

A	B	C	D	E	F	G	H	I
VISTA WEST CASH FLOWS								
	Comm Approved				Budget	OCA		OCA
	Prior Case	31-Dec-00	31-Dec-01	31-Dec-02	Projection	Adjustments		Recommended
					(Test Year)			Test Year
1								
2	Revenue							
3								
4	Water Income	\$ 220,826	\$ 211,600.18	\$ 92,468.16	\$ 98,547.29	\$ 106,000.00	\$ (9,742)	\$ 96,257.61
5	Demand Fees	\$ -	\$ -	\$ 111,683.34	\$ 113,058.00	\$ 127,297.20	\$ (13,777)	\$ 113,520.00
6	Dry Fees	\$ -	\$ -	\$ 33,174.00	\$ 31,560.25	\$ 35,756.28	\$ (4,004)	\$ 31,752.00
7	Reconnect Fees	\$ -	\$ 100.00	\$ -	\$ 300.00	\$ 300.00	\$ -	\$ 300.00
8	Interest-Late Charges	\$ 500	\$ 1,046.59	\$ 1,041.70	\$ 1,081.54	\$ 1,081.54	\$ -	\$ 1,081.54
9	Misc. Income	\$ 202	\$ 591.66	\$ 69.12	\$ 1,947.50	\$ 1,947.50	\$ (1,613)	\$ 335.00
10	Interest Income on Shareholder							
11	Loans						\$ 1,127	\$ 1,127.31
12	Interest Income on CD	\$ -	\$ -	\$ -	\$ -	\$ 1,670.00	\$ -	\$ 1,670.00
13	Total Revenue	\$ 221,528	\$ 213,338.43	\$ 238,436.32	\$ 246,494.58	\$ 274,052.52	\$ (28,009.06)	\$ 246,043.46
14								
15	Expense							
16	Accounting	\$ 28,633	\$ 32,502.24	\$ 10,486.65	\$ 11,551.16	\$ 11,500.00	\$ (1,800)	\$ 9,700.00
17	Advertising	\$ 124	\$ 72.10	\$ 135.45	\$ -	\$ 140.00	\$ 68	\$ 208.28
18	Amortization	\$ 767	\$ 771.94	\$ 715.00	\$ -	\$ -	\$ -	\$ -
19	Bad Debts/NSF	\$ -	\$ 60.49	\$ 288.94	\$ -	\$ 250.00	\$ (122)	\$ 127.67
20	Collection Expense	\$ 244	\$ 197.31	\$ 88.92	\$ -	\$ 170.00	\$ -	\$ 170.00
21	Bank Charges	\$ -	\$ 7.45	\$ 72.97	\$ 503.08	\$ 4,100.00	\$ (268)	\$ 3,831.91
22	Depreciation Expense	\$ 27,500	\$ 17,245.55	\$ 13,497.00	\$ 19,189.00	\$ 23,086.00	\$ 4	\$ 23,086.00
23	Dividends	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00
24	Dues & Subscriptions	\$ 340	\$ 390.66	\$ 485.00	\$ 461.00	\$ 461.00	\$ -	\$ 461.00
25	Engineering Expense	\$ -	\$ 1,190.58	\$ -	\$ 3,047.84	\$ 3,000.00	\$ (3,000)	\$ -
26	Entertainment	\$ 100	\$ 25.00	\$ -	\$ 19.06	\$ 50.00	\$ -	\$ 50.00
27	Insurance	\$ 3,232	\$ 1,275.00	\$ 1,773.00	\$ 2,076.00	\$ 2,400.00	\$ -	\$ 2,400.00
28	INS-Officer's Life	\$ 1,600	\$ 1,775.22	\$ 1,949.25	\$ 2,147.25	\$ 2,300.00	\$ -	\$ 2,300.00
29	INS-Officer's Health	\$ 9,802	\$ 8,291.80	\$ 15,885.60	\$ 19,475.60	\$ 23,000.00	\$ (16,282)	\$ 6,718.40
30	Interest Expense	\$ -	\$ 26,765.00	\$ 25,197.08	\$ 23,178.71	\$ 18,406.00	\$ -	\$ 18,406.00
31	Improvement Loan	\$ 15,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Legal Fees	\$ 1,667	\$ 4,405.68	\$ 375.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
33	Licensing & Permits	\$ -	\$ 150.00	\$ -	\$ -	\$ -	\$ -	\$ -
34	Office Expense	\$ 200	\$ 421.60	\$ 2,249.49	\$ 5,987.00	\$ 5,987.00	\$ (349)	\$ 5,637.80
35	Rent	\$ 6,900	\$ 6,800.04	\$ 6,800.04	\$ 6,800.04	\$ 6,800.04	\$ -	\$ 6,800.00
36	Repairs & Maintenance	\$ 5,000	\$ 4,569.13	\$ 23,824.50	\$ 21,092.27	\$ 21,000.00	\$ (2,119)	\$ 18,880.53
