



# **Jennings Northwest Regional Utilities**

## **Financial Planning Charts**

**March  
2008**



## Budget / Planning Categories

9/9/2008

| <b>REVENUES</b>        | <u>Description</u>  |
|------------------------|---|
| Metered Revenues       | Monthly Billings & Adjustments from Ledger System                         |
| Penalties              | Penalty revenue   |
| Other Service Revenues | NSF Fees, Reconnect Fees, Farm Lease, and all other miscellaneous revenue |
| Availability Fees      | Availability fees   |
| Other Revenues- Taps   | Revenue from Water/Sewer Taps   |
| Interest Income        | Interest from Bank Accounts   |

| <b>EXPENSES</b>          | <u>Description</u>  |
|--------------------------|---|
| Salary & Wages           | Total Employee Wages  |
| Employee Benefits        | Insurance, IRA Match, Etc.  |
| Purchased Power          | Power purchased from REMC   |
| Purchased Water          | Water purchased from Jennings Water   |
| Materials & Supplies     | Materials, Supplies, & Chemicals used for the Field, Plant, Office, Etc.                  |
| Repair & Maintenance     | Repair and Maintenance work that is non-contracted  |
| Cont. Services - Eng.    | Engineering   |
| Cont. Services - Acct.   | Accounting  |
| Cont. Services - Legal   | Legal   |
| Cont. Services - Testing | Sample testing - Water/Wastewater laboratory testing                                      |
| Cont. Services - Other   | Security, Internet, Propane, Trash Service, Copier Maint., Telephone, Etc.                |
| Rental of Equipment      | Rental of tools and equipment   |
| Transportation Expense   | Fuel, repairs, and parts for the utilities vehicles (all road capable vehicles) / Mileage |
| Insurance - General      | Commercial Vehicle, Liability, and Workman's Compensation Insurance                       |
| Misc. Expense            | All other expenses incurred by utilities, not identified in specific categories           |
| Water Bond Transfer      | Waterworks Refunding Revenue Bonds  |
| Wastewater Bond Transfer | Wastewater Refunding Revenue Bonds  |
| Truck Payment            | Designed to track truck payments  |
| Improvement Projects     | Planned projects to improve/upgrade existing facilities / Asset Transfer                  |



