

**Proposed Cost-of-Service Study
and
Rate Design**

**Prepared for the Madison Water Utility
Docket No. 3280-WR-113**

by Trilogy Consulting, LLC



**December 17, 2014
Plan B**

Schedule 1 - System Demand Ratios

Madison Water Utility

Maximum Day System Demand

Total Annual Pumpage	9,865,333,390	Gallons
Average Daily Pumpage	27,028,311	Gallons
Maximum Day Pumpage	41,442,183	Gallons
Fire Flow Gal/Min	11,096	
Duration (hours)	11.1	
	7,387,356	Gallons
Average Day Plus Fire Flow	34,415,667	
Ratio - Base to Max Day	27,028,311	
Base	<hr/>	= 65.22%
	41,442,183	
Max Day	100 - Base	= 34.78%

Maximum Hour System Demand

Average Hour on Max Day	1,726,758	Gallons
Maximum Hour Pumpage	2,267,276	Gallons
Average Hour Plus One Hour Fire Flow	1,791,943	Gallons
Ratio - Base to Max Hour	27,028,311	
Base	<hr/>	= 49.67%
	54,414,628	
Max Hour	100 - Base	= 50.33%
Ratio - Base / Max Day / Max Hour		
Base	27,028,311	= 49.67%
MD less Base	14,413,872	= 26.49%
MH less MD	12,972,445	= 23.84%
		USE
		49.67%
		26.49%
		23.84%

Schedule 1a - Six-Year Historical Utility Demands

	2008	2009	2010	2011	2012	2013	3 Year Average	6 Year Average	Use
Total Annual Pumpage	10,907,098,000	10,355,095,000	10,255,367,000	10,319,608,000	10,658,538,000	10,057,545,000	10,345,230,333	10,425,541,833	9,865,333,390
Maximum Day Pumpage	45,061,000	41,890,000	39,804,000	43,049,000	49,872,000	43,097,000	45,339,333	43,795,500	41,442,183
Average Day Pumpage	29,882,460	28,370,123	28,096,896	28,272,899	29,201,474	27,554,918	28,343,097	28,563,128	27,028,311
Max Day/Average Day Ratio	1.51	1.48	1.42	1.52	1.71	1.56	1.60	1.53	1.53
Total Water Sold	9,729,536,000	9,189,561,000	9,224,014,000	9,147,751,000	9,587,160,000	8,863,612,000	9,199,507,667	9,290,272,333	8,791,066,720
Sales as % of Pumpage	89.2%	88.7%	89.9%	88.6%	89.9%	88.1%	88.9%	89.1%	89.1%

Schedule 2 - Allocation of Transmission and Distribution Mains

Inside Municipality				
Size (Inches)	Quantity (Feet)	Inch-Feet		
		Total	Distribution	Transmission
1	2,367	2,367	2,367	
1.5	675	1,013	1,013	
2	5,319	10,638	10,638	
3	1,294	3,882	3,882	
4	136,725	546,900	546,900	
6	1,496,481	8,978,886	8,978,886	
8	1,373,883	10,991,064	10,991,064	
10	620,906	6,209,060	6,209,060	
12	500,956	6,011,472		6,011,472
14	12,499	174,986		174,986
16	212,574	3,401,184		3,401,184
18	-	-		-
20	50,512	1,010,240		1,010,240
24	2,406	57,744		57,744
	4,416,597	37,399,436	26,743,810	10,655,626
			71.51%	28.49%
Outside of Municipality				
Size (Inches)	Quantity (Feet)	Inch-Feet		
		Total	Distribution	Transmission
6	34,517	207,102	207,102	
8	18,431	147,448	147,448	
10	9,188	91,880	91,880	
12	8,557	102,684		102,684
14	-	-		-
16	7,620	121,920		121,920
18	-	-		-
20	31	620		620
	78,344	671,654	446,430	225,224
			66.47%	33.53%
Total	4,494,941	38,071,090	27,190,240	10,880,850
% Transmission	17.7%			28.58%
% Distribution	82.3%		71.42%	
Use for Allocation				
	Inch-Feet	Linear Feet		
Transmission Mains	28.58%	17.69%		
Distribution Mains	71.42%	82.31%		

Source: 2013 PSC Annual Report.

Schedule 3 - Allocation of Operation and Maintenance Expenses to Service Cost Functions

Acct No.	Account Description	Total (\$)	BASE		MAX DAY		EXTRA CAPACITY		MAX HOUR		CONSUMER COSTS					
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)	Billing (\$)	Equivalent Meter (\$)	Equivalent Service (\$)	Fire Protection (\$)			
SOURCE OF SUPPLY EXPENSES																
600	Operation supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
601	Operation labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
602	Purchased water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
603	Miscellaneous expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
604	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
610	Maintenance supervision and engineering	22,462	14,650	0	7,812	0	0	0	0	0	0	0	0	0	0	0
611	Maintenance of structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
612	Maint. of collecting and impounding reservoirs	45,989	29,994	0	15,995	0	0	0	0	0	0	0	0	0	0	0
613	Maintenance of lake, river and other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
614	Maintenance of wells and springs	74,602	48,655	0	25,947	0	0	0	0	0	0	0	0	0	0	0
616	Maintenance of supply mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
617	Maintenance of misc. water source plant	5,243	3,419	0	1,824	0	0	0	0	0	0	0	0	0	0	0
PUMPING EXPENSES																
620	Operation supervision and engineering	69,301	45,198	0	24,103	0	0	0	0	0	0	0	0	0	0	0
621	Fuel for power production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
622	Power production labor and expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
623	Fuel or power purchased for pumping	2,678,000	2,678,000	0	0	0	0	0	0	0	0	0	0	0	0	0
624	Pumping labor and expenses	348,116	227,039	121,077	0	0	0	0	0	0	0	0	0	0	0	0
625	Expenses transferred - credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
626	Miscellaneous expenses	395,500	257,942	137,558	0	0	0	0	0	0	0	0	0	0	0	0
627	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
630	Maintenance supervision and engineering	71,400	46,567	24,833	0	0	0	0	0	0	0	0	0	0	0	0
631	Maintenance of structures and improvements	133,662	87,173	46,489	0	0	0	0	0	0	0	0	0	0	0	0
632	Maintenance of power production equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
633	Maintenance of pumping equipment	312,741	203,968	108,773	0	0	0	0	0	0	0	0	0	0	0	0
WATER TREATMENT EXPENSES																
640	Operation supervision and engineering	76,809	50,094	26,715	0	0	0	0	0	0	0	0	0	0	0	0
641	Chemicals	176,644	176,644	0	0	0	0	0	0	0	0	0	0	0	0	0
642	Operation labor and expenses	372,662	243,048	129,614	0	0	0	0	0	0	0	0	0	0	0	0
643	Miscellaneous expenses	38,747	25,271	13,476	0	0	0	0	0	0	0	0	0	0	0	0
644	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
650	Maintenance supervision and engineering	23,882	15,576	8,306	0	0	0	0	0	0	0	0	0	0	0	0
651	Maintenance of structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
652	Maintenance of water treatment equipment	100,509	65,551	34,958	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL																
		4,946,269	4,218,788	0	727,481	0	0	0	0	0	0	0	0	0	0	0
TRANSMISSION AND DISTRIBUTION EXPENSES																
Eligible cost for G & A allocation purposes																
		2,091,625	1,364,144	0	727,481	0	0	0	0	0	0	0	0	0	0	0
PERCENTAGE																
		100.00%	65.22%	0.00%	34.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TRANSMISSION AND DISTRIBUTION EXPENSES																
660	Operation supervision and engineering	239,797	13,998	48,712	5,583	25,978	5,025	23,380	3,575	87,161	17,831	0	0	0	0	0
661	Storage facilities expenses	89,988	44,698	0	0	0	0	0	45,290	0	0	0	0	0	0	0
662	Transmission lines expenses	63,537	31,559	146,843	16,830	78,310	15,147	70,479	0	0	0	0	0	0	0	0
662	Distribution lines expenses	295,632	0	0	0	0	0	0	0	0	0	0	0	0	0	0
663	Meter expenses	72,115	0	0	0	0	0	0	0	0	0	0	0	0	0	0
664	Customer installations expenses	271,995	0	0	0	0	0	0	0	0	0	0	0	0	0	0
665	Miscellaneous expenses	701,836	40,968	142,570	16,341	76,031	14,706	68,428	10,464	25,036	52,189	0	0	0	0	0

