>			
Number of Public Fire Hydrants	688			
<b>Annual Charge per Hydrant</b>	<b>\$ 808.63</b>	<b>\$ -</b>	<b>\$ 808.63</b>	<b>N/A</b>
<b>PRIVATE FIRE SERVICE</b>				
Allocated Private Fire Protection Cost	\$ 161,218			
Plus: Direct Fire Protection Expenses:				
Billing & Collection Costs	\$ 5,428			
<b>Total</b>	<b>\$ 166,646</b>			
Fire Service Equivalent Units	199			
<b>Annual Charge per Equivalent Unit</b>	<b>\$ 835.86</b>			
<b>Size of Connection &amp; Monthly Charges</b>		<b>FY 12 Rates</b>		
2"	\$ 3.87	\$ 20.52	\$ (16.65)	-81.1%
3"	\$ 11.25	\$ 41.09	\$ (29.84)	-72.6%
4"	\$ 23.98	\$ 64.23	\$ (40.25)	-62.7%
6"	\$ 69.65	\$ 128.50	\$ (58.85)	-45.8%
8"	\$ 148.44	\$ 205.57	\$ (57.13)	-27.8%
10"	\$ 266.94	\$ 295.58	\$ (28.64)	-9.7%

**Allocation of Marco Shores Fire Protection Costs to Public & Private Systems** Schedule 19

	<u># of Services</u> (FY 2011)	<u>Demand Factor</u>	<u>Equiv. Demand Factor</u>	<u>Equivalent Connections</u>	<u>% of FP COS</u>	<u>\$ Allocation (1)</u>
<b>PUBLIC FIRE SERVICE</b>						
Size of Line/Connection for Hydrants						
1.5"	-	2.63	0.03	-		
2"	-	2.90	0.06	-		
3"	-	6.19	0.16	-		
4"	-	17.98	0.34	-		
6"	48	38.32	1.00	48		
8"	-	111.31	2.13	-		
10"	-	237.21	3.83	-		
12"	-	426.58	6.19	-		
<b>Total</b>	<b>48</b>	<b>689.04</b>		<b>48</b>	<b>84.9%</b>	<b>\$ 63,102</b>
<b>PRIVATE FIRE SERVICE</b>						
Size of Connection						
1.5"	-	2.90	0.03	-		
2"	-	6.19	0.06	-		
3"	-	17.98	0.16	-		
4"	-	38.32	0.34	-		
6"	-	111.31	1.00	-		
8"	4	237.21	2.13	9		
10"	-	426.58	3.83	-		
12"	-	689.04	6.19	-		
<b>Total</b>	<b>4</b>			<b>9</b>	<b>15.1%</b>	<b>\$ 11,206</b>
<b>Total Public &amp; Private Equivalent Connections</b>	<b>52</b>			<b>57</b>	<b>100.0%</b>	<b>\$ 74,308</b>

(1) Excludes Direct Public Fire Protection Costs for Public Hydrants

**Calculation of Marco Shores Public & Private Fire Protection Charges** Schedule 20

	<u>Cost of Service</u>	<u>Current Rate</u>	<u>\$ Change</u>	<u>% Change</u>
<b>PUBLIC FIRE SERVICE</b>				
Allocated Public Fire Protection Cost	\$ 63,102			
Plus: Direct Fire Protection Expenses:				
CAPITAL IMPROVEMENTS ALLOCATION	\$ -			
XFER TO UTILITY R&R FUND (430)	\$ -			
XFER TO UTILITY CAP RSV FUND (431)	\$ -			
TRANSFER TO UTILITY DEBT SERVICE	\$ -			
<b>Total</b>	<b>\$ 63,102</b>			
Number of Public Fire Hydrants	48			
<b>Annual Charge per Hydrant</b>	<b>\$ 1,314.63</b>	<b>\$ -</b>	<b>\$ 1,314.63</b>	<b>N/A</b>
<b>PRIVATE FIRE SERVICE</b>				
Allocated Private Fire Protection Cost	\$ 11,206			
Plus: Direct Fire Protection Expenses:				
Billing & Collection Costs	\$ 150			
<b>Total</b>	<b>\$ 11,356</b>			
Fire Service Equivalent Units	9			
<b>Annual Charge per Equivalent Unit</b>	<b>\$ 1,332.20</b>			
<b>Size of Connection &amp; Monthly Charges</b>		<b>FY 12 Rates</b>		
2"	\$ 6.17	\$ 12.07	\$ (5.90)	-48.9%
3"	\$ 17.93	\$ 24.13	\$ (6.20)	-25.7%
4"	\$ 38.22	\$ 37.73	\$ 0.49	1.3%
6"	\$ 111.02	\$ 75.41	\$ 35.61	47.2%
8"	\$ 236.58	\$ 120.66	\$ 115.92	96.1%
10"	\$ 425.45	\$ 173.22	\$ 252.23	145.6%

<b>Marco Island</b>									
# of Bills By Meter Size	Residential	Multi-Unit:		Multi-Unit:		Irrigation	Bulk Water	Raw Water	Fire Protection
		Ind. Meter	Commercial	Master Meter					
5/8"	66,258	17,235	3,402	24	520	0	0	0	
3/4"	1,651	372	138	12	96	0	0	0	
1"	11,383	720	1,054	36	480	0	0	0	
1 1/2"	48	12	368	360	562	0	0	0	
2"	12	12	530	845	443	0	0	24	
3"	0	0	48	312	12	0	0	12	
4"	0	0	12	468	0	0	12	204	
6"	0	0	24	12	0	0	0	744	
8"	0	0	0	0	0	0	0	588	
10"	0	0	12	0	0	12	0	84	
<b>Total</b>	<b>79,352</b>	<b>18,351</b>	<b>5,588</b>	<b>2,069</b>	<b>2,113</b>	<b>12</b>	<b>12</b>	<b>1,656</b>	
App. # of Customers	6,613	1,529	466	172	176	1	1	138	
2010 OS Eng. Report 09 Avg.	6,570	1,519	491	254	185	1	1	N/A	

<b>Marco Shores</b>									
# of Bills By Meter Size	Residential	Multi-Unit:		Multi-Unit:		Irrigation	Bulk Water	Raw Water	Fire Protection
		Ind. Meter	Commercial	Master Meter					
5/8"	6,396	0	264	0	0	0	0	0	
3/4"	0	0	12	0	0	0	0	0	
1"	0	0	72	0	0	0	0	0	
1 1/2"	0	0	36	0	0	0	0	0	
2"	0	0	168	96	0	0	0	0	
3"	0	0	0	0	0	0	0	0	
4"	0	0	0	24	0	0	0	0	
6"	0	0	0	0	0	0	0	0	
8"	0	0	0	0	0	0	0	48	
10"	0	0	0	0	0	0	0	0	
<b>Total</b>	<b>6,396</b>	<b>0</b>	<b>552</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48</b>	
App. # of Customers	533	0	46	10	0	0	0	4	
2010 OS Eng. Report 09 Avg.	533	0	34	24	0	0	0	N/A	

Water System Meter Equivalents

<b>Marco Island</b>										
# of Bills By Meter Size	AWWA Capacity		Multi-Unit:		Multi-Unit:		Irrigation	Bulk Water	Raw Water	Fire Protection
	Ratios	Residential	Ind. Meter	Commercial	Master Meter					
5/8"	1.0	66,258	17,235	3,402	24	520	0	0	0	
3/4"	1.5	2,477	558	207	18	144	0	0	0	
1"	2.5	28,458	1,800	2,635	90	1,200	0	0	0	
1 1/2"	5.0	240	60	1,840	1,800	2,810	0	0	0	
2"	8.0	96	96	4,240	6,760	3,544	0	0	192	
3"	16.0	0	0	768	4,992	192	0	0	192	
4"	25.0	0	0	300	11,700	0	0	300	5,100	
6"	50.0	0	0	1,200	600	0	0	0	37,200	
8"	80.0	0	0	0	0	0	0	0	47,040	
10"	115.0	0	0	1,380	0	0	1,380	0	9,660	
<b>Total</b>		<b>97,528</b>	<b>19,749</b>	<b>15,972</b>	<b>25,984</b>	<b>8,410</b>	<b>1,380</b>	<b>300</b>	<b>99,384</b>	
App. # of Meter Equivalents		8,127	1,646	1,331	2,165	701	115	25	8,282	
2010 OS Eng. Report 09 Avg.		8,296	1,680	1,635	9,554	829	1	0	N/A	

<b>Marco Shores</b>										
# of Bills By Meter Size	AWWA Capacity		Multi-Unit:		Multi-Unit:		Irrigation	Bulk Water	Raw Water	Fire Protection
	Ratios	Residential	Isle of Capri	Commercial	Master Meter					
5/8"	1.0	6,396	0	264	0	0	0	0	0	
3/4"	1.5	0	0	18	0	0	0	0	0	
1"	2.5	0	0	180	0	0	0	0	0	
1 1/2"	5.0	0	0	180	0	0	0	0	0	
2"	8.0	0	0	1,344	768	0	0	0	0	
3"	16.0	0	0	0	0	0	0	0	0	
4"	25.0	0	0	0	600	0	0	0	0	
6"	50.0	0	0	0	0	0	0	0	0	
8"	80.0	0	0	0	0	0	0	0	3,840	
10"	115.0	0	0	0	0	0	0	0	0	
<b>Total</b>		<b>6,396</b>	<b>0</b>	<b>1,986</b>	<b>1,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,840</b>	
App. # of Meter Equivalents		533	0	166	114	0	0	0	320	
2010 OS Eng. Report 09 Avg.		533	0	90	529	0	0	0	N/A	

**Sewer System FY 2011 Customer Billing Data** (Source: FY 2011 Sewer and Reclaimed Usage & Base Billing Files)

<b>Marco Island</b>						
<u># of Bills By Meter Size</u>	<u>Residential</u>	<u>Multi-Unit:</u>		<u>Multi-Unit:</u>		<u>Reclaimed</u>
		<u>Ind. Meter</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Bulk Sewer</u>	
Flat Rate	336	0	12	0	0	0
5/8"	55,962	15,776	2,948	0	0	36
3/4"	1,139	360	102	12	0	0
1"	8,062	720	696	36	0	185
1 1/2"	12	12	264	324	0	360
2"	0	12	324	780	0	1,092
3"	0	0	24	300	0	84
4"	0	0	24	456	12	12
6"	0	0	24	12	0	12
8"	0	0	0	0	0	24
10"	0	0	12	0	0	0
<b>Total</b>	<b>65,511</b>	<b>16,880</b>	<b>4,430</b>	<b>1,920</b>	<b>12</b>	<b>1,805</b>
App. # of Customers	5,459	1,407	369	160	1	150
2010 OS Eng. Report 09 Avg.	3,968	1,023	388	169	1	146

<b>Marco Shores</b>						
<u># of Bills By Meter Size</u>	<u>Residential</u>	<u>Multi-Unit:</u>		<u>Multi-Unit:</u>		<u>Reclaimed</u>
		<u>Isle of Capri</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Bulk Sewer</u>	
Flat Rate	24	0	0	0	0	0
5/8"	6,384	0	156	0	0	0
3/4"	0	0	0	0	0	0
1"	0	0	12	0	0	0
1 1/2"	0	12	24	0	0	0
2"	0	60	24	96	0	12
3"	0	0	0	0	0	12
4"	0	24	12	24	0	0
6"	0	0	0	0	0	24
8"	0	0	0	0	0	0
10"	0	0	0	0	0	0
<b>Total</b>	<b>6,408</b>	<b>96</b>	<b>228</b>	<b>120</b>	<b>0</b>	<b>48</b>
App. # of Customers	534	8	19	10	0	4
2010 OS Eng. Report 09 Avg.	528	0	15	21	0	3

**Sewer System Meter Equivalents**

Schedule 24

<b>Marco Island</b>							
<u># of Bills By Meter Size</u>	<u>AWWA Capacity</u>		<u>Multi-Unit:</u>		<u>Multi-Unit:</u>		<u>Reclaimed</u>
	<u>Ratios</u>	<u>Residential</u>	<u>Ind. Meter</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Bulk Sewer</u>	
Flat Rate	1.0	336	0	12	0	0	0
5/8"	1.0	55,962	15,776	2,948	0	0	36
3/4"	1.5	1,709	540	153	18	0	0
1"	2.5	20,155	1,800	1,740	90	0	463
1 1/2"	5.0	60	60	1,320	1,620	0	1,800
2"	8.0	0	96	2,592	6,240	0	8,736
3"	16.0	0	0	384	4,800	0	1,344
4"	25.0	0	0	600	11,400	300	300
6"	50.0	0	0	1,200	600	0	600
8"	80.0	0	0	0	0	0	1,920
10"	115.0	0	0	1,380	0	0	0
<b>Total</b>		<b>78,222</b>	<b>18,272</b>	<b>12,329</b>	<b>24,768</b>	<b>300</b>	<b>15,199</b>
App. # of Meter Equivalents		6,518	1,523	1,027	2,064	25	1,267
2010 OS Eng. Report 09 Avg.		4,992	1,166	1,113	2,445	25	1,394

<b>Marco Shores</b>							
<u># of Bills By Meter Size</u>	<u>AWWA Capacity</u>		<u>Multi-Unit:</u>		<u>Multi-Unit:</u>		<u>Reclaimed</u>
	<u>Ratios</u>	<u>Residential</u>	<u>Isle of Capri</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Bulk Sewer</u>	
Flat Rate	1.0	24	0	0	0	0	0
5/8"	1.0	6,384	0	156	0	0	0
3/4"	1.5	0	0	0	0	0	0
1"	2.5	0	0	30	0	0	0
1 1/2"	5.0	0	60	120	0	0	0
2"	8.0	0	480	192	768	0	96
3"	16.0	0	0	0	0	0	192
4"	25.0	0	600	300	600	0	0
6"	50.0	0	0	0	0	0	1,200
8"	80.0	0	0	0	0	0	0
10"	115.0	0	0	0	0	0	0
<b>Total</b>		<b>6,408</b>	<b>1,140</b>	<b>798</b>	<b>1,368</b>	<b>0</b>	<b>1,488</b>
App. # of Meter Equivalents		534	95	67	114	0	124
2010 OS Eng. Report 09 Avg.		528	137	33	164	0	108



<b>Marco Island</b>									
			<u>Multi-Unit:</u>		<u>Multi-Unit:</u>				
<u>Estimate of MD Capacity Factors</u>		<u>Residential</u>	<u>Ind. Meter</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Irrigation</u>	<u>Bulk Water</u>	<u>Raw Water</u>	<u>Fire Protection</u>
FY 2011 Annual ADF	(A)	4.10	0.09	0.59	0.74	0.57	0.15	0.12	0.07
FY 2011 MM ADF	(B)	5.21	0.15	0.83	1.23	0.65	0.21	0.45	N/A
Max-Month / Avg. Day Factor	(C) = B / A	1.27	1.75	1.40	1.67	1.14	1.46	3.69	N/A
System Max-Day to Max Month	(D)	1.34	1.34	1.34	1.34	1.34	1.34	1.34	N/A
Weekly Usage Adj. by Class	(E)	1.56	2.00	1.40	1.40	1.75	1.55	1.00	N/A
Calculated MD Capacity Factor	(F) = C X D X E	2.66	4.68	2.63	3.13	2.68	3.03	4.93	11.35
<u>Test of MD Capacity Factors</u>									
Residential		10.90							
Multi-Unit: Ind. Meter		0.40							
Commercial		1.56							
Multi-Unit: Master Meter		2.30							
Irrigation		1.53							
Bulk Water		0.44							
Raw Water		0.00	(Excluded)						
Fire Protection		0.84							
Total Noncoincident Demand		17.98							
Noncoincident MD Capacity Factor		2.36							
Coincidental MD Capacity Factor		1.69							
System MD Diversity		1.40	AWWA M1: Range for System MD Diversity For Many Utility Systems is 1.10 - 1.40						
<u>Maximum or Peak Hour Capacity Factors</u>									
		<u>Residential</u>	<u>Multi-Unit:</u>		<u>Multi-Unit:</u>				
			<u>Ind. Meter</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Irrigation</u>	<u>Bulk Water</u>	<u>Raw Water</u>	<u>Fire Protection</u>
MD Capacity Factors	(A)	2.66	4.68	2.63	3.13	2.68	3.03	4.93	11.35
Estimated Peak Hour / MD Ratic	(B)	2.00	2.00	3.00	2.00	3.00	2.19	1.00	6.00
Calculated PH Capacity Factor	(C) = A X B	5.32	9.37	7.89	6.26	8.03	6.65	4.93	68.10
<u>Test of PH Capacity Factors</u>									
Residential		21.81							
Multi-Unit: Ind. Meter		0.80							
Commercial		4.69							
Multi-Unit: Master Meter		4.61							
Irrigation		4.58							
Bulk Water		0.97							
Raw Water		0.00	(Excluded)						
Fire Protection		5.04							
Total Noncoincident Demand		42.50							
Noncoincident PH Capacity Factor		5.59							
Coincidental PH Capacity Factor		3.60							
System PH Diversity		1.55	AWWA M1: Range for System MD Diversity For Many Utility Systems is 1.10 - 1.40						

**Summary of Marco Shores Water Maximum Capacity Factors By Class**

<b>Marco Shores</b>									
<u>Estimate of MD Capacity Factors</u>		<u>Residential</u>	<u>Multi-Unit: Isle of Capri</u>	<u>Commercial</u>	<u>Multi-Unit: Master Meter</u>	<u>Irrigation</u>	<u>Bulk Water</u>	<u>Raw Water</u>	<u>Fire Protection</u>
FY 2011 Annual ADF	(A)	0.03	0.00	0.09	0.03	0.00	0.00	0.00	0.00
FY 2011 MM ADF	(B)	0.04	0.00	0.11	0.05	0.00	0.00	0.00	N/A
Max-Month / Avg. Day Factor	(C) = B / A	1.70	N/A	1.20	1.57	N/A	N/A	N/A	N/A
System Max-Day to Max Month	(D)	1.17	1.17	1.17	1.17	1.17	1.17	1.17	N/A
Weekly Usage Adj. by Class	(E)	1.75	N/A	1.40	1.17	N/A	N/A	N/A	N/A
Calculated MD Capacity Factor	(F) = C X D X E	3.46	0.00	1.95	2.13	0.00	0.00	0.00	83.13
<b>Test of MD Capacity Factors</b>									
Residential		0.09							
Multi-Unit: Ind. Meter		0.00							
Commercial		0.18							
Multi-Unit: Master Meter		0.06							
Irrigation		0.00							
Bulk Water		0.00							
Raw Water		0.00							
Fire Protection		0.14							
Total Noncoincident Demand		0.47							
Noncoincident MD Capacity Factor		3.01							
Coincidental MD Capacity Factor		1.47							
System MD Diversity		2.04	AWWA M1: Range for System MD Diversity For Many Utility Systems is 1.10 - 1.40						
<b>Maximum or Peak Hour Capacity Factors</b>									
<u>Maximum or Peak Hour Capacity Factors</u>		<u>Residential</u>	<u>Multi-Unit: Isle of Capri</u>	<u>Commercial</u>	<u>Multi-Unit: Master Meter</u>	<u>Irrigation</u>	<u>Bulk Water</u>	<u>Raw Water</u>	<u>Fire Protection</u>
MD Capacity Factors	(A)	3.46	0.00	1.95	2.13	0.00	0.00	0.00	83.13
Estimated Peak Hour / MD Ratic	(B)	2.00	2.00	3.00	2.00	3.00	2.19	1.00	12.00
Calculated PH Capacity Factor	(C) = A X B	6.92	0.00	5.85	4.26	0.00	0.00	0.00	997.59
<b>Test of PH Capacity Factors</b>									
Residential		0.18							
Multi-Unit: Ind. Meter		0.00							
Commercial		0.54							
Multi-Unit: Master Meter		0.13							
Irrigation		0.00							
Bulk Water		0.00							
Raw Water		0.00							
Fire Protection		1.66							
Total Noncoincident Demand		2.51							
Noncoincident PH Capacity Factor		15.92							
Coincidental PH Capacity Factor		3.58							
System PH Diversity		4.45	AWWA M1: Range for System MD Diversity For Many Utility Systems is 1.10 - 1.40						

Summary of Marco Island Water Cost Allocations vs. Revenues By Customer Class

	Multi-Unit:			Multi-Unit:			Multi-Unit:			Private Fire Protection
	TOTAL	Residential	Ind. Meter	Commercial	Master Meter	Irrigation	Bulk Water	Raw Water		
<b>Marco Island</b>										
<b>FY 2012 Est. Revenues</b>										
Base Charges	\$7,255,492	\$3,033,272	\$613,109	\$485,486	\$2,567,145	\$258,651	\$42,562	\$0	\$255,268	\$0
Usage Charges	\$9,517,015	\$6,306,280	\$120,620	\$880,747	\$989,890	\$963,376	\$204,605	\$51,497	\$255,268	\$0
SubTotal	\$16,772,507	\$9,339,552	\$733,728	\$1,366,234	\$3,557,035	\$1,222,027	\$247,167	\$51,497	\$255,268	\$0
FY 2011 Rev Plus Rate Inc (10/1/11)	\$16,772,507	\$9,339,552	\$733,728	\$1,366,234	\$3,557,035	\$1,222,027	\$247,167	\$51,497	\$255,268	\$0
% Distribution		55.7%	4.4%	8.1%	21.2%	7.3%	1.5%	0.3%	1.5%	1.5%
<b>FY 2012 Cost Allocation</b>										
Base Capacity - Avg Day	\$8,839,820	\$5,791,473	\$134,014	\$835,922	\$1,030,833	\$797,663	\$184,917	\$41,744	\$23,254	\$0
Extra Capacity - Max Day	\$3,297,445	\$2,095,667	\$94,812	\$294,121	\$425,917	\$280,854	\$71,360	\$0	\$34,715	\$0
Extra Capacity - Peak Hour	\$2,097,556	\$1,245,164	\$74,697	\$246,565	\$235,574	\$230,464	\$8,119	\$0	\$56,973	\$0
Customer - Meters/Services	\$511,834	\$294,810	\$59,698	\$48,281	\$78,545	\$25,422	\$4,172	\$907	\$0	\$0
Customer - Billing/Coil.	\$357,762	\$260,085	\$60,148	\$18,315	\$6,781	\$6,926	\$39	\$39	\$5,428	\$0
Fire Protection	\$205,968	\$120,272	\$27,814	\$8,470	\$3,136	\$0	\$0	\$0	\$46,276	\$0
Total Cost Allocation	\$15,310,386	\$9,807,472	\$451,183	\$1,451,674	\$1,780,787	\$1,341,328	\$268,607	\$42,690	\$166,646	\$0
% Distribution		64.1%	2.9%	9.5%	11.6%	8.8%	1.8%	0.3%	1.1%	1.1%
Adj. Req. for Revised Rev. Allocation	-\$1,744,892	\$284,790	-\$290,970	\$58,334	-\$1,809,500	\$94,256	\$16,424	-\$9,604	-\$88,622	\$0

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12/27/2011

Summary of Marco Shores Water Cost Allocations vs. Revenues By Customer Class

	Multi-Unit:			Multi-Unit:			Multi-Unit:			Private Fire Protection
	TOTAL	Residential	Isle of Capri	Commercial	Master Meter	Irrigation	Bulk Water	Raw Water		
<b>Marco Shores</b>										
<b>FY 2012 Est. Revenues</b>										
Base Charges	\$241,637	\$116,486	\$0	\$35,924	\$83,435	\$0	\$0	\$0	\$5,792	\$0
Usage Charges	\$286,666	\$56,139	\$0	\$165,365	\$65,162	\$0	\$0	\$0	\$0	\$0
SubTotal	\$528,303	\$172,625	\$0	\$201,290	\$148,597	\$0	\$0	\$0	\$5,792	\$0
FY 2011 Rev Plus Rate Inc (10/1/11)	\$528,303	\$172,625	\$0	\$201,290	\$148,597	\$0	\$0	\$0	\$5,792	\$0
% Distribution		32.7%	0.0%	38.1%	28.1%	0.0%	0.0%	0.0%	1.1%	1.1%
<b>FY 2012 Cost Allocation</b>										
Base Capacity - Avg Day	\$489,538	\$89,318	\$0	\$300,459	\$98,948	\$0	\$0	\$0	\$812	\$0
Extra Capacity - Max Day	\$108,910	\$45,211	\$0	\$43,547	\$15,372	\$0	\$0	\$0	\$4,781	\$0
Extra Capacity - Peak Hour	\$54,887	\$31,815	\$0	\$14,245	\$3,364	\$0	\$0	\$0	\$5,464	\$0
Customer - Meters/Services	\$19,745	\$12,953	\$0	\$4,022	\$2,770	\$0	\$0	\$0	\$0	\$0
Customer - Billing/Coil.	\$22,213	\$19,965	\$0	\$1,723	\$375	\$0	\$0	\$0	\$150	\$0
Fire Protection	\$987	\$758	\$0	\$65	\$14	\$0	\$0	\$0	\$149	\$0
Total Cost Allocation	\$696,280	\$200,020	\$0	\$364,061	\$120,843	\$0	\$0	\$0	\$1,356	\$0
% Distribution		28.7%	0.0%	52.3%	17.4%	0.0%	0.0%	0.0%	1.6%	1.6%
Adj. Req. for Revised Rev. Allocation	\$155,117	\$23,639	\$0	\$155,936	-\$30,022	\$0	\$0	\$0	\$5,564	\$0

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**Summary of Marco Island Sewer 3MM Capacity Factors By Class**

<b>Marco Island</b>							
<b>Estimate of 3MM Capacity Factors</b>		<u>Residential</u>	<u>Multi-Unit: Ind. Meter</u>	<u>Commercial</u>	<u>Multi-Unit: Master Meter</u>	<u>Bulk Sewer</u>	<u>Reclaimed</u>
FY 2011 Annual ADF		0.52	0.07	0.41	0.64	0.08	1.41
Allocation of I&I	5%	0.03	0.00	0.02	0.04	N/A	N/A
FY 2011 ADF Plus I&I Allocation	(A)	0.55	0.08	0.43	0.68	0.08	1.41
FY 2011 Noncoincident 3MM ADF		0.52	0.12	0.46	0.97	0.12	1.58
Allocation of 3 MM ADF I&I		0.03	0.01	0.03	0.05	N/A	N/A
FY 2010 Noncoincident 3 MM ADF Plt	(B)	0.55	0.12	0.49	1.02	0.12	1.58
3MM ADF to Avg. ADF	(C) = B / A	1.00	1.59	1.14	1.51	1.51	1.12
<b>Test of 3MM Capacity Factors</b>							
Residential		0.55					
Multi-Unit: Ind. Meter		0.12					
Commercial		0.49					
Multi-Unit: Master Meter		1.02					
Bulk Sewer		0.12					
Reclaimed		0.00	(Excluded)				
Total Noncoincident 3MM Demand		2.31					
Noncoincident 3MM Capacity Factor		1.29					
Coincidental 3MM Capacity Factor		1.24					
System 3MM Diversity		1.04	AWWA M1: Range for System MD Diversity For Many Systems is 1.10 - 1.40				

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**Summary of Marco Shores Sewer 3MM Capacity Factors By Class**

<b>Marco Shores</b>							
<b>Estimate of 3MM Capacity Factors</b>		<u>Residential</u>	<u>Multi-Unit: Isle of Capri</u>	<u>Commercial</u>	<u>Multi-Unit: Master Meter</u>	<u>Bulk Sewer</u>	<u>Reclaimed</u>
FY 2010 Annual ADF	(A)	0.03	0.02	0.01	0.03	0.00	0.27
FY 2010 Noncoincident 3MM ADF	(B)	0.04	0.03	0.02	0.04	0.00	0.34
3MM ADF to Avg. ADF	(C) = B / A	1.52	1.45	1.21	1.39	0.00	1.27
<b>Test of 3MM Capacity Factors</b>							
Residential		0.04					
Multi-Unit: Ind. Meter		0.03					
Commercial		0.02					
Multi-Unit: Master Meter		0.04					
Bulk Sewer		0.00					
Reclaimed		0.00	(Excluded)				
Total Noncoincident 3MM Demand		0.13					
Noncoincident 3MM Capacity Factor		1.61					
Coincidental 3MM Capacity Factor		1.50					
System 3MM Diversity		1.07	AWWA M1: Range for System MD Diversity For Many Systems is 1.10 - 1.40				

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Summary of Marco Island Sewer Cost Allocations vs. Revenues By Customer Class Schedule 31

<b>Marco Island</b>		Multi-Unit:		Multi-Unit:		Multi-Unit:	
<u>FY 2012 Est. Revenues</u>		<u>Residential</u>	<u>Ind. Meter</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Bulk Sewer</u>	<u>Reclaimed</u>
Base Charges	\$2,988,112	\$1,604,865	\$433,395	\$318,944	\$623,358	\$7,551	\$0
Usage Charges	\$5,020,464	\$1,557,531	\$125,623	\$941,818	\$1,323,662	\$173,631	\$898,198
SubTotal	\$8,008,576	\$3,162,396	\$559,018	\$1,260,762	\$1,947,021	\$181,182	\$898,198
FY 2011 Rev Plus Rate Inc (10/1/11)	\$8,008,576	\$3,162,396	\$559,018	\$1,260,762	\$1,947,021	\$181,182	\$898,198
% Distribution		44.5%	7.9%	17.7%	27.4%	2.5%	100.0%
<u>FY 2012 Cost Allocation</u>							
Volume (Avg. Day)	\$7,335,297	\$2,246,336	\$319,158	\$1,753,416	\$2,781,663	\$234,724	\$0
Capacity (3MM Day)	\$1,769,536	\$429,002	\$97,043	\$381,444	\$800,390	\$61,657	\$0
Customer - Meters/Svc.	\$186,188	\$97,686	\$22,819	\$15,397	\$30,931	\$375	\$18,980
Customer - Bill/Coll	\$309,837	\$224,140	\$57,754	\$15,157	\$6,569	\$41	\$6,176
Reclaimed	\$395,935	\$0	\$0	\$0	\$0	\$0	\$395,935
Total Cost Allocation	\$9,996,793	\$2,997,164	\$496,773	\$2,165,414	\$3,619,554	\$296,796	\$421,091
% Distribution		31.3%	5.2%	22.6%	37.8%	3.1%	100.0%
Adj. Req. for Revised Rev. Allocation	\$1,803,584	-\$220,587	-\$71,420	\$864,659	\$1,605,683	\$110,133	-\$484,884

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Summary of Marco Shores Sewer Cost Allocations vs. Revenues By Customer Class Schedule 32

<b>Marco Shores</b>		Multi-Unit:		Multi-Unit:		Multi-Unit:	
<u>FY 2012 Est. Revenues</u>		<u>Residential</u>	<u>Isle of Capri</u>	<u>Commercial</u>	<u>Master Meter</u>	<u>Bulk Sewer</u>	<u>Reclaimed</u>
Base Charges	\$238,717	\$160,051	\$28,233	\$16,553	\$33,880	\$0	\$0
Usage Charges	\$544,451	\$95,418	\$82,806	\$67,568	\$123,756	\$0	\$174,902
SubTotal	\$783,168	\$255,469	\$111,039	\$84,121	\$157,636	\$0	\$174,902
FY 2011 Rev Plus Rate Inc (10/1/11)	\$783,168	\$255,469	\$111,039	\$84,121	\$157,636	\$0	\$174,902
% Distribution		42.0%	18.3%	13.8%	25.9%	0.0%	100.0%
<u>FY 2012 Cost Allocation</u>							
Volume (Avg. Day)	\$345,479	\$102,472	\$83,215	\$56,432	\$103,360	\$0	\$0
Capacity (3MM Day)	\$146,317	\$46,672	\$36,256	\$20,448	\$42,941	\$0	\$0
Customer - Meters/Svc.	\$14,371	\$8,221	\$1,463	\$1,024	\$1,755	\$0	\$1,909
Customer - Bill/Coll	\$23,823	\$22,125	\$331	\$787	\$414	\$0	\$166
Reclaimed	\$50,082	\$0	\$0	\$0	\$0	\$0	\$50,082
Total Cost Allocation	\$580,073	\$179,490	\$121,266	\$78,691	\$148,470	\$0	\$52,157
% Distribution		34.0%	23.0%	14.9%	28.1%	0.0%	100.0%
Adj. Req. for Revised Rev. Allocation	-\$213,809	-\$79,295	\$7,986	-\$6,883	-\$11,908	\$0	-\$123,709

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Summary of Marco Island Water Monthly Billing Data By Customer Class

FY 08	AVERAGE	MAX	MAX MONTH	PEAK HOUR
Marco Island	7.61	12.88	9.82	27.36
Marco Shores	0.16	0.23	0.20	0.56

RES - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12		
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE	
Meter Size	58	89,375,030	87,179,639	109,566,824	107,618,908	84,834,080	99,798,470	121,015,220	106,310,488	101,145,870	100,005,480	101,458,700	100,005,480	82,361,590	78,667,260	2,009,410	2,310,380	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410
Meter Size	75	2,568,940	3,007,940	3,135,160	3,008,130	2,710,820	3,377,500	3,887,140	3,304,200	3,021,460	3,021,460	3,021,460	3,021,460	2,310,380	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410	2,009,410
Meter Size	100	18,922,030	24,040,820	27,836,650	27,073,490	20,450,230	23,062,310	30,717,240	25,903,970	24,119,528	24,679,480	24,119,528	24,679,480	20,319,150	20,671,700	20,671,700	20,671,700	20,671,700	20,671,700	20,671,700	20,671,700	20,671,700	20,671,700	20,671,700	20,671,700
Meter Size	150	97,000	690,700	210,900	242,600	222,500	248,600	454,300	339,800	316,800	316,800	316,800	316,800	181,300	156,700	156,700	156,700	156,700	156,700	156,700	156,700	156,700	156,700	156,700	156,700
Meter Size	200	78,100	119,200	188,400	115,400	81,900	141,000	141,000	133,900	98,900	120,200	70,800	70,800	86,700	86,700	86,700	86,700	86,700	86,700	86,700	86,700	86,700	86,700	86,700	86,700
Total Use (Gall)		111,041,100	115,038,259	140,927,934	138,058,528	108,250,130	126,568,730	156,214,900	135,992,358	128,660,058	127,929,580	105,243,220	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770	101,791,770
Days		31	30	31	31	28	31	31	31	30	31	31	31	31	30	31	31	31	31	31	31	31	31	31	30
MADF - MGD		3.58	3.83	4.55	4.45	3.87	4.08	4.52	4.39	4.29	4.13	4.13	4.13	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39
Annual ADF		4.10																							
MM to Annual Avg.		1.27																							

MULIV - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12		
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE	
Meter Size	58	1,293,510	1,957,000	2,084,760	2,901,530	3,004,570	3,533,600	3,962,710	2,207,340	1,545,980	1,696,920	1,696,920	1,696,920	1,342,960	1,498,160	1,498,160	1,498,160	1,498,160	1,498,160	1,498,160	1,498,160	1,498,160	1,498,160	1,498,160	1,498,160
Meter Size	75	28,890	35,030	45,480	61,800	44,620	43,710	52,920	36,300	29,040	29,040	29,040	29,040	23,180	28,270	28,270	28,270	28,270	28,270	28,270	28,270	28,270	28,270	28,270	28,270
Meter Size	100	190,620	194,280	263,800	259,970	270,630	359,210	398,210	289,140	244,050	199,860	199,860	199,860	180,700	178,820	178,820	178,820	178,820	178,820	178,820	178,820	178,820	178,820	178,820	178,820
Meter Size	150	29,170	22,700	27,400	29,300	34,700	46,600	49,500	28,600	37,300	38,600	38,600	38,600	32,700	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400	33,400
Meter Size	200	29,500	28,300	42,300	43,200	38,700	34,900	42,000	32,200	30,800	25,700	20,100	20,100	20,100	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600
Total Use (Gall)		1,571,690	2,237,310	2,463,740	3,295,800	3,393,220	4,016,710	4,505,340	2,953,580	1,892,690	1,990,120	1,990,120	1,990,120	1,599,640	1,768,250	1,768,250	1,768,250	1,768,250	1,768,250	1,768,250	1,768,250	1,768,250	1,768,250	1,768,250	1,768,250
Days		31	30	31	31	28	31	31	31	30	31	31	31	31	30	31	31	31	31	31	31	31	31	31	30
MADF - MGD		0.05	0.07	0.08	0.11	0.12	0.13	0.15	0.08	0.06	0.06	0.06	0.06	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Annual ADF		0.09																							
MM to Annual Avg.		1.75																							

COM - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12		
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE	
Meter Size	58	1,929,910	2,441,624	2,622,808	2,379,120	2,132,900	2,340,390	2,661,320	2,050,440	1,975,090	1,975,090	1,975,090	1,975,090	1,834,030	1,967,170	1,967,170	1,967,170	1,967,170	1,967,170	1,967,170	1,967,170	1,967,170	1,967,170	1,967,170	1,967,170
Meter Size	75	103,290	132,790	103,220	80,660	79,090	90,190	108,710	85,910	93,900	60,510	60,510	60,510	70,850	67,670	67,670	67,670	67,670	67,670	67,670	67,670	67,670	67,670	67,670	67,670
Meter Size	100	1,976,250	2,189,280	2,325,240	1,843,450	2,082,720	2,343,450	2,833,450	2,556,940	2,469,320	2,364,690	2,364,690	2,364,690	2,171,540	2,264,160	2,264,160	2,264,160	2,264,160	2,264,160	2,264,160	2,264,160	2,264,160	2,264,160	2,264,160	
Meter Size	150	1,919,650	1,789,630	1,571,440	1,531,350	1,362,900	3,118,020	3,118,020	2,422,880	2,475,180	2,764,730	2,475,180	2,475,180	2,459,070	2,016,260	2,016,260	2,016,260	2,016,260	2,016,260	2,016,260	2,016,260	2,016,260	2,016,260	2,016,260	
Meter Size	200	4,905,100	3,938,700	3,547,910	3,547,910	3,538,090	3,815,980	4,628,600	4,161,580	4,088,840	3,707,880	4,000,430	4,000,430	4,373,400	4,373,400	4,373,400	4,373,400	4,373,400	4,373,400	4,373,400	4,373,400	4,373,400	4,373,400	4,373,400	
Meter Size	300	367,620	437,700	437,720	368,400	383,290	363,770	476,880	122,880	173,760	981,020	752,540	752,540	342,630	342,630	342,630	342,630	342,630	342,630	342,630	342,630	342,630	342,630	342,630	
Meter Size	400	1,895,670	2,434,750	2,430,760	2,698,200	2,138,560	2,622,450	4,098,780	2,440,100	2,820,820	3,220,410	3,067,920	3,067,920	2,337,530	2,337,530	2,337,530	2,337,530	2,337,530	2,337,530	2,337,530	2,337,530	2,337,530	2,337,530	2,337,530	
Meter Size	600	2,874,210	3,343,610	3,791,810	2,940,810	3,850,260	5,786,820	4,167,610	4,443,120	4,824,390	4,602,870	4,602,870	4,602,870	4,242,720	4,242,720	4,242,720	4,242,720	4,242,720	4,242,720	4,242,720	4,242,720	4,242,720	4,242,720	4,242,720	
Meter Size	1000	248,960	247,640	249,690	319,210	222,380	356,790	934,110	327,050	356,270	476,940	497,250	497,250	250,040	250,040	250,040	250,040	250,040	250,040	250,040	250,040	250,040	250,040	250,040	
Total Use (Gall)		16,220,660	16,942,794	16,504,168	16,581,110	14,880,740	16,972,060	25,046,690	18,335,390	18,900,300	20,372,170	19,456,500	19,456,500	16,861,580	16,861,580	16,861,580	16,861,580	16,861,580	16,861,580	16,861,580	16,861,580	16,861,580	16,861,580	16,861,580	
Days		31	30	31	31	28	31	31	31	30	31	31	31	31	30	31	31	31	31	31	31	31	31	30	
MADF - MGD		0.52	0.56	0.53	0.53	0.53	0.55	0.83	0.59	0.63	0.66	0.66	0.63	0.63	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	0.56	
Annual ADF		0.58																							
MM to Annual Avg.		1.40																							

