

DRAPER IRRIGATION COMPANY

CULINARY WATER MASTER PLAN UPDATE

WATER RATE AND FEE DETERMINATION



Master Planning

April 2009

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ACKNOWLEDGMENTS

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CHAPTER 1

The Need for Culinary Water Master Plan

Introduction

Draper Irrigation Company had a Master Plan generated for its Culinary Water System in 1997 by Sunrise Engineering. Rapid growth in Draper has placed an additional burden on the Water Company's abilities to continue providing residents with efficient service. Therefore, to continue to provide adequate service to the residents within the incorporated area of the Company, the Company determined the need to update its Culinary Water Master Plan.

The Company asked Epic Engineering to evaluate and update the Culinary Water Master Plan in the year 2000 to ensure financial soundness of the culinary water system throughout the planning period to the year 2025.

The Company has retained Epic Engineering to review and compose a new Master Plan. In this study, the capacity of the existing culinary water system will be evaluated and improvements recommended which meet the projected population growth. Present water rates and impact fees will also be analyzed to determine the feasibility of implementing the recommendations.

This study provides a detailed look at the future conditions of the Company including a short history of the area and the Company, the projected population, potential areas of development, and historical and projected flows and demands. The feasibility analysis will consist of a study of the Operations, Maintenance, and Replacement (OMR) and Capital Project funds. OMR operations and spending will be discussed by analyzing the present water rates and the projected OMR expenditures through the next five years. Impact fees will be recalculated to determine updated impact fees to fund the recommended improvements. Water rates will be reviewed and the future adjustments will be recommended to ensure that the Company will have sufficient revenue to remain financially healthy.

Authority and Scope

Draper Irrigation Company authorized Epic Engineering (Epic) to assist them in updating the Culinary Water Master Plan. Epic's responsibilities included developing a Capital Improvements Plan of recommended facilities; performing an Impact Fee analysis; performing a Water Rate analysis and preparing the text of the Water Master Plan report, proposing the impact fees, water rates and other pertinent fees, maintain water model, review plans and projects as needed. This study has been completed in accordance with the agreement between the Company and Epic Engineering.

Development of the Culinary Water Plan was completed under the direction of and cooperation of Company staff. Specific objectives and activities to be performed in the Master Plan included the following:

- 1) Update Culinary Water System Mapping
- 2) Evaluate Future Growth Projections
- 3) Generate Estimated Future Demands
- 4) Hydraulic Modeling of the Water System
- 5) Review Storage Requirements
- 6) Prepare Recommended Improvements to the Water System
- 7) Prepare Cost Estimates for Recommended Improvements
- 8) Prepare a Development and Operating Analysis Time Line
- 9) Update Impact Fees
- 10) Update Water Rates
- 11) Prepare an Updated Master Plan Report

CHAPTER 2

Executive Summary and Recommended Improvements

Overview

This Master Plan study provides a detailed look at the future conditions of the Company including the projected year 2030 population, potential areas of development, historical and projected water demands and needed capital facilities improvements to meet the anticipated demands for the culinary water system. Impact fees are recalculated to reflect the updated list of recommended improvements. Lastly, water user rates are reviewed and adjustments are recommended to ensure that the Company will have sufficient revenue to remain financially healthy. A brief summary of each chapter's conclusions and recommendations follows.

Chapter 4 - System User Analysis

Population projections were obtained from several sources to project the future population of the Company. The Company's culinary water system is expected to increase by approximately 3,249 connections by the year 2030. This growth will be at an average annual rate of 3.00% to 2010 and at 1.25% from 2010 to 2030. These 3,249 connections are used throughout this study for future connections and their associated impacts to the existing water system.

Chapter 5 - Water Usage

Draper Irrigation Company receives its culinary water from three sources, which are Company owned water rights and Salt Lake County Metropolitan water through the Irrigation Company's water treatment plant, from Jordan Valley Water Conservancy District, and from an Irrigation Company owned wells. The average daily residential water demand is calculated to be 628 gallons per connection per day. Daily water usage rates vary from season to season with the maximum water usage in the summer at peaking factor of 2.17 times greater than the average water demand.

Culinary water usage patterns for connections having pressure irrigation connections are similar to the usage pattern of connections without pressure irrigation connections, indicating that residential connections with pressure irrigation connections are not likely using their pressure irrigation services to their full potential.

Growth within the corporation limits of the Irrigation Company to the year 2030 will require additional water storage capacity. The storage capacity required by the year 2030 will be 18,334,838 gallons. When compared to the 15,120,000 gallon capacity of the existing and planned storage facilities, it is determined that an additional 3,214,838 gallons will be required.

Currently two four million gallon reservoirs are being constructed to meet the build out requirements

Chapter 6 - Culinary Water Operation Costs

Costs associated with maintaining and operating the culinary water system have been growing at a rate of 9.19% per year for the last eight years. The current cost of operating the culinary water system (2007 cost) is \$4,383,119, including depreciation. It is projected that system costs will increase to \$6,028,163 by the year 2010 and to \$ 6,602,896 by the year 2015.

Chapter 7 - Capital Facility Improvements

The Company's culinary water system was analyzed using the computer model H2ONet 8.0. The water system was modeled for several different operating conditions to determine if adequate operating pressures are being maintained throughout the system. Solutions to areas showing pressure inadequacies were added to the computer model and analyzed. As a result of this analysis it was determined that pipeline and pressure vault improvements will be required at thirty different locations and two additional wells are required within the system network. The projected cost of these improvements is \$ 4,427,307. The improvements are to be completed over a seven year period from 2010 to 2017.

Chapter 8 - Connection Fees

The purpose of an impact fee is too equitably recover a share of capital costs from new development so that existing customers are not caused to subsidize the construction of infrastructure needed to support the new development. The impact fee calculation must include the expected future demand on the system, the value of the existing facilities from which new development will benefit, the cost of improving the existing facilities to increase capacity for new development, and any contributions that existing customers have already paid towards the construction of existing and planned facilities.

The new connection fee required for a 3/4-inch meter is calculated to be \$3,157. The new connection fee for a 1-inch meter is \$5,011. Connection fees for water meters larger than 1-inch are determined using a formula that calculates the relative impact on the system based on the expected average water usage and the peak usage of the connections specific water usage characteristics. This formula can be used for water meters ranging from 1 1/2-inches to 8-inches. The minimum possible connection fees for these meter sizes are shown below. The actual connection fee is determined separately for each individual connection by applying the formula to the connection's specific water usage characteristics.

1 1/2-inch Meter = \$8,543
2-inch Meter = \$12,910
3-inch Meter = \$26,487

4-inch Meter = \$44,131
 6-inch Meter = \$89,687
 8-inch Meter = \$128,464

Chapter 9 - Water Rate Analysis

A rate study was conducted to determine if any rate changes are needed, in addition to the impact fees, to provide sufficient funding support for the construction of the recommended new and improved facilities included in this Master Plan, and to support increased operation costs through the twenty year planning period. It is determined that the existing water rate will not provide sufficient funds to support these projected financial demands.

It is recommended that the Company increase the tier rates for the year 2010. The rate increase will be an average of a 7.4% on the typical users water bill for the year. The current rate includes a tier rate based on usage. The first tiered rate is applied within a monthly water usage range consistent with indoor water usage. The second tiered rate is applied to a monthly water usage range consistent with average outdoor water usage. The third tiered rate is used to recover costs of supplying water for excessive usage and is applied only to water used in excess to the outdoor watering range of tier 2. The fourth rate is for excessive use and is the conservation tier. The existing and proposed water rate base fees and overage rates are summarized below:

Component	Current Rate	New Rate	Description
Residential Monthly Fee	\$18	\$18	Each month
Lifeline Monthly Fee	\$12	\$12	Each month
Multi-plex Monthly Fee	\$18	\$18	Each month for First unit.
	+ \$13	+ \$13	Each month for each additional unit.
Apartment Monthly Fee	\$18	\$18	Each month for First unit.
	+ \$13	+ \$13	Each month for each additional unit.
Additional Usage Fees			
Tier 1	\$1.23	\$1.34	per 1,000 gallons - 0 gpmo To 18,000 gpmo
Tier 2	\$1.89	\$2.06	per 1,000 gallons - 18,001 gpmo To 57,000 gpmo
Tier 3	\$2.59	\$2.82	per 1,000 gallons - 57,001 gpmo To 150,000 gpmo
Tier 4	\$3.65	\$3.98	per 1,000 gallons Above 150,000 gpmo

Gpmo = gallons per month

The surcharge rates for the pumped zones was also increased and updated to reflect these changes and to reflect current pumping costs. The new surcharge rate is shown below:

SERVICE AREA	BASE RATE (Based on 5,000 Gallons)	OVERAGE SURCHARGE
5 - Upper South Mountain	\$0.65	\$0.13 per 1,000 gal
11 - South Mountain	\$0.40	\$0.08 per 1,000 gal
12 - Cove at Bear Canyon	\$0.80	\$0.16 per 1,000 gal
13 -Little Valley on South Mountain	\$0.50	\$0.10 per 1,000 gal

Chapter 10 - Development Fees

A set of development fees have been adopted by Draper Irrigation Company to pay for the reasonable cost of services incurred by the Company in ensuring that new development is designed and installed according to Draper Irrigation standards and in accordance with Master Planned growth. Separate fee structures were established for Subdivision development and Single Lot development. The Company assesses the effective cost coverage of the proposed fees after one year to determine if any adjustment of fees is required.

Chapter 11 - Miscellaneous Fees

Draper Irrigation Company has several miscellaneous fees to cover costs of various services. These miscellaneous fees were reviewed and all existing miscellaneous fees were determined to be relevant and adequate to cover the cost of their particular service. Since the 2003 Master Plan, several additional fees are to be added to the list 1) fees to cover the cost to inspect fire lines, 2) metered fire hydrant use fee, 3) service call fee, 4) detection check bill reading fee 5) water use through detection meter fee, 6) the cost of relocating water meter boxes, 7) penalty fee for relocating meter box without Company inspection, 8) flow test meters and 9) private fire service fees (determined through a study by Bowen, Collins & Associates). The Company has made it Company policy to require customers modifying landscape be required to reset all effected fire hydrants and meters to the new grade.

CHAPTER 3

Historical Setting

Project Planning Area

The culinary water service area of the Draper Irrigation Company (the “Company”) is located in Draper City in the southeastern portion of the Salt Lake Valley, Salt Lake County, Utah. Draper Irrigation Company is the primary supplier of culinary water within the City of Draper. The incorporate area for culinary water services of the Draper Irrigation Company is shown in Figure 3.1. The portions of Draper City to the south and west of the Company’s incorporated area are supplied culinary water by Draper City.

Background & History

Draper Irrigation Company was established in 1888 when its founding members contributed their flow rights from five mountain streams for the benefit of all members. The Company was later incorporated under the laws of the State of Utah and is a mutual irrigation company. The Company provides culinary water and pressure irrigation to its members located in the southeastern portion of Salt Lake Valley, Salt Lake County, Utah.

In 1911 the Company started providing culinary water to residences within the Draper area. The Company constructed a water treatment plant in 1970 to treat surface runoff water from some of its mountain stream water rights. The area was mainly rural farmland and undeveloped land until the 1970's. In the 1970s the Draper area started residential development as part of a general suburbanization trend, as the greater Salt Lake urban area developed southward along the Wasatch Front. While Draper City was established in 1978, it was not until the 1990s that the City experienced dramatic growth as Draper became a primary location for residential development in Salt Lake County. This increased population has had a significant impact on the Company’s culinary water system.

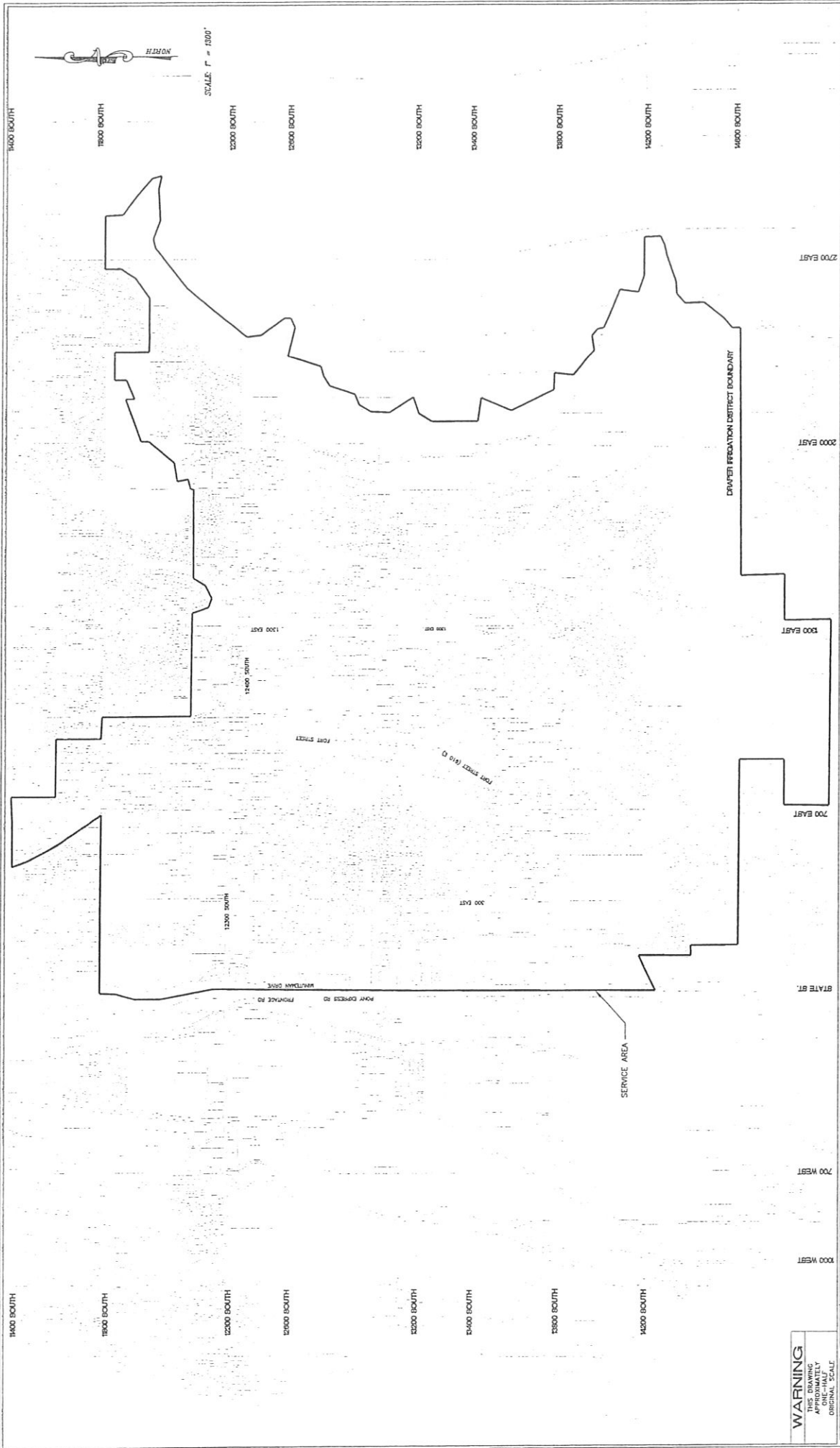
In 1993 the Draper Irrigation Company constructed a pressure irrigation system within the same service area as most of the culinary water system. The purpose of the pressure irrigation system is to decrease the outdoor demand for culinary water by using lower quality irrigation water on lawns and gardens. In 2000, the Company had a culinary water master plan prepared. The Company determined the need to annually update its Culinary Water Master Plan to evaluate and ensure the financial soundness of the culinary water system, since the population had continued to grow at a rapid rate.

Climate

Draper has a semi-arid climate with low relative humidity, relatively light precipitation, and a large variation in temperatures during the year. Average annual precipitation is 16 inches, with approximately 55 percent occurring during the growing season from April to October. Temperatures range from 50°F to 100°F during the summer and from 0°F to 60°F during the winter. Extreme lows and highs are around -20°F and 105°F, respectively. The mean annual temperature is 52°F, with a frost-free period of normally 150 to 200 days. Winds are generally light and either from the northwest or southwest, associated with the prevailing westerly's experienced in Utah.

Topography

Draper is located in the southeastern portion of Salt Lake County at the foot of the Wasatch Mountains on the east and Steep Mountain on the south. The elevation within the service area ranges between 4,400 and 5,600 feet with the "downtown" elevation at approximately 4,500 feet. Approximately 30 percent of the service area is on steep mountain sides and benches of the Wasatch front.



	WARNING THIS DRAWING APPROXIMATELY ORIGINAL SCALE	2800 WEST 4700 SOUTH, SUITE D SALT LAKE CITY, UTAH 84118 (801) 955-3600 50 EAST 100 SOUTH HEBER CITY, UTAH 84032 (435) 854-6600	Epic Engineering	2800 WEST 4700 SOUTH, SUITE D SALT LAKE CITY, UTAH 84118 (801) 955-3600 50 EAST 100 SOUTH HEBER CITY, UTAH 84032 (435) 854-6600	1" = 2000' MAP SCALE MEASURES IN THIS SHEET. ADJUST ACCORDINGLY FOR A HALF-SIZE SHEET.	REVISIONS <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>NO</th> <th>DATE</th> <th>REV. BY</th> <th>ISSUE</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	NO	DATE	REV. BY	ISSUE																					DRAPER IRRIGATION 12421 SOUTH 800 EAST DRAPER, UT 84020 (801) 571-2232	CULINARY WATER SERVICE AREA MASTER PLAN	DESIGNER: CAD DRAWN: RAN PROJECT NO: A REVIEWED: A SHEET: A FIGURE 3.1
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CHAPTER 4

System User Analysis

Overview

Draper Irrigation Company’s future growth conditions were analyzed to model the Company's culinary water system improvements and develop the master plan. Future conditions include projected population, factors of growth, potential areas of development, and utility improvements. Population data was obtained from the Utah State Bureau of Census and the Wasatch Front Regional Council for the Draper City area. With the population projections, areas of potential development were identified. This chapter discusses the historical and projected population trends and the associated potential increases in connections for the Company.

Population Trends and Projections

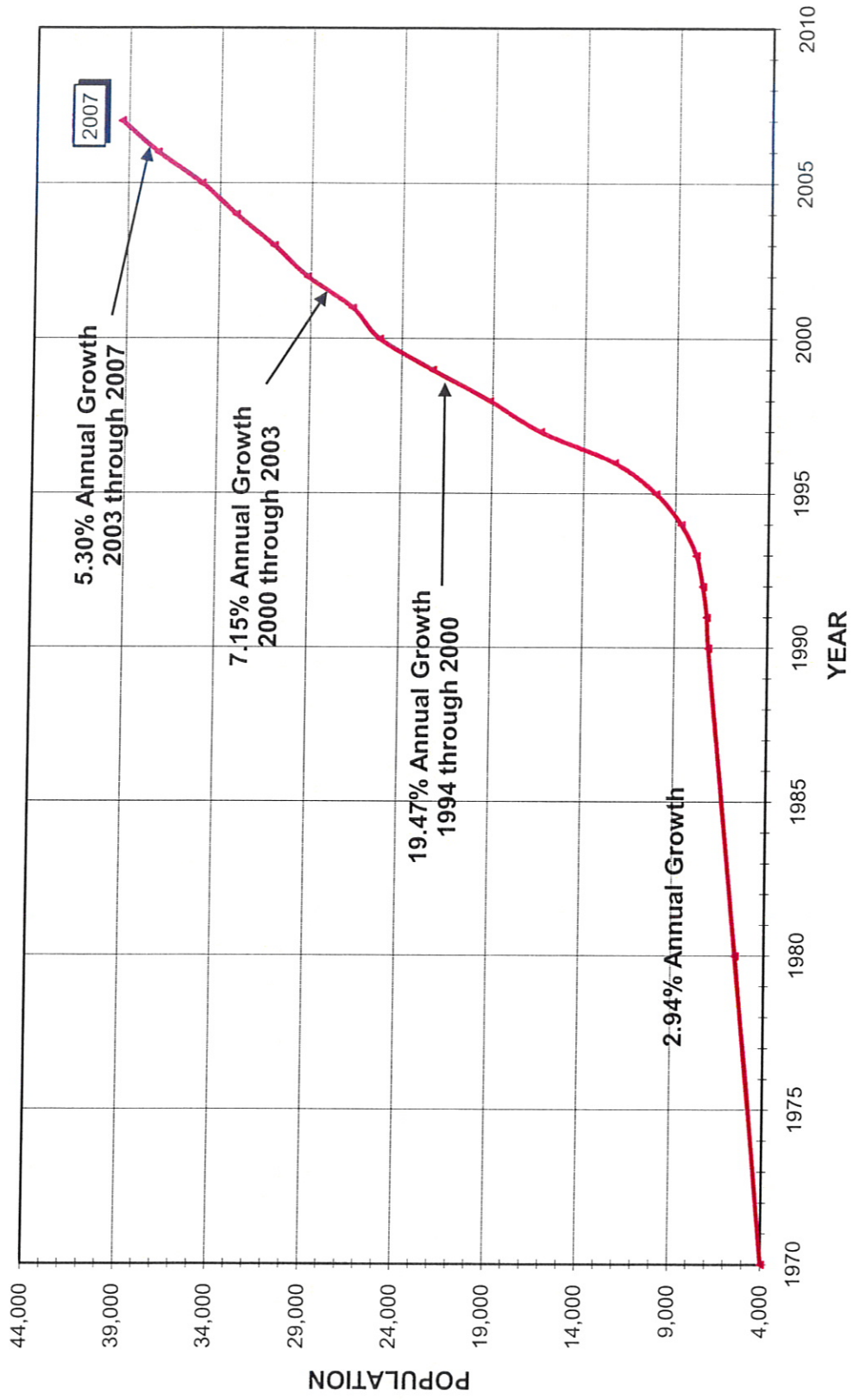
Draper experienced a rapid growth rate through the end of 2007. Since then growth has slowed. Figure 4.1 shows the recent historical population growth up to 2007 for the City. During the period between 1970 and 1990, the population increased at a relatively constant rate from 4,000 to 7,143 people, which is an annual growth rate of 2.94 percent. In the early nineties the population growth started to increase as Draper was at the fringe of the developing Salt Lake Metropolitan area. Population grew between 1990 and 1994 from 7,143 to 8,674, an average annual rate of 4.97 percent. From 1994 to 2000 the population growth in Draper increased significantly, as the area became a popular location for new development of the Salt Lake Metropolitan community. During this period, the population increased from 8,674 to 25,216, an average annual growth rate of 19.47 percent. From 2000 to 2007, the growth has slowed from the rapid growth during the late 90's. For this period, the population increased from 25,216 to 39,352, an average annual rate of 6.57 percent. The historic population for Draper City and the historic number of connections to the Company’s culinary water system from the year 1970 to 2007 is listed in Table 4.1 below.

TABLE 4.1
Historical Population Growth, 1970 to 2007

Item	1970	1980	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	Growth	Average
Population	4,000	5,521	7,143	10,050	25,216	26,724	29,192	31,020	32,416	33,875	35,399	39,352		
Pop. Increase		1,521	1,622	2,907	15,166	1,508	2,468	1,828	1,396	1,459	1,524	1,981	35,352	955
% Increase		3.80%	2.94%	8.14%	30.18%	5.98%	9.24%	6.26%	6.71%	5.71%	6.80%	5.30%	883.80%	2.46%
Connections	N/A	N/A	1357	2490	5275	5627	5878	6187	6531	6925	7271	8619		
Conn Increase				1133	2785	352	251	309	344	394	346	814	6129	361
% Increase				16.70%	22.37%	6.67%	4.46%	5.26%	5.56%	6.03%	5.00%	10.43%	246.14%	11.49%

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FIGURE 4.1
HISTORICAL POPULATION GROWTH



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During the past year, population growth and system growth slowed substantially. All projections show that the growth will increase next year, but it will not return to the growth seen in the past 10 years. The Wasatch Front Regional Council projects the population in Draper to continue to grow at 3.0 percent per year till the year 2010, after which the population is estimated to grow at 1.35 percent per year. For general comparison, Salt Lake County's projected 20-year annual average growth rate is approximately 1.7 percent. The Council's future population numbers are projected from the year 2006. Figure 4.2 shows the projected population for Draper from 2008 to 2030.

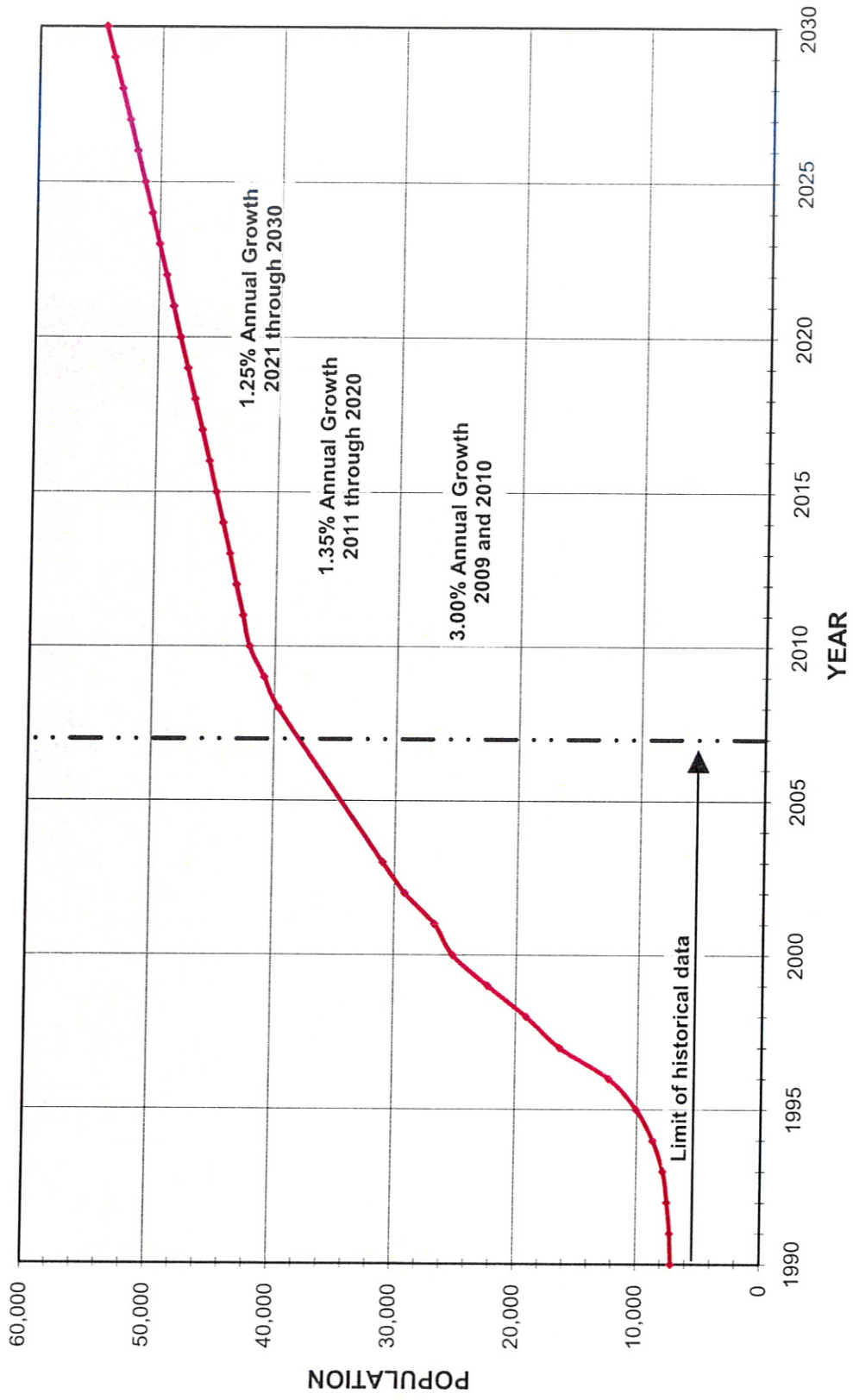
The incorporated area of Draper Irrigation Company lies mostly within the boundaries of Draper City but does not encompass the entire area, therefore the previous population data cannot be equated directly with the number of culinary water connections to the Company's system. It can be assumed, however, that the Regional Council's growth projections for Draper City are applicable to the Company. Figure 4.3 shows the projected number of connections for the Company through the year 2025 using the future growth rates discussed above. Also shown in Figure 4.3 is the estimated maximum number of connections possible at full buildout. The projected number of connections is shown for each year from 2009 to 2015, and for the years 2020, 2025 and 2030 in Table 4.2 below.

TABLE 4.2
Future Population (Draper City) and Future Connections (Draper Irrigation)

Item	2009	2010	2011	2012	2013	2014	2015	2020	2025	2030
Population	40,890	42,116	42,685	43,261	43,845	44,437	45,037	48,160	51,246	54,530
Pop. Increase	1,191	1,227	569	576	584	592	600	3,123	3,086	3,284
% Increase	3.00%	3.00%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.25%	1.25%
Connections	8956	9225	9349	9475	9603	9733	9864	10548	11224	11944
Conn Increase	261	269	125	126	128	130	131	684	676	719
% Increase	3.00%	3.00%	1.35%	1.35%	1.35%	1.35%	1.35%	1.35%	1.25%	1.25%

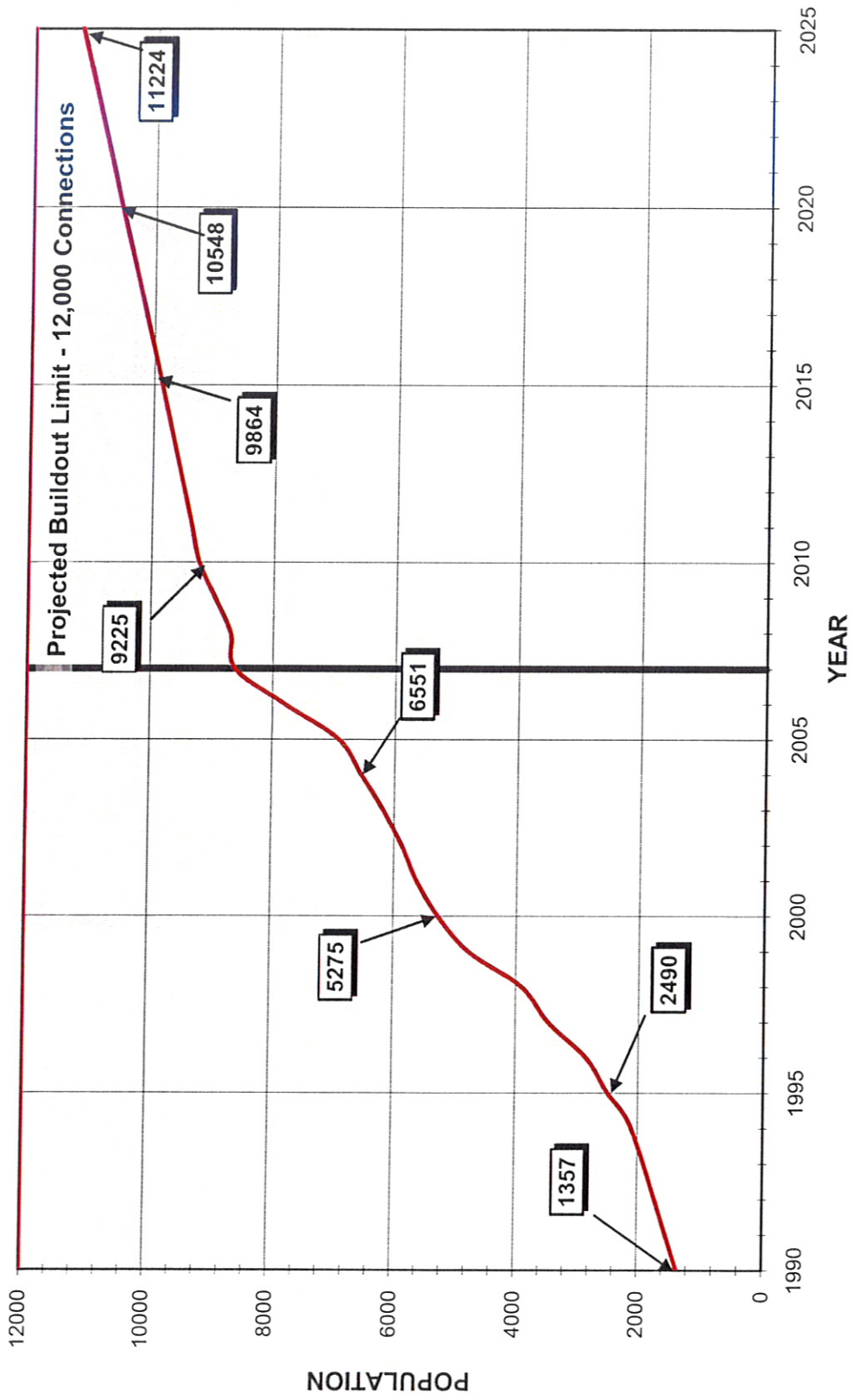
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FIGURE 4.2
POPULATION GROWTH PROJECTION



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FIGURE 4.3
PROJECTED CONNECTION GROWTH



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Areas of Potential Development

There are still large areas within the Company boundaries which are not yet fully developed. The Draper Irrigation incorporated area contains approximately 7,866 acres. About 55 percent of the area is developed, and the other 45 percent is vacant or in agricultural use. The most prevalent developed land is residential, which occupies just over 5,900 acres, or about 75 percent of the area. Commercial and Industrial use occupies approximately 712 acres, or 9 percent of the area, and parks/ open space use occupies approximately 1,216 acres, or about 15 percent of the area.

Potential areas of development were identified in this study to assist with planning the future culinary water system recommendations. The selection of the areas was based upon pending subdivisions, zoning, and speculated land development. Several major areas were established within the Company which possessed the greatest potential for growth. These areas, shown on Figure 4.4, amount to approximately 3,500 acres which could be developed by 2030. There are also approximately 1,378 acres that are undevelopable.

Existing User Structure

There are several types and sizes of connections on the Company's culinary water system. The Company groups connections according to three criteria which are, 1) whether the connection has a pressure irrigation connection 2) the number of residential units served by the connection and 3) the residential equivalency for large users. Currently the Company has seventy connection classes which are shown below:

<u>CLASS</u>	<u>DESCRIPTION</u>
101	Residences with PI Connection
102	Lifeline residences with PI Connection
103	Triplex with PI Connection
104	Fourplex with PI Connection
105	Sixplex with PI Connection
106	Duplex with PI Connection
107	Community Compound Meter
108	Apartments with PI Connection
109	Fiveplex with PI Connection
110	2 Homes on 1 meter
111	Residences refused PI Connection
112	Lifeline residences refused PI Connection
113	Triplex refused PI Connection
114	Fourplex refused PI Connection
116	Duplex refused PI Connection
119	Fiveplex refused PI Connection
120	Residences, PI not available
121	Compound Meter
122	Eightplex, PI not available

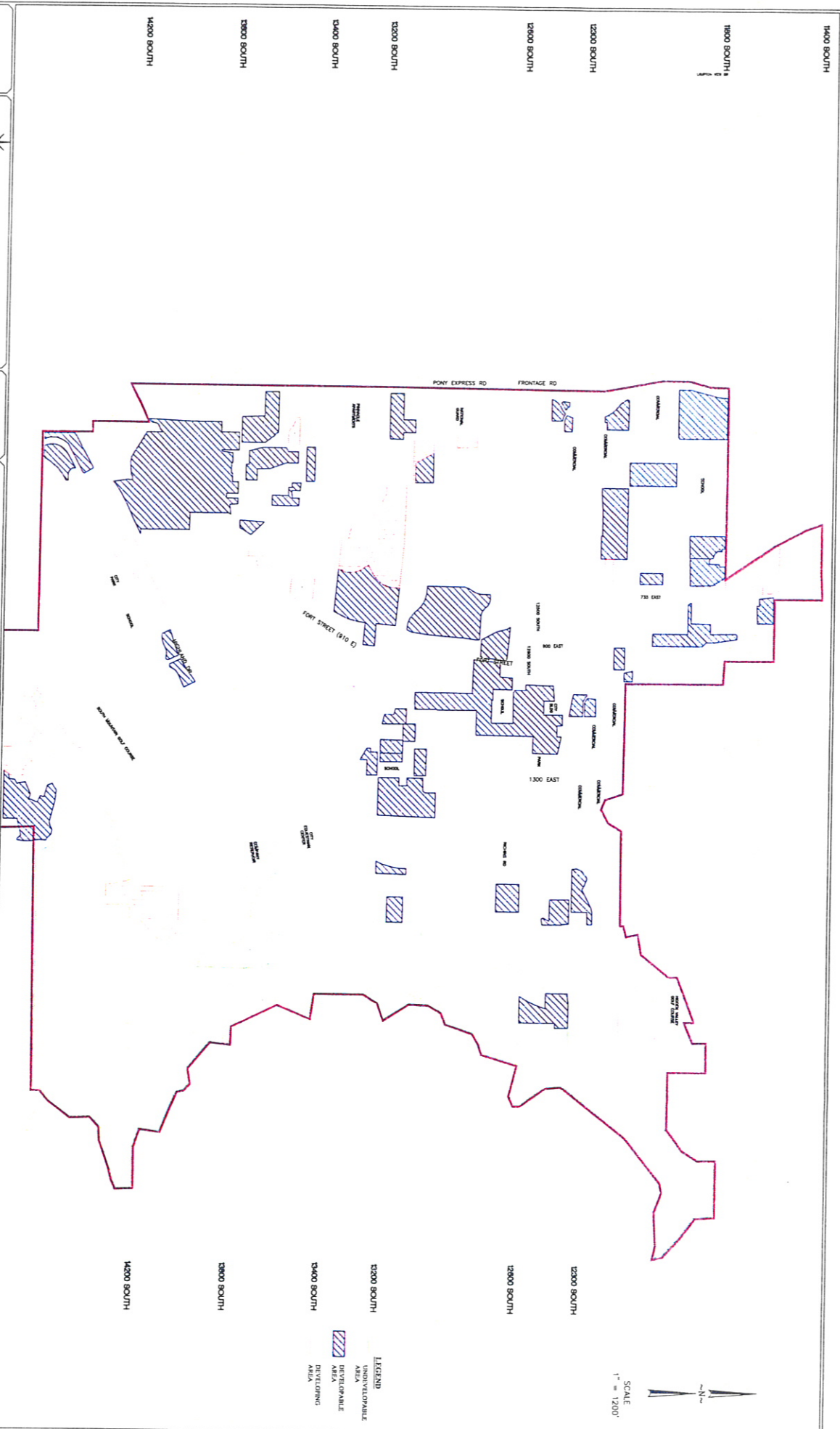
124	Heritage Condos, PI not available
129	Village on the Green, PI not available
130	Pressure Zone 5 (Upper So. Mtn), PI not available
131	Heritage Condos 2 nd Master Meter, PI not available
132	Pressure Zone 5, 5 Plex, PI not available
133	Pressure Zone 5, 6 Plex, PI not available
134	Pressure Zone 5, 8 Plex, PI not available
135	Pressure Zone 5, 3 Plex, PI not available
136	Pressure Zone 5, 4 Plex, PI not available
137	Pressure Zone 5, 7 Plex, PI not available
138	Pressure Zone 5, 9 Plex, PI not available
140	Little Valley @ So Mtn., PI not available
150	Draper Peak Condo 12 Plex
602	DWS Cul Water Re 2
603	DWS Cul Water Re 3
604	DWS Cul Water Re 4
605	DWS Cul Water Re 5
606	DWS Cul Water Re 6
607	DWS Cul Water Re 7
608	DWS Cul Water Re 8
609	DWS Cul Water Re 9
610	DWS Cul Water Re 10
611	DWS Cul Water Re 11
612	DWS Cul Water Re 12
613	DWS Cul Water Re 13
615	DWS Cul Water Re 15
616	DWS Cul Water Re 15
617	DWS Cul Water Re 17
618	DWS Cul Water Re 18
619	DWS Cul Water Re 19
624	DWS Cul Water Re 24
625	DWS Cul Water Re 25
626	DWS Cul Water Re 26
627	DWS Cul Water Re 27
637	DWS Cul Water Re 37
702	DWS Cul Water Re 2 So Mt
703	DWS Cul Water Re 3 So Mt
704	DWS Cul Water Re 4 So Mt
705	DWS Cul Water Re 5 So Mt
709	DWS Cul Water Re 9 So Mt
720	DWS Cul Water Re 20 So Mt
745	DWS Cul Water Re 45 So Mt
748	DWS Cul Water Re 48 So Mt
1104	Cottage Communities Four Plex, PI not available

1105	Cottage Communities Six Plex, PI not available
1106	Cottage Communities Seven Plex, PI not available
1107	Cottage Communities Eight Plex, PI not available
1108	Cottage Communities Nine Plex, PI not available
1701	South Mountain Residents, PI not available
1702	South Mountain Residents, PI not available
4101	Cottage Communities / Rate 101, PI not available

The number of different connection classes has increased from 19 classes that were in the 2000 Master plan. The main reason for the 51 additional classes is the expansion of the system on South Mountain and the addition of the commercial, industrial and institutional connection classes. This was a recommendation from the 2005 Master Plan update which has now been incorporated.

Figures 4.5 and 4.6 show the percentage of different types of connections. Figure 4.5 shows the percentage of the Company's user connections that are homes, multiplexes and large compound meters. Figure 4.6 shows the percentage of connections that have pressure irrigation, that have refused pressure irrigation and that do not have pressure irrigation available. The recorded number of connections for each classification by month from March 1998 through December 2007 is included in the Appendix.

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 3341 SOUTH 4000 WEST
 WEST VALLEY CITY, UTAH 84120
 (801) 955-0600
 50 EAST 100 SOUTH
 HERRI CITY, UTAH 84002
 (435) 654-4900

0 1"

 BAR SCALE MEASURES
 SHOWN ON A FULL SIZE
 DRAWING. THIS SCALE IS
 ACCORDINGLY FOR
 A HALF SIZE SHEET.

NO.	DATE	REV. BY	ISSUE

DRAPER IRRIGATION
 12421 SOUTH 800 EAST
 DRAPER, UT 84020
 (801) 571-2232

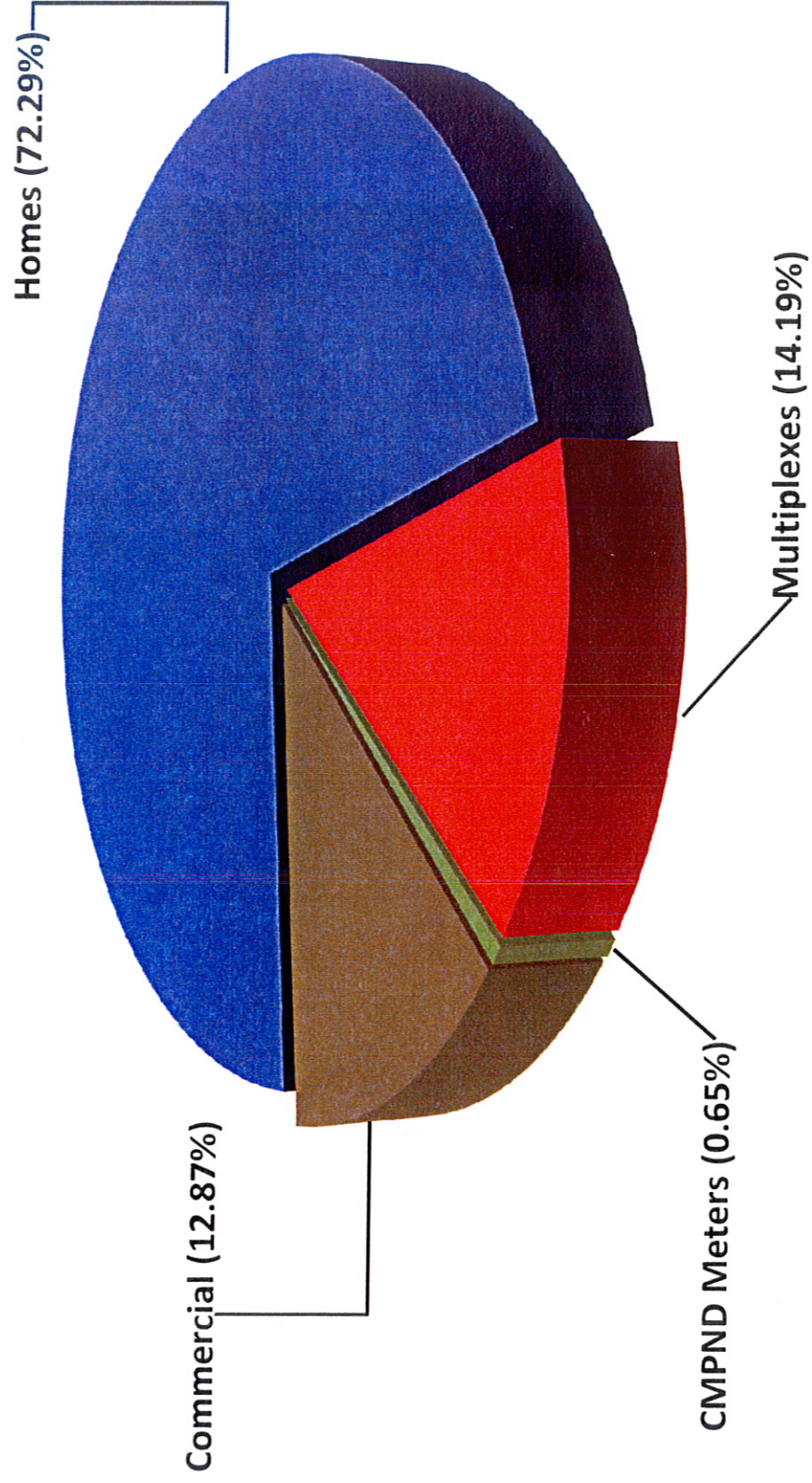
OPEN AREAS
 MASTER PLAN

DESIGNER: TA
 CHECKED: RWH
 SHEET:

CAD: VSP
 PROJECT NO: DR-01-203
 DATE:

FIGURE 4-4

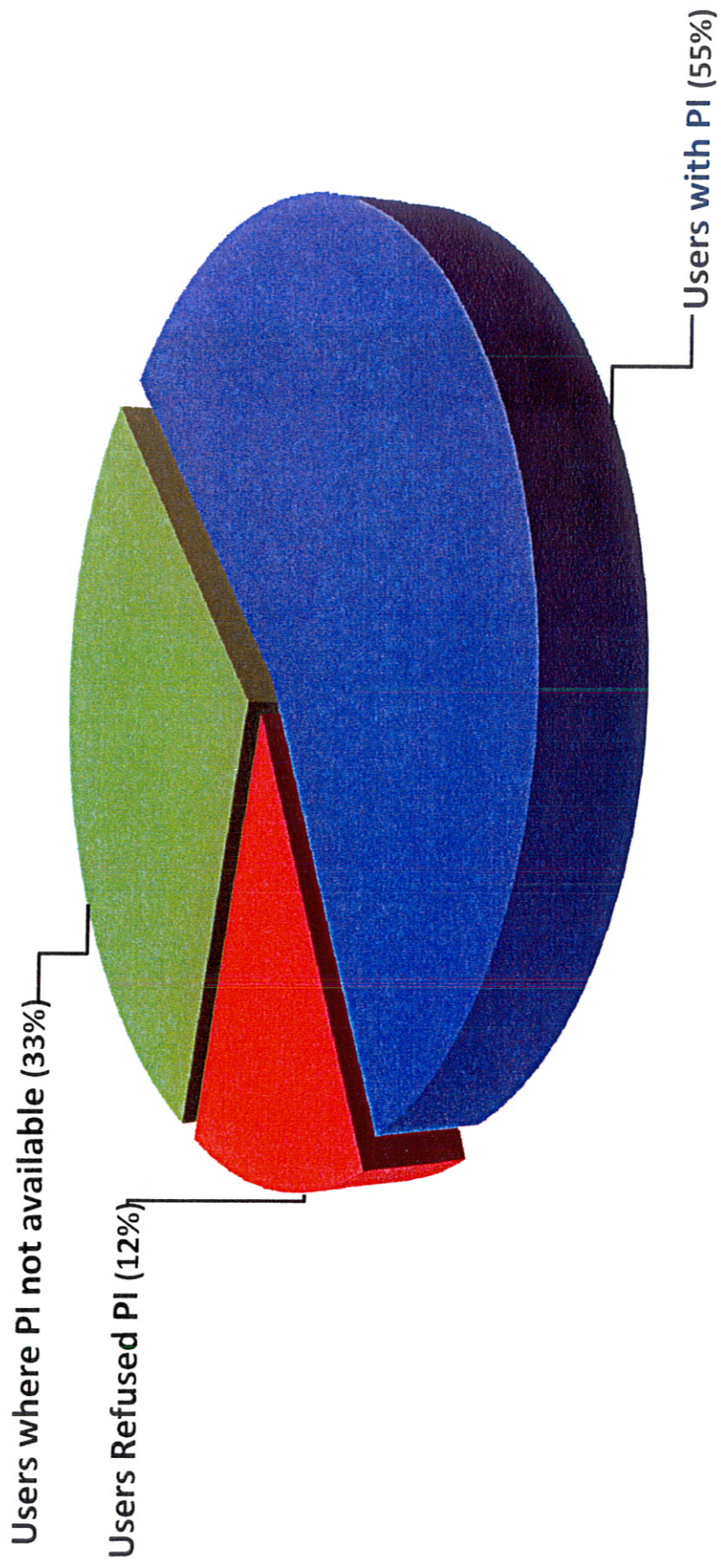
FIGURE 4.5
2008 USER TYPE DISTRIBUTION



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FIGURE 4.6

2008 CONNECTION PI USE DISTRIBUTION



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CHAPTER 5

Water Usage

Overview

Future water use can be determined by studying present water use and detecting trends. In this chapter, historical water use records will be used along with the projected population to project the water uses throughout the planning period. Peak water use will also be determined by looking at monthly water use percentages and typical design factors. Of particular interest is the water usage pattern of the residential connections using pressure irrigation water for outdoor watering compared to those using only culinary water.

Water Sources

Draper Irrigation Company receives culinary water from three sources which are, the Company Water Treatment Plant, the Jordan Valley Water Conservation District (JWCD) the Company Wells, and surplus raw water from JWCD through Metro.

Treatment Plant

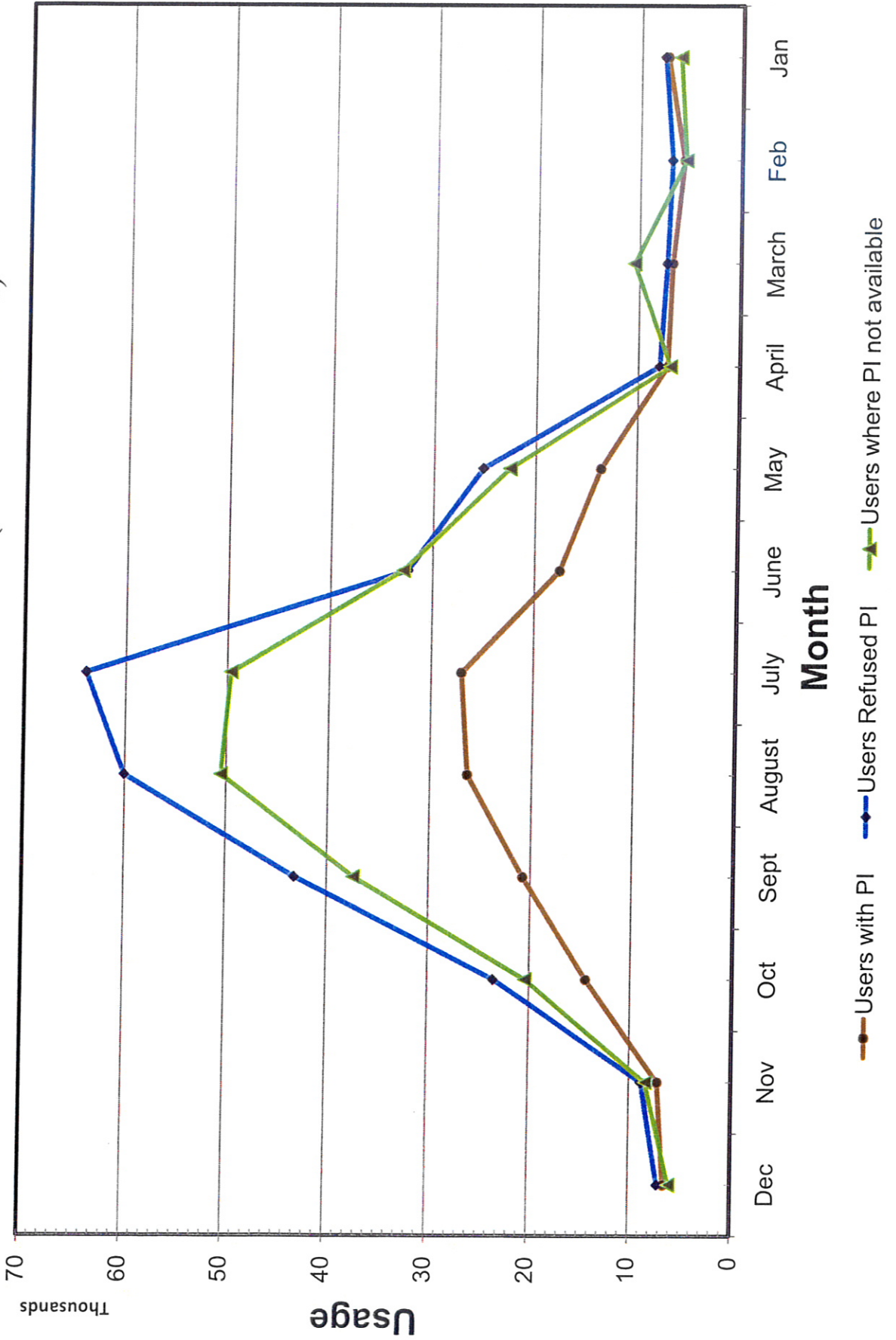
The water treatment plant at 2700 East 11600 South is owned and operated by the Company. This water treatment plant supplies most of the water necessary to operate the culinary water system. This plant treats surface runoff water from seven canyons along the Wasatch Front in Sandy and Draper. The treatment plant was recently modified to increase its capacity to 8.0 million gallons per day (MGD). The treatment plant will operate near or at capacity during the spring runoff and during the summer season to meet the high demands of the system. The monthly system demands from 2002-2008 are shown in Figure 5.1. Figure 5.2 shows the corresponding monthly water usage per connection for PI vs. non PI users for 2008.

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Figure 5.2

Monthly Water Usage Per Connection (PI/ non PI Users)



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JVWCD

The Company receives water from JVWCD at connection points located at 700 East, at Autumn Ridge and at the water treatment plant. The Autumn Ridge meter is now a surplus backup connection and is only used for emergencies. The Company has contracted with JVWCD to receive a perpetual yearly supply of 950 ac-ft of water. The Company has the option to use an additional 20 percent or 1,140 ac-ft of water. Additional water greater than 20 percent over the contract amount may be taken, as long as the water is available. The Company receives water from JVWCD mostly in the summer to help supply the high water demands of outdoor watering users. The Company also has a contract with JVWCD to sell some of its canyon water to JVWCD and buy banked water back at a price which is the lower of the wholesale or operational cost.

Wells

The Company has four wells located at approximately 12600 South on 1300 East in Draper, Utah, 12087 South on 2000 East (Valle Di Villa) and two located at the company's water treatment plant in Sandy, Utah. Capacity of the 1300 East well is 950 gallons per minute and the Valle Di Villa well is 650 gpm. The capacities of the water treatment plant wells are 1,100 gallons per minute and 220 gallons per minute. The wells are used to provide extra water, as needed, above the capacity of the treatment plant or availability of stream flows and that provided by JVWCD during times of high demand.

Water Usage

Monthly water usage for last year is compared to equivalent monthly totals for the years 1999 through 2007 in Table 5.1. Water usage from 1999 to 2007 increased by an annual average of 5.4%. The average usage per connection has decreased during this time. This may be due, in part, to the drought that the area experienced from 2001 through 2004. The reduction of water use per connection can also be a positive indication of increased conservation taking effect.

TABLE 5.1
Monthly and Annual water usage (Million Gallons) - 1999 thru 2008

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Annual
1999	53	53	53	68	81	109	194	201	194	132	92	53	1,284
2000	42	42	42	83	134	168	222	235	237	103	48	42	1,399
2001	37	37	37	58	237	192	228	228	206	156	73	37	1,525
2002	48	48	48	61	94	137	205	258	260	133	60	48	1,401
2003	46	46	46	53	83	206	227	227	172	128	47	46	1,327
2004	45	45	53	61	137	168	262	263	198	170	53	41	1,496
2005	58	41	52	57	54	213	270	337	209	163	64	50	1,570
2006	55	48	52	50	168	264	271	345	345	111	57	53	1,820
2007	65	49	57	75	196	283	372	333	255	148	69	73	1,976
2008	62	51	60	64	161	219	350	346	224	141	62	58	1,796

The amount and nature of culinary water used by the connections to the Company's culinary water system are typical for a community along the Wasatch front. The Company's average usage is 218 gallons per capita per day (651 gal/day/conn.) compared to 224 gal/cap/day for Salt Lake County and 367 gal/cap/day for Utah.

Residential Demands

In most urbanized areas, water use per connection has increased over the years. This is not the case within the Company service area. The water use per connection within the Company has been decreasing. This decrease can be due to pressure irrigation water users relying less on culinary water for outdoor watering. Another factor is that the state and the Company have increased water conservation measures. This decrease in water usage shows that those measures have had their desired impact on the water usage. Average daily residential connection demands for the years 2001 to 2008 are tabulated in Table 5.2.

TABLE 5.2
Average Residential Culinary Water Demands

Year	2001	2002	2003	2004	2005	2006	2007	2008
Average Residential Units*	5,627	5,878	6,151	6,531	6,858	7,805	8,619	8,525
Total Annual Water Usage (MG)	1,525	1,401	1,327	1,496	1,570	1,820	1,976	1,796
Unit Usage (gal/conn-day)	743	653	591	627	621	639	628	577
Average Unit Usage**	635							

* From Tables 4.1 and 4.2

** Average of past eight years.

The average daily usage per person within the Company's service area has fluctuated over the past few years from 192 gallons per capita per day (577 gal/day/conn.) to 248 gallons per capita per day (743 gal/day/conn.) The average unit usage over these eight years is 212 gallons per capita per day (635 gal/day/conn.). This amount is similar to the water used of 224 gal/cap/day for a community along the Wasatch front and a conservative amount of water use when compared to 260 gal/cap/day for Utah.

For planning purposes, 700 gal/day/conn will be used as the projected unit water usage. This higher amount is used instead of 635 gpd because the effects of the drought and a recessions has likely caused lower water usage than may be experienced in the future as weather patterns and economic conditions return to normal. Use of an extremely low water usage rate in demand projections may lead to an under-estimation of the amount of water needed by the Company in the future

Pressure Irrigation users Vs. Non-PI users

As stated in the previous chapter, some of the residential connections also have connections to the Company's pressure irrigation (PI) system for outdoor watering. Other connections are within the area of the pressure irrigation system but have decided to not connect. Furthermore, there are some connections in areas where the PI system is not available.