Acct No.	Account Description	Total	BASE			MAX DAY			EXTRA-CAPACITY			MAX HOUR			CONSUMER COSTS		
			System	Distribution	System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equivalent Meter	Equivalent Service	Fire Protection		
666	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
670	Maintenance supervision and engineering	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
671	Maintenance of structures and improvements	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
672	Maintenance of dist. reservoirs and standpipes	52,891	26,272	0	0	0	0	0	0	0	0	0	0	0	0	0	0
673	Maintenance of transmission mains	360,384	179,006	832,901	95,462	444,176	85,916	399,757	26,619	0	0	0	0	0	0	0	0
673	Maintenance of distribution mains	1,676,835	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
675	Maintenance of services	1,481,073	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
676	Maintenance of meters	99,934	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
676	Maintenance of hydrants	358,642	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
677	Maintenance of miscellaneous plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
678	Maintenance of miscellaneous plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		5,764,659	336,502	1,171,027	134,216	624,495	120,794	562,044	85,949	0	205,639	2,095,332	428,662	0	0	0	0
Subtotal for allocation of supervision and misc expenses		4,823,026	281,535	979,745	112,292	522,486	101,063	470,236	71,910	0	172,049	1,753,068	358,642	0	0	0	0
PERCENTAGE		100.00%	5.84%	20.31%	2.33%	10.83%	2.10%	9.75%	1.45%	0.00%	3.57%	36.33%	7.44%	0	0	0	0
CUSTOMER ACCOUNTS EXPENSES																	
901	Supervision	23,664	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
902	Meter reading labor	91,800	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
903	Customer records and collection expenses	277,322	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
904	Uncollectible accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
905	Miscellaneous customer accounts expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
906	Customer service and information expenses	290,121	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SALES EXPENSES																	
910	Sales expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL		677,907	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal for allocation of G & A expenses		8,060,526	1,700,645	1,171,027	861,697	624,495	120,794	562,044	85,949	0	205,639	2,095,332	428,662	0	0	0	0
PERCENTAGE			21.10%	14.53%	10.69%	7.73%	1.50%	6.97%	1.07%	2.53%	2.55%	25.99%	5.32%	0	0	0	0
GENERAL AND ADMINISTRATIVE EXPENSES																	
920	Administrative and general salaries	685,662	160,116	95,890	74,338	0	0	119,864	14,301	16,000	16,720	150,812	37,620	0	0	0	0
921	Office supplies and expenses	428,919	100,162	59,985	46,503	0	0	74,981	8,946	10,009	10,459	94,341	23,534	0	0	0	0
922	Administrative expenses transferred - credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
923	Outside services employed	244,229	57,033	34,156	26,479	0	0	42,695	5,094	5,699	5,956	53,718	13,400	0	0	0	0
924	Property insurance	21,530	4,107	4,282	2,034	822	0	2,055	297	0	1,316	3,021	1,312	0	0	0	0
925	Injuries and damages	419,378	97,934	58,650	45,468	0	0	73,314	8,747	9,787	10,227	92,243	23,010	0	0	0	0
926	Employee pensions and benefits	1,773,087	414,033	247,968	192,234	0	0	309,962	36,981	41,376	43,237	389,992	97,284	0	0	0	0
928	Regulatory commission expenses	5,637	1,316	788	611	0	0	985	118	132	137	1,240	309	0	0	0	0
929	Duplicate charges - credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
930	Miscellaneous general expenses	134,863	31,493	18,861	14,622	0	0	23,576	2,813	3,147	3,289	29,663	7,400	0	0	0	0
931	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
932	Maintenance of general plant	5,479	1,279	766	594	0	0	958	114	128	134	1,205	301	0	0	0	0
SUBTOTAL		3,718,784	867,493	521,346	402,883	2,284	822	648,390	77,409	86,278	91,473	816,235	204,169	0	0	0	0
TOTAL		15,107,619	5,422,783	1,692,373	1,264,580	626,778	121,616	1,210,434	163,388	764,185	297,113	2,911,567	632,832	0	0	0	0

Schedule 4 - Allocation of Depreciation Expense to Service Cost Functions

Acct No.	Account Description	Total	BASE		EXTRA-CAPACITY		CONSUMER COSTS		
			System	Distribution	System	Distribution	Storage	Billing	Fire
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
INTANGIBLES									
301	Organization	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0
SOURCE OF SUPPLY									
310	Land and land rights	0	0	0	0	0	0	0	0
311	Structures and improvements	0	0	0	0	0	0	0	0
312	Collecting and impounding reservoirs	118,202	77,091	0	41,111	0	0	0	0
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0
314	Wells and springs	170,575	111,248	0	59,327	0	0	0	0
316	Supply mains	0	0	0	0	0	0	0	0
317	Other water source plant	13,100	8,544	0	4,556	0	0	0	0
PUMPING PLANT									
320	Land and land rights	0	0	0	0	0	0	0	0
321	Structures and improvements	287,901	187,767	0	100,134	0	0	0	0
323	Other power production equipment	24,412	15,921	0	8,491	0	0	0	0
325	Electric pumping equipment	433,058	282,437	0	150,621	0	0	0	0
326	Diesel pumping equipment	0	0	0	0	0	0	0	0
328	Other pumping equipment	0	0	0	0	0	0	0	0
WATER TREATMENT PLANT									
330	Land and land rights	0	0	0	0	0	0	0	0
331	Structures and improvements	50,132	32,696	0	17,436	0	0	0	0
332	Sand or other media filtration equipment	152,817	99,666	0	53,151	0	0	0	0
333	Membrane filtration equipment	0	0	0	0	0	0	0	0
334	Other water treatment equipment	94,284	61,491	0	32,793	0	0	0	0
SUBTOTAL									
		1,344,481	876,861	0	467,620	0	0	0	0
	PERCENTAGE		65.22%	0.00%	34.78%	0.00%	0.00%	0.00%	0.00%

Acct No.	Account Description	Total	BASE		MAX DAY		EXTRA-CAPACITY		MAX HOUR		CONSUMER COSTS				
			System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equivalent Meter	Equivalent Service	Fire Protection		
TRANSMISSION AND DISTRIBUTION PLANT															
340	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
341	Structures and improvements	21,908	2,952	2,825	1,260	1,506	1,134	1,356	597	0	3,836	4,612	1,830		
	SUBTOTAL	21,908	2,952	2,825	1,260	1,506	1,134	1,356	597	0	3,836	4,612	1,830		
342	Distribution reservoirs and standpipes	143,039	71,049												
343	Transmission mains	573,882	285,053		152,015		136,813	163,548	71,990						
343	Distribution mains	573,882	285,053		152,015		136,813	163,548	71,990						
344	Services	686,022		340,754		181,720									
345	Services	556,334									556,334				
346	Meters	462,676									462,676				
348	Hydrants	220,758											220,758		
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
	SUBTOTAL	2,642,711	356,102	340,754	152,015	181,720	136,813	163,548	71,990	0	462,676	556,334	220,758		
	PERCENTAGE	13.47%	12.89%	12.89%	5.75%	6.88%	5.18%	6.19%	2.72%	0.00%	17.51%	21.05%	8.35%		
	Cost for allocation of General Plant expenses	4,009,100	1,235,915	343,579	620,895	183,227	137,948	164,904	72,587	0	466,511	560,946	222,588		
	PERCENTAGE	30.83%	8.57%	8.57%	15.49%	4.57%	3.44%	4.11%	1.81%	0.00%	11.64%	13.99%	5.55%		
GENERAL PLANT															
389	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0	0	
390	Structures and improvements	308,346	95,056	26,425	47,754	14,092	10,610	12,683	5,583	0	35,880	43,143	17,120		
391	Office furniture and equipment	23,759	7,324	2,036	3,680	1,086	818	977	430	0	2,765	3,324	1,319		
391.1	Computers	351,583	108,385	30,131	54,450	16,088	12,097	14,461	6,366	0	40,911	49,193	19,520		
392	Transportation equipment	451,857	139,297	38,724	69,980	20,651	15,548	18,586	8,181	0	52,579	63,223	25,087		
	Cleaning Account - Transportation equip.	(451,857)	(139,297)	(38,724)	(69,980)	(20,651)	(15,548)	(18,586)	(8,181)	0	(52,579)	(63,223)	(25,087)		
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0	0		
394	Tools, shop and garage equipment	62,394	19,235	5,347	9,663	2,852	2,147	2,566	1,130	0	7,260	8,730	3,464		
	Cleaning Account - Tools, shop, garage equip.	(62,394)	(19,235)	(5,347)	(9,663)	(2,852)	(2,147)	(2,566)	(1,130)	0	(7,260)	(8,730)	(3,464)		
395	Laboratory equipment	0	0	0	0	0	0	0	0	0	0	0	0		
396	Power-operated equipment	101,828	31,391	8,727	15,770	4,654	3,504	4,188	1,844	0	11,849	14,248	5,654		
	Cleaning Account - Power-operated equip.	(101,828)	(31,391)	(8,727)	(15,770)	(4,654)	(3,504)	(4,188)	(1,844)	0	(11,849)	(14,248)	(5,654)		
397	Communication equipment	2,548	785	218	395	116	88	105	46	0	296	357	141		
397.1	SCADA equipment	138,599	42,727	11,878	21,465	6,334	4,769	5,701	2,509	0	16,128	19,393	7,695		
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	0	0	0		
	SUBTOTAL	824,835	254,278	70,688	127,743	37,697	28,381	33,927	14,934	0	95,980	115,409	45,795		
	PERCENTAGE	13.47%	12.89%	12.89%	5.75%	6.88%	5.18%	6.19%	2.72%	0.00%	17.51%	21.05%	8.35%		
	TOTAL	4,833,935	1,490,194	414,267	748,639	220,924	166,329	198,831	87,521	0	562,491	676,355	268,384		