37	Retirement Plan expense	\$ 7,620	\$ 6,865.75	\$ 7,791.00	\$ 10,549.00	\$ 11,600.00	\$ -	\$ 11,600.00
38	Salaries - Officers	\$ 36,000	\$ 30,667.00	\$ 36,000.00	\$ 36,000.00	\$ 39,600.00	\$ -	\$ 39,600.00
39	Salaries	\$ 14,800	\$ 15,104.66	\$ 15,940.00	\$ 16,745.00	\$ 18,400.00	\$ -	\$ 18,400.00
40	Supplies	\$ 863	\$ 438.83	\$ 262.53	\$ 7.68	\$ 300.00	\$ (104)	\$ 195.85
41	Taxes - Payroll	\$ 400	\$ 3,927.18	\$ 4,351.15	\$ 4,447.13	\$ 5,600.00	\$ -	\$ 5,600.00
42	Taxes - Other	\$ 1,200	\$ 440.48	\$ 652.95	\$ 513.65	\$ 600.00	\$ -	\$ 600.00
43	Telephone	\$ -	\$ 2,500.33	\$ 2,316.42	\$ 2,209.24	\$ 2,500.00	\$ -	\$ 2,500.00
44	Travel/Auto Expense	\$ 500	\$ -	\$ 978.66	\$ 2,000.00	\$ 2,500.00	\$ (1,309)	\$ 1,191.46
45	Utilities	\$ 810	\$ 1,098.31	\$ 702.90	\$ 846.42	\$ 850.00	\$ -	\$ 850.00
46	Water & Lab Analysis	\$ 125	\$ 270.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	\$ 750.00
47	Water Purchase - CPU	\$ 40,205	\$ 38,922.15	\$ 41,958.00	\$ 43,103.04	\$ 46,100.00	\$ -	\$ 46,100.00
48	Total Expense	\$ 203,833	\$ 227,151.48	\$ 235,527.50	\$ 252,699.17	\$ 273,450.00	\$ (25,285.09)	\$ 248,164.91
49								
50	Net Income	\$ 17,695	\$ (13,813.05)	\$ 2,908.82	\$ (6,204.59)	\$ 602.52	\$ -	\$ (2,121.45)
51								
52	Profit Margin (Net Income/Revenues)		2.9%	9.7%	5.7%	6.2%	6	8.9%

1. The adjustment removes the 2002 advertising expenses of \$99.20 and \$250 as these expenses are projected in their respective accounts in the Budget Projection.
2. The adjustment takes the weighted average of the years 2000(1), 2001(2), and 2002(2), with the year 2002 including the advertising costs of \$99.20 and \$250 that were eliminated from the Office Expense account in note #1 above.
3. This adjustment decreases the accounting expense by the expected annual increase in Bank Charges due to the Company's bank that will be processing the billing instead of the Company's accountant.
4. Although no adjustment is made for this account it is noteworthy to point out that the Budget Projection in this spreadsheet does not indicate the depreciation expense. The Budget Projection (line 24, column F) for this expense includes only the principle payments for the Company's loan. The principle payments are included here for cash flow purposes. In addition, the OCA has corrected the 2002 number for the Deprecation Account has been corrected to reflect the actual 2002 expense of \$19,189.
5. The OCA is decreasing the medical benefits for health insurance to coincide with the national average Benefit Cost to employers statistics released in June of 2003 by the Bureau of Labor Statistics (USDL: 03-446) Table 16, Page 20. The adjustment is based on the employers cost per hour worked for employee compensation (\$3.23) for insurance benefits of Public Utility, White-collar workers.