The connections using the pressure irrigation water should have a water usage characteristic throughout the year that is relatively uniform. They may experience some increased usage in the summer time but shouldn't require any significant increase in demand if outdoor watering is provided by the pressure irrigation. The other connections should experience a bell shaped water usage characteristic with a significant increase in usage in the summer. The actual monthly water usage per connection for each of the PI user/non-user categories in 2008 is shown in Figure 5.2.

As shown in Figure 5.3, the homes with pressure irrigation connections use four times the water in the summer month while those who refused the pressure irrigation tend to use as much as ten times the amount of water from the winter months. This indicates that there are many users with PI connections that still use culinary water for outdoor watering.

The average monthly water usage for all connections, as calculated from water usage data collected for the last 8 years, is 19,800 gallons per connection (gal/con). The average usage in the winter, which is commonly equated with indoor usage, is 7,420 gal/con. Looking at types of connections, the average monthly usage for homes is 21,570 gal/con and the average for all multi-plexes and apartments is 6,690 gal/con. When the connections were grouped as connections with PI, connections refused PI and connections where PI is not available; the average monthly usage for connections with PI is 15,370 gal/con, the average usage for connections who refused PI is 23,770 gal/con and the average monthly usage for connections where PI is not available is 23,890 gal/con.

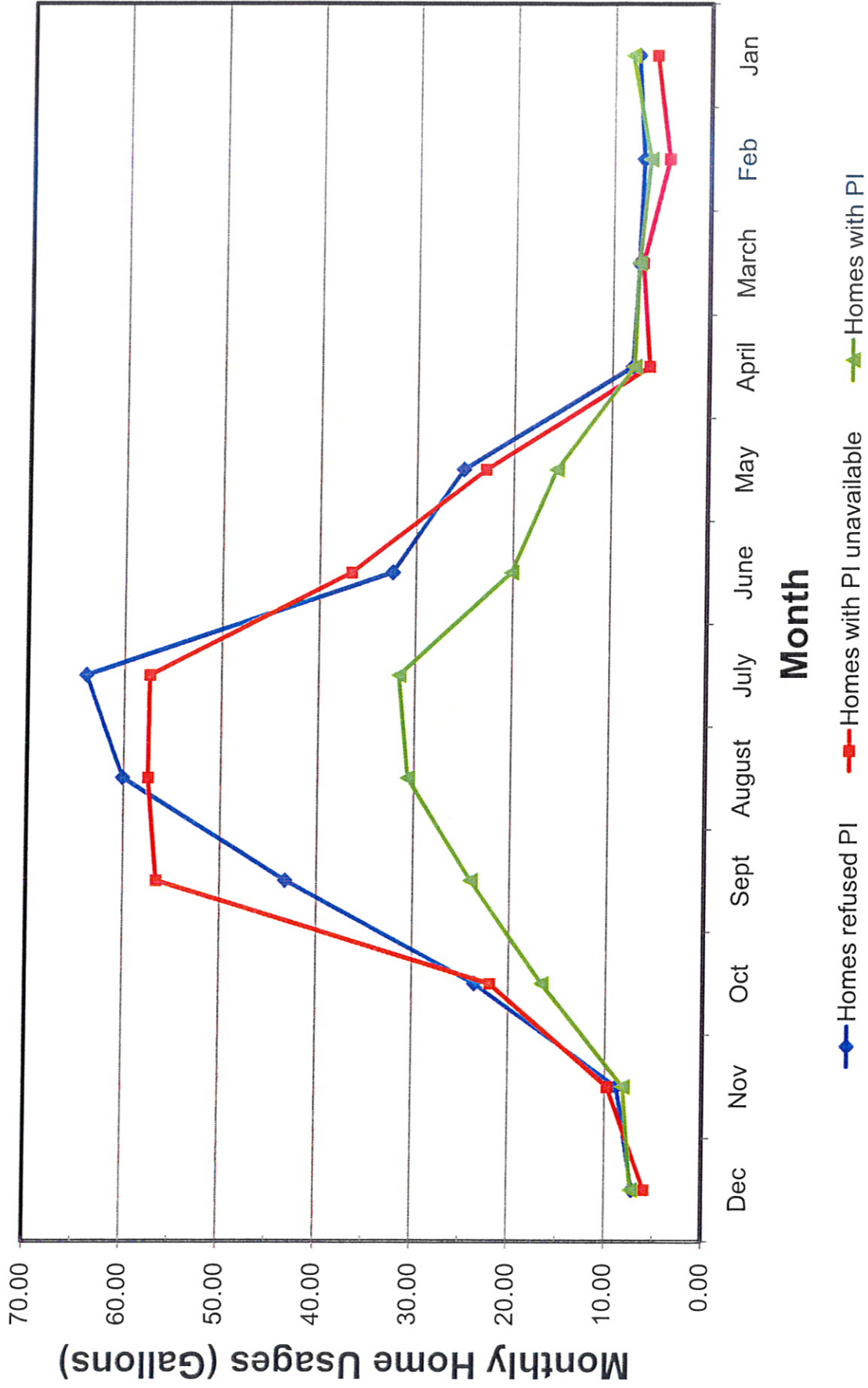
Projected Demands

The future residential culinary water demand is determined by multiplying the unit demand rate by the number of future connections. A usage rate of 700 gal per connection per day was used to determine future demands as future usage rates may fluctuate. Table 5.3 shows the projected water use per connection from the year 2005 through the year 2025. The number of active connections shown is taken from Table 4.2.

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Figure 5.3

Monthly Water Usage for Homes (PI/non PI Users)



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TABLE 5.3
Projected Residential Culinary Water Use Per Connection

Year	Gal Conn-Day	Active Connections	Annual Demand (MG)
2010	700	9,225	2,357
2015	700	9,864	2,520
2020	700	10,548	2,695
2025	700	11,224	2,868
2030	700	11,944	3,052

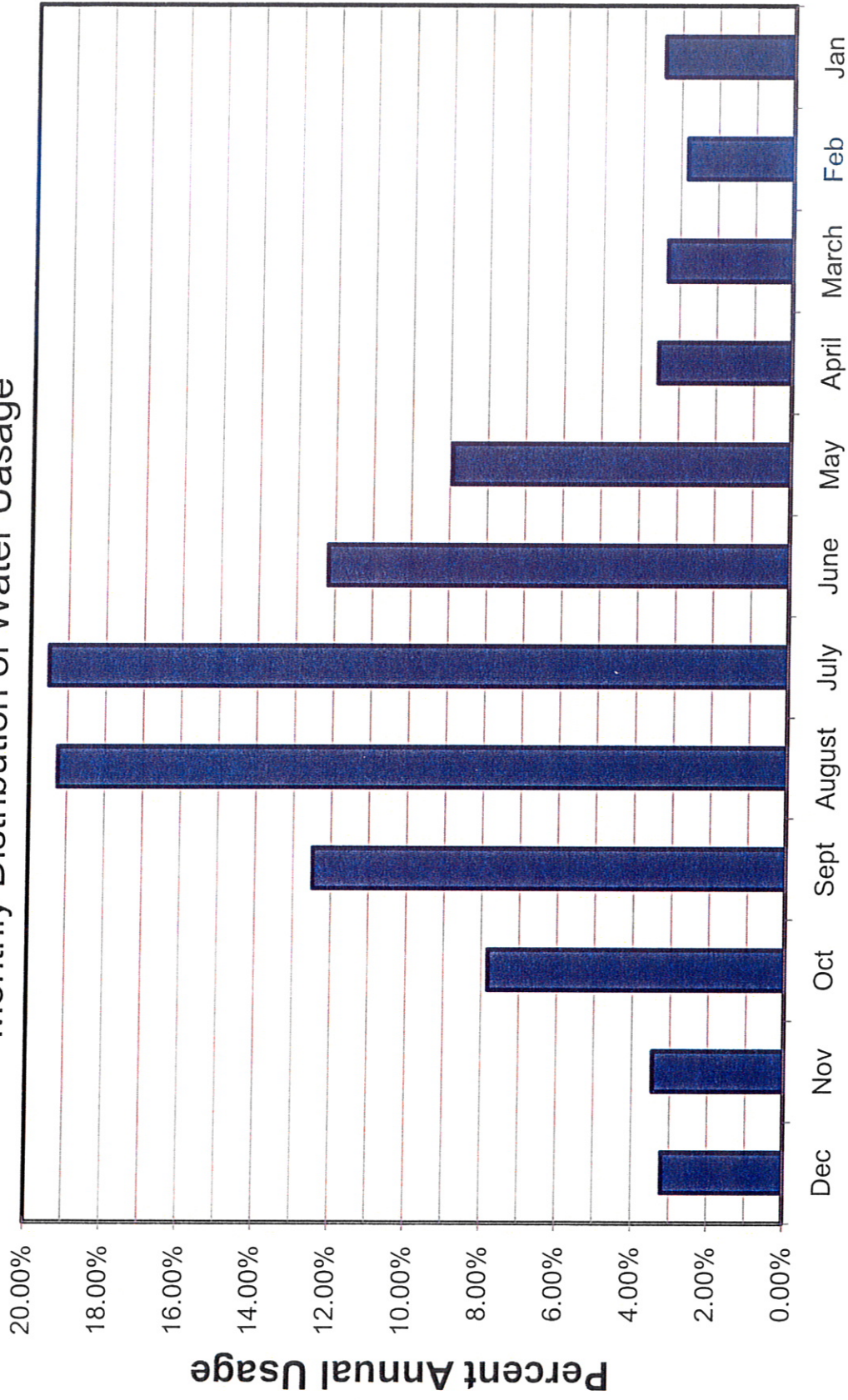
A monthly breakdown of the future water demands is shown in Table 5.4. The percentages in column 2 are the eight year average percentages of the annual water usage for each month. The percentages, also graphically displayed on Figure 5.4, indicate how the monthly water demand is proportioned throughout the year. The projected monthly residential demands shown in Table 5.4 were determined by multiplying these monthly annual percentages by the annual demands from Table 5.3.

As shown on Figure 5.4, the peak month for culinary water demand is August. The average percent of the year of each month is 8.3 percent (1/12), but the average water usage during the peak month of the year is 18.2 percent (Table 5.4), which is a little more than 2 times the average percent of 8.3 percent. This means that even with the pressure irrigation system, the culinary water system is experiencing a significant increase in water usage in the summer months for outdoor watering. The peaking factor is calculated below.

$$\text{Peaking Factor} = \frac{270 \text{ MG (Max Month)}}{123 \text{ MG (Yearly Average)}} = 2.19$$

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Figure 5.4
Monthly Distribution of Water Usage



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TABLE 5.4
Draper Irrigation Company's Projected Residential Monthly Water Demands (MG)

Month	% Annual	2010	2015	2020	2025	2030
Jan	3.4%	79.40	84.90	90.78	96.60	102.80
Feb	3.1%	73.59	78.68	84.14	89.53	95.28
Mar	4.8%	112.14	119.91	128.22	136.44	145.19
Apr	4.2%	99.78	106.69	114.08	121.40	129.18
May	8.5%	201.51	215.47	230.41	245.17	260.90
June	12.5%	294.12	314.49	336.30	357.85	380.81
July	16.7%	394.63	421.96	451.22	480.14	510.94
Aug	18.2%	429.19	458.92	490.74	522.19	555.69
Sept	13.6%	321.24	343.49	367.31	390.85	415.93
Oct	8.3%	195.98	209.55	224.08	238.44	253.74
Nov	3.8%	89.15	95.33	101.94	108.47	115.43
Dec	2.8%	66.34	70.93	75.85	80.71	85.89
Total	100.0%	2,357	2,520	2,695	2,868	3,052

Reservoir Storage Analysis

Utah State Drinking water rules require that the Company supply enough water storage to provide for peak day demands for indoor and outdoor usage, fire suppression volume and for emergencies. The required storage has been sized with the capacity to provide one peak month average day indoor and outdoor demand along with fire flow storage of 4,500 gpm for two hours and a suggested 20 percent operating reserve for emergencies. The indoor and outdoor storage is calculated by taking the maximum month's demand from Table 5.4 and dividing by the number of days in the month to get the peak month average daily usage.

Draper Irrigation Company owns and operates several water storage facilities for the culinary water system. The Company has a 10 percent interest in the 1.2 million gallon reservoir, operated by Draper City, located above the Centennial development on South Mountain. The Company cannot use the Southeast Bench tank because its location places the service elevation between Zones 1 and 2. The Company has finished constructing a 3-million gallon reservoir along Traverse Ridge Road on South Mountain and a 7-million gallon reservoir in addition to the existing 1-million gallon reservoir as part of the Water Treatment Plant.

TABLE 5.5
Existing Water Storage Capacity

Tank Description	Tank Location	Storage Capacity (Gallons)
Northeast Bench Tank (WTP)	11700 South 2600 East	1,000,000
Treatment Plant Tank	11700 South 2600 East	7,000,000
Southeast Bench Tank	13800 South 1100 East	500,000*
Cove of Bear Canyon Sub. Tank	12300 South 3000 East	250,000
South Mountain Tank	13800 South 1300 East	3,000,000
Centennial Tank (10% of tank)	15400 South 300 East	120,000
Traverse Ridge Road Tank	700 East Traverse Ridge Rd.	3,000,000
Little Valley Tank	1700 East Traverse Ridge Rd.	750,000
Corner Canyon Tank (In Const)	13800 South Corner Canyon Rd	8,000,000
Total Storage		23,120,000

* The South Bench Tank does not contribute to the System's storage Capacity

Table 5.6 shows the storage requirements at five year increments from the year 2010 to the year 2025 using the criteria described above. Also shown in the Table is the existing storage and the storage surplus/shortfall.

TABLE 5.6
Water Storage Requirements

	Storage Peak House (gallons)				
	2010	2015	2020	2025	2030
Equalization Storage	13,844,748	14,803,750	15,830,288	16,804,298	17,925,385
Fire Suppression Storage	540,000	540,000	540,000	540,000	540,000
Emergency Storage	2,876,950	3,068,750	3,274,058	3,468,860	3,693,077
Total Required Storage	17,261,698	18,412,500	19,644,345	20,813,157	22,158,461
Existing Storage	23,120,000	23,120,000	23,120,000	23,120,000	23,120,000
Surplus(Shortfall)	5,858,302	4,707,500	3,475,655	2,306,843	961,539

As seen from the storage indicated in Table 5.6, the Company has sufficient storage for the future. The Corner Canyon storage tanks are currently under construction and will be on line in August of 2010, thus providing the storage as indicated.

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CHAPTER 6

Culinary Water Operation Costs

Overview

The current operation costs that Draper Irrigation Company incurs in operating and maintaining the culinary water system are calculated and future growth rates of these costs are determined in this chapter. These costs are then used as part of the calculations in determining the water use rate and the Connection Fee in subsequent chapters.

Historical Costs

Expenses are incurred to operate and maintain the culinary water system. Expenses that the Company incurs can generally be divided into five categories, namely (1) Direct expenses, (2) operation & maintenance (O & M) expenses, (3) depreciation, and (4) system improvements. Direct expenses include administration, office support, wages, insurance, taxes, training, transportation, professional expenses, general expenses and other miscellaneous expenses that are not associated with the operation or maintenance of the system. Operation and maintenance expenses include water purchase costs, treatment and distribution costs. Construction expenses are covered separately in the next chapter.

Operation costs are calculated at a cost per connection and are assumed to increase by 3 percent every year. Depreciation is assumed to increase by 3 percent every year. Fixed costs are assumed to increase by 5 percent annually. The actual system costs for the years 2000 through 2007 are shown in Table 6.1. The average annual increase in costs for each category is calculated in the last column of the Table. Table 6.1 shows that direct costs have remained level while operation costs and depreciation have increased significantly. Operation Costs are shown to have increased by about 6.8% percent. Costs for 2003 and 2004 include water purchase expenses during the Water Treatment Plant construction which inflated operation costs well above normal. Depreciation has increased by about 16.8 percent, partly due to growth in the system and partly due to the new facilities constructed over the last several years. As a result of the increased inflationary rates of the operation costs and depreciation, projected expenses at the end of 2008 are about \$4,697,451.

TABLE 6.1
Culinary Water System Expenses

Category	2000	2001	2002	2003	2004	2005	2006	2007	2008	% Increase
Direct Expenses	\$ 1,222,631	\$ 1,179,003	\$ 1,018,966	\$ 1,066,178	\$ 1,095,833	\$ 856,078	\$ 1,218,637	\$ 919,191	\$ 1,283,150	0.61%
System Rent						\$ 396,000	\$ 396,000	\$ 396,000	\$ 621,000	N/A
Depreciation	\$ 263,509	\$ 297,149	\$ 315,344	\$ 398,864	\$ 518,303	\$ 279,463	\$ 1,575,639	\$ 778,698	\$ 913,363	16.81%
WTP DDW Loan Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 458,080	\$ 458,591	\$ 458,118	\$ 458,280	\$ 458,258	N/A
Water System Improvements			\$ 866,111	\$ 540,470	\$ 2,361,310	\$ 517,622	\$ 200,000	\$ 32,640	\$ 0	N/A
Operation Expenses	\$ 838,876	\$ 1,431,307	\$ 1,329,655	\$ 2,130,937	\$ 1,587,876	\$ 1,469,338	\$ 1,170,456	\$ 1,798,311	\$ 1,421,680	6.82%
Water Right Purchase	\$ 0	\$ 0	\$ 0	\$ 525,555	\$ 422,000	\$ 94,992	\$ 169,680			N/A
Total Expenses	\$ 2,325,016	\$ 2,907,459	\$ 3,530,076	\$ 4,662,004	\$ 6,443,402	\$ 4,072,085	\$ 5,188,530	\$ 4,383,119	\$ 4,697,451	9.19%

Future Costs

The current cost of operating the culinary water system (2007 cost) is \$4,383,119 including depreciation. Year 2008 data through August was collected and projected to the end of the year for an ending expense projection of \$4,697,451.

The twenty year operating fund cost projections are shown in Table 6.2. Fixed expenses are assumed to increase by 5 percent annually. Operation costs are assumed be a unit cost per connection, inflated 3 percent annually. The value of the water system to be depreciated is assumed to increase by 3 percent every year. It is projected that system costs will increase to \$6,028,163 by the year 2010. It is therefore advised that the Company build facilities necessary to use all water rights and also procure additional water rights before using any additional JWCD water.

Depreciation costs cover the expenses of replacing old, worn or broken parts of the existing Culinary Water System, including Water Meters, Fire Hydrants, waterlines, and moving equipment such as pumps.

There are new expenses which started in 2004. First, payments on the State Division of Drinking Water loan for upgrading the Water Treatment Plant started in 2004. As discussed in the 2000 Master Plan, the water rates will pay for 80 percent of the loan. Impact money will pay for the other 20 percent of the loan. Second, the Company has planned several water system improvement projects over the next six years to improve the operation of the system. Third, the Company is pursuing the proofing of existing water rights and purchase of additional water rights. In 2005 two new expenses were added to the operation of the water system. First implementations of fluoridating the water as required by the County added annual fluoridation operation and maintenance costs. Second, System Rent was increased and added to the costs. These costs and the annual increase in system expenses through the year 2015 are shown in Table 6.2.

TABLE 6.2
Culinary Water System Expense Projections

Category	2009	2010	2011	2012	2013	2014	2015
Direct Expenses	\$ 1,347,308	\$ 1,414,673	\$ 1,485,407	\$ 1,559,677	\$ 1,637,661	\$ 1,719,544	\$ 1,805,521
System Rent	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000
Depreciation	\$ 940,764	\$ 968,987	\$ 998,056	\$ 1,027,998	\$ 1,058,838	\$ 1,090,603	\$ 1,123,321
WTP DDW Loan Payments	\$ 466,851	\$ 467,242	\$ 467,450	\$ 458,654	\$ 458,457	\$ 458,057	\$ 458,254
Water System Improvements	\$ 81,200	\$ 765,368	\$ 658,490	\$ 756,724	\$ 604,481	\$ 560,187	\$ 374,689
Operation Expenses	\$ 1,688,088	\$ 1,790,893	\$ 1,869,522	\$ 1,951,603	\$ 2,037,288	\$ 2,126,736	\$ 2,220,110
Water Right Purchase	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses	\$ 5,145,211	\$ 6,028,163	\$ 6,099,925	\$ 6,375,656	\$ 6,417,725	\$ 6,576,127	\$ 6,602,896

CHAPTER 7

Capital Facility Improvements

Overview

The Company's culinary water system was analyzed by the computer model H2ONet with AutoCAD. The distribution, water source, and reservoir improvements needed to meet the demands of the projected population growth were identified. The system was examined to find if adequate working pressures are currently being provided and if they can be provided in the future. Working pressures are defined as the condition when maximum daily flow and fire flow are combined, or, the dynamic pressures provided when the maximum demand is required.

Many of the major capital improvement projects identified in the 2000 Master Plan have been completed or are near completion. These projects include the 20-inch pipeline from the Water Treatment Plant to South Mountain, the Water Treatment Plant Upgrade, the Seven Million Gallon Reservoir, the Fort Street 12-inch Waterline and other projects. In addition, two four million gallon storage tanks at Corner Canyon are now under construction. These improvements have met the current needs of the Company. The number of users is still increasing within the Company and several new required capital facility projects have been identified to meet the future demands. These improvements will increase the source supply, storage capacity and reuse of water in future years.

Source Supply

Several projects are planned to continue to meet the future growth within the Company. A wastewater reuse pump station and wells are planned to provide water to new users. As these improvements are to cover new growth, they will be funded by impact fees collected.

System Improvements

Several projects are planned within the Company. These projects are to replace old waterlines or to improve system flows. These projects are to be paid by water rates and are shown in Table 7.2.

TABLE 7.1
Annual Revenue Requirements for Capital Projects

Description	Wells	Waterlines	Wastewater Reuse	8MG Storage Reservoir	System Improvements	WTP Expansion
Construction Amount \$18,443,816	\$5,482,798	\$4,449,720	\$1,151,150	\$6,423,900	\$649,600	\$286,649
DIC Funds	\$5,482,798	\$4,449,720	\$1,151,150	\$6,423,900	\$649,600	\$286,649
Water Rate Percentage	0%	73%	0%	42%	100%	0%
Water Rate Revenue	\$0	\$3,232,739	\$0	\$2,704,800	\$649,600	\$0
Impact Fee Percentage	100%	27%	100%	58%	0%	100%
Impact Fee Revenue	\$5,482,798	\$1,216,981	\$1,151,150	\$3,719,100	\$0	\$286,649

TABLE 7.2 System Project Improvements

DESCRIPTION	SIZE	LENGTH	2009	2010	2011	2012	2013	2014	2015	2016	2017
PRV & Meter Station (Connection to Draper)				\$ 50,000							
PRV Vault Osborne Lane (13850 So)				\$ 50,000							
1300 E - Pioneer to 13800 So	10	7680		\$ 414,720							
980 E Pioneer to 12300 So	10	690			\$ 37,260						
Canyon Breeze - Fort St to 1050 E	8	3560			\$ 149,520						
Rebuild Big Willow Intake Structure					\$ 220,000						
13800 So Minute Man Dr Meter Station					\$ 30,000						
Fort St - Canyon Breeze to 13800 So.	8	1155			\$ 48,510						
700 E - 12800 So to 13100 So	12	1515				\$ 109,080					
13800 S 150 E to Canal (approx 470 E)	10	1900				\$ 102,600					
13800 S Minute Man to 150 E Abandon	8					\$ 57,800					
1840 E Pioneer to 12100 So	10	1240				\$ 66,960					
1700 E Pioneer to 12500 So	8	940				\$ 39,480					
12000 So 700 E to 540 E	8	1340				\$ 56,280					
12100 So 700 E to 500 E	8	1620				\$ 68,040					
13800 So Canal to 979 E	10	4070				\$ 219,780					
12500 south 1565 east to 1700 east	8	1160						\$ 48,720			
12700 south 1565 east to 1700 east	8	1260						\$ 52,920			
800 East 12300 So to 12000 So	8	2600						\$ 109,200			
Pioneer Rd Fort Street to 1840 E	10	7250								\$ 391,500	
System Automation			\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Telemetry System			\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
CONTINGENCY (20%)			\$ 0	\$ 20,000	\$ 82,944	\$ 97,058	\$ 75,184	\$ 68,820	\$ 42,168	\$ 78,300	\$ 0
CONSTRUCTION SUBTOTAL			\$ 70,000	\$ 190,000	\$ 567,664	\$ 652,348	\$ 521,104	\$ 482,920	\$ 323,008	\$ 469,800	\$ 0
ROW (1%)			\$ 700	\$ 1,900	\$ 5,677	\$ 6,523	\$ 5,211	\$ 4,829	\$ 3,230	\$ 4,698	\$ 0
ENGINEERING (7%)			\$ 4,900	\$ 13,300	\$ 39,736	\$ 45,664	\$ 36,477	\$ 33,804	\$ 22,611	\$ 32,886	\$ 0
INSPECTION (6%)			\$ 4,200	\$ 11,400	\$ 34,060	\$ 39,141	\$ 31,266	\$ 28,975	\$ 19,380	\$ 28,188	\$ 0
LEGAL, ADMIN (2%)			\$ 1,400	\$ 3,800	\$ 11,353	\$ 13,047	\$ 10,422	\$ 9,658	\$ 6,460	\$ 9,396	\$ 0
ANNUAL TOTAL			\$ 81,200	220,400	\$ 658,490	\$ 756,724	\$ 604,481	\$ 560,187	\$ 374,689	\$ 544,968	\$ 0
TOTAL											\$ 3,882,339

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CHAPTER 8

Connection Fees

Overview

This section revises Draper Irrigation Company's connection fees to ensure their consistency with Utah statutory guidelines and to reflect the completed master planning for the culinary water system. The scope of services included the following tasks:

1. **Collect Data.** Identify and review financial and system data required for this study.
2. **Perform Connection Fee Analysis.** Construct an analysis of existing and future system costs, identify current and projected customer bases, and develop impact fee alternatives.
3. **Document and Present the Connection Fee Findings.** Document the methodology and calculation steps in constructing the impacts fees for water. This element of the project includes recommendations on the management and administration of these fees including the annual indexing of inflationary impacts on the capital costs contained in the impact fee eligible project lists.

Background - Connection Fees

A connection fee within the State of Utah is defined as:

“a one-time charge on new development for the purpose of raising revenue for new or expanded public facilities necessitated by that development.”

The Utah State Legislature established Senate Bill 4, effective 1 July 1995 concerning the methodology to be used in constructing connection fees. The Bill, embodied in Title 11, Chapter 35 of the Utah Code, solidified local government's authority to impose impact fees in their jurisdictions by regulating those fees within their individual boundaries. However, it also mandates procedural requirements for local governments to follow when establishing and collecting an impact fee.

The purpose of a connection fee is to equitably recover a share of capital costs from new development, so that existing customers are not caused to subsidize the construction of infrastructure needed to support that development. The methodology is also intended to avoid overcharging new development, a situation which would result if there was a subsidy of existing customers. The connection fee may consider the cost of existing facilities which provide needed capacity for growth, as well as the cost of new expansion projects to accommodate that growth.

This one-time charge is imposed on new development as a condition of service. The fee may also only be applied within the system for which it is collected (e.g., water connection fees cannot

fund pressure irrigation projects). Not only can the fee fund new improvements to a system, but it can also be charged to recover costs incurred by that system. This is consistent with the statute in that new development benefits from already-existing capacity paid for by existing customers.

The connection fee calculation must consider several factors:

1. The expected future demand on the system and the requirements that Draper Irrigation Company's facilities, existing and planned, must meet;
2. The value of Draper Irrigation Company's existing facilities from which new development benefits;
3. The cost of improving those facilities to increase capacity for development whose demand will exceed the limits of existing facilities; and
4. Any contributions that existing customers and new development have already paid towards the construction and/or improvement of existing and planned facilities.

This analysis has taken into account the statutory guidelines for developing a funding mechanism that supports the Company's growth. The study results in an equitable impact fee on new development activity that creates an added demand on the Company's existing system facilities and also requires the Company to expand facilities in order to meet future need. In addition to the impact fee shown, the Company also assesses an impact fee for projects that have been completed that benefit a smaller population based on a geographic location. The two special improvement fees are the Little Valley Improvement Fee and the Bangerter Park Fee. These fees are included in the Appendix as a reference.

Existing Connection Fee

The Company has a separate connection fee amount for the 3/4-inch and 1-inch meter connections. The amount of the existing connection fees and its components are shown below:

Existing Connection Fees

<u>Component</u>	<u>3/4" Meter</u>	<u>1" Meter</u>
B Stock	\$50	\$50
Existing Facility	\$700	\$1,115
Meter Set Fee	\$300	\$400
Construction Water	\$100	\$100
Capital Facilities	<u>\$1,813</u>	<u>\$3,022</u>
Total	<u>\$2,963</u>	<u>\$4,687</u>

The current Impact Fee does not provide sufficient income to meet the project expenses. By increasing the impact fee 10.7%, or \$194 for the 3/4" meter, the fees will cover the expenses.

This increase is to cover the increased cost of the corner canyon storage reservoir, a portion of the waste water reuse project and increased construction costs. The new impact is shown below.

New Connection Fees

<u>Component</u>	<u>3/4" Meter</u>	<u>1" Meter</u>
B Stock	\$50	\$50
Existing Facility	\$700	\$1,115
Meter Set Fee	\$300	\$400
Construction Water	\$100	\$100
Capital Facilities	<u>\$2,007</u>	<u>\$3,346</u>
Total	<u>\$3,157</u>	<u>\$5,011</u>

3/4-inch Meter Connection Fee Calculations

As shown above with the existing connection fee, the fee consists of several components. The connection fee is generally divided into two parts, which are 1) the impact fee and 2) direct connection costs. The impact fee consists of the fee for new capital facility improvements and the fee for existing capacity costs. The direct connection costs consist of the B stock price, the Meter set fee and the average construction water costs. The connection fee is determined using both connection fee rates.

When designing impact fees for non-standard water connections, both expected annual water use and peak meter capacity are considered. It is assumed that the water use characteristics for a 3/4-inch connection and a 1-inch connection are similar, so the recommended fee for a 1-inch meter connection is based on the maximum meter capacity. The maximum safe instance flow of a 3/4-inch meter is 30 gallons per minute, and the maximum safe instance flow of a 1-inch meter is 50 gallons per minute.

The capital improvement portion of the impact fee is calculated by dividing the cost of new capital facility improvements directly benefitting future connections by the number of future connections benefitted. The projected growth, in new connections, to Draper Irrigation's culinary water system from the year 2008 through the 2025 planning period is estimated to be 3,325 new residential equivalent connections, as shown in Table 4.2. To determine the impact fee, it is assumed that large meter impacts have historically provided 28% of the impact fee income.

The master planned project cost for the water system including distribution, supply and treatment was estimated to be \$18,443,816 in Table 7.1. A secondary analysis evaluated each of these capital projects in terms of whether they were necessary specifically to accommodate future growth. This methodology then takes the capital cost component attributable only to growth as the basis for the improvement portion of the fee and includes any remaining impact fees that have been collected for future projects. Table 8.1 shows the results of the secondary review and the portion of the impact fee that was set aside to pay back the improvements to the Water Treatment Plant and to purchase additional water rights.

TABLE 8.1
Impact Fee Expense/Improvement Payment

Expenses	Costs
WTP DDW Loan	\$1,264,940
Capital Improvements	\$11,856,677
Water Right Purchase	\$678,125
Total Expenses	\$13,799,742
Existing Impact Fee Balance	\$2,536,338
Little Valley Impact Contribution	\$583,421
Impact Fee Expense Remaining	\$10,679,983

The resulting division produces an impact fee of \$2,707 for a 3/4-inch connection or equivalent dwelling unit. The existing facility cost is \$700, which leaves the impact fee at \$2,007.

$$\text{Impact Fee} = \frac{\$10,679,983}{(3,325 \cdot .72) + (3,325 \cdot (50/30) \cdot .28) \text{Conns.}} = \mathbf{\$2,707/\text{Connection}}$$

The recommended impact fee calculation recognizes that the existing system provides capacity which is valuable to new development, while system expansion is also necessary to accommodate anticipated future growth. The Company had sold assets to directly pay for several large items such as the Water Treatment Plant, several waterlines and water rights. The "existing Facilities" item on the connection fee reimburses the existing system for these expenses. Use of the existing fee of \$700 per connection for 3/4-inch connections and \$1,115 per connection for 1-inch connections is appropriate to allow new development to pay only its fair share of existing facility costs.

The direct connection portion (B Stock, Meter Set Fee, & Construction Water) of the connection fee has been determined to be adequate and will remain the same, at \$450 for a 3/4-inch meter. Therefore, the 3/4-inch Connection Fee is summarized below:

New 3/4-inch Connection Fee

B Stock	\$50
Existing Facility	\$700
Meter Set Fee	\$300
Construction Water	\$100
Impact Fee	<u>\$2,007</u>
TOTAL	\$3,157

1-inch Meter Connection Fees

When designing impact fees for non-standard water connections, both expected annual water use and peak meter capacity are considered. It is assumed that the water use characteristics for a 3/4-inch connection and a 1-inch connection are similar, so the recommended fee for a 1-inch meter connection is based on the maximum meter capacity. The maximum safe instance flow of a 3/4-inch meter is 30 gallons per minute, and the maximum safe instance flow of a 1-inch meter is 50 gallons per minute. Therefore the connection fee for a 1-inch meter is calculated as follows:

$$1\text{-inch Capital Facilities Impact Fee} = \$2,007 * (50/30) = \$3,345$$

Therefore, the total connection fee for a 1-inch connection is:

New 1-inch Connection Fee

B Stock	\$50
Existing Facility	\$1,115
Meter Set Fee	\$400
Construction Water	\$100
Impact Fee	<u>\$3,346</u>
TOTAL	\$5,011

Non-Standard Size Meter Connection Fees

A non-standard connection is any connection that is not a 3/4-inch or 1-inch connection. Non-standard connections include 1 1/2-inch, 2-inch, 3-inch and larger metered connection. Most of the components of the connection fee are the same for non-standard meter sizes as they are for the standard connection. The portion of the connection fee that changes for different meter sizes is the capital facilities portion of the impact fee.

Impact fees for water connections larger than 1-inch diameter should be set individually based on a formula that considers the expected average water use of the improvement and the peak capacity for the desired size of water meter. The expected average annual water use and the desired meter size must be known or estimated to calculate impact fees. The following formula is recommended to calculate the impact costs.

$$\text{Water Impact Fee} = \$2,007 * [(0.48 * \text{RE}) + (0.52 * \text{MC}/30 * (\text{PF}/59 - 1/59))]$$

Where: RE = Residential Equivalent (expected annual average demand in gal per day divided by the residential average usage of 700 gal/day)

MC = Maximum Safe Intermittent Meter Capacity (gpm)

PF = Peaking Factor (MC divided by average annual demand in gpm)

The factors 0.48 and 0.52 were assumed to allocate system depreciation costs to base capacity and to extra capacity. Base costs are costs of service that would result from delivery of water at a constant rate. Extra capacity costs are costs of service that result from delivery of water at peak hourly and peak daily rates. System depreciation costs were allocated using master planned peaking factors and the base-extra capacity methodology outlined by the AWWA. The factor of 0.48 represents the ratio of base depreciation costs to total depreciation costs, and the factor of 0.52 represents the ratio of extra-capacity depreciation costs to total capacity depreciation costs. The constant 30 is the maximum safe instantaneous flow in gpm of a 3/4-inch meter and the constant 59 is one less than the peaking factor for a typical single residential connection.

The projected annual expense/income balance from the year 2009 to the year 2030 is shown in Table 8.1. The expenses in this table are the impact fee portion of the capital facility improvement costs shown in Table 7.1. The Income is the projected impact fee income, as determined by multiplying the number of future connections from Table 4.2 by the new impact unit fees. Income calculations in Table 8.2 assume 72% of future connection will be 3/4-inch connections and 28% will be 1-inch connections. The number of connections will need to be evaluated yearly to determine if the connections follow the past connection rates.

TABLE 8.2
Water System Impact Fee Expense/Income Projections

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017
Beginning Balance		\$ -3,530,945	\$ -2,819,794	\$ -2,843,846	\$ -2,885,819	\$ -3,112,241	\$ -4,529,932	\$ -4,239,590	\$ -3,943,775
EXPENSES									
Capital Project Costs									
WTP DDW Loan - Annual Payments	\$ 116,713	\$ 116,811	\$ 116,862	\$ 114,664	\$ 114,614	\$ 114,514	\$ 114,564	\$ 114,558	\$ 112,501
Capital Improvements	\$ 3,461,217	\$ 0	\$ 290,950	\$ 316,250	\$ 506,000	\$ 1,702,690	\$ 0	\$ 0	\$ 0
Water Right Purchase	\$ 283,724	\$ 283,724	\$ 79,683	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses	\$ 3,861,653	\$ 400,534	\$ 487,495	\$ 430,914	\$ 620,614	\$ 1,817,204	\$ 114,564	\$ 114,558	\$ 112,501
Connections (Residential Equivalents)	8956	9225	9349	9475	9603	9733	9864	9997	10132
Little Valley Payment for Water Right	\$ 283,724	\$ 283,724	\$ 79,683						
Existing Facility Fee	\$ 182,595	\$ 188,073	\$ 87,172	\$ 88,349	\$ 89,541	\$ 90,750	\$ 91,975	\$ 93,217	\$ 94,475
Impact Fee	\$ 621,251	\$ 639,888	\$ 296,588	\$ 300,592	\$ 304,650	\$ 308,763	\$ 312,931	\$ 317,156	\$ 321,437
Total Income	\$ 1,087,570	\$ 1,111,685	\$ 463,443	\$ 388,941	\$ 394,191	\$ 399,513	\$ 404,906	\$ 410,373	\$ 415,913
Surplus (Shortfall)	-\$ 2,774,084	\$ 711,151	-\$ 24,052	-\$ 41,973	-\$ 226,423	-\$ 1,417,691	\$ 290,343	\$ 295,815	\$ 303,412
Ending Balance	\$ -3,530,945	\$ -2,819,794	\$ -2,843,846	\$ -2,885,819	\$ -3,112,241	\$ -4,529,932	\$ -4,239,590	\$ -3,943,775	\$ -3,640,363

**TABLE 8.2
Water System Impact Fee Expense/Income Projections (Cont.)**

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026
Beginning Balance	\$ 3,640,363	\$ 3,333,411	\$ 4,730,323	\$ 4,297,337	\$ 3,891,012	\$ 3,479,608	\$ 3,063,062	\$ 2,641,308	\$ 2,214,283
EXPENSES									
Capital Project Costs									
WTP DDW Loan - Annual Payments	\$ 114,576								
Capital Improvements	\$ 0	\$ 1,824,130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Water Right Purchase	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses	\$ 114,576	\$ 1,824,130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Connections (Residential Equivalents)	10269	10408	10548	10680	10814	10949	11086	11224	11365
Little Valley Payment for Water Right									
Existing Facility Fee	\$ 95,751	\$ 97,043	\$ 98,353	\$ 92,297	\$ 93,451	\$ 94,619	\$ 95,802	\$ 97,000	\$ 98,212
Impact Fee	\$ 325,777	\$ 330,175	\$ 334,632	\$ 314,028	\$ 317,953	\$ 321,927	\$ 325,951	\$ 330,026	\$ 334,151
Total Income	\$ 421,528	\$ 427,218	\$ 432,986	\$ 406,325	\$ 411,404	\$ 416,547	\$ 421,753	\$ 427,025	\$ 432,363
Surplus (Shortfall)	\$ 306,952	\$ 1,396,912	\$ 432,986	\$ 406,325	\$ 411,404	\$ 416,547	\$ 421,753	\$ 427,025	\$ 432,363
Ending Balance	\$ 3,333,411	\$ 4,730,323	\$ 4,297,337	\$ 3,891,012	\$ 3,479,608	\$ 3,063,062	\$ 2,641,308	\$ 2,214,283	\$ 1,781,920

TABLE 8.2
Water System Impact Fee Expense/Income Projections (Cont.)

Year	2027	2028	2029	2030
Beginning Balance	-\$ 1,781,920	-\$ 1,344,152	-\$ 900,913	-\$ 452,132
EXPENSES				
Capital Project Costs				
WTP DDW Loan - Annual Payments				
Capital Improvements	\$ 0	\$ 0	\$ 0	\$ 0
Water Right Purchase	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses	\$ 0	\$ 0	\$ 0	\$ 0
Connections (Residential Equivalents)	11507	11650	11796	11944
Little Valley Payment for Water Right				
Existing Facility Fee	\$ 99,440	\$ 100,683	\$ 101,941	\$ 103,215
Impact Fee	\$ 338,328	\$ 342,557	\$ 346,839	\$ 351,175
Total Income	\$ 437,768	\$ 443,240	\$ 448,780	\$ 454,390
Surplus (Shortfall)	\$ 437,768	\$ 443,240	\$ 448,780	\$ 454,390
Ending Balance	-\$ 1,344,152	-\$ 900,913	-\$ 452,132	\$ 2,258

The meter capacity for different meter sizes and meter types is shown in Table 8.3 below.

**TABLE 8.3
Meter Capacities**

Meter Size	Meter Type	AWWA Safe Max. Operation Capacity (gpm)
3/4"	Positive Displacement	30
1"	Positive Displacement	50
1 1/2"	Turbine	100
2"	Turbine	160
3"	Turbine	350
4"	Turbine	600
6"	Turbine	1,250
8"	Turbine	1,800
2"	Compound	160
3"	Compound	320
4"	Compound	500
6"	Compound	1,000
8"	Compound	1,600

Administration of Charges

The impact fees, when imposed, should be separately accounted and restricted to capital purposes. This should be done in a manner which provides a clear audit trail which can demonstrate that they were used only for capital purposes within the system for which they were collected.

Whenever a developer constructs system facilities which are included in the capital improvement project list, Draper Irrigation should compensate that developer in one of two ways:

1. Through payment toward the portions of the project (such as over-sizing) which provides general Company benefit and are included in the impact fee basis; or

2. Through issuance of impact fee credits for those project costs, which the developer(s) may use toward their impact fees. Such credits should have a finite life (e.g. ten years), be non-transferable, and be limited to the specific system for which issued (e.g. water).

The Company's compensation to the developer should be limited to the lesser of the developer's actual costs for the Company share of the project, or the Company engineer's cost estimate.

Finally, it is recommended that Draper Irrigation annually adjust the costs of planned capital improvement projects based on an inflationary index such as the "Engineering News Record." This should be stipulated in a Board Motion and become an automatic cost adjustment that would not require a formal hearing process. In summary, recommended impact fees are as shown in Table 8.4 below.

TABLE 8.4
Connection Fee Summary

* These Impact fee values for meters 1 ½-inch and larger are minimum fees per the formula

Component	3/4"	1"	1 1/2"	2"	3"	4"	6"	8"
B Stock	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Existing Facility	\$700	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115	\$1,115
Meter Set Fee	\$300	\$400	\$500	\$800	\$1,500	\$2,200	\$3,700	\$5,200
Construction Water	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
Impact Fee	\$2,007	\$3,346	\$6,778*	\$10,845*	\$23,722*	\$40,666*	\$84,722*	\$121,999*
TOTAL	\$3,157	\$5,011	\$8,543	\$12,910	\$26,487	\$44,131	\$89,687	\$128,464

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CHAPTER 9

Water Rate Analysis

Overview

This section uses the projected operation costs discussed in Chapter 6 and the recommended capital projects provided in Chapter 7, Company-provided financial and budget information, and new Company customer base growth estimates to update required rates for water services.

Revenue Requirements

A revenue requirement analysis is designed to determine the amount of rate revenues needed in a given year to meet that year's expected financial obligations. At least two separate conditions must be satisfied for rates to be sufficient: cash needs must be met, and the coverage requirement associated with revenue bond indebtedness must be realized. The revenue requirements analysis results in an estimate of water sales income required to meet an enterprise's financial obligations, including its own fiscal policy guidelines.

Draper Irrigation Company follows a policy of net depreciation funding for culinary water facilities replacement. Under this policy, the Company sets aside, or spends on replacement, annual depreciation expense less debt service principal. Philosophically, this approach assures that utility equity does not decline as a result of operations.

It is important to note that replacement reserve funding may result in substantial cash balances at times. The Company should periodically review the consistency of cash reserves against anticipated capital expenditures, and adjust funding levels accordingly. These funds can be considered a down payment toward funding replacement projects if the use of debt is factored into the funding strategy. It is recommended that the Company start a policy of setting aside funds collected to cover net depreciation. This approach has been incorporated into the revenue requirements analyses for the entire study period.

Several other key policy, economic, and financial assumptions have been made that affect projected revenue requirements:

1. **Operating Reserve.** It is assumed that the Company will maintain minimum and maximum balances of 10% and 15%, respectively, of total annual cash operating expenses in the water operating reserve as a cushion against fluctuating revenues and unanticipated swings in expenditures. Balances over the maximum are assumed to be transferred to the capital account.
2. **Impact Fees.** It is assumed that the proposed impact fees are adopted and implemented for the year 2009. The projected revenues from these fees shall be tracked separately and spent on applicable capital projects only.

3. Customer Growth. It is assumed that the Company customer base will grow as outlined in Chapter 4.
4. Cost Escalation. Inflation on operating costs is assumed to occur at 3% annually; inflation on construction costs is assumed to occur at 3.5% annually.
5. Fund Earnings. Interest earned in reserve accounts is forecasted at 4.5% per year.
6. Financing Terms. Revenue bonds, when applicable, are assumed to be issued at 5% per year and for twenty-year terms. Coverage is assumed to be 1.25 times debt service. The funding for the water treatment plant upgrade is a fifteen-year loan at 2.30 percent. Loan payback started at the end of construction, in the year 2004.
7. Revenue / Expense Allocation. The Company has historically tracked certain revenues in the general fund. Company should keep track of impact funds, depreciation funds and reserve funds separately.

The Company's annual budget, the capital costs and schedules contained in this document, and the historical and year-to-date financials were used as the basis for projecting expenses for each service. All projected costs were escalated over the study period to allow for inflation and growth, as necessary.

Existing Water Rate

The Company sustains the majority of its operation expenses through the sales of culinary water. The culinary water rate structure consists of a monthly "base" charge to cover non-operating expenses and depreciation, and a usage rate per 1,000 gallons used per month. The existing Rate Structure and rate values are presented in Table 9.1 below.

The Company recently revised the rate structure in 2005. The first overage tier rate was changed to start at zero (0) gallons so that all water usage pays for overage costs. This is to keep water costs as low as possible for users that conserve water. Other tier rates were raised for those that use lots of water to cover the increased operation costs and to encourage conservation of water. A fourth tier was introduced to the structure for excessive water usage. This imposes a penalty of a higher water rate for use of excessive water.

TABLE 9.1
Existing Water Rate Structure

Component	Rate	Description
Residential Monthly Fee	\$18	Each month
Lifeline Monthly Fee	\$12	Each month
Multi-plex Monthly Fee	\$18	Each month for First unit.
	+ \$13	Each month for each additional unit.
Apartment Monthly Fee	\$18	Each month for First unit.
	+ \$13	Each month for each additional unit.
Additional Usage Fees		
Tier 1	\$1.23	per 1,000 gallons - 0 gpmo To 18,000 gpmo
Tier 2	\$1.89	per 1,000 gallons - 18,001 gpmo To 57,000 gpmo
Tier 3	\$2.59	per 1,000 gallons - 57,001 gpmo To 150,000 gpmo
Tier 4	\$3.65	per 1,000 gallons Above 150,000 gpmo

With the current rate structure, it is projected that expenses will exceed the income starting in 2011. Currently the culinary water system has a positive operating balance. The projected annual expense/income balance from the year 2009 to the year 2018 with the existing rate structure is shown in Table 9.2.

Overage Rate Structure

The first overage tier rate starts at zero (0) gallons so that all water usage pays for overage costs. This is to help keep water costs as low as possible for users that conserve water. The other tier rates are for those that use lots of water to cover the increased operation costs and to encourage conservation of water. Fourth tier is for excessive water usage. This tier imposes a penalty of a high water rate for use of excessive water.

Base Rate Structure

The base rate is established to cover all non operation costs of the culinary water system. At this time, the overage rates are helping to offset the costs of the increased system rent and also to cover a portion of the increased depreciation. All other fixed expenses are being covered and paid by the base rate.

TABLE 9.2 – ANNUAL EXPENSE/INCOME BALANCE – EXISTING RATES

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Beginning Balance	\$ 3,137,380	\$ 3,433,950	\$ 3,564,899	\$ 3,124,848	\$ 2,464,136	\$ 1,807,526	\$ 1,039,915	\$ 288,998	-\$ 808,336	-\$ 1,566,564
EXPENSES										
Direct Expenses	\$ 1,347,308	\$ 1,414,673	\$ 1,485,407	\$ 1,559,677	\$ 1,637,661	\$ 1,719,544	\$ 1,805,521	\$ 1,895,797	\$ 1,990,587	\$ 2,090,116
Increased System Rent	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000	\$ 621,000
Depreciation	\$ 940,764	\$ 968,987	\$ 998,056	\$ 1,027,998	\$ 1,058,838	\$ 1,090,603	\$ 1,123,321	\$ 1,157,021	\$ 1,191,732	\$ 1,227,483
Base Sub-Total	\$ 2,909,071	\$ 3,004,660	\$ 3,104,463	\$ 3,208,675	\$ 3,317,499	\$ 3,431,147	\$ 3,549,842	\$ 3,673,818	\$ 3,803,318	\$ 3,938,600
WTP DDW Loan Payments	\$ 466,851	\$ 467,242	\$ 467,450	\$ 458,654	\$ 458,457	\$ 458,057	\$ 458,254	\$ 458,231	\$ 450,003	\$ 458,304
Water System Improvements	\$ 81,200	\$ 220,400	\$ 658,490	\$ 756,724	\$ 604,481	\$ 560,187	\$ 374,689	\$ 544,968	\$ 50,000	\$ 50,000
Operation Expenses	\$ 1,688,088	\$ 1,790,893	\$ 1,869,522	\$ 1,951,603	\$ 2,037,288	\$ 2,126,736	\$ 2,220,110	\$ 2,317,584	\$ 2,419,337	\$ 2,525,558
Water Right Purchase	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses	\$ 5,145,211	\$ 5,483,195	\$ 6,099,925	\$ 6,375,656	\$ 6,417,725	\$ 6,576,127	\$ 6,602,896	\$ 6,994,601	\$ 6,722,659	\$ 6,972,462
Connections (RE's)	8,956	9,225	9,349	9,475	9,603	9,733	9,864	9,997	10,132	10,269
Base Income (\$18.00)	\$ 1,779,707	\$ 1,833,098	\$ 1,857,845	\$ 1,882,925	\$ 1,908,345	\$ 1,934,108	\$ 1,960,218	\$ 1,986,681	\$ 2,013,501	\$ 2,040,683
Overage (\$1.23, 1.89, 2.59, 3.65)	\$ 3,424,001	\$ 3,526,721	\$ 3,574,331	\$ 3,622,585	\$ 3,671,490	\$ 3,721,055	\$ 3,771,289	\$ 3,822,201	\$ 3,873,801	\$ 3,926,097
Interest Income	\$ 141,182	\$ 154,528	\$ 160,420	\$ 140,618	\$ 110,886	\$ 81,339	\$ 46,796	\$ 13,005	\$ 0	\$ 0
Development Income	\$ 60,865	\$ 62,691	\$ 29,057	\$ 29,450	\$ 29,847	\$ 30,250	\$ 30,658	\$ 31,072	\$ 31,492	\$ 31,917
Other Income	\$ 36,026	\$ 37,107	\$ 38,220	\$ 39,367	\$ 40,548	\$ 41,764	\$ 43,017	\$ 44,307	\$ 45,637	\$ 47,006
Total Income	\$ 5,441,780	\$ 5,614,144	\$ 5,659,874	\$ 5,714,945	\$ 5,761,115	\$ 5,808,515	\$ 5,851,979	\$ 5,897,267	\$ 5,964,431	\$ 6,045,704
Surplus (Shortfall)	\$ 296,569	\$ 130,949	-\$ 440,051	-\$ 660,712	-\$ 656,609	-\$ 767,611	-\$ 750,917	-\$ 1,097,334	-\$ 758,228	-\$ 926,758
Loan Coverage Ratio	1.64	1.28	0.06	-0.44	-0.43	-0.68	-0.64	-1.39	-0.68	-1.02
Ending Balance	\$ 3,433,950	\$ 3,564,899	\$ 3,124,848	\$ 2,464,136	\$ 1,807,526	\$ 1,039,915	\$ 288,998	-\$ 808,336	-\$ 1,566,564	-\$ 2,493,323

Rate Recommendations

As shown in Table 6.1, operation expenses have increased at a rate of 6.8% percent per year and depreciation costs have increased 16.8% per year over the last eight years. Because of these large increases in operation costs and depreciation costs, the base and overage income will not sufficiently cover future expenses as shown in Table 9.2. With the current rates, there is a projected deficit starting in 2011. **It is proposed that the overage rates be increased by 9% in 2010 and 2012.** This is a 7.4% increase of the average water bill. During the lower water usage months, the rate increase will be less as less water is used, during the peak usage months; the water bill will show a larger increase and due to more water used.

New Rate Schedule

The new rate schedule is shown in Table 9.3 below. The projected annual expense/income balance from the year 2009 to the year 2018 with the proposed rate structure is shown in Table 9.4

TABLE 9.3
Proposed Water Rate Structure 2010 and 2012

Component	Rate 2010	Rate 2012	Description
Residential Monthly Fee	\$18.00	\$18.00	Each month
Lifeline Monthly Fee	\$12.00	\$12.00	Each month
Multi-plex Monthly Fee	\$18.00	\$18.00	Each month for First unit.
	+\$13.00	+\$13.00	Each month for each additional unit.
Apartment Monthly Fee	\$18.00	\$18.00	Each month for First unit.
	+\$13.00	+\$13.00	Each month for each additional unit.
Additional Usage Fees			
Tier 1	\$1.34	\$1.46	per 1,000 gallons - 0 gpmo To 18,000 gpmo
Tier 2	\$2.06	\$2.25	per 1,000 gallons - 18,001 gpmo To 57,000 gpmo
Tier 3	\$2.82	\$3.08	per 1,000 gallons - 57,001 gpmo To 150,000 gpmo
Tier 4	\$3.98	\$4.34	per 1,000 gallons Above 150,000 gpmo

gpmo = gallons per month

The first of the overage tiers represents the typical range of indoor water usage of users on the Company's culinary water system. The tier 2 water usage range from 18,000 gallons to 57,000 gallons represents the range of outdoor water usage for a typical lot in Draper, as determined in the 1997 Master Plan. Tier 3 represents excessive residential water usage. Tier 4 represents the conservation rate to promote water savings.

Residential Equivalent

The Company has several commercial and institutional users that require much more water than a typical residential user because of the size of the facility and/or nature of its use. These are connections such as schools, City parks, restaurants, hotels, commercial centers, fitness clubs, and commercial enterprises, etc. Many of these large users may use in excess of 150,000 gallons per month as part of their normal water demand, or even with conservation measures, due to the size of the property or operation.

For example, 10 acres of irrigated lawn in a park will require around two million gallons of water in a typical July to provide enough water to sustain the grass. This is about forty times the amount of water required to water the lawn of a single residence but the area occupied by the park is also the equivalent of about thirty to forty such residences. The park may not have much more impact to the system than if the same property were developed as a Subdivision instead of as a park.

To avoid putting large uses in a position where they would be using quantities of water that would put these users in the fourth tier rate established above, the Company created a Residential Equivalent. A residential equivalent is described as follows:

Residential Equivalent: The average annual amount of water used by a typical residential connection for indoor and outdoor demands.

Commercial users with water meters over 1-inch have a RE estimated as part of the assessment of Impact Fees when the meter is installed. These users may already have an appropriate RE to be used for the water rates.

The Company may, at their discretion apply the Residential Equivalent to residential users with properties over one acre in size. In such cases the user should request the application of the RE to the property and submit sufficient information required by the Company to establish the property's RE. The Company shall then confirm information. **The application of a RE should not be applied to residential users smaller than one acre because it is neither applicable nor noticeably beneficial to these residents.**

After a RE has been established for a water user, the base rate and the volumetric ranges of each overage tier shall be applied to the users' water bill. This means that the base charge shall be multiplied by the number of Residential Equivalents each month. Also, the volume of water covered by the base charge and the volume of water to which each tier applies are also multiplied by the value of the connection's Residential Equivalent. The result of applying the RE is that the connection can use more water before overage charges are assessed and before higher tier rates are applied to the connection's usage. This will minimize the assessment of high water use rates when the user is not being wasteful in their water consumption.

The application of the Residential Equivalent to commercial and institutional users is summarized as follows:

Multiply Base Rate by Residential Equivalent $\$18 * RE = \text{Base Fee}$

Multiply Tier 1 Water Use Range by RE: 0 gpmo to 18,000 gpmo * RE = Tier 1 Water Range

Multiply Tier 2 Water Use Range by RE: 18,001 to 57,000 gpmo * RE = Tier 2 Water Range

Multiply Tier 3 Water Use Range by RE: 57,001 to 150,000 gpmo * RE = Tier 3 Water Range

Multiply Tier 4 Water Use Range by RE: 150,000+ gpmo * RE = Tier 4 Water Range

For example, a 10 acre park that uses two million gallons in the month of July will be charged the new conservation tier rate for every 1,000 gallons above 150,000. The resulting bill will be over \$7,100. If a RE of 40 were used for the park, the same two million gallons used would result in a bill around \$4,000. This park that was not watering excessively would not be charged for any water at the tier 4 rate, or even at the third tier rate.

It is recommended that RE's be rounded to whole numbers (ie: 5, 20, 85, etc.). When a calculated RE for a connection lies between two whole numbers, the RE shall be rounded up or down to the nearest whole number.

Calculation of Residential Equivalents

As shown in the Master Plan, the Company categorizes culinary water connections by the type of residence; such as single home, duplex or condominiums, etc.; and by use of Pressure Irrigation (PI) water; such as connections with PI and connections where PI is not available. The residential equivalent rates have been added to this category and are shown earlier in the report.

Commercial connections and other connections with 1 ½-inch water meters that have predominantly indoor water use shall have their RE calculated by comparing their winter monthly water usage to the average culinary water usage calculated in Table 5.2 above (680 gpd) over a typical 30 day month. This average water usage volume calculates to be 20,400 gallons per month. The connection's winter water usage is calculated by averaging the water use from November through March. As many years of data as is available should be used, up to five years, to provide as standard a flow as possible.

Commercial connections with 1-inch meters shall be assessed one (1) RE. Any such connection that thinks that they should be assessed more than 1 RE will need to request the Company to perform a calculated assessment. The RE shall be calculated in the same manner as that performed for the large commercial connections.