Schedule 5 - Allocation of Total Plant to Service Cost Functions

Acct No.	Account Description	Total (\$)	BASE		MAX DAY		EXTRA-CAPACITY		MAX HOUR		STORAGE		BILLING		CONSUMER COSTS		
			System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)	Billing (\$)	Equiv. Meter (\$)	Equiv. Service (\$)	Fire Protection (\$)		
	INTANGIBLES																
301	Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SOURCE OF SUPPLY																
310	Land and land rights	678,740	442,670		236,070												
311	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312	Collecting and impounding reservoirs	6,953,037	4,534,724		2,418,313												
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
314	Wells and springs	5,881,905	3,836,139		2,045,766												
316	Supply mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
317	Other water source plant	291,112	189,861		101,251												
	PUMPING PLANT																
320	Land and land rights	444	290		154												
321	Structures and improvements	9,258,894	6,038,588		3,220,306												
323	Other power production equipment	554,815	361,847		192,968												
325	Electric pumping equipment	10,034,880	6,544,681		3,490,199												
326	Diesel pumping equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
328	Other pumping equipment	15,559	10,147		5,412												
	WATER TREATMENT PLANT																
330	Land and land rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
331	Structures and improvements	1,566,631	1,021,746		544,885												
332	Sand or other media filtration equipment	4,630,822	3,020,191		1,610,631												
333	Membrane filtration equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
334	Other water treatment equipment	1,571,403	1,024,858		546,545												
	SUBTOTAL	41,438,242	27,025,741		14,412,501												
	PERCENTAGE		65.22%		34.78%												

Acct No.	Account Description	BASE				EXTRA-CAPACITY				CONSUMER COSTS			
		Total	System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equip. Meter	Equip. Service	Fire Protection
TRANSMISSION AND DISTRIBUTION PLANT													
340	Land and land rights	564,497	61,862	132,029	28,176	70,409	25,358	63,568	9,147	0	40,562	93,148	40,439
341	Structures and improvements	684,623	75,026	160,124	34,172	85,392	30,755	76,853	11,093	0	49,193	112,969	49,044
	SUBTOTAL	1,249,120	136,888	292,153	62,348	155,802	56,113	140,221	20,240	0	89,755	206,117	89,483
342	Distribution reservoirs and standpipes	7,542,619	3,746,497						3,796,122				
343	Transmission mains	44,144,738	21,927,150		11,693,484	29,220,938	10,524,104	26,298,764					
		110,313,625		54,793,923									
345	Services	38,657,679									38,657,679		
346	Meters	16,833,770									16,833,770		
348	Hydrants	16,782,683										16,782,683	
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL													
	PERCENTAGE	234,275,114	25,673,647	54,793,923	11,693,484	29,220,938	10,524,104	26,298,764	3,796,122	0	16,833,770	38,657,679	16,782,683
		10.96%	10.96%	23.39%	4.9%	12.47%	4.49%	11.23%	1.62%	0.00%	7.19%	16.50%	7.16%
Subtotal for allocation of General Plant													
	PERCENTAGE	276,962,476	52,836,276	55,086,076	26,168,334	29,376,740	10,580,217	26,438,985	3,816,362	0	16,923,525	38,863,796	16,872,166
		19.08%	19.08%	19.89%	9.45%	10.61%	3.82%	9.55%	1.38%	0.00%	6.11%	14.03%	6.09%
GENERAL PLANT													
389	Land and land rights	1,008,651	192,421	200,614	95,301	106,985	38,531	96,286	13,899	0	61,633	141,535	61,446
390	Structures and improvements	10,632,618	2,028,390	2,114,760	1,004,605	1,127,776	406,176	1,014,995	146,511	0	649,696	1,491,985	647,724
391	Office furniture and equipment	409,636	78,146	81,474	38,704	43,449	15,648	39,104	5,645	0	25,030	57,481	24,954
391.1	Computers	1,316,789	251,205	261,901	124,415	139,669	50,303	125,701	18,144	0	80,461	184,774	80,217
392	Transportation equipment	3,397,421	648,128	675,725	321,000	360,356	129,785	324,320	46,814	0	207,596	476,731	206,966
393	Stores equipment	47,255	9,015	9,399	4,465	5,012	1,805	4,511	651	0	2,887	6,631	2,879
394	Tools, shop and garage equipment	1,075,760	205,223	213,962	101,641	114,103	41,095	102,693	14,823	0	65,733	150,952	65,534
395	Laboratory equipment	9,200	1,755	1,830	869	976	351	878	127	0	562	1,291	560
396	Power-operated equipment	1,357,708	259,011	270,039	128,281	144,009	51,866	129,608	18,708	0	82,961	190,516	82,710
397	Communication equipment	208,097	39,699	41,389	19,662	22,072	7,949	19,865	2,867	0	12,716	29,200	12,677
397.1	SCADA equipment	1,506,506	287,397	299,634	142,340	159,791	57,550	143,812	20,759	0	92,054	211,395	91,774
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL													
		20,966,641	4,000,389	4,170,728	1,981,281	2,224,199	801,059	2,001,773	288,948	0	1,281,330	2,942,492	1,277,441
TOTAL													
		297,932,117	56,836,665	59,256,804	28,149,615	31,600,939	11,381,276	28,440,758	4,105,310	0	18,204,855	41,806,288	18,149,607

Schedule 6 - Allocation of Utility-Financed Plant to Service Cost Functions

Acct No.	Account Description	BASE				MAX DAY		EXTRA-CAPACITY		MAX HOUR		CONSUMER COSTS				
		Total (\$)	System (\$)	Distribution (\$)		System (\$)	Distribution (\$)	System (\$)	Distribution (\$)	Storage (\$)	Billing (\$)	Equip. Meter (\$)	Equip. Service (\$)	Fire Protection (\$)		
INTANGIBLES																
301	Organization	0	0	0		0										
302	Franchises and consents	0	0	0		0										
303	Miscellaneous intangible plant	0	0	0		0										
SOURCE OF SUPPLY																
310	Land and land rights	678,740	442,670			236,070										
311	Structures and improvements	0	0	0		0										
312	Collecting and impounding reservoirs	6,953,037	4,534,724			2,418,313										
313	Lake, river, and other intakes	0	0	0		0										
314	Wells and springs	5,881,905	3,836,139			2,045,766										
316	Supply mains	0	0	0		0										
317	Other water source plant	291,112	189,861			101,251										
PUMPING PLANT																
320	Land and land rights	444	290			154										
321	Structures and improvements	8,996,911	5,867,724			3,129,187										
323	Other power production equipment	554,815	361,847			192,968										
325	Electric pumping equipment	9,842,228	6,419,034			3,423,194										
326	Diesel pumping equipment	0	0	0		0										
328	Other pumping equipment	15,559	10,147			5,412										
WATER TREATMENT PLANT																
330	Land and land rights	0	0	0		0										
331	Structures and improvements	1,566,631	1,021,746			544,885										
332	Sand or other media filtration equipment	4,630,822	3,020,191			1,610,631										
333	Membrane filtration equipment	0	0	0		0										
334	Other water treatment equipment	1,571,403	1,024,858			546,545										
SUBTOTAL		40,983,607	26,729,231	65.22%	0	14,254,376	34.78%	0	0	0	0	0	0	0	0	0
PERCENTAGE																

Acct No.	Account Description	BASE				MAX DAY				EXTRA-CAPACITY				MAX HOUR				CONSUMER COSTS			
		Total	System	Distribution	System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equip. Meter	Equip. Service	File Protection						
TRANSMISSION AND DISTRIBUTION PLANT																					
340	Land and land rights	563,497	96,108	98,150	43,786	52,342	39,407	47,108	14,188				0	62,999	71,834	37,574					
341	Structures and improvements	684,623	116,767	119,248	53,198	63,593	47,878	57,234	17,237				0	76,541	87,275	45,651					
	SUBTOTAL	1,248,120	212,875	217,398	96,984	115,936	87,286	104,342	31,425				0	139,541	159,109	83,224					
342	Distribution reservoirs and standpipes	7,528,369	3,739,419																		
343	Transmission mains	44,144,738	21,927,150																		
344	Distribution mains	52,770,941		26,211,874	11,693,484	13,978,476	10,524,104	12,580,590													
345	Services	19,183,935													19,183,935						
346	Meters	16,824,555																			
348	Hydrants	10,034,445																			
349	Other transmission and distribution plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
	SUBTOTAL	150,486,983	25,666,569	26,211,874	11,693,484	13,978,476	10,524,104	12,580,590	3,788,950				0	16,824,555	19,183,935	10,034,445					
	PERCENTAGE		17.06%	17.42%	7.77%	9.29%	6.99%	8.36%	2.52%				0.00%	11.18%	12.75%	6.67%					
	Subtotal for allocation of General Plant	192,718,710	52,608,675	26,429,272	26,044,845	14,094,412	10,611,390	12,684,932	3,820,375				0	16,964,096	19,343,044	10,117,669					
	PERCENTAGE		27.30%	13.71%	13.51%	7.31%	5.51%	6.58%	1.98%				0.00%	8.80%	10.04%	5.25%					
GENERAL PLANT																					
389	Land and land rights	1,008,651	275,343	138,325	136,313	73,767	55,538	66,390	19,995				0	88,787	101,238	52,954					
390	Structures and improvements	10,632,618	2,902,510	1,458,148	1,436,938	777,613	585,448	699,849	210,777				0	935,938	1,067,189	558,209					
391	Office furniture and equipment	409,636	111,823	56,177	55,360	29,959	22,555	26,963	8,120				0	36,058	41,115	21,506					
391.1	Computers	1,316,789	359,459	180,583	177,957	96,303	72,504	86,672	26,103				0	115,911	132,165	69,131					
392	Transportation equipment	3,397,421	927,434	465,919	459,142	248,469	187,067	223,622	67,349				0	299,059	340,997	178,363					
393	Stores equipment	47,255	12,900	6,481	6,386	3,456	2,602	3,110	937				0	4,160	4,743	2,481					
394	Tools, shop and garage equipment	1,075,760	293,663	147,529	145,383	78,675	59,233	70,808	21,325				0	94,694	107,973	56,477					
395	Laboratory equipment	9,200	2,511	1,262	1,243	673	507	606	182				0	810	923	483					
396	Power-operated equipment	1,357,708	370,629	186,195	183,487	99,219	74,757	89,366	26,915				0	119,512	136,272	71,279					
397	Communication equipment	208,097	56,807	28,538	28,123	15,219	11,458	13,697	4,125				0	18,318	20,887	10,925					
397.1	SCADA equipment	1,506,506	411,249	206,601	203,596	110,178	82,951	99,160	29,864				0	132,610	151,207	79,091					
398	Miscellaneous equipment	0	0	0	0	0	0	0	0				0	0	0	0					
	SUBTOTAL	20,966,641	5,724,328	2,875,758	2,833,929	1,533,607	1,154,621	1,380,242	415,693				0	1,845,856	2,104,708	1,100,899					
	TOTAL	213,688,351	58,333,002	29,305,030	28,878,773	15,628,019	11,766,010	14,065,174	4,226,068				0	18,809,952	21,447,753	11,218,569					