IRR - FY 11 Meter Size	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12			
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE		
58	696,110	1,542,910	1,070,850	622,270	660,840	787,280	1,044,650	951,370	889,510	937,322	989,510	1,044,650	937,322	776,260	768,260											
75	237,820	221,880	248,780	286,900	241,720	308,860	363,360	298,960	241,550	230,730	298,960	363,360	230,730	176,760	147,620											
100	1,216,210	1,442,880	2,027,600	1,897,040	2,019,370	1,863,810	2,066,060	1,944,640	1,893,040	2,083,870	1,944,640	2,066,060	2,083,870	1,847,610	1,737,300											
150	3,166,750	5,589,970	5,984,160	6,163,600	4,252,370	4,900,990	4,865,430	5,131,210	5,253,080	4,253,970	4,865,430	5,131,210	4,253,970	3,528,630	3,228,060											
200	2,893,310	3,767,660	5,117,320	4,954,050	3,815,400	4,085,680	5,271,700	4,919,750	4,683,860	4,805,920	4,919,750	4,683,860	4,805,920	3,920,150	4,118,890											
300	1,156,000	1,364,500	1,792,700	1,781,300	1,257,800	1,672,200	2,139,900	1,961,500	1,852,500	1,482,800	1,961,500	1,852,500	1,482,800	1,506,700	1,415,400											
400	429,000	241,600	684,600	473,900	312,900	451,600	716,500	500,500	699,900	1,281,900	500,500	699,900	1,281,900	1,077,900	1,043,200											
500	1,430,000	835,900	759,100	1,094,100	810,000	713,300	914,400	869,600	730,800	1,164,700	869,600	730,800	1,164,700	1,384,300	1,809,800											
600	2,092,400	2,168,300	2,522,700	1,950,400	1,612,600	1,529,200	1,769,800	2,949,300	2,201,500	2,201,500	2,949,300	2,201,500	2,201,500	1,546,300	905,000											
Total Use (Gall)	13,219,600	17,175,600	20,207,810	19,273,560	14,983,000	16,312,920	19,151,800	19,526,830	18,877,740	18,443,712	18,877,740	18,443,712	18,443,712	15,763,610	15,193,530											
Days	31	30	31	31	28	31	30	31	30	31	31	30	31	31	30											
MADF - MGD	0.43	0.57	0.65	0.62	0.54	0.53	0.64	0.63	0.63	0.59	0.63	0.63	0.59	0.51	0.51											
Annual ADF	0.57																									
MM to Annual Avg.	1.14																									

Bulk - FY 11 Meter Size	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12			
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE		
10	3,966,200	4,884,000	4,600,900	4,983,500	3,317,100	5,066,100	5,947,900	4,317,900	4,276,100	2,459,000	4,317,900	4,276,100	2,459,000	6,593,500	2,730,000											
Total Use (Gall)	3,966,200	4,884,000	4,600,900	4,983,500	3,317,100	5,066,100	5,947,900	4,317,900	4,276,100	2,459,000	4,317,900	4,276,100	2,459,000	6,593,500	2,730,000											
Days	31	30	31	31	28	31	30	31	30	31	31	30	31	31	30											
MADF - MGD	0.13	0.16	0.15	0.16	0.12	0.16	0.20	0.14	0.14	0.08	0.14	0.14	0.08	0.21	0.09											
Annual ADF	0.15																									
MM to Annual Avg.	1.46																									

Raw W - FY 11 Meter Size	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12		
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE	
400	6,762,200	2,985,100	7,136,800	-	-	-	8,326,300	5,345,600	13,447,900	389,800	5,345,600	13,447,900	389,800	-	-										
Total Use (Gall)	6,762,200	2,985,100	7,136,800	-	-	-	8,326,300	5,345,600	13,447,900	389,800	5,345,600	13,447,900	389,800	-	-										
Days	31	30	31	31	28	31	30	31	30	31	31	30	31	31	30										
MADF - MGD	0.22	0.10	0.23	0.00	0.00	0.28	0.17	0.45	0.01	0.01	0.45	0.01	0.01	0.00	0.00										
Annual ADF	0.12																								
MM to Annual Avg.	3.69																								

Prepared by Burton & Associates 12/27/2011





RW - FY 11 Meter Size	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12													
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE												
58	37,700	40,690	40,250	42,890	36,830	33,400	42,020	42,020	39,290	39,290	49,960	40,060	40,060	30,270	30,270	1,199,240	1,199,240	4,735,300	4,735,300	23,485,100	23,485,100	2,754,500	2,754,500	8,037,200	8,037,200	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000			
100	1,269,790	1,026,090	1,459,360	1,391,060	1,265,310	1,159,010	1,775,500	1,775,500	1,427,760	1,427,760	1,293,840	1,293,840	1,293,840	1,199,240	1,199,240	4,735,300	4,735,300	23,485,100	23,485,100	2,754,500	2,754,500	8,037,200	8,037,200	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000	1,537,000	1,537,000			
150	4,551,200	4,579,200	5,453,200	5,288,300	3,971,600	4,293,900	6,279,400	6,279,400	4,955,600	4,955,600	5,253,600	5,253,600	5,253,600	4,286,500	4,286,500	23,485,100	23,485,100	2,754,500	2,754,500	8,037,200	8,037,200	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000		
200	18,500,600	22,964,400	22,041,400	26,738,700	19,187,400	21,623,500	28,005,200	28,005,200	23,990,000	23,990,000	26,775,200	26,775,200	26,775,200	23,990,000	23,990,000	2,754,500	2,754,500	8,037,200	8,037,200	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	
300	1,811,100	3,155,600	3,207,600	3,658,600	341,400	1,941,300	2,231,100	2,231,100	2,649,700	2,649,700	3,512,400	3,512,400	3,512,400	2,754,500	2,754,500	8,037,200	8,037,200	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	
400	138,600	385,800	457,500	339,800	250,400	372,700	343,700	343,700	409,600	409,600	409,600	409,600	409,600	340,500	340,500	8,037,200	8,037,200	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000
800	5,110,000	8,081,600	8,296,200	14,632,100	12,170,400	14,629,200	16,474,500	16,474,500	9,445,600	9,445,600	9,445,600	9,445,600	9,445,600	8,037,200	8,037,200	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000
Total Use (Gall)	31,400,990	40,233,360	40,955,510	52,091,450	37,173,340	44,053,010	55,151,420	55,151,420	41,485,050	41,485,050	45,558,180	45,558,180	45,558,180	39,929,230	39,929,230	46,524,400	46,524,400	1,810,000	1,810,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000	1,537,000
Days	31	30	31	31	28	31	31	31	31	28	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31
MADF - MGD	1.01	1.34	1.32	1.68	1.33	1.42	1.84	1.84	1.42	1.38	1.48	1.48	1.48	1.29	1.29	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Annual ADF	1.41	1.17	1.22	1.45	1.45	1.48	1.53	1.53	1.58	1.57	1.57	1.57	1.57	1.39	1.39	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46
3MADF	1.01	1.17	1.22	1.45	1.45	1.48	1.53	1.53	1.58	1.57	1.57	1.57	1.57	1.39	1.39	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46
3MM to Annual Avg.	1.12																																			

Bulk - FY 11 Meter Size	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12	
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE
400	1,688,000	2,111,000	2,190,000	2,888,000	2,761,000	4,089,000	3,876,000	3,876,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000
Total Use (Gall)	1,688,000	2,111,000	2,190,000	2,888,000	2,761,000	4,089,000	3,876,000	3,876,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000	4,089,000
Days	31	30	31	31	28	31	31	31	31	28	31	31	31	31	31	31	31	31	31	31	31	31	31	31
MADF - MGD	0.05	0.07	0.07	0.09	0.10	0.13	0.13	0.13	0.13	0.10	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13	0.13
Annual ADF	0.06	0.06	0.07	0.08	0.08	0.11	0.11	0.11	0.11	0.09	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
3MADF	0.05	0.06	0.07	0.08	0.08	0.11	0.11	0.11	0.11	0.09	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
3MM to Annual Avg.	1.51																							

Summary of Marco Shores Water Monthly Billing Data By Customer Class

FY 08	AVERAGE	MAX	MAX MONTH	PEAK HOUR
Marco Island	7.81	12.88	8.62	27.38
Marco Shores	0.16	0.23	0.20	0.56

RES - FY 11	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE
58	55,480	112,330	140,600	143,170	113,620	121,860	127,870	110,910	105,600	130,160	228,130	161,120
75	174,560	246,240	222,300	264,900	215,380	179,500	237,110	258,590	257,810	296,490	446,370	335,910
100	269,500	144,800	136,700	109,300	124,800	205,000	44,300	121,400	113,100	94,600	70,800	87,400
150	1,231,500	2,694,800	2,494,900	1,931,800	1,580,300	1,830,800	2,284,400	2,817,300	2,507,700	2,764,200	2,682,700	2,733,600
200	1,730,840	3,198,170	2,984,500	3,449,170	2,034,100	2,337,150	2,693,680	3,308,260	2,884,290	3,285,450	3,428,000	3,318,030
Total Use (Gall)	31	30	31	31	28	31	30	31	30	31	31	30
MADF - MGD	0.02	0.02	0.03	0.03	0.04	0.04	0.04	0.03	0.03	0.02	0.02	0.02
Annual ADF	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.03	0.03	0.02	0.02	0.02
MM to Annual Avg.	1.70											

COM - FY 11	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE
58	55,480	112,330	140,600	143,170	113,620	121,860	127,870	110,910	105,600	130,160	228,130	161,120
75	174,560	246,240	222,300	264,900	215,380	179,500	237,110	258,590	257,810	296,490	446,370	335,910
100	269,500	144,800	136,700	109,300	124,800	205,000	44,300	121,400	113,100	94,600	70,800	87,400
150	1,231,500	2,694,800	2,494,900	1,931,800	1,580,300	1,830,800	2,284,400	2,817,300	2,507,700	2,764,200	2,682,700	2,733,600
200	1,730,840	3,198,170	2,984,500	3,449,170	2,034,100	2,337,150	2,693,680	3,308,260	2,884,290	3,285,450	3,428,000	3,318,030
Total Use (Gall)	31	30	31	31	28	31	30	31	30	31	31	30
MADF - MGD	0.06	0.11	0.10	0.08	0.07	0.08	0.09	0.11	0.10	0.11	0.11	0.11
Annual ADF	0.09											
MM to Annual Avg.	1.20											

MUL - FY 11	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE
200	261,270	278,260	365,480	393,130	438,220	542,060	522,990	462,270	328,280	257,610	362,210	285,630
400	325,390	428,500	422,230	543,340	613,070	803,510	909,960	736,690	468,720	478,340	480,870	407,680
Total Use (Gall)	586,660	706,760	787,710	936,470	1,051,290	1,345,570	1,432,950	1,198,960	797,000	735,950	843,080	697,310
Days	31	30	31	31	28	31	30	31	30	31	31	30
MADF - MGD	0.02	0.02	0.03	0.03	0.04	0.04	0.05	0.04	0.03	0.02	0.03	0.02
Annual ADF	0.03											
MM to Annual Avg.	1.57											

Summary of Marco Shores Sewer Monthly Billing Data By Customer Class

FY 09	AVERAGE	3MM	REUSE
Marco Island	1.79	2.22	1.23
Marco Shores	0.08	0.12	0.29

RES - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12			
	Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE		
58	583,460	674,060	839,950	876,520	1,082,710	1,203,710	1,365,560	973,940	598,620	533,880	589,120	541,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	
Total Use (Gal)	583,460	674,060	839,950	876,520	1,082,710	1,203,710	1,365,560	973,940	598,620	533,880	589,120	541,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	514,260	
Days	31	30	31	31	28	31	31	31	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	
MADF - MGD	0.02	0.02	0.03	0.03	0.04	0.04	0.04	0.05	0.03	0.03	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
Annual ADF	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	
3MADF	0.02	0.02	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	
3MM to Annual Avg.	1.52																									

MUL-IC - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12		
	Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	
150	2,100	3,600	3,000	31,100	1,900	9,400	600	300	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	
200	210,900	400,100	518,200	563,800	514,000	560,000	643,600	470,400	353,400	200,300	246,600	234,900	234,900	234,900	234,900	234,900	234,900	234,900	234,900	234,900	234,900	234,900	234,900	234,900	
400	153,600	225,040	243,390	247,580	328,920	336,980	441,570	244,870	222,850	199,120	179,580	204,470	204,470	204,470	204,470	204,470	204,470	204,470	204,470	204,470	204,470	204,470	204,470	204,470	
Total Use (Gal)	365,600	628,740	764,590	842,480	844,820	906,380	1,085,770	715,570	579,050	402,220	427,980	445,170	445,170	445,170	445,170	445,170	445,170	445,170	445,170	445,170	445,170	445,170	445,170	445,170	
Days	31	30	31	31	28	31	31	31	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	
MADF - MGD	0.01	0.02	0.02	0.03	0.03	0.03	0.04	0.04	0.02	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Annual ADF	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
3MADF	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
3MM to Annual Avg.	1.45																								

COM - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12	
	Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE
58	58,320	124,610	102,590	97,790	110,440	143,230	147,090	123,060	92,330	103,110	103,110	92,330	109,030	109,030	109,030	109,030	109,030	109,030	109,030	109,030	109,030	109,030	109,030	109,030
100	6,630	34,650	18,620	23,540	20,720	240	350	220	190	210	155,670	16,320	16,320	16,320	16,320	16,320	16,320	16,320	16,320	16,320	16,320	16,320	16,320	16,320
150	264,800	131,600	118,800	100,900	115,800	196,500	33,100	102,500	105,700	83,700	63,900	83,700	83,700	83,700	83,700	83,700	83,700	83,700	83,700	83,700	83,700	83,700	83,700	83,700
200	30,100	30,200	32,100	-	71,190	42,480	25,700	16,180	31,040	11,680	108,390	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800	9,800
400	99,530	131,880	179,300	190,700	228,400	224,590	245,190	207,840	133,340	124,590	124,590	124,590	124,590	124,590	124,590	124,590	124,590	124,590	124,590	124,590	124,590	124,590	124,590	
Total Use (Gal)	439,180	432,940	431,410	412,930	546,550	607,040	446,430	449,800	369,660	433,390	544,060	319,140	319,140	319,140	319,140	319,140	319,140	319,140	319,140	319,140	319,140	319,140	319,140	
Days	31	30	31	31	28	31	31	31	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31	
MADF - MGD	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
Annual ADF	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
3MADF	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	
3MM to Annual Avg.	1.21																							

MUL - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12	
	Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE
200	261,270	278,260	385,480	393,130	438,220	542,060	522,990	462,270	328,280	257,610	362,210	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	
400	325,390	428,500	422,230	543,340	613,070	578,920	664,770	528,850	335,380	343,650	356,340	306,390	306,390	306,390	306,390	306,390	306,390	306,390	306,390	306,390	306,390	306,390	306,390	
Total Use (Gal)	586,660	706,760	787,710	936,470	1,051,290	1,120,980	1,187,760	991,120	663,660	601,260	718,550	596,020	596,020	596,020	596,020	596,020	596,020	596,020	596,020	596,020	596,020	596,020	596,020	
Days	31	30	31	31	28	31	31	31	30	31	31	31	31	31	31	31	31	31	31	31	31	31	31	
MADF - MGD	0.02	0.02	0.03	0.03	0.04	0.04	0.04	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		
Annual ADF	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		
3MADF	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02		
3MM to Annual Avg.	1.45																							

RW - FY 11	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12	
	Meter Size	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012						

**FY 2012 Cost Allocation Summary****Schedule 37**

FY 12 Rate Revenue Target (Excl. STRP)	Marco Island	Marco Shores	% - MI	% MS
Water	\$ 16,772,507	\$ 528,303	64.3%	2.0%
Sewer	\$ 7,110,378	\$ 608,266	27.3%	2.3%
Reclaimed	\$ 898,198	\$ 174,902	3.4%	0.7%
<b>Total Revenue</b>	<b>\$ 24,781,083</b>	<b>\$ 1,311,471</b>	<b>95.0%</b>	<b>5.0%</b>

## FY 12 Cost Allocation - (Excl. STRP)

Water	\$ 15,310,386	\$ 696,280	57.6%	2.6%
Sewer	\$ 9,575,702	\$ 527,916	36.0%	2.0%
Reclaimed	\$ 421,091	\$ 52,157	1.6%	0.2%
<b>Total Revenue</b>	<b>\$ 25,307,179</b>	<b>\$ 1,276,353</b>	<b>95.2%</b>	<b>4.8%</b>

## FY 12 Revised Revenue Allocation

Water	\$ 15,027,615	\$ 683,420	-10.4%	29.4%
Sewer	\$ 9,398,846	\$ 518,166	32.2%	-14.8%
Reclaimed	\$ 413,314	\$ 51,193	-54.0%	-70.7%
<b>Total Revenue</b>	<b>\$ 24,839,775</b>	<b>\$ 1,252,779</b>	<b>0.2%</b>	<b>-4.5%</b>

## FY 12 Revised Revenue \$ Change

Water	\$ (1,744,892)	\$ 155,117		
Sewer	\$ 2,288,468	\$ (90,100)		
Reclaimed	\$ (484,884)	\$ (123,709)		
<b>Total Revenue</b>	<b>\$ 58,692</b>	<b>\$ (58,692)</b>		

TAB D

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MARCO ISLAND RATE STRUCTURE  
WORKBOOK M1



FAMS-XL © Water and Sewer Rate Design Module - City of Marco Island, FL: MARCO ISLAND SERVICE AREA

CURRENT FY 11/12 WATER RATES

	Customer Class					
	SR	MU-IM	MU-MM	COM	IR	RAW
Cust Chg. (B&C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cust. Charge (M&S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Charge	\$ 30.83	\$ 30.83	\$ 23.12	\$ 30.83	\$ 30.83	\$ 30.83
Volume Charges per TGAL:						
Blk						
1	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85
2	\$ 5.77				\$ 5.77	
3						
4	\$ 7.70				\$ 7.70	
5						
6						\$ 1.16

CURRENT FY 11/12 SEWER RATES

	Customer Class					
	SR	MU-IM	MU-MM	COM	RW	BULK
Cust Chg. (B&C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cust. Charge (M&S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Charge	\$ 25.14	\$ 25.14	\$ 25.14	\$ 25.14	\$ -	\$ 25.14
Volume Charges per TGAL:						
Blk						
1	\$ 4.97	\$ 4.97	\$ 5.97	\$ 5.97	\$ 1.54	\$ 5.97
2						
3						
4						
5						
6						N/A

KEY ASSUMPTIONS

	MD % BFC	SF Swr Cap
Water	100.0%	
Sewer	100.0%	6,000

Calculated Revenue

	Revenue Variance		
	Water	Sewer	Total
\$	346	304	650
	\$	\$	\$
	502	183	685
	4,038	1,737	5,775
	9,975	7,588	17,563
\$	14,861	9,812	24,673
	\$	\$	\$
		0	(0)
		(0)	(0)
		(0)	(0)
		0	(0)
		(0)	(0)

**TOTAL REVENUE AND REVENUE ALLOCATION (In Thousands)**

<u>Revenue Requirements (\$)</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Customer Charge - B/C	346	304	
Customer Charge - M/S	502	183	
Capacity Charge	4,038	1,737	
Usage Charges	9,975	7,588	
<b>Total</b>	<b>\$ 14,861</b>	<b>\$ 9,812</b>	<b>\$ 24,673</b>
<u>Target Revenue Allocation (%)</u>	<u>Water</u>	<u>Sewer</u>	
Customer Charge	2.3%	3.1%	
Customer Charge - M/S	3.4%	1.9%	
Capacity Charge	27.2%	17.7%	
Usage Charges	67.1%	77.3%	
<b>Total (Water vs. Sewer)</b>	<b>60.2%</b>	<b>39.8%</b>	

<u>FY 2011 Revenues - Billing Data</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Single-Family	\$ 9,339,552	\$ 3,162,396	\$ 12,501,948
Multi-Unit, Master-Metered	\$ 3,557,035	\$ 1,947,021	\$ 5,504,056
Multi-Unit, Individually-Metered	\$ 733,728	\$ 559,018	\$ 1,292,746
Commercial	\$ 1,366,234	\$ 1,260,762	\$ 2,626,995
Irrigation	\$ 1,222,027	\$ -	\$ 1,222,027
Bulk Water	\$ 247,167	\$ -	\$ 247,167
Raw Water	\$ 51,497	\$ -	\$ 51,497
Fire Protection	\$ 255,268	\$ -	\$ 255,268
Bulk Sewer	\$ -	\$ 181,182	\$ 181,182
Reclaimed Water	\$ -	\$ 898,198	\$ 898,198
<b>Total</b>	<b>\$ 16,772,507</b>	<b>\$ 8,008,576</b>	<b>\$ 24,781,083</b>



FY 2012 Revenues - Per Cost Allocation		Water	Sewer	Total	\$ Variance	% Var.
Single-Family	\$	9,624,342	\$ 2,941,809	\$ 12,566,151	\$ 64,203	0.5%
Multi-Unit, Master-Metered	\$	1,747,535	\$ 3,552,703	\$ 5,300,238	\$ (203,817)	-3.8%
Multi-Unit, Individually-Metered	\$	442,758	\$ 487,598	\$ 930,356	\$ (362,390)	-39.0%
Commercial	\$	1,424,567	\$ 2,125,421	\$ 3,549,988	\$ 922,993	26.0%
Irrigation	\$	1,316,282	\$ -	\$ 1,316,282	\$ 94,256	7.2%
Bulk Water	\$	263,591	\$ -	\$ 263,591	\$ 16,424	6.2%
Raw Water	\$	41,893	\$ -	\$ 41,893	\$ (9,604)	-22.9%
Fire Protection	\$	166,646	\$ -	\$ 166,646	\$ (88,622)	-53.2%
Bulk Sewer	\$	-	\$ 291,315	\$ 291,315	\$ 110,133	37.8%
Reclaimed Water	\$	-	\$ 413,314	\$ 413,314	\$ (484,884)	-117.3%
<b>Total</b>	\$	<b>15,027,615</b>	\$ <b>9,812,160</b>	\$ <b>24,839,775</b>	\$ <b>58,692</b>	<b>0.2%</b>

FY 2012 Water Revenues - Per Cost Allocation		Base Cap	Extra Cap (MD)	Extra Cap (PH)	CS - Meters	CS - Billing	FP
Single-Family	\$	5,683,332	\$ 2,056,535	\$ 1,221,914	\$ 289,305	\$ 255,229	\$ 118,026
Multi-Unit, Master-Metered	\$	1,011,585	\$ 417,964	\$ 231,176	\$ 77,079	\$ 6,655	\$ 3,077
Multi-Unit, Individually-Metered	\$	131,511	\$ 93,042	\$ 73,302	\$ 58,583	\$ 59,024	\$ 27,295
Commercial	\$	820,313	\$ 288,629	\$ 241,961	\$ 47,379	\$ 17,973	\$ 8,311
Irrigation	\$	782,768	\$ 275,609	\$ 226,161	\$ 24,947	\$ 6,796	\$ -
Bulk Water	\$	181,464	\$ 70,028	\$ 7,967	\$ 4,094	\$ 39	\$ -
Raw Water	\$	40,964	\$ -	\$ -	\$ 890	\$ 39	\$ -
Fire Protection	\$	23,254	\$ 34,715	\$ 56,973	\$ -	\$ 5,428	\$ 46,276
Bulk Sewer	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Reclaimed Water	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$	<b>8,675,193</b>	\$ <b>3,236,522</b>	\$ <b>2,059,454</b>	\$ <b>502,277</b>	\$ <b>351,183</b>	\$ <b>202,986</b>
<b>Total Allocation</b>		<b>58%</b>	<b>22%</b>	<b>14%</b>	<b>3%</b>	<b>2%</b>	<b>1%</b>
Single-Family		59%	21%	13%	3%	3%	1%
Multi-Unit, Master-Metered		58%	24%	13%	4%	0%	0%
Multi-Unit, Individually-Metered		30%	21%	17%	13%	13%	6%
Commercial		58%	20%	17%	3%	1%	1%
Irrigation		59%	21%	17%	2%	1%	0%
Bulk Water		69%	27%	3%	2%	0%	0%
Raw Water		98%	0%	0%	2%	0%	0%
Fire Protection		14%	21%	34%	0%	0%	28%
Bulk Sewer		N/A	N/A	N/A	N/A	N/A	N/A
Reclaimed Water		N/A	N/A	N/A	N/A	N/A	N/A

FY 2012 Sewer Revenues - Per Cost Allocation

	Volume	Capacity	CS - Meters	CS - Billing	RW
Single-Family	\$ 2,204,848	\$ 421,079	\$ 95,882	\$ 220,001	\$ -
Multi-Unit, Master-Metered	\$ 2,730,288	\$ 785,608	\$ 30,360	\$ 6,448	\$ -
Multi-Unit, Individually-Metered	\$ 313,263	\$ 95,251	\$ 22,397	\$ 56,687	\$ -
Commercial	\$ 1,721,032	\$ 374,399	\$ 15,113	\$ 14,877	\$ -
Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -
Bulk Water	\$ -	\$ -	\$ -	\$ -	\$ -
Raw Water	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -
Bulk Sewer	\$ 230,389	\$ 60,518	\$ 368	\$ 40	\$ -
Reclaimed Water	\$ -	\$ -	\$ 18,630	\$ 6,062	\$ 388,623
<b>Total</b>	<b>\$ 7,199,820</b>	<b>\$ 1,736,854</b>	<b>\$ 182,749</b>	<b>\$ 304,114</b>	<b>\$ 388,623</b>
<b>Total Allocation</b>	<b>73%</b>	<b>18%</b>	<b>2%</b>	<b>3%</b>	<b>4%</b>
Single-Family	75%	14%	3%	7%	0%
Multi-Unit, Master-Metered	77%	22%	1%	0%	0%
Multi-Unit, Individually-Metered	64%	20%	5%	12%	0%
Commercial	81%	18%	1%	1%	0%
Irrigation	N/A	N/A	N/A	N/A	N/A
Bulk Water	N/A	N/A	N/A	N/A	N/A
Raw Water	N/A	N/A	N/A	N/A	N/A
Fire Protection	N/A	N/A	N/A	N/A	N/A
Bulk Sewer	79%	21%	0%	0%	0%
Reclaimed Water	0%	0%	5%	1%	94%

Target Revenue		CC - B/C	CC - M/S	Cap Chg	Usage	MD % in Cap. Chg.
<u>Water</u>						
Single-Family	\$ 255,229	\$ 289,305	\$ 2,250,181	\$ 6,829,626	50%	
Multi-Unit, Individually-Metered	\$ 59,024	\$ 58,583	\$ 166,344	\$ 158,806		
Multi-Unit, Master-Metered	\$ 6,655	\$ 77,079	\$ 649,139	\$ 1,014,663		
Commercial	\$ 17,973	\$ 47,379	\$ 530,590	\$ 828,625		
Irrigation	\$ 6,796	\$ 24,947	\$ 363,966	\$ 920,573	50%	
Bulk Water	\$ 39	\$ 4,094	\$ 77,995	\$ 181,464		
Raw Water	\$ 39	\$ 890	\$ -	\$ 40,964		
<b>Total</b>	\$ 345,755	\$ 502,277	\$ 4,038,215	\$ 9,974,721		
<b>Variance</b>						
<u>Water</u>						
Single-Family	\$ -	\$ -	\$ -	\$ -		
Multi-Unit, Individually-Metered	\$ -	\$ -	\$ -	\$ -		
Multi-Unit, Master-Metered	\$ 0.00	\$ -	\$ -	\$ -		
Commercial	\$ 0	\$ -	\$ -	\$ -		
Irrigation	\$ 0	\$ -	\$ -	\$ -		
Bulk Water	\$ 0	\$ -	\$ (0)	\$ -		
Raw Water	\$ 0	\$ -	\$ -	\$ -		
<b>Total</b>	\$ 0	\$ -	\$ (0)	\$ -		
<b>Target Revenue</b>						
<u>Sewer</u>						
Single-Family	\$ 220,001	\$ 95,882	\$ 421,079	\$ 2,204,848		
Multi-Unit, Individually-Metered	\$ 56,687	\$ 22,397	\$ 95,251	\$ 313,263		
Multi-Unit, Master-Metered	\$ 6,448	\$ 30,360	\$ 785,608	\$ 2,730,288		
Commercial	\$ 14,877	\$ 15,113	\$ 374,399	\$ 1,721,032		
Reclaimed Water	\$ 6,062	\$ 18,630	\$ -	\$ 388,623		
Bulk Sewer	\$ 40	\$ 368	\$ 60,518	\$ 230,389		
N/A	\$ -	\$ -	\$ -	\$ -		
<b>Total</b>	\$ 304,114	\$ 182,749	\$ 1,736,854	\$ 7,588,443		
<b>Variance</b>						
Single-Family	\$ -	\$ -	\$ -	\$ -		
Multi-Unit, Individually-Metered	\$ -	\$ -	\$ -	\$ -		
Multi-Unit, Master-Metered	\$ (0)	\$ -	\$ -	\$ -		
Commercial	\$ -	\$ -	\$ -	\$ -		
Reclaimed Water	\$ (0)	\$ -	\$ -	\$ -		
Bulk Sewer	\$ (0)	\$ -	\$ -	\$ -		
N/A	\$ -	\$ -	\$ -	\$ -		
<b>Total</b>	\$ (0)	\$ -	\$ -	\$ -		

Water Block Rate Multipliers														
Blks	Use Code (Gal)							Customer Classes						
	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	SR	MU-IM	MU-MM	COM	IR	BULK	RAW
1	6,000	100,000	500,000	500,000	15,000	500,000	500,000	100%	100%	100%	100%	100%	100%	100%
2	21,000				26,000			150%					150%	
3	32,000				1,000,000			150%					150%	
4	100,000							150%						
5														
6														
Max	100,000	100,000	500,000	500,000	1,000,000	500,000	500,000							

Sewer Block Rate Multipliers														
Blks	Use Code							Customer Classes						
	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	SR	MU-IM	MU-MM	COM	RW	BULK	N/A
1	6,000	100,000	500,000	500,000	500,000	500,000	500,000	100%	100%	100%	100%	100%	100%	
2	100,000													
3														
4														
5														
6														
Max	100,000	100,000	500,000	500,000	500,000	500,000	500,000							

WATER CUSTOMER CHARGE (Billing & Collection) REVENUE CALCULATION													
Mtr	Size	23.2%	100%	Bills by Customer Classes							Total		
				SR	MU-IM	MU-MM	COM	IR	BULK	RAW			
0058	5/8"			66,258	17,235	24	3,402	520	-	-	-	-	87,439
0075	3/4"			1,651	372	12	138	96	-	-	-	-	2,269
0100	1"			11,383	720	36	1,054	480	-	-	-	-	13,673
0150	1.5"			48	12	360	368	562	-	-	-	-	1,350
0200	2"			12	12	845	530	443	-	-	-	-	1,842
0300	3"			-	-	312	48	12	-	-	-	-	372
0400	4"			-	-	468	12	-	-	-	12	-	492
0600	6"			-	-	12	24	-	-	-	-	-	36
0800	8"			-	-	-	-	-	-	-	-	-	-
1000	10"			-	-	-	12	-	-	12	-	-	24
Total				79,352	18,351	2,069	5,588	2,113	12	12	12	12	107,497
				6,613	1,529	172	466	176	1	1	1	1	
Bills by Customer Classes (Out of Governmental Limits)													
Mtr	Size			SR	MU-IM	MU-MM	COM	IR	BULK	RAW	RAW	Total	
0058	5/8"			-	-	-	-	-	-	-	-	-	
0075	3/4"			-	-	-	-	-	-	-	-	-	
0100	1"			-	-	-	-	-	-	-	-	-	
0150	1.5"			-	-	-	-	-	-	-	-	-	
0200	2"			-	-	-	-	-	-	-	-	-	
0300	3"			-	-	-	-	-	-	-	-	-	
0400	4"			-	-	-	-	-	-	-	-	-	
0600	6"			-	-	-	-	-	-	-	-	-	
0800	8"			-	-	-	-	-	-	-	-	-	
1000	10"			-	-	-	-	-	-	-	-	-	
Total				-	-	-	-	-	-	-	-	-	
Customer Charge (Billing & Collection)				\$ 3.22	\$ 3.22	\$ 3.22	\$ 3.22	\$ 3.22	\$ 3.22	\$ 3.22	\$ 3.22	\$ 3.22	
Total Revenue (thousands)				\$ 255.23	\$ 59.02	\$ 6.65	\$ 17.97	\$ 6.80	\$ 0.04	\$ 0.04	\$ 0.04	\$ 145.75	

WATER CUSTOMER CHARGE (Meters & Services) REVENUE CALCULATION													
Mtr	Size	Meter Equivalency Factors	AWWA	Meter Equivalency Factors							Total		
				SR	MU-IM	MU-MM	COM	IR	BULK	RAW			
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
0075	3/4"	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	
0100	1"	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	
0150	1.5"	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
0200	2"	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
0300	3"	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	
0400	4"	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	
0600	6"	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	
0800	8"	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	
1000	10"	115.00	115.00	115.00	115.00	115.00	115.00	115.00	115.00	115.00	115.00	115.00	
MEs by Customer Classes													
Mtr	Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	RAW	Total			
0058	5/8"	66,258	17,235	24	3,402	520	-	-	-	87,439			
0075	3/4"	2,477	558	18	207	144	-	-	-	3,404			
0100	1"	28,458	1,800	90	2,635	1,200	-	-	-	34,183			
0150	1.5"	240	60	1,800	1,840	2,810	-	-	-	6,750			
0200	2"	96	96	6,760	4,240	3,544	-	-	-	14,736			
0300	3"	-	-	4,992	768	192	-	-	-	5,952			
0400	4"	-	-	11,700	300	-	-	300	-	12,300			
0600	6"	-	-	600	1,200	-	-	-	-	1,800			
0800	8"	-	-	-	-	-	-	-	-	-			
1000	10"	-	-	-	1,380	-	-	-	-	2,760			
Total		97,528	19,749	25,984	15,972	8,410	1,380	300	-	169,323			
MEs by Customer Classes (Out of Governmental Limits)													
Mtr	Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	RAW	Total			
0075	3/4"	-	-	-	-	-	-	-	-	-			
0100	1"	-	-	-	-	-	-	-	-	-			
0150	1.5"	-	-	-	-	-	-	-	-	-			
0200	2"	-	-	-	-	-	-	-	-	-			
0300	3"	-	-	-	-	-	-	-	-	-			
0400	4"	-	-	-	-	-	-	-	-	-			
0600	6"	-	-	-	-	-	-	-	-	-			
0800	8"	-	-	-	-	-	-	-	-	-			
1000	10"	-	-	-	-	-	-	-	-	-			
0		-	-	-	-	-	-	-	-	-			
Total		-	-	-	-	-	-	-	-	-			
Customer Charge (Meters & Services)		\$ 2.97	\$ 2.97	\$ 2.97	\$ 2.97	\$ 2.97	\$ 2.97	\$ 2.97	\$ 2.97	\$ 2.97			
Total Revenue (thousands)		\$ 289.31	\$ 58.58	\$ 77.08	\$ 47.38	\$ 24.95	\$ 4.09	\$ 0.89	\$ 0.89	\$ 502.28			

WATER CAPACITY CHARGE REVENUE CALCULATION									
		Meter Equivalency Factors							
Mtr	Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	AWWA
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00
0075	3/4"	1.50	1.50	1.00	1.50	1.50	1.50	0.00	1.50
0100	1"	2.50	2.50	1.00	2.50	2.50	2.50	0.00	2.50
0150	1.5"	5.00	5.00	1.00	5.00	5.00	5.00	0.00	5.00
0200	2"	8.00	8.00	1.00	8.00	8.00	8.00	0.00	8.00
0300	3"	16.00	16.00	1.00	16.00	16.00	16.00	0.00	16.00
0400	4"	25.00	25.00	1.00	25.00	25.00	25.00	0.00	25.00
0600	6"	50.00	50.00	1.00	50.00	50.00	50.00	0.00	50.00
0800	8"	80.00	80.00	1.00	80.00	80.00	80.00	0.00	80.00
1000	10"	115.00	115.00	1.00	115.00	115.00	115.00	0.00	115.00

  

		MEs by Customer Classes							
Mtr	Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total
0058	5/8"	66,258	16,899	48	3,174	520	-	-	86,899
0075	3/4"	2,477	558	156	171	144	-	-	3,506
0100	1"	28,458	750	168	2,215	1,200	-	-	32,791
0150	1.5"	240	60	4,488	1,660	2,810	-	-	9,258
0200	2"	96	96	23,052	3,280	3,544	-	-	30,068
0300	3"	-	-	26,364	384	192	-	-	26,940
0400	4"	-	-	55,044	300	-	-	-	55,344
0600	6"	-	-	1,440	1,200	-	-	-	2,640
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	1,380	-	-	-	1,380
Total		97,528	18,363	110,760	13,764	8,410	1,380	-	250,205

  

		MEs by Customer Classes (Out of Governmental Limits)							
Mtr	Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-

  

		Capacity Charge							
Mtr	Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total
0075	3/4"	23.07	9.06	5.86	38.55	43.28	56.52	-	23.07
0100	1"	2,250.18	166.34	649.14	530.59	363.97	77.99	-	4,038.22
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-

SUMMARY OF WATER DEMAND BY BLOCK AND CLASS															
Blocks	Use_code							Use by Customer Classes							
	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total
1	USE006	USE0100	USE0500	USE0500	USE0015	USE0500	USE0500	402,440	31,259	268,337	217,081	142,396	53,145	44,394	1,159,052
2	USE0021				USE0026			771,797	-	-	-	24,438	-	-	796,235
3	USE0032				USE0100			174,552	-	-	-	41,397	-	-	215,949
4	USE0100							146,657	-	-	-	-	-	-	146,657
5								-	-	-	-	-	-	-	-
6								-	-	-	-	-	-	-	-
Total								1,495,446	31,259	268,337	217,081	208,231	53,145	44,394	2,317,893

  

		Use By Customer Classes (Out of Governmental Limits)							
Blocks	Use_code	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total
1	USE006	USE0100	USE0500	USE0500	USE0015	USE0500	USE0500	-	-
2	USE0021				USE0026			-	-
3	USE0032				USE0100			-	-
4	USE0100							-	-
5								-	-
6								-	-
Total		-	-	-	-	-	-	-	-
Grand Total		-	-	-	-	-	-	-	-

SUMMARY OF WATER USE REVENUE (thousands)									
Blocks	Revenue by Customer Classes (thousands)							Total	
	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	SR	Total
1	\$ 1,249	\$ 159	\$ 1,015	\$ 829	\$ 496	\$ 181	\$ 41	\$ 3,970	\$ 3,970
2	\$ 3,366	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ 3,486	\$ 3,486
3	\$ 1,015	\$ -	\$ -	\$ -	\$ 304	\$ -	\$ -	\$ 1,319	\$ 1,319
4	\$ 1,199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,199	\$ 1,199
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 6,829.63	\$ 158.81	\$ 1,015.00	\$ 829.00	\$ 920.57	\$ 181.46	\$ 40.96	\$ 9,974.72	\$ 9,974.72