Institutional connections and commercial connections whose water usage is predominantly outdoor water sprinkling shall have their RE calculated by comparing the irrigated area served by the connection to a one (1) acre Lot. The number of acres watered becomes the number of Residential Equivalents for the connection.

Where a connection has a combination of indoor water use and outdoor watering such that the dominance of one use type is not clear, a RE for the connection shall be calculated using both methods and the larger of the two calculated RE's shall be used.

The calculation of Residential Equivalents shall be as follows:

1-inch Commercial Connection	Residential Equivalent = 1 RE
Connection with primarily indoor use	Residential Equivalent = Winter Use/22,710 gpm
Connection with primarily outdoor use	Residential Equivalent = Irrigated Area/1 Acre

The proposed Rate Structure and rate values are presented in Table 9.3 above.

Local Water Rate Comparison

Water rates for several water suppliers in the vicinity of Draper Irrigation are shown in Table 9.5 below. Table 9.6 below compares Draper Irrigation's proposed water rate to the water rates of each of the above water suppliers. This compares the monthly water bill with usage ranges of 5,000 to 100,000 gallons. It should be noted that these water bill comparisons do not include taxes. It is common that the municipal water suppliers use taxes to help pay for their water system expenses.

**TABLE 9.5
Local Water Rates for Suppliers in Vicinity of Draper Irrigation - 2005**

	Lateral	Base		Tier 1		Tier 2		Tier 3		Tier 4		Tier 5
Midvale City*	3/4"	0	6,000	\$12.15	6,000							
DIC Existing Rate	3/4"	0		\$18.00	0	18,000	57,000	\$1.89	150,000	\$2.59	150,001	\$3.65
Riverton	3/4"	0	10,000	\$19.14	10,000	30,000	60,000	\$1.50	100,000	\$2.00	100,001	\$4.00
Sandy * **	3/4"	0	8,000	\$21.00	>8000							
Draper City Zone 1	3/4"	0		\$20.25	0	5,000	20,000	\$2.65	50,000	\$2.85	50,001	\$3.05
Draper City Zone 3	3/4"	0		\$20.25	0	5,000	20,000	\$3.91	50,000	\$4.11	50,001	\$4.31
Bluffdale*	3/4"	0		\$12.00	0	10,000	50,000	\$1.65	100,000	\$2.20	>100000	\$2.75
South Jordan Area A	3/4"	0		\$33.06	0	10,000	28,000	\$1.67	48,000	\$1.85	>48000	\$2.03
South Jordan Area C	3/4"	0		\$33.06	0	10,000	28,000	\$1.83	48,000	\$2.02	>48000	\$2.24
Granger (GHIC)	3/4"	0	20,000	\$30.50	>20000							
Kearns	3/4"	0		\$8.00	0	10,000	25,000	\$2.12	45,000	\$3.01	>45000	\$4.50
Murray*	3/4"	0		\$7.21		748						
DIC Proposed Rate	3/4"	0		\$18.00	0	18,000	57,000	\$2.00	150,000	\$2.75	>150000	\$3.87

**TABLE 9.6
Monthly Water Bill Comparison**

		Water Usage														
		5,000	10,000	15,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	60,000	70,000	80,000	90,000	100,000
	Lateral															
Midvale City*	3/4"	\$12.15	\$15.59	\$19.89	\$24.19	\$28.49	\$32.79	\$37.09	\$41.39	\$45.69	\$49.99	\$58.59	\$67.19	\$75.79	\$84.39	\$92.99
DIC Existing	3/4"	\$23.90	\$29.80	\$35.70	\$43.02	\$52.47	\$61.92	\$71.37	\$80.82	\$90.27	\$99.72	\$120.72	\$146.62	\$172.52	\$198.42	\$224.32
Riverton	3/4"	\$19.14	\$19.14	\$25.39	\$31.64	\$37.89	\$44.14	\$51.64	\$59.14	\$66.64	\$74.14	\$89.14	\$109.14	\$129.14	\$149.14	\$169.14
Sandy * **	3/4"	\$21.00	\$23.54	\$29.89	\$36.24	\$42.59	\$48.94	\$55.29	\$61.64	\$67.99	\$74.34	\$87.04	\$99.74	\$112.44	\$125.14	\$137.84
Draper City Zone 1	3/4"	\$27.75	\$41.00	\$54.25	\$67.50	\$81.75	\$96.00	\$110.25	\$124.50	\$138.75	\$153.00	\$183.50	\$214.00	\$244.50	\$275.00	\$305.50
Draper City Zone 3	3/4"	\$20.25	\$53.60	\$73.15	\$92.70	\$113.25	\$133.80	\$154.35	\$174.90	\$195.45	\$216.00	\$259.10	\$302.20	\$345.30	\$388.40	\$431.50
Bluffdale*	3/4"	\$18.60	\$25.20	\$33.45	\$41.70	\$49.95	\$58.20	\$66.45	\$74.70	\$82.95	\$91.20	\$113.20	\$135.20	\$157.20	\$179.20	\$201.20
South Jordan Area A	3/4"	\$40.41	\$47.76	\$56.11	\$64.46	\$72.81	\$81.52	\$90.77	\$100.02	\$109.27	\$118.88	\$139.18	\$159.48	\$179.78	\$200.08	\$220.38
South Jordan Area C	3/4"	\$41.16	\$49.26	\$58.41	\$67.56	\$76.71	\$86.24	\$96.34	\$106.44	\$116.54	\$127.08	\$149.48	\$171.88	\$194.28	\$216.68	\$239.08
Granger (GHIC)	3/4"	\$30.50	\$30.50	\$37.75	\$45.00	\$52.25	\$59.50	\$66.75	\$74.00	\$81.25	\$88.50	\$103.00	\$117.50	\$132.00	\$146.50	\$161.00
Kearns	3/4"	\$16.65	\$25.30	\$35.90	\$46.50	\$57.10	\$72.15	\$87.20	\$102.25	\$117.30	\$139.80	\$184.80	\$229.80	\$274.80	\$319.80	\$364.80
Murray*	3/4"	\$13.16	\$19.11	\$25.06	\$31.00	\$36.95	\$42.90	\$48.85	\$54.80	\$60.75	\$66.70	\$78.59	\$90.49	\$102.39	\$114.29	\$126.18
DIC Proposed Rate	3/4"	\$24.70	\$31.40	\$38.10	\$46.24	\$56.54	\$66.84	\$77.14	\$87.44	\$97.74	\$108.04	\$130.92	\$159.12	\$187.32	\$215.52	\$243.72

*These cities have a summer rate and a winter rate – winter rates were used to calculate bills

** There is an additional \$0.80 fee per month for fluoride that is not shown

As seen in Table 9.6 the new water rate is comparable to other water rates in the area. The average monthly water usage is 20,400 gallons.

Surcharge Rates

The majority of the Draper Irrigation Company’s Culinary Water System is a gravity fed system. That is, water from all sources enters the distribution system with sufficient elevation or pressure to service all parts of the service area. For such a system all costs; such as water purchase, production, distribution, operation and maintenance costs; can be shared equally among all water users. When a portion of a water system’s service area is located such that specific costs, such as pumping costs, are incurred to service that area which is not needed or beneficial to the rest of the system; these costs are typically assessed directly to the users in the benefitting area as surcharges.

The Company has four such pressure zones. These are all pressure zones added to the Culinary Water System to service development up the mountain side in the southeast portion of the System’s service area. These areas cannot be gravity fed from the System’s water sources. Water needs to be pumped into these four pressure zones. The operating and maintenance cost of pumping water is an extra expense over regular system fixed and operation expenses. The name of the four pressure zones and the number of connections in each zone are shown in Table 9.7 below.

**TABLE 9.7
Surcharge Pressure Zones**

ZONE	NAME	USERS Active/Total	PUMPED PRESSURE
5	South Mountain (Country Club)	314/546	200 psi
11	South Mountain	903/1,050	100 psi
12	Cove of Bear Canyon	63/73	140 psi
13	Little Valley on South Mountain	89/140	158 psi

The Company currently charges a surcharge to cover the costs of pumping into the pressure zones listed in Table 9.7. The surcharge is applied to the connections located in each of the pressure zones. The surcharge is applied to each connection according to their water usage each month.

The surcharge rate is determined as a unit cost per 1,000 gallons pumped. Pumping costs were calculated based on the amount of kilowatts required to supply water at the pressure indicated in table 9.7 and at the average cost per kilowatt-hour charged to the Company by Rocky Mountain Power. The surcharge rates are shown in Table 9.8.

TABLE 9.8
Recommended Pumping Surcharge

SERVICE AREA	BASE RATE (Based on 5,000 Gallons)	OVERAGE SURCHARGE
5 – Upper South Mountain	\$0.69	\$0.14 per 1,000 gal
11 - South Mountain	\$0.35	\$0.07 per 1,000 gal
12 - Cove of Bear Canyon	\$0.82	\$0.16 per 1,000 gal
13 -Little Valley on South Mountain	\$4.58	\$0.92 per 1,000 gal

These surcharge rates are then added to the unit base and overage tier rates costs in Table 9.4 to determine the total water rate for each surcharge service area. The resulting base fee and unit charge for each usage tier for the four pressure zones is summarized in Table 9.9. These increases include all the costs associated for that zone.

TABLE 9.9
Recommended Surcharge Zone Water Rates

RATE COMPONENT	RATE	DESCRIPTION
Pressure Zone 5 – Upper South Mountain		
Base Rate	\$18.00	Each Month
Tier 1	\$1.48/1000 gal	0 gallons and up to 18,000 gallons
Tier 2	\$2.20/1000 gal	Over 18,001 gallons and up to 57,000 gallons
Tier 3	\$2.96/1000 gal	Over 57,001 gallons and up to 150,000 gallons
Tier 4	\$4.12/1000 gal	Over 150,001 gallons per month
Pressure Zone 11 - South Mountain		
Base Rate	\$18.00	Each Month
Tier 1	\$1.42/1000 gal	0 gallons and up to 18,000 gallons
Tier 2	\$2.14/1000 gal	Over 18,001 gallons and up to 57,000 gallons
Tier 3	\$2.90/1000 gal	Over 57,001 gallons and up to 150,000 gallons
Tier 4	\$4.06/1000 gal	Over 150,001 gallons per month
Pressure Zone 12 - Cove of Bear Canyon		
Base Rate	\$18.00	Each Month
Tier 1	\$1.50/1000 gal	0 gallons and up to 18,000 gallons
Tier 2	\$2.22/1000 gal	Over 18,001 gallons and up to 57,000 gallons
Tier 3	\$2.98/1000 gal	Over 57,001 gallons and up to 150,000 gallons
Tier 4	\$4.14/1000 gal	Over 150,001 gallons per month
Pressure Zone 13 -Little Valley on South Mountain		
Base Rate	\$18.00	Each Month
Tier 1	\$2.26/1000 gal	0 gallons and up to 18,000 gallons
Tier 2	\$2.98/1000 gal	Over 18,001 gallons and up to 57,000 gallons
Tier 3	\$3.74/1000 gal	Over 57,001 gallons and up to 150,000 gallons
Tier 4	\$4.90/1000 gal	Over 150,001 gallons per month

CHAPTER 10

Development Fees

Overview

There are several expenses that the Company experiences for special services relating to new subdivisions and commercial developments. The coverage of engineering review, management and inspection costs by collected Development Fees over the past five years was analyzed. The rates were increased in 2004 as it was determined that the current structure at that time did not cover review and management costs for Subdivisions installing only Culinary Water service. The current rates are shown to cover the services relating to new subdivisions and commercial developments.

The development fees are to include reviewing the subdivision's engineered plans for compliance with Company standards and for inspection of waterline installation for quality control. Specific tasks that these fees cover include but are not limited to the expenses of coordinating development with the Developer; reviewing subdivision plans; producing extension agreements; having a pre-construction meeting; inspecting the installation of waterline connections, water mains, fire hydrants, and laterals; and to witness pressure and bacteria testing.

For the purpose of this study, each fee and charge was analyzed to determine a charge that accurately reflects the Company's current average costs of performing each special service. The current Subdivision fees are shown in Table 10.1. The proposed fees for single Lots are shown in Table 10.2. As costs continue to change, **we recommend that the Company assess the effective cost coverage of the proposed fees after one year to determine if any adjustment of fees is required.**

The developer should be made aware that these fees cover the normal amount of service generally required for development and that extra fees can also be charged if special or difficult circumstances cause additional time and involvement on the part of Company staff and/or consultants. Any extra fees will be assessed as the actual cost of additional services. Any extra fees should be assessed and collected from the Developer before meters are set by the Company.

**TABLE 10.1
Culinary Water Subdivision Development Fees**

Service	New Fee Amount
General Administration/ Processing	\$700
General Engineering (Water & P.I.)	\$430
General Engineering (Water only)	\$580
Engineering Plan Review (Subdivisions with Water and P.I.)	\$375 + \$0.40/foot over 500 feet of pipe
Engineering Plan Review (Subdivisions with Water only)	\$650 + \$0.50/foot over 500 feet of pipe
Large Meter Impact Fee Determination	\$180
Legal Fees (As required)	Actual Cost (\$100 min)
Mainline Inspection	\$200 + \$0.35/foot over 100 feet of pipe
Mainline Hot Tap or Cut In Inspection	\$650
Water Service Line Inspection	\$50
1 ½ "or 2" Water Service Line Inspection	\$100
Large Vault Inspection Fee	\$500

**TABLE 10.2
Culinary Water Single Lot Development Fees**

Service	Fee Amount
General Administration/ Processing	\$300
Large Meter Impact Fee Determination	\$180
Single Fire Hydrant Mainline Connection Inspection Fee	\$100
Water Service Line Inspection	\$150
1 ½ "or 2" Water Service Line Inspection	\$250

CHAPTER 11

Miscellaneous Fees

Overview

Draper Irrigation Company has several miscellaneous fees and charges for various services. These fees are summarized in table 11.1 below. Water used through the fire lines will be billed according to the amount used as read in the detector check valve and per the rates in table 11.2. Private fire service users fees will assessed as shown in table 11.3.

TABLE 11.1
Existing Miscellaneous Culinary Water Fees

Service	Fee Amount
Returned Check Fee	\$25.00
Turn Off/ Turn On Fee	\$15.00 each
After hrs. turn on	\$50.00
Door Tag.	\$25.00
Processing: Residential	\$25.00
Processing: Business	\$150.00
Processing: Restaurants	\$300.00
Late Fee	\$2.00 min. Or 1.5%
Stock Assessment	\$0.50 per share per month, billed monthly
Spec Books	\$15.00 each
Spec CD	\$25.00 each
Fire Hydrant (FH) rental deposit	\$1000
FH Daily Rental Rate	\$10 per day (\$50.00 Minimum)
FH Usage Rate	\$1.25 per 1,000 gallons
Estimated Water out of FH without Meter *	\$1000 each incident
Illegal Jumper Fee	\$100
Meter Tampering Fee	\$500

Buried Meter Usage Assessment	\$500
Relocation of Water Meter Box	\$200.00
Relocation of Water Meter Box w/out inspection	\$400.00
Water Meter Flow Test Fee	\$50.00
Fire Hydrant Flow Test	\$100.00
Service Call for Customer, day	\$50.00
Service Call for Customer, after hours	\$75.00

*Water taken will be added to user's water bill, being subject to all rules and regulations regarding water bill payment.

TABLE 11.2
Water Used Through Fire Line

RATE COMPONENT	RATE	DESCRIPTION
Base Rate	\$25.00	Each Occurance
Tier 1	\$2.72/1000 gal	0 gallons and up to 5,000 gallons
Tier 2	\$4.04/1000 gal	Over 5,001 gallons and up to 10,000 gallons
Tier 3	\$5.44/1000 gal	Over 10,001 gallons and up to 50,000 gallons
Tier 4	\$7.56/1000 gal	Over 50,001 gallons per month

TABLE 11.3
Private Fire Service User Fees

Size (in)	Annual Administrative Cost	Annual Fire Protection Capacity Cost	Total Annual Fire Service User Fee
2	\$ 23.06	\$ 3.07	\$ 26.13
4	\$ 23.06	\$ 19.01	\$ 42.07
6	\$ 23.06	\$ 55.09	\$ 78.15
8	\$ 23.06	\$ 117.62	\$ 140.68
10	\$ 23.06	\$ 211.91	\$ 234.97

See Appendix E for details

References

“Principles of Water Rates, Fees, and Charges,” American Water Works Association (M1); 2000; Denver, Colorado.

“Sizing Water Service Lines and Meters,” American Water Works Association (M22); 1975; Denver, Colorado.

“Draper Irrigation Company - Independent Auditor’s Report,” 1996 and 1997; Scott L. Jenson, PC, Certified Public Accountant; Salt Lake City, Utah.

“Draper Irrigation Company - Report of Independent Certified Accountants and Consolidated Financial Statements,” 1998 and 1999; Hansen, Barnett and Maxwell; Salt Lake City, Utah.

“Draper Water Service - Culinary Water System Master Plan,” 1997; Sunrise Engineering, Inc.; Draper, Utah.

APPENDIX

Appendix A - Water Usage Source Data

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Appendix B - State Commercial Indoor Water Usage Estimates

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Appendix C - Total Expense to Income Balance Table

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Appendix D - Impact Fee Cost/Use Curves

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Appendix E – Private Fire Service User Fees

APPENDIX A

TABLE A.1
2007 MONTHLY CONNECTIONS

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Avg
101	Cul Water With PI	3,960	3,949	3,934	3,892	3,885	3,887	3,874	3,834	3,817	3,790	3,727	3,759	3,859
102	Cul Water - Lifeline With	12	12	12	12	12	12	12	13	13	13	13	13	12
103	Cul Water - Triplex With	12	6	6	6	6	6	6	6	6	6	6	6	7
104	Cul Water - Fourplex With	72	64	64	64	64	64	64	64	64	64	64	64	65
105	Cul Water - Sixplex With	66	60	60	60	60	60	60	60	60	60	60	60	61
106	Cul Water - Duplex With	8	8	8	8	8	8	8	8	8	8	8	8	8
107	Community CMPND Meter	50	50	50	50	50	50	50	50	50	50	50	50	50
108	Cul Water - Boville With	496	496	496	496	496	496	944	496	496	496	496	496	533
109	Cul Water - Fiveplex With	80	75	75	75	75	75	75	75	75	75	75	75	75
110	Cul Water 1MTR/2Homes	2	2	2	2	2	2	2	2	2	2	2	2	2
111	Cul Water Refused PI	1,055	1,053	1,048	1,041	1,030	1,050	1,056	1,060	1,062	1,068	1,062	1,064	1,054
112	Cul Water lifeline W/O	5	5	5	4	4	5	5	5	5	5	5	5	5
113	Cul Water Triplex W/O	3	3	3	3	3	3	3	3	3	3	3	3	3
114	Cul Water - Fourplex W/O	4	4	4	4	4	4	4	4	4	4	4	4	4
116	Cul Water Duplex W/O	6	6	6	6	6	6	6	6	6	6	6	6	6
119	Cul Water Fiveplex W/O	5	5	5	5	5	5	5	5	5	5	5	5	5
120	Cul Water - PI not Available	61	59	60	59	58	59	59	59	59	59	59	60	59
121	Cul Water-CMPN Mtr	6	7	7	5	5	7	5	5	5	7	7	7	6
122	Cul Water - Eight Plex With	40	40	40	40	40	40	40	40	40	40	40	32	39
124	Cul Water - Heritage Condos	47	47	47	47	47	47	47	47	47	47	47	47	47
129	Cul Water - Vil. on Green	24	24	24	24	24	24	24	24	24	24	24	24	24
130	Cul Water - Zone 5	293	298	297	298	300	287	281	277	275	272	264	263	284
131	Cul Water - Heritage Condos 2	47	47	47	47	47	47	517	47	47	47	47	47	86
132	Cul Water - Zone 5 5 Plex	25	25	25	25	25	25	25	25	25	25	25	25	25
133	Cul Water - Zone 5 6 Plex	18	18	18	18	18	18	18	18	18	18	18	18	18
134	Cul Water - Zone 5 8 Plex	16	16	16	16	16	16	16	16	16	16	16	16	16
135	Cul Water - Zone 5 3 Plex	3	3	3	3	3	3	3	3	3	3	3	3	3
136	Cul Water - Zone 5 4 Plex	8	8	8	8	8	8	8	8	8	8	8	8	8
137	Cul Water - Zone 5 7 Plex	7	7	7	7	7	7	7	7	7	7	7	7	7
138	Cul Water - Zone 5 9 Plex	18	18	18	18	18	18	18	18	18	18	18	18	18
140	Little Valley on So Mtn	83	0	75	0	71	70	69	67	67	63	59	58	57
150	Draper Peak Condo 12 Plex	96	96	96	96	96	96	96	96	96	48	96	96	92
602	DWS Cul Water Re 2	72	68	68	68	68	68	66	66	66	66	72	64	68
603	DWS Cul Water Re 3	78	78	78	78	81	75	75	75	72	72	75	72	76
604	DWS Cul Water Re 4	52	52	52	52	52	52	52	56	52	48	48	52	52
605	DWS Cul Water Re 5	85	85	85	80	80	80	80	80	75	75	75	75	80
606	DWS Cul Water Re 6	84	84	78	78	78	78	84	78	78	78	78	84	80
607	DWS Cul Water Re 7	42	42	42	42	42	42	42	42	42	35	35	35	40
608	DWS Cul Water Re 8	64	64	64	64	64	64	64	64	80	64	64	64	65
609	DWS Cul Water Re 9	54	54	54	54	54	54	54	54	54	54	54	54	54
610	DWS Cul Water Re 10	60	60	60	60	60	60	60	60	60	60	60	60	60
611	DWS Cul Water Re 11	22	22	11	11	11	11	11	11	11	11	11	11	13
612	DWS Cul Water Re 12	36	36	36	36	36	36	36	36	36	36	36	36	36
613	DWS Cul Water Re 13	26	26	26	26	26	26	26	26	26	26	26	26	26
615	DWS Cul Water Re 15	45	45	45	45	45	45	45	45	45	45	45	45	45
616	DWS Cul Water Re 16	16	16	16	16	16	16	16	16	16	16	16	16	16
617	DWS Cul Water Re 17	17	17	17	17	17	17	17	17	17	17	17	34	18
618	DWS Cul Water Re 18	18	18	18	18	18	18	18	18	18	18	18	18	18
619	DWS Cul Water Re 19	19	19	19	19	19	19	19	19	19	19	19	19	19
624	DWS Cul Water Re 24	48	48	48	48	48	48	48	48	48	48	48	48	48
625	DWS Cul Water Re 25	25	25	25	25	25	25	25	25	25	25	25	25	25
626	DWS Cul Water Re 26	52	52	52	26	52	52	52	52	52	52	52	52	50
627	DWS Cul Water Re 27	27	27	27	27	27	27	27	27	27	27	27	27	27
637	DWS Cul Water Re 37	37	37	37	37	37	37	37	37	37	37	37	37	37
702	DWS Cul Water Re 2 So Mt	2	2	2	2	2	2	2	2	2	2	2	2	2
703	DWS Cul Water Re 3 So Mt	15	15	15	15	15	15	15	15	15	15	15	15	15
704	DWS Cul Water Re 4 So Mt	8	8	8	8	8	8	8	8	8	8	8	8	8
705	DWS Cul Water Re 5 So Mt	10	10	10	10	10	10	10	10	10	10	10	10	10
709	DWS Cul Water Re 9 So Mt	9	9	9	9	9	9	9	9	9	9	9	9	9
720	DWS Cul Water Re 20 So Mt	20	20	20	20	20	20	20	20	20	20	20	20	20
745	DWS Cul Water Re 45 So Mt	45	45	45	45	45	45	45	45	45	45	45	45	45
748	DWS Cul Water Re 48 So Mt	48	48	48	48	48	48	48	48	48	48	48	48	48
1104	Cul Water - Cottage Fourplex	12	12	12	12	12	12	12	12	12	12	12	12	12
1105	Cul Water - Cottage Sixplex	30	30	30	30	30	30	30	30	30	30	30	30	30
1106	Cul Water - Cottage Sevenplex	14	14	14	14	14	14	14	14	14	14	14	14	14
1107	Cul Water - Cottage Eightplex	8	8	8	8	8	8	8	8	8	8	8	8	8
1108	Cul Water - Cottage nineplex	9	9	9	9	9	9	9	9	9	9	9	9	9
1701	Cul Water - South Mountain	895	896	896	895	896	903	898	897	900	899	891	893	897
1702	Cul Water - South Mountain	0	0	0	0	0	0	0	0	0	0	0	0	0
4101	Cul Water - Cottage/Rate 101					0	3	0	3	3	3	3	4	2
SUM:		8,732	8,612	8,650	8,491	8,575	8,591	9,489	8,530	8,520	8,418	8,386	8,430	8,619

TABLE A.2
2007 MONTHLY WATER USAGE (1,000 GALLONS)

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Total
101	Cul Water With PI	46,317	34,269	63,234	95,443	122,727	134,224	105,631	72,887	34,424	28,329	23,404	30,586	791,475
102	Cul Water - Lifeline With	39	49	84	158	205	173	156	162	165	147	108	125	1,571
103	Cul Water - Triplex With	21	17	35	74	105	85	62	43	20	20	19	23	524
104	Cul Water - Fourplex With	291	288	728	1,014	1,246	1,278	910	933	285	286	233	305	7,797
105	Cul Water - Sixplex With	239	197	324	403	488	551	426	357	192	175	182	210	3,744
106	Cul Water - Duplex With	33	33	41	37	67	61	48	42	28	33	29	31	483
107	Community CMPND Meter	178	276	180	180	259	316	260	226	199	204	169	375	2,822
108	Cul Water - Boville With	1,435	1,432	1,675	1,472	1,685	2,049	1,365	1,626	1,471	1,546	1,557	1,722	19,035
109	Cul Water - Fiveplex With	327	272	624	835	868	1,017	798	566	262	226	193	229	6,217
110	Cul Water 1MTR/2Homes	2	2	5	42	7	7	7	5	4	4	1	1	87
111	Cul Water Refused PI	6,853	10,102	20,420	45,526	62,703	71,740	53,513	33,473	10,153	7,870	6,258	8,469	337,080
112	Cul Water lifeline W/O	15	14	28	48	76	95	52	23	14	17	40	54	476
113	Cul Water Triplex W/O	12	13	13	14	23	34	32	19	14	12	8	12	206
114	Cul Water - Fourplex W/O	20	18	26	74	82	95	55	41	22	21	19	26	499
116	Cul Water Duplex W/O	294	35	26	26	36	40	30	23	26	39	28	60	663
119	Cul Water Fiveplex W/O	21	21	14	17	25	29	34	26	15	50	24	48	324
120	Cul Water - PI not Available	335	556	2,312	4,851	6,118	7,651	5,654	2,621	622	528	347	507	32,102
121	Cul Water-CMPN Mtr	40	62	345	448	550	749	787	231	131	64	55	40	3,502
122	Cul Water - Eight Plex With	103	94	132	113	143	167	135	218	264	180	157	139	1,845
124	Cul Water - Heritage Condos	9	13	191	1,000	1,519	1,314	909	1,112	27	8	12	10	6,124
129	Cul Water - Vil. on Green	30	30	1,426	2,276	3,454	3,557	2,076	1,848	304	61	48	53	15,163
130	Cul Water - Zone 5	1,645	2,588	7,425	13,028	16,392	19,965	13,224	9,271	2,833	1,884	1,289	1,666	91,210
131	Cul Water - Heritage Condos 2	235	265	370	377	517	483	417	493	298	218	249	236	4,158
132	Cul Water - Zone 5 5 Plex	115	130	404	789	987	1,113	657	526	109	74	82	105	5,091
133	Cul Water - Zone 5 6 Plex	58	77	355	505	601	655	458	355	56	48	46	61	3,275
134	Cul Water - Zone 5 8 Plex	52	58	120	395	504	590	319	325	75	40	39	56	2,573
135	Cul Water - Zone 5 3 Plex	17	28	126	125	198	213	165	119	18	22	16	20	1,067
136	Cul Water - Zone 5 4 Plex	54	57	223	223	300	310	221	174	37	65	42	37	1,743
137	Cul Water - Zone 5 7 Plex	24	68	277	288	333	406	213	209	19	23	22	27	1,909
138	Cul Water - Zone 5 9 Plex	25	61	80	312	495	535	216	219	15	22	23	29	2,032
140	Little Valley on So Mtn	246	545	1,116	2,224	2,496	2,624	1,788	1,390	456	373	142	295	13,695
150	Draper Peak Condo 12 Plex	240	229	270	215	251	251	237	250	235	249	239	305	2,971
602	DWS Cul Water Re 2	193	471	2,693	5,086	5,675	5,398	4,718	3,351	619	224	152	195	28,775
603	DWS Cul Water Re 3	340	675	2,745	4,698	4,730	4,938	4,039	2,885	740	303	225	379	26,697
604	DWS Cul Water Re 4	246	476	1,848	2,762	4,107	3,864	3,478	2,489	924	559	297	382	21,432
605	DWS Cul Water Re 5	655	642	3,247	2,972	4,395	4,222	3,959	2,394	1,087	877	589	749	25,788
606	DWS Cul Water Re 6	491	612	2,537	3,314	4,037	3,656	3,086	1,927	860	670	599	711	22,500
607	DWS Cul Water Re 7	380	459	1,470	1,735	1,961	1,659	1,308	1,460	511	408	300	336	11,987
608	DWS Cul Water Re 8	2,371	1,748	1,506	2,394	2,742	2,707	1,772	1,439	2,106	944	1,030	1,344	22,103
609	DWS Cul Water Re 9	539	946	1,570	1,756	2,059	1,774	1,734	1,459	726	657	659	755	14,634
610	DWS Cul Water Re 10	552	847	2,107	2,986	3,360	3,112	2,656	1,946	1,014	776	631	822	20,809
611	DWS Cul Water Re 11	417	248	317	662	417	684	445	423	248	385	383	434	5,063
612	DWS Cul Water Re 12	252	352	955	932	1,130	1,049	865	718	209	246	267	233	7,208
613	DWS Cul Water Re 13	174	173	346	1,191	1,705	1,376	1,133	836	445	217	231	3,015	10,842
615	DWS Cul Water Re 15	595	297	328	352	483	589	435	366	244	399	424	666	5,178
616	DWS Cul Water Re 16	23	61	602	1,067	1,293	1,091	1,032	591	176	81	1,000	440	7,457
617	DWS Cul Water Re 17	0	0	58	1,015	1,052	995	692	520	41	0	0	0	4,373
618	DWS Cul Water Re 18	122	183	508	525	623	633	1,040	547	162	296	261	369	5,269
619	DWS Cul Water Re 19	16	22	199	433	485	616	412	910	358	39	28	28	3,546
624	DWS Cul Water Re 24	272	492	1,529	1,507	1,569	2,094	1,919	1,315	364	393	373	583	12,410
625	DWS Cul Water Re 25	0	13	299	1,332	1,885	1,634	838	522	64	0	0	0	6,587
626	DWS Cul Water Re 26	395	582	813	1,311	1,915	1,951	1,649	1,326	609	380	367	210	11,508
627	DWS Cul Water Re 27	62	36	315	1,738	2,448	1,867	2,202	1,675	381	61	51	41	10,877
637	DWS Cul Water Re 37	336	421	575	849	1,232	1,681	1,184	912	599	682	723	831	10,025
702	DWS Cul Water Re 2 So Mt	0	0	60	149	235	247	120	95	27	0	0	0	933
703	DWS Cul Water Re 3 So Mt	18	15	710	594	686	1,042	759	443	34	12	21	19	4,353
704	DWS Cul Water Re 4 So Mt	0	0	205	275	521	644	482	154	8	0	0	0	2,289
705	DWS Cul Water Re 5 So Mt	0	2	482	747	983	1,714	656	987	50	8	2	1	5,632
709	DWS Cul Water Re 9 So Mt	15	6	24	412	645	976	451	335	8	15	6	8	2,901
720	DWS Cul Water Re 20 So Mt	0	0	6	492	1,042	1,030	833	1,186	30	0	0	0	4,619
745	DWS Cul Water Re 45 So Mt	0	0	49	1,319	3,459	3,157	2,843	1,962	632	0	0	0	13,421
748	DWS Cul Water Re 48 So Mt	235	337	650	1,946	2,611	2,634	2,631	1,743	650	330	317	305	14,389
1104	Cul Water - Cottage Fourplex	47	44	93	71	140	124	72	62	51	46	41	52	843
1105	Cul Water - Cottage Sixplex	80	79	444	854	1,564	1,866	1,779	1,101	136	79	85	125	8,192
1106	Cul Water - Cottage Sevenplex	24	29	166	584	1,041	1,256	789	476	61	38	19	36	4,519
1107	Cul Water - Cottage Eightplex	0	0	23	62	107	141	124	108	21	20	18	26	650
1108	Cul Water - Cottage nineplex	29	23	157	333	417	491	831	18	26	22	19	30	2,396
1701	Cul Water - South Mountain	5,231	6,533	15,492	34,207	45,241	56,183	38,793	27,694	8,131	5,358	4,720	6,450	254,033
1702	Cul Water - South Mountain	0	0	0	0	0	0	0	0	0	0	0	0	0
4101	Cul Water - Cottage/Rate 101	24	24	31	0	0	41	0	29	22	20	16	44	251
SUM:		73,459	68,747	147,788	255,194	333,455	371,513	282,614	196,217	75,167	57,383	48,934	65,481	1,975,952

TABLE A.3
2007 MONTHLY INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Total
101	Cul Water With Pl	\$ 140,751.80	\$ 117,232.24	\$ 174,113.05	\$ 239,234.90	\$ 303,996.40	\$ 335,569.00	\$ 262,259.81	\$ 187,602.44	\$ 118,873.75	\$ 103,789.37	\$ 97,100.18	\$ 107,892.98	\$ 2,188,416
102	Cul Water - Lifeline With	\$ 191.97	\$ 204.27	\$ 1,593.16	\$ 542.84	\$ 638.69	\$ 450.03	\$ 390.28	\$ 392.90	\$ 405.15	\$ 376.41	\$ 313.26	\$ 338.13	\$ 5,837
103	Cul Water - Triplex With	\$ 106.45	\$ 108.91	\$ 131.05	\$ 186.28	\$ 240.91	\$ 201.13	\$ 164.26	\$ 140.89	\$ 112.60	\$ 112.60	\$ 111.37	\$ 116.29	\$ 1,733
104	Cul Water - Fourplex With	\$ 1,264.71	\$ 1,268.22	\$ 2,004.60	\$ 2,631.24	\$ 3,085.96	\$ 3,219.12	\$ 2,368.80	\$ 2,406.25	\$ 1,262.55	\$ 1,263.78	\$ 1,198.59	\$ 1,287.15	\$ 23,261
105	Cul Water - Sixplex With	\$ 1,076.75	\$ 1,072.31	\$ 1,236.44	\$ 1,399.61	\$ 1,518.68	\$ 1,641.71	\$ 1,430.54	\$ 1,308.71	\$ 1,066.16	\$ 1,045.25	\$ 1,053.86	\$ 1,088.30	\$ 14,938
106	Cul Water - Duplex With	\$ 164.59	\$ 164.59	\$ 174.43	\$ 169.51	\$ 209.05	\$ 206.95	\$ 184.36	\$ 175.66	\$ 158.44	\$ 164.59	\$ 159.67	\$ 162.13	\$ 2,094
107	Community CMPND Meter	\$ 964.94	\$ 1,085.48	\$ 967.40	\$ 967.40	\$ 1,064.57	\$ 1,134.68	\$ 1,065.80	\$ 1,023.98	\$ 990.77	\$ 996.92	\$ 953.87	\$ 1,210.94	\$ 12,427
108	Cul Water - Boville With	\$ 8,368.05	\$ 8,364.36	\$ 8,663.25	\$ 8,413.56	\$ 8,687.43	\$ 9,123.27	\$ 8,367.15	\$ 8,602.98	\$ 8,412.33	\$ 8,504.58	\$ 8,545.83	\$ 8,721.06	\$ 102,774
109	Cul Water - Fiveplex With	\$ 1,441.89	\$ 1,384.56	\$ 1,940.14	\$ 2,256.97	\$ 2,285.28	\$ 2,576.81	\$ 2,170.80	\$ 1,795.68	\$ 1,372.26	\$ 1,327.98	\$ 1,287.39	\$ 1,331.67	\$ 21,171
110	Cul Water 1MTR/2Homes	\$ 38.46	\$ 38.46	\$ 42.15	\$ 42.15	\$ 44.61	\$ 44.61	\$ 44.61	\$ 42.15	\$ 40.92	\$ 40.92	\$ 37.23	\$ 37.23	\$ 494
111	Cul Water Refused Pl	\$ 24,418.45	\$ 33,923.03	\$ 47,693.02	\$ 96,919.95	\$ 138,565.81	\$ 160,571.05	\$ 115,978.15	\$ 72,530.93	\$ 32,011.64	\$ 28,699.45	\$ 27,095.40	\$ 29,275.10	\$ 807,682
112	Cul Water Lifeline W/O	\$ 66.45	\$ 65.22	\$ 85.08	\$ 119.58	\$ 176.74	\$ 219.15	\$ 124.50	\$ 76.29	\$ 65.22	\$ 7.96	\$ 104.46	\$ 129.60	\$ 1,240
113	Cul Water Triplex W/O	\$ 58.76	\$ 59.99	\$ 59.99	\$ 61.22	\$ 72.29	\$ 85.82	\$ 83.36	\$ 67.37	\$ 61.22	\$ 58.76	\$ 53.84	\$ 58.76	\$ 781
114	Cul Water - CMPN W/O	\$ 81.60	\$ 79.14	\$ 88.98	\$ 167.16	\$ 182.28	\$ 206.85	\$ 131.25	\$ 107.43	\$ 84.06	\$ 82.83	\$ 80.37	\$ 88.98	\$ 1,381
116	Cul Water Duplex W/O	\$ 802.54	\$ 136.05	\$ 124.98	\$ 124.98	\$ 137.28	\$ 142.20	\$ 129.90	\$ 121.29	\$ 124.98	\$ 140.97	\$ 127.44	\$ 166.80	\$ 2,279
119	Cul Water Fiveplex W/O	\$ 95.83	\$ 95.83	\$ 87.22	\$ 90.91	\$ 100.75	\$ 105.67	\$ 111.82	\$ 101.98	\$ 88.45	\$ 131.50	\$ 99.52	\$ 129.04	\$ 1,239
120	Cul Water - PI not Available	\$ 1,506.03	\$ 1,817.14	\$ 5,403.48	\$ 11,662.99	\$ 15,075.74	\$ 20,104.95	\$ 13,956.74	\$ 6,106.67	\$ 1,970.62	\$ 1,899.44	\$ -2,174.99	\$ 5,433.71	\$ 82,763
121	Cul Water - CMPN Mtr	\$ 55.14	\$ 91.44	\$ 597.05	\$ 504.65	\$ 632.66	\$ 1,370.74	\$ 1,525.67	\$ 265.57	\$ 116.89	\$ 103.80	\$ 48.99	\$ 56.46	\$ 5,369
122	Cul Water - Eight Plex With	\$ 671.69	\$ 660.62	\$ 707.36	\$ 683.99	\$ 720.89	\$ 750.41	\$ 711.05	\$ 843.50	\$ 907.34	\$ 778.94	\$ 838.11	\$ 606.97	\$ 8,881
124	Cul Water - Heritage Condos	\$ 976.79	\$ 802.03	\$ 1,035.21	\$ 2,392.66	\$ 3,415.09	\$ 3,011.24	\$ 2,213.39	\$ 2,613.30	\$ 820.37	\$ 768.48	\$ 800.72	\$ 798.10	\$ 19,467
129	Cul Water - VII, on Green	\$ 1,332.80	\$ 1,332.80	\$ 3,578.52	\$ 5,295.52	\$ 8,097.88	\$ 8,378.04	\$ 4,891.52	\$ 4,430.96	\$ 1,705.44	\$ 1,374.96	\$ 1,344.28	\$ 1,351.08	\$ 43,114
130	Cul Water - Zone 5	\$ 7,552.67	\$ 9,208.34	\$ 19,186.48	\$ 31,519.78	\$ 39,495.49	\$ 48,317.22	\$ 30,171.44	\$ 21,580.64	\$ 9,281.44	\$ 8,012.56	\$ 6,436.37	\$ 6,962.87	\$ 237,725
131	Cul Water - Heritage Condos 2	\$ 307.85	\$ 347.15	\$ 484.70	\$ 493.87	\$ 677.27	\$ 632.73	\$ 546.27	\$ 645.83	\$ 390.38	\$ 285.58	\$ 326.19	\$ 309.16	\$ 5,447
132	Cul Water - Zone 5 5 Plex	\$ 506.40	\$ 526.80	\$ 1,024.32	\$ 1,792.18	\$ 2,269.84	\$ 2,604.16	\$ 1,498.94	\$ 2,468.64	\$ 498.24	\$ 450.64	\$ 461.52	\$ 492.80	\$ 14,594
133	Cul Water - Zone 5 6 Plex	\$ 327.88	\$ 353.72	\$ 849.28	\$ 1,144.36	\$ 1,355.08	\$ 1,485.86	\$ 1,049.42	\$ 841.36	\$ 325.16	\$ 314.28	\$ 311.56	\$ 331.96	\$ 6,690
134	Cul Water - Zone 5 8 Plex	\$ 288.72	\$ 296.88	\$ 393.74	\$ 1,027.76	\$ 1,317.44	\$ 1,528.24	\$ 816.96	\$ 837.36	\$ 320.00	\$ 182.40	\$ 271.04	\$ 294.16	\$ 7,575
135	Cul Water - Zone 5 3 Plex	\$ 67.12	\$ 82.08	\$ 283.16	\$ 280.44	\$ 479.00	\$ 519.80	\$ 389.24	\$ 264.12	\$ 68.48	\$ 73.92	\$ 65.76	\$ 71.20	\$ 2,644
136	Cul Water - Zone 5 4 Plex	\$ 187.44	\$ 191.52	\$ 505.06	\$ 505.06	\$ 683.00	\$ 703.90	\$ 501.02	\$ 406.08	\$ 164.32	\$ 202.40	\$ 171.12	\$ 164.32	\$ 4,385
137	Cul Water - Zone 5 7 Plex	\$ 128.64	\$ 188.48	\$ 642.32	\$ 672.24	\$ 794.64	\$ 993.20	\$ 478.74	\$ 470.66	\$ 121.84	\$ 127.28	\$ 125.92	\$ 132.72	\$ 4,877
138	Cul Water - Zone 5 9 Plex	\$ 278.00	\$ 326.96	\$ 352.80	\$ 786.46	\$ 1,245.82	\$ 1,360.06	\$ 603.76	\$ 607.84	\$ 264.40	\$ 273.92	\$ 275.28	\$ 283.44	\$ 6,659
140	Little Valley on So Mtn	\$ 1,758.32	\$ 2,301.32	\$ 3,678.48	\$ 6,207.00	\$ 7,223.44	\$ 7,512.57	\$ 5,237.69	\$ 4,167.98	\$ 1,792.20	\$ 1,761.55	\$ 1,226.54	\$ 10,604.92	\$ 53,472
150	Draper Peak Condo 12 Plex	\$ 1,583.20	\$ 1,569.67	\$ 1,620.10	\$ 1,552.45	\$ 1,596.73	\$ 1,596.73	\$ 1,579.51	\$ 1,595.50	\$ 1,577.05	\$ 1,594.27	\$ 1,581.97	\$ 1,663.15	\$ 19,110
602	DWS Cul Water Re 2	\$ 1,486.94	\$ 1,901.21	\$ 6,489.75	\$ 12,581.54	\$ 13,772.31	\$ 12,376.42	\$ 10,784.74	\$ 7,511.53	\$ 1,992.27	\$ 1,468.14	\$ 1,476.24	\$ 1,391.85	\$ 73,233
603	DWS Cul Water Re 3	\$ 1,865.76	\$ 2,318.07	\$ 6,021.31	\$ 10,165.24	\$ 10,276.30	\$ 10,739.82	\$ 8,700.43	\$ 18,192.69	\$ 2,325.66	\$ 1,683.87	\$ 1,574.68	\$ 1,771.41	\$ 75,635
604	DWS Cul Water Re 4	\$ 1,249.80	\$ 1,582.50	\$ 4,056.56	\$ 5,822.62	\$ 9,050.27	\$ 8,490.60	\$ 7,574.16	\$ 5,229.59	\$ 2,297.58	\$ 1,807.83	\$ 1,280.13	\$ 1,376.25	\$ 49,816
605	DWS Cul Water Re 5	\$ 2,414.85	\$ 3,328.90	\$ 7,183.82	\$ 6,285.96	\$ 9,415.51	\$ 8,964.10	\$ 9,049.47	\$ 5,224.73	\$ 2,843.43	\$ 2,830.77	\$ 2,174.13	\$ 2,545.49	\$ 61,261
606	DWS Cul Water Re 6	\$ 2,122.53	\$ 2,212.86	\$ 5,972.65	\$ 7,246.30	\$ 8,832.19	\$ 8,012.94	\$ 6,774.22	\$ 4,285.71	\$ 2,531.10	\$ 2,282.22	\$ 2,172.45	\$ 2,450.49	\$ 54,896
607	DWS Cul Water Re 7	\$ 1,267.62	\$ 1,402.41	\$ 3,157.28	\$ 3,670.37	\$ 4,214.77	\$ 3,518.61	\$ 2,817.66	\$ 3,241.46	\$ 1,424.79	\$ 1,175.40	\$ 1,003.62	\$ 1,064.40	\$ 27,958
608	DWS Cul Water Re 8	\$ 374.64	\$ 4,542.54	\$ 3,383.22	\$ 5,303.58	\$ 6,122.48	\$ 5,917.25	\$ 3,841.74	\$ 3,308.73	\$ 5,938.21	\$ 2,492.92	\$ 2,671.68	\$ 3,286.34	\$ 46,439
609	DWS Cul Water Re 9	\$ 1,665.33	\$ 2,312.46	\$ 3,326.82	\$ 3,777.22	\$ 4,387.99	\$ 3,721.40	\$ 3,766.06	\$ 3,129.57	\$ 1,876.86	\$ 1,853.37	\$ 1,870.35	\$ 2,185.38	\$ 33,873
610	DWS Cul Water Re 10	\$ 1,785.36	\$ 2,216.13	\$ 4,349.43	\$ 6,334.84	\$ 7,169.10	\$ 6,722.02	\$ 5,510.24	\$ 4,066.26	\$ 2,451.30	\$ 2,078.70	\$ 1,891.77	\$ 2,248.80	\$ 46,824
611	DWS Cul Water Re 11	\$ 935.31	\$ 536.04	\$ 666.45	\$ 1,336.35	\$ 855.45	\$ 1,389.15	\$ 908.37	\$ 1,733.58	\$ 536.04	\$ 794.97	\$ 791.19	\$ 887.58	\$ 11,370
612	DWS Cul Water Re 12	\$ 957.96	\$ 1,101.42	\$ 2,095.23	\$ 2,020.74	\$ 2,387.70	\$ 2,202.93	\$ 1,922.83	\$ 1,618.26	\$ 905.07	\$ 950.58	\$ 976.41	\$ 934.59	\$ 18,073
613	DWS Cul Water Re 13	\$ 682.02	\$ 680.79	\$ 893.58	\$ 2,410.11	\$ 3,597.17	\$ 2,844.46	\$ 2,300.49	\$ 1,739.16	\$ 1,062.87	\$ 734.91	\$ 752.13	\$ 843.15	\$ 18,541
615	DWS Cul Water Re 15	\$ 1,573.53	\$ 1,175.31	\$ 787.23	\$ 1,242.96	\$ 1,429.17	\$ 1,612.35	\$ 1,345.05	\$ 1,260.18	\$ 1,110.12	\$ 1,300.77	\$ 1,344.72	\$ 1,751.28	\$ 19,933
616	DWS Cul Water Re 16	\$ 316.29	\$ 363.03	\$ 1,235.70	\$ 2,223.05	\$ 2,808.39	\$ 2,285.21	\$ 2,132.40	\$ 1,214.91	\$ 504.48	\$ 387.63	\$ 2,049.52	\$ 929.52	\$ 16,450
617	DWS Cul Water Re 17	\$ 306.00	\$ 306.00	\$ 377.34	\$ 2,054.59	\$ 2,150.42	\$ 2,002.79	\$ 1,411.92	\$ 1,086.84	\$ 356.43	\$ 306.00	\$ 306.00	\$ 306.00	\$ 10,970
618	DWS Cul Water Re 18	\$ 474.06	\$ 549.09	\$ 1,070.28	\$ 1,102.41	\$ 1,287.63	\$ 1,306.53	\$ 1,040.40	\$ 1,143.99	\$ 523.26	\$ 688.08	\$ 645.03	\$ 807.57	\$ 10,638
619	DWS Cul Water Re 19	\$ 361.68	\$ 369.06	\$ 586.77	\$ 934.65	\$ 1,032.93	\$ 1,280.52	\$ 894.96	\$ 1,836.18	\$ 792.90	\$ 389.97	\$ 376.44	\$ 376.44	\$ 9,233
624	DWS Cul Water Re 24	\$ 1,198.56	\$ 1,492.92	\$ 3,183.57	\$ 3,187.53	\$ 3,259.17	\$ 4,488.50	\$ 4,024.37	\$ 2,779.11	\$ 1,311.72	\$ 1,347.39	\$ 1,322.79	\$ 1,660.29	\$ 29,256
625	DWS Cul Water Re 25	\$ 450.00	\$ 465.99	\$ 817.77	\$ 2,670.48	\$ 4,037.65	\$ 3,387.56	\$ 1,736.82	\$ 1,139.58	\$ 528.72	\$ 450.00	\$ 450.00	\$ 450.00	\$ 16,585
626	DWS Cul Water Re 26	\$ 1,421.85	\$ 1,651.86	\$ 2,002.65	\$ 2,871.27	\$ 3,948.81	\$ 1,995.21	\$ 3,434.85	\$ 2,912.16	\$ 1,685.07	\$ 1,403.40	\$ 1,387.41	\$ 1,194.30	\$ 25,909
627	DWS Cul Water Re 27	\$ 562.26	\$ 530.28	\$ 873.45	\$ 3,589.36	\$ 5,428.26	\$ 3,923.47	\$ 4,791.12	\$ 3,426.19	\$ 954.63	\$ 561.03	\$ 548.73	\$ 526.43	\$ 25,715
637	DWS Cul Water Re 37	\$ 1,079.28	\$ 1,183.83	\$ 1,373.25	\$ 1,831.05	\$ 2,554.92	\$ 3,403.53	\$ 2,464.20	\$ 1,950.12	\$ 1,402.77	\$ 1,512.62	\$ 1,592.69	\$ 1,797.03	\$ 22,148
702	DWS Cul Water Re 2 So Mt	\$ 36.00	\$ 36.00	\$ 130.44	\$ 330.27	\$ 559.89	\$ 591.93	\$ 252.84	\$ 199.39	\$ 71.37	\$ 36.00	\$ 36.00	\$ 36.00	\$ 2,316
703	DWS Cul Water Re 3 So Mt	\$ 293.58	\$ 289.65	\$ 1,579.34	\$ 1,308.12	\$ 1,527.86	\$ 2,423.98	\$ 3,518.34	\$ 993.55	\$ 314.54	\$ 285.72	\$ 297.51	\$ 294.89	\$ 13,127
704	DWS Cul Water Re 4 So Mt	\$ 144.00	\$ 144.00	\$ 452.51	\$ 590.71	\$ 1,207.63	\$ 1,527.64	\$ 1,112.60	\$ 379.40	\$ 154.48	\$ 144.00	\$ 144.00	\$ 144.00	\$ 6,145
705	DWS Cul Water Re 5 So Mt	\$ 180.00	\$ 182.62	\$ 1,031.74	\$ 1,656.69	\$ 2,286.81	\$ 4,476.02	\$ 1,445.22	\$ 2,297.49	\$ 246.50	\$ 190.48	\$ 182.6		