Schedule 7 - Summary of Allocation of Operating Costs to Service Cost Functions

Overall Rate of Return	6.50%	BASE										EXTRA-CAPACITY					CONSUMER COSTS				
		MAX DAY		MAX HOUR		STORAGE		BILLING		EQUIVALENT METER		EQUIVALENT SERVICE		FIRE PROTECTION							
		Operating Cost	Total	System	Distribution	System	Distribution	System	Distribution	Storage	Billing	Equivalent Meter	Equivalent Service	Fire Protection							
		(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Operation and Maintenance	15,107,619	5,422,783	1,692,373	1,264,580	626,778	121,616	1,210,434	163,358	764,185	297,113	2,911,567	632,832									
Depreciation Expense	4,833,935	1,490,194	414,267	748,639	220,924	166,329	198,831	87,521	0	562,491	676,355	268,384									
Amortization Expense	471,939	271,790	0	99,901	0	27,563	0	0	18,796	53,889	0	0									
Taxes and Tax Equivalent	6,563,690	1,252,159	1,305,476	620,159	696,195	250,739	626,573	90,443	0	401,068	921,027	399,851									
Return on Net Investment Rate Base	10,568,848	2,885,102	1,449,402	1,428,320	772,949	581,937	695,652	209,512	0	930,325	1,060,788	554,861									
Total	37,546,031	11,322,027	4,861,519	4,161,599	2,316,846	1,148,184	2,731,490	550,835	782,981	2,244,886	5,569,737	1,855,927									

Schedule 8 - Customer Class Demand Ratios

Customer Class	BASE DEMAND										EXTRA-CAPACITY MAX DAY DEMAND										EXTRA-CAPACITY MAX HOUR DEMAND									
	Annual Volume 100 CF	Annual Volume 1000 Gallons	Average Day Volume CF	Average Day Volume Gallons	System Percent (%)	Distribution Percent (%)	Max Day / Average Day Ratio	Extra Capacity Volume Rate CF Per Day	Extra Capacity Volume Rate Gallons Per Day	System Adjust. Percentage (%)	Dist. Adjust. Percentage (%)	Max Hour / Average Day Ratio	Extra Capacity Volume Rate CF per Hour	Extra Capacity Volume Rate Gallons per Hour	System Adjust. Percentage (%)	Dist. Adjust. Percentage (%)	Storage Adjust. Percentage (%)	System Adjust. Percentage (%)	Dist. Adjust. Percentage (%)	Storage Adjust. Percentage (%)										
	CF	Gallons	Volume CF	Volume Gallons	Percent (%)	Percent (%)	Ratio	CF Per Day	Gallons Per Day	Percent (%)	Percent (%)	Ratio	CF per Hour	Gallons per Hour	Percent (%)	Percent (%)	Percent (%)	Percent (%)	Percent (%)	Percent (%)										
Residential	3,927,890	2,938,062	1,076,134	8,049,485	33.09%	33.69%	1.77	828,623	6,198,103	22.26%	22.26%	3.20	88,646	777,869	23.91%	23.91%	24.00%	23.91%	23.91%	23.91%										
Multi-Family	2,611,406	1,953,332	715,454	5,351,994	22.00%	22.40%	1.66	472,199	3,532,052	12.69%	12.69%	2.24	66,776	499,482	16.19%	16.19%	16.38%	16.19%	16.19%	16.19%										
Commercial	2,378,733	1,779,292	651,708	4,874,773	20.48%	20.40%	1.82	534,400	3,997,314	14.36%	14.36%	2.77	46,063	359,514	11.63%	11.63%	11.79%	11.63%	11.79%	11.63%										
Industrial	770,415	576,270	211,073	1,578,823	6.49%	6.61%	1.73	154,083	1,152,341	4.14%	4.14%	2.93	16,974	126,964	4.11%	4.11%	4.11%	4.11%	4.11%	4.11%										
Public Authority	1,855,276	1,387,746	508,295	3,802,045	15.63%	15.91%	2.39	706,530	5,284,843	18.98%	18.98%	5.16	88,104	659,021	21.36%	21.36%	21.62%	21.36%	21.62%	21.36%										
Fitchburg	2,343	1,753	642	4,802	0.02%	0.00%	3.50	1,605	12,004	0.04%	0.04%	4.43	118	886	0.03%	0.03%	0.00%	0.03%	0.03%	0.03%										
Maple Bluff	64,432	48,195	17,653	132,041	0.54%	0.00%	2.29	22,772	170,333	0.61%	0.61%	4.66	2,692	20,136	0.65%	0.65%	0.00%	0.65%	0.65%	0.65%										
Shorewood Hills	93,680	70,073	25,666	191,980	0.79%	0.00%	1.32	8,213	61,434	0.22%	0.22%	2.32	1,412	10,559	0.34%	0.34%	0.00%	0.34%	0.34%	0.34%										
Waunona Sanitary District No. 2	48,588	36,344	13,312	99,572	0.41%	0.00%	1.43	5,724	42,816	0.15%	0.15%	1.40	777	5,808	0.19%	0.19%	0.00%	0.19%	0.19%	0.19%										
Public Fire Protection	116,603	87,219	31,946	238,957	0.98%	1.00%	1.43	987,615	7,387,356	26.54%	26.54%	2.40	89,006	665,764	21.57%	21.57%	21.84%	21.57%	21.57%	21.57%										
Total	11,869,366	8,878,286	3,251,881	24,324,071	100.0%	100.0%		3,721,765	27,838,795	100.0%	100.0%		412,567	3,086,004	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%										
<div>Max Day Demand = 5,994,065 44,536,553 (Cubic Feet/Day) Sum of General Service Average and Maximum Day/Extra Capacity Demand</div> <div>Max-Hour Demand = 457,776 3,423,787 (Cubic Feet/Hour) Sum of General Service Average and Maximum Hour/Extra Capacity Demand</div> <div>1.07 = Non-Coincident / Coincident Ratio for Max Day</div> <div>1.51 = Non-Coincident / Coincident Ratio for Max Hour</div>																														

Max Day Demand = 5,994,065 44,536,553 (Cubic Feet/Day) Sum of General Service Average and Maximum Day Extra Capacity Demand
 Max Hour Demand = 457,726 3,423,787 (Cubic Feet/Hour) Sum of General Service Average and Maximum Hour Extra Capacity Demand

1.07 = Non-Coincident / Coincident Ratio for Max Day
 1.51 = Non-Coincident / Coincident Ratio for Max Hour

Schedule 9 - Customer Costs Allocation Factors

Customer Class	Number of Meters														Total Meters	Percent Total
	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12			
Residential	56,718	554	44											57,316	85.83%	
Multi-Family	1,025	954	997		597	482		63	6	1				4,125	6.18%	
Commercial	2,272	737	874		434	368		67	34	7	2			4,795	7.18%	
Industrial	1	11	14		5	8		4	4	1				48	0.07%	
Public Authority	61	52	119		51	87		43	48	16	4	5		486	0.73%	
Subtotal Urban	60,077	2,308	2,048	0	1,087	945	0	177	92	25	6	5	0	66,770		
Fitchburg										1				1	0.00%	
Maple Bluff										4				4	0.01%	
Shorewood Hills										3	1			4	0.01%	
Waunona Sanitary District No. 2										2				2	0.00%	
Subtotal Wholesale	0	0	0	0	0	0	0	0	0	10	1	0	0	11	100.00%	
Total	60,077	2,308	2,048	0	1,087	945	0	177	92	35	7	5	0	66,781		

Customer Class	Equivalent Meters														Total Equiv. Meters	Percent Total
	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12			
Allocation factor:	Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12		
	Equiv. Meters Ratio:	1	1.5	2.5	3.7	5	8	12.5	15	25	50	80	120	160		
Residential	56,718	831	110	0	0	0	0	0	0	0	0	0	0	0	57,659	64.41%
Multi-Family	1,025	1,431	2,493	0	2,985	3,856	0	945	150	50	0	0	0	0	12,935	14.45%
Commercial	2,272	1,106	2,185	0	2,170	2,944	0	1,005	850	350	160	0	0	0	13,042	14.57%
Industrial	1	17	35	0	25	64	0	60	100	50	0	0	0	0	352	0.39%
Public Authority	61	78	298	0	255	696	0	645	1,200	800	320	600	0	0	4,953	5.53%
Fitchburg	0	0	0	0	0	0	0	0	0	50	0	0	0	0	50	0.06%
Maple Bluff	0	0	0	0	0	0	0	0	0	200	0	0	0	0	200	0.22%
Shorewood Hills	0	0	0	0	0	0	0	0	0	150	80	0	0	0	230	0.26%
Waunona Sanitary District No. 2	0	0	0	0	0	0	0	0	0	100	0	0	0	0	100	0.11%
Total	60,077	3,462	5,120	0	5,435	7,560	0	2,655	2,300	1,750	560	600	0	0	89,519	100.00%