6. Net Income/Revenues (from OCA Exhibit MLN-2). The profit margin calculated in the OCA recommended test year takes the net income number in line 48 (cash flows) plus the \$20,000 dividend, minus the difference between the principle payments in the depreciation expense account in order to make this calculation a true profit margin representation. Lines 4 through 6 represent the revenue portion of the equation.
7. This adjustment coincides with the Miscellaneous Income adjustment for normalization.
8. This adjustment is the result of the calculation of the weighted average of the years 2000 (1), 2001 (2), and 2002 (2) expenses. The OCA made this adjustment due to the large increases in expense that is due largely to the construction of a new sewer system in the certificated area of Vista West. This adjustment decreases this expense to account for, in part, the fact that the construction will not continue indefinitely into the future.
9. The adjustment is based on a calculation of the weighted average of the years 2000 (1), 2001 (2), and 2002 (2) expense to account for the fact that this expense is not consistent from year to year.
10. The adjustment is based on the calculation of the weighted average of the years 2000 (1), 2001 (2), and 2002 (2) expenses to account for the fact that the expenses have not been consistent from year to year.
11. The adjustment is based on the calculation of the weighted average of the years 2000 (1), 2001 (2) and 2002 (2) expenses to account for the fact that the expenses have not been consistent from year to year.
12. The adjustment is based on the calculation of the weighted average of the years 2001 (1), 2001 (2), and 2002 (2) expenses to account for the fact that the expenses have not been consistent from year to year. This adjustment does not include the \$3,600 increase for billing administration costs, rather it is only an adjustment to the \$500 projected in the Company's budget year projection for Bank Charges other than billing administration.
13. The adjustment is based on the calculation of the weighted average of the balances of the Treasury Stock and Retained Earnings accounts (Exhibit MLN-2) for the years 2000 (1), 2001 (2), and 2002 (2) multiplied by the weighted average cost of debt for Vista West (6.71%).
14. This adjustment coincides with the Engineering Expense account for normalization.

** The shaded areas in this exhibit illustrate corrections the OCA had made to Vista West's Exhibit B of the application.

FINANCIAL STATEMENTS OF VISTA WEST

A	B 31-Dec-99	C 31-Dec-00	D 31-Dec-01	E 31-Dec-02
1 Assets				
2 Cash	\$ 5,394.20	\$ 4,496.65	\$ 2,986.07	\$ 9,888.29
3 Petty Cash	\$ 50.00	\$ 50.00	\$ 100.00	\$ 100.00
4 Prepaid - Security Deposits	\$ 566.67	\$ 566.67	\$ -	\$ -
5 Land	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