TABLE A.5
2007 MONTHLY AVERAGE INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Total
101	Cul Water With Pl	\$ 70,399.08	\$ 47,074.60	\$ 174,113.05	\$ 169,708.27	\$ 234,811.76	\$ 266,743.18	\$ 193,897.23	\$ 119,814.83	\$ 51,592.18	\$ 36,843.71	\$ 30,733.65	\$ 41,307.92	\$ 1,437,039.9
102	Cul Water - Lifeline With	\$ 47.97	\$ 60.27	\$ 1,593.16	\$ 398.84	\$ 494.69	\$ 306.03	\$ 246.28	\$ 248.90	\$ 249.15	\$ 220.41	\$ 157.26	\$ 182.13	\$ 4,205.0
103	Cul Water - Triplex With	\$ 18.45	\$ 20.91	\$ 131.05	\$ 98.28	\$ 152.91	\$ 113.13	\$ 76.26	\$ 52.89	\$ 24.60	\$ 24.60	\$ 23.37	\$ 28.29	\$ 765.0
104	Cul Water - Fourplex With	\$ 352.71	\$ 356.22	\$ 2,004.60	\$ 1,719.24	\$ 2,173.96	\$ 2,307.12	\$ 1,456.80	\$ 1,494.25	\$ 350.55	\$ 351.78	\$ 286.59	\$ 375.15	\$ 13,229.0
105	Cul Water - Sixplex With	\$ 246.75	\$ 242.31	\$ 1,236.44	\$ 569.61	\$ 668.68	\$ 811.71	\$ 600.54	\$ 478.71	\$ 236.16	\$ 215.25	\$ 223.86	\$ 258.30	\$ 5,808.0
106	Cul Water - Duplex With	\$ 40.59	\$ 40.59	\$ 174.43	\$ 45.51	\$ 65.05	\$ 82.95	\$ 60.36	\$ 61.66	\$ 34.44	\$ 40.59	\$ 35.67	\$ 38.13	\$ 730.0
107	Community CMPND Meter	\$ 218.94	\$ 339.48	\$ 967.40	\$ 221.40	\$ 318.57	\$ 388.68	\$ 319.80	\$ 277.98	\$ 244.77	\$ 250.92	\$ 207.87	\$ 464.94	\$ 4,421.0
108	Cul Water - Boville With	\$ 1,765.05	\$ 1,761.36	\$ 8,663.25	\$ 1,810.56	\$ 2,084.43	\$ 2,520.27	\$ 261.02	\$ 1,999.98	\$ 1,809.33	\$ 1,901.58	\$ 1,942.83	\$ 2,118.06	\$ 28,638.0
109	Cul Water - Fiveplex With	\$ 391.89	\$ 334.56	\$ 1,940.14	\$ 1,206.97	\$ 1,235.28	\$ 1,526.81	\$ 1,120.80	\$ 745.68	\$ 322.26	\$ 277.98	\$ 237.39	\$ 281.67	\$ 9,621.0
110	Cul Water 1MTR/2Homes	\$ 2.46	\$ 2.46	\$ 42.15	\$ 6.15	\$ 8.61	\$ 8.61	\$ 8.61	\$ 6.15	\$ 4.92	\$ 4.92	\$ 1.23	\$ 1.23	\$ 98.0
111	Cul Water Refused Pl	\$ 5,664.70	\$ 15,179.00	\$ 47,693.02	\$ 78,228.99	\$ 120,090.27	\$ 141,940.92	\$ 97,211.41	\$ 53,755.94	\$ 13,173.17	\$ 9,833.00	\$ 8,239.50	\$ 10,393.10	\$ 601,403.0
112	Cul Water Lifeline W/O	\$ 18.45	\$ 17.22	\$ 85.08	\$ 71.58	\$ 128.74	\$ 171.15	\$ 76.50	\$ 28.29	\$ 17.22	\$ -40.04	\$ 56.46	\$ 81.60	\$ 712.0
113	Cul Water Triplex W/O	\$ 14.76	\$ 15.99	\$ 59.99	\$ 17.22	\$ 28.29	\$ 41.82	\$ 39.36	\$ 23.37	\$ 17.22	\$ 14.76	\$ 9.84	\$ 14.76	\$ 297.0
114	Cul Water - Fourplex W/O	\$ 24.60	\$ 22.14	\$ 88.98	\$ 110.16	\$ 125.28	\$ 149.85	\$ 74.25	\$ 50.43	\$ 27.06	\$ 25.83	\$ 23.37	\$ 31.98	\$ 754.0
116	Cul Water Duplex W/O	\$ 709.54	\$ 43.05	\$ 124.98	\$ 31.98	\$ 44.28	\$ 49.20	\$ 36.90	\$ 28.29	\$ 31.98	\$ 47.97	\$ 34.44	\$ 73.80	\$ 1,256.0
119	Cul Water Fiveplex W/O	\$ 25.83	\$ 25.83	\$ 87.22	\$ 20.91	\$ 30.75	\$ 35.67	\$ 41.82	\$ 31.98	\$ 18.45	\$ 61.50	\$ 29.52	\$ 59.04	\$ 469.0
120	Cul Water - Pl not Available	\$ 474.23	\$ 809.14	\$ 5,403.48	\$ 10,600.99	\$ 14,031.74	\$ 19,060.95	\$ 12,912.74	\$ 5,062.67	\$ 926.62	\$ 855.44	\$ -3,216.21	\$ 4,371.71	\$ 71,294.0
121	Cul Water-CMPN Mtr	\$ 55.14	\$ 91.44	\$ 597.05	\$ 504.65	\$ 632.66	\$ 1,370.74	\$ 1,525.67	\$ 265.57	\$ 116.89	\$ 103.80	\$ 48.99	\$ 56.46	\$ 5,369.0
122	Cul Water - Eight Plex With	\$ 126.89	\$ 115.62	\$ 707.36	\$ 138.99	\$ 175.89	\$ 205.41	\$ 166.05	\$ 298.50	\$ 362.34	\$ 233.94	\$ 193.11	\$ 170.97	\$ 2,895.0
124	Cul Water - Heritage Condos	\$ 0.00	\$ 0.00	\$ 1,035.21	\$ 1,568.66	\$ 2,630.09	\$ 2,226.24	\$ 1,428.39	\$ 1,828.30	\$ 35.37	\$ 10.48	\$ 15.72	\$ 13.10	\$ 10,792.0
129	Cul Water - Vn on Green	\$ 40.80	\$ 40.80	\$ 3,578.52	\$ 4,003.52	\$ 6,805.88	\$ 7,086.04	\$ 3,599.52	\$ 3,138.96	\$ 413.44	\$ 82.96	\$ 52.28	\$ 59.08	\$ 28,902.0
130	Cul Water - Zone 5	\$ 2,346.20	\$ 3,986.22	\$ 19,186.48	\$ 26,205.18	\$ 34,283.01	\$ 43,258.43	\$ 25,192.76	\$ 16,722.95	\$ 4,509.32	\$ 3,298.56	\$ 1,769.33	\$ 2,300.87	\$ 183,139.0
131	Cul Water - Heritage Condos 2	\$ 307.85	\$ 347.15	\$ 484.70	\$ 493.87	\$ 677.27	\$ 632.73	\$ 546.27	\$ 645.83	\$ 390.38	\$ 285.58	\$ 326.19	\$ 309.16	\$ 5,447.0
132	Cul Water - Zone 5 5 Plex	\$ 156.40	\$ 176.80	\$ 1,024.32	\$ 1,442.18	\$ 1,919.84	\$ 2,254.16	\$ 1,148.94	\$ 2,118.64	\$ 148.24	\$ 100.64	\$ 111.52	\$ 142.80	\$ 10,744.0
133	Cul Water - Zone 5 6 Plex	\$ 78.88	\$ 104.72	\$ 849.28	\$ 895.36	\$ 1,106.08	\$ 1,236.86	\$ 800.42	\$ 592.36	\$ 76.16	\$ 65.28	\$ 62.56	\$ 82.96	\$ 5,951.0
134	Cul Water - Zone 5 8 Plex	\$ 70.72	\$ 78.88	\$ 393.74	\$ 809.76	\$ 1,099.44	\$ 1,310.24	\$ 598.96	\$ 619.36	\$ 102.00	\$ 54.40	\$ 53.04	\$ 76.16	\$ 5,267.0
135	Cul Water - Zone 5 3 Plex	\$ 23.12	\$ 38.08	\$ 283.16	\$ 236.44	\$ 435.00	\$ 475.80	\$ 345.24	\$ 220.12	\$ 24.48	\$ 29.92	\$ 21.76	\$ 27.20	\$ 2,160.0
136	Cul Water - Zone 5 4 Plex	\$ 73.44	\$ 77.52	\$ 505.06	\$ 391.06	\$ 569.00	\$ 589.90	\$ 387.02	\$ 292.08	\$ 50.32	\$ 88.40	\$ 57.12	\$ 50.32	\$ 3,131.0
137	Cul Water - Zone 5 7 Plex	\$ 32.64	\$ 92.48	\$ 642.32	\$ 576.24	\$ 698.64	\$ 897.20	\$ 382.74	\$ 374.66	\$ 25.84	\$ 31.28	\$ 29.92	\$ 36.72	\$ 3,821.0
138	Cul Water - Zone 5 9 Plex	\$ 34.00	\$ 82.96	\$ 352.80	\$ 542.46	\$ 1,001.82	\$ 1,116.06	\$ 359.76	\$ 363.84	\$ 20.40	\$ 29.92	\$ 31.28	\$ 39.44	\$ 3,975.0
140	Little Valley on So Mt	\$ 369.99	\$ 979.07	\$ 3,678.48	\$ 4,962.00	\$ 5,979.12	\$ 6,329.80	\$ 4,072.10	\$ 3,046.75	\$ 703.20	\$ 684.66	\$ 249.39	\$ 557.32	\$ 31,612.0
150	Draper Peak Condo 12 Plex	\$ 295.20	\$ 281.67	\$ 1,620.10	\$ 264.45	\$ 308.73	\$ 308.73	\$ 291.51	\$ 307.50	\$ 289.05	\$ 306.27	\$ 293.97	\$ 375.15	\$ 4,942.0
602	DWS Cul Water Re 2	\$ 234.93	\$ 677.21	\$ 6,489.75	\$ 11,357.54	\$ 12,548.31	\$ 11,152.42	\$ 9,596.74	\$ 6,323.53	\$ 804.27	\$ 280.14	\$ 163.27	\$ 239.85	\$ 59,888.0
603	DWS Cul Water Re 3	\$ 461.76	\$ 914.07	\$ 6,021.31	\$ 8,761.24	\$ 8,869.33	\$ 9,389.82	\$ 7,350.43	\$ 4,855.40	\$ 1,029.66	\$ 387.87	\$ 275.52	\$ 475.41	\$ 48,792.0
604	DWS Cul Water Re 4	\$ 313.80	\$ 646.50	\$ 4,056.56	\$ 4,886.62	\$ 8,114.27	\$ 7,554.60	\$ 6,638.16	\$ 4,254.11	\$ 1,361.58	\$ 940.83	\$ 416.13	\$ 512.25	\$ 39,698.0
605	DWS Cul Water Re 5	\$ 884.85	\$ 798.90	\$ 7,183.82	\$ 4,845.96	\$ 7,975.51	\$ 7,524.10	\$ 7,609.47	\$ 3,831.18	\$ 1,493.43	\$ 1,487.73	\$ 824.13	\$ 1,195.49	\$ 45,646.0
606	DWS Cul Water Re 6	\$ 610.53	\$ 756.96	\$ 5,972.05	\$ 5,842.30	\$ 7,428.19	\$ 6,808.94	\$ 5,269.45	\$ 2,881.71	\$ 1,127.10	\$ 878.22	\$ 768.45	\$ 938.49	\$ 39,083.0
607	DWS Cul Water Re 7	\$ 511.62	\$ 646.41	\$ 3,157.28	\$ 2,914.37	\$ 3,458.77	\$ 2,762.61	\$ 2,061.66	\$ 2,485.46	\$ 668.79	\$ 545.40	\$ 373.62	\$ 434.40	\$ 20,020.0
608	DWS Cul Water Re 8	\$ 1,526.64	\$ 3,390.54	\$ 3,383.22	\$ 4,151.58	\$ 4,970.48	\$ 4,765.25	\$ 2,689.74	\$ 2,156.73	\$ 4,655.14	\$ 1,345.92	\$ 1,519.68	\$ 2,134.34	\$ 33,636.0
609	DWS Cul Water Re 9	\$ 693.33	\$ 1,340.46	\$ 3,326.82	\$ 2,805.22	\$ 3,415.99	\$ 2,749.40	\$ 2,794.06	\$ 2,157.57	\$ 904.86	\$ 881.37	\$ 898.35	\$ 1,213.38	\$ 23,181.0
610	DWS Cul Water Re 10	\$ 705.36	\$ 1,142.13	\$ 4,349.43	\$ 5,254.84	\$ 6,089.10	\$ 5,642.02	\$ 4,430.24	\$ 2,986.26	\$ 1,371.30	\$ 998.70	\$ 811.77	\$ 1,168.80	\$ 34,950.0
611	DWS Cul Water Re 11	\$ 539.31	\$ 338.04	\$ 666.45	\$ 1,138.35	\$ 657.45	\$ 1,191.15	\$ 710.37	\$ 1,535.58	\$ 338.04	\$ 596.97	\$ 593.19	\$ 669.58	\$ 8,994.0
612	DWS Cul Water Re 12	\$ 309.96	\$ 453.42	\$ 2,095.23	\$ 1,372.74	\$ 1,739.70	\$ 1,554.93	\$ 1,273.83	\$ 970.26	\$ 257.07	\$ 302.58	\$ 328.41	\$ 286.59	\$ 10,945.0
613	DWS Cul Water Re 13	\$ 214.02	\$ 212.79	\$ 893.58	\$ 1,942.11	\$ 3,129.17	\$ 2,376.46	\$ 1,832.49	\$ 1,271.16	\$ 594.87	\$ 266.91	\$ 284.13	\$ 375.15	\$ 13,393.0
615	DWS Cul Water Re 15	\$ 763.53	\$ 365.31	\$ 787.23	\$ 432.96	\$ 619.17	\$ 802.35	\$ 535.05	\$ 450.18	\$ 300.12	\$ 490.77	\$ 534.72	\$ 941.28	\$ 7,023.0
616	DWS Cul Water Re 16	\$ 28.29	\$ 75.03	\$ 1,235.70	\$ 1,935.05	\$ 2,520.39	\$ 1,997.21	\$ 1,844.40	\$ 926.91	\$ 216.48	\$ 99.63	\$ 1,761.52	\$ 641.52	\$ 13,282.0
617	DWS Cul Water Re 17	\$ 0.00	\$ 0.00	\$ 377.34	\$ 1,748.59	\$ 1,844.42	\$ 1,696.79	\$ 1,105.92	\$ 780.84	\$ 50.43	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,604.0
618	DWS Cul Water Re 18	\$ 150.06	\$ 225.09	\$ 1,070.28	\$ 778.41	\$ 963.63	\$ 982.53	\$ 716.40	\$ 819.99	\$ 199.26	\$ 364.08	\$ 321.03	\$ 483.57	\$ 7,074.0
619	DWS Cul Water Re 19	\$ 19.68	\$ 27.06	\$ 586.77	\$ 592.65	\$ 690.93	\$ 938.52	\$ 552.96	\$ 1,494.18	\$ 450.90	\$ 47.97	\$ 34.44	\$ 34.44	\$ 5,471.0
624	DWS Cul Water Re 24	\$ 334.56	\$ 628.92	\$ 3,183.57	\$ 2,323.53	\$ 2,395.17	\$ 3,624.50	\$ 3,160.37	\$ 1,915.11	\$ 447.72	\$ 483.39	\$ 458.79	\$ 796.29	\$ 19,752.0
625	DWS Cul Water Re 25	\$ 0.00	\$ 15.99	\$ 817.77	\$ 2,220.48	\$ 3,587.65	\$ 2,937.56	\$ 1,286.82	\$ 689.58	\$ 78.72	\$ 0.00	\$ 0.00	\$ 0.00	\$ 11,635.0
626	DWS Cul Water Re 26	\$ 485.85	\$ 715.86	\$ 2,002.65	\$ 1,935.27	\$ 3,012.81	\$ 1,059.21	\$ 2,498.85	\$ 1,976.16	\$ 749.07	\$ 467.40	\$ 451.41	\$ 258.30	\$ 15,613.0
627	DWS Cul Water Re 27	\$ 76.26	\$ 44.28	\$ 873.45	\$ 3,103.36	\$ 4,942.26	\$ 3,437.47	\$ 4,305.12	\$ 2,940.19	\$ 468.63	\$ 75.03	\$ 62.73	\$ 40.43	\$ 20,369.0
637	DWS Cul Water Re 37	\$ 413.28	\$ 517.63	\$ 1,373.25	\$ 1,165.05	\$ 1,888.92	\$ 2,737.53	\$ 1,798.20	\$ 1,284.12	\$ 736.77	\$ 849.42	\$ 926.69	\$ 1,131.03	\$ 14,822.0
702	DWS Cul Water Re 2 So Mt	\$ 0.00	\$ 0.00	\$ 130.44	\$ 294.27	\$ 523.89	\$ 555.93	\$ 216.84	\$ 163.39	\$ 35.37	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,920.0
703	DWS Cul Water Re 3 So Mt	\$ 23.58	\$ 19.65	\$ 1,579.34	\$ 1,038.12	\$ 1,257.86	\$ 2,153.98	\$ 3,248.34	\$ 2,358.33	\$ 723.55	\$ 44.54	\$ 15.72	\$ 27.51	\$ 24,889.0
704	DWS Cul Water Re 4 So Mt	\$ 0.00	\$ 0.00	\$ 452.51	\$ 446.71	\$ 1,063.63	\$ 1,383.64	\$ 968.60	\$ 235.40	\$ 10.48	\$ 0.00	\$ 0.00	\$ 0.00	\$ 4,561.0
705	DWS Cul Water Re 5 So Mt	\$ 0.00	\$ 2.62	\$ 1,031.74	\$ 1,476.69	\$ 2,106.81	\$ 4,296.02	\$ 1,265.22	\$ 2,117.49	\$ 66.50	\$ 10.48	\$ 2.62	\$ 1.31	\$ 12,378.0
709	DWS Cul Water Re 9 So Mt	\$ 19.65	\$ 7.86	\$ 504.24	\$ 704.72	\$ 1,256.13	\$ 2,139.90	\$ 781.55	\$ 553.03	\$ 10.48	\$ 19.65	\$ 7.86	\$ 10.48	\$ 6,016.0
720	DWS Cul Water Re 20 So Mt	\$ 0.00	\$ 0.00	\$ 367.86	\$ 731.64	\$ 1,815.14	\$ 1,791.50	\$ 1,403.41	\$ 2,					

**TABLE A.6
2008 MONTHLY CONNECTIONS**

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Avg
101	Cul Water With PI					4,040	4,040	4,015	4,025	3,998	3,986	3,969	3,983	4,007
102	Cul Water - Lifeline With					15	15	15	15	16	11	12	12	14
103	Cul Water - Triplex With					18	18	18	18	18	6	6	6	14
104	Cul Water - Fourplex With					88	88	88	88	88	68	64	64	80
105	Cul Water - Sixplex With					72	72	72	72	72	60	60	60	68
106	Cul Water - Duplex With					14	14	14	14	14	8	8	8	12
107	Community CMPND Meter					50	50	50	50	50	50	50	50	50
108	Cul Water - Boville With					496	496	496	496	496	512	512	528	504
109	Cul Water - Fiveplex With					85	85	85	85	85	75	75	75	81
110	Cul Water 1MTR/2Homes					2	2	2	2	2	2	2	2	2
111	Cul Water Refused PI					1,049	1,052	1,058	1,061	1,060	1,067	1,062	1,061	1,059
112	Cul Water lifeline W/O					0	0	0	0	0	5	5	5	2
113	Cul Water Triplex W/O					0	0	0	0	0	3	3	3	1
114	Cul Water - Fourplex W/O					0	0	0	0	0	4	4	4	2
116	Cul Water Duplex W/O					0	0	0	0	0	6	6	6	2
119	Cul Water Fiveplex W/O					0	0	0	0	0	5	5	5	2
120	Cul Water - PI not Available					64	62	63	63	63	61	61	61	62
121	Cul Water-CMPN Mtr					7	7	7	7	6	7	5	7	7
122	Cul Water - Eight Plex With					40	40	40	40	40	40	40	40	40
124	Cul Water - Heritage Condos					47	47	47	47	47	47	47	47	47
129	Cul Water - Vil. on Green					24	24	24	24	24	24	24	24	24
130	Cul Water - Zone 5					309	308	307	303	310	299	297	296	304
131	Cul Water - Heritage Condos 2					47	47	47	47	47	47	47	47	47
132	Cul Water - Zone 5 5 Plex					25	25	25	25	25	25	25	25	25
133	Cul Water - Zone 5 6 Plex					18	18	18	18	18	18	18	18	18
134	Cul Water - Zone 5 8 Plex					16	16	16	16	16	16	16	16	16
135	Cul Water - Zone 5 3 Plex					3	3	3	3	3	3	3	3	3
136	Cul Water - Zone 5 4 Plex					8	8	8	8	8	8	8	8	8
137	Cul Water - Zone 5 7 Plex					7	7	7	7	7	7	7	7	7
138	Cul Water - Zone 5 9 Plex					18	18	18	18	18	18	18	18	18
140	Little Valley on So Mtn					88	90	92	89	90	86	83	84	88
150	Draper Peak Condo 12 Plex					96	96	96	96	96	48	96	96	90
602	DWS Cul Water Re 2					74	76	74	74	74	36	72	72	69
603	DWS Cul Water Re 3					78	78	78	78	78	26	78	78	72
604	DWS Cul Water Re 4					52	52	52	52	52	13	52	52	47
605	DWS Cul Water Re 5					85	85	85	85	85	17	85	85	77
606	DWS Cul Water Re 6					84	84	84	90	84	14	84	84	76
607	DWS Cul Water Re 7					42	42	42	42	42	6	42	42	38
608	DWS Cul Water Re 8					64	64	64	64	64	8	64	64	57
609	DWS Cul Water Re 9					54	54	54	54	54	6	54	54	48
610	DWS Cul Water Re 10					60	60	60	60	60	6	80	60	56
611	DWS Cul Water Re 11					22	22	22	22	22	2	22	22	20
612	DWS Cul Water Re 12					36	36	36	36	36	3	36	36	32
613	DWS Cul Water Re 13					26	26	26	26	26	2	26	26	23
615	DWS Cul Water Re 15					45	45	45	45	45	3	45	45	40
616	DWS Cul Water Re 16					16	16	16	16	16	1	16	16	14
617	DWS Cul Water Re 17					17	17	17	17	17	1	17	17	15
618	DWS Cul Water Re 18					18	18	18	18	18	1	18	18	16
619	DWS Cul Water Re 19					19	19	19	19	19	1	19	19	17
624	DWS Cul Water Re 24					48	48	48	48	48	2	48	48	42
625	DWS Cul Water Re 25					25	25	25	25	25	1	25	25	22
626	DWS Cul Water Re 26					52	52	52	52	52	2	52	52	46
627	DWS Cul Water Re 27					27	27	27	27	27	1	27	27	24
637	DWS Cul Water Re 37					37	37	37	37	37	1	37	37	33
702	DWS Cul Water Re 2 So Mt					2	2	2	2	2	1	2	2	2
703	DWS Cul Water Re 3 So Mt					15	15	15	15	15	5	15	15	14
704	DWS Cul Water Re 4 So Mt					8	8	8	8	8	2	8	8	7
705	DWS Cul Water Re 5 So Mt					10	10	10	10	10	2	10	10	9
709	DWS Cul Water Re 9 So Mt					9	1	9	9	9	1	9	9	7
720	DWS Cul Water Re 20 So Mt					20	20	20	20	20	1	20	20	18
745	DWS Cul Water Re 45 So Mt					45	45	45	45	45	1	45	45	40
748	DWS Cul Water Re 48 So Mt					48	48	48	48	48	1	48	48	42
1104	Cul Water - Cottage Fourplex					12	12	12	12	12	5	12	12	11
1105	Cul Water - Cottage Sixplex					30	30	30	30	30	2	30	30	27
1106	Cul Water - Cottage Sevenplex					14	14	14	14	14	1	14	14	12
1107	Cul Water - Cottage Eightplex					8	8	8	8	8	1	8	8	7
1108	Cul Water - Cottage nineplex					9	9	9	9	9	1	9	9	8
1701	Cul Water - South Mountain					903	906	904	904	898	899	895	896	901
1702	Cul Water - South Mountain					0	0	0	0	0	0	0	0	0
4101	Cul Water - Cottage/Rate 101					3	3	3	3	59	3	3	3	10
SUM:		0	0	0	0	8,863	8,862	8,849	8,861	8,885	7,701	8,765	8,777	8,695

TABLE A.7
2008 MONTHLY WATER USAGE (1,000 GALLONS)

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
101	Cul Water With PI					124,168	128,315	81,103	63,052	31,022	219,136	24,738	32,564	704,098
102	Cul Water - Lifeline With					118	115	99	160	70	44	51	68	725
103	Cul Water - Triplex With					176	186	135	75	47	17	16	22	674
104	Cul Water - Fourplex With					1,316	1,164	998	508	918	771	284	351	6,310
105	Cul Water - Sixplex With					516	471	398	273	213	151	135	175	2,332
106	Cul Water - Duplex With					74	94	81	75	64	32	31	42	493
107	Community CMPND Meter					251	478	0	186	195	199	128	197	1,634
108	Cul Water - Boville With					1,597	1,360	1,740	1,673	1,721	1,694	1,419	1,871	13,075
109	Cul Water - Fiveplex With					1,325	1,026	751	500	375	403	333	456	5,169
110	Cul Water 1MTR/2Homes					3	2	3	3	3	3	1	1	19
111	Cul Water Refused PI					63,021	67,251	34,278	26,677	8,360	7,843	7,337	7,986	222,753
112	Cul Water lifeline W/O					0	0	0	0	0	13	10	16	39
113	Cul Water Triplex W/O					0	0	0	0	0	14	13	14	41
114	Cul Water - Fourplex W/O					0	0	0	0	0	16	14	24	54
116	Cul Water Duplex W/O					0	0	0	0	0	24	28	242	294
119	Cul Water Fiveplex W/O					0	0	0	0	15	16	16	20	67
120	Cul Water - PI not Available					6,283	6,019	3,469	2,170	394	408	341	420	19,504
121	Cul Water-CMPN Mtr					781	605	932	370	249	155	34	46	3,172
122	Cul Water - Eight Plex With					164	158	167	109	108	110	96	134	1,046
124	Cul Water - Heritage Condos					1,272	1,404	982	785	11	6	5	8	4,473
129	Cul Water - Vil. on Green					3,132	3,307	2,210	1,993	29	28	17	33	10,749
130	Cul Water - Zone 5					20,337	19,403	11,584	7,226	2,087	2,016	1,186	1,526	65,365
131	Cul Water - Heritage Condos 2					444	490	405	400	260	219	204	249	2,671
132	Cul Water - Zone 5 5 Plex					1,216	1,459	603	410	100	75	83	111	4,057
133	Cul Water - Zone 5 6 Plex					609	738	321	236	70	71	54	59	2,158
134	Cul Water - Zone 5 8 Plex					1,055	900	415	236	43	43	36	45	2,773
135	Cul Water - Zone 5 3 Plex					141	192	84	76	34	16	30	0	573
136	Cul Water - Zone 5 4 Plex					368	265	139	145	98	39	35	47	1,136
137	Cul Water - Zone 5 7 Plex					290	306	132	127	24	22	24	31	956
138	Cul Water - Zone 5 9 Plex					328	431	151	144	25	21	20	26	1,146
140	Little Valley on So Mtn					3,543	3,742	2,034	902	330	245	221	273	11,290
150	Draper Peak Condo 12 Plex					415	316	336	281	269	299	263	319	2,498
602	DWS Cul Water Re 2					5,298	6,225	4,083	2,530	662	310	262	269	19,639
603	DWS Cul Water Re 3					5,430	4,997	3,312	2,437	735	412	326	408	18,057
604	DWS Cul Water Re 4					3,534	3,593	2,137	1,439	383	279	236	293	11,894
605	DWS Cul Water Re 5					4,630	3,956	2,847	2,265	667	653	731	1,131	16,880
606	DWS Cul Water Re 6					3,670	3,633	2,461	2,554	1,343	788	750	723	15,922
607	DWS Cul Water Re 7					4,628	2,110	1,818	2,012	461	363	301	352	12,045
608	DWS Cul Water Re 8					2,687	2,266	1,844	1,469	1,048	988	953	1,068	12,323
609	DWS Cul Water Re 9					2,280	2,924	2,284	1,591	652	590	500	665	11,486
610	DWS Cul Water Re 10					3,557	2,924	2,120	1,729	709	681	543	628	12,891
611	DWS Cul Water Re 11					539	770	572	1,073	336	310	530	406	4,536
612	DWS Cul Water Re 12					1,043	1,120	850	644	367	296	298	293	4,911
613	DWS Cul Water Re 13					1,435	1,269	742	544	452	194	211	234	5,081
615	DWS Cul Water Re 15					1,385	1,134	984	869	890	1,240	813	1,309	8,624
616	DWS Cul Water Re 16					1,241	889	729	820	65	44	30	25	3,843
617	DWS Cul Water Re 17					714	642	488	605	0	0	306	0	2,755
618	DWS Cul Water Re 18					577	564	545	586	297	241	221	210	3,241
619	DWS Cul Water Re 19					340	464	536	197	28	20	16	19	1,620
624	DWS Cul Water Re 24					2,986	899	1,476	337	253	361	308	399	7,019
625	DWS Cul Water Re 25					1,470	1,634	1,481	192	0	0	0	0	4,777
626	DWS Cul Water Re 26					1,839	1,990	1,624	1,086	520	392	211	243	7,905
627	DWS Cul Water Re 27					2,239	2,349	1,734	733	50	44	37	23	7,209
637	DWS Cul Water Re 37					694	710	353	188	166	196	127	162	2,596
702	DWS Cul Water Re 2 So Mt					191	213	91	26	0	0	36	0	557
703	DWS Cul Water Re 3 So Mt					400	940	453	159	18	12	16	17	2,015
704	DWS Cul Water Re 4 So Mt					745	595	190	128	0	0	72	0	1,730
705	DWS Cul Water Re 5 So Mt					1,067	1,169	386	342	19	6	90	0	3,079
709	DWS Cul Water Re 9 So Mt					881	1,063	352	220	7	6	5	7	2,541
720	DWS Cul Water Re 20 So Mt					826	926	780	1,064	55	0	360	0	4,011
745	DWS Cul Water Re 45 So Mt					3,054	3,048	2,138	1,181	0	0	810	0	10,231
748	DWS Cul Water Re 48 So Mt					2,469	2,375	1,085	930	210	197	148	151	7,565
1104	Cul Water - Cottage Fourplex					45	372	310	193	52	53	40	60	1,125
1105	Cul Water - Cottage Sixplex					1,159	1,524	650	462	132	111	77	104	4,219
1106	Cul Water - Cottage Sevenplex					483	585	333	208	29	28	25	34	1,725
1107	Cul Water - Cottage Eightplex					267	300	151	118	26	17	14	17	910
1108	Cul Water - Cottage nineplex					371	440	324	200	33	35	23	37	1,463
1701	Cul Water - South Mountain					48,033	49,039	32,980	20,704	5,861	6,621	3,902	5,260	172,400
1702	Cul Water - South Mountain					0	0	0	0	0	0	0	0	0
4101	Cul Water - Cottage/Rate 101					390	394	183	147	39	28	24	32	1,237
SUM:		0	0	0	0	345,540	350,242	218,976	160,774	63,699	249,665	50,555	61,955	1,501,406

TABLE A.8
2008 MONTHLY INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
101	Cul Water With PI					\$ 309,389.91	\$ 319,025.55	\$ 207,316.27	\$ 171,404.14	\$ 113,495.97	\$ 110,480.48	\$ 104,028.17	\$ 79,197.22	\$ 1,414,338
102	Cul Water - Lifeline With					\$ 351.96	\$ 335.19	\$ 295.71	\$ 424.88	\$ 268.08	\$ 186.12	\$ 206.73	\$ 227.64	\$ 2,296
103	Cul Water - Triplex With					\$ 508.20	\$ 540.30	\$ 438.41	\$ 356.25	\$ 321.81	\$ 109.91	\$ 107.68	\$ 115.06	\$ 2,497
104	Cul Water - Fourplex With					\$ 3,595.08	\$ 3,236.92	\$ 2,935.00	\$ 1,903.26	\$ 3,471.34	\$ 2,531.21	\$ 1,267.26	\$ 1,358.91	\$ 20,299
105	Cul Water - Sixplex With					\$ 1,754.82	\$ 1,663.77	\$ 1,545.60	\$ 1,333.11	\$ 1,257.99	\$ 1,015.73	\$ 996.05	\$ 1,045.25	\$ 10,612
106	Cul Water - Duplex With					\$ 308.02	\$ 334.60	\$ 316.63	\$ 309.25	\$ 295.72	\$ 163.36	\$ 162.13	\$ 175.66	\$ 2,065
107	Community CMPND Meter					\$ 1,054.73	\$ 1,333.94	\$ 746.00	\$ 974.78	\$ 985.85	\$ 990.77	\$ 903.44	\$ 988.31	\$ 7,978
108	Cul Water - Boville With					\$ 8,567.31	\$ 8,275.80	\$ 8,743.20	\$ 8,660.79	\$ 8,719.83	\$ 8,899.62	\$ 8,561.37	\$ 9,114.11	\$ 69,542
109	Cul Water - Fiveplex With					\$ 3,339.65	\$ 2,667.88	\$ 2,218.67	\$ 1,819.52	\$ 1,651.25	\$ 1,545.69	\$ 1,465.53	\$ 1,626.06	\$ 16,334
110	Cul Water 1MTR/2Homes					\$ 39.69	\$ 38.46	\$ 39.69	\$ 39.69	\$ 39.69	\$ 39.69	\$ 37.23	\$ 37.23	\$ 311
111	Cul Water Refused PI					\$ 140,352.18	\$ 150,943.16	\$ 74,450.52	\$ 60,180.31	\$ 28,122.43	\$ 26,917.18	\$ 29,968.23	\$ 28,960.36	\$ 539,894
112	Cul Water Lifeline W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 63.99	\$ 60.30	\$ 67.68	\$ 192
113	Cul Water Triplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 61.22	\$ 59.99	\$ 61.22	\$ 182
114	Cul Water - Fourplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 76.68	\$ 74.22	\$ 86.52	\$ 237
116	Cul Water Duplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 122.52	\$ 127.44	\$ -29.55	\$ 220
119	Cul Water Fiveplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 89.68	\$ 89.68	\$ 94.60	\$ 274
120	Cul Water - PI not Available					\$ 16,387.67	\$ 15,412.43	\$ 8,332.93	\$ 5,048.98	\$ 1,621.49	\$ 1,623.66	\$ 1,523.27	\$ 1,638.36	\$ 51,589
121	Cul Water-CMPN Mtr					\$ 1,406.23	\$ 393.54	\$ 1,873.29	\$ 522.24	\$ 350.01	\$ 178.15	\$ 46.44	\$ 64.50	\$ 4,834
122	Cul Water - Eight Plex With					\$ 746.72	\$ 739.34	\$ 750.41	\$ 679.07	\$ 677.84	\$ 680.30	\$ 663.08	\$ 709.82	\$ 5,647
124	Cul Water - Heritage Condos					\$ 2,949.68	\$ 3,209.72	\$ 2,357.20	\$ 1,969.11	\$ 799.41	\$ 792.86	\$ 791.55	\$ 795.48	\$ 13,665
129	Cul Water - VII. on Green					\$ 7,222.04	\$ 7,698.04	\$ 5,162.20	\$ 4,723.86	\$ 1,331.44	\$ 1,330.08	\$ 1,315.12	\$ 1,336.88	\$ 30,120
130	Cul Water - Zone 5					\$ 51,199.53	\$ 48,470.96	\$ 27,704.68	\$ 17,894.56	\$ 8,543.93	\$ 7,949.32	\$ 6,778.21	\$ 7,328.88	\$ 175,870
131	Cul Water - Heritage Condos 2					\$ 581.64	\$ 641.90	\$ 530.55	\$ 524.00	\$ 340.60	\$ 286.89	\$ 267.24	\$ 326.19	\$ 3,499
132	Cul Water - Zone 5 5 Plex					\$ 2,926.32	\$ 3,543.18	\$ 1,389.86	\$ 1,000.00	\$ 486.00	\$ 452.00	\$ 462.88	\$ 500.96	\$ 10,761
133	Cul Water - Zone 5 6 Plex					\$ 1,371.24	\$ 1,711.62	\$ 772.68	\$ 603.62	\$ 344.20	\$ 345.56	\$ 322.44	\$ 329.24	\$ 5,801
134	Cul Water - Zone 5 8 Plex					\$ 3,176.12	\$ 2,587.80	\$ 1,069.92	\$ 629.38	\$ 276.48	\$ 276.48	\$ 266.96	\$ 279.20	\$ 8,562
135	Cul Water - Zone 5 3 Plex					\$ 323.96	\$ 462.68	\$ 189.92	\$ 173.76	\$ 90.24	\$ 65.76	\$ 84.80	\$ 44.00	\$ 1,435
136	Cul Water - Zone 5 4 Plex					\$ 855.36	\$ 641.00	\$ 335.38	\$ 347.50	\$ 256.52	\$ 167.04	\$ 161.60	\$ 177.92	\$ 2,942
137	Cul Water - Zone 5 7 Plex					\$ 677.68	\$ 721.20	\$ 375.12	\$ 305.02	\$ 128.64	\$ 125.92	\$ 128.64	\$ 138.16	\$ 2,600
138	Cul Water - Zone 5 9 Plex					\$ 813.50	\$ 1,064.94	\$ 479.06	\$ 464.26	\$ 278.00	\$ 272.56	\$ 271.20	\$ 279.36	\$ 3,923
140	Little Valley on So Mtn					\$ 10,153.41	\$ 11,340.54	\$ 5,925.64	\$ 3,086.77	\$ 2,022.67	\$ 1,728.33	\$ 1,689.99	\$ 1,830.40	\$ 37,776
150	Draper Peak Condo 12 Plex					\$ 1,855.87	\$ 1,676.68	\$ 1,701.28	\$ 1,633.63	\$ 1,618.87	\$ 1,655.77	\$ 1,611.49	\$ 1,680.37	\$ 13,434
602	DWS Cul Water Re 2					\$ 13,554.80	\$ 15,597.85	\$ 9,258.79	\$ 5,795.02	\$ 2,213.64	\$ 1,696.44	\$ 1,622.88	\$ 1,637.43	\$ 51,377
603	DWS Cul Water Re 3					\$ 11,853.96	\$ 11,068.91	\$ 7,163.34	\$ 5,331.41	\$ 2,443.99	\$ 1,958.28	\$ 1,897.96	\$ 1,962.60	\$ 43,680
604	DWS Cul Water Re 4					\$ 7,705.90	\$ 7,885.31	\$ 4,458.43	\$ 3,049.17	\$ 1,409.07	\$ 1,289.07	\$ 1,234.20	\$ 1,329.39	\$ 28,361
605	DWS Cul Water Re 5					\$ 10,020.50	\$ 8,424.24	\$ 6,021.81	\$ 5,021.49	\$ 2,394.63	\$ 2,400.51	\$ 2,564.43	\$ 3,271.19	\$ 40,119
606	DWS Cul Water Re 6					\$ 8,170.72	\$ 7,925.99	\$ 5,518.55	\$ 5,879.66	\$ 3,574.45	\$ 2,575.62	\$ 2,525.58	\$ 2,487.09	\$ 36,588
607	DWS Cul Water Re 7					\$ 12,270.16	\$ 4,361.14	\$ 3,739.26	\$ 4,279.52	\$ 1,292.37	\$ 1,232.19	\$ 1,135.47	\$ 1,220.64	\$ 29,531
608	DWS Cul Water Re 8					\$ 5,834.79	\$ 4,805.80	\$ 3,985.74	\$ 3,285.57	\$ 2,686.56	\$ 2,606.16	\$ 2,567.73	\$ 2,756.04	\$ 28,528
609	DWS Cul Water Re 9					\$ 5,181.08	\$ 6,965.46	\$ 5,072.88	\$ 3,634.70	\$ 1,825.44	\$ 1,732.02	\$ 1,600.86	\$ 1,844.07	\$ 27,857
610	DWS Cul Water Re 10					\$ 7,658.33	\$ 6,231.66	\$ 4,374.00	\$ 3,635.01	\$ 2,036.55	\$ 2,001.45	\$ 1,771.65	\$ 1,896.66	\$ 29,605
611	DWS Cul Water Re 11					\$ 1,283.37	\$ 1,179.55	\$ 1,290.96	\$ 2,162.61	\$ 899.04	\$ 851.22	\$ 1,267.02	\$ 1,032.66	\$ 10,580
612	DWS Cul Water Re 12					\$ 2,208.75	\$ 2,358.90	\$ 1,873.68	\$ 1,487.64	\$ 1,007.99	\$ 1,012.08	\$ 1,014.54	\$ 1,008.39	\$ 11,972
613	DWS Cul Water Re 13					\$ 3,046.27	\$ 2,646.43	\$ 1,561.50	\$ 1,199.16	\$ 1,082.70	\$ 706.62	\$ 727.53	\$ 755.82	\$ 11,726
615	DWS Cul Water Re 15					\$ 3,372.93	\$ 2,722.84	\$ 2,383.32	\$ 2,147.49	\$ 2,171.34	\$ 2,603.16	\$ 2,153.19	\$ 2,943.97	\$ 20,498
616	DWS Cul Water Re 16					\$ 2,673.71	\$ 1,778.13	\$ 1,475.73	\$ 1,647.72	\$ 367.95	\$ 342.12	\$ 324.90	\$ 318.75	\$ 8,929
617	DWS Cul Water Re 17					\$ 1,453.50	\$ 1,317.42	\$ 1,026.36	\$ 1,247.49	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 6,269
618	DWS Cul Water Re 18					\$ 1,200.69	\$ 1,176.12	\$ 1,140.21	\$ 1,217.70	\$ 689.31	\$ 620.43	\$ 595.83	\$ 582.30	\$ 7,223
619	DWS Cul Water Re 19					\$ 760.20	\$ 993.24	\$ 1,129.32	\$ 584.31	\$ 376.44	\$ 366.60	\$ 361.68	\$ 365.37	\$ 4,937
624	DWS Cul Water Re 24					\$ 6,684.90	\$ 2,012.01	\$ 3,083.40	\$ 1,278.51	\$ 1,175.19	\$ 1,308.03	\$ 1,242.84	\$ 1,354.77	\$ 18,140
625	DWS Cul Water Re 25					\$ 2,962.80	\$ 3,387.56	\$ 2,991.29	\$ 686.16	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 11,828
626	DWS Cul Water Re 26					\$ 3,793.95	\$ 4,079.34	\$ 3,387.60	\$ 2,370.78	\$ 1,575.60	\$ 1,418.16	\$ 1,195.53	\$ 1,234.89	\$ 19,056
627	DWS Cul Water Re 27					\$ 4,886.95	\$ 5,171.85	\$ 3,579.00	\$ 1,550.61	\$ 547.50	\$ 540.15	\$ 531.51	\$ 514.29	\$ 17,322
637	DWS Cul Water Re 37					\$ 1,538.10	\$ 1,568.34	\$ 1,100.19	\$ 897.24	\$ 870.18	\$ 907.08	\$ 822.21	\$ 865.26	\$ 8,586
702	DWS Cul Water Re 2 So Mt					\$ 442.41	\$ 501.15	\$ 191.51	\$ 70.06	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 1,345
703	DWS Cul Water Re 3 So Mt					\$ 1,030.82	\$ 2,468.84	\$ 1,019.85	\$ 486.87	\$ 293.52	\$ 285.72	\$ 290.96	\$ 292.27	\$ 6,169
704	DWS Cul Water Re 4 So Mt					\$ 1,758.11	\$ 1,366.71	\$ 464.18	\$ 311.68	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 4,477
705	DWS Cul Water Re 5 So Mt					\$ 2,511.09	\$ 2,783.43	\$ 821.62	\$ 734.94	\$ 204.89	\$ 187.86	\$ 180.00	\$ 180.00	\$ 7,604
709	DWS Cul Water Re 9 So Mt					\$ 2,048.25	\$ 2,534.19	\$ 748.52	\$ 488.48	\$ 171.17	\$ 169.86	\$ 168.55	\$ 171.17	\$ 6,500
720	DWS Cul Water Re 20 So Mt					\$ 1,749.62	\$ 1,946.62	\$ 1,659.00	\$ 2,218.48	\$ 432.05	\$ 360.00	\$ 360.00	\$ 360.00	\$ 9,086
745	DWS Cul Water Re 45 So Mt					\$ 6,634.08	\$ 6,618.06	\$ 4,487.26	\$ 2,601.97	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 23,581
748	DWS Cul Water Re 48 So Mt					\$ 5,157.69	\$ 4,972.51	\$ 2,431.21	\$ 2,125.86	\$ 1,139.10	\$ 1,122.07	\$ 1,057.88	\$ 1,061.81	\$ 19,068
1104	Cul Water - Cottage Fourplex					\$ 226.35	\$ 815.34	\$ 689.58	\$ 477.03	\$ 234.96	\$ 236.19	\$ 220.20	\$ 244.80	\$ 3,144
1105	Cul Water - Cottage Sixplex					\$ 2,431.27	\$ 3,107.26	\$ 1,471.24	\$ 1,131.76	\$ 577.36	\$ 551.53	\$ 509.71	\$ 542.92	\$ 10,323
1106	Cul Water - Cottage Sevenplex					\$ 1,046.79	\$ 1,239.57	\$ 764.61	\$ 530.34	\$ 227.67	\$ 226.44	\$ 222.75	\$ 233.82	\$ 4,492
1107	Cul Water - Cottage Eightplex					\$ 437.41	\$ 478.00	\$ 294.73	\$ 254.14	\$ 109,057.81	\$ 129.91	\$ 126.22	\$ 129.91	\$ 110,908
1108	Cul Water - Cottage nineplex					\$ 763.79	\$ 894.20	\$ 674.96	\$ 440.60	\$ 162.59	\$ 165.05	\$ 150.29	\$ 167.51	\$ 3,419
1701	Cul Water - South Mountain					\$ 106,289.85	\$ 103,032.67	\$ 74,172.67	\$ 49,158.62	\$ 8,000.87	\$ 24,811.86	\$ 21,183.65	\$ 23,137.82	\$ 409,788
1702	Cul Water - South Mountain					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0
4101	Cul Water - Cottage/Rate 101					\$ 1,254.62	\$ 1,271.64	\$ 503.91	\$ 378.87	\$ 113.19	\$ 91.08	\$ 83.52	\$ 97.98	\$ 3,795
SUM:		\$ 0	\$ 0	\$ 0	\$ 0	\$ 823,807	\$ 827,013	\$ 52						

TABLE A.9
2008 MONTHLY BASE INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
101	Cul Water With PI					\$ 71,881.39	\$ 71,691.18	\$ 71,262.09	\$ 71,310.12	\$ 70,803.03	\$ 70,763.05	\$ 70,723.18	\$ 70,626.09	\$ 569,060
102	Cul Water - Lifeline With					\$ 168.00	\$ 168.00	\$ 168.00	\$ 168.00	\$ 168.00	\$ 132.00	\$ 144.00	\$ 144.00	\$ 1,272
103	Cul Water - Triplex With					\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00	\$ 264.00	\$ 88.00	\$ 88.00	\$ 88.00	\$ 1,584
104	Cul Water - Fourplex With					\$ 1,254.00	\$ 1,254.00	\$ 1,254.00	\$ 1,254.00	\$ 1,254.00	\$ 969.00	\$ 912.00	\$ 912.00	\$ 9,063
105	Cul Water - Sixplex With					\$ 996.00	\$ 996.00	\$ 996.00	\$ 996.00	\$ 996.00	\$ 830.00	\$ 830.00	\$ 830.00	\$ 7,470
106	Cul Water - Duplex With					\$ 217.00	\$ 217.00	\$ 217.00	\$ 217.00	\$ 217.00	\$ 124.00	\$ 124.00	\$ 124.00	\$ 1,457
107	Community CMPND Meter					\$ 746.00	\$ 746.00	\$ 746.00	\$ 746.00	\$ 746.00	\$ 746.00	\$ 746.00	\$ 746.00	\$ 5,968
108	Cul Water - Boville With					\$ 6,603.00	\$ 6,603.00	\$ 6,603.00	\$ 6,603.00	\$ 6,603.00	\$ 6,816.00	\$ 6,816.00	\$ 6,816.00	\$ 53,463
109	Cul Water - Fiveplex With					\$ 1,190.00	\$ 1,190.00	\$ 1,190.00	\$ 1,190.00	\$ 1,190.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 9,100
110	Cul Water 1MTR/2Homes					\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 288
111	Cul Water Refused PI					\$ 18,655.31	\$ 18,041.88	\$ 18,782.85	\$ 18,803.93	\$ 18,842.64	\$ 18,927.19	\$ 18,896.90	\$ 18,859.02	\$ 149,810
112	Cul Water lifeline W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 48.00	\$ 48.00	\$ 48.00	\$ 144
113	Cul Water Triplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 132
114	Cul Water - Fourplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 57.00	\$ 57.00	\$ 57.00	\$ 171
116	Cul Water Duplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 93.00	\$ 93.00	\$ 93.00	\$ 279
119	Cul Water Fiveplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 210
120	Cul Water - PI not Available					\$ 1,073.61	\$ 1,062.00	\$ 1,066.20	\$ 1,064.90	\$ 1,062.00	\$ 1,044.00	\$ 1,044.00	\$ 1,044.00	\$ 8,461
121	Cul Water-CMPN Mtr					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0
122	Cul Water - Eight Plex With					\$ 545.00	\$ 545.00	\$ 545.00	\$ 545.00	\$ 545.00	\$ 545.00	\$ 545.00	\$ 545.00	\$ 4,360
124	Cul Water - Heritage Condos					\$ 824.00	\$ 824.00	\$ 824.00	\$ 824.00	\$ 799.41	\$ 792.86	\$ 791.55	\$ 795.48	\$ 6,475
129	Cul Water - VII. on Green					\$ 1,292.00	\$ 1,292.00	\$ 1,292.00	\$ 1,292.00	\$ 1,292.00	\$ 1,292.00	\$ 1,292.00	\$ 1,292.00	\$ 10,336
130	Cul Water - Zone 5					\$ 5,478.38	\$ 5,451.67	\$ 5,410.20	\$ 5,333.04	\$ 5,252.80	\$ 5,167.17	\$ 5,185.92	\$ 5,178.59	\$ 42,458
131	Cul Water - Heritage Condos 2					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0
132	Cul Water - Zone 5 5 Plex					\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00	\$ 2,800
133	Cul Water - Zone 5 6 Plex					\$ 249.00	\$ 249.00	\$ 249.00	\$ 249.00	\$ 249.00	\$ 249.00	\$ 249.00	\$ 249.00	\$ 1,992
134	Cul Water - Zone 5 8 Plex					\$ 218.00	\$ 218.00	\$ 218.00	\$ 218.00	\$ 218.00	\$ 218.00	\$ 218.00	\$ 218.00	\$ 1,744
135	Cul Water - Zone 5 3 Plex					\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 352
136	Cul Water - Zone 5 4 Plex					\$ 114.00	\$ 114.00	\$ 114.00	\$ 114.00	\$ 114.00	\$ 114.00	\$ 114.00	\$ 114.00	\$ 912
137	Cul Water - Zone 5 7 Plex					\$ 96.00	\$ 96.00	\$ 96.00	\$ 96.00	\$ 96.00	\$ 96.00	\$ 96.00	\$ 96.00	\$ 768
138	Cul Water - Zone 5 9 Plex					\$ 244.00	\$ 244.00	\$ 244.00	\$ 244.00	\$ 244.00	\$ 244.00	\$ 244.00	\$ 244.00	\$ 1,952
140	Little Valley on So Mtn					\$ 1,512.00	\$ 1,530.58	\$ 1,551.40	\$ 1,433.03	\$ 1,404.93	\$ 1,375.96	\$ 1,371.39	\$ 1,414.45	\$ 11,594
150	Draper Peak Condo 12 Plex					\$ 1,288.00	\$ 1,288.00	\$ 1,288.00	\$ 1,288.00	\$ 1,288.00	\$ 1,288.00	\$ 1,288.00	\$ 1,288.00	\$ 10,304
602	DWS Cul Water Re 2					\$ 1,332.00	\$ 1,357.55	\$ 1,332.00	\$ 1,332.00	\$ 1,329.72	\$ 1,296.00	\$ 1,296.00	\$ 1,296.00	\$ 10,571
603	DWS Cul Water Re 3					\$ 1,404.00	\$ 1,404.00	\$ 1,404.00	\$ 1,404.00	\$ 1,404.00	\$ 1,404.00	\$ 1,404.00	\$ 1,404.00	\$ 11,232
604	DWS Cul Water Re 4					\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 7,488
605	DWS Cul Water Re 5					\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 1,530.00	\$ 12,240
606	DWS Cul Water Re 6					\$ 1,512.00	\$ 1,512.00	\$ 1,512.00	\$ 1,522.45	\$ 1,512.00	\$ 1,512.00	\$ 1,512.00	\$ 1,512.00	\$ 12,106
607	DWS Cul Water Re 7					\$ 756.00	\$ 756.00	\$ 756.00	\$ 756.00	\$ 693.00	\$ 756.00	\$ 756.00	\$ 756.00	\$ 5,985
608	DWS Cul Water Re 8					\$ 1,152.00	\$ 1,152.00	\$ 1,152.00	\$ 1,152.00	\$ 1,152.00	\$ 1,152.00	\$ 1,152.00	\$ 1,152.00	\$ 9,216
609	DWS Cul Water Re 9					\$ 972.00	\$ 972.00	\$ 972.00	\$ 972.00	\$ 972.00	\$ 972.00	\$ 972.00	\$ 972.00	\$ 7,776
610	DWS Cul Water Re 10					\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 8,640
611	DWS Cul Water Re 11					\$ 396.00	\$ 396.00	\$ 396.00	\$ 396.00	\$ 396.00	\$ 396.00	\$ 396.00	\$ 396.00	\$ 3,168
612	DWS Cul Water Re 12					\$ 648.00	\$ 648.00	\$ 648.00	\$ 648.00	\$ 548.00	\$ 648.00	\$ 648.00	\$ 648.00	\$ 5,084
613	DWS Cul Water Re 13					\$ 468.00	\$ 468.00	\$ 468.00	\$ 468.00	\$ 468.00	\$ 468.00	\$ 468.00	\$ 468.00	\$ 3,744
615	DWS Cul Water Re 15					\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 6,480
616	DWS Cul Water Re 16					\$ 288.00	\$ 288.00	\$ 288.00	\$ 288.00	\$ 288.00	\$ 288.00	\$ 288.00	\$ 288.00	\$ 2,304
617	DWS Cul Water Re 17					\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 306.00	\$ 2,448
618	DWS Cul Water Re 18					\$ 324.00	\$ 324.00	\$ 324.00	\$ 324.00	\$ 324.00	\$ 324.00	\$ 324.00	\$ 324.00	\$ 2,592
619	DWS Cul Water Re 19					\$ 342.00	\$ 342.00	\$ 342.00	\$ 342.00	\$ 342.00	\$ 342.00	\$ 342.00	\$ 342.00	\$ 2,736
624	DWS Cul Water Re 24					\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 6,912
625	DWS Cul Water Re 25					\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 3,600
626	DWS Cul Water Re 26					\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 936.00	\$ 7,488
627	DWS Cul Water Re 27					\$ 486.00	\$ 486.00	\$ 486.00	\$ 486.00	\$ 486.00	\$ 486.00	\$ 486.00	\$ 486.00	\$ 3,888
637	DWS Cul Water Re 37					\$ 666.00	\$ 666.00	\$ 666.00	\$ 666.00	\$ 666.00	\$ 666.00	\$ 666.00	\$ 666.00	\$ 5,328
702	DWS Cul Water Re 2 So Mt					\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 36.00	\$ 288
703	DWS Cul Water Re 3 So Mt					\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00	\$ 2,160
704	DWS Cul Water Re 4 So Mt					\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 1,152
705	DWS Cul Water Re 5 So Mt					\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 1,440
709	DWS Cul Water Re 9 So Mt					\$ 162.00	\$ 162.00	\$ 162.00	\$ 162.00	\$ 162.00	\$ 162.00	\$ 162.00	\$ 162.00	\$ 1,296
720	DWS Cul Water Re 20 So Mt					\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00	\$ 2,880
745	DWS Cul Water Re 45 So Mt					\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 810.00	\$ 6,480
748	DWS Cul Water Re 48 So Mt					\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 864.00	\$ 6,912
1104	Cul Water - Cottage Fourplex					\$ 171.00	\$ 171.00	\$ 171.00	\$ 171.00	\$ 171.00	\$ 171.00	\$ 171.00	\$ 171.00	\$ 1,368
1105	Cul Water - Cottage Sixplex					\$ 415.00	\$ 415.00	\$ 415.00	\$ 415.00	\$ 415.00	\$ 415.00	\$ 415.00	\$ 415.00	\$ 3,320
1106	Cul Water - Cottage Sevenplex					\$ 192.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 192.00	\$ 1,536
1107	Cul Water - Cottage Eightplex					\$ 109.00	\$ 109.00	\$ 109.00	\$ 109.00	#####	\$ 109.00	\$ 109.00	\$ 109.00	\$ 109,795
1108	Cul Water - Cottage nineplex					\$ 122.00	\$ 122.00	\$ 122.00	\$ 122.00	\$ 122.00	\$ 122.00	\$ 122.00	\$ 122.00	\$ 976
1701	Cul Water - South Mountain					\$ 16,070.08	\$ 16,090.32	\$ 16,046.42	\$ 15,998.66	\$ 15,924.93	\$ 15,918.26	\$ 15,959.45	\$ 15,927.82	\$ 127,936
1702	Cul Water - South Mountain					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0
4101	Cul Water - Cottage/Rate 101					\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 432
SUM:		\$ 0	\$ 0	\$ 0	\$ 0	\$ 152,956	\$ 152,178	\$ 152,404	\$ 152,239	\$ 260,320	\$ 151,042	\$ 150,981	\$ 150,854	\$ 1,322,976

**TABLE A.10
2008 MONTHLY OVERAGE INCOME**

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
101	Cul Water With Pl					\$ 237,508.52	\$ 247,334.37	\$ 136,054.18	\$ 100,094.02	\$ 42,692.94	\$ 39,717.43	\$ 33,304.99	\$ 8,571.13	\$ 845,278
102	Cul Water - Lifeline With					\$ 183.96	\$ 167.19	\$ 127.71	\$ 256.88	\$ 88.08	\$ 54.12	\$ 62.73	\$ 83.64	\$ 1,024
103	Cul Water - Triplex With					\$ 244.20	\$ 276.30	\$ 174.41	\$ 92.25	\$ 57.81	\$ 20.91	\$ 19.68	\$ 27.06	\$ 913
104	Cul Water - Fourplex With					\$ 2,341.08	\$ 1,982.92	\$ 1,681.00	\$ 649.26	\$ 2,217.34	\$ 1,562.21	\$ 355.26	\$ 446.91	\$ 11,236
105	Cul Water - Sixplex With					\$ 758.82	\$ 667.77	\$ 549.60	\$ 337.11	\$ 261.99	\$ 185.73	\$ 166.05	\$ 215.25	\$ 3,142
106	Cul Water - Duplex With					\$ 91.02	\$ 117.60	\$ 99.63	\$ 92.25	\$ 78.72	\$ 39.36	\$ 38.13	\$ 51.66	\$ 608
107	Community CMPND Meter					\$ 308.73	\$ 587.94	\$ 0.00	\$ 228.78	\$ 239.85	\$ 244.77	\$ 157.44	\$ 242.31	\$ 2,010
108	Cul Water - Boville With					\$ 1,964.31	\$ 1,672.80	\$ 2,140.20	\$ 2,057.79	\$ 2,116.83	\$ 2,083.62	\$ 1,745.37	\$ 2,298.11	\$ 16,079
109	Cul Water - Fiveplex With					\$ 2,149.65	\$ 1,477.88	\$ 1,028.67	\$ 629.52	\$ 461.25	\$ 495.69	\$ 415.53	\$ 576.06	\$ 7,234
110	Cul Water 1MTR/2Homes					\$ 3.69	\$ 2.46	\$ 3.69	\$ 3.69	\$ 3.69	\$ 3.69	\$ 1.23	\$ 1.23	\$ 23
111	Cul Water Refused Pl					\$ 121,696.87	\$ 132,901.28	\$ 55,667.67	\$ 41,376.38	\$ 9,279.79	\$ 7,989.99	\$ 11,071.33	\$ 10,101.34	\$ 390,085
112	Cul Water lifeline W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15.99	\$ 12.30	\$ 19.68	\$ 48
113	Cul Water Triplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 17.22	\$ 15.99	\$ 17.22	\$ 50
114	Cul Water - Fourplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 19.68	\$ 17.22	\$ 29.52	\$ 66
116	Cul Water Duplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 29.52	\$ 34.44	\$ 122.55	\$ 59
119	Cul Water Fiveplex W/O					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 19.68	\$ 19.68	\$ 24.60	\$ 64
120	Cul Water - Pl not Available					\$ 15,314.06	\$ 14,350.43	\$ 7,266.73	\$ 3,984.08	\$ 659.49	\$ 579.66	\$ 479.27	\$ 594.36	\$ 43,128
121	Cul Water-CMPN Mtr					\$ 1,406.23	\$ 393.54	\$ 1,873.29	\$ 522.24	\$ 350.01	\$ 178.15	\$ 46.44	\$ 64.50	\$ 4,834
122	Cul Water - Eight Plex With					\$ 201.72	\$ 194.34	\$ 205.41	\$ 134.07	\$ 132.84	\$ 135.30	\$ 118.08	\$ 164.82	\$ 1,287
124	Cul Water - Heritage Condos					\$ 2,125.68	\$ 2,385.72	\$ 1,533.20	\$ 1,145.11	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 7,190
129	Cul Water - Vil. on Green					\$ 5,930.04	\$ 6,406.04	\$ 3,870.20	\$ 3,431.86	\$ 39.44	\$ 38.08	\$ 23.12	\$ 44.88	\$ 19,784
130	Cul Water - Zone 5					\$ 45,721.15	\$ 43,019.29	\$ 22,294.48	\$ 12,561.52	\$ 3,291.13	\$ 2,782.15	\$ 1,592.29	\$ 2,101.34	\$ 133,412
131	Cul Water - Heritage Condos 2					\$ 581.64	\$ 641.90	\$ 530.55	\$ 524.00	\$ 340.60	\$ 286.89	\$ 267.24	\$ 326.19	\$ 3,499
132	Cul Water - Zone 5 5 Plex					\$ 2,576.32	\$ 3,193.18	\$ 1,039.86	\$ 650.00	\$ 136.00	\$ 102.00	\$ 112.88	\$ 150.96	\$ 7,961
133	Cul Water - Zone 5 6 Plex					\$ 1,122.24	\$ 1,462.62	\$ 523.68	\$ 354.62	\$ 95.20	\$ 96.56	\$ 73.44	\$ 80.24	\$ 3,809
134	Cul Water - Zone 5 8 Plex					\$ 2,958.12	\$ 2,369.80	\$ 851.92	\$ 411.38	\$ 58.48	\$ 58.48	\$ 48.96	\$ 61.20	\$ 6,818
135	Cul Water - Zone 5 3 Plex					\$ 279.96	\$ 418.68	\$ 145.92	\$ 129.76	\$ 46.24	\$ 21.76	\$ 40.80	\$ 0.00	\$ 1,083
136	Cul Water - Zone 5 4 Plex					\$ 741.36	\$ 527.00	\$ 221.38	\$ 233.50	\$ 142.52	\$ 53.04	\$ 47.60	\$ 63.92	\$ 2,030
137	Cul Water - Zone 5 7 Plex					\$ 581.68	\$ 625.20	\$ 279.12	\$ 209.02	\$ 32.64	\$ 29.92	\$ 32.64	\$ 42.16	\$ 1,832
138	Cul Water - Zone 5 9 Plex					\$ 569.50	\$ 820.94	\$ 235.06	\$ 220.26	\$ 34.00	\$ 28.56	\$ 27.20	\$ 35.36	\$ 1,971
140	Little Valley on So Mtn					\$ 8,641.41	\$ 9,809.96	\$ 4,374.24	\$ 1,653.74	\$ 617.74	\$ 352.37	\$ 318.60	\$ 415.95	\$ 26,184
150	Draper Peak Condo 12 Plex					\$ 567.87	\$ 388.68	\$ 413.28	\$ 345.63	\$ 330.87	\$ 367.77	\$ 323.49	\$ 392.37	\$ 3,130
602	DWS Cul Water Re 2					\$ 12,222.80	\$ 14,240.30	\$ 7,926.79	\$ 4,463.02	\$ 883.92	\$ 400.44	\$ 326.88	\$ 341.43	\$ 40,806
603	DWS Cul Water Re 3					\$ 10,449.96	\$ 9,664.91	\$ 5,759.34	\$ 3,927.41	\$ 1,039.99	\$ 554.28	\$ 493.98	\$ 558.60	\$ 32,448
604	DWS Cul Water Re 4					\$ 6,769.90	\$ 6,949.31	\$ 3,522.43	\$ 2,113.17	\$ 473.07	\$ 353.07	\$ 298.20	\$ 393.39	\$ 20,873
605	DWS Cul Water Re 5					\$ 8,490.50	\$ 6,894.24	\$ 4,491.81	\$ 3,491.49	\$ 864.63	\$ 870.51	\$ 1,034.43	\$ 1,741.19	\$ 27,879
606	DWS Cul Water Re 6					\$ 6,658.72	\$ 6,413.99	\$ 4,006.55	\$ 4,357.21	\$ 2,062.45	\$ 1,063.62	\$ 1,013.58	\$ 975.09	\$ 26,551
607	DWS Cul Water Re 7					\$ 11,514.16	\$ 3,605.14	\$ 2,983.26	\$ 3,523.52	\$ 599.37	\$ 476.19	\$ 379.47	\$ 464.64	\$ 23,546
608	DWS Cul Water Re 8					\$ 4,682.79	\$ 3,653.80	\$ 2,833.74	\$ 2,133.57	\$ 1,534.56	\$ 1,454.16	\$ 1,415.73	\$ 1,604.04	\$ 19,312
609	DWS Cul Water Re 9					\$ 4,209.08	\$ 5,993.46	\$ 4,100.88	\$ 2,662.70	\$ 853.44	\$ 760.02	\$ 628.86	\$ 672.07	\$ 20,081
610	DWS Cul Water Re 10					\$ 6,578.33	\$ 5,151.66	\$ 3,294.00	\$ 2,555.01	\$ 956.55	\$ 921.45	\$ 691.65	\$ 816.66	\$ 20,965
611	DWS Cul Water Re 11					\$ 887.37	\$ 1,397.55	\$ 894.96	\$ 1,766.61	\$ 503.04	\$ 455.22	\$ 871.02	\$ 636.66	\$ 7,412
612	DWS Cul Water Re 12					\$ 1,560.75	\$ 1,710.90	\$ 1,225.68	\$ 839.64	\$ 459.99	\$ 364.08	\$ 366.54	\$ 360.39	\$ 6,888
613	DWS Cul Water Re 13					\$ 2,578.27	\$ 2,178.43	\$ 1,093.50	\$ 731.16	\$ 614.70	\$ 238.62	\$ 259.53	\$ 287.82	\$ 7,982
615	DWS Cul Water Re 15					\$ 2,562.93	\$ 1,912.84	\$ 1,573.32	\$ 1,337.49	\$ 1,361.34	\$ 793.16	\$ 1,343.19	\$ 2,133.97	\$ 14,018
616	DWS Cul Water Re 16					\$ 2,385.71	\$ 1,490.13	\$ 1,187.73	\$ 1,359.72	\$ 79.95	\$ 54.12	\$ 36.90	\$ 30.75	\$ 6,625
617	DWS Cul Water Re 17					\$ 1,147.50	\$ 1,011.42	\$ 720.36	\$ 941.49	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,821
618	DWS Cul Water Re 18					\$ 876.69	\$ 852.12	\$ 816.21	\$ 893.70	\$ 365.31	\$ 296.43	\$ 271.83	\$ 258.30	\$ 4,631
619	DWS Cul Water Re 19					\$ 418.20	\$ 651.24	\$ 787.32	\$ 242.31	\$ 34.44	\$ 24.60	\$ 19.68	\$ 23.37	\$ 2,201
624	DWS Cul Water Re 24					\$ 5,820.90	\$ 1,148.01	\$ 2,219.40	\$ 414.51	\$ 311.19	\$ 444.03	\$ 378.84	\$ 490.77	\$ 11,228
625	DWS Cul Water Re 25					\$ 2,512.80	\$ 2,937.56	\$ 2,541.29	\$ 236.16	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,228
626	DWS Cul Water Re 26					\$ 2,857.95	\$ 3,143.34	\$ 2,451.60	\$ 1,434.78	\$ 639.60	\$ 482.16	\$ 259.53	\$ 298.89	\$ 11,568
627	DWS Cul Water Re 27					\$ 4,400.95	\$ 4,685.85	\$ 3,093.00	\$ 1,064.61	\$ 61.50	\$ 54.15	\$ 45.51	\$ 28.29	\$ 13,434
637	DWS Cul Water Re 37					\$ 872.10	\$ 902.34	\$ 434.19	\$ 231.24	\$ 204.18	\$ 241.08	\$ 156.21	\$ 199.26	\$ 3,241
702	DWS Cul Water Re 2 So Mt					\$ 406.41	\$ 465.15	\$ 155.51	\$ 34.06	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,061
703	DWS Cul Water Re 3 So Mt					\$ 760.82	\$ 2,198.84	\$ 749.85	\$ 216.87	\$ 23.52	\$ 15.72	\$ 20.96	\$ 22.27	\$ 4,009
704	DWS Cul Water Re 4 So Mt					\$ 1,614.11	\$ 1,222.71	\$ 320.18	\$ 167.68	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 3,325
705	DWS Cul Water Re 5 So Mt					\$ 2,331.09	\$ 2,603.43	\$ 641.62	\$ 554.94	\$ 24.89	\$ 7.86	\$ 0.00	\$ 0.00	\$ 6,164
709	DWS Cul Water Re 9 So Mt					\$ 1,886.25	\$ 2,372.19	\$ 586.52	\$ 326.48	\$ 9.17	\$ 7.86	\$ 6.55	\$ 9.17	\$ 5,204
720	DWS Cul Water Re 20 So Mt					\$ 1,389.62	\$ 1,586.62	\$ 1,299.00	\$ 1,858.48	\$ 72.05	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,206
745	DWS Cul Water Re 45 So Mt					\$ 5,824.08	\$ 5,808.06	\$ 3,677.26	\$ 1,791.97	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 17,101
748	DWS Cul Water Re 48 So Mt					\$ 4,293.69	\$ 4,108.51	\$ 1,567.21	\$ 1,261.86	\$ 275.10	\$ 258.07	\$ 193.88	\$ 197.81	\$ 12,156
1104	Cul Water - Cottage Fourplex					\$ 55.35	\$ 644.34	\$ 518.58	\$ 306.03	\$ 63.96	\$ 65.19	\$ 49.20	\$ 73.80	\$ 1,776
1105	Cul Water - Cottage Sixplex					\$ 2,016.27	\$ 2,692.26	\$ 1,056.24	\$ 716.76	\$ 162.36	\$ 136.53	\$ 94.71	\$ 127.92	\$ 7,003
1106	Cul Water - Cottage Sevenplex					\$ 854.79	\$ 1,047.57	\$ 572.61	\$ 338.34	\$ 35.67	\$ 34.44	\$ 30.75	\$ 41.82	\$ 2,956
1107	Cul Water - Cottage Eightplex					\$ 328.41	\$ 369.00	\$ 185.73	\$ 145.14	\$ 25.83	\$ 20.91	\$ 17.22	\$ 20.91	\$ 1,113
1108	Cul Water - Cottage nineplex					\$ 641.79	\$ 772.20	\$ 552.96	\$ 318.60	\$ 40.59	\$ 43.05	\$ 28.29	\$ 45.51	\$ 2,443
1701	Cul Water - South Mountain					\$ 90,219.77	\$ 86,942.35	\$ 58,126.25	\$ 33,159.96	\$ -7,924.06	\$ 8,893.60	\$ 5,224.20	\$ 7,210.00	\$ 281,852
1702	Cul Water - South Mountain					\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0
4101	Cul Water - Cottage/Rate 101					\$ 1,200.62	\$ 1,217.64	\$ 449.91	\$ 324.87	\$ 59.19	\$ 37.08	\$ 29.52	\$ 43.98	\$ 3,363
SUM:		\$ 0	\$ 0	\$ 0	\$ 0	\$ 670,851	\$ 674,835	\$ 371,602	\$ 254,571	\$ 70,477	\$ 78,432	\$ 66,976	\$ 47,479	\$ 2,235,224