Customer Class	Equivalent Services														Total Equiv. Services	Percent Total
	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12			
Allocation factor:	Meter Size (Inches):	5/8	3/4	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12		
	Equiv. Services Ratio:	1	1.1	1.3	1.7	2	3	3.5	4	5	6	7	8	9		
Residential	56,718	609	57	0	0	0	0	0	0	0	0	0	0	0	57,385	79.97%
Multi-Family	1,025	1,049	1,296	0	1,194	1,446	0	252	30	6	0	0	0	0	6,299	8.78%
Commercial	2,272	811	1,136	0	868	1,104	0	268	170	42	14	0	0	0	6,685	9.32%
Industrial	1	12	18	0	10	24	0	16	20	6	0	0	0	0	107	0.15%
Public Authority	61	57	155	0	102	261	0	172	240	96	28	40	0	0	1,212	1.69%
Fitchburg	0	0	0	0	0	0	0	0	0	6	0	0	0	0	6	0.01%
Maple Bluff	0	0	0	0	0	0	0	0	0	24	0	0	0	0	24	0.03%
Shorewood Hills	0	0	0	0	0	0	0	0	0	18	7	0	0	0	25	0.03%
Waunona Sanitary District No. 2	0	0	0	0	0	0	0	0	0	12	0	0	0	0	12	0.02%
Total	60,077	2,539	2,662	0	2,174	2,835	0	708	460	210	49	40	0	0	71,754	100.00%

Schedule 10 - Allocation of Service Cost Functions to Customer Classes

	Total	Residential	Multi-Family	Commercial	Industrial	Public Authority	Fitchburg	Maple Bluff	Shorewood Hills	Waunona Sanitary District No. 2	Total Fire Protection
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
BASE COSTS:											
System	11,322,027	3,746,761	2,490,985	2,269,041	734,888	1,769,722	2,235	61,461	89,360	46,347	111,226
Distribution	4,861,519	1,637,649	1,088,769	991,761	321,208	773,517	0	0	0	0	48,615
EXTRA-CAPACITY COSTS:											
Max-Day System	4,161,599	926,549	528,004	597,555	172,292	790,027	1,794	25,463	9,184	6,401	1,104,330
Max-Day Distribution	2,316,846	521,194	297,008	336,131	96,916	444,399	0	0	0	0	621,198
Max-Hour System	1,148,184	274,533	185,838	133,762	47,238	245,197	330	7,492	3,929	2,161	247,705
Max-Hour Storage	550,835	131,706	89,155	64,171	22,662	117,632	158	3,594	1,885	1,037	118,835
Max-Hour Distribution	2,731,490	661,114	447,525	322,117	113,757	590,468	0	0	0	0	596,509
CUSTOMER COSTS:											
Billing	782,981	672,008	48,364	56,220	563	5,698	12	47	47	23	0
Equivalent Meters	2,244,886	1,445,926	324,361	327,044	8,815	124,195	1,254	5,015	5,768	2,508	0
Equivalent Services	5,569,737	4,454,333	488,905	518,898	8,329	94,071	466	1,863	1,941	931	0
FIRE PROTECTION	1,855,927	0	0	0	0	0	0	0	0	0	1,855,927
TOTAL COST	37,546,031	14,471,774	5,988,913	5,616,700	1,526,669	4,954,925	6,249	104,935	112,112	59,408	4,704,346
LESS OTHER REVENUE	1,796,216	537,819	292,568	208,735	56,736	184,141	0	0	0	0	516,216
		29.94%	16.29%	11.62%	3.16%	10.25%	0.00%	0.00%	0.00%	0.00%	28.74%
COST OF SERVICES	35,749,815	13,933,955	5,696,345	5,407,965	1,469,932	4,770,784	6,249	104,935	112,112	59,408	4,188,130
REVENUE AT PRESENT RATES	27,416,421	11,350,335	4,708,071	4,145,205	1,074,632	2,750,033	4,773	103,589	149,434	77,171	3,053,178
DIFFERENCE	8,333,394	2,583,620	988,274	1,262,760	395,300	2,020,751	1,476	1,346	(37,322)	(17,763)	1,134,952
PERCENT INCREASE/DECREASE	30.40%	22.76%	20.99%	30.46%	36.78%	73.48%	30.92%	1.30%	-24.98%	-23.02%	37.17%

Schedule 11 - Private Fire Protection Service Charge Calculation

Total Cost - Fire Protection: 4,704,346
 Less - Direct Fire Protection: 1,855,927

Total Fire Protection Capacity Cost 2,848,419

Size of Connection	No.	Eq. 6" Ratio	
1 1/2-inch	x	0.08	=
2-inch	61 x	0.16	= 9.76
3-inch	12 x	0.30	= 3.60
4-inch	205 x	0.50	= 102.50
6-inch	1133 x	1.00	= 1,133.00
8-inch	492 x	1.60	= 787.20
10-inch	39 x	2.40	= 93.60
12-inch	9 x	3.50	= 31.50
14-inch	0 x	4.00	=
16-inch	0 x	5.40	=
No. of Hydrants assume all (6-inch)			<u>8,596.00</u>

TOTAL SIX INCH EQUIVALENTS 10,757.16

Annual Billing Periods = 12

Total Fire Protection Capacity Cost = \$264.79

Total 6-Inch Equivalents

Per Billing Period = \$22.07

Size of Connection			Calculated Private Fire Charges	PRESENT Private Fire Charges	No. Conn.	Revenue at Present Rates	Proposed Monthly Charge	Revenue at Proposed Rates
1 1/2-inch	\$22.07 x	0.08 =	\$1.77	\$1.75	0	\$0.00	\$2.40	\$0.00
2-inch	\$22.07 x	0.16 =	\$3.53	\$2.45	61	\$1,793.40	\$3.40	\$2,488.80
3-inch	\$22.07 x	0.30 =	\$6.62	\$4.35	12	\$626.40	\$6.00	\$864.00
4-inch	\$22.07 x	0.50 =	\$11.03	\$7.30	205	\$17,958.00	\$10.00	\$24,600.00
6-inch	\$22.07 x	1.00 =	\$22.07	\$14.55	1133	\$197,821.80	\$19.90	\$270,560.40
8-inch	\$22.07 x	1.60 =	\$35.31	\$23.30	492	\$137,563.20	\$31.90	\$188,337.60
10-inch	\$22.07 x	2.40 =	\$52.96	\$35.00	39	\$16,380.00	\$48.00	\$22,464.00
12-inch	\$22.07 x	3.50 =	\$77.23	\$46.65	9	\$5,038.20	\$63.90	\$6,901.20
14-inch	\$22.07 x	4.00 =	\$88.26	\$58.30	0	\$0.00	\$79.90	\$0.00
16-inch	\$22.07 x	5.40 =	\$119.16	\$70.00	0	\$0.00	\$95.90	\$0.00
						<u>\$377,181.00</u>		<u>\$516,216.00</u>

Schedule 12 - Allocation of Public Fire Protection to Communities Served

	Total	Madison	Fitchburg	Maple Bluff	Shorewood Hills	Waunona Sanitary District No. 2
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
POPULATION SERVED	258,594	254,505	125	1,344	1,603	1,017
ESTIMATED FIRE FLOW	7,498,624	7,251,709	28,006	73,803	81,627	63,479
% of total		96.7%	0.4%	1.0%	1.1%	0.8%
FEET OF MAIN	4,615,032	4,494,941	1,118	43,217	52,021	23,735
% of total		97.4%	0.0%	0.9%	1.1%	0.5%
INCH-FEET OF MAIN	38,895,278	38,071,090	8,944	308,402	358,720	148,122
% of total		97.9%	0.0%	0.8%	0.9%	0.4%
INCH-INCH-FEET OF MAIN	369,117,428	363,250,228	71,552	2,250,700	2,561,944	983,004
% of total		98.4%	0.0%	0.6%	0.7%	0.3%
NO. OF CUSTOMERS	68,447	66,770	49	570	630	428
% of total		97.5%	0.1%	0.8%	0.9%	0.6%
EQUIVALENT METERS	91,241	88,939	49	842	903	508
% of total		97.5%	0.1%	0.9%	1.0%	0.6%
CONSUMPTION	11,752,763	11,543,720	2,343	64,432	93,680	48,588
% of total		98.2%	0.0%	0.5%	0.8%	0.4%
NO. OF HYDRANTS	8,622	8,437	2	74	82	27
% of total		97.9%	0.0%	0.9%	1.0%	0.3%
STORAGE	100	100	-	-	-	-
% of total		100.0%	0.0%	0.0%	0.0%	0.0%
Allocation for System Costs		97.9%	0.0%	0.7%	0.9%	0.5%
Allocation for Base Distribution Costs		97.9%	0.0%	0.7%	0.9%	0.5%
Allocation for Max-Hour Storage Costs		97.9%	0.0%	0.7%	0.9%	0.5%
Allocation for Max Distribution Costs		97.9%	0.0%	0.7%	0.9%	0.5%
BASE COSTS:						
System	111,226	108,907	46	810	946	518
Distribution	48,615	47,601	20	354	413	226
EXTRA-CAPACITY COSTS:						
Max-Day System	1,104,330	1,081,303	454	8,044	9,390	5,139
Max-Day Distribution	621,198	608,244	256	4,525	5,282	2,891
Max-Hour System	247,705	242,540	102	1,804	2,106	1,153
Max-Hour Storage	118,835	116,357	49	866	1,010	553
Max-Hour Distribution	596,509	584,071	245	4,345	5,072	2,776
CUSTOMER COSTS:						
Billing	0	0	0	0	0	0
Equivalent Meters	0	0	0	0	0	0
Equivalent Services	0	0	0	0	0	0
FIRE PROTECTION	1,855,927	1,817,228	764	13,518	15,781	8,636
TOTAL COST	4,704,346	4,606,251	1,936	34,266	40,002	21,890
LESS OTHER REVENUE	516,216	516,216	0	0	0	0
		100.00%	0.00%	0.00%	0.00%	0.00%
COST OF SERVICES	4,188,130	4,090,035	1,936	34,266	40,002	21,890
REVENUE AT PRESENT RATES	3,053,178	2,984,238	1,140	26,400	26,400	15,000
DIFFERENCE	1,134,952	1,105,797	796	7,866	13,602	6,890
PERCENT INCREASE/DECREASE	37.17%	37.05%	69.82%	29.80%	51.52%	45.93%