SEWER CUSTOMER CHARGE (Billing & Collection) REVENUE CALCULATION

Mtr	Size	Bills by Customer Classes							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	56,298	15,776	-	2,960	36	-	-	75,070
0075	3/4"	1,139	360	12	102	-	-	-	1,613
0100	1"	8,062	720	36	696	185	-	-	9,699
0150	1.5"	12	12	324	264	360	-	-	972
0200	2"	-	12	780	324	1,092	-	-	2,208
0300	3"	-	-	300	24	84	-	-	408
0400	4"	-	-	456	24	12	12	-	504
0600	6"	-	-	12	24	12	-	-	48
0800	8"	-	-	-	24	-	-	-	24
1000	10"	-	-	-	12	-	-	-	12
<b>Total</b>		65,511	16,880	1,920	4,430	1,805	12	-	90,558
<b>100%</b>									
Mtr	Size	Bills by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-
<b>Customer Charge (Billing &amp; Collection)</b>		\$ 3.36	\$ 3.36	\$ 3.36	\$ 3.36	\$ 3.36	\$ 3.36	\$ -	\$ 3.36
<b>Total Revenue (thousands)</b>		\$ 220.00	\$ 56.69	\$ 6.45	\$ 14.88	\$ 6.06	\$ 0.04	\$ -	\$ 304.11

SEWER CUSTOMER CHARGE (Meters & Services) REVENUE CALCULATION

Mtr	Size	Meter Equivalency Factors							
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
0075	3/4"	1.50	1.50	1.50	1.50	1.50	1.50	1.50	
0100	1"	2.50	2.50	2.50	2.50	2.50	2.50	2.50	
0150	1.5"	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
0200	2"	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
0300	3"	16.00	16.00	16.00	16.00	16.00	16.00	16.00	
0400	4"	25.00	25.00	25.00	25.00	25.00	25.00	25.00	
0600	6"	50.00	50.00	50.00	50.00	50.00	50.00	50.00	
0800	8"	80.00	80.00	80.00	80.00	80.00	80.00	80.00	
1000	10"	115.00	115.00	115.00	115.00	115.00	115.00	115.00	
Mtr	Size	MEs by Customer Classes							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	56,298	15,776	-	2,960	36	-	-	75,070
0075	3/4"	1,709	540	18	153	-	-	-	2,420
0100	1"	20,155	1,800	90	1,740	463	-	-	24,248
0150	1.5"	60	60	1,620	1,320	1,800	-	-	4,860
0200	2"	-	96	6,240	2,592	8,736	-	-	17,664
0300	3"	-	-	4,800	384	1,344	-	-	6,528
0400	4"	-	-	11,400	600	300	300	-	12,600
0600	6"	-	-	600	1,200	600	-	-	2,400
0800	8"	-	-	-	-	1,920	-	-	1,920
1000	10"	-	-	-	-	1,380	-	-	1,380
<b>Total</b>		78,222	18,272	24,768	12,329	15,199	300	-	149,089
<b>100%</b>									
Mtr	Size	MEs by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-
<b>Customer Charge (Meters &amp; Services)</b>		\$ 1.23	\$ 1.23	\$ 1.23	\$ 1.23	\$ 1.23	\$ 1.23	\$ -	\$ 1.23
<b>Total Revenue (thousands)</b>		\$ 95.88	\$ 22.40	\$ 30.36	\$ 15.11	\$ 18.63	\$ 0.37	\$ -	\$ 182.75

SEWER CAPACITY CHARGE REVENUE CALCULATION

Mtr	Size	Meter Equivalency Factors						
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00
0075	3/4"	1.00	1.00	1.00	1.50	1.50	1.50	1.50
0100	1"	1.00	1.00	1.00	2.50	2.50	2.50	2.50
0150	1.5"	1.00	1.00	1.00	5.00	5.00	5.00	5.00
0200	2"	1.00	1.00	1.00	8.00	8.00	8.00	8.00
0300	3"	1.00	1.00	1.00	16.00	16.00	16.00	16.00
0400	4"	1.00	1.00	1.00	25.00	25.00	25.00	25.00
0600	6"	1.00	1.00	1.00	50.00	50.00	50.00	50.00
0800	8"	1.00	1.00	1.00	80.00	80.00	80.00	80.00
1000	10"	1.00	1.00	1.00	115.00	115.00	115.00	115.00

  

Mtr	Size	MEs by Customer Classes							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	56,958	15,440	-	2,804	36	-	-	75,238
0075	3/4"	1,139	360	156	117	-	-	-	1,772
0100	1"	8,062	300	168	1,560	463	-	-	10,553
0150	1.5"	12	12	3,960	1,200	1,800	-	-	6,984
0200	2"	-	12	18,359	2,112	8,736	-	-	29,219
0300	3"	-	-	23,724	384	1,344	-	-	25,452
0400	4"	-	-	54,348	600	300	300	-	55,548
0600	6"	-	-	1,440	1,200	600	-	-	3,240
0800	8"	-	-	-	-	1,920	-	-	1,920
1000	10"	-	-	-	1,380	-	-	-	1,380
<b>Total</b>		<b>66,171</b>	<b>16,124</b>	<b>102,155</b>	<b>11,357</b>	<b>15,199</b>	<b>300</b>	<b>-</b>	<b>211,306</b>

  

Mtr	Size	MEs by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

Capacity Charge	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	Total
	\$ 6.36	\$ 5.91	\$ 7.69	\$ 32.97	\$ -	\$ 201.73	\$ -	\$ 6.36
<b>Total Revenue (thousands)</b>	<b>\$ 421.08</b>	<b>\$ 95.25</b>	<b>\$ 785.61</b>	<b>\$ 374.40</b>	<b>\$ -</b>	<b>\$ 60.52</b>	<b>\$ -</b>	<b>\$ 1,736.85</b>

SUMMARY OF SEWER DEMAND BY BLOCK AND CLASS

Blocks	Use_code	Use by Customer Classes							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
1	USE0006	313,668	26,894	235,097	148,261	11,742	29,084	-	764,746
2	USE0100	728,851	-	-	-	-	-	-	728,851
3		-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5		-	-	-	-	-	-	-	-
6		-	-	-	-	-	-	-	-
<b>Total</b>		<b>1,042,519</b>	<b>26,894</b>	<b>235,097</b>	<b>148,261</b>	<b>11,742</b>	<b>29,084</b>	<b>-</b>	<b>1,493,597</b>

  

Blocks	Use_code	Use By Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
1	USE0006	-	-	-	-	502,135	-	-	502,135
2	USE0100	-	-	-	-	-	-	-	-
3		-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5		-	-	-	-	-	-	-	-
6		-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>502,135</b>	<b>-</b>	<b>-</b>	<b>502,135</b>
<b>Grand Total</b>		<b>1,042,519</b>	<b>26,894</b>	<b>235,097</b>	<b>148,261</b>	<b>513,877</b>	<b>29,084</b>	<b>-</b>	<b>1,995,732</b>

SUMMARY OF SEWER USE REVENUE (thousands)

Blocks	Revenue by Customer Classes (thousands)								Total
	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	Total	
1	\$ 2,205	\$ 313	\$ 2,730	\$ 1,721	\$ 389	\$ 230	\$ -	\$ 7,588	
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 2,204.85</b>	<b>\$ 313.26</b>	<b>\$ 2,730.29</b>	<b>\$ 1,721.03</b>	<b>\$ 388.62</b>	<b>\$ 230.39</b>	<b>\$ -</b>	<b>\$ 7,588.44</b>	

	% Change in Use								Reclaimed
	SR	MU-IM	MU-MM	COM	RW	BULK	RAW	Total	
1	-4.00%	-1.00%	-1.00%	-5.00%	-20.00%	0.00%	0.00%	0.00%	0.00%
2	-10.00%	-2.50%	-2.50%	-5.00%	-25.00%	0.00%	0.00%	0.00%	0.00%
3	-20.00%	-5.00%	-5.00%	-5.00%	-25.00%	0.00%	0.00%	0.00%	0.00%
4	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	0.00%	0.00%
5	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	0.00%	0.00%
6	0.00%	0.00%	0.00%	-5.00%	-25.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>#####</b>	<b>(313)</b>	<b>(2,683)</b>	<b>(10,854)</b>	<b>(44,938)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Reduction</b>	<b>-11.0%</b>	<b>-1.0%</b>	<b>-1.0%</b>	<b>-5.0%</b>	<b>-21.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

9,000 - 15,000 Sq. Ft. SR Water & Sewer Bill Comparison

Water Use (IGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.
0	2,143	5.7%	5.7%	\$ 55.97	\$ 40.21	\$ (15.76)	-28.2%	\$ 41.04	\$ (14.93)	-26.7%
1	976	2.6%	8.3%	\$ 64.79	\$ 50.76	\$ (14.03)	-21.7%	\$ 53.25	\$ (11.54)	-17.8%
2	1,075	2.9%	11.1%	\$ 73.61	\$ 61.31	\$ (12.30)	-16.7%	\$ 65.46	\$ (8.15)	-11.1%
3	1,263	3.4%	14.5%	\$ 82.43	\$ 71.86	\$ (10.57)	-12.8%	\$ 77.67	\$ (4.76)	-5.8%
4	1,276	3.4%	17.9%	\$ 91.25	\$ 82.41	\$ (8.84)	-9.7%	\$ 89.88	\$ (1.37)	-1.5%
5	1,181	3.1%	21.0%	\$ 100.07	\$ 92.96	\$ (7.11)	-7.1%	\$ 102.09	\$ 2.02	2.0%
6	1,115	3.0%	23.9%	\$ 108.89	\$ 103.51	\$ (5.38)	-4.9%	\$ 114.30	\$ 5.41	5.0%
7	953	2.5%	26.5%	\$ 112.74	\$ 108.36	\$ (4.38)	-3.9%	\$ 119.61	\$ 6.87	6.1%
8	957	2.5%	29.0%	\$ 116.59	\$ 113.21	\$ (3.38)	-2.9%	\$ 124.92	\$ 8.33	7.1%
9	870	2.3%	31.3%	\$ 120.44	\$ 118.06	\$ (2.38)	-2.0%	\$ 130.23	\$ 9.79	8.1%
10	950	2.5%	33.8%	\$ 124.29	\$ 122.91	\$ (1.38)	-1.1%	\$ 135.54	\$ 11.25	9.1%
11	955	2.5%	36.4%	\$ 128.14	\$ 127.76	\$ (0.38)	-0.3%	\$ 140.85	\$ 12.71	9.9%
12	976	2.6%	39.0%	\$ 131.99	\$ 132.61	\$ 0.62	0.5%	\$ 146.16	\$ 14.17	10.7%
13	978	2.6%	41.6%	\$ 135.84	\$ 137.46	\$ 1.62	1.2%	\$ 151.47	\$ 15.63	11.5%
14	1,089	2.9%	44.4%	\$ 139.69	\$ 142.31	\$ 2.62	1.9%	\$ 156.78	\$ 17.09	12.2%
15	1,138	3.0%	47.5%	\$ 143.54	\$ 147.16	\$ 3.62	2.5%	\$ 162.09	\$ 18.55	12.9%
16	1,152	3.1%	50.5%	\$ 147.39	\$ 152.01	\$ 4.62	3.1%	\$ 167.40	\$ 20.01	13.6%
17	1,166	3.1%	53.6%	\$ 151.24	\$ 156.86	\$ 5.62	3.7%	\$ 172.71	\$ 21.47	14.2%
18	1,209	3.2%	56.8%	\$ 155.09	\$ 161.71	\$ 6.62	4.3%	\$ 178.02	\$ 22.93	14.8%
19	1,148	3.0%	59.9%	\$ 158.94	\$ 166.56	\$ 7.62	4.8%	\$ 183.33	\$ 24.39	15.3%
20	1,130	3.0%	62.9%	\$ 162.79	\$ 171.41	\$ 8.62	5.3%	\$ 188.64	\$ 25.85	15.9%
21	1,084	2.9%	65.7%	\$ 166.64	\$ 176.26	\$ 9.62	5.8%	\$ 193.95	\$ 27.31	16.4%
22	1,066	2.8%	68.6%	\$ 170.49	\$ 183.53	\$ 13.04	7.6%	\$ 201.92	\$ 31.43	18.4%
23	1,027	2.7%	71.3%	\$ 174.34	\$ 190.80	\$ 16.46	9.4%	\$ 209.89	\$ 35.55	20.4%
24	908	2.4%	73.7%	\$ 178.19	\$ 198.07	\$ 19.88	11.2%	\$ 217.86	\$ 39.67	22.3%
25	860	2.3%	76.0%	\$ 182.04	\$ 205.34	\$ 23.30	12.8%	\$ 225.83	\$ 43.79	24.1%
26	829	2.2%	78.2%	\$ 185.89	\$ 212.61	\$ 26.72	14.4%	\$ 233.80	\$ 47.91	25.8%
27	777	2.1%	80.2%	\$ 189.74	\$ 219.88	\$ 30.14	15.9%	\$ 241.77	\$ 52.03	27.4%
28	731	1.9%	82.2%	\$ 195.51	\$ 227.15	\$ 31.64	16.2%	\$ 249.74	\$ 54.23	27.7%
29	619	1.6%	83.8%	\$ 201.28	\$ 234.42	\$ 33.14	16.5%	\$ 257.71	\$ 56.43	28.0%
30	550	1.5%	85.3%	\$ 207.05	\$ 241.69	\$ 34.64	16.7%	\$ 265.68	\$ 58.63	28.3%
31	561	1.5%	86.8%	\$ 212.82	\$ 248.96	\$ 36.14	17.0%	\$ 273.65	\$ 60.83	28.6%
32	478	1.3%	88.0%	\$ 218.59	\$ 256.23	\$ 37.64	17.2%	\$ 281.62	\$ 63.03	28.8%
33	400	1.1%	89.1%	\$ 224.36	\$ 267.13	\$ 42.77	19.1%	\$ 293.57	\$ 69.21	30.8%
34	412	1.1%	90.2%	\$ 230.13	\$ 278.03	\$ 47.90	20.8%	\$ 305.52	\$ 75.39	32.8%
35	344	0.9%	91.1%	\$ 235.90	\$ 288.93	\$ 53.03	22.5%	\$ 317.47	\$ 81.57	34.6%
36	333	0.9%	92.0%	\$ 241.67	\$ 299.83	\$ 58.16	24.1%	\$ 329.42	\$ 87.75	36.3%

35% of All Bills Were Issued for (9,000 - 15,000 sq. ft. lot) SR Accounts

Correction distributed on 6/9/11  
Adj. to reflect 5/8" meter after 6/9/11



0 - 9,000 Sq. Ft. SR Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.
0	3,954	6.0%	6.0%	\$ 55.97	\$ 40.21	\$ (15.76)	-28.2%	\$ 41.04	\$ (14.93)	-26.7%
1	1,758	2.7%	8.6%	\$ 64.79	\$ 50.76	\$ (14.03)	-21.7%	\$ 53.25	\$ (11.54)	-17.8%
2	2,008	3.0%	11.7%	\$ 73.61	\$ 61.31	\$ (12.30)	-16.7%	\$ 65.46	\$ (8.15)	-11.1%
3	2,308	3.5%	15.1%	\$ 82.43	\$ 71.86	\$ (10.57)	-12.8%	\$ 77.67	\$ (4.76)	-5.8%
4	2,354	3.6%	18.7%	\$ 91.25	\$ 82.41	\$ (8.84)	-9.7%	\$ 89.88	\$ (1.37)	-1.5%
5	2,293	3.5%	22.2%	\$ 100.07	\$ 92.96	\$ (7.11)	-7.1%	\$ 102.09	\$ 2.02	2.0%
6	2,139	3.2%	25.4%	\$ 108.89	\$ 103.51	\$ (5.38)	-4.9%	\$ 114.30	\$ 5.41	5.0%
7	1,844	2.8%	28.2%	\$ 112.74	\$ 108.36	\$ (4.38)	-3.9%	\$ 119.61	\$ 6.87	6.1%
8	1,867	2.8%	31.0%	\$ 116.59	\$ 113.21	\$ (3.38)	-2.9%	\$ 124.92	\$ 8.33	7.1%
9	1,762	2.7%	33.6%	\$ 120.44	\$ 118.06	\$ (2.38)	-2.0%	\$ 130.23	\$ 9.79	8.1%
10	1,835	2.8%	36.4%	\$ 124.29	\$ 122.91	\$ (1.38)	-1.1%	\$ 135.54	\$ 11.25	9.1%
11	1,838	2.8%	39.2%	\$ 128.14	\$ 127.76	\$ (0.38)	-0.3%	\$ 140.85	\$ 12.71	9.9%
12	1,918	2.9%	42.1%	\$ 131.99	\$ 132.61	\$ 0.62	0.5%	\$ 146.16	\$ 14.17	10.7%
13	1,864	2.8%	44.9%	\$ 135.84	\$ 137.46	\$ 1.62	1.2%	\$ 151.47	\$ 15.63	11.5%
14	1,940	2.9%	47.8%	\$ 139.69	\$ 142.31	\$ 2.62	1.9%	\$ 156.78	\$ 17.09	12.2%
15	2,062	3.1%	50.9%	\$ 143.54	\$ 147.16	\$ 3.62	2.5%	\$ 162.09	\$ 18.55	12.9%
16	2,014	3.0%	54.0%	\$ 147.39	\$ 152.01	\$ 4.62	3.1%	\$ 167.40	\$ 20.01	13.6%
17	1,984	3.0%	57.0%	\$ 151.24	\$ 156.86	\$ 5.62	3.7%	\$ 172.71	\$ 21.47	14.2%
18	2,004	3.0%	60.0%	\$ 155.09	\$ 161.71	\$ 6.62	4.3%	\$ 178.02	\$ 22.93	14.8%
19	1,901	2.9%	62.9%	\$ 158.94	\$ 166.56	\$ 7.62	4.8%	\$ 183.33	\$ 24.39	15.3%
20	1,869	2.8%	65.7%	\$ 162.79	\$ 171.41	\$ 8.62	5.3%	\$ 188.64	\$ 25.85	15.9%
21	1,730	2.6%	68.3%	\$ 166.64	\$ 176.26	\$ 9.62	5.8%	\$ 193.95	\$ 27.31	16.4%
22	1,604	2.4%	70.7%	\$ 172.41	\$ 183.53	\$ 11.12	6.5%	\$ 201.92	\$ 29.51	17.1%
23	1,593	2.4%	73.1%	\$ 178.18	\$ 190.80	\$ 12.62	7.1%	\$ 209.89	\$ 31.71	17.8%
24	1,438	2.2%	75.3%	\$ 183.95	\$ 198.07	\$ 14.12	7.7%	\$ 217.86	\$ 33.91	18.4%
25	1,339	2.0%	77.3%	\$ 189.72	\$ 205.34	\$ 15.62	8.2%	\$ 225.83	\$ 36.11	19.0%
26	1,222	1.8%	79.2%	\$ 195.49	\$ 212.61	\$ 17.12	8.8%	\$ 233.80	\$ 38.31	19.6%
27	1,158	1.7%	80.9%	\$ 201.26	\$ 219.88	\$ 18.62	9.3%	\$ 241.77	\$ 40.51	20.1%
28	1,095	1.7%	82.6%	\$ 207.03	\$ 227.15	\$ 20.12	9.7%	\$ 249.74	\$ 42.71	20.6%
29	923	1.4%	84.0%	\$ 212.80	\$ 234.42	\$ 21.62	10.2%	\$ 257.71	\$ 44.91	21.1%
30	884	1.3%	85.3%	\$ 218.57	\$ 241.69	\$ 23.12	10.6%	\$ 265.68	\$ 47.11	21.6%

23% of All Bills Were Issued for (0 - 9,000 sq. ft. lot) SR Accounts

## 5/8" MU-IM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.
0	8,199	47.6%	47.6%	\$ 55.97	\$ 25.75	\$ (30.22)	-54.0%	\$ 25.69	\$ (30.28)	-54.1%
1	2,885	16.8%	64.4%	\$ 64.79	\$ 42.65	\$ (22.14)	-34.2%	\$ 41.28	\$ (23.51)	-36.3%
2	2,185	12.7%	77.0%	\$ 73.61	\$ 59.55	\$ (14.06)	-19.1%	\$ 56.87	\$ (16.74)	-22.7%
3	1,498	8.7%	85.7%	\$ 82.43	\$ 76.45	\$ (5.98)	-7.3%	\$ 72.46	\$ (9.97)	-12.1%
4	975	5.7%	91.4%	\$ 91.25	\$ 93.35	\$ 2.10	2.3%	\$ 88.05	\$ (3.20)	-3.5%
5	583	3.4%	94.8%	\$ 100.07	\$ 110.25	\$ 10.18	10.2%	\$ 103.64	\$ 3.57	3.6%
6	290	1.7%	96.5%	\$ 108.89	\$ 127.15	\$ 18.26	16.8%	\$ 119.23	\$ 10.34	9.5%
7	178	1.0%	97.5%	\$ 112.74	\$ 144.05	\$ 31.31	27.8%	\$ 134.82	\$ 22.08	19.6%
8	139	0.8%	98.3%	\$ 116.59	\$ 160.95	\$ 44.36	38.0%	\$ 150.41	\$ 33.82	29.0%
9	76	0.4%	98.8%	\$ 120.44	\$ 177.85	\$ 57.41	47.7%	\$ 166.00	\$ 45.56	37.8%
10	49	0.3%	99.0%	\$ 124.29	\$ 194.75	\$ 70.46	56.7%	\$ 181.59	\$ 57.30	46.1%
20	-	0.0%	99.8%	\$ 162.79	\$ 363.75	\$ 200.96	123.4%	\$ 337.49	\$ 174.70	107.3%
30	1	0.0%	99.9%	\$ 201.29	\$ 532.75	\$ 331.46	164.7%	\$ 493.39	\$ 292.10	145.1%
40	5	0.0%	99.9%	\$ 239.79	\$ 701.75	\$ 461.96	192.7%	\$ 649.29	\$ 409.50	170.8%
50	-	0.0%	99.9%	\$ 278.29	\$ 870.75	\$ 592.46	212.9%	\$ 805.19	\$ 526.90	189.3%
60	-	0.0%	99.9%	\$ 316.79	\$ 1,039.75	\$ 722.96	228.2%	\$ 961.09	\$ 644.30	203.4%
70	1	0.0%	100.0%	\$ 355.29	\$ 1,208.75	\$ 853.46	240.2%	\$ 1,116.99	\$ 761.70	214.4%
80	1	0.0%	100.0%	\$ 393.79	\$ 1,377.75	\$ 983.96	249.9%	\$ 1,272.89	\$ 879.10	223.2%
90	-	0.0%	100.0%	\$ 432.29	\$ 1,546.75	\$ 1,114.46	257.8%	\$ 1,428.79	\$ 996.50	230.5%
100	2	0.0%	100.0%	\$ 470.79	\$ 1,715.75	\$ 1,244.96	264.4%	\$ 1,584.69	\$ 1,113.90	236.6%

17% of All Bills Were Issued for 5/8" MU-IM Accounts

**MU Water & Sewer Bill Comparison:**

**30**

**Units**

Water Use (TGAL)	Current		Proposed		\$ Chg.	% Chg.
0	\$ 894.94	\$ 446.68	\$ 446.68	\$ (448.26)	\$ (442.91)	-49.5%
10	\$ 993.14	\$ 602.58	\$ 602.58	\$ (390.56)	\$ (398.01)	-40.1%
20	\$ 1,091.34	\$ 758.48	\$ 758.48	\$ (332.86)	\$ (353.11)	-32.4%
30	\$ 1,189.54	\$ 914.38	\$ 914.38	\$ (275.16)	\$ (308.21)	-25.9%
40	\$ 1,287.74	\$ 1,070.28	\$ 1,070.28	\$ (217.46)	\$ (263.31)	-20.4%
50	\$ 1,385.94	\$ 1,226.18	\$ 1,226.18	\$ (159.76)	\$ (218.41)	-15.8%
60	\$ 1,484.14	\$ 1,382.08	\$ 1,382.08	\$ (102.06)	\$ (173.51)	-11.7%
70	\$ 1,582.34	\$ 1,537.98	\$ 1,537.98	\$ (44.36)	\$ (128.61)	-8.1%
80	\$ 1,680.54	\$ 1,693.88	\$ 1,693.88	\$ 13.34	\$ (83.71)	-5.0%
90	\$ 1,778.74	\$ 1,849.78	\$ 1,849.78	\$ 71.04	\$ (38.81)	-2.2%
100	\$ 1,876.94	\$ 2,005.68	\$ 2,005.68	\$ 128.74	\$ 6.09	0.3%
150	\$ 2,367.94	\$ 2,785.18	\$ 2,785.18	\$ 417.24	\$ 230.59	9.7%
200	\$ 2,858.94	\$ 3,564.68	\$ 3,564.68	\$ 705.74	\$ 455.09	15.9%
250	\$ 3,349.94	\$ 4,344.18	\$ 4,344.18	\$ 994.24	\$ 679.59	20.3%
300	\$ 3,840.94	\$ 5,123.68	\$ 5,123.68	\$ 1,282.74	\$ 904.09	23.5%
350	\$ 4,331.94	\$ 5,903.18	\$ 5,903.18	\$ 1,571.24	\$ 1,128.59	26.1%
400	\$ 4,822.94	\$ 6,682.68	\$ 6,682.68	\$ 1,859.74	\$ 1,353.09	28.1%
450	\$ 5,313.94	\$ 7,462.18	\$ 7,462.18	\$ 2,148.24	\$ 1,577.59	29.7%
500	\$ 5,804.94	\$ 8,241.68	\$ 8,241.68	\$ 2,436.74	\$ 1,802.09	31.0%

**Prior M1 Analysis**

Proposed	\$ Chg.	% Chg.
\$ 452.03	\$ (442.91)	-49.5%
\$ 595.13	\$ (398.01)	-40.1%
\$ 738.23	\$ (353.11)	-32.4%
\$ 881.33	\$ (308.21)	-25.9%
\$ 1,024.43	\$ (263.31)	-20.4%
\$ 1,167.53	\$ (218.41)	-15.8%
\$ 1,310.63	\$ (173.51)	-11.7%
\$ 1,453.73	\$ (128.61)	-8.1%
\$ 1,596.83	\$ (83.71)	-5.0%
\$ 1,739.93	\$ (38.81)	-2.2%
\$ 1,883.03	\$ 6.09	0.3%
\$ 2,598.53	\$ 230.59	9.7%
\$ 3,314.03	\$ 455.09	15.9%
\$ 4,029.53	\$ 679.59	20.3%
\$ 4,745.03	\$ 904.09	23.5%
\$ 5,460.53	\$ 1,128.59	26.1%
\$ 6,176.03	\$ 1,353.09	28.1%
\$ 6,891.53	\$ 1,577.59	29.7%
\$ 7,607.03	\$ 1,802.09	31.0%

2% of All Bills Were Issued for MU Accounts

## 5/8" COM Water & Sewer Bill Comparison

Water Use (IGAL)	# of Bills	% of Bills	Agg. % of Bills	Prior M1 Analysis		
				Current	Proposed	% Chg.
0	988	29.5%	29.5%	\$ 55.97	\$ 82.30	47.0%
1	544	16.2%	45.7%	\$ 65.79	\$ 98.54	49.8%
2	305	9.1%	54.8%	\$ 75.61	\$ 114.78	51.8%
3	178	5.3%	60.1%	\$ 85.43	\$ 131.02	53.4%
4	142	4.2%	64.3%	\$ 95.25	\$ 147.26	54.6%
5	133	4.0%	68.3%	\$ 105.07	\$ 163.50	55.6%
6	104	3.1%	71.4%	\$ 114.89	\$ 179.74	56.4%
7	80	2.4%	73.8%	\$ 124.71	\$ 195.98	57.1%
8	77	2.3%	76.1%	\$ 134.53	\$ 212.22	57.7%
9	62	1.8%	77.9%	\$ 144.35	\$ 228.46	58.3%
10	55	1.6%	79.5%	\$ 154.17	\$ 244.70	58.7%
20	24	0.7%	90.2%	\$ 252.37	\$ 407.10	61.3%
30	11	0.3%	94.0%	\$ 350.57	\$ 569.50	62.5%
40	6	0.2%	95.5%	\$ 448.77	\$ 731.90	63.1%
50	9	0.3%	97.1%	\$ 546.97	\$ 894.30	63.5%
60	5	0.1%	98.2%	\$ 645.17	\$ 1,056.70	63.8%
70	1	0.0%	98.7%	\$ 743.37	\$ 1,219.10	64.0%
80	-	0.0%	99.0%	\$ 841.57	\$ 1,381.50	64.2%
90	1	0.0%	99.3%	\$ 939.77	\$ 1,543.90	64.3%
100	2	0.1%	99.4%	\$ 1,037.97	\$ 1,706.30	64.4%
500	-	0.0%	99.9%	\$ 4,965.97	\$ 8,202.30	65.2%

3% of All Bills Issued were for 5/8" Meter COM Accounts

Corrected post 5/2/11 distribution

# 1" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current			Proposed			Prior M1 Analysis		
				\$	%	% Chg.	\$	%	% Chg.	Proposed	\$ Chg.	% Chg.
0	92	9.1%	9.1%	\$ 139.99	9.1%	39.9%	\$ 195.90	9.1%	55.91	\$ 159.66	\$ 19.67	14.1%
1	72	7.1%	16.2%	\$ 149.81	16.2%	41.6%	\$ 212.14	16.2%	62.33	\$ 174.94	\$ 25.13	16.8%
2	67	6.6%	22.8%	\$ 159.63	22.8%	43.1%	\$ 228.38	22.8%	68.75	\$ 190.22	\$ 30.59	19.2%
3	69	6.8%	29.6%	\$ 169.45	29.6%	44.4%	\$ 244.62	29.6%	75.17	\$ 205.50	\$ 36.05	21.3%
4	46	4.5%	34.1%	\$ 179.27	34.1%	45.5%	\$ 260.86	34.1%	81.59	\$ 220.78	\$ 41.51	23.2%
5	44	4.3%	38.4%	\$ 189.09	38.4%	46.5%	\$ 277.10	38.4%	88.01	\$ 236.06	\$ 46.97	24.8%
6	33	3.3%	41.7%	\$ 198.91	41.7%	47.5%	\$ 293.34	41.7%	94.43	\$ 251.34	\$ 52.43	26.4%
7	32	3.2%	44.8%	\$ 208.73	44.8%	48.3%	\$ 309.58	44.8%	100.85	\$ 266.62	\$ 57.89	27.7%
8	34	3.3%	48.2%	\$ 218.55	48.2%	49.1%	\$ 325.82	48.2%	107.27	\$ 281.90	\$ 63.35	29.0%
9	19	1.9%	50.0%	\$ 228.37	50.0%	49.8%	\$ 342.06	50.0%	113.69	\$ 297.18	\$ 68.81	30.1%
10	20	2.0%	52.0%	\$ 238.19	52.0%	50.4%	\$ 358.30	52.0%	120.11	\$ 312.46	\$ 74.27	31.2%
20	8	0.8%	68.3%	\$ 336.39	68.3%	54.8%	\$ 520.70	68.3%	184.31	\$ 465.26	\$ 128.87	38.3%
30	3	0.3%	75.5%	\$ 434.59	75.5%	57.2%	\$ 683.10	75.5%	248.51	\$ 618.06	\$ 183.47	42.2%
40	3	0.3%	81.0%	\$ 532.79	81.0%	58.7%	\$ 845.50	81.0%	312.71	\$ 770.86	\$ 238.07	44.7%
50	1	0.1%	84.5%	\$ 630.99	84.5%	59.7%	\$ 1,007.90	84.5%	376.91	\$ 923.66	\$ 292.67	46.4%
60	3	0.3%	87.2%	\$ 729.19	87.2%	60.5%	\$ 1,170.30	87.2%	441.11	\$ 1,076.46	\$ 347.27	47.6%
70	2	0.2%	90.2%	\$ 827.39	90.2%	61.1%	\$ 1,332.70	90.2%	505.31	\$ 1,229.26	\$ 401.87	48.6%
80	-	0.0%	91.1%	\$ 925.59	91.1%	61.5%	\$ 1,495.10	91.1%	569.51	\$ 1,382.06	\$ 456.47	49.3%
90	1	0.1%	92.5%	\$ 1,023.79	92.5%	61.9%	\$ 1,657.50	92.5%	633.71	\$ 1,534.86	\$ 511.07	49.9%
100	1	0.1%	93.6%	\$ 1,121.99	93.6%	62.2%	\$ 1,819.90	93.6%	697.90	\$ 1,687.66	\$ 565.67	50.4%
200	-	0.0%	97.9%	\$ 2,103.99	97.9%	63.7%	\$ 3,443.90	97.9%	1,339.91	\$ 3,215.66	\$ 1,111.67	52.8%
300	-	0.0%	99.5%	\$ 3,085.99	99.5%	64.2%	\$ 5,067.90	99.5%	1,981.90	\$ 4,743.66	\$ 1,657.67	53.7%
400	-	0.0%	99.8%	\$ 4,067.99	99.8%	64.5%	\$ 6,691.89	99.8%	2,623.91	\$ 6,271.66	\$ 2,203.67	54.2%
500	-	0.0%	99.8%	\$ 5,049.99	99.8%	64.7%	\$ 8,315.89	99.8%	3,265.91	\$ 7,799.66	\$ 2,749.67	54.4%

1% of All Bills Were Issued for 1" Meter COM Accounts

## 2" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current		Proposed	\$ Chg.	% Chg.	Prior M1 Analysis		
				\$	%				Proposed	\$ Chg.	% Chg.
0	11	2.1%	2.1%	\$ 448.06	612.34	\$ 164.28	\$ 497.57	11.0%	\$ 49.51	11.0%	
1	10	1.9%	4.1%	\$ 457.88	628.58	\$ 170.70	\$ 512.85	12.0%	\$ 54.97	12.0%	
2	10	1.9%	6.0%	\$ 467.70	644.82	\$ 177.12	\$ 528.13	12.9%	\$ 60.43	12.9%	
3	5	1.0%	7.0%	\$ 477.52	661.06	\$ 183.54	\$ 543.41	13.8%	\$ 65.89	13.8%	
4	9	1.7%	8.7%	\$ 487.34	677.30	\$ 189.96	\$ 558.69	14.6%	\$ 71.35	14.6%	
5	7	1.4%	10.1%	\$ 497.16	693.54	\$ 196.38	\$ 573.97	15.4%	\$ 76.81	15.4%	
6	2	0.4%	10.4%	\$ 506.98	709.78	\$ 202.80	\$ 589.25	16.2%	\$ 82.27	16.2%	
7	3	0.6%	11.0%	\$ 516.80	726.02	\$ 209.22	\$ 604.53	17.0%	\$ 87.73	17.0%	
8	4	0.8%	11.8%	\$ 526.62	742.26	\$ 215.64	\$ 619.81	17.7%	\$ 93.19	17.7%	
9	4	0.8%	12.6%	\$ 536.44	758.50	\$ 222.06	\$ 635.09	18.4%	\$ 98.65	18.4%	
10	2	0.4%	13.0%	\$ 546.26	774.74	\$ 228.48	\$ 650.37	19.1%	\$ 104.11	19.1%	
20	6	1.2%	25.0%	\$ 644.46	937.14	\$ 292.68	\$ 803.17	24.6%	\$ 158.71	24.6%	
30	10	1.9%	38.3%	\$ 742.66	1,099.54	\$ 356.88	\$ 955.97	28.7%	\$ 213.31	28.7%	
40	6	1.2%	45.5%	\$ 840.86	1,261.94	\$ 421.08	\$ 1,108.77	31.9%	\$ 267.91	31.9%	
50	3	0.6%	52.8%	\$ 939.06	1,424.34	\$ 485.28	\$ 1,261.57	34.3%	\$ 322.51	34.3%	
60	2	0.4%	58.6%	\$ 1,037.26	1,586.74	\$ 549.48	\$ 1,414.37	36.4%	\$ 377.11	36.4%	
70	2	0.4%	64.2%	\$ 1,135.46	1,749.14	\$ 613.68	\$ 1,567.17	38.0%	\$ 431.71	38.0%	
80	3	0.6%	69.8%	\$ 1,233.66	1,911.54	\$ 677.88	\$ 1,719.97	39.4%	\$ 486.31	39.4%	
90	2	0.4%	73.7%	\$ 1,331.86	2,073.94	\$ 742.08	\$ 1,872.77	40.6%	\$ 540.91	40.6%	
100	1	0.2%	75.4%	\$ 1,430.06	2,236.34	\$ 806.28	\$ 2,025.57	41.6%	\$ 595.51	41.6%	
150	1	0.2%	82.6%	\$ 1,921.06	3,048.34	\$ 1,127.28	\$ 2,789.57	45.2%	\$ 868.51	45.2%	
200	-	0.0%	85.5%	\$ 2,412.06	3,860.34	\$ 1,448.28	\$ 3,553.57	47.3%	\$ 1,141.51	47.3%	
300	-	0.0%	94.0%	\$ 3,394.06	5,484.34	\$ 2,090.28	\$ 5,081.57	49.7%	\$ 1,687.51	49.7%	
400	-	0.0%	96.5%	\$ 4,376.06	7,108.34	\$ 2,732.28	\$ 6,609.57	51.0%	\$ 2,233.51	51.0%	
500	10	1.9%	100.0%	\$ 5,358.06	8,732.34	\$ 3,374.28	\$ 8,137.57	51.9%	\$ 2,779.51	51.9%	

0.5% of All Bills Were Issued for 2" Meter COM Accounts

## 4" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	-	0.0%	0.0%	\$ 1,400.25	\$ 1,899.58	\$ 499.33	35.7%
50	-	0.0%	24.1%	\$ 1,891.25	\$ 2,711.58	\$ 820.33	43.4%
100	-	0.0%	39.8%	\$ 2,382.25	\$ 3,523.58	\$ 1,141.33	47.9%
200	-	0.0%	49.1%	\$ 3,364.25	\$ 5,147.58	\$ 1,783.33	53.0%
250	-	0.0%	50.9%	\$ 3,855.25	\$ 5,959.58	\$ 2,104.33	54.6%
300	-	0.0%	53.7%	\$ 4,346.25	\$ 6,771.58	\$ 2,425.33	55.8%
350	-	0.0%	60.2%	\$ 4,837.25	\$ 7,583.58	\$ 2,746.33	56.8%
400	-	0.0%	67.6%	\$ 5,328.25	\$ 8,395.58	\$ 3,067.33	57.6%
450	-	0.0%	72.2%	\$ 5,819.25	\$ 9,207.58	\$ 3,388.33	58.2%
500	-	0.0%	75.9%	\$ 6,310.25	\$ 10,019.58	\$ 3,709.33	58.8%
550	1	0.9%	81.5%	\$ 6,801.25	\$ 10,831.58	\$ 4,030.33	59.3%
600	-	0.0%	83.3%	\$ 7,292.25	\$ 11,643.58	\$ 4,351.33	59.7%
700	-	0.0%	87.0%	\$ 8,274.25	\$ 13,267.58	\$ 4,993.33	60.3%
800	-	0.0%	88.0%	\$ 9,256.25	\$ 14,891.58	\$ 5,635.33	60.9%
900	-	0.0%	90.7%	\$ 10,238.25	\$ 16,515.58	\$ 6,277.33	61.3%
1000	5	4.6%	95.4%	\$ 11,220.25	\$ 18,139.58	\$ 6,919.33	61.7%

### Prior M1 Analysis

Proposed	\$ Chg.	% Chg.
\$ 1,542.05	\$ 141.80	10.1%
\$ 2,306.05	\$ 414.80	21.9%
\$ 3,070.05	\$ 687.80	28.9%
\$ 4,598.05	\$ 1,233.80	36.7%
\$ 5,362.05	\$ 1,506.80	39.1%
\$ 6,126.05	\$ 1,779.80	41.0%
\$ 6,890.05	\$ 2,052.80	42.4%
\$ 7,654.05	\$ 2,325.80	43.7%
\$ 8,418.05	\$ 2,598.80	44.7%
\$ 9,182.05	\$ 2,871.80	45.5%
\$ 9,946.05	\$ 3,144.80	46.2%
\$ 10,710.05	\$ 3,417.80	46.9%
\$ 12,238.05	\$ 3,963.80	47.9%
\$ 13,766.05	\$ 4,509.80	48.7%
\$ 15,294.05	\$ 5,055.80	49.4%
\$ 16,822.05	\$ 5,601.80	49.9%

1 Customer with 4" Meter





## 1.5" IR Water Bill Comparison

Water Use (IGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.
0	42	7.6%	7.6%	\$ 154.22	\$ 234.46	\$ 80.24	52.0%	\$ 247.84	\$ 93.62	60.7%
10	-	0.0%	11.7%	\$ 192.72	\$ 278.06	\$ 85.34	44.3%	\$ 295.64	\$ 102.92	53.4%
20	5	0.9%	16.7%	\$ 231.22	\$ 321.66	\$ 90.44	39.1%	\$ 343.44	\$ 112.22	48.5%
30	3	0.5%	22.8%	\$ 269.72	\$ 365.26	\$ 95.54	35.4%	\$ 391.24	\$ 121.52	45.1%
40	3	0.5%	30.8%	\$ 308.22	\$ 408.86	\$ 100.64	32.7%	\$ 439.04	\$ 130.82	42.4%
50	5	0.9%	35.6%	\$ 346.72	\$ 452.46	\$ 105.74	30.5%	\$ 486.84	\$ 140.12	40.4%
60	3	0.5%	41.9%	\$ 385.22	\$ 496.06	\$ 110.84	28.8%	\$ 534.64	\$ 149.42	38.8%
70	1	0.2%	46.6%	\$ 423.72	\$ 539.66	\$ 115.94	27.4%	\$ 582.44	\$ 158.72	37.5%
80	4	0.7%	53.2%	\$ 462.22	\$ 594.16	\$ 131.94	28.5%	\$ 642.14	\$ 179.92	38.9%
90	4	0.7%	58.3%	\$ 500.72	\$ 659.56	\$ 158.84	31.7%	\$ 713.74	\$ 213.02	42.5%
100	4	0.7%	63.1%	\$ 539.22	\$ 724.96	\$ 185.74	34.4%	\$ 785.34	\$ 246.12	45.6%
150	-	0.0%	77.7%	\$ 827.72	\$ 1,117.16	\$ 289.44	35.0%	\$ 1,214.94	\$ 387.22	46.8%
200	-	0.0%	84.7%	\$ 1,116.22	\$ 1,607.16	\$ 490.94	44.0%	\$ 1,751.94	\$ 635.72	57.0%
300	2	0.4%	94.8%	\$ 1,886.22	\$ 2,587.16	\$ 700.94	37.2%	\$ 2,825.94	\$ 939.72	49.8%
400	-	0.0%	97.7%	\$ 2,656.22	\$ 3,567.16	\$ 910.94	34.3%	\$ 3,899.94	\$ 1,243.72	46.8%
500	2	0.4%	99.8%	\$ 3,426.22	\$ 4,547.16	\$ 1,120.94	32.7%	\$ 4,973.94	\$ 1,547.72	45.2%

Approximately 175 out of 8,800 Accounts, or 2%, Have a Separate Irrigation Meter  
Of Irrigation Accounts, More Than 80% are for COM or MU-MM Customers.