TABLE A.11
2007 MONTHLY CONNECTIONS

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Avg
301	Dic Pressurized Irrigation	6	5	5	5	5	5	7	8	8	5	5	5	6
302	Open Acre - Green Belt	23	24	24	24	24	25	25	25	25	25	25	25	25
306	0-1/3 Acre	640	639	633	614	609	602	599	590	590	574	555	551	600
307	1/3-2/3 Acre	1,154	1,151	1,553	1,159	1,153	1,149	1,151	1,128	1,124	1,116	1,102	1,114	1,171
308	2/3 Acre	328	329	30	328	329	328	328	331	327	329	325	326	303
309	Larger than 1 Acre 1996 Current	37	37	38	37	38	34	33	28	27	25	23	21	32
310	Pre 1995	311	311	311	313	316	316	319	320	325	327	329	331	319
311	Green Belt/Home	3	3	3	3	3	3	3	3	3	3	3	3	3
312	1 Acre/Larger New Comm/Ins	6	6	6	6	6	6	6	6	6	6	6	6	6
401	DIC MTR PRES IRRIGATION	17	16	16	16	16	16	15	13	14	16	13	13	15
SUM:		2,525	2,521	2,619	2,505	2,499	2,484	2,486	2,452	2,449	2,426	2,386	2,395	2,479

TABLE A.12
2007 MONTHLY WATER USAGE (1,000 GALLONS)

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Total
301	Dic Pressurized Irrigation	6	5	5	5	5	5	7	8	7	5	5	5	68
302	Open Acre - Green Belt	23	23	24	24	24	25	24	25	25	25	25	25	292
306	0-1/3 Acre	633	632	626	610	605	597	592	587	588	571	553	549	7,143
307	1/3-2/3 Acre	1,146	1,142	1,146	1,150	1,144	1,135	1,132	1	1,115	1,106	1,092	1,105	12,414
308	2/3 Acre	328	329	329	328	329	327	327	331	327	328	325	324	3,932
309	Larger than 1 Acre 1996 Current	37	37	37	36	37	33	31	28	26	25	23	21	371
310	Pre 1995	312	312	312	314	317	317	319	321	326	328	330	331	3,839
311	Green Belt/Home	3	3	3	3	3	3	3	3	3	3	3	3	36
312	1 Acre/Larger New Comm/Ins	5	5	5	5	5	5	5	5	5	5	5	5	60
401	DIC MTR PRES IRRIGATION	0	0	7,602	23,933	41,197	47,643	32,444	30,833	100,003	0	0	100	283,755
SUM:		2,493	2,488	10,089	26,408	43,666	50,090	34,884	32,142	102,425	2,396	2,361	2,468	311,910

TABLE A.13
2007 MONTHLY INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Total
301	Dic Pressurized Irrigation	\$ 80	\$ 68	\$ 68	\$ 68	\$ 68	\$ 68	\$ 77	\$ 80	\$ 344	\$ 70	\$ 70	\$ 70	\$ 1,129
302	Open Acre - Green Belt	\$ 2,886	\$ 2,802	\$ 2,928	\$ 2,928	\$ 2,928	\$ 2,928	\$ 2,904	\$ 2,928	\$ 2,951	\$ 2,951	\$ 2,951	\$ 2,951	\$ 35,034
306	0-1/3 Acre	\$ 10,675	\$ 10,513	\$ 10,459	\$ 10,283	\$ 10,100	\$ 10,902	\$ 10,164	\$ 9,727	\$ 9,651	\$ 9,384	\$ 9,295	\$ 9,715	\$ 120,869
307	1/3-2/3 Acre	\$ 33,226	\$ 33,024	\$ 32,667	\$ 32,703	\$ 33,772	\$ 32,793	\$ 34,195	\$ 32,376	\$ 32,179	\$ 32,151	\$ 31,713	\$ 31,602	\$ 392,399
308	2/3 Acre	\$ 11,728	\$ 11,801	\$ 11,741	\$ 11,773	\$ 12,492	\$ 11,962	\$ 11,746	\$ 11,691	\$ 11,767	\$ 11,622	\$ 11,700	\$ 11,844	\$ 141,868
309	Larger than 1 Acre 1996 Current	\$ 2,775	\$ 2,775	\$ 2,771	\$ 2,632	\$ 3,022	\$ 2,841	\$ 3,163	\$ 2,246	\$ 2,032	\$ 2,057	\$ 2,059	\$ 1,945	\$ 30,321
310	Pre 1995	\$ 15,023	\$ 15,048	\$ 15,048	\$ 15,167	\$ 15,159	\$ 15,237	\$ 15,310	\$ 15,399	\$ 15,584	\$ 15,629	\$ 15,784	\$ 15,621	\$ 184,009
311	Green Belt/Home	\$ 178	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 2,125
312	1 Acre/Larger New Comm/Ins	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 7,141
401	DIC MTR PRES IRRIGATION	\$ 112	\$ 112	\$ 2,917	\$ 8,943	\$ 15,314	\$ 24,115	\$ 12,066	\$ 11,468	\$ 1,308	\$ 98	\$ 91	\$ 128	\$ 76,672
SUM:		\$ 77,278	\$ 76,914	\$ 79,371	\$ 85,269	\$ 93,627	\$ 101,619	\$ 90,397	\$ 86,686	\$ 76,589	\$ 74,734	\$ 74,435	\$ 74,648	\$ 991,566

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TABLE A.14
2007 MONTHLY BASE INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Total
301	Dic Pressurized Irrigation	\$ 18	\$ 15	\$ 15	\$ 15	\$ 15	\$ 15	\$ 18	\$ 24	\$ 24	\$ 15	\$ 15	\$ 15	\$ 204
302	Open Acre - Green Belt	\$ 2,852	\$ 2,852	\$ 2,894	\$ 2,894	\$ 2,894	\$ 2,894	\$ 2,894	\$ 2,894	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 34,733
306	0-1/3 Acre	\$ 10,637	\$ 10,542	\$ 10,479	\$ 10,283	\$ 10,134	\$ 10,091	\$ 9,943	\$ 9,742	\$ 9,615	\$ 9,473	\$ 9,312	\$ 9,227	\$ 119,479
307	1/3-2/3 Acre	\$ 33,217	\$ 33,247	\$ 33,177	\$ 33,252	\$ 33,238	\$ 33,045	\$ 32,799	\$ 32,401	\$ 32,141	\$ 32,084	\$ 31,842	\$ 31,794	\$ 392,236
308	2/3 Acre	\$ 11,773	\$ 11,774	\$ 11,796	\$ 11,773	\$ 11,808	\$ 11,782	\$ 11,772	\$ 11,723	\$ 11,767	\$ 11,693	\$ 11,700	\$ 11,700	\$ 141,063
309	Larger than 1 Acre 1996 Current	\$ 1,332	\$ 1,332	\$ 1,329	\$ 1,296	\$ 1,362	\$ 1,224	\$ 1,158	\$ 983	\$ 869	\$ 896	\$ 778	\$ 730	\$ 13,288
310	Pre 1995	\$ 11,174	\$ 11,196	\$ 11,196	\$ 11,268	\$ 11,298	\$ 11,376	\$ 11,406	\$ 11,477	\$ 11,657	\$ 11,701	\$ 11,825	\$ 11,844	\$ 137,419
311	Green Belt/Home	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 1,296
312	1 Acre/Larger New Comm/Ins	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 5,472
401	DIC MTR PRES IRRIGATION	\$ 112	\$ 112	\$ 112	\$ 112	\$ 112	\$ 105	\$ 100	\$ 91	\$ 91	\$ 98	\$ 91	\$ 91	\$ 1,227
SUM:		\$ 71,679	\$ 71,633	\$ 71,562	\$ 71,457	\$ 71,425	\$ 71,096	\$ 70,653	\$ 69,899	\$ 69,645	\$ 69,441	\$ 69,045	\$ 68,882	\$ 846,417

TABLE A.15
2007 MONTHLY OVERAGE INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2007 Total
301	Dic Pressurized Irrigation	\$ 62	\$ 53	\$ 53	\$ 53	\$ 53	\$ 53	\$ 59	\$ 56	\$ 320	\$ 55	\$ 55	\$ 55	\$ 925
302	Open Acre - Green Belt	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34	\$ 11	\$ 34	\$ 34	\$ 34	\$ 34	\$ 34	\$ 385
306	0-1/3 Acre	\$ 0	\$ 0	\$ 0	\$ 0	-\$ 34	\$ 811	\$ 222	-\$ 15	\$ 36	-\$ 88	-\$ 17	\$ 488	\$ 1,402
307	1/3-2/3 Acre	\$ 9	\$ 9	\$ 9	\$ 9	\$ 534	-\$ 252	\$ 1,396	-\$ 25	\$ 39	\$ 67	-\$ 129	-\$ 192	\$ 1,473
308	2/3 Acre	\$ 27	\$ 27	\$ 27	\$ 0	\$ 684	\$ 180	-\$ 26	-\$ 33	\$ 0	-\$ 71	\$ 0	\$ 144	\$ 959
309	Larger than 1 Acre 1996 Current	\$ 1,443	\$ 1,443	\$ 1,443	\$ 1,444	\$ 1,660	\$ 1,617	\$ 2,005	\$ 1,264	\$ 1,164	\$ 1,161	\$ 1,281	\$ 1,216	\$ 17,142
310	Pre 1995	\$ 3,850	\$ 3,852	\$ 3,852	\$ 3,899	\$ 3,861	\$ 3,861	\$ 3,904	\$ 3,921	\$ 3,927	\$ 3,927	\$ 3,959	\$ 3,777	\$ 46,590
311	Green Belt/Home	\$ 70	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 829
312	1 Acre/Larger New Comm/Ins	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 1,669
401	DIC MTR PRES IRRIGATION	\$ 0	\$ 0	\$ 2,805	\$ 8,831	\$ 15,202	\$ 24,010	\$ 11,966	\$ 11,377	\$ 1,217	\$ 0	\$ 0	\$ 37	\$ 75,444
SUM:		\$ 5,634	\$ 5,626	\$ 8,432	\$ 14,478	\$ 22,201	\$ 30,523	\$ 19,744	\$ 16,787	\$ 6,944	\$ 5,293	\$ 5,391	\$ 5,766	\$ 146,818

TABLE A.16
2008 MONTHLY CONNECTIONS

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Avg
301	Dic Pressurized Irrigation					8	7	6	7	7	8	6	6	7
302	Open Acre - Green Belt					22	22	22	22	22	23	23	23	22
306	0-1/3 Acre					667	664	680	666	654	643	645	649	659
307	1/3-2/3 Acre					1,189	1,177	1,179	1,175	1,162	1,155	1,153	1,166	1,170
308	2/3 Acre					332	333	332	333	328	327	327	328	330
309	Larger than 1 Acre 1996 Current					42	40	39	38	36	37	37	37	38
310	Pre 1995					304	308	308	310	310	311	310	310	309
311	Green Belt/Home					3	3	3	3	3	3	3	3	3
312	1 Acre/Larger New Comm/Ins					7	6	6	6	6	6	6	6	6
401	DIC MTR PRES IRRIGATION					21	20	18	18	18	17	17	17	18
SUM:		0	0	0	0	2,595	2,580	2,593	2,578	2,546	2,530	2,527	2,545	2,562

TABLE A.17
2008 MONTHLY WATER USAGE (1,000 GALLONS)

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
301	Dic Pressurized Irrigation					8	6	6	6	7	8	6	6	53
302	Open Acre - Green Belt					22	22	22	22	22	23	23	23	179
306	0-1/3 Acre					658	653	649	653	642	635	638	640	5,168
307	1/3-2/3 Acre					1,175	1,167	1,187	1,161	1,149	1,146	1,145	1,157	9,287
308	2/3 Acre					332	333	331	329	328	327	327	328	2,635
309	Larger than 1 Acre 1996 Current					42	40	39	38	36	37	37	37	306
310	Pre 1995					305	309	309	311	311	312	311	311	2,479
311	Green Belt/Home					3	3	3	3	3	3	3	3	24
312	1 Acre/Larger New Comm/Ins					6	5	5	5	5	5	5	5	41
401	DIC, MTR PRES IRRIGATION					45,121	42,939	27,499	19,356	0	3	0	0	134,918
	SUM:	0	0	0	0	47,672	45,477	30,050	21,884	2,503	2,499	2,495	2,510	155,090

TABLE A.18
2008 MONTHLY INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
301	Dic Pressurized Irrigation					\$ 98	\$ 256	\$ 82	\$ 1,388	\$ 92	\$ 107	\$ 82	\$ 82	\$ 2,186
302	Open Acre - Green Belt					\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,886	\$ 2,886	\$ 2,886	\$ 22,765
306	0-1/3 Acre					\$ 11,305	\$ 11,210	\$ 11,159	\$ 11,347	\$ 10,993	\$ 10,791	\$ 10,772	\$ 10,753	\$ 88,331
307	1/3-2/3 Acre					\$ 33,832	\$ 34,963	\$ 34,577	\$ 33,527	\$ 34,353	\$ 33,353	\$ 33,366	\$ 33,441	\$ 271,410
308	2/3 Acre					\$ 11,950	\$ 11,875	\$ 12,502	\$ 12,325	\$ 11,808	\$ 11,799	\$ 11,799	\$ 11,799	\$ 95,856
309	Larger than 1 Acre 1996 Current					\$ 3,017	\$ 2,993	\$ 2,957	\$ 2,741	\$ 2,658	\$ 2,747	\$ 2,775	\$ 2,447	\$ 22,334
310	Pre 1995					\$ 14,716	\$ 14,768	\$ 14,922	\$ 14,619	\$ 15,010	\$ 15,011	\$ 15,010	\$ 15,010	\$ 119,066
311	Green Belt/Home					\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 177	\$ 1,416
312	1 Acre/Larger New Comm/Ins					\$ 671	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 595	\$ 4,837
401	DIC MTR PRES IRRIGATION					\$ 16,796	\$ 15,980	\$ 10,273	\$ 7,268	\$ 121	\$ 120	\$ 119	\$ 119	\$ 50,796
	SUM:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 95,384	\$ 95,638	\$ 90,065	\$ 86,810	\$ 78,628	\$ 77,585	\$ 77,579	\$ 77,308	\$ 678,997

\$ 814,797

TABLE A.19
2008 MONTHLY BASE INCOME

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
301	Dic Pressurized Irrigation					\$ 24	\$ 21	\$ 18	\$ 22	\$ 21	\$ 24	\$ 18	\$ 18	\$ 166
302	Open Acre - Green Belt					\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,822	\$ 2,852	\$ 2,852	\$ 2,852	\$ 22,663
306	0-1/3 Acre					\$ 11,170	\$ 11,111	\$ 11,039	\$ 11,051	\$ 10,933	\$ 10,808	\$ 10,789	\$ 10,771	\$ 87,672
307	1/3-2/3 Acre					\$ 33,992	\$ 33,896	\$ 33,837	\$ 33,682	\$ 33,503	\$ 33,373	\$ 33,357	\$ 33,364	\$ 269,002
308	2/3 Acre					\$ 11,950	\$ 11,875	\$ 11,926	\$ 11,917	\$ 11,808	\$ 11,772	\$ 11,772	\$ 11,772	\$ 94,792
309	Larger than 1 Acre 1996 Current					\$ 1,464	\$ 1,440	\$ 1,404	\$ 1,319	\$ 1,230	\$ 1,303	\$ 1,331	\$ 1,299	\$ 10,791
310	Pre 1995					\$ 10,920	\$ 11,023	\$ 11,088	\$ 11,130	\$ 11,160	\$ 11,161	\$ 11,160	\$ 11,160	\$ 88,803
311	Green Belt/Home					\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 108	\$ 864
312	1 Acre/Larger New Comm/Ins					\$ 532	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 456	\$ 3,724
401	DIC MTR PRES IRRIGATION					\$ 146	\$ 135	\$ 126	\$ 126	\$ 121	\$ 119	\$ 119	\$ 119	\$ 1,011
	SUM:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,128	\$ 72,887	\$ 72,824	\$ 72,632	\$ 72,161	\$ 71,976	\$ 71,961	\$ 71,918	\$ 579,487

**TABLE A.20
2008 MONTHLY OVERAGE INCOME**

Rate Table	Title	Dec	Nov	Oct	Sept	August	July	June	May	April	March	Feb	Jan	2008 Total
301	Dic Pressurized Irrigation					\$ 74	\$ 235	\$ 64	\$ 1,366	\$ 71	\$ 83	\$ 64	\$ 64	\$ 2,020
302	Open Acre - Green Belt					\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 34	\$ 34	\$ 34	\$ 102
306	0-1/3 Acre					\$ 135	\$ 99	\$ 120	\$ 296	\$ 60	-\$ 17	-\$ 17	-\$ 18	\$ 660
307	1/3-2/3 Acre					-\$ 160	\$ 1,067	\$ 740	-\$ 155	\$ 650	-\$ 20	\$ 9	\$ 77	\$ 2,408
308	2/3 Acre					\$ 0	\$ 0	\$ 576	\$ 408	\$ 0	\$ 27	\$ 27	\$ 27	\$ 1,064
309	Larger than 1 Acre 1996 Current					\$ 1,553	\$ 1,553	\$ 1,553	\$ 1,423	\$ 1,428	\$ 1,443	\$ 1,443	\$ 1,147	\$ 11,543
310	Pre 1995					\$ 3,796	\$ 3,744	\$ 3,834	\$ 3,489	\$ 3,650	\$ 3,650	\$ 3,650	\$ 3,850	\$ 30,263
311	Green Belt/Home					\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 69	\$ 552
312	1 Acre/Larger New Comm/Ins					\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 139	\$ 1,113
401	DIC-MTR PRES IRRIGATION					\$ 16,650	\$ 15,844	\$ 10,147	\$ 7,142	\$ 0	\$ 1	\$ 0	\$ 0	\$ 49,785
	SUM:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,256	\$ 22,751	\$ 17,242	\$ 14,177	\$ 6,467	\$ 5,609	\$ 5,618	\$ 5,389	\$ 99,510

APPENDIX B

TABLE B.1
Daily Water Demand For Various Water Usages

Type of Establishment	Peak Day Demand (gpd)
Airports	
a. per passenger	3
b. per employee	15
Boarding Houses	
a. for each resident boarder and employee	50
b. for each nonresident boarders	10
Bowling Alleys, per alley	
a. with snack bar	100
b. with no snack bar	85
Churches, per person	5
Country Clubs	
a. per resident member	100
b. per nonresident member present	25
c. per employee	15
Dentist's Office	
a. per chair	200
b. per staff member	35
Doctor's Office	
a. per patient	10
b. per staff member	35
Fairgrounds, per person	1
Fire Stations, per person	
a. with full-time employees and food prep.	70
b. with no full-time employees and no food prep.	5
Gyms	
a. per participant	25
b. per spectator	4

TABLE B.1 (Continued)
Daily Water Demand For Various Water Usages

Type of Establishment	Peak Day Demand (gpd)
Hairdresser	
a. per chair	50
b. per operator	35
Hospitals, per bed space	250
Industrial Buildings, per 8 hour shift, per employee (exclusive of industrial waste)	
a. with showers	35
b. with no showers	15
Launderette, per washer	580
Movie Theaters	
a. auditorium, per seat	5
b. drive-in, per car space	10
Nursing Homes, per bed space	280
Office Buildings and Business Establishments, per shift, per employee (sanitary wastes only)	
a. with cafeteria	25
b. with no cafeteria	15
Picnic Parks, per person (toilet wastes only)	5
Restaurants	
a. ordinary restaurants (not 24 hour service)	35 per seat
b. 24 hour service	50 per seat
c. single service customer utensils only	2 per customer
d. or, per customer served (includes toilet and kitchen wastes)	10
Rooming House, per person	40

TABLE B.1 (Continued)
Daily Water Demand For Various Water Usages

Type of Establishment	Peak Day Demand (gpd)
Schools, per person	
a. boarding	75
b. day, without cafeteria, gym or showers	15
c. day, with cafeteria, but no gym or showers	20
d. day, with cafeteria, gym and showers	25
Service Stations ^(b) , per vehicle served	10
Skating Rink, Dance Halls, etc., per person	
a. no kitchen wastes	10
b. Additional for kitchen wastes	3
Ski Areas, per person (no kitchen wastes)	10
Stores	
a. per public toilet room	500
b. per employee	11
Swimming Pools and Bathhouses ^(c) , per person	10
Taverns, Bars, Cocktail Lounges, per seat	20
Visitor Centers, per visitor	5
Recommended Outdoor water application rate	3.5 ac*ft/irrigated Acre/Year

NOTES FOR TABLE B.1

1. Information Source is Table 203-2 of Drinking Water Rule R309-203 of the Utah Administrative Code
2. Peak instantaneous demands may be estimated by fixture unit analysis as per the Uniform Plumbing Code.

- (a) When more than one use will occur, the multiple use shall be considered in determining total demand. Small industrial plants maintaining a cafeteria and/or showers and club houses or motels maintaining swimming pools and/or laundries are typical examples of multiple uses. Uses other than those listed above shall be considered in relation to established demands from known or similar installations.
- (b) or 250 gpd per pump,
- (c) $20 \times \{ \text{Water Area (Ft}^2) / 30 \} + \text{Deck Area (Ft}^2)$

TABLE B.2
Plumbing Fixture Value⁽¹⁾

Fixture Type	Fixture Value ⁽²⁾
Bathtub	8
Bedpan washers	10
Combined sink and tray	3
Dental unit.....	1
Dental Lavatory	2
Drinking Fountain (cooler)	1
Drinking Fountain (public)	2
Kitchen sink: 1/2-inch connection	3
3/4-inch connection.....	7
Lavatory: 3/8-inch connection	2
1/2-inch connection.....	4
Laundry tray: 1/2-inch connection	3
3/4-inch connection.....	7
Shower head (Shower only).....	4
Service sink: 1/2-inch connection.....	3
3/4-inch connection.....	7
Urinal: Pedestal flush valve	35
Wall or stall.....	12
Trough (2-ft wall)	2
Wash sink (each set of faucets).....	4
Water closet: Flush valve.....	35
Tank type	3
Dishwasher: 1/2-inch connection.....	4
3/4-inch connection.....	10
Washing machine: 1/2-inch connection	5
3/4-inch connection.....	12
1-inch connection.....	25
Hose connections (wash down): 1/2-inch	6
3/4-inch	10
Hose (50-ft length-wash down): 1/2-inch	6
5/8-inch	9
3/4-inch	12

NOTES FOR TABLE B.2

1. Information Source is Table 4.3 of "Sizing Water Service Lines and Meters (AWWA M22)
2. Based on 35 psi at Meter Outlet.

APPENDIX C

WATERPRO INC.
DRAPER IRRIGATION COMPANY
 BALANCE SHEET
 2007

ASSETS		CURRENT ASSETS:	
	01-1113-000	DIC CD'S	\$7,374,910.60
	01-1114-000	MUTUAL FUND BANC ONE	\$219,052.12
	01-1116-100	TREATMENT PLANT CASH BOND	-\$0.24
	01-1118-000	CHECKING-FIRST UTAH	\$2,032.42
	01-1180-000	TRESURY BOND	\$495,652.22
	01-1192-000	LEASE/PURCHASE CLEARING-DIC	\$0.16
	01-1210-000	ACCOUNTS RECEIVABLE	\$105,395.73
	01-1215-000	ALLOWANCE FOR BAD DEBTS	-\$0.50
	01-1255-000	INTERCOMPANY A/R FROM WATERPRO	-\$6,001,021.89
	01-1260-000	INTERCOMPANY A/R FROM DWS	\$3,594,178.46
	01-1261-000	OTHER A/R	\$1,920.20
		TOTAL CURRENT ASSETS	\$5,792,119.28
		FIXED ASSETS:	
	01-1310-000	WATER STOCK INVESTMENT	\$455,500.00
	01-1315-000	ACCRUED INTEREST	\$54,300.00
	01-1620-000	PURCH-PLANT FACILITIES-CUL	\$767,968.00
	01-1620-100	TREATMENT PLANT UPGRADE	\$10,054,219.57
	01-1620-200	LITTLE VALLEY TANK	\$860,490.68
	01-1620-300	SYSTEM UPGRADES DIC	\$2,620,633.60
	01-1620-400	VILLA DE VILLA WELL	\$973,521.41
	01-1620-500	CORNER CANYON TANK	\$416,358.00
	01-1621-000	PURCH-PLANT FACILITIES-IRR	\$646,327.82
	01-1630-000	PURCH-RESERVOIR FACILITY-CUL	\$1,660,402.00
	01-1631-000	PURCH-RESERVOIR FACILITY-IRR	\$2,307,110.76
	01-1632-000	WELL IMPROVEMENTS	\$33,236.16
	01-1632-100	SHALLOW WELLS	\$345,156.40
	01-1640-000	PURCH-LINE FACILITIES-CUL	\$4,143,193.94
	01-1640-100	PIPE LINE UPGRADE	\$2,035,483.39
	01-1641-000	PURCH-LINE FACILITIES-IRR	\$6,559,891.44
	01-1655-000	ACC DEP-FIXED ASSETS	-\$8,979,361.31
01-1710-000	CONT-PLANT FACILITIES-CUL	\$485,350.00	
01-1720-000	CONT-RESERVOIR FACILITY-CUL	\$143,370.00	
01-1730-000	CONT-LINE FACILITIES-CUL	\$12,628,345.21	
01-1731-000	CONT-LINE FACILITIES-IRR	\$1,874,728.01	
01-1810-000	LAND-WATERSHED	\$2,229,999.98	
01-1850-000	WATER RIGHTS	\$1,444,161.00	
01-1910-000	SUSPENSE	\$0.11	
	TOTAL FIXED ASSETS	\$43,760,386.17	
	TOTAL ASSETS	\$49,552,505.45	

LIABILITIES AND EQUITY	LIABILITIES	CURRENT LIABILITIES:			
		01-2125-000	INTERCOMPANY A/P DUE WATERPRO	\$18,980,897.61	
		01-2130-000	INTERCOMPANY A/P DUE DWS	-\$76,776.99	
			TOTAL CURRENT LIABILITIES	\$18,904,120.62	
		01-2540-000	LONG TERM LIABILITIES:		
			CURRENT PORTION-BWR LOAN	\$627,609.76	
			TOTAL LONG-TERM LIABILITIES	\$627,609.76	
			TOTAL LIABILITIES	\$19,531,730.38	
	EQUITY	01-2810-000	BWR LOAN #2	\$5,787,702.59	
		01-2810-001	TREATMENT PLANT STATE LOAN	\$5,070,365.22	
		01-2810-010	LESS CURRECNT PORTION OF NOTES	-\$627,609.81	
		01-2815-000	BWR LOAN ACCRUED INTEREST	\$260,842.84	
			UNAPPROPRIATED RETAINED EARNINGS:		
		01-2910-000	COMMON STOCK-CLASS A SHARES	-\$17,673.00	
01-2930-000		TREASURY STOCK	-\$1,035,815.00		
01-2935-000		SUBSCRIPTIONS RECEIVABLE	-\$806.68		
01-2940-000		PAID IN CAPITAL-CLASS 'A'	-\$279,162.00		
01-2941-000		PAID-IN CAPITAL-CLASS B SHARES	\$134,800.00		
01-2960-000	RETAINED EARNINGS	\$19,254,963.38			
		REVENUE OVER EXPENSES-YTD	\$1,636,114.61		
		BALANCE-CURRENT DATE	\$19,692,421.31		
		TOTAL EQUITY	\$30,183,722.15		
		TOTAL LIABILITIES AND EQUITY	\$49,715,452.53		
REVENUE	OPERATING REVENUE	RETAIL IRRIGATION SALES			
		01-3100-121	MONTHLY BASE SALES	\$950,728.76	
		01-3100-122	ACREAGE SALES	\$35,033.64	
			TOTAL RETAIL IRRIGATION SALES	\$985,762.40	
		01-3200-131	RAW WATER SALES		
			SLCWCD RAW WATER SALES	\$78,477.43	
			TOTAL RAW WATER SALES	\$78,477.43	
			TOTAL OPERATING REVENUE	\$1,064,239.83	
	NON-OPERATING REVENUE	NON OPERATIING FINANCIAL INCOME			
		01-8500-971	SYSTEM RENTAL INCOME	\$413,826.85	
		01-8500-972	INTEREST INCOME	\$552,442.76	
			TOTAL NON OPERATING FINANCIAL INCOME	\$966,269.61	
		SYSTEM FEES			
		01-8600-982	EXIST SYSTEM BUY-IN FEE	\$98,930.20	
01-8600-984		CONTRIBUTED INCOME	\$1,384,946.00		
01-8600-985	GAIN ON SALE OF ASSETS	\$451,542.00			
		TOTAL SYSTEM FEES	\$1,935,418.20		
		TOTAL NON-OPERATING REVENUE	\$2,901,687.81		
		TOTAL REVENUE	\$3,965,927.64		

EXPENSES	DIRECT EXPENSES	TREATABLE IRRIGATION EXPENSE		
		01-5200-001	IRRIGATION WATER EXPENSE	\$199,565.87
			TOTAL TREATABLE IRRIGATION EXPENS	\$199,565.87
			GENERAL PROFESSIONAL EXPENSE	
		01-7100-001	PROFESSIONAL EXPENSE	\$87,603.40
		01-7100-400	ALLOCATED MANAGEMENT EXPENSE	\$0.18
			TOTAL GENERAL PROFESSIONAL EXPEN	\$87,603.58
			FINANCIAL EXPENSE	
		01-7200-450	INTEREST EXPENSES	\$461,128.00
		01-7200-451	BANK CHARGES/FEES	
			TOTAL FINANCIAL EXPENSE	\$461,128.00
			OPERATIONS WAGE EXPENSE	
		01-7500-501	ALLOCATED OPERATION WAGES	\$102,301.23
			TOTAL OPERATIONS WAGE EXPENSE	\$102,301.23
			BUSINESS WAGE EXPENSE	
		01-7600-501	ALLOCATED BUSINESS WAGES	\$68,213.15
			TOTAL BUSINESS WAGE EXPENSE	\$68,213.15
			DEVELOPMENT WAGE EXPENSE	
01-7700-501	ALLOCATED DEVELOPMENT WAGES	\$45,624.61		
	TOTAL DEVELOPMENT WAGE EXPENSE	\$45,624.61		
	BENEFIT EXPENSE			
01-7750-501	ALLOCATED BENEFIT EXPENSE	\$127,530.57		
	TOTAL BENEFIT EXPENSE	\$127,530.57		
	GENERAL E/T EXPENSE			
01-7900-600	ALLOCATED EQUIP/TRANSPORT EXP	\$40,223.12		
	TOTAL GENERAL E/T EXPENSE	\$40,223.12		
	UTILITIES EXPENSE			
01-8200-771	ALLOCATED UTILITIES EXPENSE	\$11,034.67		
	TOTAL UTILITIES EXPENSE	\$11,034.67		
	OPERATING EXPENSE			
01-8300-791	ALLOCATED OPERATION EXPENSE	\$80,140.26		
	TOTAL OPERATING EXPENSE	\$80,140.26		
	MAINTENANCE EXPENSE			
01-8400-961	ALLOCATED BUILDING MAINT EXPENSE	\$54,153.25		
	TOTAL MAINTENANCE EXPENSE	\$54,153.25		
	NON-OPERATING FINANCIAL EXPENSE			
01-9000-974	NON-VEHICLE DEPRECIATION EXP	\$1,052,294.72		
	TOTAL NON-OPERATING FINANCIAL EXP	\$1,052,294.72		
	TOTAL DIRECT EXPENSES	\$2,329,813.03		
	TOTAL EXPENSES	\$2,329,813.03		

NET REVENUE OVER EXPENSES

\$1,636,114.61

WATERPRO INC.
DRAPER WATER SERVICE
BALANCE SHEET
2007

ASSETS		CURRENT ASSETS:		
	20-1210-000	ACCOUNTS RECEIVABLE	\$389,349.53	
	20-1212-000	ACCOUNTS RECEIVABLE-OTHER	\$1,590.78	
	20-1215-000	ALLOWANCE FOR BAD DEBTS	\$0.46	
	20-1250-000	INTERCOMPANY A/R FROM DIC	-\$3,670,330.45	
	20-1255-000	INTERCOMPANY A/R FROM WATERPRO	\$26,372,404.55	
		TOTAL CURRENT ASSETS	\$23,093,014.87	
		FIXED ASSETS:		
20-1910-000	SUSPENSE		\$0.00	
		TOTAL FIXED ASSETS	\$0.00	
		TOTAL ASSETS	\$23,093,014.87	
LIABILITIES AND EQUITY	LIABILITIES	CURRENT LIABILITIES:		
		20-2105-000	DRAPER FANCHISE PAYABLE	-\$65.90
		20-2125-000	INTERCOMPANY A/P DUE DIC	\$625.00
			TOTAL CURRENT LIABILITIES	\$559.10
			LONG-TERM LIABILITIES:	
	20-2520-000	HYDRANT METER DEPOSITS	\$1,450.00	
			TOTAL LONG-TERM LIABILITIES	\$1,450.00
			TOTAL LIABILITIES	\$2,009.10
			UNAPPROPRIATED RETAINED EARNINGS:	
	20-2910-000	COMMON STOCK-CLASS A SHARES	\$123,853.18	
20-2911-000	COMMON STOCK-CLASS B SHARES	\$262,150.00		
20-2941-000	PAID IN CAPITAL-CLASS 'B'			
20-2960-000	RETAINED EARNINGS	\$18,860,908.34		
	REVENUE OVER EXPENSES-YTD	\$3,855,820.14		
	BALANCE-CURRENT DATE	\$23,102,731.66		
		TOTAL EQUITY	\$23,102,731.66	
		TOTAL LIABILITIES AND EQUITY	\$23,104,740.76	

REVENUES	OPERATING REVENUE	RETAIL CULINARY SALES		
		20-3500-121	MONTHLY BASE SALES	\$5,170,330.19
		20-3500-125	CONSTRUCTION WATER SALES	\$31,700.00
		TOTAL RETAIL CULINARY SALES		\$5,202,030.19
		OPERATION INCOME		
		20-3700-151	HYDRANT METER RENTAL FEE	\$1,980.00
	20-3700-161	LITTLE VALLEY IMPROVEMENTS	\$144,000.00	
	20-3700-171	METER SET FEE	\$127,675.00	
	20-3700-174	PROCESSING FEE	\$27,423.38	
	TOTAL OPERATION INCOME		\$301,078.38	
	TOTAL OPERATING REVENUE		\$5,503,108.57	
	NON-OPERATING REVENUE	NON-OPERATING FINANCIAL INCOME		
		20-8500-972	INTEREST INCOME	\$6,705.63
		TOTAL NON OPERATING FINANCIAL INC		\$6,705.63
		SYSTEM FEES		
20-8600-981		INCR CAP FAC EXPANSION INCOME	\$745,114.30	
20-8600-982		EXISTING SYSTEM BUY-IN FEE	\$250,950.00	
TOTAL SYSTEM FEES		\$996,064.30		
MISCELLANEOUS INCOME				
20-8700-399	OTHER INCOME	\$33,958.17		
TOTAL MISCELLANEOUS INCOME		\$33,958.17		
TOTAL NON OPERATING REVENUE		\$1,036,728.10		
TOTAL REVENUE		\$6,539,836.67		

EXPENSES	DIRECT EXPENSES	20-5300.001	RETAILABLE CULINARY EXPENSE CULINARY WATER EXPENSE	\$868,497.25
			TOTAL RETAILABLE CULINARY EXPENSE	\$868,497.25
		20-7100.001	GENERAL PROFESSIONAL EXPENSE PROFESSIONAL EXPENSE	\$25,650.75
		20-7100-400	ALLOCATED MANAGEMENT EXPENSE	\$0.39
			TOTAL GENERAL PROFESSIONAL EXPENSE	\$25,651.14
		20-7500-501	OPERATIONS WAGE EXPENSE ALLOCATED OPERATION WAGES	\$335,400.38
			TOTAL OPERATIONS WAGE EXPENSE	\$335,400.38
		20-7600-501	BUSINESS WAGE EXPENSE ALLOCATED BUSINESS WAGES	\$159,164.09
			TOTAL BUSINESS WAGE EXPENSE	\$159,164.09
		20-7700-501	DEVELOPMENT WAGES EXPENSE ALLOCATED DEVELOPMENT WAGES	\$34,659.00
			TOTAL DEVELOPMENT WAGE EXPENSE	\$34,659.00
		20-7750-501	BENEFIT EXPENSE ALLOCATED BENEFIT EXPENSE	\$297,571.37
			TOTAL BENEFIT EXPENSE	\$297,571.37
		20-7900-600	GENERAL E/T EXPENSE ALLOCATED EQUIP/TRANSPORT EXP	\$93,853.94
			TOTAL GENERAL E/T EXPENSE	\$93,853.94
		20-8200-771	UTILITIES EXPENSE ALLOCATED UTILITIES EXPENSE	\$25,747.61
			TOTAL UTILITIES EXPENSE	\$25,747.61
20-8300-791	OPERATING EXPENSE ALLOCATED OPERATING EXPENSE	\$186,993.94		
	TOTAL OPERATING EXPENSE	\$186,993.94		
20-8400-961	MAINTENANCE EXPENSE ALLOCATED BUILDING MAINT EXPEN	\$260,463.81		
	TOTAL MAINTENANCE EXPENSE	\$260,463.81		
20-9000-971	NON-OPERATING FINANCIAL EXPENS SYSTEM RENTAL EXPENSE	\$396,000.00		
	TOTAL NON-OPERATING FINANCIAL EXP	\$396,000.00		
20-9100-001	SYSTEM EXPENSE SYSTEM EXPENSE	\$14.00		
	TOTAL SYSTEM EXPENSE	\$14.00		
	TOTAL DIRECT EXPENSES	\$2,684,016.53		
	TOTAL EXPENSES	\$2,684,016.53		

NET REVENUE OVER EXPENSES

\$3,855,820.14

WATERPRO INC.

WATERPRO BALANCE SHEET 2007

ASSETS	CURRENT ASSETS:			
	30-1110-000	CHECKING/SWEEP-FIRST UTAH BK	\$435,396.55	
	30-1110-001	FIRST UTAH CHECKING/FICA ACCT	\$100.00	
	30-1113-000	WATERPRO CD'S	-\$0.40	
	30-1114-000	MERRILL LYNCH ACCOUNT	\$5,098,084.60	
	30-1120-000	PETTY CASH	\$500.00	
	30-1190-000	UTILITY CLEARING	-\$0.13	
	30-1192-000	LEASE/PURCHASE CLEARING	\$0.32	
	30-1195-000	RETURNED CHECK CLEARING	\$0.01	
	30-1196-000	DOOR TAG FEE	\$0.26	
	30-1210-000	ACCOUNTS RECEIVABLE	\$10,806.09	
	30-1230-000	EMPLOYEE RECEIVABLE	\$3,055.83	
	30-1230-001	DURANGO EMPLOYEE RECEIVABLE	\$1,586.61	
	30-1230-002	F150 EMPLOYEE RECEIVABLE		
	30-1250-000	ALLOCATABLE INTERCO A/R-DIC	\$6,228,407.94	
	30-1251-000	CUSTOMER REFUND PAID FOR DIC	\$6,950.65	
	30-1252-000	DIRECT INERCO A/R FROM DIC	\$143,845.91	
	30-1260-000	ALLOCATABLE INTERCO A/R-DWS	\$32.05	
	30-1261-000	CUSTOMER REFUND PAID FOR DWS	\$151,459.52	
	30-1275-000	A/R FROM OQUIRRH MTN	-\$222.00	
		TOTAL CURRENT ASSETS	\$12,080,003.81	
		FIXED ASSETS:		
		30-1313-000	CORNER CANYON LAND SALE	-\$0.18
		30-1315-000	ACCRUED INTEREST	\$0.11
		30-1315-045	STEAM ENGIN MEADOWS #39	
		30-1330-000	INVENTORY	\$207,826.95
		30-1335-092	INVENTORY-EAGLE MOUNTAIN	\$83.58
		30-1340-000	STOCK PURCHASE	
		30-1350-005	AUTOS AND TRUCKS	\$441,976.88
		30-1350-010	COMPUTER EQUIPMENT	\$148,578.13
	30-1350-020	HEAVY EQUIPMENT	\$397,223.25	
	30-1350-025	OFFICE FURNITURE	\$54,996.16	
	30-1355-000	ACC DEP-FIXED ASSETS	-\$1,002,043.79	
	30-1650-000	BUILDING UPGRADES	\$447,143.53	
	30-1355-000	ACC DEP-FIXED ASSETS	\$0.37	
	30-1690-005	TREATMENT PLANT RENOVATION	\$0.09	
	30-1690-007	SYSTEM UPGRADES/IMPROVEMENTS	-\$0.17	
	30-1690-008	VALLE DE VILLA WELL	\$1.18	
	30-1690-009	LITTLE VALLEY RESERVOIR		
	30-1690-010	CORNER CANYON RESERVOIR	\$0.09	
	30-1700-000	DRAPER CITY DIGGING BOND	\$10,000.00	
	30-1700-001	CORNER CANYON RESV BOND	\$27,600.00	
	30-1710-000	BRIAN HEAD OTHER ASSET	\$200,680.13	
	30-1910-000	SUSPENSE	-\$0.11	
		TOTAL FIXED ASSETS	\$934,066.20	
		TOTAL ASSETS	\$13,014,070.01	

LIABILITIES AND EQUITY	LIABILITIES	CURRENT LIABILITIES:		
		30-2110-000	ACCOUNTS PAYABLE	\$209,387.71
		30-2115-000	A/P-WATER	\$391,488.72
		30-2120-000	INTERCOMPANY A/P DUE DIC	-\$18,602,715.32
		30-2130-000	INTERCOMPANY A/P DUE DWS	\$26,523,897.48
		30-2135-000	WAGES PAYABLE	\$8,347.21
		30-2136-000	VACATION PAYABLE	\$28,861.74
		30-2137-000	SICK LEAVE PAYABLE	\$75,047.25
		30-2140-000	FICA PAYABLE	\$143,764.12
		30-2145.000	401K PAYABLE	-\$953.27
		30-2148-000	FLEXIBLE SPENDING	-\$4,880.10
		30-2150-000	FEDERAL W/H PAYABLE	-\$143,309.29
		30-2155-000	STATE W/H PAYABLE	-\$366.50
		30-2160-000	AFLAC INSURANCE PAYABLE	\$181.92
		30-2165-000	SPA MEMBERSHIP	-\$7,342.31
		30-2170-000	LT & ST DISABILITY INS. PAYABLE	-\$2,515.47
		30-2175-000	LIFE INSURANCE PAYABLE	\$2,708.07
		30-2180-000	MEDICAL INSURANCE PAYABLE	-\$11,534.76
		30-2183-000	SUTA PAYABLE	-\$1,388.33
		30-2184-000	FUTA PAYABLE	-\$113.76
		30-2185-000	WORKERS COMPENSATION PAYABLE	-\$6,740.15
		30-2190-000	MISC DEDUCTIONS PAYABLE	\$285.96
		30-2200-000	CUSTOMER BONDS	\$254,494.14
		30-2200-002	GREENWOOD/DPR FRAM BOND	\$4,933.00
		30-2210-000	INCOME TAX PAYABLE-STATE	-\$12,474.00
		30-2300-000	CURRENT PORTION NOTES PAYABLE	
		30-2300-002	HEAVY EQUIPMENT PAYABLE	-\$0.34
		30-2300-003	TRACKHOE LOAN	\$0.33
		30-2300-005	F150 EMPLOYEE PAYABLE	\$900.00
		30-2300-010	LESS:CURRENT PORTION OF N/P	
	TOTAL CURRENT LIABILITIES	\$8,849,964.05		
	TOTAL LIABILITIES	\$8,849,964.05		
EQUITY		UNAPPROPRIATED RETAINED EARNINGS:		
	30-2910-000	COMMON STOCK-CLASS A SHARES	\$200.00	
	30-2490-000	PAID-IN CAPITAL	\$408,381.71	
	30-2960-000	RETAINED EARNINGS	\$3,917,520.34	
		REVENUE OVER EXPENSES-YTD	-\$338,284.45	
	BALANCE-CURRENT DATE	\$3,987,817.60		
	TOTAL EQUITY	\$3,987,817.60		
	TOTAL LIABILITIES AND EQUITY	\$12,837,781.65		

REVENUES	OPERATING REVENUE	CONTRACT SALES-RELATED		
		30-4000-132	CONTRACT SALES-RELATED-DWC	\$0.39
		30-4000-136	CONTRACT SALES-RELATED-DIC	\$0.18
			TOTAL CONTRACT SALES-RELATED	\$0.57
		CONTRACT SALES-3RD PARTY		
		30-4050-203	CONTRACT SALES-3RD PARTY-OM	
			TOTAL CONTRACT SALES-3RD PARTY	\$0.00
		CONSTRUCTION SALES		
		30-4300-398	INSPECTION FEES/NEW DEV	\$108,465.00
			TOTAL CONSTRUCTION SALES	\$108,465.00
	HOME PRODUCT SALES			
	30-4400-321	JUMPER SALES	\$7,600.00	
	30-4400-341	SPEC MATER-EXTENSION SALES	\$645.00	
	30-4400-351	MISCELLANEOUS SALES	\$877.81	
		TOTAL HOME PRODUCT SALES	\$9,122.81	
	SERVICE SALES			
	30-4500-390	CORNER CANYON PAYMENTS	\$150.00	
	30-4500-399	OTHER SERVICE SALES	\$35,311.11	
		TOTAL SERVICE SALES	\$35,461.11	
	FINANACIAL SERVICE SALES			
30-4600-375	STOCK ASSESSMENT FEE	\$210.00		
30-4600-378	LATE FEE	\$0.40		
30-4600-380	SMHOA FEE	-\$0.19		
	TOTAL FINANCIAL SERVICE SALES	\$210.21		
	TOTAL OPERATING REVENUE	\$153,259.70		
NON-OPERATING REVENUE	NON OPERATING FINANCIAL INCOME			
	30-8500-972	INTEREST INCOME	\$214,693.15	
	30-8500-974	INTEREST INCOME LOANS	\$11,914.58	
		TOTAL NON OPERATING FINANCIAL INC	\$226,607.73	
	SYSTEM FEES			
	30-8700-989	GAIN ON SALE	-\$4,207.00	
	TOTAL SYSTEM FEES	-\$4,207.00		
	TOTAL NON-OPERATING REVENUE	\$222,400.73		
	TOTAL REVENUE	\$375,660.43		

	TREATABLE IRRIGATION EXPENSE	
30-5200-001	IRRIGATION WATER EXPENSE	\$26,563.23
30-5200-021	ELECTRIC IRRIGATION EXPENSE	\$142,324.37
30-5200-022	ASSOCIATED CANALS EXPENSE	\$6,289.04
30-5200-023	EAST JORDAN CANAL EXPENSE	\$24,389.23
30-5200-999	TREATABLE IRRIGATION EXPENSE BILLED	-\$199,565.87
	TOTAL TREATABLE IRRIGATION EXPENSE	\$0.00
	TREATABLE CULINARY EXPENSE	
30-5400-001	TREATABLE CULINARY EXPENSE	\$233,718.18
30-5400-013	TREATABLE CUL. EXPENSE - METRO	-\$176,026.62
30-5400-120	CONTROL SWITCH UPGRADES	
30-5400-121	ELECTRIC CULINARY EXPENSE	\$171,515.25
30-5400-122	MOUNTAIN FUEL CULINARY EXPENSE	\$4,348.50
30-5400-123	LABORATORY EXPENSE	\$15,537.35
30-5400-124	CHEMICAL EXPENSE	\$25,187.47
30-5400-130	RETAILABLE CUL. EXPENSE - SLCWCD	\$468,890.12
30-5400-999	TREATABLE CULINARY EXPENSE BILLED	-\$732,936.25
	TOTAL TREATABLE CULINARY EXPENSE	\$10,234.00
	EAGLE MOUNTAIN EXPENSE	
30-5810-200	EM-PERSONNEL BURDEN EXPENSE	
30-5810-201	EM-PERSON-OP-REG-EXPENSE	
	TOTAL EAGLE MOUNTAIN EXPENSE	\$0.00
	OQUIRRH MOUNTAIN WATER EXPENSE	
30-5830-200	OM-PERSONNEL-BURDEN EXPENSE	
30-5830-210	OM-EQUIPMENT-BURDEN EXPENSE	
	TOTAL OQUIRRH MOUNTAIN EXPENSE	\$0.00
	GENERAL PROFESSIONAL EXPENSE	
30-7100-400	PROFESSIONAL DUES	\$22,603.48
30-7100-404	LOBBYIST EXPENSE	\$5,500.00
30-7100-405	DIRECTOR EXPENSE	\$23,100.15
30-7100-406	DRAPER CHAMBER EXPENSE	
30-7100-407	CONSERVATION EXPENSE	\$1,267.63
30-7100-410	GENERAL ENGINEERING EXPENSE	\$12,053.25
30-7100-411	GENERAL ENGINEERING EXPENSE - DIC	\$14,880.19
30-7100-412	GENERAL ENGINEERING EXPENSE - DWS	\$51,864.18
30-7100-415	DATA PROCESSING EXPENSE	\$26,847.06
30-7100-420	LEGAL	\$2,201.83
30-7100-421	LEGAL EXPENSE - DIC	\$59,813.98
30-7100-422	LEGAL EXPENSE - DWS	\$0.00
30-7100-425	CORNER CANYON LEGAL	
30-7100-426	CORNER CANYON EXPENSE	
30-7100-427	PUBLIC SERVICE COMMISSION EXPENSE	\$12,587.00
30-7100-431	ACCOUNTING EXPENSE - DIC	\$19,099.23
30-7100-435	ADVERTISING/PR EXPENSE	\$7,452.57
30-7100-440	MEALS/ENTERTAINMENT EXPENSE	\$6,129.40
30-7100-441	COMPANY MEETINGS/FUNCTIONS	\$14,974.74
30-7100-442	EMPLOYEE CONCIL & SAFETY	\$4,960.86
30-7100-999	PROFESSIONAL EXPENSES BILLED	-\$113,254.15
	TOTAL GENERAL PROFESSIONAL EXPENSE	\$172,081.40