Schedule 13 - Public Fire Protection Service Charge Calculation

		Cost of Service		Units	Cost per Month (\$/Unit)	
Equivalent Meters		\$4,090,035		88,939		\$3.83
		\$4,090,035				
Size of Connection	Equivalent Meter Ratio	Calculated Monthly Charge (\$/unit)	Proposed Monthly PFP Charge (\$/unit)	No. Connections - Retail	No. Non-Customer Benefitting Properties	Revenues at Proposed Rates
5/8-inch	1.0	\$3.83	\$2.02	60,077	114	\$1,459,030
3/4-inch	1.5	\$5.75	\$6.00	2,308		\$166,176
1-inch	2.5	\$9.58	\$13.25	2,048		\$325,632
1 1/4-inch	3.7	\$14.18	\$18.00	0		\$0
1 1/2-inch	5.0	\$19.16	\$24.25	1,087		\$316,317
2-inch	8.0	\$30.66	\$51.75	945		\$586,845
3-inch	15.0	\$57.48	\$172.50	177		\$366,390
4-inch	25.0	\$95.81	\$379.50	92		\$418,968
6-inch	50.0	\$191.61	\$690.00	25		\$207,000
8-inch	80.0	\$306.58	\$1,380.00	6		\$99,360
10-inch	120.0	\$459.87	\$2,415.00	5		\$144,900
12-inch	160.0	\$613.16	\$3,450.00	0		\$0
				66,770		\$4,090,618
						\$4,090,035
						100.0%

Schedule 14 - General Service Charge Calculation

		Cost of Service		Cost per Month (\$/Unit)																	
				Units																	
Billing Cost		\$782,981		66,781		\$0.98															
Equivalent Meters		\$2,244,886		89,519		\$2.09															
Equivalent Services		\$5,569,737		71,754		\$6.47															
		\$8,597,604																			
Size of Connection	Monthly Billing Cost (\$/unit)	Equivalent Meter Ratio	Monthly Meter Cost (\$/unit)	Equivalent Service Ratio	Monthly Service Cost (\$/unit)	Calculated		PRESENT		Proposed		No. Retail	No. Wholesale	Revenues at Proposed Rates							
						Monthly Charge (\$/unit)	Monthly Charge (\$/unit)	Monthly Service Charge (\$/unit)	Connections												
5/8-inch	\$0.98	1.0	\$2.09	1.0	\$6.47	\$9.54	\$4.50	\$5.70	60,077	\$4,109,267											
3/4-inch	\$0.98	1.5	\$3.13	1.1	\$7.12	\$11.23	\$5.25	\$6.70	2,308	\$185,563											
1-inch	\$0.98	2.5	\$5.22	1.3	\$8.41	\$14.61	\$7.75	\$9.80	2,048	\$240,845											
1 1/4-inch	\$0.98	3.7	\$7.73	1.7	\$11.00	\$19.71	\$10.00	\$12.70	0	\$0											
1 1/2-inch	\$0.98	5.0	\$10.45	2.0	\$12.94	\$24.36	\$12.50	\$15.90	1,087	\$207,400											
2-inch	\$0.98	8.0	\$16.72	3.0	\$19.41	\$37.10	\$18.50	\$23.50	945	\$266,490											
3-inch	\$0.98	15.0	\$31.35	4.0	\$25.87	\$58.20	\$30.00	\$38.10	177	\$80,924											
4-inch	\$0.98	25.0	\$52.24	5.0	\$32.34	\$85.56	\$45.00	\$57.20	92	\$63,149											
6-inch	\$0.98	50.0	\$104.49	6.0	\$38.81	\$144.28	\$77.50	\$98.40	25	\$41,328											
8-inch	\$0.98	80.0	\$167.18	7.0	\$45.28	\$213.44	\$120.00	\$152.40	6	\$12,802											
10-inch	\$0.98	120.0	\$250.77	8.0	\$51.75	\$303.50	\$176.00	\$223.50	5	\$13,410											
12-inch	\$0.98	160.0	\$334.36	9.0	\$58.22	\$393.56	\$235.00	\$298.50	0	\$0											
Total		66,770		11		\$5,221,177															
Cost of Service						\$8,597,604															
Percent of Cost						60.7%															

Schedule 15 - Estimated General Service Charge Revenue by Customer Class

Size of Connection	Proposed Monthly Service Charge (\$/unit)	Residential		Multi-Family		Commercial		Industrial		Public Authority	
		No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue	No. of Connections	Estimated Annual Revenue
5/8-inch	\$5.70	56,718	\$3,879,511	1,025	\$70,110	2,272	\$155,405	1	\$68	61	\$4,172
3/4-inch	\$6.70	554	\$44,542	954	\$76,702	737	\$59,255	11	\$884	52	\$4,181
1-inch	\$9.80	44	\$5,174	997	\$117,247	874	\$102,782	14	\$1,646	119	\$13,994
1 1/4-inch	\$12.70	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0
1 1/2-inch	\$15.90	0	\$0	597	\$113,908	434	\$82,807	5	\$954	51	\$9,731
2-inch	\$23.50	0	\$0	482	\$135,924	368	\$103,776	8	\$2,256	87	\$24,534
3-inch	\$38.10		\$0	63	\$28,804	67	\$30,632	4	\$1,829	43	\$19,660
4-inch	\$57.20		\$0	6	\$4,118	34	\$23,338	4	\$2,746	48	\$32,947
6-inch	\$98.40		\$0	1	\$1,181	7	\$8,266	1	\$1,181	16	\$18,893
8-inch	\$152.40		\$0	0	\$0	2	\$3,658	0	\$0	4	\$7,315
10-inch	\$223.50		\$0	0	\$0	0	\$0	0	\$0	5	\$13,410
12-inch	\$298.50		\$0	0	\$0	0	\$0	0	\$0	0	\$0
Subtotal		57,316	\$3,929,227	4,125	\$547,993	4,795	\$569,918	48	\$11,564	486	\$148,837

Size of Connection	Estimated Monthly Service Charge (\$/unit)	Wholesale	
		No. of Connections	Estimated Annual Revenue
5/8-inch	\$5.70		\$0
3/4-inch	\$6.70		\$0
1-inch	\$9.80		\$0
1 1/4-inch	\$12.70		\$0
1 1/2-inch	\$15.90		\$0
2-inch	\$23.50		\$0
3-inch	\$38.10		\$0
4-inch	\$57.20		\$0
6-inch	\$98.40	10	\$11,808
8-inch	\$152.40	1	\$1,829
10-inch	\$223.50	0	\$0
12-inch	\$298.50	0	\$0
Subtotal		11	\$13,637

Total	\$5,221,177
Cost of Service	\$8,597,604
Percent of Cost	60.7%

Schedule 16 - General Volumetric Charge Calculation

Residential Customers

Water Use Block (cu.ft.)	Water Use Block (gallons)	Base Cost (\$/100 cu.ft.)	Base Cost (\$/1000 gallons)	Max Day Factor	Extra Capacity Cost (\$/100 cu.ft.)	Extra Capacity Cost (\$/1000 gallons)	Max Hour Factor	Extra Capacity Cost (\$/100 cu.ft.)	Extra Capacity Cost (\$/1000 gallons)	Calculated Total Charge (\$/1000)	Calculated Total Charge (\$/1000 gallons)	PRESENT Charge - Residential (\$/1000)	Proposed Charge - Residential (\$/1000)	Annual Water Use - Residential (1000 gallons)	Estimated Revenue	Cost of Service
FIRST 401	3,000	\$4,846.591	\$1,267	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$1,267	\$1,267	\$2.10	\$2.81	789,506	\$1,718,502	\$1,718,502
NEXT 401	3,000	\$4,846.591	\$1,267	0.24	\$347.458	\$0.115	0.60	\$640.412	\$0.074	\$1,987	\$1,987	\$2.10	\$2.81	1,217,680	\$4,054,875	\$4,054,875
NEXT 401	3,000	\$4,846.591	\$1,267	0.44	\$637.007	\$0.211	1.08	\$1,152.741	\$0.178	\$1,641	\$1,641	\$2.10	\$2.81	665,292	\$1,831,309	\$1,831,309
NEXT 668	5,000	\$4,846.591	\$1,267	0.96	\$1,385.834	\$0.460	2.33	\$2,486.932	\$0.288	\$2,044	\$2,044	\$2.10	\$2.81	305,514	\$1,046,542	\$1,046,542
OVER 1,872	14,000	\$4,846.591	\$1,267	1.29	\$1,861.589	\$0.617	3.14	\$3,351.488	\$0.388	\$2,302	\$2,302	\$2.10	\$2.81	260,508	\$1,344,222	\$1,344,222
														3,736,499	\$9,995,550	\$7,351,687