6 Equipment	\$ 115,655.45	\$ 115,655.45	\$ 115,655.45	\$ 115,685.45
7 Accumulated Depreciation - Equipment	\$ (115,655.45)	\$ (115,655.45)	\$ (115,655.45)	\$ (115,685.45)
8 Improvements - Fence	\$ 6,554.36	\$ 6,554.36	\$ 6,554.36	\$ 6,554.36
9 Accumulated Deprec - Fence	\$ (6,554.36)	\$ (6,554.36)	\$ (6,554.36)	\$ (6,554.36)
10 Office Equipment	\$ 50,828.22	\$ 53,028.15	\$ 53,028.15	\$ 53,028.15
11 Accumulated Deprec - Office Equipment	\$ (50,703.00)	\$ (52,939.00)	\$ (52,965.00)	\$ (52,983.00)
12 Improvements - Meters & Backflow	\$ 269,427.25	\$ 270,965.50	\$ 270,965.50	\$ 271,682.00
13 Accumulated Deprec Meters & Backflow	\$ (14,972.00)	\$ (29,981.55)	\$ (43,452.55)	\$ (57,640.55)
14 Software	\$ 2,210.00	\$ 2,210.00	\$ 2,210.00	\$ 7,193.00
15 A/A Software	\$ (798.06)	\$ (1,535.00)	\$ (2,210.00)	\$ (7,193.00)
16 Loan Fees	\$ 300.00	\$ 400.00	\$ 400.00	\$ 400.00
17 A/A Loan fees	\$ (35.00)	\$ (70.00)	\$ (110.00)	\$ (150.00)
18 Total Assets	\$ 266,268.28	\$ 251,191.42	\$ 234,952.17	\$ 228,324.89
19				
20 Liabilities				
21 Accounts Payable	\$ -	\$ -	\$ -	\$ -
22 Accrued FICA	\$ (68.20)	\$ -		
23 Accrued Medicare	\$ (15.96)	\$ -		
24 Tap Fees Payable	\$ -	\$ -	\$ (500.00)	\$ (500.00)
25 Retirement Plan Payable	\$ (5,130.00)	\$ (6,865.75)	\$ -	\$ -
26 N/P First Interstate Bank	\$ (265,639.56)	\$ (248,355.35)	\$ (7,791.00)	\$ (207,517.46)
27 N/P FIB	\$ -	\$ (14,368.89)	\$ (228,886.01)	\$ (12,041.77)
28 N/P FIB	\$ -	\$ -	\$ (13,264.91)	\$ (30,000.00)
29 Total Liabilities	\$ (270,853.72)	\$ (269,589.99)	\$ (250,441.92)	\$ (250,059.23)
30 Owners Equity				
31 Common Stock	\$ (500.00)	\$ (500.00)	\$ (500.00)	\$ (500.00)
32 Additional Paid In Capital	\$ (1,820.00)	\$ (1,820.00)	\$ (1,820.00)	\$ (1,820.00)
33 Treasury stock	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
34 Dividends	\$ 70,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
35 Retained earnings	\$ (14,677.51)	\$ 1,905.44	\$ 15,718.57	\$ 12,809.75
36 Net Income	\$ (53,417.05)	\$ (6,186.87)	\$ (22,908.82)	\$ (13,755.41)
37 Total Equity	\$ 4,585.44	\$ 18,398.57	\$ 15,489.75	\$ 21,734.34
38 Total Liabilities & Equity	\$ (266,268.28)	\$ (251,191.42)	\$ (234,952.17)	\$ (228,324.89)

	31-Dec-99	31-Dec-00	31-Dec-01	31-Dec-02
1 Revenue				
2				
3 Water Income	\$ 193,728.04	\$ 211,600.18	\$ 92,468.16	\$ 98,547.29
4 Demand Fees (Fixed Customer Charge)	\$ -	\$ -	\$ 111,683.34	\$ 113,058.00
5 Dry Fees (Fixed Customer Charge)	\$ -	\$ -	\$ 33,174.00	\$ 31,560.25
6 Reconnect Fees	\$ 1,874.01	\$ 100.00	\$ -	\$ 300.00
7 Interest-Late Charges	\$ 1,033.42	\$ 1,046.59	\$ 1,041.70	\$ 1,081.54
8 Misc. Income	\$ 3,388.68	\$ 591.66	\$ 69.12	\$ 1,947.50
9 Sale of Assets	\$ 60,000.00	\$ -	\$ -	\$ -
10 Interest Income on CD	\$ -	\$ -	\$ -	\$ -
11 Total Revenue	\$ 260,024.15	\$ 213,338.43	\$ 238,436.32	\$ 246,494.58