EXPENSES

DIRECT EXPENSES

	FINANCIAL EXPENSE	
30-7200-450	INTEREST EXPENSE	\$6,705.63
30-7200-451	BANK CHARGES/FEEES	\$26,099.44
	TOTAL FINANCIAL EXPENSE	\$32,805.07
	OPERATIONS WAGE EXPENSE	
30-7500-502	OP - WATERPRO REGULAR WAGES	\$162,380.11
30-7500-503	OP - WATERPRO OVERTIME WAGES	
30-7500-504	OP - DIC REGULAR WAGES	\$53,587.19
30-7500-505	OP - DIC OVERTIME WAGES	
30-7500-506	OP - DWS REGULAR WAGES	\$221,734.31
30-7500-507	OP - DWS OVERTIME WAGES	
30-7500-512	OP - OQUIRRH MTN REGULAR WAGES	
30-7500-599	OPERATION WAGES BILLED	-\$437,701.61
	TOTAL OPERATIONS WAGE EXPENSE	\$0.00
	BUSINESS WAGE EXPENSE	
30-7600-502	BUS-WATERPRO REG WAGES	\$227,377.26
30-7600-503	BUS-WATERPRO OVERTIME WAGES	
30-7600-504	BUS-DIC REGULAR WAGES	
30-7600-599	BUSINESS WAGES BILLED	-\$227,377.24
	TOTAL BUSINESS WAGE EXPENSE	\$0.02
	DEVELOPMENT WAGE EXPENSE	
30-7700-502	DEV-WATERPRO REGULAR WAGES	\$192,951.16
30-7700-503	DEV-WATERPRO OVERTIME WAGES	
30-7700-504	DEV-DIC REGULAR WAGES	\$45,624.61
30-7700-506	DEV-DWS REGULAR WAGES	\$34,659.00
30-7700-599	DEVELOPMENT WAGES BILLED	-\$80,283.61
	TOTAL DEVELOPMENT WAGE EXPENSE	\$192,951.16
	BENEFIT EXPENSE	
30-7750-590	FICA EXPENSE	\$77,469.03
30-7750-591	WORKERS COMP EXPENSE	\$16,905.97
30-7750-592	LIFE INSURANCE EXPENSE	\$9,958.45
30-7750-593	HEALTH INSURANCE EXPENSE	\$166,001.60
30-7750-594	401K/RETIREMENT EXPENSE	\$43,898.23
30-7750-595	SUTA EXPENSE	\$2,608.80
30-7750-596	VACATION WAGES	\$63,496.69
30-7750-597	SICK WAGES	\$25,421.67
30-7750-598	HOLIDAY WAGES	\$44,097.60
30-7750-599	WAGES BILLED	-\$425,101.94
	TOTAL BENEFIT EXPENSE	\$24,756.10
	TREATABLE IRRIGATION EXPENSE	
30-7751-595	FUTA EXPENSE	\$1,097.57
	TOTAL TREATABLE IRRIGATION EXPENSE	\$1,097.57
	GENERAL E/T EXPENSE	
30-7900-600	VEHICLE LEASE/PURCHASE	\$51,826.50
30-7900-605	VEHICLE MAINTENANCE	\$22,015.43
30-7900-610	RENTAL EXPENSE	\$14,090.23
30-7900-650	GASOLINE/DIESEL EXPENSE	\$41,780.69
30-7900-727	EQUIPMENT MAINTENANCE	\$9,436.23
30-7900-729	EQUIP/TRANS EXPENSE BILLED	-\$134,077.06
	TOTAL GENERAL E/T EXPENSE	\$5,072.02

	UTILITIES EXPENSE	
30-8200-772	TELEPHONE & INTERNET EXPENSE	\$11,861.24
30-8200-773	CELLULAR EXPENSE	\$16,840.42
30-8200-775	ELECTRIC EXPENSE BUILDING	\$5,035.70
30-8200-776	MOUNTAIN FUEL BUILDING	\$1,657.55
30-8200-777	GARBAGE EXPENSE	\$2,231.87
30-8200-778	SEWER EXPENSE	\$741.50
30-8200-779	WATER EXPENSE	
30-8200-789	UTILITIES BILLED	-\$36,782.28
	TOTAL UTILITIES EXPENSE	\$1,586.00
	OPERATING EXPENSE	
30-8300-750	DONATIONS	\$7,070.00
30-8300-752	MISC. EMPLOYEE EXPENSE	\$792.00
30-8300-755	SOFTWARE UPGRADE/PURCHASE	\$13,560.96
30-8300-790	MAPPING SUPPLIES	
30-8300-792	MAP/SURVEY/CITY PERMIT EXPENSE	\$5,039.34
30-8300-793	SCADA EXPENSE	\$17,756.73
30-8300-794	BLUE STAKE EXPENSE	\$6,088.20
30-8300-801	UNIFORM/LINEN EXPENSE	\$9,372.05
30-8300-811	SECURITY EXPENSE	\$65.90
30-8300-821	JANITORIAL EXPENSE	\$11,544.91
30-8300-831	OFFICE SUPPLIES EXPENSE	\$10,658.66
30-8300-841	SHOP SUPPLIES EXPENSE	\$11,222.68
30-8300-842	OP SAFETY/TOOL EQUIPMENT	\$2,292.02
30-8300-851	PRINTING EXPENSE	\$30,390.93
30-8300-861	POSTAGE EXPENSE	\$55,589.15
30-8300-871	OFFICE RENTAL/LEASE EXPENSE	\$6,673.68
30-8300-880	COLLEGE REIMBURSEMENT	\$0.00
30-8300-881	TRAINING/SCHOOL EXPENSE	\$8,925.20
30-8300-882	TRAVEL EXPENSE	\$21,808.62
30-8300-891	NON-VEHICLE INSURANCE EXPENSE	\$128,578.00
30-8300-892	DAMAGE SETTLEMENT/REIMBURSEMENT	\$2,866.77
30-8300-911	BAD DEBT EXPENSE	-\$58,750.48
30-8300-913	TEMP LABOR EXPENSE	\$654.00
30-8300-916	OTHER MISCELLANEOUS EXPENSE	\$45.00
30-8300-919	OPERATIONS EXPENSE BILLED	-\$263,994.32
	TOTAL OPERATING EXPENSE	\$28,250.00

	MAINTENANCE EXPENSE	
30-8400-910	NEW CONSTRUCTION -DWS	
30-8400-911	NEW CONSTUSTION-DIC	
30-8400-915	SHALLOW WELLS	\$14,595.29
30-8400-922	EXCAVATION/FILL MATERIAL-DIC	
30-8400-923	EXCAVATION/FILL MATERIAL-DWS	
30-8400-937	RESERVOIR MAINT EXPENSE-DIC	\$12,840.00
30-8400.938	RESERVOIR MAINT EXPENSE-DWS	\$40,089.30
30-8400-940	BACKFLOW/CROSS CONNECTION	
30-8400-942	LINE MAINT EXPENSE-DIC	\$42,318.36
30-8400-943	LINE MAINT EXPENSE-DWS	\$49,013.32
30-8400-948	METER MAINT EXPENSE-DWS	\$3,605.52
30-8400-949	METER PURCHASES	\$187,474.43
30-8400-950	JUMPERS/RISERS/LIDS	\$12,876.90
30-8400.952	HYDRANT MAINT EXPENSE-DWS	\$2,070.66
30-8400-957	VALVE MAINT EXPENSE-DIC	\$264.88
30-8400-958	VALVE MAINT EXPENSE-DWS	\$11,459.32
30-8400-962	BUILDING MAINTENANCE EXPENSE	\$18,049.10
30-8400-968	MAINTENCANCE EXPENSE BILLED	-\$314,617.06
	TOTAL MAINTENANCE EXPENSE	\$80,040.02
	NON-OPERATING FINANCIAL EXPENSE	
30-9000-974	NON-VEHICLE DEPRECIATION EXPENSE	\$79,559.56
	TOTAL NON-OPERATING FINANCIAL EXPENSE	\$79,559.56
	TAX EXPENSE	
30-9600-996	PROPERTY TAXES	\$64,789.95
30-6900-998	TAX PENALTY EXPENSE	\$20,320.00
	TOTAL TAX EXPENSE	\$85,109.95
	INCOME TAX EXPENSE	
30-9900-999	INCOME TAX EXPENSE	\$402.01
	TOTAL INCOME TAX EXPENSE	\$402.01
	TOTAL DIRECT EXPENSES	\$713,944.88
	TOTAL EXPENSES	\$713,944.88

NET REVENUE OVER EXPENSES

-\$338,284.45

WATERPRO INC.
DRAPER IRRIGATION COMPANY
BALANCE SHEET
2008 YEAR TO DATE (8 MO)

ASSETS	CURRENT ASSETS:	
	01-1113-000	DIC CD'S \$6,633,159.31
	01-1114-000	MUTUAL FUND BANC ONE \$318,182.12
	01-1116-100	TREATMENT PLANT CASH BOND -\$0.24
	01-1118-000	CHECKING-FIRST UTAH \$2,032.42
	01-1180-000	TRESURY BOND -\$4,347.78
	01-1192-000	LEASE/PURCHASE CLEARING-DIC -\$12,874.93
	01-1210-000	ACCOUNTS RECEIVABLE \$123,764.61
	01-1215-000	ALLOWANCE FOR BAD DEBTS \$149.50
	01-1255-000	INTERCOMPANY A/R FROM WATERPRO -\$3,767,044.35
	01-1260-000	INTERCOMPANY A/R FROM DWS \$3,858,178.46
	01-1261-000	OTHER A/R \$1,920.20
		TOTAL CURRENT ASSETS \$7,153,119.32
	FIXED ASSETS:	
	01-1310-000	WATER STOCK INVESTMENT \$455,500.00
	01-1315-000	ACCRUED INTEREST \$52,507.00
	01-1620-000	PURCH-PLANT FACILITIES-CUL \$767,968.00
	01-1620-100	TREATMENT PLANT UPGRADE \$10,054,219.57
	01-1620-200	LITTLE VALLEY TANK \$860,490.68
	01-1620-300	SYSTEM UPGRADES DIC \$2,620,633.60
	01-1620-400	VILLA DE VILLA WELL \$973,521.41
	01-1620-500	CORNER CANYON TANK \$416,358.00
	01-1621-000	PURCH-PLANT FACILITIES-IRR \$646,327.82
	01-1630-000	PURCH-RESERVOIR FACILITY-CUL \$1,660,402.00
	01-1631-000	PURCH-RESERVOIR FACILITY-IRR \$2,307,110.76
	01-1632-000	WELL IMPROVEMENTS \$33,236.16
	01-1632-100	SHALLOW WELLS \$345,156.40
	01-1640-000	PURCH-LINE FACILITIES-CUL \$4,143,193.94
	01-1640-100	PIPE LINE UPGRADE \$2,035,483.39
	01-1641-000	PURCH-LINE FACILITIES-IRR \$6,559,891.44
	01-1655-000	ACC DEP-FIXED ASSETS -\$9,231,129.79
	01-1710-000	CONT-PLANT FACILITIES-CUL \$485,350.00
	01-1720-000	CONT-RESERVOIR FACILITY-CUL \$143,370.00
01-1730-000	CONT-LINE FACILITIES-CUL \$12,628,345.21	
01-1731-000	CONT-LINE FACILITIES-IRR \$1,874,728.01	
01-1810-000	LAND-WATERSHED \$2,229,999.98	
01-1850-000	WATER RIGHTS \$1,475,154.75	
01-1910-000	SUSPENSE -\$43.60	
	TOTAL FIXED ASSETS \$43,537,774.73	
	TOTAL ASSETS \$50,690,894.05	

LIABILITIES AND EQUITY	LIABILITIES	CURRENT LIABILITIES:			
		01-2125-000	INTERCOMPANY A/P DUE WATERPRO	\$20,752,772.49	
		01-2130-000	INTERCOMPANY A/P DUE DWS	-\$76,776.99	
			TOTAL CURRENT LIABILITIES	\$20,675,995.50	
			LONG TERM LIABILITIES:		
			01-2540-000	CURRENT PORTION-BWR LOAN	\$167,609.76
				TOTAL LONG-TERM LIABILITIES	\$167,609.76
			TOTAL LIABILITIES	\$20,843,605.26	
	EQUITY	01-2810-000	BWR LOAN #2	\$5,787,702.59	
		01-2810-001	TREATMENT PLANT STATE LOAN	\$5,070,365.22	
		01-2810-010	LESS CURRECNT PORTION OF NOTES	-\$627,609.81	
		01-2815-000	BWR LOAN ACCRUED INTEREST	\$224,150.84	
			UNAPPROPRIATED RETAINED EARNINGS:		
		01-2910-000	COMMON STOCK-CLASS A SHARES	-\$17,673.00	
		01-2930-000	TREASURY STOCK	-\$1,028,315.00	
		01-2935-000	SUBSCRIPTIONS RECEIVABLE	-\$806.68	
		01-2940-000	PAID IN CAPITAL-CLASS 'A'	-\$279,162.00	
		01-2941-000	PAID-IN CAPITAL-CLASS B SHARES	\$134,800.00	
01-2960-000		RETAINED EARNINGS	\$20,891,077.99		
		REVENUE OVER EXPENSES-YTD	-\$158,482.55		
		BALANCE-CURRENT DATE	\$19,541,438.76		
		TOTAL EQUITY	\$29,996,047.60		
		TOTAL LIABILITIES AND EQUITY	\$50,839,652.86		
REVENUE	OPERATING REVENUE	RETAIL IRRIGATION SALES			
		01-3100-121	MONTHLY BASE SALES	\$659,776.81	
		01-3100-122	ACREAGE SALES	\$22,764.96	
			TOTAL RETAIL IRRIGATION SALES	\$682,541.77	
			RAW WATER SALES		
			01-3200-131	SLCWCD RAW WATER SALES	\$64,087.38
				TOTAL RAW WATER SALES	\$64,087.38
			OPERATION INCOME		
			01-3400-141	METER SET FEE	\$8,448.00
				TOTAL OPERATION INCOME	\$8,448.00
			TOTAL OPERATING REVENUE	\$755,077.15	
	NON-OPERATING REVENUE	NON OPERATIING FINANCIAL INCOME			
		01-8500-971	SYSTEM RENTAL INCOME	\$289,397.37	
		01-8500-972	INTEREST INCOME	\$192,580.23	
			TOTAL NON OPERATING FINANCIAL INCOME	\$481,977.60	
SYSTEM FEES					
01-8600-982		EXIST SYSTEM BUY-IN FEE	\$57,606.80		
	TOTAL SYSTEM FEES	\$57,606.80			
	TOTAL NON-OPERATING REVENUE	\$539,584.40			
	TOTAL REVENUE	\$1,294,661.55			

EXPENSES	DIRECT EXPENSES	01-5200-001	TREATABLE IRRIGATION EXPENSE	
			IRRIGATION WATER EXPENSE	\$34,667.43
			TOTAL TREATABLE IRRIGATION EXPENSE	\$34,667.43
		01-7100-001	GENERAL PROFESSIONAL EXPENSE	
			PROFESSIONAL EXPENSE	\$65,787.25
		01-7100-400	ALLOCATED MANAGEMENT EXPENSE	\$94,356.20
			TOTAL GENERAL PROFESSIONAL EXPENSE	\$160,143.45
		01-7200-450	FINANCIAL EXPENSE	
			INTEREST EXPENSES	-\$36,692.00
		01-7200-451	BANK CHARGES/FEES	
			TOTAL FINANCIAL EXPENSE	-\$36,692.00
		01-7500-501	OPERATIONS WAGE EXPENSE	
			ALLOCATED OPERATION WAGES	\$74,040.86
			TOTAL OPERATIONS WAGE EXPENSE	\$74,040.86
		01-7600-501	BUSINESS WAGE EXPENSE	
			ALLOCATED BUSINESS WAGES	\$49,802.39
			TOTAL BUSINESS WAGE EXPENSE	\$49,802.39
01-7700-501	DEVELOPMENT WAGE EXPENSE			
	ALLOCATED DEVELOPMENT WAGES	\$23,466.47		
	TOTAL DEVELOPMENT WAGE EXPENSE	\$23,466.47		
01-7750-501	BENEFIT EXPENSE			
	ALLOCATED BENEFIT EXPENSE	\$75,974.84		
	TOTAL BENEFIT EXPENSE	\$75,974.84		
01-7900-600	GENERAL E/T EXPENSE			
	ALLOCATED EQUIP/TRANSPORT EXP	\$23,790.19		
	TOTAL GENERAL E/T EXPENSE	\$23,790.19		
01-8200-771	UTILITIES EXPENSE			
	ALLOCATED UTILITIES EXPENSE	\$6,335.02		
	TOTAL UTILITIES EXPENSE	\$6,335.02		
01-8300-791	OPERATING EXPENSE			
	ALLOCATED OPERATION EXPENSE	\$96,876.46		
	TOTAL OPERATING EXPENSE	\$96,876.46		
01-8400-961	MAINTENANCE EXPENSE			
	ALLOCATED BUILDING MAINT EXPENSE	\$692,970.51		
	TOTAL MAINTENANCE EXPENSE	\$692,970.51		
01-9000-974	NON-OPERATING FINANCIAL EXPENSE			
	NON-VEHICLE DEPRECIATION EXP	\$251,768.48		
	TOTAL NON-OPERATING FINANCIAL EXP	\$251,768.48		
	TOTAL DIRECT EXPENSES	\$1,453,144.10		
	TOTAL EXPENSES	\$1,453,144.10		

NET REVENUE OVER EXPENSES

-\$158,482.55

WATERPRO INC.
DRAPER WATER SERVICE
BALANCE SHEET
2008 YEAR TO DATE (8 MO)

ASSETS		CURRENT ASSETS:		
	20-1210-000	ACCOUNTS RECEIVABLE	\$994,546.99	
	20-1212-000	ACCOUNTS RECEIVABLE-OTHER	\$1,590.78	
	20-1215-000	ALLOWANCE FOR BAD DEBTS	\$1,045.64	
	20-1250-000	INTERCOMPANY A/R FROM DIC	-\$3,934,330.45	
	20-1255-000	INTERCOMPANY A/R FROM WATERPRO	\$28,328,050.75	
		TOTAL CURRENT ASSETS	\$25,390,903.71	
		FIXED ASSETS:		
20-1910-000	SUSPENSE			
		TOTAL FIXED ASSETS	\$0.00	
		TOTAL ASSETS	\$25,390,903.71	
LIABILITIES AND EQUITY	LIABILITIES	CURRENT LIABILITIES:		
		20-2105-000	DRAPER FANCHISE PAYABLE	\$27,774.64
		20-2120-000	INTERCOMPANT A/P DUE DIC	\$625.00
		20-2125-000	INTERCOMPANY A/P DUE WATERPRO	
			TOTAL CURRENT LIABLILITIES	\$28,399.64
			LONG-TERM LIABILITIES:	
	20-2520-000	HYDRANT METER DEPOSITS	\$8,200.00	
			TOTAL LONG-TERM LIABILITIES	\$8,200.00
			TOTAL LIABILITIES	\$36,599.64
		EQUITY	UNAPPROPRIATED RETAINED EARNINGS:	
20-2910-000	COMMON STOCK-CLASS A SHARES		\$123,853.18	
20-2911-000	COMMON STOCK-CLASS B SHARES		\$262,150.00	
20-2941-000	PAID IN CAPITAL-CLASS 'B'			
20-2960-000	RETAINED EARNINGS		\$22,716,728.48	
	REVENUE OVER EXPENSES-YTD		\$2,263,183.02	
		BALANCE-CURRENT DATE	\$25,365,914.68	
		TOTAL EQUITY	\$25,365,914.68	
		TOTAL LIABILITIES AND EQUITY	\$25,402,514.32	

REVENUES	OPERATING REVENUE	RETAIL CULINARY SALES	
		20-3500-121	MONTHLY BASE SALES \$3,451,684.50
		20-3500-125	CONSTRUCTION WATER SALES \$10,800.00
			TOTAL RETAIL CULINARY SALES \$3,462,484.50
		OPERATION INCOME	
		20-3700-151	HYDRANT METER RENTAL FEE \$860.00
	20-3700-161	LITTLE VALLEY IMPROVEMENTS \$38,400.00	
	20-3700-171	METER SET FEE \$54,370.00	
	20-3700-174	PROCESSING FEE \$16,555.00	
		TOTAL OPERATION INCOME \$110,185.00	
		TOTAL OPERATING REVENUE \$3,572,669.50	
	NON-OPERATING REVENUE	NON-OPERATING FINACIAL INCOME	
		20-8500-972	INTEREST INCOME \$69,070.70
			TOTAL NON OPERATING FINACIAL INC \$69,070.70
		SYSTEM FEES	
		20-8600-981	INCR CAP FAC EXPANSION INCOME \$327,559.10
		20-8600-982	EXISTING SYSTEM BUY-IN FEE \$84,445.00
			TOTAL SYSTEM FEES \$412,004.10
		MISCELLANEOUS INCOME	
20-8700-399	OTHER INCOME \$8,291.07		
	TOTAL MISCELLANEOUS INCOME \$8,291.07		
	TOTAL NON OPERATING REVENUE \$489,365.87		
	TOTAL REVENUE \$4,062,035.37		

EXPENSES	DIRECT EXPENSES	20-5300.001	RETAILABLE CULINARY EXPENSE	
			CULINARY WATER EXPENSE	\$291,738.10
			TOTAL RETAILABLE CULINARY EXPENSE	\$291,738.10
		20-7100.001	GENERAL PROFESSIONAL EXPENSE	
			PROFESSIONAL EXPENSE	\$63,859.90
		20-7100-400	ALLOCATED MANAGEMENT EXPENSE	\$116,974.89
			TOTAL GENERAL PROFESSIONAL EXPENSE	\$180,834.79
		20-7500-501	OPERATIONS WAGE EXPENSE	
			ALLOCATED OPERATION WAGES	\$226,695.33
			TOTAL OPERATIONS WAGE EXPENSE	\$226,695.33
		20-7600-501	BUSINESS WAGE EXPENSE	
			ALLOCATED BUSINESS WAGES	\$76,364.60
			TOTAL BUSINESS WAGE EXPENSE	\$76,364.60
		20-7700-501	DEVELOPMENT WAGES EXPENSE	
			ALLOCATED DEVELOPMENT WAGES	\$24,640.17
	TOTAL DEVELOPMENT WAGE EXPENSE	\$24,640.17		
20-7750-501	BENEFIT EXPENSE			
	ALLOCATED BENEFIT EXPENSE	\$177,274.64		
	TOTAL BENEFIT EXPENSE	\$177,274.64		
20-7900-600	GENERAL E/T EXPENSE			
	ALLOCATED EQUIP/TRANSPORT EXP	\$55,510.41		
	TOTAL GENERAL E/T EXPENSE	\$55,510.41		
20-8200-771	UTILITIES EXPENSE			
	ALLOCATED UTILITIES EXPENSE	\$14,781.68		
	TOTAL UTILITIES EXPENSE	\$14,781.68		
20-8300-791	OPERATING EXPENSE			
	ALLOCATED OPERATING EXPENSE	\$226,045.05		
	TOTAL OPERATING EXPENSE	\$226,045.05		
20-8400-961	MAINTENANCE EXPENSE			
	ALLOCATED BUILDING MAINT EXPEN	\$260,967.58		
	TOTAL MAINTENANCE EXPENSE	\$260,967.58		
20-9000-971	NON-OPERATING FINANCIAL EXPENS			
	SYSTEM RENTAL EXPENSE	\$264,000.00		
	TOTAL NON-OPERATING FINANCIAL EXP	\$264,000.00		
	TOTAL DIRECT EXPENSES	\$1,798,852.35		
	TOTAL EXPENSES	\$1,798,852.35		

NET REVENUE OVER EXPENSES

\$2,263,183.02

WATERPRO INC.
WATERPRO
BALANCE SHEET
2008 YEAR TO DATE (8 MO)

ASSETS	CURRENT ASSETS:		
	30-1110-000	CHECKING/SWEEP-FIRST UTAH BK	\$1,646,789.80
	30-1110-001	FIRST UTAH CHECKING/FICA ACCT	\$100.00
	30-1113-000	WATERPRO CD'S	-\$0.40
	30-1114-000	MERRILL LYNCH ACCOUNT	\$4,048,084.60
	30-1120-000	PETTY CASH	\$500.00
	30-1190-000	UTILITY CLEARING	-\$39,504.31
	30-1192-000	LEASE/PURCHASE CLEARING	-\$74.64
	30-1195-000	RETURNED CHECK CLEARING	\$17,572.10
	30-1196-000	DOOR TAG FEE	\$9,657.10
	30-1210-000	ACCOUNTS RECEIVABLE	\$4,957.88
	30-1230-000	EMPLOYEE RECEIVABLE	\$2,115.42
	30-1230-001	DURANGO EMPLOYEE RECEIVABLE	\$1,586.61
	30-1250-000	ALLOCATABLE INTERCO A/R-DIC	\$6,830,879.22
	30-1251-000	CUSTOMER REFUND PAID FOR DIC	\$7,025.28
	30-1252-000	DIRECT INERCO A/R FROM DIC	\$143,845.91
	30-1260-000	ALLOCATABLE INTERCO A/R-DWS	\$32.05
	30-1261-000	CUSTOMER REFUND PAID FOR DWS	\$168,503.44
	30-1275-000	A/R FROM OQUIRRH MTN	-\$222.00
		TOTAL CURRENT ASSETS	\$12,841,848.06
		FIXED ASSETS:	
	30-1313-000	CORNER CANYON LAND SALE	-\$0.18
	30-1315-000	ACCRUED INTEREST	\$0.11
	30-1315-045	STEAM ENGIN MEADOWS #39	
	30-1330-000	INVENTORY	\$207,826.95
	30-1335-092	INVENTORY-EAGLE MOUNTAIN	\$83.58
	30-1340-000	STOCK PURCHASE	-\$32,793.75
	30-1345-000	STOCK/WATER RIGHTS PURCHASE	\$30,993.75
	30-1350-005	AUTOS AND TRUCKS	\$441,976.88
	30-1350-010	COMPUTER EQUIPMENT	\$158,941.49
	30-1350-020	HEAVY EQUIPMENT	\$400,587.13
	30-1350-025	OFFICE FURNITURE	\$58,531.16
	30-1355-000	ACC DEP-FIXED ASSETS	-\$1,052,847.20
30-1650-000	BUILDING UPGRADES	\$447,143.53	
30-1655-000	ACC DEP-PURCH BUILDINGS	-\$7,257.26	
30-1690-005	TREATMENT PLANT RENOVATION	\$0.09	
30-1690-007	SYSTEM UPGRADES/IMPROVEMENTS	\$94,714.57	
30-1690-008	VALLE DE VILLA WELL	\$729,324.48	
30-1690-009	LITTLE VALLEY RESERVOIR		
30-1690-010	CORNER CANYON RESERVOIR	\$622,384.26	
30-1700-000	DRAPER CITY DIGGING BOND	\$10,000.00	
30-1700-001	CORNER CANYON RESV BOND		
30-1710-000	BRIAN HEAD OTHER ASSET	\$200,680.13	
30-1910-000	SUSPENSE	\$25,053.27	
	TOTAL FIXED ASSETS	\$2,335,342.99	
	TOTAL ASSETS	\$15,177,191.05	

LIABILITIES AND EQUITY	LIABILITIES	CURRENT LIABILITIES:	
		30-2110-000 ACCOUNTS PAYABLE	\$317.66
		30-2115-000 A/P-WATER	\$61,905.04
		30-2120-000 INTERCOMPANY A/P DUE DIC	-\$17,538,108.46
		30-2130-000 INTERCOMPANY A/P DUE DWS	\$28,497,113.13
		30-2135-000 WAGES PAYABLE	\$21,943.89
		30-2136-000 VACATION PAYABLE	\$20,021.74
		30-2137-000 SICK LEAVE PAYABLE	\$58,157.25
		30-2140-000 FICA PAYABLE	\$100,840.85
		30-2145.000 401K PAYABLE	\$13,121.38
		30-2148-000 FLEXIBLE SPENDING	-\$4,495.10
		30-2150-000 FEDERAL W/H PAYABLE	-\$47,818.39
		30-2155-000 STATE W/H PAYABLE	\$4,140.22
		30-2160-000 AFLAC INSURANCE PAYABLE	-\$228.96
		30-2165-000 SPA MEMBERSHIP	-\$11,118.50
		30-2170-000 LT & ST DISABILITY INS. PAYABLE	-\$2,065.68
		30-2175-000 LIFE INSURANCE PAYABLE	\$5,231.15
		30-2180-000 MEDICAL INSURANCE PAYABLE	
		30-2183-000 SUTA PAYABLE	-\$151.18
		30-2184-000 FUTA PAYABLE	-\$172.12
		30-2185-000 WORKERS COMPENSATION PAYABLE	\$268.58
		30-2190-000 MISC DEDUCTIONS PAYABLE	\$4,539.81
		30-3190-001 EMPLOYEE PAYABLE	-\$2,872.07
		30-2200-000 CUSTOMER BONDS	\$236,980.42
		30-2200-002 GREENWOOD/DPR FRAM BOND	\$4,933.00
		30-2210-000 INCOME TAX PAYABLE-STATE	-\$12,474.00
		30-2300-000 CURRENT PORTION NOTES PAYABLE	
	30-2300-002 HEAVY EQUIPMENT PAYABLE	-\$0.34	
	30-2300-003 TRACKHOE LOAN	\$0.33	
	30-2300-005 F150 EMPLOYEE PAYABLE	\$900.00	
	30-2300-010 LESS:CURRENT PORTION OF N/P		
		TOTAL CURRENT LIABILITIES	\$11,410,909.65
		TOTAL LIABILITIES	\$11,410,909.65
EQUITY		UNAPPROPRIATED RETAINED EARNINGS:	
	30-2910-000 COMMON STOCK-CLASS A SHARES	\$200.00	
	30-2490-000 PAID-IN CAPITAL	\$408,381.71	
	30-2960-000 RETAINED EARNINGS	\$3,579,235.89	
		REVENUE OVER EXPENSES-YTD	-\$314,561.46
	BALANCE-CURRENT DATE	\$3,673,256.14	
	TOTAL EQUITY	\$3,673,256.14	
	TOTAL LIABILITIES AND EQUITY	\$15,084,165.79	

REVENUES		OPERATING REVENUE		
		DESCRIPTION	AMOUNT	
30-4000-132	CONTRACT SALES-RELATED			
	CONTRACT SALES-RELATED-DWC		\$116,974.89	
30-4000-136	CONTRACT SALES-RELATED-DIC		\$94,356.20	
	TOTAL CONTRACT SALES-RELATED		\$211,331.09	
30-4050-203	CONTRACT SALES-3RD PARTY			
	CONTRACT SALES-3RD PARTY-OM			
	TOTAL CONTRACT SALES-3RD PARTY		\$0.00	
30-4300-398	CONSTRUCTION SALES			
	INSPECTION FEES/NEW DEV		\$65,958.50	
	TOTAL CONSTRUCTION SALES		\$65,958.50	
30-4400-321	HOME PRODUCT SALES			
	JUMPER SALES		\$1,100.00	
	30-4400-341	SPEC MATER-EXTENSION SALES		\$225.00
		MISCELLANEOUS SALES		\$1,328.92
	30-4400-351	TOTAL HOME PRODUCT SALES		\$2,653.92
30-4500-390	SERVICE SALES			
	CORNER CANYON PAYMENTS			
	30-4500-399	OTHER SERVICE SALES		\$28,796.02
		TOTAL SERVICE SALES		\$28,796.02
30-4600-375	FINANCIAL SERVICE SALES			
	STOCK ASSESSMENT FEE		\$180.00	
	30-4600-378	LATE FEE		-\$26,932.98
		SMHOA FEE		-\$8,326.49
	30-4600-380	TOTAL FINANCIAL SERVICE SALES		-\$35,079.47
TOTAL OPERATING REVENUE			\$273,660.06	
NON-OPERATING REVENUE	NON OPERATING FINANCIAL INCOME			
	30-8500-972	INTEREST INCOME		\$13,232.61
		30-8500-974	INTEREST INCOME LOANS	
	TOTAL NON OPERATING FINANCIAL INC		\$13,232.61	
	30-8600-985	SYSTEM FEES		
		SUBDIVISION ENGINEERING INCOME		
		30-8700-398	GAIN ON SALE OF ASSETS	
30-8700-989			GAIN ON SALE	
		TOTAL SYSTEM FEES		\$0.00
TOTAL NON-OPERATING REVENUE			\$13,232.61	
TOTAL REVENUE			\$286,892.67	

	TREATABLE IRRIGATION EXPENSE	
30-5200-001	IRRIGATION WATER EXPENSE	\$26,414.73
30-5200-021	ELECTRIC IRRIGATION EXPENSE	\$2,778.03
30-5200-022	ASSOCIATED CANALS EXPENSE	\$2,281.89
30-5200-023	EAST JORDAN CANAL EXPENSE	\$3,535.00
30-5200-999	TREATABLE IRRIGATION EXPENSE BILLED	-\$34,641.42
	TOTAL TREATABLE IRRIGATION EXPENSE	\$368.23
	TREATABLE CULINARY EXPENSE	
30-5400-001	TREATABLE CULINARY EXPENSE	\$128,767.74
30-5400-013	TREATABLE CUL. EXPENSE - METRO	\$9,429.50
30-5400-015	WELL MAINTENANCE EXPENSE	\$617.66
30-5400-120	CONTROL SWITCH UPGRADES	\$294.06
30-5400-121	ELECTRIC CULINARY EXPENSE	\$87,282.15
30-5400-122	MOUNTAIN FUEL CULINARY EXPENSE	\$2,690.19
30-5400-123	LABORATORY EXPENSE	\$15,474.45
30-5400-124	CHEMICAL EXPENSE	\$27,195.49
30-5400-130	RETAILABLE CUL. EXPENSE - SLCWCD	\$61,904.90
30-5400-999	TREATABLE CULINARY EXPENSE BILLED	-\$291,738.10
	TOTAL TREATABLE CULINARY EXPENSE	\$41,918.04
	EAGLE MOUNTAIN EXPENSE	
30-5810-200	EM-PERSONNEL BURDEN EXPENSE	
30-5810-201	EM-PERSON-OP-REG-EXPENSE	
	TOTAL EAGLE MOUNTAIN EXPENSE	\$0.00
	OQUIRRH MOUNTAIN WATER EXPENSE	
30-5830-200	OM-PERSONNEL-BURDEN EXPENSE	
30-5830-210	OM-EQUIPMENT-BURDEN EXPENSE	
	TOTAL OQUIRRH MOUNTAIN EXPENSE	\$0.00
	GENERAL PROFESSIONAL EXPENSE	
30-7100-400	PROFESSIONAL DUES	\$6,304.77
30-7100-404	LOBBYIST EXPENSE	\$8,500.00
30-7100-405	DIRECTOR EXPENSE	\$7,739.14
30-7100-406	DRAPER CHAMBER EXPENSE	\$0.00
30-7100-407	CONSERVATION EXPENSE	\$0.00
30-7100-410	GENERAL ENGINEERING EXPENSE	\$772.00
30-7100-411	GENERAL ENGINEERING EXPENSE - DIC	\$9,872.63
30-7100-412	GENERAL ENGINEERING EXPENSE - DWS	\$63,859.90
30-7100-415	DATA PROCESSING EXPENSE	\$25,071.04
30-7100-416	WATERSHED PROTECTION	\$0.00
30-7100-420	LEGAL	\$24,974.92
30-7100-421	LEGAL EXPENSE - DIC	\$35,320.75
30-7100-422	LEGAL EXPENSE - DWS	
30-7100-425	CORNER CANYON LEGAL	
30-7100-426	CORNER CANYON EXPENSE	
30-7100-427	PUBLIC SERVICE COMMISSION EXPENSE	\$15,827.00
30-7100-431	ACCOUNTING EXPENSE - DIC	\$20,969.87
30-7100-435	ADVERTISING/PR EXPENSE	\$12,065.45
30-7100-436	AERIAL PHOTOS	\$19,000.00
30-7100-437	GIS FUNDING	\$0.00
30-7100-440	MEALS/ENTERTAINMENT EXPENSE	\$3,618.98
30-7100-441	COMPANY MEETINGS/FUNCTIONS	\$19,786.70
30-7100-442	EMPLOYEE CONCIL & SAFETY	\$470.00
30-7100-999	PROFESSIONAL EXPENSES BILLED	-\$129,381.41
	TOTAL GENERAL PROFESSIONAL EXPENSE	\$144,771.74
	FINANCIAL EXPENSE	
30-7200-450	INTEREST EXPENSE	\$69,070.70
30-7200-451	BANK CHARGES/FEEES	\$17,445.19
	TOTAL FINANCIAL EXPENSE	\$86,515.89
	OPERATIONS WAGE EXPENSE	
30-7500-502	OP - WATERPRO REGULAR WAGES	\$95,725.63
30-7500-503	OP - WATERPRO OVERTIME WAGES	
30-7500-504	OP - DIC REGULAR WAGES	\$45,115.17
30-7500-505	OP - DIC OVERTIME WAGES	\$208.00
30-7500-506	OP - DWS REGULAR WAGES	\$159,687.40
30-7500-507	OP - DWS OVERTIME WAGES	
30-7500-512	OP - OQUIRRH MTN REGULAR WAGES	
30-7500-599	OPERATION WAGES BILLED	-\$298,520.19
	TOTAL OPERATIONS WAGE EXPENSE	\$2,216.01

EXPENSES

DIRECT EXPENSES

	BUSINESS WAGE EXPENSE	
30-7600-502	BUS-WATERPRO REG WAGES	\$95,113.15
30-7600-503	BUS-WATERPRO OVERTIME WAGES	
30-7600-504	BUS-DIC REGULAR WAGES	\$9,768.45
		\$9,785.39
30-7600-599	BUSINESS WAGES BILLED	-\$126,166.99
	TOTAL BUSINESS WAGE EXPENSE	-\$11,500.00
	DEVELOPMENT WAGE EXPENSE	
30-7700-502	DEV-WATERPRO REGULAR WAGES	\$206,783.01
30-7700-503	DEV-WATERPRO OVERTIME WAGES	
30-7700-504	DEV-DIC REGULAR WAGES	\$23,466.47
30-7700-506	DEV-DWS REGULAR WAGES	\$24,640.17
30-7700-599	DEVELOPMENT WAGES BILLED	-\$48,106.64
	TOTAL DEVELOPMENT WAGE EXPENSE	\$206,783.01
	BENEFIT EXPENSE	
30-7750-590	FICA EXPENSE	\$56,496.41
30-7750-591	WORKERS COMP EXPENSE	\$16,444.95
30-7750-592	LIFE INSURANCE EXPENSE	\$56,827.70
30-7750-593	HEALTH INSURANCE EXPENSE	\$113,908.67
30-7750-594	401K/RETIREMENT EXPENSE	\$28,068.69
30-7750-595	SUTA EXPENSE	\$1,680.04
30-7750-596	VACATION WAGES	\$30,236.45
30-7750-597	SICK WAGES	-\$5,766.80
30-7750-598	HOLIDAY WAGES	\$21,832.66
30-7750-599	WAGES BILLED	-\$253,249.48
	TOTAL BENEFIT EXPENSE	\$66,479.29
	TREATABLE IRRIGATION EXPENSE	
30-7751-595	FUTA EXPENSE	\$1,289.37
	TOTAL TREATABLE IRRIGATION EXPENSE	\$1,289.37
	GENERAL E/T EXPENSE	
30-7900-600	VEHICLE LEASE/PURCHASE	\$26,255.97
30-7900-605	VEHICLE MAINTENANCE	\$10,214.35
30-7900-610	RENTAL EXPENSE	\$6,411.33
30-7900-650	GASOLINE/DIESEL EXPENSE	\$27,699.09
30-7900-727	EQUIPMENT MAINTENANCE	\$9,279.16
30-7900-729	EQUIP/TRANS EXPENSE BILLED	-\$79,300.60
	TOTAL GENERAL E/T EXPENSE	\$559.30
	UTILITIES EXPENSE	
30-8200-772	TELEPHONE & INTERNET EXPENSE	\$6,228.35
30-8200-773	CELLULAR EXPENSE	\$8,575.79
		\$276.93
30-8200-775	ELECTRIC EXPENSE BUILDING	\$2,389.42
30-8200-776	MOUNTAIN FUEL BUILDING	\$2,455.30
30-8200-777	GARBAGE EXPENSE	\$719.41
30-8200-778	SEWER EXPENSE	\$427.50
30-8200-779	WATER EXPENSE	
30-8200-789	UTILITIES BILLED	-\$21,072.70
	TOTAL UTILITIES EXPENSE	\$0.00

	OPERATING EXPENSE	
30-8300-750	DONATIONS	\$11,280.00
30-8300-752	MISC. EMPLOYEE EXPENSE	\$175.00
30-8300-755	SOFTWARE UPGRADE/PURCHASE	\$7,200.72
30-8300-790	MAPPING SUPPLIES	
30-8300-792	MAP/SURVEY/CITY PERMIT EXPENSE	\$4,272.79
30-8300-793	SCADA EXPENSE	\$46,747.41
30-8300-794	BLUE STAKE EXPENSE	\$2,541.82
30-8300-801	UNIFORM/LINEN EXPENSE	\$4,570.51
30-8300-811	SECURITY EXPENSE	\$35,517.51
30-8300-821	JANITORIAL EXPENSE	\$6,781.02
30-8300-831	OFFICE SUPPLIES EXPENSE	\$5,847.45
30-8300-841	SHOP SUPPLIES EXPENSE	\$8,259.10
30-8300-842	OP SAFETY/TOOL EQUIPMENT	\$5,250.48
30-8300-851	PRINTING EXPENSE	\$19,636.84
30-8300-861	POSTAGE EXPENSE	\$31,499.18
30-8300-871	OFFICE RENTAL/LEASE EXPENSE	\$5,099.00
30-8300-880	COLLEGE REIMBURSEMENT	\$0.00
30-8300-881	TRAINING/SCHOOL EXPENSE	\$5,767.22
30-8300-882	TRAVEL EXPENSE	\$3,485.74
30-8300-891	NON-VEHICLE INSURANCE EXPENSE	\$154,208.87
30-8300-892	DAMAGE SETTLEMENT/REIMBURSEMENT	\$2,455.70
30-8300-911	BAD DEBT EXPENSE	-\$36,465.97
30-8300-913	TEMP LABOR EXPENSE	\$0.00
30-8300-916	OTHER MISCELLANEOUS EXPENSE	
30-8300-919	OPERATIONS EXPENSE BILLED	-\$324,020.29
	TOTAL OPERATING EXPENSE	\$110.10
	MAINTENANCE EXPENSE	
30-8400-910	NEW CONSTRUCTION -DWS	
30-8400-911	NEW CONSTUSTION-DIC	
30-8400-915	SHALLOW WELLS	\$83,657.88
30-8400-922	EXCAVATION/FILL MATERIAL-DIC	\$1,161.03
30-8400-923	EXCAVATION/FILL MATERIAL-DWS	\$742.34
30-8400-937	RESERVOIR MAINT EXPENSE-DIC	\$587,194.48
30-8400-938	RESERVOIR MAINT EXPENSE-DWS	\$25,000.00
30-8400-940	BACKFLOW/CROSS CONNECTION	\$0.00
30-8400-942	LINE MAINT EXPENSE-DIC	\$12,664.42
30-8400-943	LINE MAINT EXPENSE-DWS	\$44,032.44
30-8400-948	METER MAINT EXPENSE-DWS	\$2,926.88
30-8400-949	METER PURCHASES	\$162,508.80
30-8400-950	JUMPERS/RISERS/LIDS	\$0.00
30-8400-951	BLOWOFF MAINT EXPENSE-DIC	\$868.46
30-8400-952	HYDRANT MAINT EXPENSE-DWS	\$9,071.00
30-8400-957	VALVE MAINT EXPENSE-DIC	\$3,368.41
30-8400-958	VALVE MAINT EXPENSE-DWS	\$683.11
30-8400-962	BUILDING MAINTENANCE EXPENSE	\$22,861.44
30-8400-968	MAINTENCANCE EXPENSE BILLED	-\$953,938.09
	TOTAL MAINTENANCE EXPENSE	\$2,802.60

	NON-OPERATING FINANCIAL EXPENSE	
30-9000-974	NON-VEHICLE DEPRECIATION EXPENSE	\$58,061.04
	TOTAL NON-OPERATING FINANCIAL EXPENSE	\$58,061.04
	SYSTEM EXPENSE	
30-9100-986	SIUBDIVISION ENGINEERING EXP	\$359.00
	TOTAL SYSTEM EXPENSE	\$359.00
	TAX EXPENSE	
30-9600-996	PROPERTY TAXES	\$720.51
30-6900-998	TAX PENALTY EXPENSE	
	TOTAL TAX EXPENSE	\$720.51
	INCOME TAX EXPENSE	
30-9900-999	INCOME TAX EXPENSE	\$0.00
	TOTAL INCOME TAX EXPENSE	\$0.00
	TOTAL DIRECT EXPENSES	\$601,454.13
	TOTAL EXPENSES	\$601,454.13

NET REVENUE OVER EXPENSES

-314,561.46

WATERPRO INC.
DRAPER IRRIGATION COMPANY
ANNUAL BALANCE SHEETS

		2008	2007	2006	2005	2004
ASSETS		CURRENT ASSETS:				
	01-1112-000	TREATMENT PLANT UPGRADE CHECKING				
	01-1112-100	TREATMENT PLANT UPGRADE RETAINAGE ACT				
	01-1113-000	DIC CD'S				
	01-1114-000	\$6,633,159.31	\$7,374,910.60	\$4,184,701.15	\$1,846,064.71	\$130,951.03
	01-1115-000	\$318,182.12	\$219,052.12	\$149,068.90	\$632,088.05	\$1,100,000.00
	01-1115-000	CHECKING-DRAPER BANK				
	01-1116-100	TREATMENT PLANT CASH BOND				
	01-1118-000	-\$0.24	-\$0.24	-\$0.24	\$190,918.43	\$190,918.43
	01-1118-000	CHECKING-FIRST UTAH				
	01-1180-000	TREASURY BOND				
	01-1192-000	\$2,032.42	\$2,032.42	\$2,032.42	\$2,032.42	\$2,032.42
	01-1192-000	LEASE/PURCHASE CLEARING-DIC				
	01-1210-000	-\$4,347.78	\$495,652.22	\$495,652.22	\$495,652.22	\$495,652.22
	01-1210-000	ACCOUNTS RECEIVABLE				
	01-1215-000	-\$12,874.93	\$0.16	\$0.46	\$17,769.94	\$17,769.94
	01-1215-000	ALLOWANCE FOR BAD DEBTS				
	01-1255-000	\$123,764.61	\$105,395.73	\$101,707.39	\$101,333.37	\$97,611.59
	01-1255-000	INTERCOMPANY A/R FROM WATERPRO				
01-1260-000	\$149.50	-\$0.50	-\$6,028.50	-\$3,191.37	-\$3,296.66	
01-1260-000	INTERCOMPANY A/R FROM DWS					
01-1261-000	-\$3,767,044.35	-\$6,001,021.89	-\$4,246,244.50	-\$3,732,827.61	-\$3,108,919.88	
01-1261-000	OTHER A/R					
	\$3,858,178.46	\$3,594,178.46	\$3,197,553.46	\$2,801,553.46	\$2,405,553.46	
	\$1,920.20	\$1,920.20	-\$1,996.80	\$1,580.20	\$1,580.20	
	TOTAL CURRENT ASSETS					
	\$7,153,119.32	\$5,792,119.28	\$3,876,445.96	\$2,318,697.44	\$841,740.32	
ASSETS		FIXED ASSETS:				
	01-1310-000	WATER STOCK INVESTMENT				
	01-1315-000	\$455,500.00	\$455,500.00	\$455,500.00	\$455,500.00	\$455,500.00
	01-1410-000	ACCRUED INTEREST				
	01-1410-000	\$52,507.00	\$54,300.00			
	01-1420-000	INVESTMENT IN WATERPRO				
	01-1420-000	INVESTMENT IN DWS				
	01-1620-000	PURCH-PLANT FACILITIES-CUL				
	01-1620-100	\$767,968.00	\$767,968.00	\$767,968.00	\$408,581.71	\$408,581.71
	01-1620-100	TREATMENT PLANT UPGRADE				
	01-1620-200	\$10,054,219.57	\$10,054,219.57	\$9,805,673.57	\$10,223,851.57	\$10,116,536.81
	01-1620-200	LITTLE VALLEY TANK				
	01-1620-300	\$860,490.68	\$860,490.68	\$860,490.68	\$850,370.68	\$850,370.68
	01-1620-300	SYSTEM UPGRADES DIC				
	01-1620-400	\$2,620,633.60	\$2,620,633.60	\$2,615,523.60	\$1,503,295.60	\$1,503,295.60
	01-1620-400	VILLA DE VILLA WELL				
	01-1620-500	\$973,521.41	\$973,521.41	\$936,760.41	\$767,130.41	\$767,130.41
	01-1620-500	CORNER CANYON TANK				
	01-1621-000	\$416,358.00	\$416,358.00	\$220,926.00		
	01-1621-000	PURCH-PLANT FACILITIES-IRR				
	01-1630-000	\$646,327.82	\$646,327.82	\$646,327.82	\$646,327.82	\$646,327.82
	01-1630-000	PURCH-RESERVOIR FACILITY-CUL				
	01-1631-000	\$1,660,402.00	\$1,660,402.00	\$1,660,402.00	\$1,660,402.00	\$1,660,402.00
	01-1631-000	PURCH-RESERVOIR FACILITY-IRR				
	01-1632-000	\$2,307,110.76	\$2,307,110.76	\$2,307,110.76	\$2,307,110.76	\$2,307,110.76
	01-1632-000	WELL IMPROVEMENTS				
	01-1632-100	\$33,236.16	\$33,236.16	\$33,236.16	\$33,236.16	\$33,236.16
	01-1632-100	SHALLOW WELLS				
	01-1640-000	\$345,156.40	\$345,156.40	\$345,156.40	\$78,672.40	\$78,672.40
	01-1640-000	PURCH-LINE FACILITIES-CUL				
	01-1640-100	\$4,143,193.94	\$4,143,193.94	\$4,143,193.94	\$4,102,649.94	\$4,102,649.94
	01-1640-100	PIPE LINE UPGRADE				
01-1641-000	\$2,035,483.39	\$2,035,483.39	\$2,035,483.39	\$2,035,483.39	\$2,035,483.39	
01-1641-000	PURCH-LINE FACILITIES-IRR					
01-1655-000	\$6,559,891.44	\$6,559,891.44	\$6,559,891.44	\$6,449,360.44	\$6,449,360.44	
01-1655-000	ACC DEP-FIXED ASSETS					
01-1710-000	-\$9,231,129.79	-\$8,979,361.31	-\$7,927,066.59	-\$5,797,824.87	-\$5,420,172.15	
01-1710-000	CONT-PLANT FACILITIES-CUL					
01-1720-000	\$485,350.00	\$485,350.00	\$485,350.00	\$485,350.00	\$485,350.00	
01-1720-000	CONT-RESERVOIR FACILITY-CUL					
01-1730-000	\$143,370.00	\$143,370.00	\$143,370.00	\$143,370.00	\$143,370.00	
01-1730-000	CONT-LINE FACILITIES-CUL					
01-1731-000	\$12,628,345.21	\$12,628,345.21	\$11,629,048.21	\$8,731,950.21	\$8,731,950.21	
01-1731-000	CONT-LINE FACILITIES-IRR					
01-1810-000	\$1,874,728.01	\$1,874,728.01	\$1,489,079.01	\$1,231,280.01	\$1,231,280.01	
01-1810-000	LAND-WATERSHED					
01-1850-000	\$2,229,999.98	\$2,229,999.98	\$2,229,999.98	\$2,154,832.98	\$2,154,832.98	
01-1850-000	WATER RIGHTS					
01-1910-000	\$1,475,154.75	\$1,444,161.00	\$1,837,565.00	\$1,667,885.00	\$1,572,893.00	
01-1910-000	SUSPENSE					
01-1950-000	-\$43.60	\$0.11	-\$0.30	-\$50.95	-\$50.95	
01-1950-000	CORNER CANYON PROPERTIES BOND					
	\$18,651.09	\$18,651.09	\$18,651.09	\$18,651.09	\$18,651.09	
	TOTAL FIXED ASSETS					
	\$43,537,774.73	\$43,760,386.17	\$43,280,989.48	\$41,197,887.53	\$41,373,284.44	
	TOTAL ASSETS					
	\$50,690,894.05	\$49,552,505.45	\$47,157,435.44	\$43,516,584.97	\$42,215,024.76	
LIABILITIES		CURRENT LIABILITIES:				
	01-2110-000	ACCOUNTS PAYABLE				
	01-2110-002	CORNER CANYON NOTE				
	01-2125-000	INTERCOMPANY A/P DUE WATERPRO				
	01-2130-000	\$20,752,772.49	\$18,980,897.61	\$17,583,802.15	\$13,799,338.28	\$10,427,892.03
	01-2130-000	INTERCOMPANY A/P DUE DWS				
	01-2196-000	-\$76,776.99	-\$76,776.99	-\$76,776.99	-\$105,826.99	-\$105,826.99
	01-2196-000	CONSTRUCTION RETAINAGE PAYABLE				
		\$12,418.24	\$12,418.24	\$12,418.24	\$12,418.24	\$12,418.24
		TOTAL CURRENT LIABILITIES				
	\$20,675,995.50	\$18,904,120.62	\$17,507,025.16	\$14,185,655.90	\$11,169,209.65	
LIABILITIES AND EQUITY		LONG TERM LIABILITIES:				
	01-2540-000	CURRENT PORTION-BWR LOAN				
		\$167,609.76	\$627,609.76	\$162,485.76	\$208,602.76	\$1,240,260.81
	TOTAL LONG-TERM LIABILITIES					
	\$167,609.76	\$627,609.76	\$162,485.76	\$208,602.76	\$1,240,260.81	
	TOTAL LIABILITIES					
	\$20,843,605.26	\$19,531,730.38	\$17,669,510.92	\$14,394,258.66	\$12,409,470.46	
EQUITY		UNAPPROPRIATED RETAINED EARNINGS:				
	01-2810-000	BWR LOAN #2				
	01-2810-001	\$5,787,702.59	\$5,787,702.59	\$5,950,188.59	\$6,252,405.59	\$6,252,405.59
	01-2810-001	TREATMENT PLANT STATE LOAN				
	01-2810-002	\$5,070,365.22	\$5,070,365.22	\$5,516,365.22	\$6,378,365.22	\$6,083,640.00
	01-2810-002	FIRST UTAH-LITTLE VALLEY LOAN				
	01-2810-010	LESS CURRENCT PORTION OF NOTES				
	01-2815-000	-\$627,609.81	-\$627,609.81	-\$162,485.81	-\$1,240,260.81	-\$1,240,260.81
	01-2815-000	BWR LOAN ACCRUED INTEREST				
		\$224,150.84	\$260,842.84	\$224,150.84	\$235,535.84	\$235,535.84
		TOTAL UNAPPROPRIATED RETAINED EARNINGS:				
		-\$17,673.00	-\$17,673.00	-\$17,673.00	\$106,380.00	\$106,380.00
	01-2910-000	COMMON STOCK-CLASS A SHARES				
01-2911-000	COMMON STOCK-CLASS B SHARES					
01-2930-000	TREASURY STOCK					
01-2935-000	-\$1,028,315.00	-\$1,035,815.00	-\$964,315.00	-\$1,084,665.00	-\$963,265.00	
01-2935-000	SUBSCRIPTIONS RECEIVABLE					
01-2940-000	-\$806.68	-\$806.68	-\$5,543.68	-\$6,935.68	-\$6,935.68	
01-2940-000	PAID-IN CAPITAL-CLASS 'A'					
01-2941-000	-\$279,162.00	-\$279,162.00	-\$279,162.00	\$129,220.00	\$129,220.00	
01-2941-000	PAID-IN CAPITAL-CLASS B SHARES					
01-2960-000	\$134,800.00	\$134,800.00	\$134,800.00	\$134,800.00	\$134,800.00	
01-2960-000	RETAINED EARNINGS					
	\$20,891,077.99	\$19,254,963.38	\$18,694,521.04	\$18,187,503.32	\$18,135,709.64	
	REVENUE OVER EXPENSES-YTD					
	-\$158,482.55	\$1,636,114.61	\$560,442.34	\$61,765.56	\$51,793.68	
	BALANCE-CURRENT DATE					
	\$19,541,438.76	\$19,692,421.31	\$18,123,069.70	\$17,553,187.08	\$17,736,352.64	
	TOTAL EQUITY					
	\$29,996,047.60	\$30,183,722.15	\$29,651,288.54	\$29,130,291.00	\$29,805,554.30	
	TOTAL LIABILITIES AND EQUITY					
	\$50,839,652.86	\$49,715,452.53	\$47,320,799.46	\$43,524,549.66	\$42,215,024.76	