### Bulk Water

Monthly Use (GAL)	5,000,000
Meter Size	10"

	Current Bill	Proposed Bill	\$ Change	% Change
<b>Water</b>				
Cust. Chg (B&C)	\$ -	\$ 3.22	\$ 3.22	3.22%
Cust. Chg (M&S)	\$ -	\$ 341.55	\$ 341.55	83%
Capacity Chg.	\$ 3,546.80	\$ 6,499.80	\$ 2,953.00	-11%
Volume	\$ 19,250.00	\$ 17,050.00	\$ (2,200.00)	5%
<b>Total</b>	\$ 22,796.80	\$ 23,894.57	\$ 1,097.77	

Prior M1 Analysis				
	Proposed Bill	\$ Change	% Change	
	\$ 3.13	\$ 3.13		
	\$ 353.05	\$ 353.05		
	\$ 8,810.15	\$ 5,263.35	148%	
	\$ 17,900.00	\$ (1,350.00)	-7%	
	\$ 27,066.33	\$ 4,269.53	19%	

### Bulk Sewer

Monthly Use (GAL)	2,514,750
Meter Size	4"

	Current Bill	Proposed Bill	\$ Change	% Change
<b>Sewer</b>				
Cust. Chg (B&C)	\$ -	\$ 3.36	\$ 3.36	702%
Cust. Chg (M&S)	\$ -	\$ 30.75	\$ 30.75	33%
Capacity Chg.	\$ 629.21	\$ 5,043.25	\$ 4,414.04	60%
Volume	\$ 15,013.06	\$ 19,916.82	\$ 4,903.76	
<b>Total</b>	\$ 15,642.27	\$ 24,994.18	\$ 9,351.91	

Prior M1 Analysis				
	Proposed Bill	\$ Change	% Change	
	\$ 2.92	\$ 2.92		
	\$ 26.00	\$ 26.00		
	\$ 4,411.75	\$ 3,782.54	601%	
	\$ 17,150.60	\$ 2,137.54	14%	
	\$ 21,591.27	\$ 5,949.00	38%	

### Raw Water

Monthly Use (GAL)	3,000,000
Meter Size	6"

	Current Bill	Proposed Bill	\$ Change	% Change
<b>Water</b>				
Cust. Chg (B&C)	\$ -	\$ 3.22	\$ 3.22	-21%
Cust. Chg (M&S)	\$ -	\$ 148.50	\$ 148.50	-16%
Capacity Chg.	\$ -	\$ -	\$ -	
Volume	\$ 3,480.00	\$ 2,760.00	\$ (720.00)	
<b>Total</b>	\$ 3,480.00	\$ 2,911.72	\$ (568.28)	

Prior M1 Analysis				
	Proposed Bill	\$ Change	% Change	
	\$ 3.13	\$ 3.13		
	\$ 153.50	\$ 153.50		
	\$ -	\$ -		
	\$ 2,760.00	\$ (720.00)	-21%	
	\$ 2,916.63	\$ (563.37)	-16%	

TAB E

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MARCO ISLAND RATE STRUCTURE  
WORKBOOK M54

FAMS-XL © Water and Sewer Rate Design Module - City of Marco Island, FL: MARCO ISLAND SERVICE AREA

NEW WATER RATES

Customer Charge (B&C)	per meter	7.01	7.01	7.01	7.01	7.01	7.01	7.01	7.01	7.01	7.01	7.01	7.01	7.01
Customer Charge (Meters & Svcs)	per meter, scaled by meter size	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capacity Charge	per dwelling unit or scaled by ms	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Volume Charges per TGAL:		\$ 36.76	\$ 12.87	\$ 12.87	\$ 12.87	\$ 36.76	\$ 36.76	\$ 36.76	\$ 36.76	\$ 36.76	\$ 36.76	\$ 36.76	\$ 36.76	\$ 2.12

Customer Class

Blk	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	SR	MU-IM	MU-MM	COM	IR	BULK	RAW
1	6,000	All Use	All Use	All Use	15,000	All Use	All Use	\$ 2.66	\$ 2.66	\$ 2.66	\$ 3.99	\$ 3.98	\$ 3.99	\$ 1.54
2	21,000				26,000			\$ 3.98				\$ 5.98		
3	32,000				26k+			\$ 5.98				\$ 8.96		
4	32k+							\$ 8.96						
5														
6														

NEW SEWER RATES

Customer Charge (B&C)	per meter	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21	7.21
Customer Charge (Meters & Svcs)	per meter, scaled by meter size	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capacity Charge	per dwelling unit or scaled by ms	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Volume Charges per TGAL:		\$ 18.91	\$ 16.07	\$ 16.07	\$ 16.07	\$ 18.91	\$ 18.91	\$ 18.91	\$ 18.91	\$ 18.91	\$ 18.91	\$ 2.12	\$ 18.91	\$ -

Customer Class

Blk	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	SR	MU-IM	MU-MM	COM	RW	BULK	N/A
1	6,000	All Use	All Use	All Use	All Use	All Use	N/A	\$ 7.21	\$ 7.21	\$ 7.21	\$ 7.21	\$ 1.54	\$ 7.21	
2	6k+													
3														
4														
5														
6														

RATE STRUCTURE PARAMETERS

Customer Class	SR		MU-IM		MU-MM		COM		IR		BULK		RAW	
	Current	AWWA	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current
ME's for Capacity Charge Based On:														
Scale Tiers:														

REVENUE SUMMARY

	Allocation		Target Revenue (000's)	
	Water	Sewer	Water	Sewer
Total Revenue Required	\$ 15,211	\$ 9,462	\$ 24,673	\$ 24,673
Allocation to Services	61.7%	38.3%		
Allocation to Charge Type:				
Customer Charge (B&C)	5.0%	0.0%	\$ 753	\$ 753
Customer Charge (Meters & Svcs)	0.0%	0.0%	-	-
Capacity Charge	40.2%	36.0%	6,112	3,405
Volume Charges per TGAL:	54.9%	64.0%	8,346	6,057
Total Revenue	100.0%	100.0%	\$ 15,211	\$ 9,462
			\$ 24,673	\$ 24,673

**FAMS-XL © Water and Sewer Rate Design Module - City of Marco Island, FL: MARCO ISLAND SERVICE AREA**

CURRENT FY 11/12 WATER RATES									
	SR	MU-IM	MU-MM	COM	IR	BULK	RAW		
Cust Chg. (B&C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cust. Charge (M&S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Charge	\$ 30.83	\$ 30.83	\$ 23.12	\$ 30.83	\$ 30.83	\$ 30.83	\$ 30.83	\$ 30.83	\$ -
Volume Charges per TGAL:									
Blk									
1	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85	\$ 3.85	\$ 1.16
2	\$ 5.77				\$ 5.77				
3	\$ 7.70				\$ 7.70				
4									
5									
6									

CURRENT FY 11/12 SEWER RATES									
	SR	MU-IM	MU-MM	COM	IR	BULK	RAW		
Cust Chg. (B&C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cust. Charge (M&S)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Charge	\$ 25.14	\$ 25.14	\$ 25.14	\$ 25.14	\$ -	\$ -	\$ -	\$ -	\$ -
Volume Charges per TGAL:									
Blk									
1	\$ 4.97	\$ 4.97	\$ 5.97	\$ 5.97	\$ 1.54	\$ 5.97	\$ 5.97	\$ 5.97	N/A
2									
3									
4									
5									
6									

KEY ASSUMPTIONS									
	BFC	SF Swr Cap	MU-IM %	MU-MM %	Bulk Use %	Raw Use %	Raw % of IR		
Water	Debt		35.0%	35.0%	100.0%	25.0%			
Sewer	Debt	6,000	85.0%	85.0%	100.0%				38.0%
Calculated Revenue									
			Revenue Variance						
Water	Sewer	Total	Water	Sewer	Total				
\$ 753	\$ -	\$ 753	\$ -	\$ -	\$ -				
6,112	3,405	9,517	-	-	-				
8,346	6,057	14,403	-	-	-				
\$ 15,211	\$ 9,462	\$ 24,673	\$ -	\$ -	\$ -				

**TOTAL REVENUE AND REVENUE ALLOCATION (In Thousands)**

<u>Revenue Requirements (\$)</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Customer Charge - B/C	753	-	
Customer Charge - M/S	-	-	
Capacity Charge	6,112	3,405	
Usage Charges	8,346	6,057	
<b>Total</b>	<b>\$ 15,211</b>	<b>\$ 9,462</b>	<b>\$ 24,673</b>
<u>Target Revenue Allocation (%)</u>	<u>Water</u>	<u>Sewer</u>	
Customer Charge	5.0%	0.0%	
Customer Charge - M/S	0.0%	0.0%	
Capacity Charge	40.2%	36.0%	
Usage Charges	54.9%	64.0%	
<b>Total (Water vs. Sewer)</b>	<b>61.7%</b>	<b>38.3%</b>	

0%

<u>FY 2011 Revenues - Billing Data</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Single-Family	\$ 9,339,552	\$ 3,162,396	\$ 12,501,948
Multi-Unit, Master-Metered	\$ 3,557,035	\$ 1,947,021	\$ 5,504,056
Multi-Unit, Individually-Metered	\$ 733,728	\$ 559,018	\$ 1,292,746
Commercial	\$ 1,366,234	\$ 1,260,762	\$ 2,626,995
Irrigation	\$ 1,222,027	\$ -	\$ 1,222,027
Bulk Water	\$ 247,167	\$ -	\$ 247,167
Raw Water	\$ 51,497	\$ -	\$ 51,497
Fire Protection	\$ 255,268	\$ -	\$ 255,268
Bulk Sewer	\$ -	\$ 181,182	\$ 181,182
Reclaimed Water	\$ -	\$ 898,198	\$ 898,198
<b>Total</b>	<b>\$ 16,772,507</b>	<b>\$ 8,008,576</b>	<b>\$ 24,781,083</b>

FY 2012 Revenues - Per Cost Allocation		Water	Sewer	Total	\$ Variance	% Var.
Single-Family	\$	9,624,342	2,941,809	12,566,151	\$ 64,203	0.5%
Multi-Unit, Master-Metered	\$	1,747,535	3,552,703	5,300,238	\$ (203,817)	-3.8%
Multi-Unit, Individually-Metered	\$	442,758	487,598	930,356	\$ (362,390)	-39.0%
Commercial	\$	1,424,567	2,125,421	3,549,988	\$ 922,993	26.0%
Irrigation	\$	1,316,282	-	1,316,282	\$ 94,256	7.2%
Bulk Water	\$	263,591	-	263,591	\$ 16,424	6.2%
Raw Water	\$	41,893	-	41,893	\$ (9,604)	-22.9%
Fire Protection	\$	166,646	-	166,646	\$ (88,622)	-53.2%
Bulk Sewer	\$	-	291,315	291,315	\$ 110,133	37.8%
Reclaimed Water	\$	-	413,314	413,314	\$ (484,884)	-117.3%
<b>Total</b>	\$	<b>15,027,615</b>	<b>9,812,160</b>	<b>24,839,775</b>	\$ <b>58,692</b>	<b>0.2%</b>

FY 2012 Water Revenues - Per Cost Allocation		Base Cap	Extra Cap (MD)	Extra Cap (PH)	CS - Meters	CS - Billing	FP
Single-Family	\$	5,683,332	2,056,535	1,221,914	\$ 289,305	\$ 255,229	\$ 118,026
Multi-Unit, Master-Metered	\$	1,011,585	417,964	231,176	\$ 77,079	\$ 6,655	\$ 3,077
Multi-Unit, Individually-Metered	\$	131,511	93,042	73,302	\$ 58,583	\$ 59,024	\$ 27,295
Commercial	\$	820,313	288,629	241,961	\$ 47,379	\$ 17,973	\$ 8,311
Irrigation	\$	782,768	275,609	226,161	\$ 24,947	\$ 6,796	\$ -
Bulk Water	\$	181,464	70,028	7,967	\$ 4,094	\$ 39	\$ -
Raw Water	\$	40,964	-	-	\$ 890	\$ 39	\$ -
Fire Protection	\$	23,254	34,715	56,973	\$ -	\$ 5,428	\$ 46,276
Bulk Sewer	\$	-	-	-	-	-	-
Reclaimed Water	\$	-	-	-	-	-	-
<b>Total</b>	\$	<b>8,675,193</b>	<b>3,236,522</b>	<b>2,059,454</b>	<b>\$ 502,277</b>	<b>\$ 351,183</b>	<b>\$ 202,986</b>
<b>Total Allocation</b>		<b>58%</b>	<b>22%</b>	<b>14%</b>	<b>3%</b>	<b>2%</b>	<b>1%</b>
Single-Family		59%	21%	13%	3%	3%	1%
Multi-Unit, Master-Metered		58%	24%	13%	4%	0%	0%
Multi-Unit, Individually-Metered		30%	21%	17%	13%	13%	6%
Commercial		58%	20%	17%	3%	1%	1%
Irrigation		59%	21%	17%	2%	1%	0%
Bulk Water		69%	27%	3%	2%	0%	0%
Raw Water		98%	0%	0%	2%	0%	0%
Fire Protection		14%	21%	34%	0%	3%	28%
Bulk Sewer		N/A	N/A	N/A	N/A	N/A	N/A
Reclaimed Water		N/A	N/A	N/A	N/A	N/A	N/A

FY 2012 Sewer Revenues - Per Cost Allocation									
	Volume	Capacity	CS - Meters	CS - Billing	RW				
Single-Family	\$ 2,204,848	\$ 421,079	\$ 95,882	\$ 220,001	\$ -				
Multi-Unit, Master-Metered	\$ 2,730,288	\$ 785,608	\$ 30,360	\$ 6,448	\$ -				
Multi-Unit, Individually-Metered	\$ 313,263	\$ 95,251	\$ 22,397	\$ 56,687	\$ -				
Commercial	\$ 1,721,032	\$ 374,399	\$ 15,113	\$ 14,877	\$ -				
Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -				
Bulk Water	\$ -	\$ -	\$ -	\$ -	\$ -				
Raw Water	\$ -	\$ -	\$ -	\$ -	\$ -				
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -				
Bulk Sewer	\$ 230,389	\$ 60,518	\$ 368	\$ 40	\$ -				
Reclaimed Water	\$ -	\$ -	\$ 18,630	\$ 6,062	\$ -				
Total	\$ 7,199,820	\$ 1,736,854	\$ 182,749	\$ 304,114	\$ 388,623				
Total Allocation	73%	18%	2%	3%	4%				
Single-Family	75%	14%	3%	7%	0%				
Multi-Unit, Master-Metered	77%	22%	1%	0%	0%				
Multi-Unit, Individually-Metered	64%	20%	5%	12%	0%				
Commercial	81%	18%	1%	1%	0%				
Irrigation	N/A	N/A	N/A	N/A	N/A				
Bulk Water	N/A	N/A	N/A	N/A	N/A				
Raw Water	N/A	N/A	N/A	N/A	N/A				
Fire Protection	N/A	N/A	N/A	N/A	N/A				
Bulk Sewer	79%	21%	0%	0%	0%				
Reclaimed Water	0%	0%	5%	1%	94%				



Target Revenue	CC - B/C	CC - M/S	Cap Chg	Usage	MD % in Cap. Chg.
<u>Water</u>					
Single-Family	\$ 255,229	\$ 289,305	\$ 2,250,181	\$ 6,829,626	50%
Multi-Unit, Individually-Metered	\$ 59,024	\$ 58,583	\$ 324,218	\$ 933	100%
Multi-Unit, Master-Metered	\$ 6,655	\$ 77,079	\$ 491,266	\$ 1,172,536	100%
Commercial	\$ 17,973	\$ 47,379	\$ 530,590	\$ 828,625	100%
Irrigation	\$ 6,796	\$ 24,947	\$ 363,966	\$ 920,573	50%
Bulk Water	\$ 39	\$ 4,094	\$ 77,995	\$ 181,464	100%
Raw Water	\$ 39	\$ 890	\$ -	\$ 40,964	100%
<b>Total</b>	\$ 345,755	\$ 502,277	\$ 4,038,215	\$ 9,974,721	
<b>Variance</b>					
<u>Water</u>					
Single-Family	\$ 300,708	\$ (289,305)	\$ 1,334,851	\$ (1,215,489)	
Multi-Unit, Individually-Metered	\$ 69,541.93	\$ (58,583)	\$ (87,966)	\$ 81,322	
Multi-Unit, Master-Metered	\$ 7,840.57	\$ (77,079)	\$ 933,734	\$ (466,438)	
Commercial	\$ 21,176	\$ (47,379)	\$ (24,639)	\$ (6,761)	
Irrigation	\$ 8,007	\$ (24,947)	\$ (54,822)	\$ (78,991)	
Bulk Water	\$ 45	\$ (4,094)	\$ (27,267)	\$ 30,331	
Raw Water	\$ 45	\$ (890)	\$ -	\$ 27,403	
<b>Total</b>	\$ 407,365	\$ (502,277)	\$ 2,073,891	\$ (1,628,623)	

MI Portion of DS  
\$ 6,112,106

Target Revenue	CC - B/C	CC - M/S	Cap Chg	Usage	3MM in Cap. Chg.
<u>Sewer</u>					
Single-Family	\$ 220,001	\$ 95,882	\$ 421,079	\$ 2,204,848	100%
Multi-Unit, Individually-Metered	\$ 56,687	\$ 22,397	\$ 95,251	\$ 313,263	100%
Multi-Unit, Master-Metered	\$ 6,448	\$ 30,360	\$ 785,608	\$ 2,730,288	100%
Commercial	\$ 14,877	\$ 15,113	\$ 374,399	\$ 1,721,032	100%
Reclaimed Water	\$ 6,062	\$ 18,630	\$ -	\$ 388,623	100%
Bulk Sewer	\$ 40	\$ 368	\$ 60,518	\$ 230,389	100%
N/A	\$ -	\$ -	\$ -	\$ -	100%
<b>Total</b>	\$ 304,114	\$ 182,749	\$ 1,736,854	\$ 7,588,443	
<b>Variance</b>					
Single-Family	\$ (220,001)	\$ (95,882)	\$ 830,141	\$ (34,090)	
Multi-Unit, Individually-Metered	\$ (56,687)	\$ (22,397)	\$ 163,903	\$ (121,326)	
Multi-Unit, Master-Metered	\$ (6,448)	\$ (30,360)	\$ 856,284	\$ (1,052,442)	
Commercial	\$ (14,877)	\$ (15,113)	\$ (159,651)	\$ (705,671)	
Reclaimed Water	\$ (6,062)	\$ (18,630)	\$ 32,182	\$ 402,748	
Bulk Sewer	\$ (40)	\$ (368)	\$ (54,845)	\$ (20,725)	
N/A	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	\$ (304,114)	\$ (182,749)	\$ 1,668,013	\$ (1,531,506)	

MI Portion of DS  
\$ 3,404,868



WATER CAPACITY CHARGE REVENUE CALCULATION									
Mtr	Size	Meter Equivalency Factors							AWWA
		SR	MU-IM	MU-MM	COM	IR	BULK	RAW	
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00
0075	3/4"	1.50	1.50	1.00	1.50	1.50	1.50	0.00	1.50
0100	1"	2.50	2.50	1.00	2.50	2.50	2.50	0.00	2.50
0150	1.5"	5.00	5.00	1.00	5.00	5.00	5.00	0.00	5.00
0200	2"	8.00	8.00	1.00	8.00	8.00	8.00	0.00	8.00
0300	3"	16.00	16.00	1.00	16.00	16.00	16.00	0.00	16.00
0400	4"	25.00	25.00	1.00	25.00	25.00	25.00	0.00	25.00
0600	6"	50.00	50.00	1.00	50.00	50.00	50.00	0.00	50.00
0800	8"	80.00	80.00	1.00	80.00	80.00	80.00	0.00	80.00
1000	10"	115.00	115.00	1.00	115.00	115.00	115.00	0.00	115.00
Mtr		MEs by Customer Classes							Total
Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total	
5/8"	66,258	16,899	48	3,174	520	-	-	86,899	
3/4"	2,477	558	156	171	144	-	-	3,506	
1"	28,458	750	168	2,215	1,200	-	-	32,791	
1.5"	240	60	4,488	1,660	2,810	-	-	9,258	
2"	96	96	23,052	3,280	3,544	-	-	30,068	
3"	-	-	26,364	384	192	-	-	26,940	
4"	-	-	55,044	300	-	-	-	55,344	
6"	-	-	1,440	1,200	-	-	-	2,640	
8"	-	-	-	-	-	-	-	-	
10"	-	-	-	1,380	-	1,380	-	2,760	
<b>Total</b>	<b>97,528</b>	<b>18,363</b>	<b>110,760</b>	<b>13,764</b>	<b>8,410</b>	<b>1,380</b>	<b>-</b>	<b>250,205</b>	
100%									20,850
Mtr		MEs by Customer Classes (Out of Governmental Limits)							Total
Size	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total	
3/4"	-	-	-	-	-	-	-	-	
1"	-	-	-	-	-	-	-	-	
1.5"	-	-	-	-	-	-	-	-	
2"	-	-	-	-	-	-	-	-	
3"	-	-	-	-	-	-	-	-	
4"	-	-	-	-	-	-	-	-	
6"	-	-	-	-	-	-	-	-	
8"	-	-	-	-	-	-	-	-	
10"	-	-	-	-	-	-	-	-	
0	-	-	-	-	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Capacity Charge		\$ 36.76	\$ 12.87	\$ 12.87	\$ 36.76	\$ 36.76	\$ 36.76	\$ 2.12	\$ 36.76
Total Revenue (thousands)		\$ 3,585.03	\$ 236.25	#####	\$ 505.95	\$ 309.14	\$ 50.73	\$ -	\$ 6,112.11

SUMMARY OF WATER DEMAND BY BLOCK AND CLASS																
Blocks	SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Use by Customer Classes								
								SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total	
1	USE0006	USE0100	USE0500	USE0500	USE0015	USE0500	USE0500	402,440	31,259	268,337	217,081	142,396	53,145	44,394	1,159,052	
2	USE0021	-	-	-	USE0026	-	-	771,797	-	-	-	24,438	-	-	796,235	
3	USE0032	-	-	-	USE0100	-	-	174,552	-	-	-	41,397	-	-	215,949	
4	USE0100	-	-	-	-	-	-	146,657	-	-	-	-	-	-	146,657	
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>								<b>1,495,446</b>	<b>31,259</b>	<b>268,337</b>	<b>217,081</b>	<b>208,231</b>	<b>53,145</b>	<b>44,394</b>	<b>2,317,893</b>	
100%																
Blocks		Use By Customer Classes (Out of Governmental Limits)							Total							
SR	MU-IM	MU-MM	COM	IR	BULK	RAW	Total									
USE0006	-	-	-	-	-	-	-									
USE0021	-	-	-	-	-	-	-									
USE0032	-	-	-	-	-	-	-									
USE0100	-	-	-	-	-	-	-									
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>									
<b>Grand Total</b>	<b>1,495,446</b>	<b>31,259</b>	<b>268,337</b>	<b>217,081</b>	<b>208,231</b>	<b>53,145</b>	<b>44,394</b>	<b>2,317,893</b>								

SUMMARY OF WATER USE REVENUE (thousands)									
Blocks	Revenue by Customer Classes (thousands)							Total	
	SR	MU-IM	MU-MM	COM	IR	BULK	RAW		
1	\$ 1,027	\$ 82	\$ 706	\$ 822	\$ 454	\$ 212	\$ 68	\$ 3,371	
2	\$ 2,767	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ 2,877	
3	\$ 834	\$ -	\$ -	\$ -	\$ 278	\$ -	\$ -	\$ 1,113	
4	\$ 986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 986	
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 5,614.14</b>	<b>\$ 82.25</b>	<b>\$ 706.10</b>	<b>\$ 821.86</b>	<b>\$ 841.58</b>	<b>\$ 211.80</b>	<b>\$ 68.37</b>	<b>\$ 8,156.10</b>	

SUMMARY OF WATER REVENUE vs. COST ALLOCATION (thousands)									
Revenue per Customer, Capacity & Usage Charges	Revenue by Customer Classes (thousands)							Total	
	SR	MU-IM	MU-MM	COM	IR	BULK	RAW		
Revenue per Customer, Capacity & Usage Charges	\$ 9,755	\$ 447	\$ 2,146	\$ 1,367	\$ 1,166	\$ 263	\$ 68	\$ 15,211	
Cost Allocated Revenue Requirement	\$ 9,624	\$ 443	\$ 1,748	\$ 1,425	\$ 1,316	\$ 264	\$ 42	\$ 14,861	
Variance (\$)	\$ 131	\$ 4	\$ 398	\$ (58)	\$ (151)	\$ (1)	\$ 27	\$ 350	



SEWER CAPACITY CHARGE REVENUE CALCULATION

Mtr	Size	Meter Equivalency Factors						
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00
0075	3/4"	1.00	1.00	1.00	1.50	1.50	1.50	1.50
0100	1"	1.00	1.00	1.00	2.50	2.50	2.50	2.50
0150	1.5"	1.00	1.00	1.00	5.00	5.00	5.00	5.00
0200	2"	1.00	1.00	1.00	8.00	8.00	8.00	8.00
0300	3"	1.00	1.00	1.00	16.00	16.00	16.00	16.00
0400	4"	1.00	1.00	1.00	25.00	25.00	25.00	25.00
0600	6"	1.00	1.00	1.00	80.00	80.00	80.00	80.00
0800	8"	1.00	1.00	1.00	115.00	115.00	115.00	115.00
1000	10"	1.00	1.00	1.00	115.00	115.00	115.00	115.00

  

Mtr	Size	MEs by Customer Classes							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	56,958	15,440	-	2,804	36	-	-	75,238
0075	3/4"	1,139	360	156	117	-	-	-	1,772
0100	1"	8,062	300	168	1,560	463	-	-	10,553
0150	1.5"	12	12	3,960	1,200	1,800	-	-	6,984
0200	2"	-	12	18,359	2,112	8,736	-	-	29,219
0300	3"	-	-	23,724	384	1,344	-	-	25,452
0400	4"	-	-	54,348	600	300	300	-	55,548
0600	6"	-	-	1,440	1,200	600	-	-	3,240
0800	8"	-	-	-	-	1,920	-	-	1,920
1000	10"	-	-	-	1,380	-	-	-	1,380
<b>Total</b>		<b>66,171</b>	<b>16,124</b>	<b>102,155</b>	<b>11,357</b>	<b>15,199</b>	<b>300</b>	<b>-</b>	<b>211,306</b>

  

Mtr	Size	MEs by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

Capacity Charge		SR	MU-IM	MU-MM	COM	RW	BULK	N/A	Total
		\$ 18.91	\$ 16.07	\$ 16.07	\$ 18.91	\$ 2.12	\$ 18.91	\$ -	\$ 18.91
<b>Total Revenue (thousands)</b>		<b>\$ 1,251.22</b>	<b>\$ 259.15</b>	<b>\$ 1,641.89</b>	<b>\$ 214.75</b>	<b>\$ 32.18</b>	<b>\$ 5.67</b>	<b>\$ -</b>	<b>\$ 3,404.87</b>

32579.6

SUMMARY OF SEWER DEMAND BY BLOCK AND CLASS								
Blocks	Use_code							
	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
1	USE0006	USE0100	USE0500	USE0500	USE0500	USE0500	USE0500	
2	USE0100	-	-	-	-	-	-	
3	-	-	-	-	-	-	-	
4	-	-	-	-	-	-	-	
5	-	-	-	-	-	-	-	
6	-	-	-	-	-	-	-	
<b>Total</b>								<b>1,493,597</b>

  

Blocks	Use by Customer Classes							Total
	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
1	313,668	26,894	235,097	148,261	11,742	29,084	-	764,746
2	728,851	-	-	-	-	-	-	728,851
3	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,042,519</b>	<b>26,894</b>	<b>235,097</b>	<b>148,261</b>	<b>11,742</b>	<b>29,084</b>	<b>-</b>	<b>1,493,597</b>

  

Blocks	Use By Customer Classes (Out of Governmental Limits)							Total
	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
1	-	-	-	-	502,135	-	-	502,135
2	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>502,135</b>	<b>-</b>	<b>-</b>	<b>502,135</b>
<b>Grand Total</b>	<b>1,042,519</b>	<b>26,894</b>	<b>235,097</b>	<b>148,261</b>	<b>513,877</b>	<b>29,084</b>	<b>-</b>	<b>1,995,732</b>

SUMMARY OF SEWER USE REVENUE (thousands)								
Blocks	Revenue by Customer Classes (thousands)							Total
	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
1	\$ 2,171	\$ 192	\$ 1,678	\$ 1,015	\$ 791	\$ 210	\$ -	\$ 6,057
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,170.76</b>	<b>\$ 191.94</b>	<b>\$ 1,677.85</b>	<b>\$ 1,015.36</b>	<b>\$ 791.37</b>	<b>\$ 209.66</b>	<b>\$ -</b>	<b>\$ 6,056.94</b>

%	Change in Use							Reclaimed
	SR	MU-IM	MU-MM	COM	RW	BULK	RAW	
1	-4.00%	-1.00%	-1.00%	-5.00%	-20.00%	0.00%	0.00%	0.00%
2	-10.00%	-2.50%	-2.50%	-5.00%	-25.00%	0.00%	0.00%	0.00%
3	-20.00%	-5.00%	-5.00%	-5.00%	-25.00%	0.00%	0.00%	0.00%
4	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	0.00%
5	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	0.00%
6	0.00%	0.00%	0.00%	-5.00%	-25.00%	0.00%	0.00%	0.00%

SUMMARY OF SEWER REVENUE vs. COST ALLOCATION (thousands)								
Revenue per Customer, Capacity & Usage Charges	Revenue by Customer Classes (thousands)							Total
	SR	MU-IM	MU-MM	COM	RW	BULK	N/A	
	\$ 3,422	\$ 451	\$ 3,320	\$ 1,230	\$ 824	\$ 215	\$ -	\$ 9,462
Cost Allocated Revenue Requirement	\$ 2,942	\$ 488	\$ 3,553	\$ 2,125	\$ 413	\$ 291	\$ -	\$ 9,812
Variance (\$)	\$ 480	\$ (37)	\$ (233)	\$ (895)	\$ 410	\$ (76)	\$ -	\$ (350)

%	Reduction							Reclaimed
	SR	MU-IM	MU-MM	COM	RW	BULK	RAW	
1	(16,098)	(313)	(2,683)	(10,854)	(28,479)	-	-	-
2	(77,180)	-	-	-	(6,110)	-	-	-
3	(34,910)	-	-	-	(10,349)	-	-	-
4	(36,464)	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(164,852)</b>	<b>(313)</b>	<b>(2,683)</b>	<b>(10,854)</b>	<b>(44,938)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% Reduction</b>	<b>-11.0%</b>	<b>-1.0%</b>	<b>-1.0%</b>	<b>-5.0%</b>	<b>-21.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

Summary of Marco Island Water Monthly Billing Data by Customer Class

RES - FY 11

Meter Size	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE
58	89,375,030	87,179,619	108,966,924	107,619,938	84,834,080	99,798,420	121,015,220	106,310,486	101,145,870	100,005,480	82,361,580	78,667,260
75	3,568,940	3,007,640	3,135,160	3,006,130	2,710,620	3,377,500	3,867,140	3,304,200	3,021,460	2,807,620	2,310,380	2,209,410
100	16,822,030	24,000,920	27,635,650	27,073,480	20,450,230	23,062,310	30,717,240	26,903,970	24,119,528	24,679,480	20,319,150	20,671,700
150	97,000	680,700	210,900	242,600	222,300	248,600	454,000	339,800	274,300	316,800	181,300	166,700
200	119,200	168,400	168,400	113,400	32,300	81,900	141,000	133,900	98,900	120,200	70,800	86,700
Total Use (Gall)	111,041,100	115,038,289	140,937,934	138,059,528	108,250,130	126,568,730	156,214,900	135,992,358	128,660,058	127,929,580	105,243,220	101,791,770

5/8" Bills Issued

All Bills Issued

Use / Bill - 5/8"

Use / Bill - All

16,795

17,396

21,312

20,879

16,372

19,184

23,700

20,637

19,517

19,369

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MULV - FY 11

Meter Size	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE
58	1,293,310	1,857,000	2,064,760	2,801,130	3,004,370	3,533,600	3,962,710	2,207,340	1,545,980	1,696,920	1,342,060	1,498,160
75	28,690	35,030	45,480	61,600	44,620	43,710	52,920	36,300	34,560	29,040	23,180	28,270
100	190,660	194,280	293,600	259,970	270,630	367,900	388,210	289,140	244,050	199,860	180,700	178,820
150	29,170	22,700	27,400	25,300	34,700	46,600	28,600	37,300	38,600	32,700	33,400	33,400
200	29,500	28,300	42,000	42,000	38,700	34,900	42,000	32,200	30,800	25,700	20,100	29,600
Total Use (Gall)	1,571,690	2,237,310	2,463,740	3,295,900	3,392,220	4,016,710	4,505,340	2,593,580	1,892,690	1,990,120	1,599,640	1,768,250

5/8" Bills Issued

All Bills Issued

Use / Bill - 5/8"

Use / Bill - All

1,437

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MULV RW - FY 11

Meter Size	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE
58	115,650	124,100	145,690	169,910	190,350	178,890	261,330	200,160	210,540	192,660	111,660	198,020
75	33,880	49,120	57,650	73,810	114,300	88,180	104,580	88,180	50,020	66,580	44,190	44,810
100	25,190	67,350	85,540	89,330	77,480	69,330	72,150	59,110	86,480	59,220	8,640	190
150	1,032,730	1,889,760	1,609,200	1,851,850	1,260,700	1,202,460	1,244,150	1,206,140	1,206,140	1,423,870	860,550	1,211,100
200	393,500	358,400	508,500	361,000	211,600	207,300	266,100	290,000	376,100	376,100	238,100	252,800
400	420,700	226,000	876,200	457,700	300,100	431,900	667,500	1,274,600	695,300	1,072,000	1,035,400	1,035,400
600	1,216,600	1,097,700	1,221,500	1,129,200	1,137,900	963,500	1,200,000	1,009,300	1,059,800	1,127,300	808,200	264,400
Total Use (Gall)	3,236,150	3,762,430	4,300,610	4,919,200	3,235,780	3,167,680	3,831,830	3,376,700	3,684,380	4,610,610	3,173,360	3,004,720

5/8" Bills Issued

All Bills Issued

Use / Bill - 5/8"

Use / Bill - All

4,582

5,761

6,392

6,719

5,933

6,490

7,498

5,725

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MUL - FY 11

Meter Size	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7
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Summary of Marco Island Water Monthly Billing Data By Customer Class