12				
13 Expense				
14 Accounting	\$ 33,096.53	\$ 32,502.24	\$ 10,486.65	\$ 11,551.16
15 Advertising	\$ 109.74	\$ 72.10	\$ 135.45	\$ -
16 Amortization	\$ 767.00	\$ 771.94	\$ 715.00	\$ 40.00
17 Bad Debts/NSF	\$ 124.25	\$ 60.49	\$ 288.94	\$ -
18 Collection Expense	\$ 240.48	\$ 197.31	\$ 88.92	\$ 503.08
19 Bank Charges	\$ 47.84	\$ 7.45	\$ 72.97	\$ -
20 Depreciation Expense	\$ 13,376.69	\$ 17,245.55	\$ 13,497.00	\$ 19,189.00
22 Dues & Subscriptions	\$ 585.00	\$ 390.66	\$ 485.00	\$ 461.00
23 Engineering Expense	\$ 1,756.00	\$ 1,190.58	\$ -	\$ 3,047.84
24 Entertainment	\$ -	\$ 25.00	\$ -	\$ 19.06
25 Insurance	\$ 7,174.20	\$ 1,275.00	\$ 1,773.00	\$ 2,076.00
26 INS-Officer's Life	\$ 1,111.05	\$ 1,775.22	\$ 1,949.25	\$ 2,147.25
27 INS-Officer's Health	\$ -	\$ 8,291.80	\$ 15,885.60	\$ 19,475.60
28 Interest Expense	\$ 27,781.37	\$ 26,765.08	\$ 25,197.08	\$ 23,178.71
29 Improvement Loan	\$ 5,181.28	\$ -	\$ -	\$ -
30 Legal Fees	\$ -	\$ 4,405.68	\$ 375.00	\$ -
31 Licensing & Permits	\$ 144.49	\$ 150.00	\$ -	\$ -
32 Office Expense	\$ -	\$ 421.60	\$ 2,249.49	\$ 5,987.00
33 Rent	\$ 6,855.04	\$ 6,800.04	\$ 6,800.04	\$ 6,800.04
34 Repairs & Maintenance	\$ 3,548.06	\$ 4,569.13	\$ 23,824.50	\$ 21,092.27
35 Retirement Plan expense	\$ 5,130.00	\$ 6,865.75	\$ 7,791.00	\$ 10,549.00
36 Salaries - Officers	\$ 20,000.00	\$ 30,667.00	\$ 36,000.00	\$ 36,000.00
37 Salaries	\$ 14,200.00	\$ 15,104.66	\$ 15,940.00	\$ 16,745.00
38 Supplies	\$ 863.25	\$ 438.83	\$ 262.53	\$ 7.68
39 Taxes - Payroll	\$ 3,222.27	\$ 3,927.18	\$ 4,351.15	\$ 4,447.13
40 Taxes - Other	\$ 489.22	\$ 440.48	\$ 652.95	\$ 513.65
41 Telephone	\$ 4,314.61	\$ 2,500.33	\$ 2,316.42	\$ 2,209.24
42 Travel/Auto Expense	\$ -	\$ -	\$ 978.66	\$ 2,000.00
43 Utilities	\$ 1,119.98	\$ 1,098.31	\$ 702.90	\$ 846.42
44 Water & Lab Analysis	\$ 200.00	\$ 270.00	\$ 750.00	\$ 750.00
45 Water Purchase - CPU	\$ 55,168.75	\$ 38,922.15	\$ 41,958.00	\$ 43,103.04
46 Total Expense	\$ 206,607.10	\$ 207,151.56	\$ 215,527.50	\$ 232,739.17
47				
48 Net Income	\$ 53,417.05	\$ 6,186.87	\$ 22,908.82	\$ 13,755.41

A	B	C	D	E	F	Percent Change
	80007-WR-99-8					From B to E
	Comm Approved	31-Dec-00	31-Dec-01	31-Dec-02		
	Prior Case					
1	Revenue					
2						
3	Water Income	\$ 220,826	\$ 211,600.18	\$ 92,468.16	\$ 98,547.29	
4	Demand Fees	\$ -	\$ -	\$ 111,683.34	\$ 113,058.00	
5	Dry Fees	\$ -	\$ -	\$ 33,174.00	\$ 31,560.25	
6	Reconnect Fees	\$ -	\$ 100.00	\$ -	\$ 300.00	
7	Interest-Late Charges	\$ 500	\$ 1,046.59	\$ 1,041.70	\$ 1,081.54	
8	Misc. Income	\$ 202	\$ 591.66	\$ 69.12	\$ 1,947.50	
9	Interest Income on CD	\$ -	\$ -	\$ -	\$ -	
10	Total Revenue	\$ 221,528	\$ 213,338.43	\$ 238,436.32	\$ 246,494.58	11.27%
11						
12	Expense					
13	Accounting	\$ 28,633	\$ 32,502.24	\$ 10,486.65	\$ 11,551.16	-59.66%