REVENUE							
OPERATING REVENUE	01-3100-121	RETAIL IRRIGATION SALES					
	01-3100-121	MONTHLY BASE SALES	\$659,776.81	\$950,728.76	\$916,238.84	\$956,589.36	\$911,291.28
	01-3100-122	ACREAGE SALES	\$22,764.96	\$35,033.64	\$36,014.82	\$36,837.60	\$38,066.88
	01-3100-123	METERED SALES				\$52.80	
		TOTAL RETAIL IRRIGATION SALES	\$682,541.77	\$985,762.40	\$952,253.66	\$993,479.76	\$949,358.16
	01-3200-131	RAW WATER SALES					
	01-3200-131	SLCWCD RAW WATER SALES	\$64,087.38	\$78,477.43	\$82,179.88	\$121,549.18	\$94,824.05
		TOTAL RAW WATER SALES	\$64,087.38	\$78,477.43	\$82,179.88	\$121,549.18	\$94,824.05
	01-3400-141	OPERATION INCOME					
	01-3400-141	METER SET FEE	\$8,448.00		\$10,432.80	\$1,000.00	
	TOTAL OPERATION INCOME	\$8,448.00		\$10,432.80	\$1,000.00		
	TOTAL OPERATING REVENUE	\$755,077.15	\$1,064,239.83	\$1,044,866.34	\$1,116,028.94	\$1,044,182.21	
NON-OPERATING REVENUE	01-8500-971	NON OPERATING FINANCIAL INCOME					
	01-8500-971	SYSTEM RENTAL INCOME	\$289,397.37	\$413,826.85	\$419,281.89	\$450,252.66	\$405,572.52
	01-8500-972	INTEREST INCOME	\$192,580.23	\$552,442.76	\$117,916.41	\$5,089.73	\$5,113.47
		TOTAL NON OPERATING FINANCIAL INCOME	\$481,977.60	\$966,269.61	\$537,198.30	\$455,342.39	\$410,685.99
	01-8600-982	SYSTEM FEES					
	01-8600-982	EXIST SYSTEM BUY-IN FEE	\$57,606.80	\$98,930.20	\$127,124.98	\$143,200.80	\$131,093.24
	01-8600-984	CONTRIBUTED INCOME		\$1,384,946.00	\$1,792,976.00		\$691,743.00
	01-8600-985	GAIN ON SALE OF ASSETS		\$451,542.00			
		TOTAL SYSTEM FEES	\$57,606.80	\$1,935,418.20	\$1,920,100.98	\$143,200.80	\$822,836.24
	01-8700-399	MISCELLANEOUS INCOME					\$152.00
	OTHER INCOME					\$152.00	
	TOTAL MISCELLANEOUS INCOME					\$152.00	
	TOTAL NON-OPERATING REVENUE	\$539,584.40	\$2,901,687.81	\$2,457,299.28	\$598,543.19	\$1,233,674.23	
	TOTAL REVENUE	\$1,294,661.55	\$3,965,927.64	\$3,502,165.62	\$1,714,572.13	\$2,277,856.44	
EXPENSES	01-5200-001	TREATABLE IRRIGATION EXPENSE					
	01-5200-001	IRRIGATION WATER EXPENSE	\$34,667.43	\$199,565.87	\$158,664.74	\$180,027.19	\$154,081.73
		TOTAL TREATABLE IRRIGATION EXPENS	\$34,667.43	\$199,565.87	\$158,664.74	\$180,027.19	\$154,081.73
	01-7100-001	GENERAL PROFESSIONAL EXPENSE					
	01-7100-001	PROFESSIONAL EXPENSE	\$65,787.25	\$87,603.40	\$82,966.87	\$176,454.01	\$106,343.09
	01-7100-400	ALLOCATED MANAGEMENT EXPENSE	\$94,356.20	\$0.18	\$0.40	\$106,545.14	\$64,828.60
		TOTAL GENERAL PROFESSIONAL EXPEN	\$160,143.45	\$87,603.58	\$82,967.27	\$282,999.15	\$171,171.69
	01-7200-450	FINANCIAL EXPENSE					
	01-7200-451	INTEREST EXPENSES	-\$36,692.00	\$461,128.00	\$435,181.00		\$519,758.62
	01-7200-451	BANK CHARGES/FEES				\$683.63	\$16,027.17
		TOTAL FINANCIAL EXPENSE	-\$36,692.00	\$461,128.00	\$435,181.00	\$683.63	\$535,785.79
	01-7500-501	OPERATIONS WAGE EXPENSE					
	01-7500-501	ALLOCATED OPERATION WAGES	\$74,040.86	\$102,301.23	\$110,491.14	\$101,926.11	\$93,966.16
		TOTAL OPERATIONS WAGE EXPENSE	\$74,040.86	\$102,301.23	\$110,491.14	\$101,926.11	\$93,966.16
	01-7600-501	BUSINESS WAGE EXPENSE					
	01-7600-501	ALLOCATED BUSINESS WAGES	\$49,802.39	\$68,213.15	\$46,884.12	\$48,772.34	\$48,740.51
		TOTAL BUSINESS WAGE EXPENSE	\$49,802.39	\$68,213.15	\$46,884.12	\$48,772.34	\$48,740.51
	01-7700-501	DEVELOPMENT WAGE EXPENSE					
	01-7700-501	ALLOCATED DEVELOPMENT WAGES	\$23,466.47	\$45,624.61	\$47,149.02	\$14,532.26	\$16,633.58
		TOTAL DEVELOPMENT WAGE EXPENSE	\$23,466.47	\$45,624.61	\$47,149.02	\$14,532.26	\$16,633.58
	01-7750-501	BENEFIT EXPENSE					
	01-7750-501	ALLOCATED BENEFIT EXPENSE	\$75,974.84	\$127,530.57	\$122,980.42	\$122,651.72	\$111,936.21
		TOTAL BENEFIT EXPENSE	\$75,974.84	\$127,530.57	\$122,980.42	\$122,651.72	\$111,936.21
	01-7900-600	GENERAL E/T EXPENSE					
	01-7900-600	ALLOCATED EQUIP/TRANSPORT EXP	\$23,790.19	\$40,223.12	\$39,180.05	\$40,836.95	\$36,889.15
	TOTAL GENERAL E/T EXPENSE	\$23,790.19	\$40,223.12	\$39,180.05	\$40,836.95	\$36,889.15	
01-8200-771	UTILITIES EXPENSE						
01-8200-771	ALLOCATED UTILITIES EXPENSE	\$6,335.02	\$11,034.67	\$13,554.43	\$14,022.34	\$12,682.46	
	TOTAL UTILITIES EXPENSE	\$6,335.02	\$11,034.67	\$13,554.43	\$14,022.34	\$12,682.46	
01-8300-791	OPERATING EXPENSE						
01-8300-791	ALLOCATED OPERATION EXPENSE	\$96,876.46	\$80,140.26	\$77,936.63	\$107,904.87	\$251,770.96	
	TOTAL OPERATING EXPENSE	\$96,876.46	\$80,140.26	\$77,936.63	\$107,904.87	\$251,770.96	
01-8400-961	MAINTENANCE EXPENSE						
01-8400-961	ALLOCATED BUILDING MAINT EXPENSE	\$692,970.51	\$54,153.25	\$108,403.74	\$484,328.41	\$91,995.80	
	TOTAL MAINTENANCE EXPENSE	\$692,970.51	\$54,153.25	\$108,403.74	\$484,328.41	\$91,995.80	
01-9000-974	NON-OPERATING FINANCIAL EXPENSE						
01-9000-974	NON-VEHICLE DEPRECIATION EXP	\$251,768.48	\$1,052,294.72	\$1,698,330.72	\$377,652.72	\$700,408.72	
	TOTAL NON-OPERATING FINANCIAL EXP	\$251,768.48	\$1,052,294.72	\$1,698,330.72	\$377,652.72	\$700,408.72	
	TOTAL DIRECT EXPENSES	\$1,453,144.10	\$2,329,813.03	\$2,941,723.28	\$1,776,337.69	\$2,226,062.76	
	TOTAL EXPENSES	\$1,453,144.10	\$2,329,813.03	\$2,941,723.28	\$1,776,337.69	\$2,226,062.76	
NET REVENUE OVER EXPENSES			-\$158,482.55	\$1,636,114.61	\$560,442.34	-\$61,765.56	\$51,793.68

WATERPRO INC.
DRAPER WATER SERVICE
ANNUAL BALANCE SHEETS

			2008	2007	2006	2005	2004	
ASSETS		CURRENT ASSETS:						
	20-1210-000	ACCOUNTS RECEIVABLE	\$994,546.99	\$389,349.53	\$314,739.51	\$278,567.75	\$227,765.76	
	20-1212-000	ACCOUNTS RECEIVABLE-OTHER	\$1,590.78	\$1,590.78	\$7,583.78	\$8,955.78	\$8,955.78	
	20-1215-000	ALLOWANCE FOR BAD DEBTS	\$1,045.64	\$0.46	\$1,928.43	-\$217.24	-\$2,305.88	
	20-1250-000	INTERCOMPANY A/R FROM DIC	-\$3,934,330.45	-\$3,670,330.45	-\$3,274,330.45	-\$2,907,380.45	-\$2,511,380.45	
20-1255-000	INTERCOMPANY A/R FROM WATERPRO	\$28,328,050.75	\$26,372,404.55	\$22,203,292.52	\$17,903,386.20	\$14,411,013.22		
		TOTAL CURRENT ASSETS	\$25,390,903.71	\$23,093,014.87	\$19,253,213.79	\$15,283,312.04	\$12,134,048.43	
		FIXED ASSETS:						
20-1910-000	SUSPENSE			\$0.00				
		TOTAL FIXED ASSETS		\$0.00				
		TOTAL ASSETS	\$25,390,903.71	\$23,093,014.87	\$19,253,213.79	\$15,283,312.04	\$12,134,048.43	
LIABILITIES AND EQUITY	LIABILITIES							
			CURRENT LIABILITIES:					
		20-2105-000	DRAPER FANCHISE PAYABLE	\$27,774.64	-\$65.90	-\$22.73	-\$25.85	-\$4.19
		20-2120-000	INTERCOMPANT A/P DUE DIC	\$625.00	\$625.00			
		20-2125-000	INTERCOMPANY A/P DUE WATERPRO				\$596.00	\$596.00
		TOTAL CURRENT LIABILITIES	\$28,399.64	\$559.10	-\$22.73	\$570.15	\$591.81	
		LONG-TERM LIABILITIES:						
	20-2520-000	HYDRANT METER DEPOSITS	\$8,200.00	\$1,450.00	\$6,700.00	\$32,000.00	\$26,000.00	
		TOTAL LONG-TERM LIABILITIES	\$8,200.00	\$1,450.00	\$6,700.00	\$32,000.00	\$26,000.00	
		TOTAL LIABILITIES	\$36,599.64	\$2,009.10	\$6,677.27	\$32,570.15	\$26,591.81	
EQUITY		UNAPPROPRIATED RETAINED EARNINGS:						
	20-2910-000	COMMON STOCK-CLASS A SHARES	\$123,853.18	\$123,853.18	\$123,853.18	\$123,853.18	\$123,853.18	
	20-2911-000	COMMON STOCK-CLASS B SHARES	\$262,150.00	\$262,150.00	\$262,150.00	\$262,150.00	\$262,150.00	
	20-2941-000	PAID IN CAPITAL-CLASS 'B'				\$24,650.00		
	20-2960-000	RETAINED EARNINGS	\$22,716,728.48	\$18,860,908.34	\$14,926,116.71	\$11,721,453.44	\$8,921,004.63	
		REVENUE OVER EXPENSES-YTD	\$2,263,183.02	\$3,855,820.14	\$3,934,791.63	\$3,118,635.27	\$2,800,448.81	
		BALANCE-CURRENT DATE	\$25,365,914.68	\$23,102,731.66	\$19,246,911.52	\$15,250,741.89	\$12,107,456.62	
	TOTAL EQUITY	\$25,365,914.68	\$23,102,731.66	\$19,246,911.52	\$15,250,741.89	\$12,107,456.62		
	TOTAL LIABILITIES AND EQUITY	\$25,402,514.32	\$23,104,740.76	\$19,253,588.79	\$15,283,312.04	\$12,134,048.43		
REVENUES	OPERATING REVENUE							
		20-3500-121	RETAIL CULINARY SALES					
			MONTHLY BASE SALES	\$3,451,684.50	\$5,170,330.19	\$4,475,718.60	\$4,037,136.28	\$3,943,727.23
		20-3500-125	CONSTRUCTION WATER SALES	\$10,800.00	\$31,700.00	\$35,700.00	\$35,600.00	\$30,000.00
		TOTAL RETAIL CULINARY SALES	\$3,462,484.50	\$5,202,030.19	\$4,511,418.60	\$4,072,736.28	\$3,973,727.23	
		OPERATION INCOME						
	20-3700-151	HYDRANT METER RENTAL FEE	\$860.00	\$1,980.00	\$3,250.00	\$3,099.56		
	20-3700-161	LITTLE VALLEY IMPROVEMENTS	\$38,400.00	\$144,000.00	\$14,400.00			
	20-3700-171	METER SET FEE	\$54,370.00	\$127,675.00	\$139,700.00	\$113,300.00	\$101,500.00	
	20-3700-174	PROCESSING FEE	\$16,555.00	\$27,423.38	\$29,081.67	\$28,576.44	\$22,194.86	
		TOTAL OPERATION INCOME	\$110,185.00	\$301,078.38	\$186,431.67	\$144,976.00	\$123,694.86	
		TOTAL OPERATING REVENUE	\$3,572,669.50	\$5,503,108.57	\$4,697,850.27	\$4,217,712.28	\$4,097,422.09	
	NON-OPERATING REVENUE		NON-OPERATING FINANCIAL INCOME					
		20-8500-972	INTEREST INCOME	\$69,070.70	\$6,705.63	\$889.75	\$113,766.26	\$205,548.23
			TOTAL NON-OPERATING FINANCIAL INCOME	\$69,070.70	\$6,705.63	\$889.75	\$113,766.26	\$205,548.23
			SYSTEM FEES					
		20-8600-981	INCR CAP FAC EXPANSION INCOME	\$327,559.10	\$745,114.30	\$1,176,755.00	\$1,038,556.80	\$760,210.90
		20-8600-982	EXISTING SYSTEM BUY-IN FEE	\$84,445.00	\$250,950.00	\$289,040.00	\$365,651.20	\$379,368.90
			TOTAL SYSTEM FEES	\$412,004.10	\$996,064.30	\$1,465,795.00	\$1,404,208.00	\$1,139,579.80
			MISCELLANEOUS INCOME					
20-8700-399	OTHER INCOME	\$8,291.07	\$33,958.17	\$60,098.54	\$25,666.01	\$41,607.74		
	TOTAL MISCELLANEOUS INCOME	\$8,291.07	\$33,958.17	\$60,098.54	\$25,666.01	\$41,607.74		
	TOTAL NON OPERATING REVENUE	\$489,365.87	\$1,036,728.10	\$1,526,783.29	\$1,543,640.27	\$1,386,735.77		
	TOTAL REVENUE	\$4,062,035.37	\$6,539,836.67	\$6,224,633.56	\$5,761,352.55	\$5,484,157.86		

EXPENSES	DIRECT EXPENSES	20-5300-001	RETAILABLE CULINARY EXPENSE					
			CULINARY WATER EXPENSE	\$291,738.10	\$868,497.25	\$505,728.57	\$323,290.43	\$561,348.09
			TOTAL RETAILABLE CULINARY EXPENSE	\$291,738.10	\$868,497.25	\$505,728.57	\$323,290.43	\$561,348.09
		20-7100-001	GENERAL PROFESSIONAL EXPENSE					
			PROFESSIONAL EXPENSE	\$63,859.90	\$25,650.75	\$70,780.19	\$148,804.41	\$51,257.65
		20-7100-400	ALLOCATED MANAGEMENT EXPENSE	\$116,974.89	\$0.39	-\$0.26	\$171,227.88	\$196,787.73
			TOTAL GENERAL PROFESSIONAL EXPENSE	\$180,834.79	\$25,651.14	\$70,779.93	\$320,032.29	\$248,045.38
		20-7500-501	OPERATIONS WAGE EXPENSE					
			ALLOCATED OPERATION WAGES	\$226,695.33	\$335,400.38	\$328,096.61	\$342,627.15	\$275,529.28
			TOTAL OPERATIONS WAGE EXPENSE	\$226,695.33	\$335,400.38	\$328,096.61	\$342,627.15	\$275,529.28
		20-7600-501	BUSINESS WAGE EXPENSE					
			ALLOCATED BUSINESS WAGES	\$76,364.60	\$159,164.09	\$108,390.41	\$75,305.36	\$87,982.16
			TOTAL BUSINESS WAGE EXPENSE	\$76,364.60	\$159,164.09	\$108,390.41	\$75,305.36	\$87,982.16
		20-7700-501	DEVELOPMENT WAGES EXPENSE					
			ALLOCATED DEVELOPMENT WAGES	\$24,640.17	\$34,659.00	\$35,068.35	\$16,964.29	\$16,546.29
			TOTAL DEVELOPMENT WAGE EXPENSE	\$24,640.17	\$34,659.00	\$35,068.35	\$16,964.29	\$16,546.29
		20-7750-501	BENEFIT EXPENSE					
			ALLOCATED BENEFIT EXPENSE	\$177,274.64	\$297,571.37	\$286,954.33	\$286,187.33	\$261,184.54
			TOTAL BENEFIT EXPENSE	\$177,274.64	\$297,571.37	\$286,954.33	\$286,187.33	\$261,184.54
		20-7900-600	GENERAL E/T EXPENSE					
			ALLOCATED EQUIP/TRANSPORT EXP	\$55,510.41	\$93,853.94	\$91,420.15	\$95,286.21	\$86,074.67
			TOTAL GENERAL E/T EXPENSE	\$55,510.41	\$93,853.94	\$91,420.15	\$95,286.21	\$86,074.67
		20-8200-771	UTILITIES EXPENSE					
			ALLOCATED UTILITIES EXPENSE	\$14,781.68	\$25,747.61	\$31,627.04	\$32,718.83	\$29,592.38
			TOTAL UTILITIES EXPENSE	\$14,781.68	\$25,747.61	\$31,627.04	\$32,718.83	\$29,592.38
20-8300-791	OPERATING EXPENSE							
	ALLOCATED OPERATING EXPENSE	\$226,045.05	\$186,993.94	\$181,852.16	\$251,778.07	\$262,575.69		
	TOTAL OPERATING EXPENSE	\$226,045.05	\$186,993.94	\$181,852.16	\$251,778.07	\$262,575.69		
20-8400-961	MAINTENANCE EXPENSE							
	ALLOCATED BUILDING MAINT EXPEN	\$260,967.58	\$260,463.81	\$253,924.38	\$502,527.32	\$458,830.57		
	TOTAL MAINTENANCE EXPENSE	\$260,967.58	\$260,463.81	\$253,924.38	\$502,527.32	\$458,830.57		
20-9000-971	NON-OPERATING FINANCIAL EXPENSES							
	SYSTEM RENTAL EXPENSE	\$264,000.00	\$396,000.00	\$396,000.00	\$396,000.00	\$396,000.00		
	TOTAL NON-OPERATING FINANCIAL EXP	\$264,000.00	\$396,000.00	\$396,000.00	\$396,000.00	\$396,000.00		
20-9100-001	SYSTEM EXPENSE							
	SYSTEM EXPENSE		\$14.00					
	TOTAL SYSTEM EXPENSE	\$0.00	\$14.00	\$0.00	\$0.00	\$0.00		
	TOTAL DIRECT EXPENSES	\$1,798,852.35	\$2,684,016.53	\$2,289,841.93	\$2,642,717.28	\$2,683,709.05		
	TOTAL EXPENSES	\$1,798,852.35	\$2,684,016.53	\$2,289,841.93	\$2,642,717.28	\$2,683,709.05		

NET REVENUE OVER EXPENSES

\$2,263,183.02 \$3,855,820.14 \$3,934,791.63 \$3,118,635.27 \$2,800,448.81

WATERPRO INC.
WATERPRO
BALANCE SHEET

		2008	2007	2006	2005	2004	
ASSETS	CURRENT ASSETS:						
	30-1110-000 CHECKING/SWEEP-FIRST UTAH BK	\$1,646,789.80	\$435,396.55	\$1,116,121.89	\$1,004,650.67	\$247,502.10	
	30-1110-001 FIRST UTAH CHECKING/FICA ACCT	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	
	30-1113-000 WATERPRO CD'S	-\$0.40	-\$0.40	-\$0.40	\$312,852.76	\$312,852.76	
	30-1114-000 MERRILL LYNCH ACCOUNT	\$4,048,084.60	\$5,098,084.60	\$3,538,215.00	\$3,000,000.00		
	30-1120-000 PETTY CASH	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	
	30-1190-000 UTILITY CLEARING	-\$39,504.31	-\$0.13	-\$0.47	-\$71,205.14		
	30-1192-000 LEASE/PURCHASE CLEARING	-\$74.64	\$0.32	\$0.50	-\$5,135.09		
	30-1195-000 RETURNED CHECK CLEARING	\$17,572.10	\$0.01	\$0.37	\$16,808.63	\$100.00	
	30-1196-000 DOOR TAG FEE	\$9,657.10	\$0.26	-\$0.42	\$17,775.66	\$1,825.82	
	30-1210-000 ACCOUNTS RECEIVABLE	\$4,957.88	\$10,806.09	-\$1,542.57	-\$712.44	\$2,154.42	
	30-1230-000 EMPLOYEE RECEIVABLE	\$2,115.42	\$3,055.83	\$9,975.33	\$6,201.97	\$17,287.17	
	30-1230-001 DURANGO EMPLOYEE RECEIVABLE	\$1,586.61	\$1,586.61	\$2,451.99		\$10,096.18	
	30-1230-002 F150 EMPLOYEE RECEIVABLE					\$591.77	
	30-1250-000 ALLOCATABLE INTERCO A/R-DIC	\$6,830,879.22	\$6,228,407.94	\$6,447,320.40	\$4,820,562.64	\$3,571,181.47	
	30-1251-000 CUSTOMER REFUND PAID FOR DIC	\$7,025.28	\$6,950.65	\$15,090.65	\$13,911.65	\$12,936.65	
	30-1252-000 DIRECT INERCO A/R FROM DIC	\$143,845.91	\$143,845.91	\$143,845.91	-\$38,161.09	-\$38,161.09	
	30-1260-000 ALLOCATABLE INTERCO A/R-DWS	\$32.05	\$32.05	\$32.05			
	30-1261-000 CUSTOMER REFUND PAID FOR DWS	\$168,603.44	\$151,459.52	\$134,289.10	\$113,939.10	\$79,417.59	
	30-1275-000 A/R FROM QUIRRH MTN	-\$222.00	-\$222.00	\$98.00	\$133.00	-\$17.00	
	TOTAL CURRENT ASSETS	\$12,841,848.06	\$12,080,003.81	\$11,406,497.33	\$9,192,222.32	\$4,218,367.84	
		FIXED ASSETS:					
	30-1313-000 CORNER CANYON LAND SALE	-\$0.18	-\$0.18		-\$4,068,006.84		
	30-1315-000 ACCRUED INTEREST	\$0.11	\$0.11	\$1,628.11	\$117,597.11	\$117,597.11	
	30-1315-010 ROBINSON/HOGAN LOAN					\$263,300.00	
	30-1315-031 TERI SUE HARRIS					\$43,903.58	
	30-1315-035 KFC CORPORATION LOAN					\$115,000.00	
	30-1315-043 LC MANAGEMENT LOAN					\$42,287.11	
	30-1315-045 STEAM ENGIN MEADOWS #39			\$94,026.37	\$96,526.63	\$98,838.64	
	30-1315-046 STEAM ENGIN MEADOWS #26 & 28				\$201,847.50	\$203,698.50	
	30-1315-047 STEAM ENGIN MEADOWS #14, 35, 48				\$295,624.07	\$288,431.08	
	30-1330-000 INVENTORY	\$207,826.95	\$207,826.95	\$266,545.95	\$215,352.95	\$215,352.95	
	30-1335-092 INVENTORY-EAGLE MOUNTAIN	\$83.58	\$83.58	\$83.58	\$83.58	\$83.58	
	30-1340-000 STOCK PURCHASE	-\$32,793.75			-\$200,032.00		
	30-1345-000 STOCK/WATER RIGHTS PURCHASE	\$30,993.75			\$273,339.00		
	30-1350-005 AUTOS AND TRUCKS	\$441,976.88	\$441,976.88	\$391,111.35	\$393,922.81	\$344,324.75	
	30-1350-010 COMPUTER EQUIPMENT	\$158,941.49	\$148,578.13	\$172,963.70	\$188,632.06	\$187,035.06	
30-1350-020 HEAVY EQUIPMENT	\$400,587.13	\$397,223.25	\$396,539.25	\$393,650.25	\$393,650.25		
30-1350-025 OFFICE FURNITURE	\$58,531.16	\$54,996.16	\$54,090.12	\$54,316.12	\$53,654.67		
30-1355-000 ACC DEP-FIXED ASSETS	-\$1,052,847.20	-\$1,002,043.79	-\$956,428.86	-\$876,110.30	-\$789,018.74		
30-1650-000 BUILDING UPGRADES	\$447,143.53	\$447,143.53	\$447,143.53	\$515,653.24	\$367,245.71		
30-1655-000 ACC DEP-PURCH BUILDINGS	-\$7,257.26	\$0.37					
30-1690-005 TREATMENT PLANT RENOVATION	\$0.09	\$0.09	\$0.26	\$47,570.21			
30-1690-007 SYSTEM UPGRADES/IMPROVEMENTS	\$94,714.57	-\$0.17	\$0.58	\$86,631.05			
30-1690-008 VALLE DE VILLA WELL	\$729,324.48	\$1.18		\$372,655.76			
30-1690-009 LITTLE VALLEY RESERVOIR				\$10,277.59			
30-1690-010 CORNER CANYON TANK	\$622,384.26	\$0.09	\$0.16				
30-1700-000 DRAPER CITY DIGGING BOND	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00		
30-1700-001 CORNER CANYON RESV BOND		\$27,600.00	\$27,600.00				
30-1710-000 BRIAN HEAD OTHER ASSET	\$200,680.13	\$200,680.13	\$200,680.13				
30-1910-000 SUSPENSE	\$25,053.27	-\$0.11	-\$0.47	\$60,473.65	\$54,035.71		
TOTAL FIXED ASSETS	\$2,335,342.99	\$934,066.20	\$1,105,983.76	-\$1,809,995.56	\$2,009,419.96		
TOTAL ASSETS	\$15,177,191.05	\$13,014,070.01	\$12,512,481.09	\$7,382,226.76	\$6,227,787.80		

LIABILITIES AND EQUITY	LIABILITIES	CURRENT LIABILITIES:					
		30-2110-000 ACCOUNTS PAYABLE	\$317.66	\$209,387.71	\$43,842.14	\$1,145,648.57	\$386,222.05
		30-2115-000 A/P-WATER	\$61,905.04	\$391,488.72	\$216,496.33	\$146,641.16	\$453,176.00
		30-2120-000 INTERCOMPANY A/P DUE DIC	-\$17,538,108.46	-\$18,602,715.32	-\$15,223,789.69	-\$12,735,852.69	-\$9,990,854.88
		30-2130-000 INTERCOMPANY A/P DUE DWS	\$28,497,113.13	\$26,523,897.48	\$22,337,613.69	\$18,016,730.14	\$14,489,834.81
		30-2135-000 WAGES PAYABLE	\$21,943.89	\$8,347.21	\$25,076.07	\$62,102.31	\$38,372.21
		30-2136-000 VACATION PAYABLE	\$20,021.74	\$28,861.74	\$20,021.74	\$14,328.74	\$14,328.74
		30-2137-000 SICK LEAVE PAYABLE	\$58,157.25	\$75,047.25	\$58,157.25	\$43,831.25	\$43,831.25
		30-2140-000 FICA PAYABLE	\$100,840.85	\$143,764.12	\$11,948.64	\$155,218.73	\$2,523.51
		30-2145-000 401K PAYABLE	\$13,121.38	-\$953.27	\$2,673.25	\$3,646.83	\$935.41
		30-2148-000 FLEXIBLE SPENDING	-\$4,495.10	-\$4,880.10	-\$3,575.10	-\$2,536.10	-\$1,804.10
		30-2150-000 FEDERAL W/H PAYABLE	-\$47,818.39	-\$143,309.29	-\$0.14	-\$144,908.82	
		30-2155-000 STATE W/H PAYABLE	\$4,140.22	-\$366.50	\$1,378.28	\$1,420.54	
		30-2160-000 AFLAC INSURANCE PAYABLE	-\$228.96	\$181.92	\$182.28		
		30-2165-000 SPA MEMBERSHIP	-\$11,118.50	-\$7,342.31	-\$5,248.56	-\$3,457.47	-\$1,799.14
		30-2170-000 LT & ST DISABILITY INS. PAYABLE	-\$2,065.68	-\$2,515.47	-\$1,511.61		-\$746.95
		30-2175-000 LIFE INSURANCE PAYABLE	\$5,231.15	\$2,708.07	\$980.52	\$404.87	\$425.38
		30-2180-000 MEDICAL INSURANCE PAYABLE		-\$11,534.76	-\$11,534.76	\$46,423.38	\$17,367.34
		30-2183-000 SUTA PAYABLE	-\$151.18	-\$1,388.33	-\$1,175.07	-\$2,307.15	-\$3,478.44
		30-2184-000 FUTA PAYABLE	-\$172.12	-\$113.76	\$258.13	\$279.19	-\$62.58
		30-2185-000 WORKERS COMPENSATION PAYABLE	\$268.58	-\$6,740.15	-\$10,063.44	-\$9,600.03	-\$8,683.27
		30-2190-000 MISC DEDUCTIONS PAYABLE	\$4,539.81	\$285.96	-\$56.33	\$704.32	-\$1,641.91
		30-3190-001 EMPLOYEE PAYABLE	-\$2,872.07			-\$3,500.00	-\$3,500.00
		30-2190-002 EMPLOYEE PAYABLE \$5500.00				-\$4,200.00	
		30-2200-000 CUSTOMER BONDS	\$236,980.42	\$254,494.14	\$545,585.17	\$201,699.42	\$246,013.90
		30-2200-001 LYNN NELSON CONSTRUCTION BOND					\$980.00
		30-2200-002 GREENWOOD/DPR FRAM BOND	\$4,933.00	\$4,933.00	\$4,933.00	\$6,133.00	\$6,133.00
		30-2210-000 INCOME TAX PAYABLE-STATE	-\$12,474.00	-\$12,474.00	-\$6,384.00	-\$100.00	-\$100.00
		30-2300-000 CURRENT PORTION NOTES PAYABLE			\$16,051.00	\$38,152.00	\$38,152.00
		30-2300-001 VEHICLE NOT PAYABLE - FIRST UTAH					\$21,876.62
		30-2300-002 HEAVY EQUIPMENT PAYABLE	-\$0.34	-\$0.34	\$5,950.26	\$14,287.76	\$24,661.76
		30-2300-003 TRACKHOE LOAN	\$0.33	\$0.33	\$10,100.56	\$17,426.04	\$27,484.52
		30-2300-005 F150 EMPLOYEE PAYABLE	\$900.00	\$900.00	\$900.00	\$900.00	\$900.00
30-2300-010 LESS:CURRENT PORTION OF N/P			-\$16,051.00	-\$38,152.00	-\$38,152.00		
	TOTAL CURRENT LIABILITIES	\$11,410,909.65	\$8,849,964.05	\$8,022,758.61	\$6,971,363.99	\$5,762,395.23	
	TOTAL LIABILITIES	\$11,410,909.65	\$8,849,964.05	\$8,022,758.61	\$6,971,363.99	\$5,762,395.23	
EQUITY	30-2910-000 UNAPPROPRIATED RETAINED EARNINGS						
	30-2490-000 COMMON STOCK-CLASS A SHARES	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	
	30-2960-000 PAID-IN CAPITAL	\$408,381.71	\$408,381.71	\$408,381.71	\$408,381.71	\$408,381.71	
	RETAINED EARNINGS	\$3,579,235.89	\$3,917,520.34	\$4,201,606.85	\$56,928.91	\$71,546.18	
	REVENUE OVER EXPENSES-YTD	-\$314,561.46	-\$338,284.45	-\$284,086.51	-\$63,493.95	-\$14,617.27	
	BALANCE-CURRENT DATE	\$3,673,256.14	\$3,987,817.60	\$4,326,102.05	\$402,016.67	\$465,510.62	
	TOTAL EQUITY	\$3,673,256.14	\$3,987,817.60	\$4,326,102.05	\$402,016.67	\$465,510.62	
	TOTAL LIABILITIES AND EQUITY	\$15,084,165.79	\$12,837,781.65	\$12,348,860.66	\$7,373,380.66	\$6,227,905.85	

REVENUES		OPERATING REVENUE															
		30-4000-132	30-4000-136	30-4050-203	30-4300-398	30-4400-321	30-4400-341	30-4400-351	30-4500-390	30-4500-399	30-4600-371	30-4600-373	30-4600-375	30-4600-378	30-4600-380	TOTAL	
		CONTRACT SALES-RELATED															
		CONTRACT SALES-RELATED-DWS						\$116,974.89	\$0.39	-\$0.26	\$171,227.88	\$196,787.74					
		CONTRACT SALES-RELATED-DIC						\$94,356.20	\$0.18	\$0.40	\$106,545.14	\$64,828.60					
		TOTAL CONTRACT SALES-RELATED						\$211,331.09	\$0.57	\$0.14	\$277,773.02	\$261,616.34					
		CONTRACT SALES-3RD PARTY															
		CONTRACT SALES-3RD PARTY-OM						\$0.00	\$0.00	\$3,119.80	\$5,484.16	\$2,977.50					
		TOTAL CONTRACT SALES-3RD PARTY						\$0.00	\$0.00	\$3,119.80	\$5,484.16	\$2,977.50					
		CONSTRUCTION SALES						\$19,787.55	\$32,539.50	\$28,865.25	\$41,559.83						
		INSPECTION FEES/NEW DEV						\$65,958.50	\$108,465.00	\$96,217.50	\$138,532.75	\$127,946.50					
		TOTAL CONSTRUCTION SALES						\$65,958.50	\$108,465.00	\$96,217.50	\$138,532.75	\$127,946.50					
		HOME PRODUCT SALES															
		JUMPER SALES						\$1,100.00	\$7,600.00	\$6,500.00	\$10,000.00	\$10,000.00					
		SPEC MATER-EXTENSION SALES						\$225.00	\$645.00	\$510.00	\$495.00	\$435.00					
		MISCELLANEOUS SALES						\$1,328.92	\$877.81	\$855.76	\$1,560.15	\$7,887.49					
		TOTAL HOME PRODUCT SALES						\$2,653.92	\$9,122.81	\$7,865.76	\$12,055.15	\$18,322.49					
		SERVICE SALES															
		CORNER CANYON PAYMENTS							\$150.00	\$4,905.35	\$201,044.53						
		OTHER SERVICE SALES						\$28,796.02	\$35,311.11	\$64,786.57	\$46,869.68	\$98,187.78					
		TOTAL SERVICE SALES						\$28,796.02	\$35,461.11	\$69,691.92	\$247,914.21	\$98,187.78					
		FINANCIAL SERVICE SALES															
		RETURNED CHECK FEE														\$1,917.50	
		SHUTOFF NONPAYMENT														\$12,212.34	
		STOCK ASSESSMENT FEE						\$180.00	\$210.00	\$4,466.64	\$330.00	\$490.00					
		LATE FEE						-\$26,932.98	\$0.40	-\$0.02	-\$36,500.15	\$11,524.11					
		SMHOA FEE						-\$8,326.49	-\$0.19	-\$0.44	-\$11,967.03	\$5,010.00					
		TOTAL FINANCIAL SERVICE SALES						-\$35,079.47	\$210.21	\$4,466.18	-\$48,137.18	\$31,153.95					
		TOTAL OPERATING REVENUE						\$273,660.06	\$153,259.70	\$181,361.30	\$633,622.11	\$540,204.56					
		NON OPERATING FINANCIAL INCOME															
		INTEREST INCOME						\$13,232.61	\$214,693.15	\$191,104.37	\$25,629.29	\$14,333.84					
		INTEREST INCOME LOANS							\$11,914.58	\$8,587.86	\$41,232.61	\$23,057.90					
		TOTAL NON OPERATING FINANCIAL INC						\$13,232.61	\$226,607.73	\$199,692.23	\$66,861.90	\$37,391.74					
		SYSTEM FEES															
		SUBDIVISION ENGINEERING INCOME									\$150.00						
		GAIN ON SALE OF ASSETS								\$43,467.00							
		GAIN ON SALE						\$0.00	-\$4,207.00								
		TOTAL SYSTEM FEES						\$0.00	-\$4,207.00	\$43,467.00	\$150.00	-\$167.23					
		TOTAL NON-OPERATING REVENUE						\$13,232.61	\$222,400.73	\$243,159.23	\$67,011.90	\$37,224.51					
		TOTAL REVENUE						\$286,892.67	\$375,660.43	\$424,520.53	\$700,634.01	\$577,429.07					

30-5200-001	TREATABLE IRRIGATION EXPENSE						
30-5200-014	IRRIGATION WATER EXPENSE	\$26,414.73	\$26,563.23	\$65,345.17	\$58,280.24	\$22,396.52	
30-5200-021	CORNER CANYON EXPENSE				\$20,312.30		
30-5200-022	ELECTRIC IRRIGATION EXPENSE	\$2,778.03	\$142,324.37	\$51,809.73	\$53,049.35	\$129,806.54	
30-5200-023	ASSOCIATED CANALS EXPENSE	\$2,281.89	\$6,289.04	\$7,657.64	\$12,803.38	\$17,048.11	
30-5200-999	EAST JORDAN CANAL EXPENSE	\$3,535.00	\$24,389.23	\$30,389.23	\$34,488.82	\$32,797.86	
30-5200-999	TREATABLE IRRIGATION EXPENSE BILLED	-\$34,641.42	-\$199,565.87	-\$158,664.74	-\$180,027.19	-\$154,081.73	
	TOTAL TREATABLE IRRIGATION EXPENSE	\$368.23	\$0.00	-\$3,462.97	-\$1,093.10	\$47,967.30	
30-5400-001	TREATABLE CULINARY EXPENSE						
30-5400-013	TREATABLE CUL. EXPENSE - METRO	\$128,767.74	\$233,718.18	\$78,871.05	\$28,989.84	\$101,988.48	
30-5400-015	WELL MAINTENANCE EXPENSE	\$9,429.50	-\$176,026.62	\$62,277.46	-\$14,980.67		
30-5400-120	CONTROL SWITCH UPGRADES	\$617.66		\$0.00		\$185.16	
30-5400-121	ELECTRIC CULINARY EXPENSE	\$294.06					
30-5400-122	MOUNTAIN FUEL CULINARY EXPENSE	\$87,282.15	\$171,515.25	\$110,145.96	\$93,316.83	\$52,545.52	
30-5400-123	LABORATORY EXPENSE	\$2,690.19	\$4,348.50	\$5,121.70	\$3,615.97	\$4,638.68	
30-5400-124	CHEMICAL EXPENSE	\$15,474.45	\$15,537.35	\$13,840.20	\$13,955.50	\$14,605.00	
30-5400-130	RETAILABLE CUL. EXPENSE - SLCWCD	\$27,195.49	\$25,187.47	\$24,194.65	\$30,458.92	\$14,036.73	
30-5400-999	TREATABLE CULINARY EXPENSE BILLED	-\$61,904.90	-\$468,890.12	-\$170,881.55	-\$161,621.95	-\$675,552.02	
	TOTAL TREATABLE CULINARY EXPENSE	\$41,918.04	\$10,234.00	\$5,219.00	-\$6,312.09	\$7,819.16	
30-5810-200	EAGLE MOUNTAIN EXPENSE						
30-5810-201	EM-PERSONNEL BURDEN EXPENSE			-\$210.00			
	EM-PERSON-OP-REG-EXPENSE			\$210.00	\$210.00	\$47.00	
	TOTAL EAGLE MOUNTAIN EXPENSE	\$0.00	\$0.00	\$0.00	\$210.00	\$47.00	
30-5830-200	OQUIRRH MOUNTAIN WATER EXPENSE						
30-5830-210	OM-PERSONNEL-BURDEN EXPENSE			\$186.90	\$186.90	\$41.83	
	OM-EQUIPMENT-BURDEN EXPENSE			\$28.93	\$44.71	\$28.93	
	TOTAL OQUIRRH MOUNTAIN EXPENSE	\$0.00	\$0.00	\$215.83	\$231.61	\$70.76	
30-7100-400	GENERAL PROFESSIONAL EXPENSE						
30-7100-404	PROFESSIONAL DUES	\$6,304.77	\$22,603.48	\$4,304.61	\$43,970.59	\$6,522.94	
30-7100-405	LOBBYIST EXPENSE	\$8,500.00	\$5,500.00	\$14,000.00	\$0.00	\$0.00	
30-7100-406	DIRECTOR EXPENSE	\$7,739.14	\$23,100.15	\$20,196.94	\$23,676.09	\$25,296.82	
30-7100-407	DRAPER CHAMBER EXPENSE	\$0.00		\$720.00	\$700.00	\$310.00	
30-7100-410	CONSERVATION EXPENSE	\$0.00	\$1,267.63	\$0.00	\$0.00	\$0.00	
30-7100-411	GENERAL ENGINEERING EXPENSE	\$772.00	\$12,053.25	\$26,378.12	\$6,395.50	\$66,341.19	
30-7100-412	GENERAL ENGINEERING EXPENSE - DIC	\$9,872.63	\$14,880.19	\$26,058.34	\$80,615.61	\$28,840.74	
30-7100-415	GENERAL ENGINEERING EXPENSE - DWS	\$63,859.90	\$51,864.18	\$47,648.14	\$94,616.96	\$25,314.06	
30-7100-416	DATA PROCESSING EXPENSE	\$25,071.04	\$26,847.06	\$17,252.00	\$24,245.37	\$24,007.86	
30-7100-420	WATERSHED PROTECTION	\$0.00					
30-7100-421	LEGAL	\$24,974.92	\$2,201.83	\$137.50	\$17,503.85	\$95,676.42	
30-7100-422	LEGAL EXPENSE - DIC	\$35,320.75	\$59,813.98	\$22,939.83	\$6,746.30	\$0.00	
30-7100-425	LEGAL EXPENSE - DWS		\$0.00	\$7,114.05	\$47,258.89	\$6,762.05	
30-7100-426	CORNER CANYON LEGAL			\$0.00	\$72,187.46	\$0.00	
30-7100-427	CORNER CANYON EXPENSE			\$0.00	\$6,700.00	\$0.00	
30-7100-431	PUBLIC SERVICE COMMISSION EXPENSE	\$15,827.00	\$12,587.00	\$15,468.00			
30-7100-435	ACCOUNTING EXPENSE - DIC	\$20,969.87	\$19,099.23	\$18,775.25	\$19,634.10	\$18,920.43	
30-7100-436	ADVERTISING/PR EXPENSE	\$12,065.45	\$7,452.57	\$1,648.12	\$2,144.94	\$1,448.31	
30-7100-437	AERIAL PHOTOS	\$19,000.00				\$450.00	
30-7100-440	GIS FUNDING	\$0.00					
30-7100-441	MEALS/ENTERTAINMENT EXPENSE	\$3,618.98	\$6,129.40	\$7,412.09	\$7,924.75	\$6,657.64	
30-7100-442	COMPANY MEETINGS/FUNCTIONS	\$19,786.70	\$14,974.74	\$10,784.48	\$12,543.02	\$10,096.73	
30-7100-999	EMPLOYEE CONCIL & SAFETY	\$470.00	\$4,960.86	\$7,940.34	\$2,068.02	\$3,310.43	
	PROFESSIONAL EXPENSES BILLED	-\$129,381.41	-\$113,254.15	-\$145,080.06	-\$325,258.42	-\$121,162.85	
	TOTAL GENERAL PROFESSIONAL EXPENSES	\$144,771.74	\$172,081.40	\$103,697.75	\$143,673.03	\$198,792.77	
30-7200-450	FINANCIAL EXPENSE						
30-7200-451	INTEREST EXPENSE	\$69,070.70	\$6,705.63	\$2,243.75	\$116,606.65	\$205,548.23	
	BANK CHARGES/FEES	\$17,445.19	\$26,099.44	\$20,107.58	\$18,257.66	\$12,117.46	
	TOTAL FINANCIAL EXPENSE	\$86,515.89	\$32,805.07	\$22,351.33	\$134,864.31	\$217,665.69	
30-7500-502	OPERATIONS WAGE EXPENSE						
30-7500-503	OP - WATERPRO REGULAR WAGES	\$95,725.63	\$162,380.11	\$158,025.80	\$168,951.41	\$133,391.18	
30-7500-504	OP - WATERPRO OVERTIME WAGES			\$181.19	\$454.67	\$3,375.24	
30-7500-505	OP - DIC REGULAR WAGES	\$45,115.17	\$53,587.19	\$61,253.69	\$50,244.29	\$52,183.66	
30-7500-506	OP - DIC OVERTIME WAGES	\$208.00		\$1,775.36	\$2,072.28	\$2,735.87	
30-7500-507	OP - DWS REGULAR WAGES	\$159,687.40	\$221,734.31	\$205,434.49	\$207,612.90	\$194,080.47	
30-7500-512	OP - DWS OVERTIME WAGES			\$11,917.22	\$28,709.91	\$29,850.21	
30-7500-513	OP - OQUIRRH MTN REGULAR WAGES			\$424.62	\$498.75	\$75.00	
30-7500-599	OP - OQUIRRH MTN OVERTIME WAGES					\$243.75	
	OPERATION WAGES BILLED	-\$298,520.19	-\$437,701.61	-\$438,587.75	-\$444,763.26	-\$406,022.16	
	TOTAL OPERATIONS WAGE EXPENSE	\$2,216.01	\$0.00	\$424.62	\$13,780.95	\$9,913.22	
30-7600-502	BUSINESS WAGE EXPENSE						
30-7600-503	BUS-WATERPRO REG WAGES	\$95,113.15	\$227,377.26	\$153,779.16	\$110,471.23	\$122,994.00	
30-7600-504	BUS-WATERPRO OVERTIME WAGES			\$1,064.27	\$1,193.10	\$2,694.82	
30-7600-506	BUS-DIC REGULAR WAGES	\$9,768.45		\$431.10	\$17,162.36	\$11,033.87	
30-7600-599	BUS-DWS REGULAR WAGES	\$9,785.39					
	BUSINESS WAGES BILLED	-\$126,166.99	-\$227,377.24	-\$155,274.53	-\$124,077.70	-\$136,722.67	
	TOTAL BUSINESS WAGE EXPENSE	-\$11,500.00	\$0.00	\$0.00	\$4,748.99	\$0.00	

EXPENSES

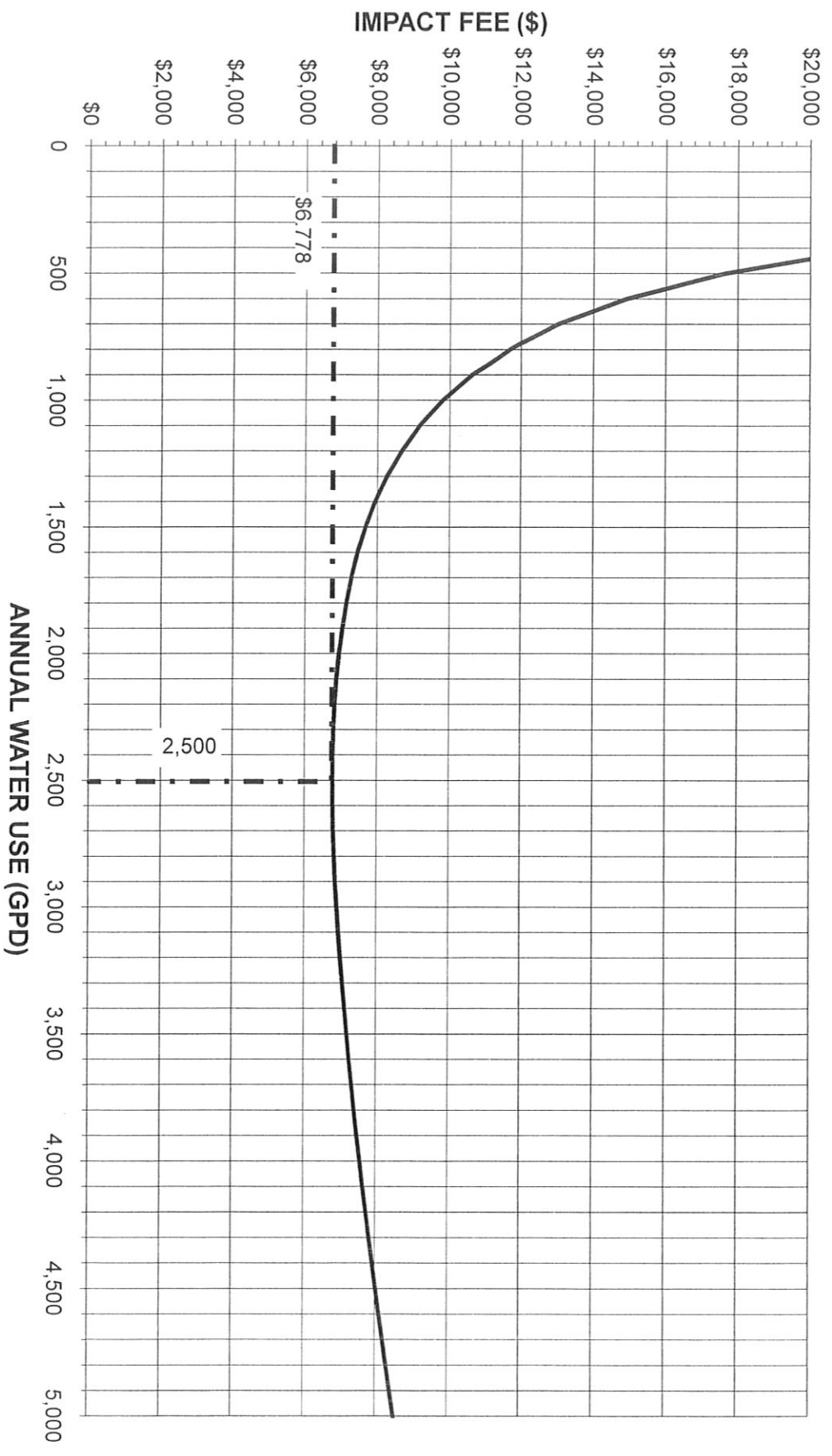
DIRECT EXPENSES

30-7700-502	DEVELOPMENT WAGE EXPENSE					
30-7700-503	DEV-WATERPRO REGULAR WAGES	\$206,783.01	\$192,951.16	\$238,397.66	\$287,753.37	\$288,888.41
30-7700-504	DEV-WATERPRO OVERTIME WAGES			\$670.99	\$2,357.51	\$1,535.66
30-7700-504	DEV-DIC REGULAR WAGES	\$23,466.47	\$45,624.61	\$47,149.02	\$15,009.40	\$16,633.58
30-7700-505	DEV-DIC OVERTIME WAGES				\$45.20	\$0.00
30-7700-506	DEV-DWS REGULAR WAGES	\$24,640.17	\$34,659.00	\$35,068.35	\$16,848.77	\$14,527.51
30-7700-507	DEV-DWS OVERTIME WAGES				\$888.99	\$2,018.78
30-7700-599	DEVELOPMENT WAGES BILLED	-\$48,106.64	-\$80,283.61	-\$82,217.37	-\$31,496.55	-\$33,179.87
	TOTAL DEVELOPMENT WAGE EXPENSE	\$206,783.01	\$192,951.16	\$239,068.65	\$291,406.69	\$290,424.07
	BENEFIT EXPENSE					
30-7750-590	FICA EXPENSE	\$56,496.41	\$77,469.03	\$76,418.27	\$76,347.61	\$73,163.11
30-7750-591	WORKERS COMP EXPENSE	\$16,444.95	\$16,905.97	\$15,884.62	\$17,303.09	\$15,138.85
30-7750-592	LIFE INSURANCE EXPENSE	\$56,827.70	\$9,958.45	\$6,759.88	\$3,750.27	\$5,086.61
30-7750-593	HEALTH INSURANCE EXPENSE	\$113,908.67	\$166,001.60	\$142,998.99	\$169,717.04	\$144,650.92
30-7750-594	401K/RETIREMENT EXPENSE	\$28,068.69	\$43,898.23	\$40,383.78	\$41,053.77	\$40,784.99
30-7750-595	SUTA EXPENSE	\$1,680.04	\$2,608.80	\$8,265.65	\$10,692.28	\$5,228.43
30-7750-596	VACATION WAGES	\$30,236.45	\$63,496.69	\$53,417.29	\$48,361.79	\$43,610.04
30-7750-597	SICK WAGES	-\$5,766.80	\$25,421.67	\$24,938.31	\$16,552.72	\$19,836.11
30-7750-598	HOLIDAY WAGES	\$21,832.66	\$44,097.60	\$54,989.87	\$43,999.38	\$38,844.99
30-7750-599	WAGES BILLED	-\$253,249.48	-\$425,101.94	-\$410,121.65	-\$409,025.95	-\$373,120.75
	TOTAL BENEFIT EXPENSE	\$66,479.29	\$24,756.10	\$13,935.01	\$18,752.00	\$13,223.30
	TREATABLE IRRIGATION EXPENSE					
30-7751-595	FUTA EXPENSE	\$1,289.37	\$1,097.57	\$1,426.87	\$1,824.20	\$1,404.00
	TOTAL TREATABLE IRRIGATION EXPENSE	\$1,289.37	\$1,097.57	\$1,426.87	\$1,824.20	\$1,404.00
	GENERAL E/T EXPENSE					
30-7900-600	VEHICLE LEASE/PURCHASE	\$26,255.97	\$51,826.50	\$54,877.26	\$54,324.60	\$58,464.58
30-7900-605	VEHICLE MAINTENANCE	\$10,214.35	\$22,015.43	\$21,127.02	\$16,253.45	\$26,163.94
30-7900-610	RENTAL EXPENSE	\$6,411.33	\$14,090.23	\$4,932.53	\$11,507.10	\$3,265.44
30-7900-650	GASOLINE/DIESEL EXPENSE	\$27,699.09	\$41,780.69	\$43,578.42	\$41,561.56	\$31,345.28
30-7900-727	EQUIPMENT MAINTENANCE	\$9,279.16	\$9,436.23	\$8,476.90	\$9,140.04	\$12,495.82
30-7900-729	EQUIP/TRANS EXPENSE BILLED	-\$79,300.60	-\$134,077.06	-\$130,629.13	-\$136,167.87	-\$122,992.75
	TOTAL GENERAL E/T EXPENSE	\$559.30	\$5,072.02	\$2,363.00	-\$3,381.12	\$8,742.31
	UTILITIES EXPENSE					
30-8200-772	TELEPHONE & INTERNET EXPENSE	\$6,228.35	\$11,861.24	\$15,142.56	\$16,359.47	\$13,796.12
30-8200-773	CELLULAR EXPENSE	\$8,575.79	\$16,840.42	\$19,756.49	\$19,985.31	\$21,317.64
30-8200-774	RADIO EXPENSE		\$276.93			
30-8200-775	ELECTRIC EXPENSE BUILDING	\$2,389.42	\$5,035.70	\$3,514.75	\$856.37	\$7,146.49
30-8200-776	MOUNTAIN FUEL BUILDING	\$2,455.30	\$1,657.55	\$4,228.11	\$3,106.21	\$2,667.05
30-8200-777	GARBAGE EXPENSE	\$719.41	\$2,231.87	\$1,377.71	\$1,030.11	\$1,715.15
30-8200-778	SEWER EXPENSE	\$427.50	\$741.50	\$708.00	\$725.00	-\$832.84
30-8200-779	WATER EXPENSE			\$2,266.88	\$102.00	\$0.00
30-8200-780	INTERNET EXPENSE					\$353.98
30-8200-789	UTILITIES BILLED	-\$21,072.70	-\$36,782.28	-\$45,181.47	-\$46,741.17	-\$42,274.84
	TOTAL UTILITIES EXPENSE	\$0.00	\$1,586.00	\$1,813.03	-\$4,576.70	\$3,888.75
	OPERATING EXPENSE					
30-8300-750	DONATIONS	\$11,280.00	\$7,070.00	\$4,604.97	\$4,519.86	\$6,281.89
30-8300-752	MISC. EMPLOYEE EXPENSE	\$175.00	\$792.00	\$736.50	\$3,420.10	\$1,901.00
30-8300-755	SOFTWARE UPGRADE/PURCHASE	\$7,200.72	\$13,560.96	\$9,518.81	\$0.00	\$5,286.23
30-8300-790	MAPPING SUPPLIES			\$0.00	\$0.00	\$0.00
30-8300-792	MAP/SURVEY/CITY PERMIT EXPENSE	\$4,272.79	\$5,039.34	\$7,245.46	\$11,288.89	\$7,325.05
30-8300-793	SCADA EXPENSE	\$46,747.41	\$17,756.73	\$11,306.95	\$22,011.59	\$24,810.00
30-8300-794	BLUE STAKE EXPENSE	\$2,541.82	\$6,088.20	\$6,858.87	\$7,736.23	\$7,372.43
30-8300-801	UNIFORM/LINEN EXPENSE	\$4,570.51	\$9,372.05	\$3,980.97	\$3,541.05	\$4,475.91
30-8300-811	SECURITY EXPENSE	\$35,517.51	\$65.90	\$645.40	\$5,196.13	\$88,256.53
30-8300-821	JANITORIAL EXPENSE	\$6,781.02	\$11,544.91	\$12,285.39	\$16,945.27	\$13,105.52
30-8300-831	OFFICE SUPPLIES EXPENSE	\$5,847.45	\$10,658.66	\$15,676.05	\$13,913.64	\$15,577.18
30-8300-841	SHOP SUPPLIES EXPENSE	\$8,259.10	\$11,222.68	\$11,299.38	\$16,368.84	\$23,158.33
30-8300-842	OP SAFETY/TOOL EQUIPMENT	\$5,250.48	\$2,292.02	\$3,289.34	\$8,427.65	\$1,155.88
30-8300-851	PRINTING EXPENSE	\$19,636.84	\$30,390.93	\$21,683.25	\$18,396.90	\$15,383.51
30-8300-861	POSTAGE EXPENSE	\$31,499.18	\$55,589.15	\$47,364.72	\$42,526.01	\$47,620.58
30-8300-871	OFFICE RENTAL/LEASE EXPENSE	\$5,099.00	\$6,673.68	\$6,688.92	\$4,769.55	\$10,023.15
30-8300-880	COLLEGE REIMBURSEMENT	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
30-8300-881	TRAINING/SCHOOL EXPENSE	\$5,767.22	\$8,925.20	\$10,416.00	\$18,210.00	\$8,071.53
30-8300-882	TRAVEL EXPENSE	\$3,485.74	\$21,808.62	\$17,633.75	\$13,695.40	\$17,574.37
30-8300-891	NON-VEHICLE INSURANCE EXPENSE	\$154,208.87	\$128,578.00	\$124,159.00	\$189,346.00	\$115,157.00
30-8300-892	DAMAGE SETTLEMENT/REIMBURSEMENT	\$2,455.70	\$2,866.77	\$1,410.65	\$7,060.06	\$6,007.04
30-8300-911	BAD DEBT EXPENSE	-\$36,465.97	-\$58,750.48	-\$57,125.59	-\$58,169.03	-\$33,698.19
30-8300-913	TEMP LABOR EXPENSE	\$0.00	\$654.00	\$4,984.00	\$0.00	\$455.00
30-8300-916	OTHER MISCELLANEOUS EXPENSE		\$45.00	-\$99.00	\$148.94	\$45.00
30-8300-919	OPERATIONS EXPENSE BILLED	-\$324,020.29	-\$263,994.32	-\$260,159.45	-\$349,819.61	-\$374,354.72
	TOTAL OPERATING EXPENSE	\$110.10	\$28,250.00	\$4,404.34	\$533.47	\$11,990.22