Meter Size	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12		
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE	
58	317,330	1,071,420	428,880	112,710	131,600	322,080	382,220	341,970	59,640	47,180	50,640	332,980	306,320	296,770	196,820										
75	57,850	37,690	59,160	48,950	47,180	50,640	85,850	87,970	79,450	77,950	79,450	30,340	16,260	19,600	5,250										
100	514,150	497,650	602,150	817,210	652,140	723,980	877,950	794,450	769,160	769,160	769,160	866,240	866,240	891,830	653,230										
150	976,950	1,595,300	2,235,080	2,074,360	1,464,390	1,772,720	2,246,190	2,065,130	2,065,130	2,065,130	2,065,130	2,367,250	2,367,250	1,305,170	856,190										
200	1,790,100	2,334,900	3,115,800	2,635,000	2,212,200	2,460,900	3,238,000	2,654,300	2,654,300	2,654,300	2,654,300	2,713,700	2,713,700	2,140,600	1,689,000										
300	240,500	462,100	629,200	684,300	590,400	576,400	743,000	610,200	610,200	610,200	610,200	623,900	411,700	395,900	385,400										
400	8,300	15,600	8,300	16,200	12,600	19,700	29,000	14,700	14,700	14,700	14,700	4,600	7,300	5,900	7,800										
500	1,430,000	835,900	759,100	1,094,100	810,000	713,300	914,400	869,600	869,600	869,600	869,600	730,800	1,164,700	1,384,300	1,809,600										
Total Use (Gall)	5,335,190	6,850,570	8,132,780	7,666,630	5,860,620	6,599,600	8,476,710	7,390,120	7,390,120	7,390,120	7,390,120	7,592,560	6,265,520	6,443,070	5,603,590										

Meter Size	Month 1		Month 2		Month 3		Month 4		Month 5		Month 6		Month 7		Month 8		Month 9		Month 10		Month 11		Month 12		
	Sum of 10/2010 USE	Sum of 11/2010 USE	Sum of 12/2010 USE	Sum of 1/2011 USE	Sum of 2/2011 USE	Sum of 3/2011 USE	Sum of 4/2011 USE	Sum of 5/2011 USE	Sum of 6/2011 USE	Sum of 7/2011 USE	Sum of 8/2011 USE	Sum of 9/2011 USE	Sum of 10/2011 USE	Sum of 11/2011 USE	Sum of 12/2011 USE	Sum of 1/2012 USE	Sum of 2/2012 USE	Sum of 3/2012 USE	Sum of 4/2012 USE	Sum of 5/2012 USE	Sum of 6/2012 USE	Sum of 7/2012 USE	Sum of 8/2012 USE	Sum of 9/2012 USE	
58	37,700	40,690	40,250	42,860	36,630	33,400	32,390	42,020	36,630	36,630	33,400	39,290	49,960	40,060	30,270										
100	1,098,670	848,100	1,272,200	1,228,720	986,070	1,032,470	1,142,290	1,198,310	1,198,310	1,198,310	1,198,310	1,220,990	1,089,250	845,320	987,000										
150	3,556,600	3,760,200	4,223,000	4,054,100	3,272,600	3,369,900	5,081,000	4,086,300	4,086,300	4,086,300	4,086,300	3,609,400	4,375,600	3,339,400	3,895,600										
200	13,442,600	16,277,100	15,336,200	19,805,900	14,116,000	16,196,100	20,982,000	19,293,500	19,293,500	19,293,500	19,293,500	18,065,500	18,981,300	17,040,400	16,872,600										
300	1,357,300	1,969,800	1,825,700	2,079,800	1,243,800	1,705,900	2,027,500	1,689,700	1,689,700	1,689,700	1,689,700	2,000,400	2,005,900	1,919,100	2,026,000										
Total Use (Gall)	19,483,070	22,915,890	22,699,350	27,211,410	19,655,300	22,367,770	29,544,810	26,300,200	26,300,200	26,300,200	26,300,200	24,935,580	26,512,010	23,183,280	23,911,770										

Tot Use / Bill - All 4,346 5,451 5,685 6,773 5,644 6,573 8,114 6,279 5,320 5,466 4,893 4,722

Prepared by Burton & Associates

12/21/2011

### 9,000 - 15,000 Sq. Ft. SR Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	2,143	5.7%	5.7%	\$ 55.97	\$ 62.68	\$ 6.71	12.0%
1	976	2.6%	8.3%	\$ 64.79	\$ 72.55	\$ 7.76	12.0%
2	1,075	2.9%	11.1%	\$ 73.61	\$ 82.42	\$ 8.81	12.0%
3	1,263	3.4%	14.5%	\$ 82.43	\$ 92.29	\$ 9.86	12.0%
4	1,276	3.4%	17.9%	\$ 91.25	\$ 102.16	\$ 10.91	12.0%
5	1,181	3.1%	21.0%	\$ 100.07	\$ 112.03	\$ 11.96	12.0%
6	1,115	3.0%	23.9%	\$ 108.89	\$ 121.90	\$ 13.01	11.9%
7	953	2.5%	26.5%	\$ 112.74	\$ 125.88	\$ 13.14	11.7%
8	957	2.5%	29.0%	\$ 116.59	\$ 129.86	\$ 13.27	11.4%
9	870	2.3%	31.3%	\$ 120.44	\$ 133.84	\$ 13.40	11.1%
10	950	2.5%	33.8%	\$ 124.29	\$ 137.82	\$ 13.53	10.9%
11	955	2.5%	36.4%	\$ 128.14	\$ 141.80	\$ 13.66	10.7%
12	976	2.6%	39.0%	\$ 131.99	\$ 145.78	\$ 13.79	10.4%
13	978	2.6%	41.6%	\$ 135.84	\$ 149.76	\$ 13.92	10.2%
14	1,089	2.9%	44.4%	\$ 139.69	\$ 153.74	\$ 14.05	10.1%
15	1,138	3.0%	47.5%	\$ 143.54	\$ 157.72	\$ 14.18	9.9%
16	1,152	3.1%	50.5%	\$ 147.39	\$ 161.70	\$ 14.31	9.7%
17	1,166	3.1%	53.6%	\$ 151.24	\$ 165.68	\$ 14.44	9.5%
18	1,209	3.2%	56.8%	\$ 155.09	\$ 169.66	\$ 14.57	9.4%
19	1,148	3.0%	59.9%	\$ 158.94	\$ 173.64	\$ 14.70	9.2%
20	1,130	3.0%	62.9%	\$ 162.79	\$ 177.62	\$ 14.83	9.1%
21	1,084	2.9%	65.7%	\$ 166.64	\$ 181.60	\$ 14.96	9.0%
22	1,066	2.8%	68.6%	\$ 170.49	\$ 187.58	\$ 17.09	10.0%
23	1,027	2.7%	71.3%	\$ 174.34	\$ 193.56	\$ 19.22	11.0%
24	908	2.4%	73.7%	\$ 178.19	\$ 199.54	\$ 21.35	12.0%
25	860	2.3%	76.0%	\$ 182.04	\$ 205.52	\$ 23.48	12.9%
26	829	2.2%	78.2%	\$ 185.89	\$ 211.50	\$ 25.61	13.8%
27	777	2.1%	80.2%	\$ 189.74	\$ 217.48	\$ 27.74	14.6%
28	731	1.9%	82.2%	\$ 195.51	\$ 223.46	\$ 27.95	14.3%
29	619	1.6%	83.8%	\$ 201.28	\$ 229.44	\$ 28.16	14.0%
30	550	1.5%	85.3%	\$ 207.05	\$ 235.42	\$ 28.37	13.7%

35% of All Bills Were Issued for (9,000 - 15,000 sq. ft. lot) SR Accounts

Current M1 Analysis				Prior M1 Analysis			
	Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.	
	\$ 40.21	\$ (15.76)	-28.2%	\$ 41.04	\$ (14.93)	-26.7%	
	\$ 50.76	\$ (14.03)	-21.7%	\$ 53.25	\$ (11.54)	-17.8%	
	\$ 61.31	\$ (12.30)	-16.7%	\$ 65.46	\$ (8.15)	-11.1%	
	\$ 71.86	\$ (10.57)	-12.8%	\$ 77.67	\$ (4.76)	-5.8%	
	\$ 82.41	\$ (8.84)	-9.7%	\$ 89.88	\$ (1.37)	-1.5%	
	\$ 92.96	\$ (7.11)	-7.1%	\$ 102.09	\$ 2.02	2.0%	
	\$ 103.51	\$ (5.38)	-4.9%	\$ 114.30	\$ 5.41	5.0%	
	\$ 108.36	\$ (4.38)	-3.9%	\$ 119.61	\$ 6.87	6.1%	
	\$ 113.21	\$ (3.38)	-2.9%	\$ 124.92	\$ 8.33	7.1%	
	\$ 118.06	\$ (2.38)	-2.0%	\$ 130.23	\$ 9.79	8.1%	
	\$ 122.91	\$ (1.38)	-1.1%	\$ 135.54	\$ 11.25	9.1%	
	\$ 127.76	\$ (0.38)	-0.3%	\$ 140.85	\$ 12.71	9.9%	
	\$ 132.61	\$ 0.62	0.5%	\$ 146.16	\$ 14.17	10.7%	
	\$ 137.46	\$ 1.62	1.2%	\$ 151.47	\$ 15.63	11.5%	
	\$ 142.31	\$ 2.62	1.9%	\$ 156.78	\$ 17.09	12.2%	
	\$ 147.16	\$ 3.62	2.5%	\$ 162.09	\$ 18.55	12.9%	
	\$ 152.01	\$ 4.62	3.1%	\$ 167.40	\$ 20.01	13.6%	
	\$ 156.86	\$ 5.62	3.7%	\$ 172.71	\$ 21.47	14.2%	
	\$ 161.71	\$ 6.62	4.3%	\$ 178.02	\$ 22.93	14.8%	
	\$ 166.56	\$ 7.62	4.8%	\$ 183.33	\$ 24.39	15.3%	
	\$ 171.41	\$ 8.62	5.3%	\$ 188.64	\$ 25.85	15.9%	
	\$ 176.26	\$ 9.62	5.8%	\$ 193.95	\$ 27.31	16.4%	
	\$ 183.53	\$ 13.04	7.6%	\$ 201.92	\$ 31.43	18.4%	
	\$ 190.80	\$ 16.46	9.4%	\$ 209.89	\$ 35.55	20.4%	
	\$ 198.07	\$ 19.88	11.2%	\$ 217.86	\$ 39.67	22.3%	
	\$ 205.34	\$ 23.30	12.8%	\$ 225.83	\$ 43.79	24.1%	
	\$ 212.61	\$ 26.72	14.4%	\$ 233.80	\$ 47.91	25.8%	
	\$ 219.88	\$ 30.14	15.9%	\$ 241.77	\$ 52.03	27.4%	
	\$ 227.15	\$ 31.64	16.2%	\$ 249.74	\$ 54.23	27.7%	
	\$ 234.42	\$ 33.14	16.5%	\$ 257.71	\$ 56.43	28.0%	
	\$ 241.69	\$ 34.64	16.7%	\$ 265.68	\$ 58.63	28.3%	

Correction distributed on 6/9/11  
Adj. to reflect a 5/8" meter after 6/9/11



**0 - 9,000 Sq. Ft. SR Water & Sewer Bill Comparison**

Water Use	# of Bills	% of Bills	Agg. %	Current	Proposed	\$ Chg.	% Chg.
0	3,954	6.0%	6.0%	\$ 55.97	\$ 62.68	\$ 6.71	12.0%
1	1,758	2.7%	8.6%	\$ 64.79	\$ 72.55	\$ 7.76	12.0%
2	2,008	3.0%	11.7%	\$ 73.61	\$ 82.42	\$ 8.81	12.0%
3	2,308	3.5%	15.1%	\$ 82.43	\$ 92.29	\$ 9.86	12.0%
4	2,354	3.6%	18.7%	\$ 91.25	\$ 102.16	\$ 10.91	12.0%
5	2,293	3.5%	22.2%	\$ 100.07	\$ 112.03	\$ 11.96	12.0%
6	2,139	3.2%	25.4%	\$ 108.89	\$ 121.90	\$ 13.01	11.9%
7	1,844	2.8%	28.2%	\$ 112.74	\$ 125.88	\$ 13.14	11.7%
8	1,867	2.8%	31.0%	\$ 116.59	\$ 129.86	\$ 13.27	11.4%
9	1,762	2.7%	33.6%	\$ 120.44	\$ 133.84	\$ 13.40	11.1%
10	1,835	2.8%	36.4%	\$ 124.29	\$ 137.82	\$ 13.53	10.9%
11	1,838	2.8%	39.2%	\$ 128.14	\$ 141.80	\$ 13.66	10.7%
12	1,918	2.9%	42.1%	\$ 131.99	\$ 145.78	\$ 13.79	10.4%
13	1,864	2.8%	44.9%	\$ 135.84	\$ 149.76	\$ 13.92	10.2%
14	1,940	2.9%	47.8%	\$ 139.69	\$ 153.74	\$ 14.05	10.1%
15	2,062	3.1%	50.9%	\$ 143.54	\$ 157.72	\$ 14.18	9.9%
16	2,014	3.0%	54.0%	\$ 147.39	\$ 161.70	\$ 14.31	9.7%
17	1,984	3.0%	57.0%	\$ 151.24	\$ 165.68	\$ 14.44	9.5%
18	2,004	3.0%	60.0%	\$ 155.09	\$ 169.66	\$ 14.57	9.4%
19	1,901	2.9%	62.9%	\$ 158.94	\$ 173.64	\$ 14.70	9.2%
20	1,869	2.8%	65.7%	\$ 162.79	\$ 177.62	\$ 14.83	9.1%
21	1,730	2.6%	68.3%	\$ 166.64	\$ 181.60	\$ 14.96	9.0%
22	1,604	2.4%	70.7%	\$ 172.41	\$ 187.58	\$ 15.17	8.8%
23	1,593	2.4%	73.1%	\$ 178.18	\$ 193.56	\$ 15.38	8.6%
24	1,438	2.2%	75.3%	\$ 183.95	\$ 199.54	\$ 15.59	8.5%
25	1,339	2.0%	77.3%	\$ 189.72	\$ 205.52	\$ 15.80	8.3%
26	1,222	1.8%	79.2%	\$ 195.49	\$ 211.50	\$ 16.01	8.2%
27	1,158	1.7%	80.9%	\$ 201.26	\$ 217.48	\$ 16.22	8.1%
28	1,095	1.7%	82.6%	\$ 207.03	\$ 223.46	\$ 16.43	7.9%
29	923	1.4%	84.0%	\$ 212.80	\$ 229.44	\$ 16.64	7.8%
30	884	1.3%	85.3%	\$ 218.57	\$ 235.42	\$ 16.85	7.7%

Current M1 Analysis							
Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.
\$ 40.21	\$ (15.76)	-28.2%	\$ 40.21	\$ (15.76)	-28.2%	\$ 40.21	\$ (15.76)
\$ 50.76	\$ (14.03)	-21.7%	\$ 50.76	\$ (14.03)	-21.7%	\$ 50.76	\$ (14.03)
\$ 61.31	\$ (12.30)	-16.7%	\$ 61.31	\$ (12.30)	-16.7%	\$ 61.31	\$ (12.30)
\$ 71.86	\$ (10.57)	-12.8%	\$ 71.86	\$ (10.57)	-12.8%	\$ 71.86	\$ (10.57)
\$ 82.41	\$ (8.84)	-9.7%	\$ 82.41	\$ (8.84)	-9.7%	\$ 82.41	\$ (8.84)
\$ 92.96	\$ (7.11)	-7.1%	\$ 92.96	\$ (7.11)	-7.1%	\$ 92.96	\$ (7.11)
\$ 103.51	\$ (5.38)	-4.9%	\$ 103.51	\$ (5.38)	-4.9%	\$ 103.51	\$ (5.38)
\$ 108.36	\$ (4.38)	-3.9%	\$ 108.36	\$ (4.38)	-3.9%	\$ 108.36	\$ (4.38)
\$ 113.21	\$ (3.38)	-2.9%	\$ 113.21	\$ (3.38)	-2.9%	\$ 113.21	\$ (3.38)
\$ 118.06	\$ (2.38)	-2.0%	\$ 118.06	\$ (2.38)	-2.0%	\$ 118.06	\$ (2.38)
\$ 122.91	\$ (1.38)	-1.1%	\$ 122.91	\$ (1.38)	-1.1%	\$ 122.91	\$ (1.38)
\$ 127.76	\$ (0.38)	-0.3%	\$ 127.76	\$ (0.38)	-0.3%	\$ 127.76	\$ (0.38)
\$ 132.61	\$ 0.62	0.5%	\$ 132.61	\$ 0.62	0.5%	\$ 132.61	\$ 0.62
\$ 137.46	\$ 1.62	1.2%	\$ 137.46	\$ 1.62	1.2%	\$ 137.46	\$ 1.62
\$ 142.31	\$ 2.62	1.9%	\$ 142.31	\$ 2.62	1.9%	\$ 142.31	\$ 2.62
\$ 147.16	\$ 3.62	2.5%	\$ 147.16	\$ 3.62	2.5%	\$ 147.16	\$ 3.62
\$ 152.01	\$ 4.62	3.1%	\$ 152.01	\$ 4.62	3.1%	\$ 152.01	\$ 4.62
\$ 156.86	\$ 5.62	3.7%	\$ 156.86	\$ 5.62	3.7%	\$ 156.86	\$ 5.62
\$ 161.71	\$ 6.62	4.3%	\$ 161.71	\$ 6.62	4.3%	\$ 161.71	\$ 6.62
\$ 166.56	\$ 7.62	4.8%	\$ 166.56	\$ 7.62	4.8%	\$ 166.56	\$ 7.62
\$ 171.41	\$ 8.62	5.3%	\$ 171.41	\$ 8.62	5.3%	\$ 171.41	\$ 8.62
\$ 176.26	\$ 9.62	5.8%	\$ 176.26	\$ 9.62	5.8%	\$ 176.26	\$ 9.62
\$ 183.53	\$ 11.12	6.4%	\$ 183.53	\$ 11.12	6.4%	\$ 183.53	\$ 11.12
\$ 190.80	\$ 12.62	7.1%	\$ 190.80	\$ 12.62	7.1%	\$ 190.80	\$ 12.62
\$ 198.07	\$ 14.12	7.7%	\$ 198.07	\$ 14.12	7.7%	\$ 198.07	\$ 14.12
\$ 205.34	\$ 15.62	8.2%	\$ 205.34	\$ 15.62	8.2%	\$ 205.34	\$ 15.62
\$ 212.61	\$ 17.12	8.8%	\$ 212.61	\$ 17.12	8.8%	\$ 212.61	\$ 17.12
\$ 219.88	\$ 18.62	9.3%	\$ 219.88	\$ 18.62	9.3%	\$ 219.88	\$ 18.62
\$ 227.15	\$ 20.12	9.7%	\$ 227.15	\$ 20.12	9.7%	\$ 227.15	\$ 20.12
\$ 234.42	\$ 21.62	10.2%	\$ 234.42	\$ 21.62	10.2%	\$ 234.42	\$ 21.62
\$ 241.69	\$ 23.12	10.6%	\$ 241.69	\$ 23.12	10.6%	\$ 241.69	\$ 23.12

Prior M1 Analysis							
Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.
\$ 41.04	\$ (14.93)	-26.7%	\$ 41.04	\$ (14.93)	-26.7%	\$ 41.04	\$ (14.93)
\$ 53.25	\$ (11.54)	-17.8%	\$ 53.25	\$ (11.54)	-17.8%	\$ 53.25	\$ (11.54)
\$ 65.46	\$ (8.15)	-11.1%	\$ 65.46	\$ (8.15)	-11.1%	\$ 65.46	\$ (8.15)
\$ 77.67	\$ (4.76)	-5.8%	\$ 77.67	\$ (4.76)	-5.8%	\$ 77.67	\$ (4.76)
\$ 89.88	\$ (1.37)	-1.5%	\$ 89.88	\$ (1.37)	-1.5%	\$ 89.88	\$ (1.37)
\$ 102.09	\$ 2.02	2.0%	\$ 102.09	\$ 2.02	2.0%	\$ 102.09	\$ 2.02
\$ 114.30	\$ 5.41	5.0%	\$ 114.30	\$ 5.41	5.0%	\$ 114.30	\$ 5.41
\$ 119.61	\$ 6.87	6.1%	\$ 119.61	\$ 6.87	6.1%	\$ 119.61	\$ 6.87
\$ 124.92	\$ 8.33	7.1%	\$ 124.92	\$ 8.33	7.1%	\$ 124.92	\$ 8.33
\$ 130.23	\$ 9.79	8.1%	\$ 130.23	\$ 9.79	8.1%	\$ 130.23	\$ 9.79
\$ 135.54	\$ 11.25	9.1%	\$ 135.54	\$ 11.25	9.1%	\$ 135.54	\$ 11.25
\$ 140.85	\$ 12.71	9.9%	\$ 140.85	\$ 12.71	9.9%	\$ 140.85	\$ 12.71
\$ 146.16	\$ 14.17	10.7%	\$ 146.16	\$ 14.17	10.7%	\$ 146.16	\$ 14.17
\$ 151.47	\$ 15.63	11.5%	\$ 151.47	\$ 15.63	11.5%	\$ 151.47	\$ 15.63
\$ 156.78	\$ 17.09	12.2%	\$ 156.78	\$ 17.09	12.2%	\$ 156.78	\$ 17.09
\$ 162.09	\$ 18.55	12.9%	\$ 162.09	\$ 18.55	12.9%	\$ 162.09	\$ 18.55
\$ 167.40	\$ 20.01	13.6%	\$ 167.40	\$ 20.01	13.6%	\$ 167.40	\$ 20.01
\$ 172.71	\$ 21.47	14.2%	\$ 172.71	\$ 21.47	14.2%	\$ 172.71	\$ 21.47
\$ 178.02	\$ 22.93	14.8%	\$ 178.02	\$ 22.93	14.8%	\$ 178.02	\$ 22.93
\$ 183.33	\$ 24.39	15.3%	\$ 183.33	\$ 24.39	15.3%	\$ 183.33	\$ 24.39
\$ 188.64	\$ 25.85	15.9%	\$ 188.64	\$ 25.85	15.9%	\$ 188.64	\$ 25.85
\$ 193.95	\$ 27.31	16.4%	\$ 193.95	\$ 27.31	16.4%	\$ 193.95	\$ 27.31
\$ 201.92	\$ 29.51	17.1%	\$ 201.92	\$ 29.51	17.1%	\$ 201.92	\$ 29.51
\$ 209.89	\$ 31.71	17.8%	\$ 209.89	\$ 31.71	17.8%	\$ 209.89	\$ 31.71
\$ 217.86	\$ 33.91	18.4%	\$ 217.86	\$ 33.91	18.4%	\$ 217.86	\$ 33.91
\$ 225.83	\$ 36.11	19.0%	\$ 225.83	\$ 36.11	19.0%	\$ 225.83	\$ 36.11
\$ 233.80	\$ 38.31	19.6%	\$ 233.80	\$ 38.31	19.6%	\$ 233.80	\$ 38.31
\$ 241.77	\$ 40.51	20.1%	\$ 241.77	\$ 40.51	20.1%	\$ 241.77	\$ 40.51
\$ 249.74	\$ 42.71	20.6%	\$ 249.74	\$ 42.71	20.6%	\$ 249.74	\$ 42.71
\$ 257.71	\$ 44.91	21.1%	\$ 257.71	\$ 44.91	21.1%	\$ 257.71	\$ 44.91
\$ 265.68	\$ 47.11	21.6%	\$ 265.68	\$ 47.11	21.6%	\$ 265.68	\$ 47.11

23% of All Bills Were Issued for (0 - 9,000 sq. ft. lot) SR Accounts

## 5/8" MU-IM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	8,199	47.6%	47.6%	\$ 55.97	\$ 35.95	\$ (20.02)	-35.8%
1	2,885	16.8%	64.4%	\$ 64.79	\$ 45.82	\$ (18.97)	-29.3%
2	2,185	12.7%	77.0%	\$ 73.61	\$ 55.69	\$ (17.92)	-24.3%
3	1,498	8.7%	85.7%	\$ 82.43	\$ 65.56	\$ (16.87)	-20.5%
4	975	5.7%	91.4%	\$ 91.25	\$ 75.43	\$ (15.82)	-17.3%
5	583	3.4%	94.8%	\$ 100.07	\$ 85.30	\$ (14.77)	-14.8%
6	290	1.7%	96.5%	\$ 108.89	\$ 95.17	\$ (13.72)	-12.6%
7	178	1.0%	97.5%	\$ 112.74	\$ 105.04	\$ (7.70)	-6.8%
8	139	0.8%	98.3%	\$ 116.59	\$ 114.91	\$ (1.68)	-1.4%
9	76	0.4%	98.8%	\$ 120.44	\$ 124.78	\$ 4.34	3.6%
10	49	0.3%	99.0%	\$ 124.29	\$ 134.65	\$ 10.36	8.3%
20	-	0.0%	99.8%	\$ 162.79	\$ 233.35	\$ 70.56	43.3%
30	1	0.0%	99.9%	\$ 201.29	\$ 332.05	\$ 130.76	65.0%
40	5	0.0%	99.9%	\$ 239.79	\$ 430.75	\$ 190.96	79.6%
50	-	0.0%	99.9%	\$ 278.29	\$ 529.45	\$ 251.16	90.3%
60	-	0.0%	99.9%	\$ 316.79	\$ 628.15	\$ 311.36	98.3%
70	1	0.0%	100.0%	\$ 355.29	\$ 726.85	\$ 371.56	104.6%
80	1	0.0%	100.0%	\$ 393.79	\$ 825.55	\$ 431.76	109.6%
90	-	0.0%	100.0%	\$ 432.29	\$ 924.25	\$ 491.96	113.8%
100	2	0.0%	100.0%	\$ 470.79	\$ 1,022.95	\$ 552.16	117.3%

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 25.75	\$ (30.22)	-54.0%	
\$ 42.65	\$ (22.14)	-34.2%	
\$ 59.55	\$ (14.06)	-19.1%	
\$ 76.45	\$ (5.98)	-7.3%	
\$ 93.35	\$ 2.10	2.3%	
\$ 110.25	\$ 10.18	10.2%	
\$ 127.15	\$ 18.26	16.8%	
\$ 144.05	\$ 31.31	27.8%	
\$ 160.95	\$ 44.36	38.0%	
\$ 177.85	\$ 57.41	47.7%	
\$ 194.75	\$ 70.46	56.7%	
\$ 363.75	\$ 200.96	123.4%	
\$ 532.75	\$ 331.46	164.7%	
\$ 701.75	\$ 461.96	192.7%	
\$ 870.75	\$ 592.46	212.9%	
\$ 1,039.75	\$ 722.96	228.2%	
\$ 1,208.75	\$ 853.46	240.2%	
\$ 1,377.75	\$ 983.96	249.9%	
\$ 1,546.75	\$ 1,114.46	257.8%	
\$ 1,715.75	\$ 1,244.96	264.4%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 25.69	\$ (30.28)	-54.1%	
\$ 41.28	\$ (23.51)	-36.3%	
\$ 56.87	\$ (16.74)	-22.7%	
\$ 72.46	\$ (9.97)	-12.1%	
\$ 88.05	\$ (3.20)	-3.5%	
\$ 103.64	\$ 3.57	3.6%	
\$ 119.23	\$ 10.34	9.5%	
\$ 134.82	\$ 22.08	19.6%	
\$ 150.41	\$ 33.82	29.0%	
\$ 166.00	\$ 45.56	37.8%	
\$ 181.59	\$ 57.30	46.1%	
\$ 337.49	\$ 174.70	107.3%	
\$ 493.39	\$ 292.10	145.1%	
\$ 649.29	\$ 409.50	170.8%	
\$ 805.19	\$ 526.90	189.3%	
\$ 961.09	\$ 644.30	203.4%	
\$ 1,116.99	\$ 761.70	214.4%	
\$ 1,272.89	\$ 879.10	223.2%	
\$ 1,428.79	\$ 996.50	230.5%	
\$ 1,584.69	\$ 1,113.90	236.6%	

17% of All Bills Were Issued for 5/8" MU-IM Accounts

**MU Water & Sewer Bill Comparison:**

**30**

**Units**

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Current M1 Analysis			Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.
0	-	0.0%	0.0%	\$ 894.94	\$ 875.21	\$ (19.73)	-2.2%	\$ 446.68	\$ (448.26)	-50.1%	\$ 452.03	\$ (442.91)	-49.5%
10	-	0.0%	4.2%	\$ 993.14	\$ 973.91	\$ (19.23)	-1.9%	\$ 602.58	\$ (390.56)	-39.3%	\$ 595.13	\$ (398.01)	-40.1%
20	-	0.0%	10.4%	\$ 1,091.34	\$ 1,072.61	\$ (18.73)	-1.7%	\$ 758.48	\$ (332.86)	-30.5%	\$ 738.23	\$ (353.11)	-32.4%
30	-	0.0%	25.0%	\$ 1,189.54	\$ 1,171.31	\$ (18.23)	-1.5%	\$ 914.38	\$ (275.16)	-23.1%	\$ 881.33	\$ (308.21)	-25.9%
40	-	0.0%	35.4%	\$ 1,287.74	\$ 1,270.01	\$ (17.73)	-1.4%	\$ 1,070.28	\$ (217.46)	-16.9%	\$ 1,024.43	\$ (263.31)	-20.4%
50	-	0.0%	52.1%	\$ 1,385.94	\$ 1,368.71	\$ (17.23)	-1.2%	\$ 1,226.18	\$ (159.76)	-11.5%	\$ 1,167.53	\$ (218.41)	-15.8%
60	-	0.0%	56.3%	\$ 1,484.14	\$ 1,467.41	\$ (16.73)	-1.1%	\$ 1,382.08	\$ (102.06)	-6.9%	\$ 1,310.63	\$ (173.51)	-11.7%
70	-	0.0%	62.5%	\$ 1,582.34	\$ 1,566.11	\$ (16.23)	-1.0%	\$ 1,537.98	\$ (44.36)	-2.8%	\$ 1,453.73	\$ (128.61)	-8.1%
80	1	2.1%	72.9%	\$ 1,680.54	\$ 1,664.81	\$ (15.73)	-0.9%	\$ 1,693.88	\$ 13.34	0.8%	\$ 1,596.83	\$ (83.71)	-5.0%
90	-	0.0%	77.1%	\$ 1,778.74	\$ 1,763.51	\$ (15.23)	-0.9%	\$ 1,849.78	\$ 71.04	4.0%	\$ 1,739.93	\$ (38.81)	-2.2%
100	-	0.0%	79.2%	\$ 1,876.94	\$ 1,862.21	\$ (14.73)	-0.8%	\$ 2,005.68	\$ 128.74	6.9%	\$ 1,883.03	\$ 6.09	0.3%
150	-	0.0%	100.0%	\$ 2,367.94	\$ 2,355.71	\$ (12.23)	-0.5%	\$ 2,785.18	\$ 417.24	17.6%	\$ 2,598.53	\$ 230.59	9.7%
200	-	0.0%	100.0%	\$ 2,858.94	\$ 2,849.21	\$ (9.73)	-0.3%	\$ 3,564.68	\$ 705.74	24.7%	\$ 3,314.03	\$ 455.09	15.9%
250	-	0.0%	100.0%	\$ 3,349.94	\$ 3,342.71	\$ (7.23)	-0.2%	\$ 4,344.18	\$ 994.24	29.7%	\$ 4,029.53	\$ 679.59	20.3%
300	-	0.0%	100.0%	\$ 3,840.94	\$ 3,836.21	\$ (4.73)	-0.1%	\$ 5,123.68	\$ 1,282.74	33.4%	\$ 4,745.03	\$ 904.09	23.5%
350	-	0.0%	100.0%	\$ 4,331.94	\$ 4,329.71	\$ (2.23)	-0.1%	\$ 5,903.18	\$ 1,571.24	36.3%	\$ 5,460.53	\$ 1,128.59	26.1%
400	-	0.0%	100.0%	\$ 4,822.94	\$ 4,823.21	\$ 0.27	0.0%	\$ 6,682.68	\$ 1,859.74	38.6%	\$ 6,176.03	\$ 1,353.09	28.1%
450	-	0.0%	100.0%	\$ 5,313.94	\$ 5,316.71	\$ 2.77	0.1%	\$ 7,462.18	\$ 2,148.24	40.4%	\$ 6,891.53	\$ 1,577.59	29.7%
500	-	0.0%	100.0%	\$ 5,804.94	\$ 5,810.21	\$ 5.27	0.1%	\$ 8,241.68	\$ 2,436.74	42.0%	\$ 7,607.03	\$ 1,802.09	31.0%

2% of All Bills Were Issued for MU Accounts

## 5/8" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Current M1 Analysis			Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.
0	988	29.5%	29.5%	\$ 55.97	\$ 62.68	\$ 6.71	12.0%	\$ 82.30	\$ 26.33	47.0%	\$ 67.49	\$ 11.52	20.6%
1	544	16.2%	45.7%	\$ 65.79	\$ 73.88	\$ 8.09	12.3%	\$ 98.54	\$ 32.75	49.8%	\$ 82.77	\$ 16.98	25.8%
2	305	9.1%	54.8%	\$ 75.61	\$ 85.08	\$ 9.47	12.5%	\$ 114.78	\$ 39.17	51.8%	\$ 98.05	\$ 22.44	29.7%
3	178	5.3%	60.1%	\$ 85.43	\$ 96.28	\$ 10.85	12.7%	\$ 131.02	\$ 45.59	53.4%	\$ 113.33	\$ 27.90	32.7%
4	142	4.2%	64.3%	\$ 95.25	\$ 107.48	\$ 12.23	12.8%	\$ 147.26	\$ 52.01	54.6%	\$ 128.61	\$ 33.36	35.0%
5	133	4.0%	68.3%	\$ 105.07	\$ 118.68	\$ 13.61	13.0%	\$ 163.50	\$ 58.43	55.6%	\$ 143.89	\$ 38.82	36.9%
6	104	3.1%	71.4%	\$ 114.89	\$ 129.88	\$ 14.99	13.0%	\$ 179.74	\$ 64.85	56.4%	\$ 159.17	\$ 44.28	38.5%
7	80	2.4%	73.8%	\$ 124.71	\$ 141.08	\$ 16.37	13.1%	\$ 195.98	\$ 71.27	57.1%	\$ 174.45	\$ 49.74	39.9%
8	77	2.3%	76.1%	\$ 134.53	\$ 152.28	\$ 17.75	13.2%	\$ 212.22	\$ 77.69	57.7%	\$ 189.73	\$ 55.20	41.0%
9	62	1.8%	77.9%	\$ 144.35	\$ 163.48	\$ 19.13	13.3%	\$ 228.46	\$ 84.11	58.3%	\$ 205.01	\$ 60.66	42.0%
10	55	1.6%	79.5%	\$ 154.17	\$ 174.68	\$ 20.51	13.3%	\$ 244.70	\$ 90.53	58.7%	\$ 220.29	\$ 66.12	42.9%
20	24	0.7%	90.2%	\$ 252.37	\$ 286.68	\$ 34.31	13.6%	\$ 407.10	\$ 154.73	61.3%	\$ 373.09	\$ 120.72	47.8%
30	11	0.3%	94.0%	\$ 350.57	\$ 398.68	\$ 48.11	13.7%	\$ 569.50	\$ 218.93	62.4%	\$ 525.89	\$ 175.32	50.0%
40	6	0.2%	95.5%	\$ 448.77	\$ 510.68	\$ 61.91	13.8%	\$ 731.90	\$ 283.13	63.1%	\$ 678.69	\$ 229.92	51.2%
50	9	0.3%	97.1%	\$ 546.97	\$ 622.68	\$ 75.71	13.8%	\$ 894.30	\$ 347.33	63.5%	\$ 831.49	\$ 284.52	52.0%
60	5	0.1%	98.2%	\$ 645.17	\$ 734.68	\$ 89.51	13.9%	\$ 1,056.70	\$ 411.53	63.8%	\$ 984.29	\$ 339.12	52.6%
70	1	0.0%	98.7%	\$ 743.37	\$ 846.68	\$ 103.31	13.9%	\$ 1,219.10	\$ 475.73	64.0%	\$ 1,137.09	\$ 393.72	53.0%
80	-	0.0%	99.0%	\$ 841.57	\$ 958.68	\$ 117.11	13.9%	\$ 1,381.50	\$ 539.93	64.2%	\$ 1,289.89	\$ 448.32	53.3%
90	1	0.0%	99.3%	\$ 939.77	\$ 1,070.68	\$ 130.91	13.9%	\$ 1,543.90	\$ 604.13	64.3%	\$ 1,442.69	\$ 502.92	53.5%
100	2	0.1%	99.4%	\$ 1,037.97	\$ 1,182.68	\$ 144.71	13.9%	\$ 1,706.30	\$ 668.33	64.4%	\$ 1,595.49	\$ 557.52	53.7%
500	-	0.0%	99.9%	\$ 4,965.97	\$ 5,662.68	\$ 696.71	14.0%	\$ 8,202.30	\$ 3,236.33	65.2%	\$ 7,707.49	\$ 2,741.52	56.2%

3% of All Bills issued were for 5/8" Meter COM Accounts

Corrected post 5/2/11 distribution

# 1" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	92	9.1%	9.1%	\$ 139.99	\$ 146.19	\$ 6.20	4.4%
1	72	7.1%	16.2%	\$ 149.81	\$ 157.39	\$ 7.58	5.1%
2	67	6.6%	22.8%	\$ 159.63	\$ 168.59	\$ 8.96	5.6%
3	69	6.8%	29.6%	\$ 169.45	\$ 179.79	\$ 10.34	6.1%
4	46	4.5%	34.1%	\$ 179.27	\$ 190.99	\$ 11.72	6.5%
5	44	4.3%	38.4%	\$ 189.09	\$ 202.19	\$ 13.10	6.9%
6	33	3.3%	41.7%	\$ 198.91	\$ 213.39	\$ 14.48	7.3%
7	32	3.2%	44.8%	\$ 208.73	\$ 224.59	\$ 15.86	7.6%
8	34	3.3%	48.2%	\$ 218.55	\$ 235.79	\$ 17.24	7.9%
9	19	1.9%	50.0%	\$ 228.37	\$ 246.99	\$ 18.62	8.2%
10	20	2.0%	52.0%	\$ 238.19	\$ 258.19	\$ 20.00	8.4%
20	8	0.8%	68.3%	\$ 336.39	\$ 370.19	\$ 33.80	10.0%
30	3	0.3%	75.5%	\$ 434.59	\$ 482.19	\$ 47.60	11.0%
40	3	0.3%	81.0%	\$ 532.79	\$ 594.19	\$ 61.40	11.5%
50	1	0.1%	84.5%	\$ 630.99	\$ 706.19	\$ 75.20	11.9%
60	3	0.3%	87.2%	\$ 729.19	\$ 818.19	\$ 89.00	12.2%
70	2	0.2%	90.2%	\$ 827.39	\$ 930.19	\$ 102.80	12.4%
80	-	0.0%	91.1%	\$ 925.59	\$ 1,042.19	\$ 116.60	12.6%
90	1	0.1%	92.5%	\$ 1,023.79	\$ 1,154.19	\$ 130.40	12.7%
100	1	0.1%	93.6%	\$ 1,121.99	\$ 1,266.19	\$ 144.20	12.9%
200	-	0.0%	97.9%	\$ 2,103.99	\$ 2,386.19	\$ 282.20	13.4%
300	-	0.0%	99.5%	\$ 3,085.99	\$ 3,506.19	\$ 420.20	13.6%
400	-	0.0%	99.8%	\$ 4,067.99	\$ 4,626.19	\$ 558.20	13.7%
500	-	0.0%	99.8%	\$ 5,049.99	\$ 5,746.19	\$ 696.20	13.8%