14	Advertising	\$ 124	\$ 72.10	\$ 135.45	\$ 349.20	181.61%
15	Amortization	\$ 767	\$ 771.94	\$ 715.00	\$ -	-100.00%
16	Bad Debts/NSF	\$ -	\$ 60.49	\$ 288.94	\$ -	
17	Collection Expense	\$ 244	\$ 197.31	\$ 88.92	\$ -	-100.00%
18	Bank Charges	\$ -	\$ 7.45	\$ 72.97	\$ 503.08	
19	Depreciation Expense	\$ 27,500	\$ 17,245.55	\$ 13,497.00	\$ 19,189.00	-30.22%
20	Dividends	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
21	Dues & Subscriptions	\$ 340	\$ 390.66	\$ 485.00	\$ 461.00	35.59%
22	Engineering Expense	\$ -	\$ 1,190.58	\$ -	\$ 3,047.84	
23	Entertainment	\$ 100	\$ 25.00	\$ -	\$ 19.06	-80.94%
24	Insurance	\$ 3,232	\$ 1,275.00	\$ 1,773.00	\$ 2,076.00	-35.77%
25	INS-Officer's Life	\$ 1,600	\$ 1,775.22	\$ 1,949.25	\$ 2,147.25	34.20%
26	INS-Officer's Health	\$ 9,802	\$ 8,291.80	\$ 15,885.60	\$ 19,475.60	98.69%
27	Interest Expense	\$ -	\$ 26,765.00	\$ 25,197.08	\$ 23,178.71	
28	Improvement Loan	\$ 15,201	\$ -	\$ -	\$ -	-100.00%
29	Legal Fees	\$ 1,667	\$ 4,405.68	\$ 375.00	\$ 2,000.00	19.98%
30	Licensing & Permits	\$ -	\$ 150.00	\$ -	\$ -	
31	Office Expense	\$ 200	\$ 421.60	\$ 2,249.49	\$ 5,637.80	2718.90%
32	Rent	\$ 6,900	\$ 6,800.04	\$ 6,800.04	\$ 6,800.04	-1.45%
33	Repairs & Maintenance	\$ 5,000	\$ 4,569.13	\$ 23,824.50	\$ 21,092.27	321.85%
34	Retirement Plan expense	\$ 7,620	\$ 6,865.75	\$ 7,791.00	\$ 10,549.00	38.44%
35	Salaries - Officers	\$ 36,000	\$ 30,667.00	\$ 36,000.00	\$ 36,000.00	0.00%
36	Salaries	\$ 14,800	\$ 15,104.66	\$ 15,940.00	\$ 16,745.00	13.14%
37	Supplies	\$ 863	\$ 438.83	\$ 262.53	\$ 7.68	-99.11%
38	Taxes - Payroll	\$ 400	\$ 3,927.18	\$ 4,351.15	\$ 4,447.13	1011.78%
39	Taxes - Other	\$ 1,200	\$ 440.48	\$ 652.95	\$ 513.65	-57.20%
40	Telephone	\$ -	\$ 2,500.33	\$ 2,316.42	\$ 2,209.24	
41	Travel/Auto Expense	\$ 500	\$ -	\$ 978.66	\$ 2,000.00	300.00%
42	Utilities	\$ 810	\$ 1,098.31	\$ 702.90	\$ 846.42	4.50%
43	Water & Lab Analysis	\$ 125	\$ 270.00	\$ 750.00	\$ 750.00	500.00%
44	Water Purchase - CPU	\$ 40,205	\$ 38,922.15	\$ 41,958.00	\$ 43,103.04	7.21%
45	Total Expense	\$ 203,833	\$ 227,151.48	\$ 235,527.50	\$ 254,699.17	24.95%

	A	B	C	D
	# Customers or Volumes	Current Rate Design	Company's Rate Design	OCA Rate Design 1
1 Fixed Customer Charge	430	\$ 22.43	\$ 24.67	\$ 22.00
2 Revenue		\$ 115,739	\$ 127,297	\$ 113,520
3				
4 Dry Meter Charge	147	\$ 18.43	\$ 20.27	\$ 18.00
5 Revenue		\$ 32,511	\$ 35,756	\$ 31,752
6				
7 Volumetric Charge		\$ 1.81	\$ 2.13	\$ 1.81
8 Commodity Charge		\$ 1.17	\$ 1.30	\$ 1.30
9 Total Volume Charge	30,951	\$ 2.98	\$ 3.43	\$ 3.11
10 Revenue		\$ 92,234	\$ 106,162	\$ 96,258
11				
12 Total Revenue		\$ 240,483	\$ 269,215	\$ 241,530
13				
14 Average Monthly Bill		\$ 41.30	\$ 46.24	\$ 41.65
15 (based on 6,332 gallons per month)				
16 Dollar Monthly Increase			\$ 4.94	\$ 0.35
17 Percentage Average Monthly Bill Increase			11.96%	0.85%