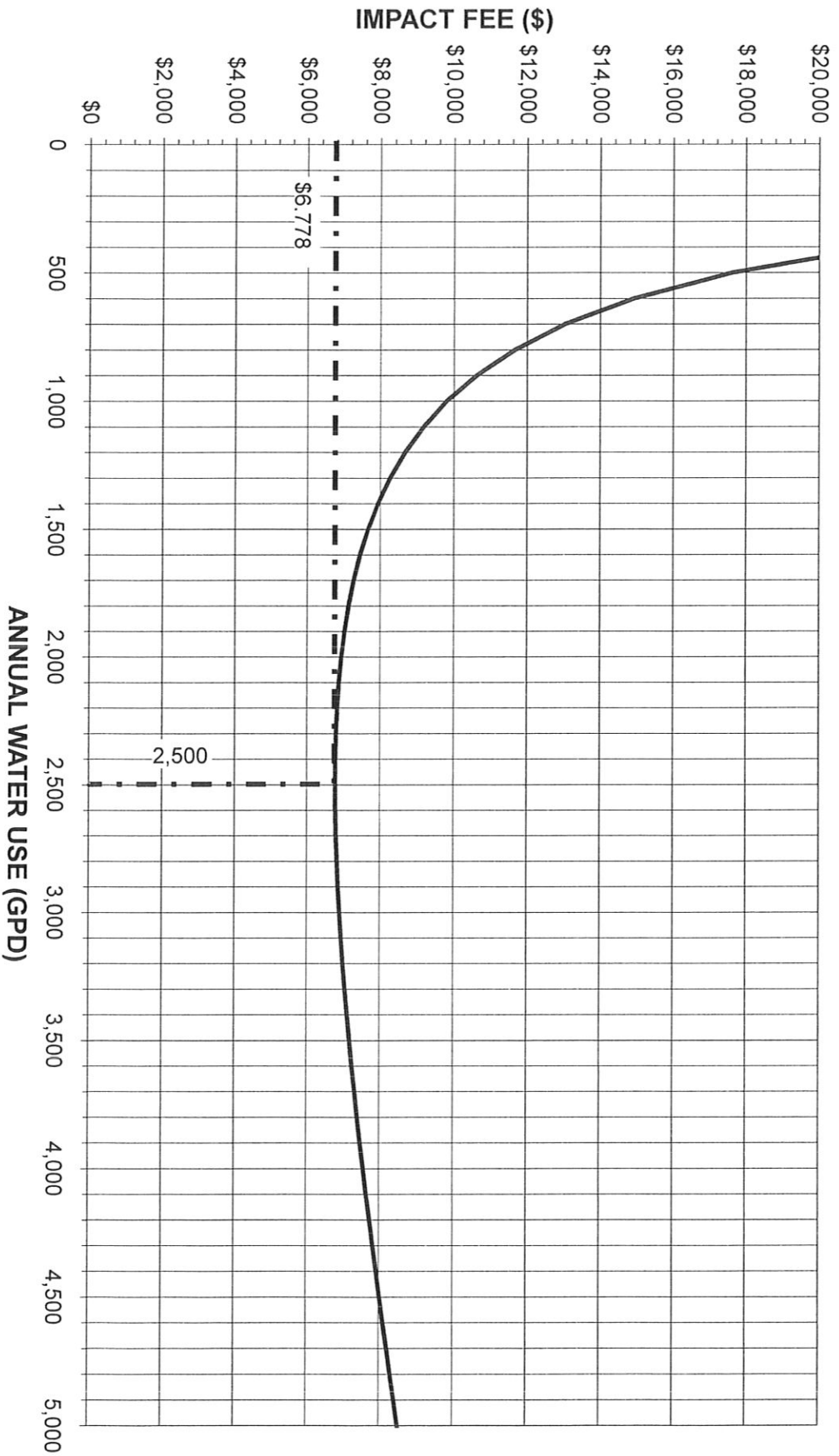
MAINTENANCE EXPENSE							
30-8400-910	NEW CONSTRUCTION -DWS				\$-0.33	\$40,534.46	\$0.00
30-8400-911	NEW CONSTRUCTION-DIC				\$-0.26	\$110,531.49	\$0.00
30-8400-915	SHALLOW WELLS	\$83,657.88	\$14,595.29		\$0.00	\$250,754.04	\$0.00
30-8400-922	EXCAVATION/FILL MATERIAL-DIC	\$1,161.03			\$159.13	\$19,374.24	\$0.00
30-8400-923	EXCAVATION/FILL MATERIAL-DWS	\$742.34			\$783.65	\$36,201.48	\$0.00
30-8400-937	RESERVOIR MAINT EXPENSE-DIC	\$587,194.48	\$12,840.00		-\$2,284.02	\$3,287.14	\$13,220.50
30-8400-938	RESERVOIR MAINT EXPENSE-DWS	\$25,000.00	\$40,089.30		\$0.00	\$69,149.87	\$0.00
30-8400-940	BACKFLOW/CROSS CONNECTION	\$0.00			\$0.00	\$156,661.88	\$0.00
30-8400-942	LINE MAINT EXPENSE-DIC	\$12,664.42	\$42,318.36		\$51,107.21	\$190.97	-\$11,880.65
30-8400-943	LINE MAINT EXPENSE-DWS	\$44,032.44	\$49,013.32		\$30,757.55	\$6,206.04	\$14,281.74
30-8400-947	METER MAINT EXPENSE-DIC				\$3,058.58		
30-8400-948	METER MAINT EXPENSE-DWS	\$2,926.88	\$3,605.52		\$7,965.32	\$272,396.91	\$5,533.09
30-8400-949	METER PURCHASES	\$162,508.80	\$187,474.43		\$102,763.06	\$10,718.80	\$136,175.69
30-8400-950	JUMPERS/RISERS/LIDS	\$0.00	\$12,876.90		\$7,913.03	\$7,156.74	\$7,842.35
30-8400-951	BLOWOFF MAINT EXPENSE-DIC	\$868.46			\$962.25		\$1,170.00
30-8400-952	HYDRANT MAINT EXPENSE-DWS	\$9,071.00	\$2,070.66		\$1,709.68	\$0.00	\$482.97
30-8400-957	VALVE MAINT EXPENSE-DIC	\$3,368.41	\$264.88		\$469.19		\$712.47
30-8400-958	VALVE MAINT EXPENSE-DWS	\$683.11	\$11,459.32		\$6,960.54	\$3,106.77	\$1,879.40
30-8400-962	BUILDING MAINTENANCE EXPENSE	\$22,861.44	\$18,049.10		\$9,405.55	\$12,824.30	\$10,620.53
30-8400-968	MAINTENANCE EXPENSE BILLED	-\$953,938.09	-\$314,617.06		-\$362,328.12	-\$986,855.73	-\$550,826.37
30-8400-978	13 EAST WELL - DWS						\$977.00
	TOTAL MAINTENANCE EXPENSE	\$2,802.60	\$80,040.02		-\$140,597.99	\$12,239.40	-\$369,811.28
NON-OPERATING FINANCIAL EXPENSE							
30-9000-974	NON-VEHICLE DEPRECIATION EXPENSE	\$58,061.04	\$79,559.56		\$87,091.56	\$87,091.56	\$87,091.56
	TOTAL NON-OPERATING FINANCIAL EXPENSE	\$58,061.04	\$79,559.56		\$87,091.56	\$87,091.56	\$87,091.56
SYSTEM EXPENSE							
30-9100-986	SUBDIVISION ENGINEERING EXP	\$359.00					
	TOTAL SYSTEM EXPENSE	\$359.00	\$0.00		\$0.00	\$0.00	\$0.00
TAX EXPENSE							
30-9600-996	PROPERTY TAXES	\$720.51	\$64,789.95		\$61,286.01	\$70,024.76	\$62,717.49
30-6900-998	TAX PENALTY EXPENSE		\$20,320.00		\$156.00		
	TOTAL TAX EXPENSE	\$720.51	\$85,109.95		\$61,442.01	\$70,024.76	\$62,717.49
INCOME TAX EXPENSE							
30-9900-999	INCOME TAX EXPENSE	\$0.00	\$402.01		\$309,215.00	\$100.00	\$100.00
	TOTAL INCOME TAX EXPENSE	\$0.00	\$402.01		\$309,215.00	\$100.00	\$100.00
	TOTAL DIRECT EXPENSES	\$601,454.13	\$713,944.88		\$708,607.04	\$764,117.96	\$592,046.34
	TOTAL EXPENSES	\$601,454.13	\$713,944.88		\$708,607.04	\$764,117.96	\$592,046.34
	NET REVENUE OVER EXPENSES	-\$314,561.46	-\$338,284.45		-\$284,086.51	-\$63,483.95	-\$14,617.27

APPENDIX D

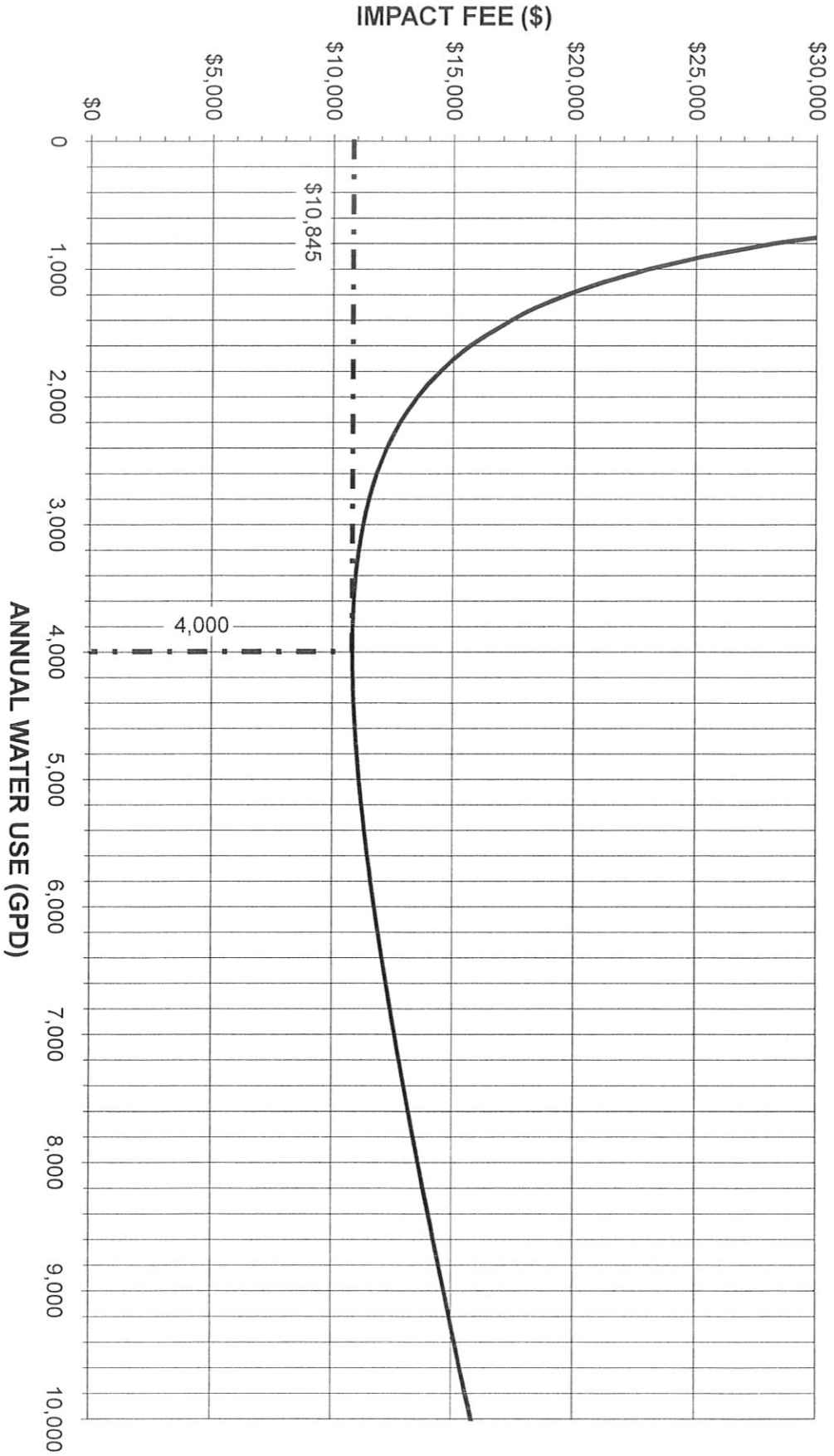
1.5-inch Positive



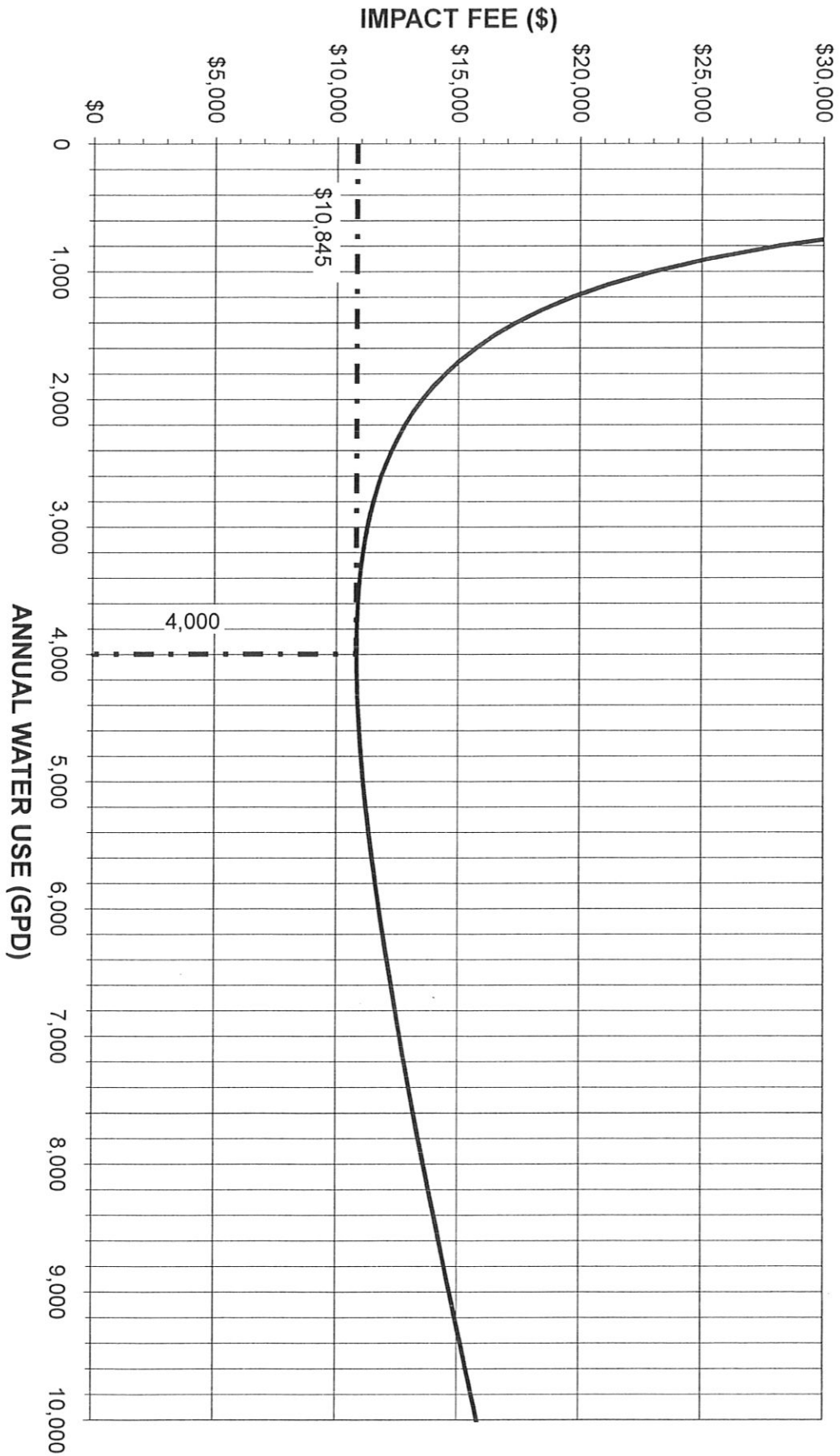
1.5-inch Turbine



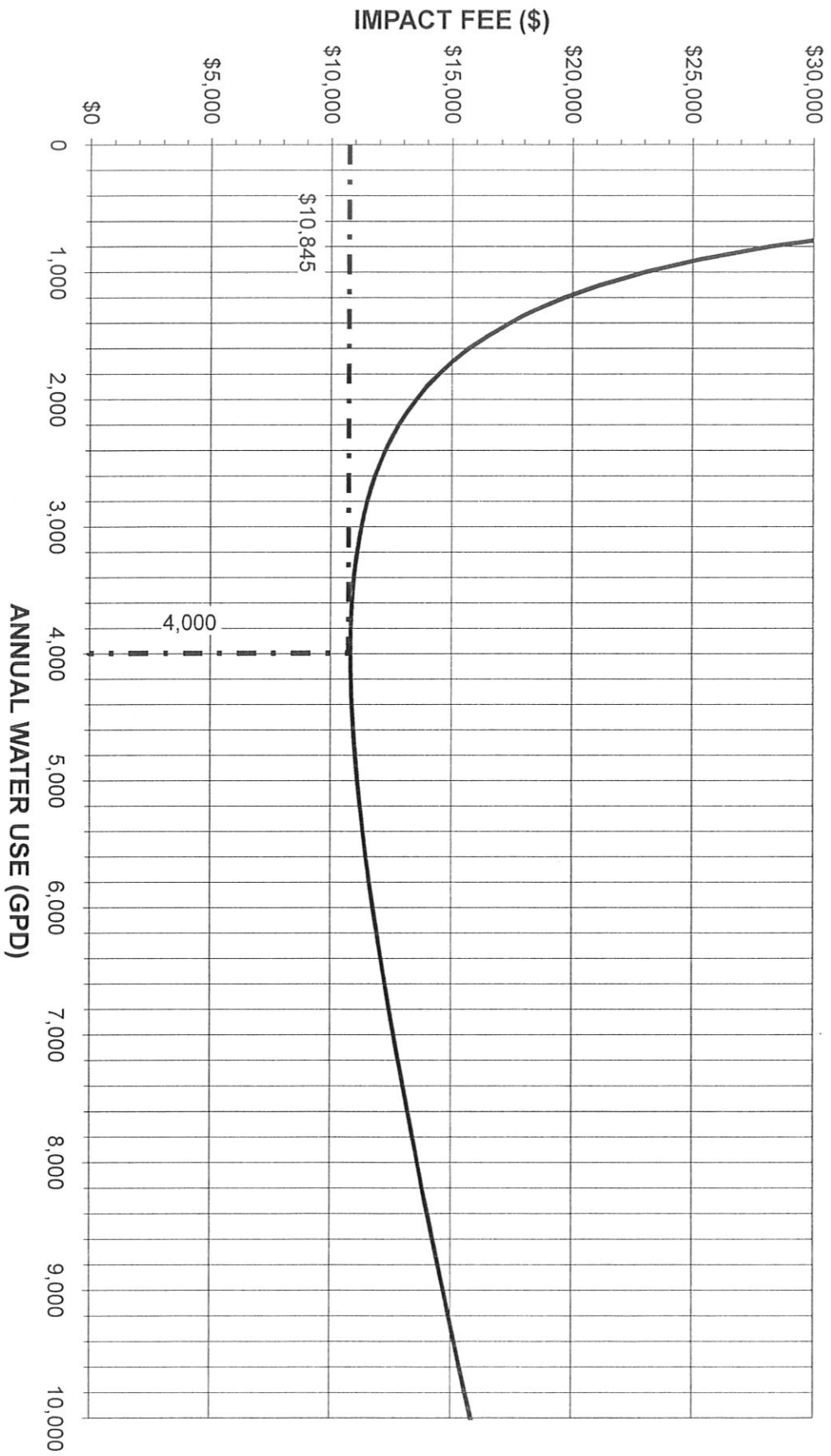
2-inch Compound



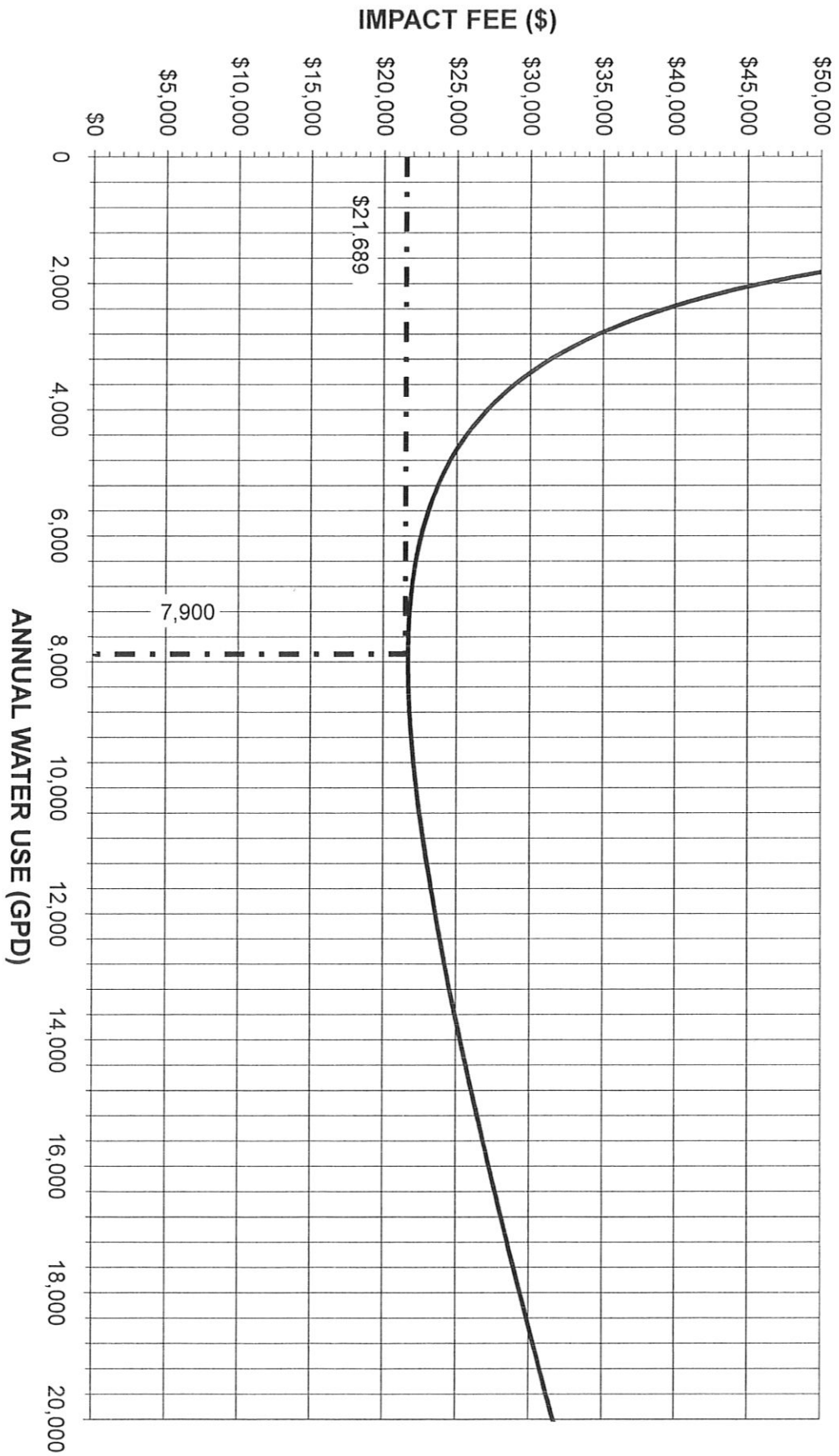
2-inch Positive



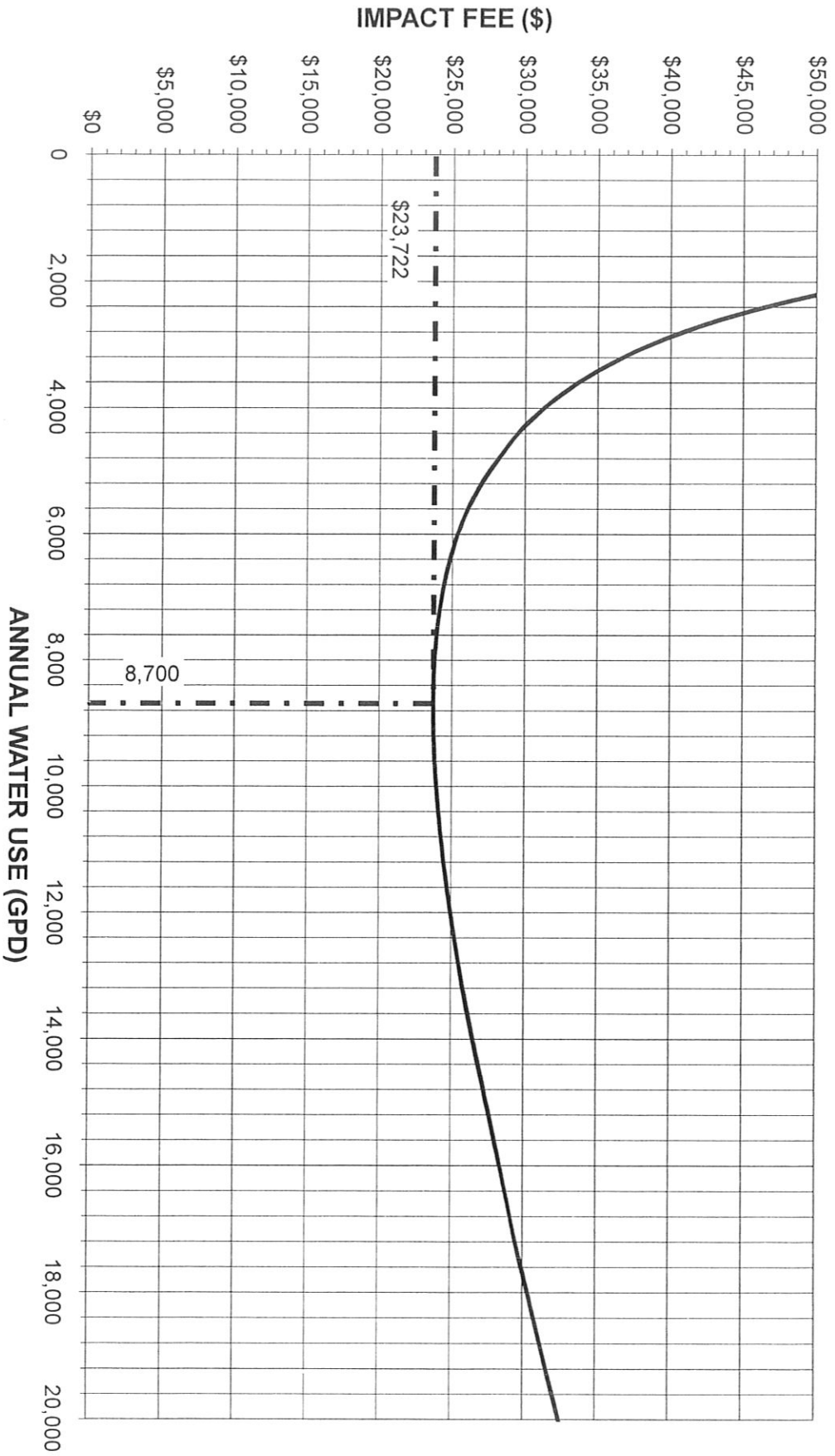
2-inch Turbine



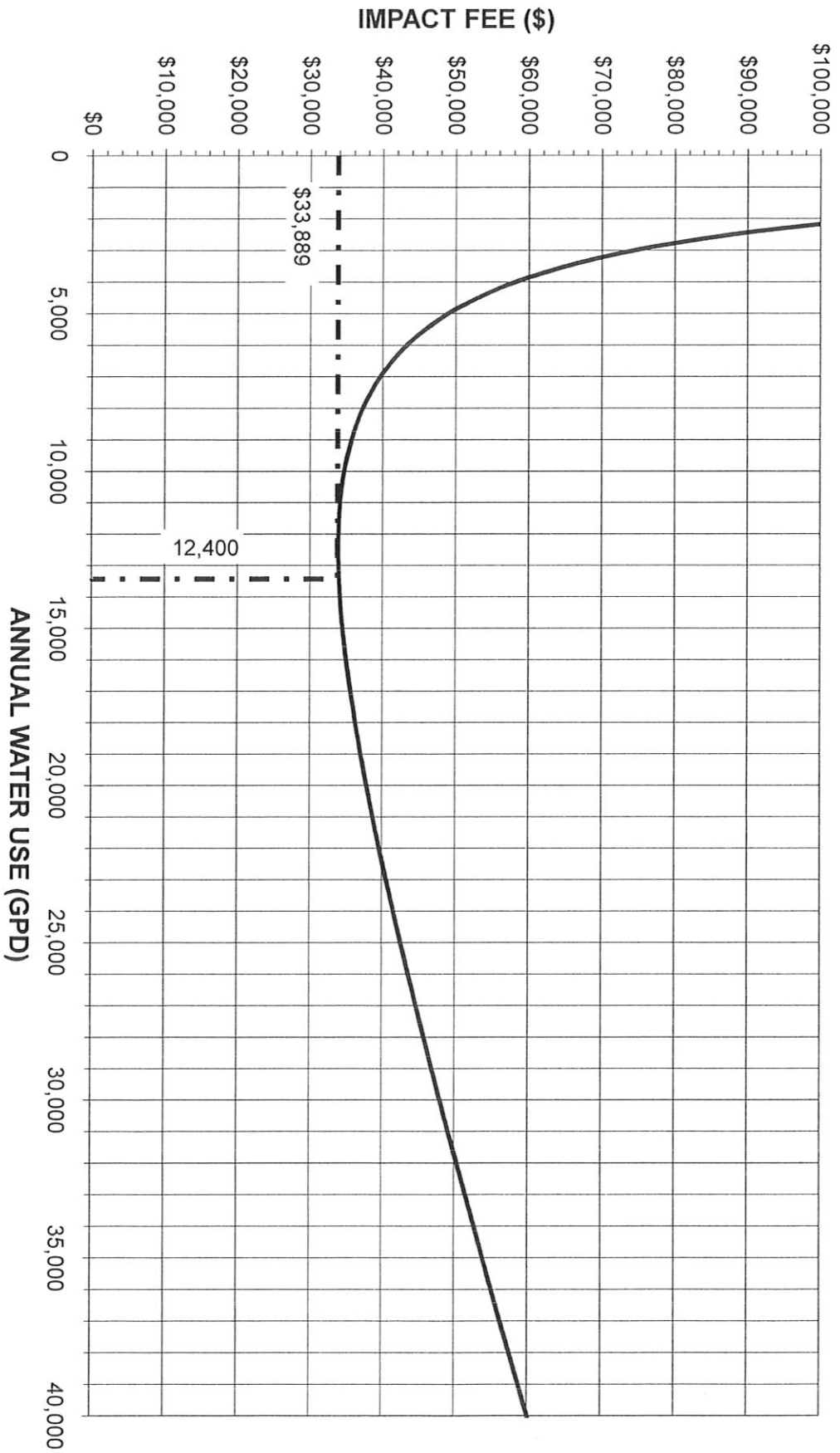
3-inch Compound



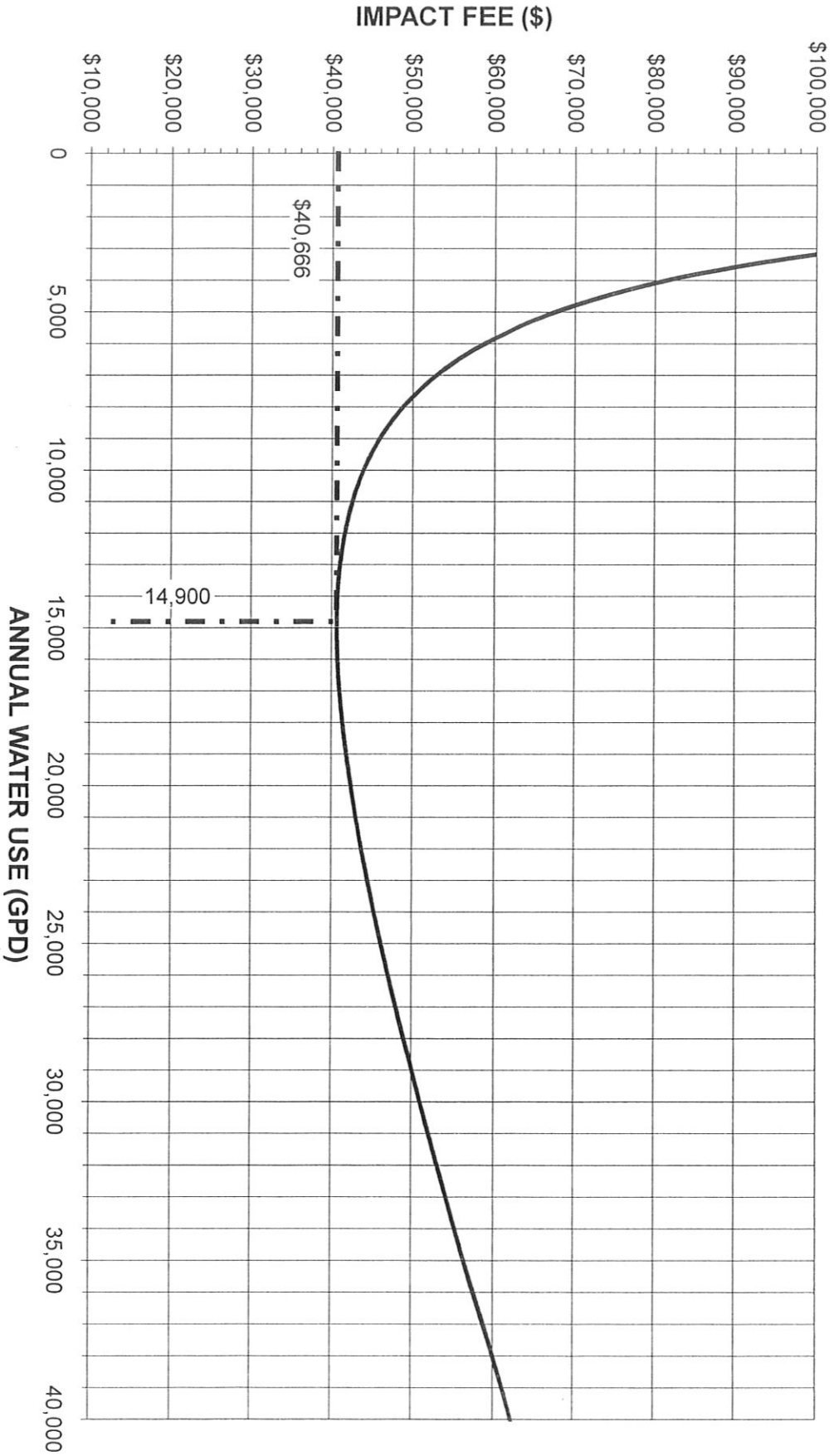
3-inch Turbine



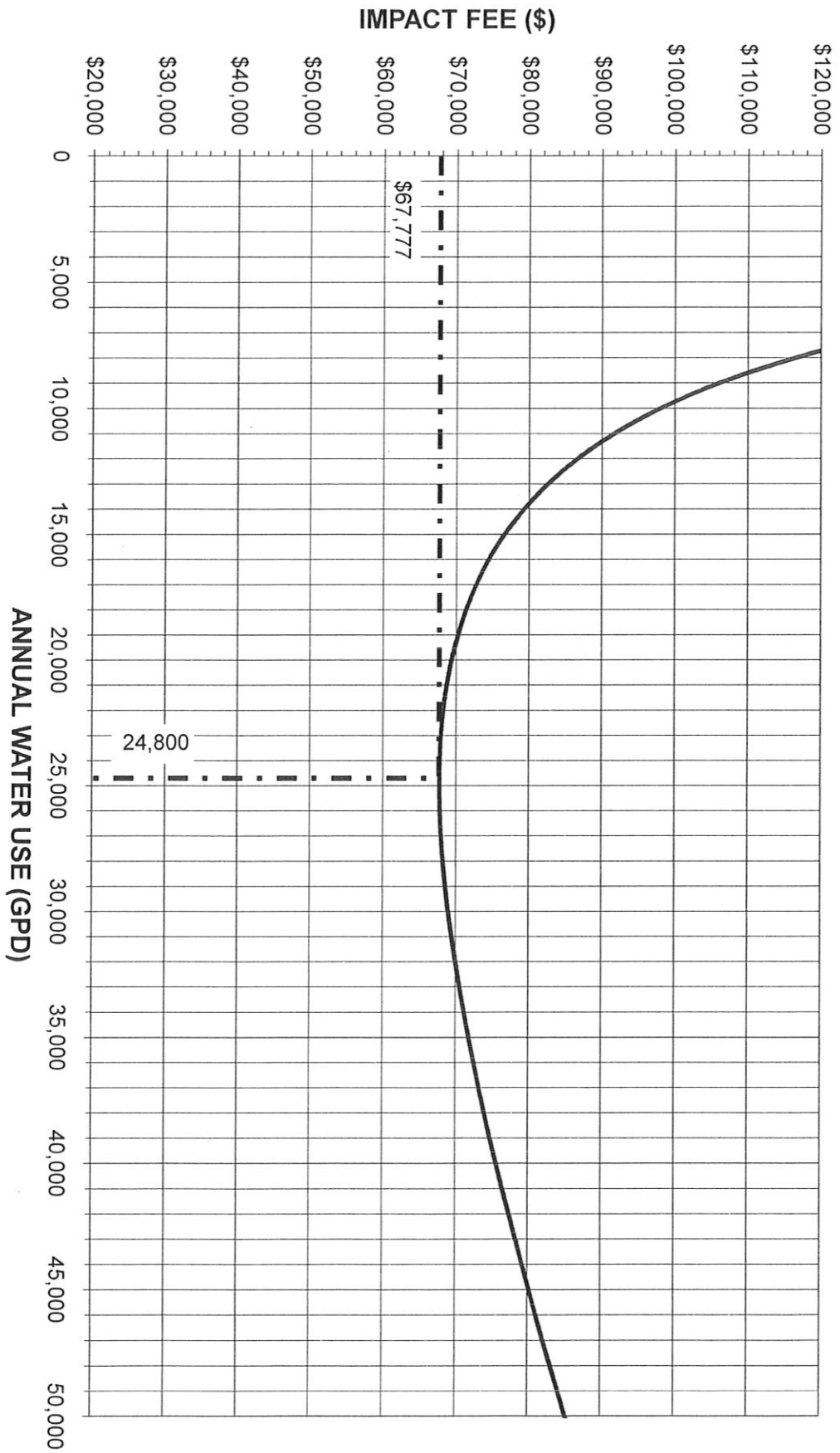
4-inch Compound



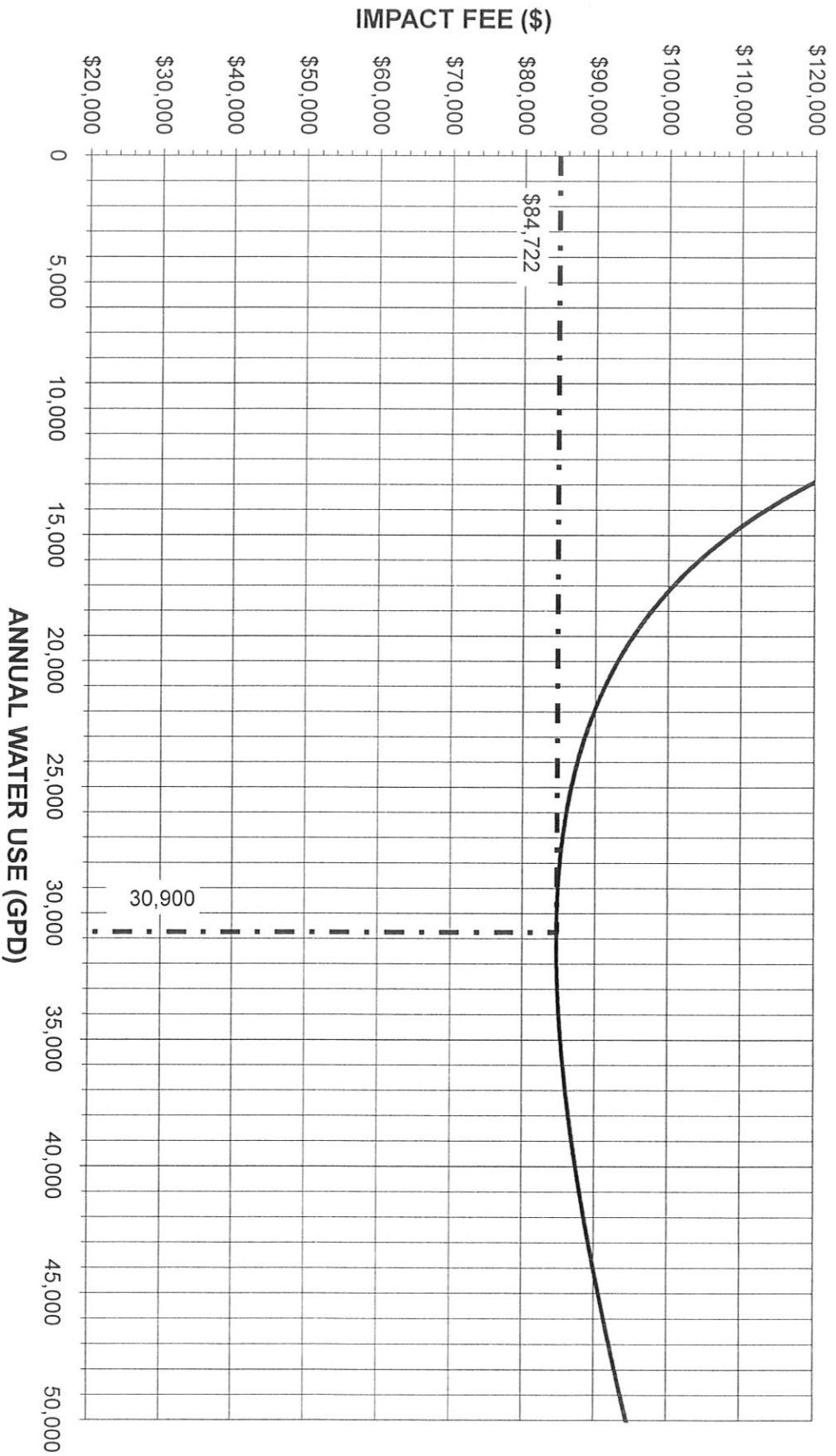
4-inch Turbine



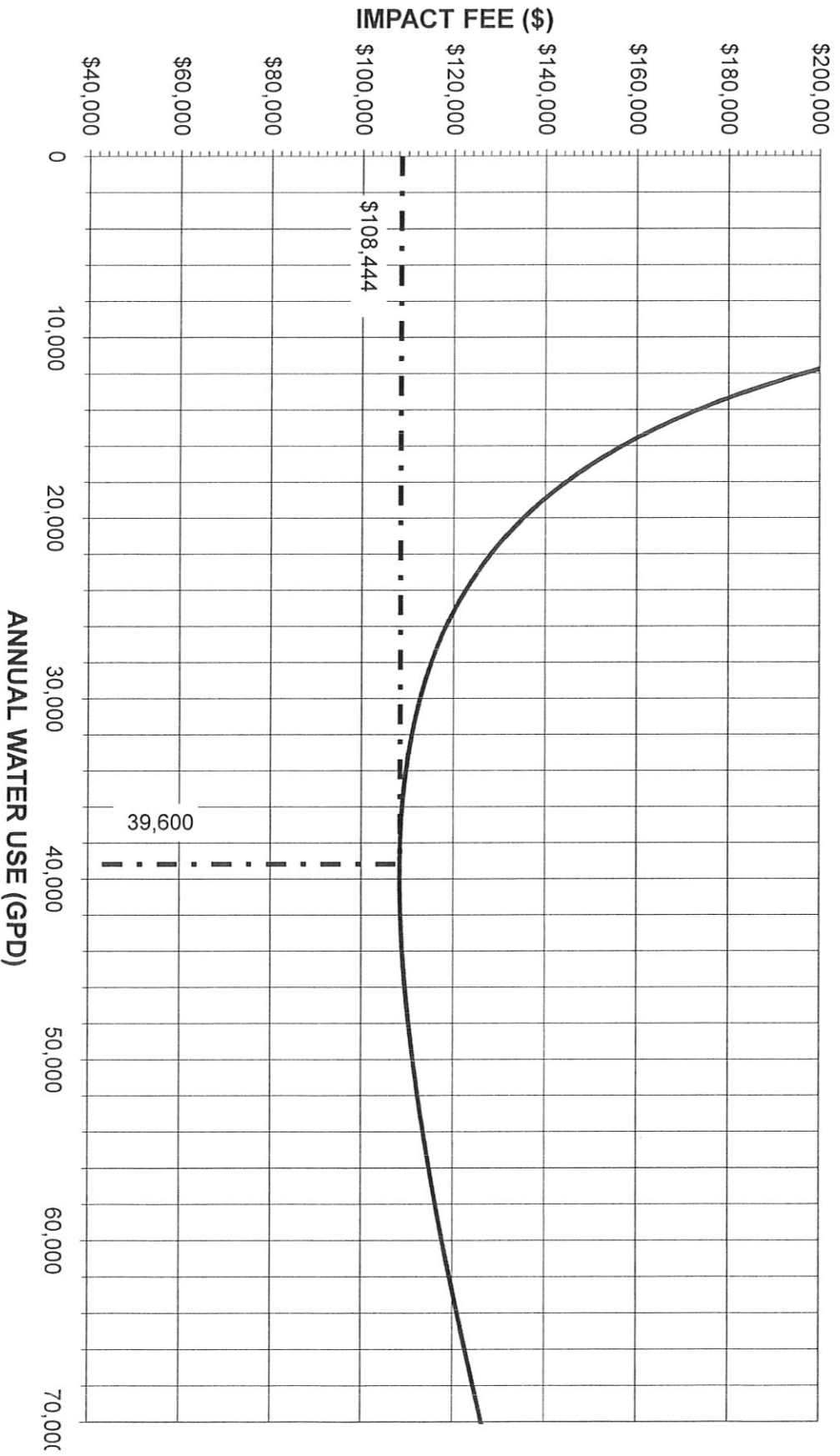
6-inch Compound



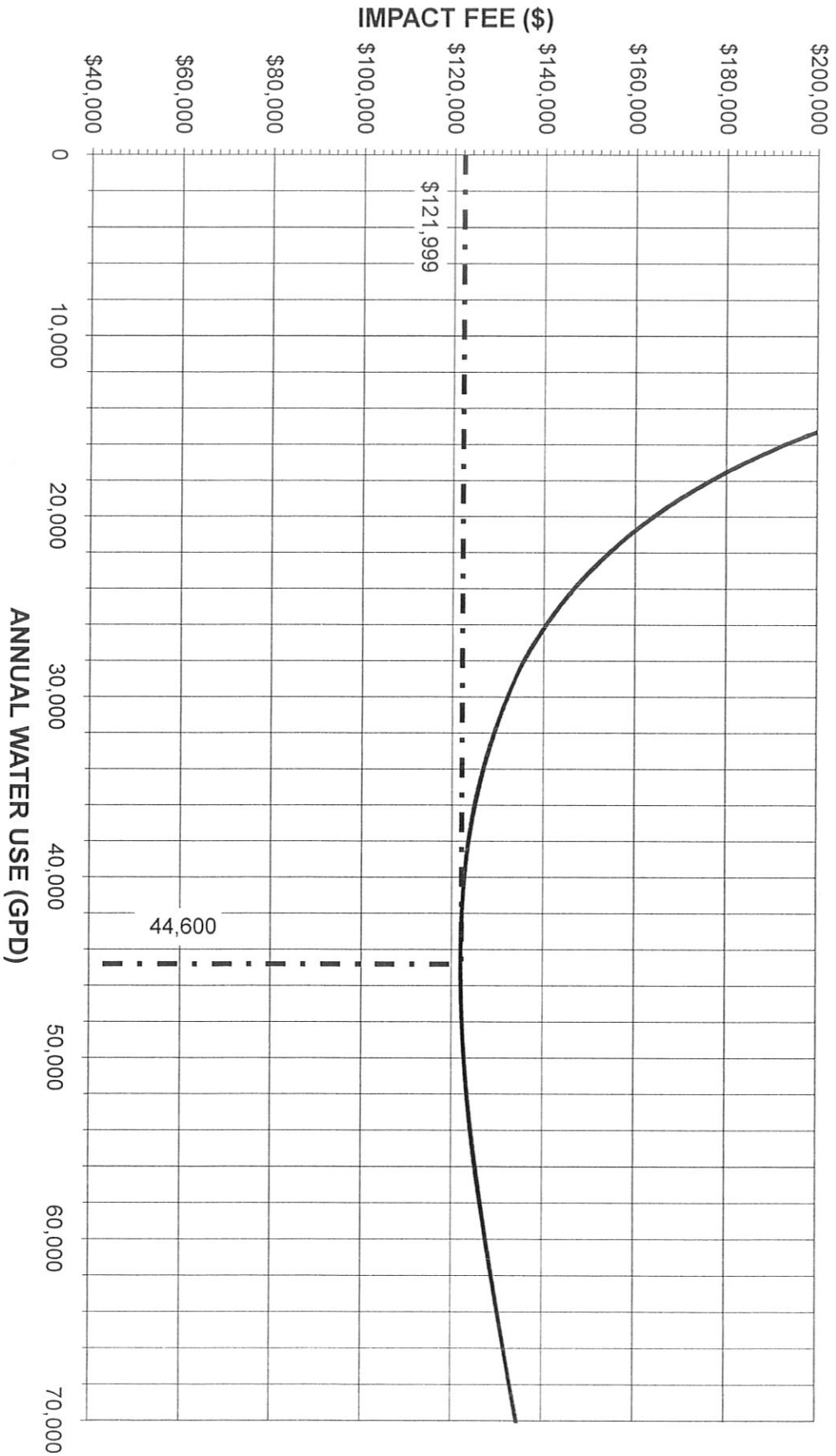
6-inch Turbine



8-inch Compound



8-inch Turbine



APPENDIX E



TECHNICAL MEMORANDUM

PREPARED FOR: WaterPro

PREPARED BY: Keith Larson
Bowen, Collins & Associates
756 E 12200 S
Draper, Utah 84020

DATE: May 27, 2009

SUBJECT: Private Fire Service User Fees



INTRODUCTION

WaterPro Inc. has a significant number of private fire service connections to its system. It does not currently charge a user fee for these connections. Bowen, Collins & Associates (BC&A) was retained by WaterPro to evaluate what user fee structure would be reasonable for providing this service. The purpose of this technical memorandum (TM) is to document the results of this evaluation.

BASIS OF FIRE PROTECTION USER FEES

Fire protection is a service that differs from many of the other services provided by WaterPro. Essentially, it is a standby service that is rarely used, but one that WaterPro must be ready to provide at all times. As part of providing these services, WaterPro incurs additional costs associated with maintaining the supply, treatment, pumping, storage, and distribution capacity that must be sized larger than would be required for non-fire fighting purposes. The approach of this memorandum is to identify the actual costs of providing service to WaterPro's private fire service connections. This has been done using cost-of-service principles as outlined in the American Water Works Association (AWWA) Manual M1 – Principles of Water Rates, Fees, and Charges.

It should be noted that a utility will incur two types of costs associated with fire protection. The first is the capital cost associated with the initial installation of the fire service connections and the infrastructure associated with providing service to these connections. The second is the operation and maintenance cost associated with providing ongoing service to these facilities. This memorandum only addresses the second type of

cost. This type of cost can be collected through monthly or annual user fees. The first type of cost can only be collected through impact fees. While consideration of impact fees in association with fire protection is beyond the scope of this memorandum, these represent real costs to WaterPro that should be considered next time impact fees are being developed and adopted.

PRIVATE FIRE SERVICE CONNECTIONS

The number of private service connections in the WaterPro distribution system is summarized in Table 1.

Table 1
WaterPro Private Service Connections

Size (in)	Quantity	AWWA Demand Factor	Fire Service Equivalent
2	9	6.19	55.7
4	25	38.3	958
6	49	111	5,454
8	8	237	1,898
10	1	427	427
Total	92	--	8,792

Included in the table is the AWWA demand factor for each size of connection. This factor has been developed based on the potential demands for fire fighting purposes of each size of service. It is used to calculate the relative magnitude of impact each size of fire service will have on the system.

USER FEE CALCULATION

A calculation of appropriate user fees for private fire service connections has been prepared based on AWWA cost-of-service principles. The source of most of the data used in this analysis is the Culinary Water Master Plan Update prepared by Epic Engineering (currently in draft form).

Administrative Costs

AWWA Manual M1 identifies two types of costs that can be recovered in association with private fire services: connection administrative costs and system fire protection costs. Administrative costs are usually collected from regular water service connections through the collection of a monthly base service charge. This charge consists of two components: a per-meter charge to recover costs associated with customer meters and service lines and a per-bill charge to cover the costs of billing, collection, and other overhead. Though private fire services do not require meter readings, they do require periodic checking and other routine maintenance activities.

As a result, annual administrative costs for private fire service connections can be calculated as follows (based on 2009 values):

\$1,779,707	Total annual administrative costs (Master Plan Update, Table 9.2)
<u>x 10 percent</u>	Percent of administrative costs applicable to fire services
= \$177,971	Portion of administrative costs applicable to fire services
\$177,971	
<u>÷ 7,718</u>	Combined number of metered connections (7,626, as reported by WaterPro personnel) and fire service connections (92)
\$23.06/yr	Annual administrative cost applicable to fire service connections

The calculated charge represents the total administrative cost associated with private fire service connections and will be the same for all fire service connections, regardless of connection size. It should be noted that the Master Plan Update did not include a detailed breakdown of administrative costs. Thus, the estimated percentage of total costs applicable to private fire services shown above is based on BC&A’s experience with other similar entities.

Fire Protection Capacity Costs

The second type of cost to be recovered in association with private fire service is the cost of providing the additional system capacity associated with the fire protection. To do this, AWWA Manual M1 recommends calculating the total cost of fire protection for the system as a whole, and then dividing this between public fire protection (fire hydrants) and private fire services. System fire protection costs include portions of both average day and maximum day system costs.

Average Day Costs – The rate study contained in the Master Plan Update does not include a detailed division between average day and peak day costs for the system. However, if it is assumed that the recommended Tier 1 overage rates include average day costs only (per AWWA cost-of-service recommendations), average day costs for the system can be calculated as follows:

8,956	Number of metered connections (Master Plan Update, Table 4.2)
<u>x 623 gal/conn</u>	Average daily water use per connection (MPU, Table 5.2)
= 5,580,000 gpd	Average daily water use
5,580,000 gpd	
<u>x 365 days</u>	
= 2.04 billion gals	Average annual water use
2.04 billion gals	
<u>x \$1.23/kgal</u>	Tier 1 water rate
\$2,505,000	Annual average day system costs

The average day costs applicable to fire protection can be calculated by multiplying total average day costs by the ratio of water used for fire protection purposes to total system water use. The quantity of water used for fire protection is obviously very small relative to other system uses and is not metered. Therefore, a nominal amount of 1 percent has been used here based on recommendations from AWWA Manual M1. Based on this assumption, average day system costs associated with fire protection are as follows:

\$2,505,000	Annual average day system costs
<u> x 1 percent</u>	Estimated water usage associated with fire protection
\$25,050	Annual average day fire protection costs

Maximum Day Costs – Based on the same assumptions described above, maximum day costs for the system can be calculated as follows:

\$3,424,000	Total volumetric system costs (Master Plan Update, Table 9.2)
<u> - \$2,505,000</u>	Annual average day system costs
\$919,000	Annual maximum day system costs

Similar to average day costs, the maximum day costs associated with fire protection can be calculated by multiplying total maximum day costs by the ratio of capacity required for fire protection purposes to total system capacity use. Unlike average day use, the capacity required for fire protection can often be a significant portion of total system capacity.

Maximum day capacity required for fire protection has been based on required fire flow protection requirements as identified in the Master Plan Update:

4,500 gpm	Required fire flow (Master Plan Update, p. 5-10)
<u> x 120 minutes</u>	Required duration (Master Plan Update, p. 5-10)
540,000 gpd	Fire protection maximum day capacity
540,000 gpd	Fire protection maximum day capacity
<u> - 55,800 gpd</u>	Fire protection average day capacity
484,200 gpd	Extra fire protection capacity required for maximum day

Maximum day capacity required for the system as a whole has been based on the system peaking factor and average day use as identified in the Master Plan Update:

5,580,000 gpd	System average daily water use (see above)
<u> x 2.19</u>	System peaking factor (Master Plan Update, p. 5-8)
12,220,000 gpd	System maximum day capacity
12,220,000 gpd	System maximum day capacity
<u> - 5,580,000 gpd</u>	System average day use
6,640,000 gpd	Extra system capacity required for maximum day

Finally, maximum day system costs associated with fire protection can be calculated as follows:

484,200 gpd	Extra fire protection capacity required for maximum day
<u>÷ 6,640,000 gpd</u>	Extra system capacity required for maximum day
7.29 percent	Percent of system capacity require for fire protection
\$919,000	Annual maximum day system costs
<u>x 7.29 percent</u>	Percent of system capacity require for fire protection
\$67,013	Annual maximum day fire protection costs

Total Fire Protection Capacity Costs – Based on the calculations above, the total capacity costs associated with fire protection are as follows:

\$25,050	Annual average day fire protection costs
<u>+ \$67,013</u>	Annual maximum day fire protection costs
\$92,063	Total fire protection capacity costs

Private Service Capacity Costs – As noted previously, the costs identified above are for both public and private fire protection. To examine private costs only, the total cost can be divided by the total number of fire service equivalents to develop a unit cost per fire service equivalent:

\$92,063	Annual average day fire protection costs
<u>÷ (8,792)</u>	Private fire service equivalents (see Table 1)
<u>+ 176,712)</u>	Public fire service equivalents (1,592 hydrants x 6” demand factor)
\$0.50	Fire protection capacity costs per fire service equivalent

The cost of fire service capacity (public or private) is then simply the unit cost per fire service equivalent multiplied by the AWWA demand factor as summarized in Table 2.

Table 2
Fire Protection Capacity Cost

Size (in)	AWWA Demand Factor	Annual Fire Protection Capacity Cost
2	6.19	\$ 3.07
4	38.3	\$ 19.01
6	111	\$ 55.09
8	237	\$117.62
10	427	\$211.91

Total Fire Service User Fee

The recommended private fire service user fee is the sum of the administrative cost of service and the fire protection capacity cost of service as summarized in Table 3.

**Table 3
Recommended Fire Service User Fee**

Size (in)	Annual Administrative Cost	Annual Fire Protection Capacity Cost	Total Annual Fire Service User Fee
2	\$23.06	\$ 3.07	\$26.13
4	\$23.06	\$ 19.01	\$42.07
6	\$23.06	\$ 55.09	\$78.15
8	\$23.06	\$117.62	\$140.68
10	\$23.06	\$211.91	\$234.97

The total annual revenue that would be generated in association with the recommended fees is approximately \$6,480 as summarize in Table 4.

**Table 4
Project Annual Revenue from Fire Service User Fees**

Size (in)	Quantity	Fire Service User Fee	Total Annual Revenue
2	9	\$26.13	\$235.18
4	25	\$42.07	\$1,051.67
6	49	\$78.15	\$3,829.20
8	8	\$140.68	\$1,125.43
10	1	\$234.97	\$234.97
Total	92	--	\$6,476.46

COMPARISON WITH USER FEES CHARGED BY OTHER ENTITIES

BC&A surveyed a number of water utilities both within the State of Utah and nationally regarding user fees for private fire service connections. Within Utah, no other entities could be identified that currently charge a user fee for private fire services. A number of the surveyed entities do include an impact fee for fire services at the time of construction, but none have any kind of ongoing user fee.

Outside of the State, a significant number of entities were identified that charge private fire service user fees. A survey of five utilities located in the intermountain west revealed that annual fees ranged from \$51.47 to \$120 for a 4-inch fire service connection, with an average annual fee of \$90.24. Thus, the proposed fees identified in Table 3 appear to be very reasonable compared to the fees being charged by other entities.

CONCLUSIONS AND RECOMMENDATIONS

Based on the analysis above, BC&A would recommend the following actions:

1. **Consider adopting the recommended private fire service user fees.** Recommended fire service fees are summarized in Table 3. These represent the cost of providing service to private fire service connection. To most equitably distribute the costs of service among users, WaterPro should consider adopting the recommended user fees.
2. **Incorporate this user fee into future rate studies.** To properly account for the revenue generated by this fee, it is recommended that all future rate studies include the fee as part of their overall calculation. This will also give WaterPro an opportunity to adjust and refine this fee as part of the larger rate making process.
3. **Consider exploring private fire service impact fees.** This TM only addresses recovery of the operation and maintenance costs associated with fire service. To recover the capital costs associated with the initial installation of the fire service connections and the infrastructure associated with providing service to these connections, a separate impact fee study will be required. This should be considered next time impact fees are being developed and adopted.
4. **Apply future rate increases to recommended fees.** The recommended fees are based on 2009 system costs. In the Master Plan Update, rate increases have been identified for 2010 and 2012 to cover the projected future increases in cost of service. The fees developed here have been developed directly from data contained in the rate study for the Master Plan Update. Therefore, any future rate increases identified in the rate study that are adopted by WaterPro should also be applied to the fees recommended here.