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 195.90	\$ 55.91	39.9%	
\$ 212.14	\$ 62.33	41.6%	
\$ 228.38	\$ 68.75	43.1%	
\$ 244.62	\$ 75.17	44.4%	
\$ 260.86	\$ 81.59	45.5%	
\$ 277.10	\$ 88.01	46.5%	
\$ 293.34	\$ 94.43	47.5%	
\$ 309.58	\$ 100.85	48.3%	
\$ 325.82	\$ 107.27	49.1%	
\$ 342.06	\$ 113.69	49.8%	
\$ 358.30	\$ 120.11	50.4%	
\$ 520.70	\$ 184.31	54.8%	
\$ 683.10	\$ 248.51	57.2%	
\$ 845.50	\$ 312.71	58.7%	
\$ 1,007.90	\$ 376.91	59.7%	
\$ 1,170.30	\$ 441.11	60.5%	
\$ 1,332.70	\$ 505.31	61.1%	
\$ 1,495.10	\$ 569.51	61.5%	
\$ 1,657.50	\$ 633.71	61.9%	
\$ 1,819.90	\$ 697.90	62.2%	
\$ 3,443.90	\$ 1,339.91	63.7%	
\$ 5,067.90	\$ 1,981.90	64.2%	
\$ 6,691.89	\$ 2,623.91	64.5%	
\$ 8,315.89	\$ 3,265.91	64.7%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 159.66	\$ 19.67	14.1%	
\$ 174.94	\$ 25.13	16.8%	
\$ 190.22	\$ 30.59	19.2%	
\$ 205.50	\$ 36.05	21.3%	
\$ 220.78	\$ 41.51	23.2%	
\$ 236.06	\$ 46.97	24.8%	
\$ 251.34	\$ 52.43	26.4%	
\$ 266.62	\$ 57.89	27.7%	
\$ 281.90	\$ 63.35	29.0%	
\$ 297.18	\$ 68.81	30.1%	
\$ 312.46	\$ 74.27	31.2%	
\$ 465.26	\$ 128.87	38.3%	
\$ 618.06	\$ 183.47	42.2%	
\$ 770.86	\$ 238.07	44.7%	
\$ 923.66	\$ 292.67	46.4%	
\$ 1,076.46	\$ 347.27	47.6%	
\$ 1,229.26	\$ 401.87	48.6%	
\$ 1,382.06	\$ 456.47	49.3%	
\$ 1,534.86	\$ 511.07	49.9%	
\$ 1,687.66	\$ 565.67	50.4%	
\$ 3,215.66	\$ 1,111.67	52.8%	
\$ 4,743.66	\$ 1,657.67	53.7%	
\$ 6,271.66	\$ 2,203.67	54.2%	
\$ 7,799.66	\$ 2,749.67	54.4%	

1% of All Bills Were Issued for 1" Meter COM Accounts

## 2" COM Water & Sewer Bill Comparison

Water Use (IGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	11	2.1%	2.1%	\$ 448.06	\$ 452.37	\$ 4.31	1.0%
1	10	1.9%	4.1%	\$ 457.88	\$ 463.57	\$ 5.69	1.2%
2	10	1.9%	6.0%	\$ 467.70	\$ 474.77	\$ 7.07	1.5%
3	5	1.0%	7.0%	\$ 477.52	\$ 485.97	\$ 8.45	1.8%
4	9	1.7%	8.7%	\$ 487.34	\$ 497.17	\$ 9.83	2.0%
5	7	1.4%	10.1%	\$ 497.16	\$ 508.37	\$ 11.21	2.3%
6	2	0.4%	10.4%	\$ 506.98	\$ 519.57	\$ 12.59	2.5%
7	3	0.6%	11.0%	\$ 516.80	\$ 530.77	\$ 13.97	2.7%
8	4	0.8%	11.8%	\$ 526.62	\$ 541.97	\$ 15.35	2.9%
9	4	0.8%	12.6%	\$ 536.44	\$ 553.17	\$ 16.73	3.1%
10	2	0.4%	13.0%	\$ 546.26	\$ 564.37	\$ 18.11	3.3%
20	6	1.2%	25.0%	\$ 644.46	\$ 676.37	\$ 31.91	5.0%
30	10	1.9%	38.3%	\$ 742.66	\$ 788.37	\$ 45.71	6.2%
40	6	1.2%	45.5%	\$ 840.86	\$ 900.37	\$ 59.51	7.1%
50	3	0.6%	52.8%	\$ 939.06	\$ 1,012.37	\$ 73.31	7.8%
60	2	0.4%	58.6%	\$ 1,037.26	\$ 1,124.37	\$ 87.11	8.4%
70	2	0.4%	64.2%	\$ 1,135.46	\$ 1,236.37	\$ 100.91	8.9%
80	3	0.6%	69.8%	\$ 1,233.66	\$ 1,348.37	\$ 114.71	9.3%
90	2	0.4%	73.7%	\$ 1,331.86	\$ 1,460.37	\$ 128.51	9.6%
100	1	0.2%	75.4%	\$ 1,430.06	\$ 1,572.37	\$ 142.31	10.0%
150	1	0.2%	82.6%	\$ 1,921.06	\$ 2,132.37	\$ 211.31	11.0%
200	-	0.0%	85.5%	\$ 2,412.06	\$ 2,692.37	\$ 280.31	11.6%
300	-	0.0%	94.0%	\$ 3,394.06	\$ 3,812.37	\$ 418.31	12.3%
400	-	0.0%	96.5%	\$ 4,376.06	\$ 4,932.37	\$ 556.31	12.7%
500	10	1.9%	100.0%	\$ 5,358.06	\$ 6,052.37	\$ 694.31	13.0%

Current M1 Analysis							
	Proposed	\$ Chg.	% Chg.		Proposed	\$ Chg.	% Chg.
	\$ 612.34	\$ 164.28	36.7%		\$ 497.57	\$ 49.51	11.0%
	\$ 628.58	\$ 170.70	37.3%		\$ 512.85	\$ 54.97	12.0%
	\$ 644.82	\$ 177.12	37.9%		\$ 528.13	\$ 60.43	12.9%
	\$ 661.06	\$ 183.54	38.4%		\$ 543.41	\$ 65.89	13.8%
	\$ 677.30	\$ 189.96	39.0%		\$ 558.69	\$ 71.35	14.6%
	\$ 693.54	\$ 196.38	39.5%		\$ 573.97	\$ 76.81	15.4%
	\$ 709.78	\$ 202.80	40.0%		\$ 589.25	\$ 82.27	16.2%
	\$ 726.02	\$ 209.22	40.5%		\$ 604.53	\$ 87.73	17.0%
	\$ 742.26	\$ 215.64	40.9%		\$ 619.81	\$ 93.19	17.7%
	\$ 758.50	\$ 222.06	41.4%		\$ 635.09	\$ 98.65	18.4%
	\$ 774.74	\$ 228.48	41.8%		\$ 650.37	\$ 104.11	19.1%
	\$ 937.14	\$ 292.68	45.4%		\$ 803.17	\$ 158.71	24.6%
	\$ 1,099.54	\$ 356.88	48.1%		\$ 955.97	\$ 213.31	28.7%
	\$ 1,261.94	\$ 421.08	50.1%		\$ 1,108.77	\$ 267.91	31.9%
	\$ 1,424.34	\$ 485.28	51.7%		\$ 1,261.57	\$ 322.51	34.3%
	\$ 1,586.74	\$ 549.48	53.0%		\$ 1,414.37	\$ 377.11	36.4%
	\$ 1,749.14	\$ 613.68	54.0%		\$ 1,567.17	\$ 431.71	38.0%
	\$ 1,911.54	\$ 677.88	54.9%		\$ 1,719.97	\$ 486.31	39.4%
	\$ 2,073.94	\$ 742.08	55.7%		\$ 1,872.77	\$ 540.91	40.6%
	\$ 2,236.34	\$ 806.28	56.4%		\$ 2,025.57	\$ 595.51	41.6%
	\$ 3,048.34	\$ 1,127.28	58.7%		\$ 2,789.57	\$ 868.51	45.2%
	\$ 3,860.34	\$ 1,448.28	60.0%		\$ 3,553.57	\$ 1,141.51	47.3%
	\$ 5,484.34	\$ 2,090.28	61.6%		\$ 5,081.57	\$ 1,687.51	49.7%
	\$ 7,108.34	\$ 2,732.28	62.4%		\$ 6,609.57	\$ 2,233.51	51.0%
	\$ 8,732.34	\$ 3,374.28	63.0%		\$ 8,137.57	\$ 2,779.51	51.9%

Prior M1 Analysis							
	Proposed	\$ Chg.	% Chg.		Proposed	\$ Chg.	% Chg.
	\$ 497.57	\$ 49.51	11.0%		\$ 497.57	\$ 49.51	11.0%
	\$ 512.85	\$ 54.97	12.0%		\$ 512.85	\$ 54.97	12.0%
	\$ 528.13	\$ 60.43	12.9%		\$ 528.13	\$ 60.43	12.9%
	\$ 543.41	\$ 65.89	13.8%		\$ 543.41	\$ 65.89	13.8%
	\$ 558.69	\$ 71.35	14.6%		\$ 558.69	\$ 71.35	14.6%
	\$ 573.97	\$ 76.81	15.4%		\$ 573.97	\$ 76.81	15.4%
	\$ 589.25	\$ 82.27	16.2%		\$ 589.25	\$ 82.27	16.2%
	\$ 604.53	\$ 87.73	17.0%		\$ 604.53	\$ 87.73	17.0%
	\$ 619.81	\$ 93.19	17.7%		\$ 619.81	\$ 93.19	17.7%
	\$ 635.09	\$ 98.65	18.4%		\$ 635.09	\$ 98.65	18.4%
	\$ 650.37	\$ 104.11	19.1%		\$ 650.37	\$ 104.11	19.1%
	\$ 803.17	\$ 158.71	24.6%		\$ 803.17	\$ 158.71	24.6%
	\$ 955.97	\$ 213.31	28.7%		\$ 955.97	\$ 213.31	28.7%
	\$ 1,108.77	\$ 267.91	31.9%		\$ 1,108.77	\$ 267.91	31.9%
	\$ 1,261.57	\$ 322.51	34.3%		\$ 1,261.57	\$ 322.51	34.3%
	\$ 1,414.37	\$ 377.11	36.4%		\$ 1,414.37	\$ 377.11	36.4%
	\$ 1,567.17	\$ 431.71	38.0%		\$ 1,567.17	\$ 431.71	38.0%
	\$ 1,719.97	\$ 486.31	39.4%		\$ 1,719.97	\$ 486.31	39.4%
	\$ 1,872.77	\$ 540.91	40.6%		\$ 1,872.77	\$ 540.91	40.6%
	\$ 2,025.57	\$ 595.51	41.6%		\$ 2,025.57	\$ 595.51	41.6%
	\$ 2,789.57	\$ 868.51	45.2%		\$ 2,789.57	\$ 868.51	45.2%
	\$ 3,553.57	\$ 1,141.51	47.3%		\$ 3,553.57	\$ 1,141.51	47.3%
	\$ 5,081.57	\$ 1,687.51	49.7%		\$ 5,081.57	\$ 1,687.51	49.7%
	\$ 6,609.57	\$ 2,233.51	51.0%		\$ 6,609.57	\$ 2,233.51	51.0%
	\$ 8,137.57	\$ 2,779.51	51.9%		\$ 8,137.57	\$ 2,779.51	51.9%

0.5% of All Bills Were Issued for 2" Meter COM Accounts

## 4" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	-	0.0%	0.0%	\$ 1,400.25	\$ 1,398.76	\$ (1.49)	-0.1%
50	-	0.0%	24.1%	\$ 1,891.25	\$ 1,958.76	\$ 67.51	3.6%
100	-	0.0%	39.8%	\$ 2,382.25	\$ 2,518.76	\$ 136.51	5.7%
200	-	0.0%	49.1%	\$ 3,364.25	\$ 3,638.76	\$ 274.51	8.2%
250	-	0.0%	50.9%	\$ 3,855.25	\$ 4,198.76	\$ 343.51	8.9%
300	-	0.0%	53.7%	\$ 4,346.25	\$ 4,758.76	\$ 412.51	9.5%
350	-	0.0%	60.2%	\$ 4,837.25	\$ 5,318.76	\$ 481.51	10.0%
400	-	0.0%	67.6%	\$ 5,328.25	\$ 5,878.76	\$ 550.51	10.3%
450	-	0.0%	72.2%	\$ 5,819.25	\$ 6,438.76	\$ 619.51	10.6%
500	-	0.0%	75.9%	\$ 6,310.25	\$ 6,998.76	\$ 688.51	10.9%
550	1	0.9%	81.5%	\$ 6,801.25	\$ 7,558.76	\$ 757.51	11.1%
600	-	0.0%	83.3%	\$ 7,292.25	\$ 8,118.76	\$ 826.51	11.3%
700	-	0.0%	87.0%	\$ 8,274.25	\$ 9,238.76	\$ 964.51	11.7%
800	-	0.0%	88.0%	\$ 9,256.25	\$ 10,358.76	\$ 1,102.51	11.9%
900	-	0.0%	90.7%	\$ 10,238.25	\$ 11,478.76	\$ 1,240.51	12.1%
1000	5	4.6%	95.4%	\$ 11,220.25	\$ 12,598.76	\$ 1,378.51	12.3%

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 1,899.58	\$ 499.33	35.7%	
\$ 2,711.58	\$ 820.33	43.4%	
\$ 3,523.58	\$ 1,141.33	47.9%	
\$ 5,147.58	\$ 1,783.33	53.0%	
\$ 5,959.58	\$ 2,104.33	54.6%	
\$ 6,771.58	\$ 2,425.33	55.8%	
\$ 7,583.58	\$ 2,746.33	56.8%	
\$ 8,395.58	\$ 3,067.33	57.6%	
\$ 9,207.58	\$ 3,388.33	58.2%	
\$ 10,019.58	\$ 3,709.33	58.8%	
\$ 10,831.58	\$ 4,030.33	59.3%	
\$ 11,643.58	\$ 4,351.33	59.7%	
\$ 13,267.58	\$ 4,993.33	60.3%	
\$ 14,891.58	\$ 5,635.33	60.9%	
\$ 16,515.58	\$ 6,277.33	61.3%	
\$ 18,139.58	\$ 6,919.33	61.7%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 1,542.05	\$ 141.80	10.1%	
\$ 2,306.05	\$ 414.80	21.9%	
\$ 3,070.05	\$ 687.80	28.9%	
\$ 4,598.05	\$ 1,233.80	36.7%	
\$ 5,362.05	\$ 1,506.80	39.1%	
\$ 6,126.05	\$ 1,779.80	41.0%	
\$ 6,890.05	\$ 2,052.80	42.4%	
\$ 7,654.05	\$ 2,325.80	43.7%	
\$ 8,418.05	\$ 2,598.80	44.7%	
\$ 9,182.05	\$ 2,871.80	45.5%	
\$ 9,946.05	\$ 3,144.80	46.2%	
\$ 10,710.05	\$ 3,417.80	46.9%	
\$ 12,238.05	\$ 3,963.80	47.9%	
\$ 13,766.05	\$ 4,509.80	48.7%	
\$ 15,294.05	\$ 5,055.80	49.4%	
\$ 16,822.05	\$ 5,601.80	49.9%	

1 Customer with 4" Meter

## 6" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Current M1 Analysis			Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.
0	-	0.0%	0.0%	\$ 2,800.45	\$ 2,790.51	\$ (9.94)	-0.4%	\$ 3,792.58	\$ 992.13	35.4%	\$ 3,078.05	\$ 277.60	9.9%
50	-	0.0%	0.0%	\$ 3,291.45	\$ 3,350.51	\$ 59.06	1.8%	\$ 4,604.58	\$ 1,313.13	39.9%	\$ 3,842.05	\$ 550.60	16.7%
100	-	0.0%	0.0%	\$ 3,782.45	\$ 3,910.51	\$ 128.06	3.4%	\$ 5,416.58	\$ 1,634.13	43.2%	\$ 4,606.05	\$ 823.60	21.8%
150	-	0.0%	0.0%	\$ 4,273.45	\$ 4,470.51	\$ 197.06	4.6%	\$ 6,228.58	\$ 1,955.13	45.8%	\$ 5,370.05	\$ 1,096.60	25.7%
200	-	0.0%	0.0%	\$ 4,764.45	\$ 5,030.51	\$ 266.06	5.6%	\$ 7,040.58	\$ 2,276.13	47.8%	\$ 6,134.05	\$ 1,369.60	28.7%
250	-	0.0%	0.0%	\$ 5,255.45	\$ 5,590.51	\$ 335.06	6.4%	\$ 7,852.58	\$ 2,597.13	49.4%	\$ 6,898.05	\$ 1,642.60	31.3%
300	-	0.0%	0.0%	\$ 5,746.45	\$ 6,150.51	\$ 404.06	7.0%	\$ 8,664.58	\$ 2,918.13	50.8%	\$ 7,662.05	\$ 1,915.60	33.3%
350	-	0.0%	0.0%	\$ 6,237.45	\$ 6,710.51	\$ 473.06	7.6%	\$ 9,476.58	\$ 3,239.13	51.9%	\$ 8,426.05	\$ 2,188.60	35.1%
400	-	0.0%	2.1%	\$ 6,728.45	\$ 7,270.51	\$ 542.06	8.1%	\$ 10,288.58	\$ 3,560.13	52.9%	\$ 9,190.05	\$ 2,461.60	36.6%
450	-	0.0%	4.2%	\$ 7,219.45	\$ 7,830.51	\$ 611.06	8.5%	\$ 11,100.58	\$ 3,881.13	53.8%	\$ 9,954.05	\$ 2,734.60	37.9%
500	-	0.0%	6.3%	\$ 7,710.45	\$ 8,390.51	\$ 680.06	8.8%	\$ 11,912.58	\$ 4,202.13	54.5%	\$ 10,718.05	\$ 3,007.60	39.0%
600	-	0.0%	14.6%	\$ 8,692.45	\$ 9,510.51	\$ 818.06	9.4%	\$ 13,536.58	\$ 4,844.13	55.7%	\$ 12,246.05	\$ 3,553.60	40.9%
700	-	0.0%	18.8%	\$ 9,674.45	\$ 10,630.51	\$ 956.06	9.9%	\$ 15,160.58	\$ 5,486.13	56.7%	\$ 13,774.05	\$ 4,099.60	42.4%
800	-	0.0%	20.8%	\$ 10,656.45	\$ 11,750.51	\$ 1,094.06	10.3%	\$ 16,784.58	\$ 6,128.13	57.5%	\$ 15,302.05	\$ 4,645.60	43.6%
900	1	2.1%	27.1%	\$ 11,638.45	\$ 12,870.51	\$ 1,232.06	10.6%	\$ 18,408.58	\$ 6,770.13	58.2%	\$ 16,830.05	\$ 5,191.60	44.6%
1000	-	0.0%	45.8%	\$ 12,620.45	\$ 13,990.51	\$ 1,370.06	10.9%	\$ 20,032.58	\$ 7,412.13	58.7%	\$ 18,358.05	\$ 5,737.60	45.5%
1100	-	0.0%	70.8%	\$ 13,602.45	\$ 15,110.51	\$ 1,508.06	11.1%	\$ 21,656.58	\$ 8,054.13	59.2%	\$ 19,886.05	\$ 6,283.60	46.2%
1200	-	0.0%	77.1%	\$ 14,584.45	\$ 16,230.51	\$ 1,646.06	11.3%	\$ 23,280.58	\$ 8,696.13	59.6%	\$ 21,414.05	\$ 6,829.60	46.8%
1300	-	0.0%	87.5%	\$ 15,566.45	\$ 17,350.51	\$ 1,784.06	11.5%	\$ 24,904.58	\$ 9,338.13	60.0%	\$ 22,942.05	\$ 7,375.60	47.4%
1400	-	0.0%	87.5%	\$ 16,548.45	\$ 18,470.51	\$ 1,922.06	11.6%	\$ 26,528.58	\$ 9,980.13	60.3%	\$ 24,470.05	\$ 7,921.60	47.9%
1500	-	0.0%	87.5%	\$ 17,530.45	\$ 19,590.51	\$ 2,060.06	11.8%	\$ 28,152.58	\$ 10,622.13	60.6%	\$ 25,998.05	\$ 8,467.60	48.3%
1600	-	0.0%	89.6%	\$ 18,512.45	\$ 20,710.51	\$ 2,198.06	11.9%	\$ 29,776.58	\$ 11,264.13	60.8%	\$ 27,526.05	\$ 9,013.60	48.7%
1700	-	0.0%	89.6%	\$ 19,494.45	\$ 21,830.51	\$ 2,336.06	12.0%	\$ 31,400.58	\$ 11,906.13	61.1%	\$ 29,054.05	\$ 9,559.60	49.0%
1800	-	0.0%	89.6%	\$ 20,476.45	\$ 22,950.51	\$ 2,474.06	12.1%	\$ 33,024.58	\$ 12,548.13	61.3%	\$ 30,582.05	\$ 10,105.60	49.4%
1900	-	0.0%	91.7%	\$ 21,458.45	\$ 24,070.51	\$ 2,612.06	12.2%	\$ 34,648.58	\$ 13,190.13	61.5%	\$ 32,110.05	\$ 10,651.60	49.6%
2000	-	0.0%	91.7%	\$ 22,440.45	\$ 25,190.51	\$ 2,750.06	12.3%	\$ 36,272.58	\$ 13,832.13	61.6%	\$ 33,638.05	\$ 11,197.60	49.9%

2 Customers with 6" Meters



## 1.5" IR Water Bill Comparison

Water Use (IGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Current M1 Analysis			Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.
0	42	7.6%	7.6%	\$ 154.22	\$ 190.81	\$ 36.59	23.7%	\$ 234.46	\$ 80.24	52.0%	\$ 247.84	\$ 93.62	60.7%
10	-	0.0%	11.7%	\$ 192.72	\$ 230.61	\$ 37.89	19.7%	\$ 278.06	\$ 85.34	44.3%	\$ 295.64	\$ 102.92	53.4%
20	5	0.9%	16.7%	\$ 231.22	\$ 270.41	\$ 39.19	16.9%	\$ 321.66	\$ 90.44	39.1%	\$ 343.44	\$ 112.22	48.5%
30	3	0.5%	22.8%	\$ 269.72	\$ 310.21	\$ 40.49	15.0%	\$ 365.26	\$ 95.54	35.4%	\$ 391.24	\$ 121.52	45.1%
40	3	0.5%	30.8%	\$ 308.22	\$ 350.01	\$ 41.79	13.6%	\$ 408.86	\$ 100.64	32.7%	\$ 439.04	\$ 130.82	42.4%
50	5	0.9%	35.6%	\$ 346.72	\$ 389.81	\$ 43.09	12.4%	\$ 452.46	\$ 105.74	30.5%	\$ 486.84	\$ 140.12	40.4%
60	3	0.5%	41.9%	\$ 385.22	\$ 429.61	\$ 44.39	11.5%	\$ 496.06	\$ 110.84	28.8%	\$ 534.64	\$ 149.42	38.8%
70	1	0.2%	46.6%	\$ 423.72	\$ 469.41	\$ 45.69	10.8%	\$ 539.66	\$ 115.94	27.4%	\$ 582.44	\$ 158.72	37.5%
80	4	0.7%	53.2%	\$ 462.22	\$ 519.21	\$ 56.99	12.3%	\$ 594.16	\$ 131.94	28.5%	\$ 642.14	\$ 179.92	38.9%
90	4	0.7%	58.3%	\$ 500.72	\$ 579.01	\$ 78.29	15.6%	\$ 659.56	\$ 158.84	31.7%	\$ 713.74	\$ 213.02	42.5%
100	4	0.7%	63.1%	\$ 539.22	\$ 638.81	\$ 99.59	18.5%	\$ 724.96	\$ 185.74	34.4%	\$ 785.34	\$ 246.12	45.6%
150	-	0.0%	77.7%	\$ 827.72	\$ 997.41	\$ 169.69	20.5%	\$ 1,117.16	\$ 289.44	35.0%	\$ 1,214.94	\$ 387.22	46.8%
200	-	0.0%	84.7%	\$ 1,116.22	\$ 1,445.41	\$ 329.19	29.5%	\$ 1,607.16	\$ 490.94	44.0%	\$ 1,751.94	\$ 635.72	57.0%
300	2	0.4%	94.8%	\$ 1,886.22	\$ 2,341.41	\$ 455.19	24.1%	\$ 2,587.16	\$ 700.94	37.2%	\$ 2,825.94	\$ 939.72	49.8%
400	-	0.0%	97.7%	\$ 2,656.22	\$ 3,237.41	\$ 581.19	21.9%	\$ 3,567.16	\$ 910.94	34.3%	\$ 3,899.94	\$ 1,243.72	46.8%
500	2	0.4%	99.8%	\$ 3,426.22	\$ 4,133.41	\$ 707.19	20.6%	\$ 4,547.16	\$ 1,120.94	32.7%	\$ 4,973.94	\$ 1,547.72	45.2%

Approximately 175 out of 8,800 Accounts, or 2%, Have a Separate Irrigation Meter  
Of Irrigation Accounts, More Than 80% are for COM or MU-MM Customers.

**Bulk Water**

Monthly Use (GAL) **5,000,000**  
Meter Size **10"**

	Current Bill	Proposed Bill	\$ Chg.	% Chg.
<u>Water</u>				
Cust. Chg (B&C)	\$ -	\$ 7.01	\$ 7.01	7.01%
Cust. Chg (M&S)	\$ -	\$ -	\$ -	-
Capacity Chg.	\$ 3,546.80	\$ 4,227.40	\$ 680.60	19%
Volume	\$ 19,250.00	\$ 19,950.00	\$ 700.00	4%
<b>Total</b>	<b>\$ 22,796.80</b>	<b>\$ 24,184.41</b>	<b>\$ 1,387.61</b>	<b>6%</b>

Current M1 Analysis				
	Proposed Bill	\$ Chg.	% Chg.	
	\$ 3.22	\$ 3.22		
	\$ 341.55	\$ 341.55		
	\$ 6,499.80	\$ 2,953.00	83%	
	\$ 17,050.00	\$ (2,200.00)	-11%	
	<b>\$ 23,894.57</b>	<b>\$ 1,097.77</b>	<b>5%</b>	

Prior M1 Analysis				
	Proposed Bill	\$ Chg.	% Chg.	
	\$ 3.13	\$ 3.13		
	\$ 353.05	\$ 353.05		
	\$ 8,810.15	\$ 5,263.35	148%	
	\$ 17,900.00	\$ (1,350.00)	-7%	
	<b>\$ 27,066.33</b>	<b>\$ 4,269.53</b>	<b>19%</b>	

**Bulk Sewer**

Monthly Use (GAL) **2,514,750**  
Meter Size **4"**

	Current Bill	Proposed Bill	\$ Chg.	% Chg.
<u>Sewer</u>				
Cust. Chg (B&C)	\$ -	\$ -	\$ -	-
Cust. Chg (M&S)	\$ -	\$ -	\$ -	-
Capacity Chg.	\$ 629.21	\$ 472.75	\$ (156.46)	-25%
Volume	\$ 15,013.06	\$ 18,131.35	\$ 3,118.29	21%
<b>Total</b>	<b>\$ 15,642.27</b>	<b>\$ 18,604.10</b>	<b>\$ 2,961.83</b>	<b>19%</b>

Current M1 Analysis				
	Proposed Bill	\$ Chg.	% Chg.	
	\$ 3.36	\$ 3.36		
	\$ 30.75	\$ 30.75		
	\$ 5,043.25	\$ 4,414.04	702%	
	\$ 19,916.82	\$ 4,903.76	33%	
	<b>\$ 24,994.18</b>	<b>\$ 9,351.91</b>	<b>60%</b>	

Prior M1 Analysis				
	Proposed Bill	\$ Chg.	% Chg.	
	\$ 2.92	\$ 2.92		
	\$ 26.00	\$ 26.00		
	\$ 4,411.75	\$ 3,782.54	601%	
	\$ 17,150.60	\$ 2,137.54	14%	
	<b>\$ 21,591.27</b>	<b>\$ 5,949.00</b>	<b>38%</b>	

**Raw Water**

Monthly Use (GAL) **3,000,000**  
Meter Size **6"**

	Current Bill	Proposed Bill	\$ Chg.	% Chg.
<u>Water</u>				
Cust. Chg (B&C)	\$ -	\$ 7.01	\$ 7.01	7.01%
Cust. Chg (M&S)	\$ -	\$ -	\$ -	-
Capacity Chg.	\$ -	\$ -	\$ -	-
Volume	\$ 3,480.00	\$ 4,620.00	\$ 1,140.00	33%
<b>Total</b>	<b>\$ 3,480.00</b>	<b>\$ 4,627.01</b>	<b>\$ 1,147.01</b>	<b>33%</b>

Current M1 Analysis				
	Proposed Bill	\$ Chg.	% Chg.	
	\$ 3.22	\$ 3.22		
	\$ 148.50	\$ 148.50		
	\$ -	\$ -		
	\$ 2,760.00	\$ (720.00)	-21%	
	<b>\$ 2,911.72</b>	<b>\$ (568.28)</b>	<b>-16%</b>	

Prior M1 Analysis				
	Proposed Bill	\$ Chg.	% Chg.	
	\$ 3.13	\$ 3.13		
	\$ 153.50	\$ 153.50		
	\$ -	\$ -		
	\$ 2,760.00	\$ (720.00)	-21%	
	<b>\$ 2,916.63</b>	<b>\$ (563.37)</b>	<b>-16%</b>	

TAB F

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MARCO SHORES RATE STRUCTURE  
WORKBOOK M1

FAMS-XL © Water and Sewer Rate Design Module - City of Marco Island, FL: MARCO SHORES SERVICE AREA

NEW WATER RATES

Customer Charge (B&C)	per bill	SR	MU-IC	MU-MM	COM	IR	RAW	BULK	RAW	IR	BULK	RAW
Customer Charge (Meters & Svcs)	per meter, scaled by meter size	\$ 3.06	\$ -	\$ 3.06	\$ 3.06	\$ 3.06	\$ 3.06	\$ -	\$ 3.06	\$ 3.06	\$ -	\$ -
Capacity Charge	per dwelling unit or scaled by ms	\$ 1.99	\$ -	\$ 1.99	\$ 1.99	\$ 1.99	\$ 1.99	\$ -	\$ 1.99	\$ 1.99	\$ -	\$ -
Volume Charges per TGAL:		\$ 11.82	\$ -	\$ 3.33	\$ 30.59	\$ 22.17	\$ -	\$ -	\$ 22.17	\$ -	\$ -	\$ -

Customer Class

Bk	SR	MU-IC	MU-MM	COM	IR	RAW	BULK	RAW
1	All Use	\$ 9.75	\$ 9.88	\$ 9.19	\$ 9.75	\$ 9.75	\$ -	\$ 9.75
2	All Use	15,000				\$ 12.97		
3	26,000					\$ 16.22		
4	26k+							
5								
6								

NEW SEWER RATES

Customer Charge (B&C)	per bill	SR	MU-IC	MU-MM	COM	RW	BULK	RAW	IR	BULK	RAW
Customer Charge (Meters & Svcs)	per meter, scaled by meter size	\$ 3.39	\$ 3.39	\$ 3.39	\$ 3.39	\$ 3.39	\$ -	\$ 3.39	\$ 3.39	\$ -	\$ -
Capacity Charge	per dwelling unit or scaled by ms	\$ 1.26	\$ 1.26	\$ 1.26	\$ 1.26	\$ 1.26	\$ -	\$ 1.26	\$ 1.26	\$ -	\$ -
Volume Charges per TGAL:		\$ 7.15	\$ 31.22	\$ 8.30	\$ 26.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Customer Class

Bk	SR	MU-IC	MU-MM	COM	RW	BULK	RAW	IR	BULK	RAW
1	All Use	\$ 10.62	\$ 10.32	\$ 10.32	\$ 10.74	\$ 0.50	\$ -	\$ -	\$ -	\$ -
2	All Use									
3										
4										
5										
6										

RATE STRUCTURE PARAMETERS

Customer Class	SR		MU-IC		MU-MM		COM		IR		BULK		RAW	
	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current
ME's for Capacity Charge Based On:														
Scale Tiers:														

REVENUE SUMMARY

	Allocation		Target Revenue (000's)	
	Water	Sewer	Water	Sewer
Total Revenue Required	\$ 672	\$ 569	\$ 1,241	
Allocation to Services	54.1%	45.9%		
Allocation to Charge Type:				
Customer Charge (B&C)	3.2%	4.1%	\$ 22	\$ 23
Customer Charge (Meters & Svcs)	2.9%	2.5%	19	14
Capacity Charge	22.4%	25.2%	151	144
Volume Charges per TGAL:	71.5%	68.2%	480	388
Total Revenue	100.0%	100.0%	\$ 672	\$ 569
			\$ 1,241	\$ 1,241



**TOTAL REVENUE AND REVENUE ALLOCATION (In Thousands)**

<u>Revenue Requirements (\$)</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Customer Charge - B/C	22	23	
Customer Charge - M/S	19	14	
Capacity Charge	151	144	
Usage Charges	480	388	
<b>Total</b>	<b>\$ 672</b>	<b>\$ 569</b>	<b>\$ 1,241</b>
<u>Target Revenue Allocation (%)</u>	<u>Water</u>	<u>Sewer</u>	
Customer Charge	3.2%	4.1%	
Customer Charge - M/S	2.9%	2.5%	
Capacity Charge	22.4%	25.2%	
Usage Charges	71.5%	68.2%	
<b>Total (Water vs. Sewer)</b>	<b>54.1%</b>	<b>45.9%</b>	

<u>FY 2011 Revenues - Billing Data</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Single-Family	\$ 172,625	\$ 255,469	\$ 428,094
Multi-Unit, Master-Metered	\$ 148,597	\$ 157,636	\$ 306,233
Multi-Unit, Isle of Capri	\$ -	\$ 111,039	\$ 111,039
Commercial	\$ 201,290	\$ 84,121	\$ 285,411
Irrigation	\$ -	\$ -	\$ -
Bulk Water	\$ -	\$ -	\$ -
Raw Water	\$ -	\$ -	\$ -
Fire Protection	\$ 5,792	\$ -	\$ 5,792
Bulk Sewer	\$ -	\$ -	\$ -
Reclaimed Water	\$ -	\$ 174,902	\$ 174,902
<b>Total</b>	<b>\$ 528,303</b>	<b>\$ 783,168</b>	<b>\$ 1,311,471</b>

FY 2012 Revenues - Per Cost Allocation					
	Water	Sewer	Total	\$ Variance	% Var.
Single-Family	\$ 196,264	\$ 176,174	\$ 372,439	\$ (55,656)	-14.9%
Multi-Unit, Master-Metered	\$ 118,574	\$ 145,728	\$ 264,302	\$ (41,930)	-15.9%
Multi-Unit, Isle of Capri	\$ -	\$ 119,026	\$ 119,026	\$ 7,986	6.7%
Commercial	\$ 357,225	\$ 77,238	\$ 434,463	\$ 149,053	34.3%
Irrigation	\$ -	\$ -	\$ -	\$ -	0.0%
Bulk Water	\$ -	\$ -	\$ -	\$ -	0.0%
Raw Water	\$ -	\$ -	\$ -	\$ -	0.0%
Fire Protection	\$ 11,356	\$ -	\$ 11,356	\$ 5,564	49.0%
Bulk Sewer	\$ -	\$ -	\$ -	\$ -	0.0%
Reclaimed Water	\$ -	\$ 51,193	\$ 51,193	\$ (123,709)	-241.7%
<b>Total</b>	<b>\$ 683,420</b>	<b>\$ 569,359</b>	<b>\$ 1,252,779</b>	<b>\$ (58,692)</b>	<b>-4.7%</b>

FY 2012 Water Revenues - Per Cost Allocation									
	Base Cap	Extra Cap (MD)	Extra Cap (PH)	CS - Meters	CS - Billing	FP			
Single-Family	\$ 87,641	\$ 44,362	\$ 31,217	\$ 12,710	\$ 19,590	\$ 744			
Multi-Unit, Master-Metered	\$ 97,090	\$ 15,084	\$ 3,300	\$ 2,718	\$ 368	\$ 14			
Multi-Unit, Isle of Capri	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Commercial	\$ 294,818	\$ 42,729	\$ 13,977	\$ 3,946	\$ 1,691	\$ 64			
Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Bulk Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Raw Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Fire Protection	\$ 812	\$ 4,781	\$ 5,464	\$ -	\$ 150	\$ 149			
Bulk Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Reclaimed Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
<b>Total</b>	<b>\$ 480,361</b>	<b>\$ 106,955</b>	<b>\$ 53,959</b>	<b>\$ 19,374</b>	<b>\$ 21,798</b>	<b>\$ 971</b>			
Total Allocation	70%	16%	8%	3%	3%	0%			
Single-Family	45%	23%	16%	6%	10%	0%			
Multi-Unit, Master-Metered	82%	13%	3%	2%	0%	0%			
Multi-Unit, Isle of Capri	N/A	N/A	N/A	N/A	N/A	N/A			
Commercial	83%	12%	4%	1%	0%	0%			
Irrigation	N/A	N/A	N/A	N/A	N/A	N/A			
Bulk Water	N/A	N/A	N/A	N/A	N/A	N/A			
Raw Water	N/A	N/A	N/A	N/A	N/A	N/A			
Fire Protection	7%	42%	48%	0%	1%	1%			
Bulk Sewer	N/A	N/A	N/A	N/A	N/A	N/A			
Reclaimed Water	N/A	N/A	N/A	N/A	N/A	N/A			

FY 2012 Sewer Revenues - Per Cost Allocation

	Volume	Capacity	CS - Meters	CS - Billing	RW
Single-Family	100,579	45,810	8,069	21,716	-
Multi-Unit, Master-Metered	101,451	42,148	1,723	407	-
Multi-Unit, Isle of Capri	81,678	35,587	1,435	325	-
Commercial	55,390	20,070	1,005	773	-
Irrigation	-	-	-	-	-
Bulk Water	-	-	-	-	-
Raw Water	-	-	-	-	-
Fire Protection	-	-	-	-	-
Bulk Sewer	-	-	-	-	-
Reclaimed Water	-	-	1,874	163	49,157
Total	339,099	143,615	14,106	23,383	49,157
Total Allocation	60%	25%	2%	4%	9%
Single-Family	57%	26%	5%	12%	0%
Multi-Unit, Master-Metered	70%	29%	1%	0%	0%
Multi-Unit, Isle of Capri	69%	30%	1%	0%	0%
Commercial	72%	26%	1%	1%	0%
Irrigation	N/A	N/A	N/A	N/A	N/A
Bulk Water	N/A	N/A	N/A	N/A	N/A
Raw Water	N/A	N/A	N/A	N/A	N/A
Fire Protection	N/A	N/A	N/A	N/A	N/A
Bulk Sewer	N/A	N/A	N/A	N/A	N/A
Reclaimed Water	0%	0%	4%	0%	96%



Target Revenue						
	CC - B/C	CC - M/S	Cap Chg	Usage		
<u>Water</u>						
Single-Family	19,590	12,710	75,579	\$ 88,385		
Multi-Unit, Isle of Capri	-	-	-	\$ -		
Multi-Unit, Master-Metered	368	2,718	18,384	\$ 97,104		
Commercial	1,691	3,946	56,707	\$ 294,882		
Irrigation	-	-	-	\$ -		
Bulk Water	-	-	-	\$ -		
Raw Water	-	-	-	\$ -		
<b>Total</b>	<b>21,649</b>	<b>19,374</b>	<b>150,670</b>	<b>\$ 480,371</b>		
<b>Variance</b>						
<u>Water</u>						
Single-Family	-	-	-	\$ -		
Multi-Unit, Isle of Capri	-	-	-	\$ -		
Multi-Unit, Master-Metered	-	-	-	\$ -		
Commercial	-	-	-	\$ -		
Irrigation	-	-	-	\$ -		
Bulk Water	-	-	-	\$ -		
Raw Water	-	-	-	\$ -		
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>		