Percent of Cost 135.78%

Water Use Block (cu.ft.)	Water Use Block (gallons)	Residential (100 cu.ft.)	365 x Max Day Sum	Max Hour Sum
FIRST 401	3,000	789,506	590,550	
NEXT 401	3,000	1,627,915	1,217,680	
NEXT 401	3,000	665,292	497,638	
NEXT 668	5,000	305,514	228,524	
OVER 1,872	14,000	348,273	260,508	
		3,736,499	2,794,902	8,641,359

6,463,736

Multi-Family Customers

Water Use Block (cu.ft.)	Water Use Block (gallons)	Base Cost (\$/100 cu.ft.)	Base Cost (\$/1000 gallons)	Max Day Factor	Extra Capacity Cost (\$/100 cu.ft.)	Extra Capacity Cost (\$/1000 gallons)	Max Hour Factor	Extra Capacity Cost (\$/100 cu.ft.)	Extra Capacity Cost (\$/1000 gallons)	Calculated Total Charge (\$/1000)	Calculated Total Charge (\$/1000 gallons)	PRESENT Charge - Multi-Family (\$/1000)	Proposed Charge - Multi-Family (\$/1000)	Annual Water Use - Multi-Family (1000 gallons)	Estimated Revenue	Cost of Service
FIRST 8,333	62,331	\$1,287.186	\$1,289	0.66	\$554.507	\$0.316	2.24	\$1,618.440	\$0.277	\$1,851	\$1,851	\$2.49	\$2.84	1,627,915	\$1,525,043	\$4,834,715
NEXT 401	62,331	\$1,287.186	\$1,289	0.66	\$554.507	\$0.316	2.24	\$1,618.440	\$0.277	\$1,851	\$1,851	\$2.49	\$2.84	1,627,915	\$1,525,043	\$4,834,715
OVER 8,333	62,331	\$1,287.186	\$1,289	0.66	\$554.507	\$0.316	2.24	\$1,618.440	\$0.277	\$1,851	\$1,851	\$2.49	\$2.84	1,627,915	\$1,525,043	\$4,834,715
														2,611,406	\$1,953,332	\$5,156,796

Percent of Cost 106.68%

Water Use Block (cu.ft.)	Water Use Block (gallons)	Multi-Family (100 cu.ft.)	365 x Max Day Sum	Max Hour Sum
FIRST 8,333	62,331	1,839,423	1,375,664	
NEXT 401	62,331	772,283	577,668	
OVER 8,333	62,331	1,953,332	1,723,578	5,949,549
				4,375,463

Commercial Customers

	Water Use Block (cu.ft.)	Water Use Block (gallons)	Base Cost (\$/100 cu.ft.)	Base Cost (\$/1000 gallons)	Max Day Factor	Extra Capacity Cost (\$/100 cu.ft.)	Extra Capacity Cost (\$/1000 gallons)	Max Hour Factor	Extra Capacity Cost (\$/100 cu.ft.)	Extra Capacity Cost (\$/1000 gallons)	Calculated Total Charge (\$/1000)	PRESENT Charge - Commercial (\$/1000)	Proposed Charge - Commercial (\$/1000)	Annual Water Use - Commercial (1000 gallons)	Estimated Revenue	Cost of Service
FIRST	2,139	16,000	\$3,052.066	\$1,303	0.57	\$532.201	\$0.273	1.38	\$954.892	\$0.227	\$1,947	\$2.335	\$1.87	\$2.50	176,150	\$440.375
OVER	2,139	16,000	\$3,052.066	\$1,303	0.87	\$812.307	\$0.416	1.84	\$954.892	\$0.227	\$1,947	\$2.603	\$1.37	\$2.79	2,106,267	\$4,393.611
															\$4,835.966	\$4,505.803
											</					

Percent of Cost 107.33%

PRESENT	Proposed
Charge -	Charge -
Industrial	Industrial
(\$/1000	(\$/100
gallons)	
\$2.34	
\$1.83	

PRESENT Charge - Public Authority (\$/1000 Gallons)	Proposed Charge - Authority (\$/100)
\$2.34	
\$1.83	

Schedule 17 - Wholesale Volumetric and Service Charge Calculations

Volume Charges										
Wholesale Customer	Cost of Service	Annual Water Use (100 cu.ft.)	Annual Water Use (1000 gallons)	Calculated Charge (\$/100cu.ft.)	Calculated Charge (\$/1000 gallons)	PRESENT Charge (\$/100cu.ft.)	PRESENT Charge (\$/1000 gallons)	Proposed Charge (\$/100cu.ft.)	Proposed Charge (\$/1000 gallons)	Revenue at Proposed Rates
Fitchburg	\$4,517	2,343	1,753	\$1.928	\$2.578	\$1.64	\$2.19	\$2.17	\$2.90	\$5,082
Maple Bluff	\$98,010	64,432	48,195	\$1.521	\$2.034	\$1.55	\$2.07	\$1.56	\$2.08	\$100,246
Shorewood Hills	\$104,357	93,680	70,073	\$1.114	\$1.489	\$1.55	\$2.07	\$1.14	\$1.52	\$106,510
Waunona Sanitary District No. 2	\$55,946	48,588	36,344	\$1.151	\$1.539	\$1.55	\$2.07	\$1.17	\$1.57	\$57,060
Total	\$262,830	209,043	156,364							\$268,899
Service Charges										
Wholesale Customer	Size of Connection	Estimated Monthly Service Charge (\$/unit)	No. of Connections	Estimated Annual Revenue	Proposed Monthly Service Charge	Revenue at Proposed Rates				
Fitchburg	6-inch	\$98.40	1	\$1,181	\$98.40	\$1,181				
Maple Bluff	6-inch	\$98.40	4	\$4,723	\$393.60	\$4,723				
Shorewood Hills	6-inch	\$98.40	3	\$3,542	\$447.60	\$5,371				
	8-inch	\$152.40	1	\$1,829		\$0				
Waunona Sanitary District No. 2	6-inch	\$98.40	2	\$2,362	\$196.80	\$2,362				
Total				\$13,637		\$13,637				
								Total		\$282,535
								COS		\$282,705
								% COS		99.94%

Schedule 18 - Comparison of Revenue at Present Rates, Cost-of-Service and Proposed Rates

Customer Class	Cost of Service			Proposed Rates		
	Revenue at Present Rates	Revenue Required	Increase Over Present Rates	Revenue	Increase Over Present Rates	Percent of Cost of Service
Retail						
Residential	\$11,350,335	\$13,933,955	22.8%	\$13,924,777	22.7%	99.9%
Multi-Family	\$4,708,071	\$5,696,345	21.0%	\$5,704,789	21.2%	100.1%
Commercial	\$4,145,205	\$5,407,965	30.5%	\$5,405,904	30.4%	100.0%
Industrial	\$1,074,632	\$1,469,932	36.8%	\$1,469,529	36.7%	100.0%
Public Authority	\$2,750,033	\$4,770,784	73.5%	\$4,770,033	73.5%	100.0%
Subtotal Urban Retail	\$24,028,276	\$31,278,980	30.2%	\$31,275,031	30.2%	100.0%
Wholesale						
Fitchburg	\$4,773	\$6,249	30.9%	\$6,263	31.2%	100.2%
Maple Bluff	\$103,589	\$104,935	1.3%	\$104,969	1.3%	100.0%
Shorewood Hills	\$149,434	\$112,112	-25.0%	\$111,882	-25.1%	99.8%
Waunona Sanitary District No. 2	\$77,171	\$59,408	-23.0%	\$59,421	-23.0%	100.0%
Subtotal Wholesale	\$334,967	\$282,705	-15.6%	\$282,535	-15.7%	99.9%
Public Fire Protection						
Retail						
Residential	\$1,056,246			\$1,424,492	34.9%	
Multi-Family	\$643,332			\$891,120	38.5%	
Commercial	\$713,559			\$986,531	38.3%	
Industrial	\$32,025			\$44,241	38.1%	
Public Authority	\$539,076			\$744,234	38.1%	
Subtotal Retail	\$2,984,238	\$4,090,035	37.1%	\$4,090,618	37.1%	100.0%
Wholesale						
Fitchburg	\$1,140	\$1,936	69.8%	\$1,932	69.5%	99.8%
Maple Bluff	\$26,400	\$34,266	29.8%	\$34,260	29.8%	100.0%
Shorewood Hills	\$26,400	\$40,002	51.5%	\$39,996	51.5%	100.0%
Waunona Sanitary District No. 2	\$15,000	\$21,890	45.9%	\$21,888	45.9%	100.0%
Subtotal Wholesale	\$68,940	\$98,094	42.3%	\$98,076	42.3%	100.0%
Public Fire Protection Total	\$3,053,178	\$4,188,130	37.2%	\$4,188,694	37.2%	100.0%
Total	\$27,416,421	\$35,749,815	30.4%	\$35,746,261	30.4%	100.0%
Total - General and PFP						
Residential	\$12,406,581			\$15,349,268	23.7%	
Multi-Family	\$5,351,403			\$6,595,909	23.3%	
Commercial	\$4,858,764			\$6,392,436	31.6%	
Industrial	\$1,106,657			\$1,513,770	36.8%	
Public Authority	\$3,289,109			\$5,514,267	67.7%	
Subtotal Retail	\$27,012,514	\$35,369,016	30.9%	\$35,365,649	30.9%	100.0%
Fitchburg	\$5,913	\$8,185	38.4%	\$8,195	38.6%	100.1%
Maple Bluff	\$129,989	\$139,201	7.1%	\$139,229	7.1%	100.0%
Shorewood Hills	\$175,834	\$152,114	-13.5%	\$151,878	-13.6%	99.8%
Waunona Sanitary District No. 2	\$92,171	\$81,298	-11.8%	\$81,309	-11.8%	100.0%
Total	\$27,416,421	\$35,749,815	30.4%	\$35,746,261	30.4%	100.0%