# 2008 Water Planning

9/9/2008

| 2008 Water Planning Dockets         |                   |                                |                              |                                 |                                  |                                |                        |   |
|-------------------------------------|-------------------|--------------------------------|------------------------------|---------------------------------|----------------------------------|--------------------------------|------------------------|---|
| Revenues (Billed)                   | CY 2008 Budget    | CY 2008 Accumulated (Adjusted) | CY 2008 Estimated (Adjusted) | CY 2008 Forecasted (Optimistic) | CY 2008 Forecasted (Pessimistic) | CY 2008 Forecast (Recommended) | Percent of 2008 Budget | REVENUE NOTES   |
| Metered Revenues - Residential      | \$ 661,395        | \$ 156,278                     | \$ 625,113                   | \$ 661,395                      | \$ 641,553                       | \$ 661,395                     | 24%                    | 2007 CY / 97% of CY 2007  |
| Penalties                           | \$ 15,523         | \$ 3,792                       | \$ 15,170                    | \$ 15,523                       | \$ 15,057                        | \$ 15,523                      | 24%                    | 2007 CY / 97% of CY 2007  |
| Other Service Revenues              | \$ 22,865         | \$ 5,967                       | \$ 23,867                    | \$ 22,865                       | \$ 22,179                        | \$ 22,865                      | 26%                    | 2008 CY / 97% of CY 2007  |
| Availability Fees                   | \$ 56,142         | \$ 158                         | \$ 56,142                    | \$ 56,142                       | \$ 56,142                        | \$ 56,142                      | 0%                     | 2007 CY   |
| Other Water Revenues- Taps          | \$ 1,600          | \$ -                           | \$ -                         | \$ 1,600                        | \$ 1,600                         | \$ 1,600                       | 0%                     | 2007 CY / 97% of CY 2007  |
| 419 Interest Income                 | \$ 7,058          | \$ 1,621                       | \$ 6,484                     | \$ 7,058                        | \$ 6,846                         | \$ 7,058                       | 23%                    | 2007 CY / 97% of CY 2007  |
| <b>REVENUE TOTAL</b>                | <b>\$ 764,583</b> | <b>\$ 167,816</b>              | <b>\$ 726,776</b>            | <b>\$ 764,583</b>               | <b>\$ 743,377</b>                | <b>\$ 764,583</b>              | <b>22%</b>             |   |
| Expenses                            | CY 2008 Budget    | CY 2008 Accumulated (Adjusted) | CY 2008 Estimated (Adjusted) | CY 2008 Forecasted (Optimistic) | CY 2008 Forecasted (Pessimistic) | CY 2008 Forecast (Recommended) | Percent of 2008 Budget | EXPENSE NOTES   |
| 601 Salary & Wages                  | \$ 135,993        | \$ 32,334                      | \$ 129,337                   | \$ 120,748                      | \$ 135,993                       | \$ 135,993                     | 24%                    | 7% increase / Part Time 39 Hours / Cash Out Vacation, Sick Time & Longevity |
| 604 Employee Benefits               | \$ 54,338         | \$ 15,100                      | \$ 52,832                    | \$ 47,251                       | \$ 59,063                        | \$ 54,338                      | 28%                    | 10% employee pay / 15% - 25% increase + FICA, MEDI & Unemployment           |
| 610 Purchased Water                 | \$ 298,120        | \$ 41,392                      | \$ 267,572                   | \$ 298,120                      | \$ 298,120                       | \$ 298,120                     | 14%                    | Based on 2007   |
| 615 Purchased Power                 | \$ 1,687          | \$ 380                         | \$ 1,522                     | \$ 1,687                        | \$ 1,928                         | \$ 1,687                       | 23%                    | 5% / 20%  |
| 620 Materials & Supplies            | \$ 37,800         | \$ 6,218                       | \$ 24,874                    | \$ 37,800                       | \$ 39,600                        | \$ 37,800                      | 16%                    | 5% / 10% Based on 2007 Budget   |
| 625 Repair & Maintenance            | \$ 1,000          | \$ -                           | \$ -                         | \$ 1,000                        | \$ 1,000                         | \$ 1,000                       | 0%                     | Minimum   |
| 631 Cont. Services - Eng.           | \$ -              | \$ -                           | \$ -                         | \$ -                            | \$ -                             | \$ -                           | N/A                    | No Engineering Projects   |
| 632 Cont. Services - Acct.          | \$ -              | \$ 1,923                       | \$ 1,623                     | \$ -                            | \$ -                             | \$ -                           | N/A                    | No Accounting Projects / SBOA Audit   |
| 633 Cont. Services - Legal          | \$ 1,500          | \$ -                           | \$ -                         | \$ 1,500                        | \$ 1,500                         | \$ 1,500                       | 0%                     | Minimum   |
| 635 Cont. Services - Testing        | \$ 2,500          | \$ 222                         | \$ 888                       | \$ 2,500                        | \$ 2,500                         | \$ 2,500                       | 9%                     | Minimum   |
| 636 Cont. Service - Other           | \$ 10,500         | \$ 2,193                       | \$ 8,771                     | \$ 10,500                       | \$ 11,000                        | \$ 10,500                      | 21%                    | 5% / 10% Based on 2007 Budget   |
| 642 Rental of Equipment             | \$ 200            | \$ -                           | \$ -                         | \$ 200                          | \$ 200                           | \$ 200                         | 0%                     | Minimum   |
| 650 Transportation Expense          | \$ 8,351          | \$ 1,612                       | \$ 6,446                     | \$ 7,972                        | \$ 8,351                         | \$ 8,351                       | 19%                    | 5% / 10%  |
| 659 Insurance - General             | \$ 9,907          | \$ 3,196                       | \$ 9,587                     | \$ 9,457                        | \$ 9,907                         | \$ 9,907                       | 32%                    | 5% / 10%  |
| 660 Advertising Expense             | \$ 100            | \$ 23                          | \$ 91                        | \$ 100                          | \$ 100                           | \$ 100                         | 23%                    | Minimum   |
| 675 Misc. Expense                   | \$ 10,500         | \$ 2,326                       | \$ 5,198                     | \$ 10,500                       | \$ 11,000                        | \$ 10,500                      | 22%                    | 5% / 10% Based on 2007 Budget   |
| Water Bond Transfer                 | \$ 159,200        | \$ 38,850                      | \$ 159,200                   | \$ 159,200                      | \$ 159,200                       | \$ 159,200                     | 24%                    | Asset Transfer until payments are made.                                     |
| Truck Payment                       | \$ 4,977          | \$ 1,244                       | \$ 4,977                     | \$ 4,977                        | \$ 4,977                         | \$ 4,977                       | 25%                    | JNRU 304 Payment  |
| Repair/Improvement Projects (Asset) | \$ 27,910         | \$ 5,000                       | \$ 27,910                    | \$ -                            | \$ 35,000                        | \$ 27,910                      | 18%                    | UPIS Depreciation Value (\$35,000/year) + Improvement based projects        |
| <b>EXPENSE TOTAL</b>                | <b>\$ 764,583</b> | <b>\$ 152,014</b>              | <b>\$ 700,828</b>            | <b>\$ 713,512</b>               | <b>\$ 779,439</b>                | <b>\$ 764,583</b>              | <b>20%</b>             |   |
| Expense Increase from 2007          |                   |                                |                              | -7%                             | 2%                               | 0%                             |                        |   |
| Profit/Loss (Percent)               | 0%                | 9%                             | 4%                           | 7%                              | -5%                              | 0%                             |                        |   |
| Profit/Loss (Dollars)               | \$ -              | \$ 15,803                      | \$ 25,948                    | \$ 51,071                       | \$ (36,062)                      | \$ -                           |                        |   |