Target Revenue						
	CC - B/C	CC - M/S	Cap Chg	Usage		
<u>Sewer</u>						
Single-Family	21,716	8,069	45,810	\$ 100,579		
Multi-Unit, Isle of Capri	325	1,435	35,587	\$ 81,678		
Multi-Unit, Master-Metered	407	1,723	42,148	\$ 101,451		
Commercial	773	1,005	20,070	\$ 55,390		
Reclaimed Water	163	1,874	-	\$ 49,157		
Bulk Sewer	-	-	-	\$ -		
N/A	-	-	-	\$ -		
<b>Total</b>	<b>23,383</b>	<b>14,106</b>	<b>143,615</b>	<b>\$ 388,255</b>		
<b>Variance</b>						
Single-Family	-	-	-	\$ -		
Multi-Unit, Isle of Capri	(0)	-	-	\$ -		
Multi-Unit, Master-Metered	-	-	-	\$ -		
Commercial	-	-	-	\$ -		
Reclaimed Water	-	-	-	\$ -		
Bulk Sewer	-	-	-	\$ -		
N/A	-	-	-	\$ -		
<b>Total</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>		

Water Block Rate Multipliers														
Bilks	Use Code (Gal)							Customer Classes						
	SR	MU-IC	MU-MM	COM	IR	BULK	RAW	SR	MU-IC	MU-MM	COM	IR	BULK	RAW
1	100,000	100,000	500,000	500,000	15,000	500,000	500,000	100%	100%	100%	100%	100%	100%	100%
2					26,000									133%
3					1,000,000									125%
4														
5														
6														
Max	100,000	100,000	500,000	500,000	1,000,000	500,000	500,000							

Sewer Block Rate Multipliers														
Bilks	Use Code							Customer Classes						
	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	SR	MU-IC	MU-MM	COM	RW	BULK	N/A
1	100,000	100,000	500,000	500,000	500,000	500,000		100%	100%	100%	100%	100%		
2														
3														
4														
5														
6														
Max	100,000	100,000	500,000	500,000	500,000	500,000								

WATER CUSTOMER CHARGE (Billing & Collection) REVENUE CALCULATION															
Mtr	Size								Bills by Customer Classes						
0058	5/8"							SR	MU-IC	MU-MM	COM	IR	BULK	RAW	Total
0075	3/4"							6,396	-	-	264	-	-	-	6,660
0100	1"							-	-	-	12	-	-	-	12
0150	1.5"							-	-	-	72	-	-	-	72
0200	2"							-	-	96	168	-	-	-	264
0300	3"							-	-	-	36	-	-	-	36
0400	4"							-	-	24	-	-	-	-	24
0600	6"							-	-	-	-	-	-	-	-
0800	8"							-	-	-	-	-	-	-	-
1000	10"							-	-	-	-	-	-	-	-
	Total							6,396	-	120	552	-	-	-	7,068
								533	-	10	46	-	-	-	
								Bills by Customer Classes (Out of Governmental Limits)							
Mtr	Size							SR	MU-IC	MU-MM	COM	IR	BULK	RAW	Total
0058	5/8"							-	-	-	-	-	-	-	-
0075	3/4"							-	-	-	-	-	-	-	-
0100	1"							-	-	-	-	-	-	-	-
0150	1.5"							-	-	-	-	-	-	-	-
0200	2"							-	-	-	-	-	-	-	-
0300	3"							-	-	-	-	-	-	-	-
0400	4"							-	-	-	-	-	-	-	-
0600	6"							-	-	-	-	-	-	-	-
0800	8"							-	-	-	-	-	-	-	-
1000	10"							-	-	-	-	-	-	-	-
	Total							-	-	-	-	-	-	-	-
								Customer Charge (Billing & Collection)							
								\$ 3.06	\$ -	\$ 3.06	\$ 3.06	\$ 3.06	\$ -	\$ -	\$ 3.06
								\$ 19.59	\$ -	\$ 0.37	\$ 1.69	\$ -	\$ -	\$ -	\$ 21.65
								Total Revenue (thousands)							

WATER CUSTOMER CHARGE (Meters & Services) REVENUE CALCULATION															
Mtr	Size								Meter Equivalency Factors						
0058	5/8"							SR	MU-IC	MU-MM	COM	IR	BULK	RAW	AWWA
0075	3/4"							1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
0100	1"							1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
0150	1.5"							2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
0200	2"							5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
0300	3"							8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
0400	4"							16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00
0600	6"							25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
0800	8"							50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
1000	10"							80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00
	Total							115.00	115.00	115.00	115.00	115.00	115.00	115.00	115.00
								MEs by Customer Classes							
Mtr	Size							SR	MU-IC	MU-MM	COM	IR	BULK	RAW	Total
0058	5/8"							6,396	-	-	264	-	-	-	6,660
0075	3/4"							-	-	-	18	-	-	-	18
0100	1"							-	-	-	180	-	-	-	180
0150	1.5"							-	-	-	180	-	-	-	180
0200	2"							-	-	768	1,344	-	-	-	2,112
0300	3"							-	-	-	-	-	-	-	-
0400	4"							-	-	600	-	-	-	-	600
0600	6"							-	-	-	-	-	-	-	-
0800	8"							-	-	-	-	-	-	-	-
1000	10"							-	-	-	-	-	-	-	-
	Total							6,396	-	1,368	1,986	-	-	-	9,750
								MEs by Customer Classes (Out of Governmental Limits)							
Mtr	Size							SR	MU-IC	MU-MM	COM	IR	BULK	RAW	Total
0075	3/4"							-	-	-	-	-	-	-	-
0100	1"							-	-	-	-	-	-	-	-
0150	1.5"							-	-	-	-	-	-	-	-
0200	2"							-	-	-	-	-	-	-	-
0300	3"							-	-	-	-	-	-	-	-
0400	4"							-	-	-	-	-	-	-	-
0600	6"							-	-	-	-	-	-	-	-
0800	8"							-	-	-	-	-	-	-	-
1000	10"							-	-	-	-	-	-	-	-
0								-	-	-	-	-	-	-	-
	Total							-	-	-	-	-	-	-	-
								Customer Charge (Meters & Services)							
								\$ 1.99	\$ -	\$ 1.99	\$ 1.99	\$ 2.01	\$ -	\$ -	\$ 1.99
								\$ 12.71	\$ -	\$ 2.72	\$ 3.95	\$ -	\$ -	\$ -	\$ 19.37
								Total Revenue (thousands)							

WATER CAPACITY CHARGE REVENUE CALCULATION									
Mtr	Size	Meter Equivalency Factors							AWWA
		SR	MU-IC	MU-MM	COM	IR	BULK	RAW	
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00
0075	3/4"	1.50	1.50	1.00	1.50	1.50	1.50	0.00	1.50
0100	1"	2.50	2.50	1.00	2.50	2.50	2.50	0.00	2.50
0150	1.5"	5.00	5.00	1.00	5.00	5.00	5.00	0.00	5.00
0200	2"	8.00	8.00	1.00	8.00	8.00	8.00	0.00	8.00
0300	3"	16.00	16.00	1.00	16.00	16.00	16.00	0.00	16.00
0400	4"	25.00	25.00	1.00	25.00	25.00	25.00	0.00	25.00
0600	6"	50.00	50.00	1.00	50.00	50.00	50.00	0.00	50.00
0800	8"	80.00	80.00	1.00	80.00	80.00	80.00	0.00	80.00
1000	10"	115.00	115.00	1.00	115.00	115.00	115.00	0.00	115.00
Total		6,396	-	5,528	1,854	-	-	-	13,778
100%									
Mtr	Size	MEs by Customer Classes							Total
		SR	MU-IC	MU-MM	COM	IR	BULK	RAW	
0058	5/8"	6,396	-	-	192	-	-	-	6,588
0075	3/4"	-	-	-	18	-	-	-	18
0100	1"	-	-	-	156	-	-	-	156
0150	1.5"	-	-	-	168	-	-	-	168
0200	2"	-	-	2,780	1,320	-	-	-	4,100
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	2,748	-	-	-	-	2,748
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
Total		6,396	-	5,528	1,854	-	-	-	13,778
100%									
Mtr	Size	MEs by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IC	MU-MM	COM	IR	BULK	RAW	
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-	-
Capacity Charge		\$ 11.82	\$ -	\$ 3.33	\$ 30.59	\$ 22.17	\$ -	\$ -	\$ 11.82
Total Revenue (thousands)		\$ 75.58	\$ -	\$ 18.38	\$ 56.71	\$ -	\$ -	\$ -	\$ 150.67

SUMMARY OF WATER DEMAND BY BLOCK AND CLASS

Blocks	Use_code							Use by Customer Classes							Total
	SR	MU-IC	MU-MM	COM	IR	BULK	RAW	SR	MU-IC	MU-MM	COM	IR	BULK	RAW	
1	USE0100	USE0100	USE0500	USE0500	USE0015	USE0500	USE0500	9,538	-	9,957	33,758	-	-	-	53,253
2					USE0026			-	-	-	-	-	-	-	-
3					USE0100			-	-	-	-	-	-	-	-
4								-	-	-	-	-	-	-	-
5								-	-	-	-	-	-	-	-
6								-	-	-	-	-	-	-	-
Total								9,538	-	9,957	33,758	-	-	-	53,253
100%															
Blocks	Use_code							Use By Customer Classes (Out of Governmental Limits)							Total
	SR	MU-IC	MU-MM	COM	IR	BULK	RAW	SR	MU-IC	MU-MM	COM	IR	BULK	RAW	
1	USE0100	USE0100	USE0500	USE0500	USE0015	USE0500	USE0500	-	-	-	-	-	-	-	-
2					USE0026			-	-	-	-	-	-	-	-
3					USE0100			-	-	-	-	-	-	-	-
4								-	-	-	-	-	-	-	-
5								-	-	-	-	-	-	-	-
6								-	-	-	-	-	-	-	-
Total								-	-	-	-	-	-	-	-
Grand Total								9,538	-	9,957	33,758	-	-	-	53,253

SUMMARY OF WATER USE REVENUE (thousands)

Blocks	Revenue by Customer Classes (thousands)							Total
	SR	MU-IC	MU-MM	COM	IR	BULK	RAW	
1	\$ 88	\$ -	\$ 97	\$ 295	\$ -	\$ -	\$ -	\$ 480
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$ 88.39	\$ -	\$ 97.10	\$ 294.88	\$ -	\$ -	\$ 480.37

**SEWER CUSTOMER CHARGE (Billing & Collection) REVENUE CALCULATION**

Mtr	Size	Bills by Customer Classes							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	6,408	-	-	156	-	-	-	6,564
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	12	-	-	-	12
0150	1.5"	-	12	-	24	-	-	-	36
0200	2"	-	60	96	24	12	-	-	192
0300	3"	-	-	-	-	12	-	-	12
0400	4"	-	24	24	12	-	-	-	60
0600	6"	-	-	-	-	24	-	-	24
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		6,408	96	120	228	48	-	-	6,900

  

Mtr	Size	Bills by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-

  

<b>Customer Charge (Billing &amp; Collection)</b>		\$ 3.39	\$ 3.39	\$ 3.39	\$ 3.39	\$ 3.39	\$ -	\$ -	\$ 3.39
<b>Total Revenue (thousands)</b>		\$ 21.72	\$ 0.33	\$ 0.41	\$ 0.77	\$ 0.16	\$ -	\$ -	\$ 23.38

**SEWER CUSTOMER CHARGE (Meters & Services) REVENUE CALCULATION**

Mtr	Size	Meter Equivalency Factors						
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00
0075	3/4"	1.50	1.50	1.50	1.50	1.50	1.50	1.50
0100	1"	2.50	2.50	2.50	2.50	2.50	2.50	2.50
0150	1.5"	5.00	5.00	5.00	5.00	5.00	5.00	5.00
0200	2"	8.00	8.00	8.00	8.00	8.00	8.00	8.00
0300	3"	16.00	16.00	16.00	16.00	16.00	16.00	16.00
0400	4"	25.00	25.00	25.00	25.00	25.00	25.00	25.00
0600	6"	50.00	50.00	50.00	50.00	50.00	50.00	50.00
0800	8"	80.00	80.00	80.00	80.00	80.00	80.00	80.00
1000	10"	115.00	115.00	115.00	115.00	115.00	115.00	115.00

  

Mtr	Size	MEs by Customer Classes							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	6,408	-	-	156	-	-	-	6,564
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	30	-	-	-	30
0150	1.5"	-	60	-	120	-	-	-	180
0200	2"	-	480	768	192	96	-	-	1,536
0300	3"	-	-	-	-	192	-	-	192
0400	4"	-	600	600	300	-	-	-	1,500
0600	6"	-	-	-	-	1,200	-	-	1,200
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		6,408	1,140	1,368	798	1,488	-	-	11,202

  

Mtr	Size	MEs by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-	-	-

  

<b>Customer Charge (Meters &amp; Services)</b>		\$ 1.26	\$ 1.26	\$ 1.26	\$ 1.26	\$ 1.26	\$ -	\$ -	\$ 1.26
<b>Total Revenue (thousands)</b>		\$ 8.07	\$ 1.44	\$ 1.72	\$ 1.00	\$ 1.87	\$ -	\$ -	\$ 14.11

SEWER CAPACITY CHARGE REVENUE CALCULATION

Mtr	Size	Meter Equivalency Factors						
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00
0075	3/4"	1.00	1.50	1.00	1.50	1.50	1.50	1.50
0100	1"	1.00	2.50	1.00	2.50	2.50	2.50	2.50
0150	1.5"	1.00	5.00	1.00	5.00	5.00	5.00	5.00
0200	2"	1.00	8.00	1.00	8.00	8.00	8.00	8.00
0300	3"	1.00	16.00	1.00	16.00	16.00	16.00	16.00
0400	4"	1.00	25.00	1.00	25.00	25.00	25.00	25.00
0600	6"	1.00	50.00	1.00	50.00	50.00	50.00	50.00
0800	8"	1.00	80.00	1.00	80.00	80.00	80.00	80.00
1000	10"	1.00	115.00	1.00	115.00	115.00	115.00	115.00

  

Mtr	Size	MEs by Customer Classes							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	6,408	-	-	120	-	-	-	6,528
0075	3/4"	-	-	-	30	-	-	-	30
0100	1"	-	60	-	120	-	-	-	180
0150	1.5"	-	480	2,328	192	96	-	-	3,096
0200	2"	-	-	-	-	192	-	-	192
0300	3"	-	600	2,748	300	-	-	-	3,648
0400	4"	-	-	-	-	1,200	-	-	1,200
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		<b>6,408</b>	<b>1,140</b>	<b>5,076</b>	<b>762</b>	<b>1,488</b>	<b>-</b>	<b>-</b>	<b>14,874</b>

  

Mtr	Size	MEs by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

Capacity Charge	\$ 7.15	\$ 31.22	\$ 8.30	\$ 26.34	\$ -	\$ -	\$ -	\$ -	\$ 7.15
Total Revenue (thousands)	\$ 45.81	\$ 35.59	\$ 42.15	\$ 20.07	\$ -	\$ -	\$ -	\$ -	\$ 143.61

SUMMARY OF SEWER DEMAND BY BLOCK AND CLASS

Blocks	Use_code						Use by Customer Classes							Total
	SR	MU-IC	MU-MM	COM	RW	BULK	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
1	USE0100	USE0100	USE0500	USE0500	USE0500	USE0500	9,965	8,012	9,957	5,430	97,919	-	-	131,283
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>							<b>9,965</b>	<b>8,012</b>	<b>9,957</b>	<b>5,430</b>	<b>97,919</b>	<b>-</b>	<b>-</b>	<b>131,283</b>

  

Blocks	Use_code						Use By Customer Classes (Out of Governmental Limits)							Total
	SR	MU-IC	MU-MM	COM	RW	BULK	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
1	USE0100	USE0100	USE0500	USE0500	USE0500	USE0500	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>							<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>							<b>9,965</b>	<b>8,012</b>	<b>9,957</b>	<b>5,430</b>	<b>97,919</b>	<b>-</b>	<b>-</b>	<b>131,283</b>

SUMMARY OF SEWER USE REVENUE (thousands)

Blocks	Revenue by Customer Classes (thousands)							Total
	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
1	\$ 101	\$ 82	\$ 101	\$ 55	\$ 49	\$ -	\$ -	\$ 388
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 100.58</b>	<b>\$ 81.68</b>	<b>\$ 101.45</b>	<b>\$ 55.39</b>	<b>\$ 49.16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 388.26</b>

	% Change in Use								Reclaimed
	SR	MU-IC	MU-MM	COM	IR	BULK	RAW		
1	-5.00%	-1.25%	-1.25%	-5.00%	-20.00%	0.00%	0.00%	0.00%	
2	-15.00%	-3.75%	-3.75%	-5.00%	-25.00%	0.00%	0.00%	0.00%	
3	-20.00%	-5.00%	-5.00%	-5.00%	-25.00%	0.00%	0.00%	0.00%	
4	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	0.00%	
5	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	0.00%	
6	0.00%	0.00%	0.00%	-5.00%	-25.00%	0.00%	0.00%	0.00%	

	SR	MU-IC	MU-MM	COM	IR	BULK	RAW	Reclaimed
1	(477)	-	(124)	(1,688)	-	-	-	-
2	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(477)</b>	<b>-</b>	<b>(124)</b>	<b>(1,688)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Reduction	-5.0%	#DIV/0!	-1.3%	-5.0%	#DIV/0!	#DIV/0!	#DIV/0!	0.0%

5/8" RES (SR) Water & Sewer Bill Comparison

Water Use (TGAL)					Prior M1 Analysis					
	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Proposed	\$ Chg.	% Chg.
0	2,800	43.8%	43.8%	\$ 42.95	\$ 28.67	\$ (14.28)	-33.2%	\$ 28.20	\$ (14.75)	-34.3%
1	1,041	16.3%	60.1%	\$ 59.21	\$ 49.04	\$ (10.17)	-17.2%	\$ 49.64	\$ (9.57)	-16.2%
2	970	15.2%	75.2%	\$ 75.47	\$ 69.41	\$ (6.06)	-8.0%	\$ 71.08	\$ (4.39)	-5.8%
3	772	12.1%	87.3%	\$ 91.73	\$ 89.78	\$ (1.95)	-2.1%	\$ 92.52	\$ 0.79	0.9%
4	447	7.0%	94.3%	\$ 107.99	\$ 110.15	\$ 2.16	2.0%	\$ 113.96	\$ 5.97	5.5%
5	174	2.7%	97.0%	\$ 124.25	\$ 130.52	\$ 6.27	5.0%	\$ 135.40	\$ 11.15	9.0%
6	80	1.3%	98.2%	\$ 140.51	\$ 150.89	\$ 10.38	7.4%	\$ 156.84	\$ 16.33	11.6%
7	39	0.6%	98.9%	\$ 146.37	\$ 171.26	\$ 24.89	17.0%	\$ 178.28	\$ 31.91	21.8%
8	24	0.4%	99.2%	\$ 152.23	\$ 191.63	\$ 39.40	25.9%	\$ 199.72	\$ 47.49	31.2%
9	13	0.2%	99.4%	\$ 158.09	\$ 212.00	\$ 53.91	34.1%	\$ 221.16	\$ 63.07	39.9%
10	4	0.1%	99.5%	\$ 163.95	\$ 232.37	\$ 68.42	41.7%	\$ 242.60	\$ 78.65	48.0%
11	3	0.0%	99.5%	\$ 169.81	\$ 252.74	\$ 82.93	48.8%	\$ 264.04	\$ 94.23	55.5%
12	6	0.1%	99.6%	\$ 175.67	\$ 273.11	\$ 97.44	55.5%	\$ 285.48	\$ 109.81	62.5%
13	3	0.0%	99.7%	\$ 181.53	\$ 293.48	\$ 111.95	61.7%	\$ 306.92	\$ 125.39	69.1%
14	7	0.1%	99.8%	\$ 187.39	\$ 313.85	\$ 126.46	67.5%	\$ 328.36	\$ 140.97	75.2%
15	5	0.1%	99.9%	\$ 193.25	\$ 334.22	\$ 140.97	72.9%	\$ 349.80	\$ 156.55	81.0%
16	4	0.1%	99.9%	\$ 199.11	\$ 354.59	\$ 155.48	78.1%	\$ 371.24	\$ 172.13	86.4%
17	-	0.0%	99.9%	\$ 204.97	\$ 374.96	\$ 169.99	82.9%	\$ 392.68	\$ 187.71	91.6%
18	-	0.0%	99.9%	\$ 210.83	\$ 395.33	\$ 184.50	87.5%	\$ 414.12	\$ 203.29	96.4%
19	-	0.0%	99.9%	\$ 216.69	\$ 415.70	\$ 199.01	91.8%	\$ 435.56	\$ 218.87	101.0%
20	-	0.0%	99.9%	\$ 222.55	\$ 436.07	\$ 213.52	95.9%	\$ 457.00	\$ 234.45	105.3%

91% of All Bills Were Issued for RES (SR) Accounts

**MU Water & Sewer Bill Comparison:**

**30**

**Units**

										Prior M1 Analysis		
Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	\$ Chg.	% Chg.			
0	-	0.0%	0.0%	\$ 607.93	\$ 381.35	\$ (226.58)	-37.3%	\$ 506.53	-16.7%			
10	-	0.0%	0.0%	\$ 790.93	\$ 583.35	\$ (207.58)	-26.2%	\$ 695.03	-12.1%			
20	-	0.0%	16.7%	\$ 973.93	\$ 785.35	\$ (188.58)	-19.4%	\$ 883.53	-9.3%			
30	-	0.0%	29.2%	\$ 1,156.93	\$ 987.35	\$ (169.58)	-14.7%	\$ 1,072.03	-7.3%			
40	-	0.0%	45.8%	\$ 1,339.93	\$ 1,189.35	\$ (150.58)	-11.2%	\$ 1,260.53	-5.9%			
50	-	0.0%	50.0%	\$ 1,522.93	\$ 1,391.35	\$ (131.58)	-8.6%	\$ 1,449.03	-4.9%			
60	-	0.0%	62.5%	\$ 1,705.93	\$ 1,593.35	\$ (112.58)	-6.6%	\$ 1,637.53	-4.0%			
70	1	4.2%	70.8%	\$ 1,888.93	\$ 1,795.35	\$ (93.58)	-5.0%	\$ 1,826.03	-3.3%			
80	-	0.0%	75.0%	\$ 2,071.93	\$ 1,997.35	\$ (74.58)	-3.6%	\$ 2,014.53	-2.8%			
90	1	4.2%	79.2%	\$ 2,254.93	\$ 2,199.35	\$ (55.58)	-2.5%	\$ 2,203.03	-2.3%			
100	-	0.0%	95.8%	\$ 2,437.93	\$ 2,401.35	\$ (36.58)	-1.5%	\$ 2,391.53	-1.9%			
150	-	0.0%	100.0%	\$ 3,352.93	\$ 3,411.35	\$ 58.42	1.7%	\$ 3,334.03	-0.6%			
200	-	0.0%	100.0%	\$ 4,267.93	\$ 4,421.35	\$ 153.42	3.6%	\$ 4,276.53	0.2%			
250	-	0.0%	100.0%	\$ 5,182.93	\$ 5,431.35	\$ 248.42	4.8%	\$ 5,219.03	0.7%			
300	-	0.0%	100.0%	\$ 6,097.93	\$ 6,441.35	\$ 343.42	5.6%	\$ 6,161.53	1.0%			
350	-	0.0%	100.0%	\$ 7,012.93	\$ 7,451.35	\$ 438.42	6.3%	\$ 7,104.03	1.3%			
400	-	0.0%	100.0%	\$ 7,927.93	\$ 8,461.35	\$ 533.42	6.7%	\$ 8,046.53	1.5%			
450	-	0.0%	100.0%	\$ 8,842.93	\$ 9,471.35	\$ 628.42	7.1%	\$ 8,989.03	1.7%			
500	-	0.0%	100.0%	\$ 9,757.93	\$ 10,481.35	\$ 723.42	7.4%	\$ 9,931.53	1.8%			

2% of All Bills Were Issued for MU Accounts

## 5/8" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.
0	74	28.7%	28.7%	\$ 42.95	\$ 66.63	\$ 23.68	55.1%	\$ 84.23	\$ 41.28	96.1%
1	40	15.5%	44.2%	\$ 61.25	\$ 86.56	\$ 25.31	41.3%	\$ 103.84	\$ 42.59	69.5%
2	22	8.5%	52.7%	\$ 79.55	\$ 106.49	\$ 26.94	33.9%	\$ 123.45	\$ 43.90	55.2%
3	17	6.6%	59.3%	\$ 97.85	\$ 126.42	\$ 28.57	29.2%	\$ 143.06	\$ 45.21	46.2%
4	18	7.0%	66.3%	\$ 116.15	\$ 146.35	\$ 30.20	26.0%	\$ 162.67	\$ 46.52	40.1%
5	15	5.8%	72.1%	\$ 134.45	\$ 166.28	\$ 31.83	23.7%	\$ 182.28	\$ 47.83	35.6%
6	14	5.4%	77.5%	\$ 152.75	\$ 186.21	\$ 33.46	21.9%	\$ 201.89	\$ 49.14	32.2%
7	7	2.7%	80.2%	\$ 171.05	\$ 206.14	\$ 35.09	20.5%	\$ 221.50	\$ 50.45	29.5%
8	6	2.3%	82.6%	\$ 189.35	\$ 226.07	\$ 36.72	19.4%	\$ 241.11	\$ 51.76	27.3%
9	2	0.8%	83.3%	\$ 207.65	\$ 246.00	\$ 38.35	18.5%	\$ 260.72	\$ 53.07	25.6%
10	3	1.2%	84.5%	\$ 225.95	\$ 265.93	\$ 39.98	17.7%	\$ 280.33	\$ 54.38	24.1%
20	2	0.8%	93.8%	\$ 408.95	\$ 465.23	\$ 56.28	13.8%	\$ 476.43	\$ 67.48	16.5%
30	1	0.4%	96.1%	\$ 591.95	\$ 664.53	\$ 72.58	12.3%	\$ 672.53	\$ 80.58	13.6%
40	1	0.4%	98.1%	\$ 774.95	\$ 863.83	\$ 88.88	11.5%	\$ 868.63	\$ 93.68	12.1%
50	1	0.4%	98.4%	\$ 957.95	\$ 1,063.13	\$ 105.18	11.0%	\$ 1,064.73	\$ 106.78	11.1%
60	-	0.0%	98.4%	\$ 1,140.95	\$ 1,262.43	\$ 121.48	10.6%	\$ 1,260.83	\$ 119.88	10.5%
70	-	0.0%	99.2%	\$ 1,323.95	\$ 1,461.73	\$ 137.78	10.4%	\$ 1,456.93	\$ 132.98	10.0%
80	-	0.0%	99.2%	\$ 1,506.95	\$ 1,661.03	\$ 154.08	10.2%	\$ 1,653.03	\$ 146.08	9.7%
90	-	0.0%	99.6%	\$ 1,689.95	\$ 1,860.33	\$ 170.38	10.1%	\$ 1,849.13	\$ 159.18	9.4%
100	-	0.0%	99.6%	\$ 1,872.95	\$ 2,059.63	\$ 186.68	10.0%	\$ 2,045.23	\$ 172.28	9.2%
500	-	0.0%	100.0%	\$ 9,192.95	\$ 10,031.63	\$ 838.68	9.1%	\$ 9,889.23	\$ 696.28	7.6%

4% of All Bills Issued were for 5/8" Meter COM Accounts

Corrected post 5/2/11 distribution



## 1" COM Water & Sewer Bill Comparison

Water Use (IGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	5	6.9%	6.9%	\$ 107.20	\$ 156.91	\$ 49.71	46.4%
10	-	0.0%	13.9%	\$ 290.20	\$ 356.21	\$ 66.00	22.7%
20	-	0.0%	47.2%	\$ 473.20	\$ 555.51	\$ 82.30	17.4%
30	2	2.8%	62.5%	\$ 656.20	\$ 754.81	\$ 98.60	15.0%
40	-	0.0%	72.2%	\$ 839.20	\$ 954.11	\$ 114.91	13.7%
50	-	0.0%	76.4%	\$ 1,022.20	\$ 1,153.41	\$ 131.21	12.8%
60	-	0.0%	77.8%	\$ 1,205.20	\$ 1,352.71	\$ 147.51	12.2%
70	-	0.0%	79.2%	\$ 1,388.20	\$ 1,552.01	\$ 163.81	11.8%
80	-	0.0%	79.2%	\$ 1,571.20	\$ 1,751.31	\$ 180.11	11.5%
90	1	1.4%	80.6%	\$ 1,754.20	\$ 1,950.61	\$ 196.41	11.2%
100	-	0.0%	80.6%	\$ 1,937.20	\$ 2,149.91	\$ 212.71	11.0%
200	-	0.0%	100.0%	\$ 3,767.20	\$ 4,142.91	\$ 375.71	10.0%
300	-	0.0%	100.0%	\$ 5,597.20	\$ 6,135.91	\$ 538.71	9.6%
400	-	0.0%	100.0%	\$ 7,427.20	\$ 8,128.91	\$ 701.71	9.4%
500	-	0.0%	100.0%	\$ 9,257.20	\$ 10,121.91	\$ 864.70	9.3%

1% of All Bills Were Issued for 1" Meter COM Accounts

### Prior M1 Analysis

Proposed	\$ Chg.	% Chg.
\$ 201.54	\$ 94.34	88.0%
\$ 397.64	\$ 107.44	37.0%
\$ 593.74	\$ 120.54	25.5%
\$ 789.84	\$ 133.64	20.4%
\$ 985.94	\$ 146.74	17.5%
\$ 1,182.04	\$ 159.84	15.6%
\$ 1,378.14	\$ 172.94	14.3%
\$ 1,574.24	\$ 186.04	13.4%
\$ 1,770.34	\$ 199.14	12.7%
\$ 1,966.44	\$ 212.24	12.1%
\$ 2,162.54	\$ 225.34	11.6%
\$ 4,123.54	\$ 356.34	9.5%
\$ 6,084.54	\$ 487.34	8.7%
\$ 8,045.54	\$ 618.34	8.3%
\$ 10,006.54	\$ 749.34	8.1%

## 2" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.	Prior M1 Analysis		
								Proposed	\$ Chg.	% Chg.
0	15	8.6%	8.6%	\$ 342.95	\$ 487.89	\$ 144.94	42.3%	\$ 631.63	\$ 288.68	84.2%
10	-	0.0%	16.0%	\$ 525.95	\$ 687.19	\$ 161.24	30.7%	\$ 827.73	\$ 301.78	57.4%
20	-	0.0%	22.3%	\$ 708.95	\$ 886.49	\$ 177.54	25.0%	\$ 1,023.83	\$ 314.88	44.4%
30	1	0.6%	27.4%	\$ 891.95	\$ 1,085.79	\$ 193.84	21.7%	\$ 1,219.93	\$ 327.98	36.8%
40	1	0.6%	33.1%	\$ 1,074.95	\$ 1,285.09	\$ 210.14	19.5%	\$ 1,416.03	\$ 341.08	31.7%
50	-	0.0%	34.3%	\$ 1,257.95	\$ 1,484.39	\$ 226.44	18.0%	\$ 1,612.13	\$ 354.18	28.2%
60	-	0.0%	37.7%	\$ 1,440.95	\$ 1,683.69	\$ 242.74	16.8%	\$ 1,808.23	\$ 367.28	25.5%
70	-	0.0%	41.1%	\$ 1,623.95	\$ 1,882.99	\$ 259.04	16.0%	\$ 2,004.33	\$ 380.38	23.4%
80	-	0.0%	45.1%	\$ 1,806.95	\$ 2,082.29	\$ 275.34	15.2%	\$ 2,200.43	\$ 393.48	21.8%
90	-	0.0%	47.4%	\$ 1,989.95	\$ 2,281.59	\$ 291.64	14.7%	\$ 2,396.53	\$ 406.58	20.4%
100	1	0.6%	49.7%	\$ 2,172.95	\$ 2,480.89	\$ 307.94	14.2%	\$ 2,592.63	\$ 419.68	19.3%
150	-	0.0%	61.7%	\$ 3,087.95	\$ 3,477.39	\$ 389.44	12.6%	\$ 3,573.13	\$ 485.18	15.7%
200	1	0.6%	72.0%	\$ 4,002.95	\$ 4,473.89	\$ 470.94	11.8%	\$ 4,553.63	\$ 550.68	13.8%
300	-	0.0%	85.7%	\$ 5,832.95	\$ 6,466.89	\$ 633.94	10.9%	\$ 6,514.63	\$ 681.68	11.7%
400	-	0.0%	92.0%	\$ 7,662.95	\$ 8,459.89	\$ 796.94	10.4%	\$ 8,475.63	\$ 812.68	10.6%
500	8	4.6%	100.0%	\$ 9,492.95	\$ 10,452.89	\$ 959.94	10.1%	\$ 10,436.63	\$ 943.68	9.9%

2% of All Bills Were Issued for 2" Meter COM Accounts

TAB G

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MARCO SHORES RATE STRUCTURE  
WORKBOOK M54

FAMS-XL © Water and Sewer Rate Design Module - City of Marco Island, FL: MARCO SHORES SERVICE AREA

NEW WATER RATES

Customer Charge (B&C)	per meter	Customer Class					
		SR	MU-IC	MU-MM	COM	IR	RAW
Customer Charge (Meters & Svcs)	per meter, scaled by meter size	\$ 7.39	\$ 7.39	\$ 7.39	\$ 7.39	\$ 7.39	\$ 7.39
Capacity Charge	per dwelling unit or scaled by ms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volume Charges per TGAL:		\$ 22.16	\$ 22.16	\$ 22.16	\$ 22.16	\$ 22.16	\$ 22.16
Blk		SR	MU-IC	MU-MM	COM	IR	RAW
1	All Use	All Use	All Use	All Use	All Use	15,000	10.05
2						26,000	15.08
3						26k+	22.62
4							
5							
6							

NEW SEWER RATES

Customer Charge (B&C)	per meter	Customer Class					
		SR	MU-IC	MU-MM	COM	RW	N/A
Customer Charge (Meters & Svcs)	per meter, scaled by meter size	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capacity Charge	per dwelling unit or scaled by ms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Volume Charges per TGAL:		\$ 10.77	\$ 10.77	\$ 10.77	\$ 10.77	\$ 10.77	\$ 0.27
Blk		SR	MU-IC	MU-MM	COM	RW	N/A
1	All Use	All Use	All Use	All Use	All Use	15,000	2.34
2						26,000	
3						26k+	
4							
5							
6							

RATE STRUCTURE PARAMETERS

Customer Class	SR		MU-IC		MU-MM		COM		IR		BULK		RAW	
	Current	Current	AWWA	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current	Current
ME's for Capacity Charge Based On:														
Scale Tiers:														
<b>REVENUE SUMMARY</b>														
Target Revenue (000's)														
Allocation														
Water														
Sewer														
Total														
Total Revenue Required	\$ 699		\$ 542		\$ 542		\$ 542		\$ 1,241		\$ 542		\$ 1,241	
Allocation to Services	56.3%		43.7%											
Allocation to Charge Type:														
Customer Charge (B&C)	7.5%		0.0%		52		-		-		-		52	
Customer Charge (Meters & Svcs)	0.0%		0.0%		-		-		-		-		-	
Capacity Charge	43.7%		26.6%		305		145		450		398		739	
Volume Charges per TGAL:	48.9%		73.4%		342		398		739		398		739	
Total Revenue	100.0%		100.0%		\$ 699		\$ 542		\$ 1,241		\$ 542		\$ 1,241	



**TOTAL REVENUE AND REVENUE ALLOCATION (In Thousands)**

<u>Revenue Requirements (\$)</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Customer Charge - B/C	52	-	
Customer Charge - M/S	-	-	
Capacity Charge	305	145	
Usage Charges	342	398	
<b>Total</b>	<b>\$ 699</b>	<b>\$ 542</b>	<b>\$ 1,241</b>
<u>Target Revenue Allocation (%)</u>	<u>Water</u>	<u>Sewer</u>	
Customer Charge	7.5%	0.0%	
Customer Charge - M/S	0.0%	0.0%	
Capacity Charge	43.7%	26.6%	
Usage Charges	48.9%	73.4%	
<b>Total (Water vs. Sewer)</b>	<b>56.3%</b>	<b>43.7%</b>	

0%

<u>FY 2011 Revenues - Billing Data</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Single-Family	\$ 172,625	\$ 255,469	\$ 428,094
Multi-Unit, Master-Metered	\$ 148,597	\$ 157,636	\$ 306,233
Multi-Unit, Isle of Capri	\$ -	\$ 111,039	\$ 111,039
Commercial	\$ 201,290	\$ 84,121	\$ 285,411
Irrigation	\$ -	\$ -	\$ -
Bulk Water	\$ -	\$ -	\$ -
Raw Water	\$ -	\$ -	\$ -
Fire Protection	\$ 5,792	\$ -	\$ 5,792
Bulk Sewer	\$ -	\$ -	\$ -
Reclaimed Water	\$ -	\$ 174,902	\$ 174,902
<b>Total</b>	<b>\$ 528,303</b>	<b>\$ 783,168</b>	<b>\$ 1,311,471</b>

FY 2012 Revenues - Per Cost Allocation		Water	Sewer	Total	\$ Variance	% Var.
Single-Family	\$	196,264	\$ 176,174	\$ 372,439	\$ (55,656)	-14.9%
Multi-Unit, Master-Metered	\$	118,574	\$ 145,728	\$ 264,302	\$ (41,930)	-15.9%
Multi-Unit, Isle of Capri	\$	-	\$ 119,026	\$ 119,026	\$ 7,986	6.7%
Commercial	\$	357,225	\$ 77,238	\$ 434,463	\$ 149,053	34.3%
Irrigation	\$	-	\$ -	\$ -	\$ -	0.0%
Bulk Water	\$	-	\$ -	\$ -	\$ -	0.0%
Raw Water	\$	-	\$ -	\$ -	\$ -	0.0%
Fire Protection	\$	11,356	\$ -	\$ 11,356	\$ 5,564	49.0%
Bulk Sewer	\$	-	\$ -	\$ -	\$ -	0.0%
Reclaimed Water	\$	-	\$ 51,193	\$ 51,193	\$ (123,709)	-241.7%
Total	\$	683,420	\$ 569,359	\$ 1,252,779	\$ (58,692)	-4.7%