Schedule 19 - Comparison of Current and Proposed Rate Schedules

Retail Charges

Service Charge

Connection Size	Current Monthly Charge	Proposed Monthly Charge	Percent Change
5/8-inch	\$4.50	\$5.70	27%
3/4-inch	\$5.25	\$6.70	28%
1-inch	\$7.75	\$9.80	26%
1 1/4-inch	\$10.00	\$12.70	27%
1 1/2-inch	\$12.50	\$15.90	27%
2-inch	\$18.50	\$23.50	27%
3-inch	\$30.00	\$38.10	27%
4-inch	\$45.00	\$57.20	27%
6-inch	\$77.50	\$98.40	27%
8-inch	\$120.00	\$152.40	27%
10-inch	\$176.00	\$223.50	27%
12-inch	\$235.00	\$298.50	27%

Public Fire Protection Charge

Connection Size	Current Monthly Charge	Proposed Monthly Charge	Percent Change
5/8-inch	\$1.50	\$2.02	35%
3/4-inch	\$4.25	\$6.00	41%
1-inch	\$9.50	\$13.25	39%
1 1/4-inch	\$12.50	\$18.00	44%
1 1/2-inch	\$17.50	\$24.25	39%
2-inch	\$37.50	\$51.75	38%
3-inch	\$125.00	\$172.50	38%
4-inch	\$275.00	\$379.50	38%
6-inch	\$500.00	\$690.00	38%
8-inch	\$1,000.00	\$1,380.00	38%
10-inch	\$1,750.00	\$2,415.00	38%
12-inch	\$2,500.00	\$3,450.00	38%

Volume Charge - Residential

	Water Use Block (gallons)	Current Charge (\$/1000 gallons)	Proposed Charge (\$/1000 gallons)	Percent Change
FIRST	3,000	\$2.81	\$2.91	3.6%
NEXT	3,000	\$2.81	\$3.33	18.5%
NEXT	3,000	\$2.81	\$3.68	31.0%
NEXT	5,000	\$2.81	\$4.58	63.0%
OVER	14,000	\$2.81	\$5.16	83.6%

Volume Charge - Multi-Family

	Water Use Block (gallons)	Current Charge (\$/1000 gallons)	Proposed Charge (\$/1000 gallons)	Percent Change
FIRST	62,331	\$2.34	\$2.64	12.8%
OVER	62,331	\$1.83	\$2.64	44.3%

Volume Charge - Industrial

	Water Use Block (gallons)	Current Charge (\$/1000 gallons)	Proposed Charge (\$/1000 gallons)	Percent Change
FIRST	62,331	\$2.34	\$2.53	8.1%
OVER	62,331	\$1.83	\$2.53	38.3%

Volume Charge - Commercial

	Current Water Use Block (gallons)	Proposed Water Use Block (gallons)	Current Charge (\$/1000 gallons)	Proposed Charge (\$/1000 gallons)	Percent Change
FIRST	62,331	16,000	\$2.34	\$2.50	6.8%
OVER	62,331	16,000	\$1.83	\$2.79	52.5%

Volume Charge - Public Authority

	Water Use Block (gallons)	Current Charge (\$/1000 gallons)	Proposed Charge (\$/1000 gallons)	Percent Change
FIRST	62,331	\$2.34	\$3.33	42.3%
OVER	62,331	\$1.83	\$3.33	82.0%

Wholesale Charges

Volume Charge

Wholesale Customer	Current Charge (\$/1000 gallons)	Proposed Charge (\$/1000 gallons)	Percent Change
Fitchburg	\$2.19	\$2.90	32.4%
Maple Bluff	\$2.07	\$2.08	0.5%
Shorewood Hills	\$2.07	\$1.52	-26.6%
Waunona Sanitary District No. 2	\$2.07	\$1.57	-24.2%

Public Fire Protection

Wholesale Customer	Current Monthly Charge	Proposed Monthly Charge	Percent Change
Fitchburg	\$95.00	\$161.00	69.5%
Maple Bluff	\$2,200.00	\$2,855.00	29.8%
Shorewood Hills	\$2,200.00	\$3,333.00	51.5%
Waunona Sanitary District No. 2	\$1,250.00	\$1,824.00	45.9%

General Service Charge

Wholesale Customer	Current Monthly Charge	Proposed Monthly Charge	Percent Change
Fitchburg	\$77.50	\$98.40	27.0%
Maple Bluff	\$310.00	\$393.60	27.0%
Shorewood Hills	\$352.50	\$447.60	27.0%
Waunona Sanitary District No. 2	\$155.00	\$196.80	27.0%

Schedule 20 - Customer Water Bill Comparison at Current and Proposed Rates

Customer Type	Meter Size (Inches)	Volume Gallons	Monthly Bill			Monthly Bill with Public Fire Protection		
			Bill at Old Rates	Bill at New Rates	Percentage Change	Bill at Old Rates	Bill at New Rates	Percentage Change
Small Residential (Off-Peak)	5/8	2,000	\$10.12	\$11.52	13.8%	\$11.62	\$13.54	16.5%
Small Residential (Peak)	5/8	2,500	\$11.53	\$12.98	12.6%	\$13.03	\$15.00	15.1%
Small Residential (Annual)			\$127.06	\$144.06	13.4%	\$145.06	\$168.30	16.0%
Average Residential (Off-Peak)	5/8	4,000	\$15.74	\$17.76	12.8%	\$17.24	\$19.78	14.7%
Average Residential (Peak)	5/8	5,000	\$18.55	\$21.09	13.7%	\$20.05	\$23.11	15.3%
Average Residential (Annual)			\$200.12	\$226.44	13.2%	\$218.12	\$250.68	14.9%
Large Residential (Off-Peak)	5/8	10,000	\$32.60	\$40.04	22.8%	\$34.10	\$42.06	23.3%
Large Residential (Peak)	5/8	14,000	\$43.84	\$58.36	33.1%	\$45.34	\$60.38	33.2%
Large Residential (Annual)			\$436.16	\$553.76	27.0%	\$454.16	\$578.00	27.3%
Very Large Residential (Off-Peak)	5/8	16,000	\$49.46	\$68.68	38.9%	\$50.96	\$70.70	38.7%
Very Large Residential (Peak)	5/8	30,000	\$88.80	\$140.92	58.7%	\$90.30	\$142.94	58.3%
Very Large Residential (Annual)			\$750.88	\$1,113.12	48.2%	\$768.88	\$1,137.36	47.9%
Average Multi-Family	5/8	40,000	\$98.10	\$111.30	13.5%	\$99.60	\$113.32	13.8%
Large Multi-Family	1	500,000	\$954.54	\$1,329.80	39.3%	\$964.04	\$1,343.05	39.3%
Commercial	5/8	8,000	\$23.22	\$25.70	10.7%	\$24.72	\$27.72	12.1%
Commercial	1	32,000	\$82.63	\$93.28	12.9%	\$92.13	\$106.53	15.6%
Commercial	1 1/2	100,000	\$227.29	\$289.10	27.2%	\$244.79	\$313.35	28.0%
Commercial	2	250,000	\$507.79	\$715.20	40.8%	\$545.29	\$766.95	40.7%
Commercial	6	4,600,000	\$8,527.29	\$12,926.60	51.6%	\$9,027.29	\$13,616.60	50.8%
Industrial	1	65,000	\$158.49	\$174.25	9.9%	\$167.99	\$187.50	11.6%
Industrial	4	900,000	\$1,723.79	\$2,334.20	35.4%	\$1,998.79	\$2,713.70	35.8%
Industrial	6	7,000,000	\$12,919.29	\$17,808.40	37.8%	\$13,419.29	\$18,498.40	37.8%
Industrial	6	17,000,000	\$31,219.29	\$43,108.40	38.1%	\$31,719.29	\$43,798.40	38.1%
Public Authority	1	125,000	\$268.29	\$426.05	58.8%	\$277.79	\$439.30	58.1%
Public Authority	4	4,500,000	\$8,311.79	\$15,042.20	81.0%	\$8,586.79	\$15,421.70	79.6%
Public Authority	8	6,000,000	\$11,131.79	\$20,132.40	80.9%	\$12,131.79	\$21,512.40	77.3%
Public Authority	10	18,000,000	\$33,147.79	\$60,163.50	81.5%	\$34,897.79	\$62,578.50	79.3%