FY 2012 Water Revenues - Per Cost Allocation		Base Cap	Extra Cap (MD)	Extra Cap (PH)	CS - Meters	CS - Billing	FP
Single-Family	\$	87,641	\$ 44,362	\$ 31,217	\$ 12,710	\$ 19,590	\$ 744
Multi-Unit, Master-Metered	\$	97,090	\$ 15,084	\$ 3,300	\$ 2,718	\$ 368	\$ 14
Multi-Unit, Isle of Capri	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial	\$	294,818	\$ 42,729	\$ 13,977	\$ 3,946	\$ 1,691	\$ 64
Irrigation	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Bulk Water	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Raw Water	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$	812	\$ 4,781	\$ 5,464	\$ -	\$ 150	\$ 149
Bulk Sewer	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Reclaimed Water	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$	480,361	\$ 106,955	\$ 53,959	\$ 19,374	\$ 21,798	\$ 971
Total Allocation		70%	16%	8%	3%	3%	0%
Single-Family		45%	23%	16%	6%	10%	0%
Multi-Unit, Master-Metered		82%	13%	3%	2%	0%	0%
Multi-Unit, Isle of Capri		N/A	N/A	N/A	N/A	N/A	N/A
Commercial		83%	12%	4%	1%	0%	0%
Irrigation		N/A	N/A	N/A	N/A	N/A	N/A
Bulk Water		N/A	N/A	N/A	N/A	N/A	N/A
Raw Water		N/A	N/A	N/A	N/A	N/A	N/A
Fire Protection		7%	42%	48%	0%	1%	1%
Bulk Sewer		N/A	N/A	N/A	N/A	N/A	N/A
Reclaimed Water		N/A	N/A	N/A	N/A	N/A	N/A

FY 2012 Sewer Revenues - Per Cost Allocation									
	Volume	Capacity	CS - Meters	CS - Billing	RW				
Single-Family	\$ 100,579	\$ 45,810	\$ 8,069	\$ 21,716	\$ -				
Multi-Unit, Master-Metered	\$ 101,451	\$ 42,148	\$ 1,723	\$ 407	\$ -				
Multi-Unit, Isle of Capri	\$ 81,678	\$ 35,587	\$ 1,435	\$ 325	\$ -				
Commercial	\$ 55,390	\$ 20,070	\$ 1,005	\$ 773	\$ -				
Irrigation	\$ -	\$ -	\$ -	\$ -	\$ -				
Bulk Water	\$ -	\$ -	\$ -	\$ -	\$ -				
Raw Water	\$ -	\$ -	\$ -	\$ -	\$ -				
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -				
Bulk Sewer	\$ -	\$ -	\$ -	\$ -	\$ -				
Reclaimed Water	\$ -	\$ -	\$ 1,874	\$ 163	\$ 49,157				
<b>Total</b>	<b>\$ 339,099</b>	<b>\$ 143,615</b>	<b>\$ 14,106</b>	<b>\$ 23,383</b>	<b>\$ 49,157</b>				
<b>Total Allocation</b>	<b>60%</b>	<b>25%</b>	<b>2%</b>	<b>4%</b>	<b>9%</b>				
Single-Family	57%	26%	5%	12%	0%				
Multi-Unit, Master-Metered	70%	29%	1%	0%	0%				
Multi-Unit, Isle of Capri	69%	30%	1%	0%	0%				
Commercial	72%	26%	1%	1%	0%				
Irrigation	N/A	N/A	N/A	N/A	N/A				
Bulk Water	N/A	N/A	N/A	N/A	N/A				
Raw Water	N/A	N/A	N/A	N/A	N/A				
Fire Protection	N/A	N/A	N/A	N/A	N/A				
Bulk Sewer	N/A	N/A	N/A	N/A	N/A				
Reclaimed Water	0%	0%	4%	0%	96%				



Target Revenue	CC - B/C	CC - M/S	Cap Chg	Usage	MD % in Cap. Chg.
Water					
Single-Family	\$ 19,590	\$ 12,710	\$ 75,579.06	\$ 88,385	100%
Multi-Unit, Isle of Capri	\$ -	\$ -	\$ -	\$ -	100%
Multi-Unit, Master-Metered	\$ 368	\$ 2,718	\$ 18,384.21	\$ 97,104	100%
Commercial	\$ 1,691	\$ 3,946	\$ 56,706.53	\$ 294,882	100%
Irrigation	\$ -	\$ -	\$ -	\$ -	100%
Bulk Water	\$ -	\$ -	\$ -	\$ -	100%
Raw Water	\$ -	\$ -	\$ -	\$ -	100%
Total	\$ 21,649	\$ 19,374	\$ 150,670	\$ 480,371	
Variance					
Water					
Single-Family	\$ 27,644	\$ (12,710)	\$ 66,158	\$ (27,660)	
Multi-Unit, Isle of Capri	\$ -	\$ -	\$ -	\$ -	
Multi-Unit, Master-Metered	\$ 518.65	\$ (2,718)	\$ 104,118	\$ (31,209)	
Commercial	\$ 2,386	\$ (3,946)	\$ (15,621)	\$ (79,957)	
Irrigation	\$ -	\$ -	\$ -	\$ -	
Bulk Water	\$ -	\$ -	\$ -	\$ -	
Raw Water	\$ -	\$ -	\$ -	\$ -	
Total	\$ 30,549	\$ (19,374)	\$ 154,654	\$ (138,826)	
MS Portion of DS	\$				\$ 305,324
Target Revenue					
Sewer					
Single-Family	\$ 21,716	\$ 8,069	\$ 45,810	\$ 100,579	100%
Multi-Unit, Isle of Capri	\$ 325	\$ 1,435	\$ 35,587	\$ 81,678	100%
Multi-Unit, Master-Metered	\$ 407	\$ 1,723	\$ 42,148	\$ 101,451	100%
Commercial	\$ 773	\$ 1,005	\$ 20,070	\$ 55,390	100%
Reclaimed Water	\$ 163	\$ 1,874	\$ -	\$ 49,157	100%
Bulk Sewer	\$ -	\$ -	\$ -	\$ -	100%
N/A	\$ -	\$ -	\$ -	\$ -	100%
Total	\$ 23,383	\$ 14,106	\$ 143,615	\$ 388,255	
Variance					
Single-Family	\$ (21,716)	\$ (8,069)	\$ 23,182	\$ (38,529)	
Multi-Unit, Isle of Capri	\$ (325)	\$ (1,435)	\$ (23,313)	\$ (29,820)	
Multi-Unit, Master-Metered	\$ (407)	\$ (1,723)	\$ 12,503	\$ (37,003)	
Commercial	\$ (773)	\$ (1,005)	\$ (11,866)	\$ (21,578)	
Reclaimed Water	\$ (163)	\$ (1,874)	\$ 398	\$ 136,512	
Bulk Sewer	\$ -	\$ -	\$ -	\$ -	
N/A	\$ -	\$ -	\$ -	\$ -	
Total	\$ (23,383)	\$ (14,106)	\$ 904	\$ 9,582	
MS Portion of DS	\$				\$ 144,519







SEWER CAPACITY CHARGE REVENUE CALCULATION

Mtr	Size	Meter Equivalency Factors						
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A
0058	5/8"	1.00	1.00	1.00	1.00	1.00	1.00	1.00
0075	3/4"	1.00	1.50	1.00	1.50	1.50	1.50	1.50
0100	1"	1.00	2.50	1.00	2.50	2.50	2.50	2.50
0150	1.5"	1.00	5.00	1.00	5.00	5.00	5.00	5.00
0200	2"	1.00	8.00	1.00	8.00	8.00	8.00	8.00
0300	3"	1.00	16.00	1.00	16.00	16.00	16.00	16.00
0400	4"	1.00	25.00	1.00	25.00	25.00	25.00	25.00
0600	6"	1.00	50.00	1.00	50.00	50.00	50.00	50.00
0800	8"	1.00	80.00	1.00	80.00	80.00	80.00	80.00
1000	10"	1.00	115.00	1.00	115.00	115.00	115.00	115.00

  

Mtr	Size	MEs by Customer Classes							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	6,408	-	-	120	-	-	-	6,528
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	30	-	-	-	30
0150	1.5"	-	60	-	120	-	-	-	180
0200	2"	-	480	2,328	192	96	-	-	3,096
0300	3"	-	-	-	-	192	-	-	192
0400	4"	-	600	2,748	300	-	-	-	3,648
0600	6"	-	-	-	-	1,200	-	-	1,200
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		<b>6,408</b>	<b>1,140</b>	<b>5,076</b>	<b>762</b>	<b>1,488</b>	<b>-</b>	<b>-</b>	<b>14,874</b>

  

Mtr	Size	MEs by Customer Classes (Out of Governmental Limits)							Total
		SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
0058	5/8"	-	-	-	-	-	-	-	-
0075	3/4"	-	-	-	-	-	-	-	-
0100	1"	-	-	-	-	-	-	-	-
0150	1.5"	-	-	-	-	-	-	-	-
0200	2"	-	-	-	-	-	-	-	-
0300	3"	-	-	-	-	-	-	-	-
0400	4"	-	-	-	-	-	-	-	-
0600	6"	-	-	-	-	-	-	-	-
0800	8"	-	-	-	-	-	-	-	-
1000	10"	-	-	-	-	-	-	-	-
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

Capacity Charge	\$ 10.77	\$ 10.77	\$ 10.77	\$ 10.77	\$ 0.27	\$ -	\$ -	\$ 10.77
Total Revenue (thousands)	\$ 68.99	\$ 12.27	\$ 54.65	\$ 8.20	\$ 0.40	\$ -	\$ -	\$ 144.52

SUMMARY OF SEWER DEMAND BY BLOCK AND CLASS

Blocks	Use_code						Use by Customer Classes							Total
	SR	MU-IC	MU-MM	COM	RW	BULK	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
1	USE0100	USE0100	USE0500	USE0500	USE0015	USE0500	9,965	8,012	9,957	5,430	93,348	-	-	126,712
2	-	-	-	-	USE0026	USE0500	-	-	-	-	1,151	-	-	1,151
3	-	-	-	-	-	-	-	-	-	-	3,420	-	-	3,420
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>							<b>9,965</b>	<b>8,012</b>	<b>9,957</b>	<b>5,430</b>	<b>97,919</b>	<b>-</b>	<b>-</b>	<b>131,283</b>

  

Blocks	Use_code						Use by Customer Classes (Out of Governmental Limits)							Total
	SR	MU-IC	MU-MM	COM	RW	BULK	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
1	USE0100	USE0100	USE0500	USE0500	USE0015	USE0500	-	-	-	-	-	-	-	-
2	-	-	-	-	USE0026	USE0500	-	-	-	-	-	-	-	-
3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>							<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>							<b>9,965</b>	<b>8,012</b>	<b>9,957</b>	<b>5,430</b>	<b>97,919</b>	<b>-</b>	<b>-</b>	<b>131,283</b>

SUMMARY OF SEWER USE REVENUE (thousands)

Blocks	Revenue by Customer Classes (thousands)							Total
	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
1	\$ 62	\$ 52	\$ 64	\$ 34	\$ 186	\$ -	\$ -	\$ 398
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 62.05</b>	<b>\$ 51.86</b>	<b>\$ 64.45</b>	<b>\$ 33.81</b>	<b>\$ 185.67</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 397.84</b>

	% Change in Use							Reclaimed
	SR	MU-IC	MU-MM	COM	RW	BULK	RAW	
1	-5.00%	-1.25%	-1.25%	-5.00%	-20.00%	0.00%	0.00%	-15.00%
2	-15.00%	-3.75%	-3.75%	-5.00%	-25.00%	0.00%	0.00%	-18.75%
3	-20.00%	-5.00%	-5.00%	-5.00%	-25.00%	0.00%	0.00%	-18.75%
4	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	-18.75%
5	-25.00%	-6.25%	-6.25%	-5.00%	-25.00%	0.00%	0.00%	-18.75%
6	0.00%	0.00%	0.00%	-5.00%	-25.00%	0.00%	0.00%	-18.75%

SUMMARY OF SEWER REVENUE vs. COST ALLOCATION (thousands)

	Revenue by Customer Classes (thousands)							Total
	SR	MU-IC	MU-MM	COM	RW	BULK	N/A	
Revenue per Customer, Capacity & Usage Charges	\$ 131	\$ 64	\$ 119	\$ 42	\$ 186	\$ -	\$ -	\$ 542
Cost Allocated Revenue Requirement	\$ 176	\$ 119	\$ 146	\$ 77	\$ 51	\$ -	\$ -	\$ 569
Variance (\$)	\$ (45)	\$ (55)	\$ (27)	\$ (35)	\$ 135	\$ -	\$ -	\$ (27)

	SR	MU-IC	MU-MM	COM	RW	BULK	RAW	Reclaimed
	1	(477)	-	(124)	(1,688)	-	-	-
2	-	-	-	-	-	-	-	(216)
3	-	-	-	-	-	-	-	(641)
4	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(477)</b>	<b>-</b>	<b>(124)</b>	<b>(1,688)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,859)</b>
% Reduction	-5.0%	#DIV/0!	-1.3%	-5.0%	#DIV/0!	#DIV/0!	#DIV/0!	-15.2%

5/8" RES (SR) Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Aggd. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	2,800	43.8%	43.8%	\$ 42.95	\$ 40.32	\$ (2.63)	-6.1%
1	1,041	16.3%	60.1%	\$ 59.21	\$ 53.57	\$ (5.64)	-9.5%
2	970	15.2%	75.2%	\$ 75.47	\$ 66.82	\$ (8.65)	-11.5%
3	772	12.1%	87.3%	\$ 91.73	\$ 80.07	\$ (11.66)	-12.7%
4	447	7.0%	94.3%	\$ 107.99	\$ 93.32	\$ (14.67)	-13.6%
5	174	2.7%	97.0%	\$ 124.25	\$ 106.57	\$ (17.68)	-14.2%
6	80	1.3%	98.2%	\$ 140.51	\$ 119.82	\$ (20.69)	-14.7%
7	39	0.6%	98.9%	\$ 146.37	\$ 133.07	\$ (13.30)	-9.1%
8	24	0.4%	99.2%	\$ 152.23	\$ 146.32	\$ (5.91)	-3.9%
9	13	0.2%	99.4%	\$ 158.09	\$ 159.57	\$ 1.48	0.9%
10	4	0.1%	99.5%	\$ 163.95	\$ 172.82	\$ 8.87	5.4%
11	3	0.0%	99.5%	\$ 169.81	\$ 186.07	\$ 16.26	9.6%
12	6	0.1%	99.6%	\$ 175.67	\$ 199.32	\$ 23.65	13.5%
13	3	0.0%	99.7%	\$ 181.53	\$ 212.57	\$ 31.04	17.1%
14	7	0.1%	99.8%	\$ 187.39	\$ 225.82	\$ 38.43	20.5%
15	5	0.1%	99.9%	\$ 193.25	\$ 239.07	\$ 45.82	23.7%
16	4	0.1%	99.9%	\$ 199.11	\$ 252.32	\$ 53.21	26.7%
17	-	0.0%	99.9%	\$ 204.97	\$ 265.57	\$ 60.60	29.6%
18	-	0.0%	99.9%	\$ 210.83	\$ 278.82	\$ 67.99	32.2%
19	-	0.0%	99.9%	\$ 216.69	\$ 292.07	\$ 75.38	34.8%
20	-	0.0%	99.9%	\$ 222.55	\$ 305.32	\$ 82.77	37.2%

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 28.67	\$ (14.28)	-33.2%	
\$ 49.04	\$ (10.17)	-17.2%	
\$ 69.41	\$ (6.06)	-8.0%	
\$ 89.78	\$ (1.95)	-2.1%	
\$ 110.15	\$ 2.16	2.0%	
\$ 130.52	\$ 6.27	5.0%	
\$ 150.89	\$ 10.38	7.4%	
\$ 171.26	\$ 24.89	17.0%	
\$ 191.63	\$ 39.40	25.9%	
\$ 212.00	\$ 53.91	34.1%	
\$ 232.37	\$ 68.42	41.7%	
\$ 252.74	\$ 82.93	48.8%	
\$ 273.11	\$ 97.44	55.5%	
\$ 293.48	\$ 111.95	61.7%	
\$ 313.85	\$ 126.46	67.5%	
\$ 334.22	\$ 140.97	72.9%	
\$ 354.59	\$ 155.48	78.1%	
\$ 374.96	\$ 169.99	82.9%	
\$ 395.33	\$ 184.50	87.5%	
\$ 415.70	\$ 199.01	91.8%	
\$ 436.07	\$ 213.52	95.9%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 28.20	\$ (14.75)	-34.3%	
\$ 49.64	\$ (9.57)	-16.2%	
\$ 71.08	\$ (4.39)	-5.8%	
\$ 92.52	\$ 0.79	0.9%	
\$ 113.96	\$ 5.97	5.5%	
\$ 135.40	\$ 11.15	9.0%	
\$ 156.84	\$ 16.33	11.6%	
\$ 178.28	\$ 31.91	21.8%	
\$ 199.72	\$ 47.49	31.2%	
\$ 221.16	\$ 63.07	39.9%	
\$ 242.60	\$ 78.65	48.0%	
\$ 264.04	\$ 94.23	55.5%	
\$ 285.48	\$ 109.81	62.5%	
\$ 306.92	\$ 125.39	69.1%	
\$ 328.36	\$ 140.97	75.2%	
\$ 349.80	\$ 156.55	81.0%	
\$ 371.24	\$ 172.13	86.4%	
\$ 392.68	\$ 187.71	91.6%	
\$ 414.12	\$ 203.29	96.4%	
\$ 435.56	\$ 218.87	101.0%	
\$ 457.00	\$ 234.45	105.3%	

91% of All Bills Were Issued for RES (SR) Accounts

**MU Water & Sewer Bill Comparison:**

**30**

**Units**

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	-	0.0%	0.0%	\$ 607.93	\$ 995.29	\$ 387.36	63.7%
10	-	0.0%	0.0%	\$ 790.93	\$ 1,127.79	\$ 336.86	42.6%
20	-	0.0%	16.7%	\$ 973.93	\$ 1,260.29	\$ 286.36	29.4%
30	-	0.0%	29.2%	\$ 1,156.93	\$ 1,392.79	\$ 235.86	20.4%
40	-	0.0%	45.8%	\$ 1,339.93	\$ 1,525.29	\$ 185.36	13.8%
50	-	0.0%	50.0%	\$ 1,522.93	\$ 1,657.79	\$ 134.86	8.9%
60	-	0.0%	62.5%	\$ 1,705.93	\$ 1,790.29	\$ 84.36	4.9%
70	1	4.2%	70.8%	\$ 1,888.93	\$ 1,922.79	\$ 33.86	1.8%
80	-	0.0%	75.0%	\$ 2,071.93	\$ 2,055.29	\$ (16.64)	-0.8%
90	1	4.2%	79.2%	\$ 2,254.93	\$ 2,187.79	\$ (67.14)	-3.0%
100	-	0.0%	95.8%	\$ 2,437.93	\$ 2,320.29	\$ (117.64)	-4.8%
150	-	0.0%	100.0%	\$ 3,352.93	\$ 2,982.79	\$ (370.14)	-11.0%
200	-	0.0%	100.0%	\$ 4,267.93	\$ 3,645.29	\$ (622.64)	-14.6%
250	-	0.0%	100.0%	\$ 5,182.93	\$ 4,307.79	\$ (875.14)	-16.9%
300	-	0.0%	100.0%	\$ 6,097.93	\$ 4,970.29	\$ (1,127.64)	-18.5%
350	-	0.0%	100.0%	\$ 7,012.93	\$ 5,632.79	\$ (1,380.14)	-19.7%
400	-	0.0%	100.0%	\$ 7,927.93	\$ 6,295.29	\$ (1,632.64)	-20.6%
450	-	0.0%	100.0%	\$ 8,842.93	\$ 6,957.79	\$ (1,885.14)	-21.3%
500	-	0.0%	100.0%	\$ 9,757.93	\$ 7,620.29	\$ (2,137.64)	-21.9%

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 381.35	\$ (226.58)	-37.3%	
\$ 583.35	\$ (207.58)	-26.2%	
\$ 785.35	\$ (188.58)	-19.4%	
\$ 987.35	\$ (169.58)	-14.7%	
\$ 1,189.35	\$ (150.58)	-11.2%	
\$ 1,391.35	\$ (131.58)	-8.6%	
\$ 1,593.35	\$ (112.58)	-6.6%	
\$ 1,795.35	\$ (93.58)	-5.0%	
\$ 1,997.35	\$ (74.58)	-3.6%	
\$ 2,199.35	\$ (55.58)	-2.5%	
\$ 2,401.35	\$ (36.58)	-1.5%	
\$ 3,411.35	\$ 58.42	1.7%	
\$ 4,421.35	\$ 153.42	3.6%	
\$ 5,431.35	\$ 248.42	4.8%	
\$ 6,441.35	\$ 343.42	5.6%	
\$ 7,451.35	\$ 438.42	6.3%	
\$ 8,461.35	\$ 533.42	6.7%	
\$ 9,471.35	\$ 628.42	7.1%	
\$ 10,481.35	\$ 723.42	7.4%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 506.53	\$ (101.40)	-16.7%	
\$ 695.03	\$ (95.90)	-12.1%	
\$ 883.53	\$ (90.40)	-9.3%	
\$ 1,072.03	\$ (84.90)	-7.3%	
\$ 1,260.53	\$ (79.40)	-5.9%	
\$ 1,449.03	\$ (73.90)	-4.9%	
\$ 1,637.53	\$ (68.40)	-4.0%	
\$ 1,826.03	\$ (62.90)	-3.3%	
\$ 2,014.53	\$ (57.40)	-2.8%	
\$ 2,203.03	\$ (51.90)	-2.3%	
\$ 2,391.53	\$ (46.40)	-1.9%	
\$ 3,334.03	\$ (18.90)	-0.6%	
\$ 4,276.53	\$ 8.60	0.2%	
\$ 5,219.03	\$ 36.10	0.7%	
\$ 6,161.53	\$ 63.60	1.0%	
\$ 7,104.03	\$ 91.10	1.3%	
\$ 8,046.53	\$ 118.60	1.5%	
\$ 8,989.03	\$ 146.10	1.7%	
\$ 9,931.53	\$ 173.60	1.8%	

2% of All Bills Were Issued for MU Accounts

## 5/8" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	74	28.7%	28.7%	\$ 42.95	\$ 40.32	\$ (2.63)	-6.1%
1	40	15.5%	44.2%	\$ 61.25	\$ 53.57	\$ (7.68)	-12.5%
2	22	8.5%	52.7%	\$ 79.55	\$ 66.82	\$ (12.73)	-16.0%
3	17	6.6%	59.3%	\$ 97.85	\$ 80.07	\$ (17.78)	-18.2%
4	18	7.0%	66.3%	\$ 116.15	\$ 93.32	\$ (22.83)	-19.7%
5	15	5.8%	72.1%	\$ 134.45	\$ 106.57	\$ (27.88)	-20.7%
6	14	5.4%	77.5%	\$ 152.75	\$ 119.82	\$ (32.93)	-21.6%
7	7	2.7%	80.2%	\$ 171.05	\$ 133.07	\$ (37.98)	-22.2%
8	6	2.3%	82.6%	\$ 189.35	\$ 146.32	\$ (43.03)	-22.7%
9	2	0.8%	83.3%	\$ 207.65	\$ 159.57	\$ (48.08)	-23.2%
10	3	1.2%	84.5%	\$ 225.95	\$ 172.82	\$ (53.13)	-23.5%
20	2	0.8%	93.8%	\$ 408.95	\$ 305.32	\$ (103.63)	-25.3%
30	1	0.4%	96.1%	\$ 591.95	\$ 437.82	\$ (154.13)	-26.0%
40	1	0.4%	98.1%	\$ 774.95	\$ 570.32	\$ (204.63)	-26.4%
50	1	0.4%	98.4%	\$ 957.95	\$ 702.82	\$ (255.13)	-26.6%
60	-	0.0%	98.4%	\$ 1,140.95	\$ 835.32	\$ (305.63)	-26.8%
70	-	0.0%	99.2%	\$ 1,323.95	\$ 967.82	\$ (356.13)	-26.9%
80	-	0.0%	99.2%	\$ 1,506.95	\$ 1,100.32	\$ (406.63)	-27.0%
90	-	0.0%	99.6%	\$ 1,689.95	\$ 1,232.82	\$ (457.13)	-27.1%
100	-	0.0%	99.6%	\$ 1,872.95	\$ 1,365.32	\$ (507.63)	-27.1%
500	-	0.0%	100.0%	\$ 9,192.95	\$ 6,665.32	\$ (2,527.63)	-27.5%

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 66.63	\$ 23.68	55.1%	
\$ 86.56	\$ 25.31	41.3%	
\$ 106.49	\$ 26.94	33.9%	
\$ 126.42	\$ 28.57	29.2%	
\$ 146.35	\$ 30.20	26.0%	
\$ 166.28	\$ 31.83	23.7%	
\$ 186.21	\$ 33.46	21.9%	
\$ 206.14	\$ 35.09	20.5%	
\$ 226.07	\$ 36.72	19.4%	
\$ 246.00	\$ 38.35	18.5%	
\$ 265.93	\$ 39.98	17.7%	
\$ 465.23	\$ 56.28	13.8%	
\$ 664.53	\$ 72.58	12.3%	
\$ 863.83	\$ 88.88	11.5%	
\$ 1,063.13	\$ 105.18	11.0%	
\$ 1,262.43	\$ 121.48	10.6%	
\$ 1,461.73	\$ 137.78	10.4%	
\$ 1,661.03	\$ 154.08	10.2%	
\$ 1,860.33	\$ 170.38	10.1%	
\$ 2,059.63	\$ 186.68	10.0%	
\$ 10,031.63	\$ 838.68	9.1%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 84.23	\$ 41.28	96.1%	
\$ 103.84	\$ 42.59	69.5%	
\$ 123.45	\$ 43.90	55.2%	
\$ 143.06	\$ 45.21	46.2%	
\$ 162.67	\$ 46.52	40.1%	
\$ 182.28	\$ 47.83	35.6%	
\$ 201.89	\$ 49.14	32.2%	
\$ 221.50	\$ 50.45	29.5%	
\$ 241.11	\$ 51.76	27.3%	
\$ 260.72	\$ 53.07	25.6%	
\$ 280.33	\$ 54.38	24.1%	
\$ 476.43	\$ 67.48	16.5%	
\$ 672.53	\$ 80.58	13.6%	
\$ 868.63	\$ 93.68	12.1%	
\$ 1,064.73	\$ 106.78	11.1%	
\$ 1,260.83	\$ 119.88	10.5%	
\$ 1,456.93	\$ 132.98	10.0%	
\$ 1,653.03	\$ 146.08	9.7%	
\$ 1,849.13	\$ 159.18	9.4%	
\$ 2,045.23	\$ 172.28	9.2%	
\$ 9,889.23	\$ 696.28	7.6%	

4% of All Bills Issued were for 5/8" Meter COM Accounts

Corrected post 5/2/11 distribution



## 1" COM Water & Sewer Bill Comparison

Water Use (IGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	5	6.9%	6.9%	\$ 107.20	\$ 89.72	\$ (17.48)	-16.3%
10	-	0.0%	13.9%	\$ 290.20	\$ 222.22	\$ (67.98)	-23.4%
20	-	0.0%	47.2%	\$ 473.20	\$ 354.72	\$ (118.48)	-25.0%
30	2	2.8%	62.5%	\$ 656.20	\$ 487.22	\$ (168.98)	-25.8%
40	-	0.0%	72.2%	\$ 839.20	\$ 619.72	\$ (219.48)	-26.2%
50	-	0.0%	76.4%	\$ 1,022.20	\$ 752.22	\$ (269.98)	-26.4%
60	-	0.0%	77.8%	\$ 1,205.20	\$ 884.72	\$ (320.48)	-26.6%
70	-	0.0%	79.2%	\$ 1,388.20	\$ 1,017.22	\$ (370.98)	-26.7%
80	-	0.0%	79.2%	\$ 1,571.20	\$ 1,149.72	\$ (421.48)	-26.8%
90	1	1.4%	80.6%	\$ 1,754.20	\$ 1,282.22	\$ (471.98)	-26.9%
100	-	0.0%	80.6%	\$ 1,937.20	\$ 1,414.72	\$ (522.48)	-27.0%
200	-	0.0%	100.0%	\$ 3,767.20	\$ 2,739.72	\$ (1,027.48)	-27.3%
300	-	0.0%	100.0%	\$ 5,597.20	\$ 4,064.72	\$ (1,532.48)	-27.4%
400	-	0.0%	100.0%	\$ 7,427.20	\$ 5,389.72	\$ (2,037.48)	-27.4%
500	-	0.0%	100.0%	\$ 9,257.20	\$ 6,714.72	\$ (2,542.48)	-27.5%

1% of All Bills Were Issued for 1" Meter COM Accounts

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 156.91	\$ 49.71	46.4%	
\$ 356.21	\$ 66.00	22.7%	
\$ 555.51	\$ 82.30	17.4%	
\$ 754.81	\$ 98.60	15.0%	
\$ 954.11	\$ 114.91	13.7%	
\$ 1,153.41	\$ 131.21	12.8%	
\$ 1,352.71	\$ 147.51	12.2%	
\$ 1,552.01	\$ 163.81	11.8%	
\$ 1,751.31	\$ 180.11	11.5%	
\$ 1,950.61	\$ 196.41	11.2%	
\$ 2,149.91	\$ 212.71	11.0%	
\$ 4,142.91	\$ 375.71	10.0%	
\$ 6,135.91	\$ 538.71	9.6%	
\$ 8,128.91	\$ 701.71	9.4%	
\$ 10,121.91	\$ 864.70	9.3%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 201.54	\$ 94.34	88.0%	
\$ 397.64	\$ 107.44	37.0%	
\$ 593.74	\$ 120.54	25.5%	
\$ 789.84	\$ 133.64	20.4%	
\$ 985.94	\$ 146.74	17.5%	
\$ 1,182.04	\$ 159.84	15.6%	
\$ 1,378.14	\$ 172.94	14.3%	
\$ 1,574.24	\$ 186.04	13.4%	
\$ 1,770.34	\$ 199.14	12.7%	
\$ 1,966.44	\$ 212.24	12.1%	
\$ 2,162.54	\$ 225.34	11.6%	
\$ 4,123.54	\$ 356.34	9.5%	
\$ 6,084.54	\$ 487.34	8.7%	
\$ 8,045.54	\$ 618.34	8.3%	
\$ 10,006.54	\$ 749.34	8.1%	

## 2" COM Water & Sewer Bill Comparison

Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current	Proposed	\$ Chg.	% Chg.
0	15	8.6%	8.6%	\$ 342.95	\$ 270.83	\$ (72.12)	-21.0%
10	-	0.0%	16.0%	\$ 525.95	\$ 403.33	\$ (122.62)	-23.3%
20	-	0.0%	22.3%	\$ 708.95	\$ 535.83	\$ (173.12)	-24.4%
30	1	0.6%	27.4%	\$ 891.95	\$ 668.33	\$ (223.62)	-25.1%
40	1	0.6%	33.1%	\$ 1,074.95	\$ 800.83	\$ (274.12)	-25.5%
50	-	0.0%	34.3%	\$ 1,257.95	\$ 933.33	\$ (324.62)	-25.8%
60	-	0.0%	37.7%	\$ 1,440.95	\$ 1,065.83	\$ (375.12)	-26.0%
70	-	0.0%	41.1%	\$ 1,623.95	\$ 1,198.33	\$ (425.62)	-26.2%
80	-	0.0%	45.1%	\$ 1,806.95	\$ 1,330.83	\$ (476.12)	-26.3%
90	-	0.0%	47.4%	\$ 1,989.95	\$ 1,463.33	\$ (526.62)	-26.5%
100	1	0.6%	49.7%	\$ 2,172.95	\$ 1,595.83	\$ (577.12)	-26.6%
150	-	0.0%	61.7%	\$ 3,087.95	\$ 2,258.33	\$ (829.62)	-26.9%
200	1	0.6%	72.0%	\$ 4,002.95	\$ 2,920.83	\$ (1,082.12)	-27.0%
300	-	0.0%	85.7%	\$ 5,832.95	\$ 4,245.83	\$ (1,587.12)	-27.2%
400	-	0.0%	92.0%	\$ 7,662.95	\$ 5,570.83	\$ (2,092.12)	-27.3%
500	8	4.6%	100.0%	\$ 9,492.95	\$ 6,895.83	\$ (2,597.12)	-27.4%

Current M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 487.89	\$ 144.94	42.3%	
\$ 687.19	\$ 161.24	30.7%	
\$ 886.49	\$ 177.54	25.0%	
\$ 1,085.79	\$ 193.84	21.7%	
\$ 1,285.09	\$ 210.14	19.5%	
\$ 1,484.39	\$ 226.44	18.0%	
\$ 1,683.69	\$ 242.74	16.8%	
\$ 1,882.99	\$ 259.04	16.0%	
\$ 2,082.29	\$ 275.34	15.2%	
\$ 2,281.59	\$ 291.64	14.7%	
\$ 2,480.89	\$ 307.94	14.2%	
\$ 3,477.39	\$ 389.44	12.6%	
\$ 4,473.89	\$ 470.94	11.8%	
\$ 6,466.89	\$ 633.94	10.9%	
\$ 8,459.89	\$ 796.94	10.4%	
\$ 10,452.89	\$ 959.94	10.1%	

Prior M1 Analysis			
Proposed	\$ Chg.	% Chg.	
\$ 631.63	\$ 288.68	84.2%	
\$ 827.73	\$ 301.78	57.4%	
\$ 1,023.83	\$ 314.88	44.4%	
\$ 1,219.93	\$ 327.98	36.8%	
\$ 1,416.03	\$ 341.08	31.7%	
\$ 1,612.13	\$ 354.18	28.2%	
\$ 1,808.23	\$ 367.28	25.5%	
\$ 2,004.33	\$ 380.38	23.4%	
\$ 2,200.43	\$ 393.48	21.8%	
\$ 2,396.53	\$ 406.58	20.4%	
\$ 2,592.63	\$ 419.68	19.3%	
\$ 3,573.13	\$ 485.18	15.7%	
\$ 4,553.63	\$ 550.68	13.8%	
\$ 6,514.63	\$ 681.68	11.7%	
\$ 8,475.63	\$ 812.68	10.6%	
\$ 10,436.63	\$ 943.68	9.9%	

2% of All Bills Were Issued for 2" Meter COM Accounts

TAB H

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## UTILITY CAPITAL ASSETS























TAB I

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WATER & SEWER CAPITAL  
PROJECTS 2011

CITY OF MARCO ISLAND  
FY2011 CIP Tracking Worksheet - Water & Sewer Funds

GL ACCOUNT #	DESCRIPTION	TOTAL CIP @ 9/30/2011	TOTAL FY2010 EXPENSES @ 11/2/2010	ASSESSMENT FUNDED	IN FIXED ASSETS AS OF 9/30/10	Total Add. Exp For Impact Fees	Service Area			Water			Sewer									
							MI	MS	W	S	Supply	T&D	Treatment	Meters & Services	Fire	Meters & Services	Coll	Treatment	PA	Reuse	Wells	Reuse
<b>FUND 400 - UTILITY OPERATIONS</b>																						
400-536-9000-6500	CAPITAL IMPROVEMENTS ALLOCATION	1,575,000	-	-	-	1	1,575,000	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	81%	14%	0%	3%	2%
400-536-3000-6400	Equipment Purchases	37,970	32,737	-	-	1	70,707	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	81%	14%	0%	3%	2%
400-536-9533-6459	Sulfuric Acid Feed System	-	556	-	-	1	556	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
<b>TOTAL 400 FUND</b>		<b>1,612,970</b>																				
<b>FUND 401 - UTILITY CONSTRUCTION FUND</b>																						
401-536-1533-6910	Site Plans/S Plant Water Storage	-	419,956	-	-	-	-	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
<b>TOTAL 401 FUND</b>																						
<b>FUND 402 - WASTEWATER ASSESSMENT FUND</b>																						
402-536-0535-6318	WWTP Design/Building MBNR	22,798,395	743,310	1	1	-	-	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%
<b>TOTAL 402 FUND</b>		<b>22,798,395</b>																				
<b>FUND 403 - CONSTRUCTION FUND (NEW BONDS)</b>																						
403-536-9533-6955	Regulatory Monitoring	-	100,330	-	-	-	-	98%	2%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
403-536-9535-6486	Capital Equipment	-	-	-	-	-	-	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	81%	14%	0%	3%	2%
403-536-9533-6354	N Collier Relocate & Upgrade	-	-	-	-	-	-	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
403-536-9533-6355	Upgrade Raw Water Supply	-	-	-	-	-	-	98%	2%	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
403-536-9533-6476	Conversion Acid/Neutralant	-	-	-	-	-	-	100%	0%	100%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%
<b>TOTAL 403 FUND</b>																						
<b>FUND 430 - RENEWAL &amp; REPLACEMENT</b>																						
430-536-2500-6310	Renew & Replace - Water (C&D)	139,737	-	-	-	1	139,737	97%	3%	44%	56%	0%	0%	100%	0%	0%	0%	90%	0%	0%	0%	10%
430-536-2500-6320	Renew & Replace - Sewer (C&D)	107,775	-	-	-	1	107,775	97%	3%	44%	56%	0%	0%	100%	0%	0%	0%	90%	0%	0%	0%	10%
430-536-9533-6310	Renew & Replace - Water (Utility)	284,090	622,460	-	-	-	284,090	97%	3%	44%	56%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6320	Renew & Replace - Sewer (Utility)	192,814	181,476	-	-	-	192,814	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6351	Facility Security	499,818	-	-	-	-	499,818	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	81%	14%	0%	3%	2%
430-536-9533-6400	Vehicle Rep Program	143,233	-	-	-	-	143,233	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	81%	14%	0%	3%	2%
430-536-9533-6401	Winterberry Pipeline	134,601	104,834	-	-	-	239,435	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6402	Re-Use Site Security	94,513	69,873	-	-	-	164,386	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6403	Re-Use Elect Upgrade	20,588	-	-	-	-	20,588	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6404	Replace Fire Hydrants (C&D)	102,274	83,389	-	-	-	185,663	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6405	Re-Use Instrument Upgr	53,445	20,909	-	-	-	74,354	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6408	Rehab Gravity Sewer (C&D)	-	-	-	-	-	-	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6432	Inoperative Valve Replacement	600,781	510,448	-	-	-	1,111,229	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6433	Dead End Flushing (C&D)	270,135	22,841	-	-	-	292,976	97%	3%	100%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6434	Rehab Lift Station Controls	-	245,466	-	-	-	245,466	97%	3%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6436	Meter Replacement Program (C&D)	640,228	188,488	-	-	-	828,716	93%	7%	54%	46%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6475	High Service Pumps	440,730	62,910	-	-	-	503,640	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
430-536-9533-6477	Leak Detection	-	-	-	-	-	-	100%	0%	100%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%
<b>TOTAL 430 FUND</b>		<b>3,724,762</b>																				
<b>FUND 431 - CAPITAL RESERVE</b>																						
431-536-2500-6478	Capital Equipment (C&D)	1,515	-	-	-	1	1,515	97%	3%	44%	56%	0%	0%	100%	0%	0%	0%	90%	0%	0%	0%	10%
431-536-9533-6382	North Plant Site Prep	693,840	257,985	-	-	-	951,835	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
431-536-9533-6401	Transfer Pumps	333,632	-	-	-	-	333,632	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
431-536-9533-6402	Shore-Instrument Upgrade	2,247	353	-	-	-	2,600	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
431-536-9533-6410	Storage Water UV Cont	438,959	199,633	-	-	-	638,592	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
431-536-9533-6411	Liftstation Control	16,931	-	-	-	-	16,931	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
431-536-9533-6450	Potable Water Lines	1,192,016	22,048	-	-	-	1,214,064	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%
431-536-9533-6455	SCADA Data Management	390,771	75,905	-	-	-	466,676	97%	3%	44%	56%	13%	62%	25%	1%	0%	0%	81%	14%	0%	3%	2%
431-536-9533-6460	RO Membrane Replacement	837,979	541,318	-	-	-	1,379,297	100%	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%