# 2008 Wastewater Planning

9/9/2008

| 2008 Wastewater Planning Dockets    |                     |                                |                              |                                 |                                  |                                |                        |   |
|-------------------------------------|---------------------|--------------------------------|------------------------------|---------------------------------|----------------------------------|--------------------------------|------------------------|---|
| Revenues (Billed)                   | CY 2008 Budget      | CY 2008 Accumulated (Adjusted) | CY 2008 Estimated (Adjusted) | CY 2008 Forecasted (Optimistic) | CY 2008 Forecasted (Pessimistic) | CY 2008 Forecast (Recommended) | Percent of 2008 Budget | REVENUE NOTES   |
| Metered Revenues - Residential      | \$ 1,030,276        | \$ 236,862                     | \$ 947,447                   | \$ 1,030,276                    | \$ 999,368                       | \$ 1,030,276                   | 23%                    | 2007 CY / 97% of CY 2007  |
| Penalties                           | \$ 18,993           | \$ 5,372                       | \$ 21,487                    | \$ 18,993                       | \$ 18,423                        | \$ 18,993                      | 28%                    | 2007 CY / 97% of CY 2007  |
| Other Service Revenues              | \$ 22,865           | \$ 5,967                       | \$ 23,867                    | \$ 22,865                       | \$ 22,179                        | \$ 22,865                      | 26%                    | 2007 CY / 97% of CY 2007  |
| Availability Fees                   | \$ 93,262           | \$ 158                         | \$ 93,262                    | \$ 93,262                       | \$ 93,262                        | \$ 93,262                      | 0%                     | 2007 CY   |
| Other Wastewater Revenues- Taps     | \$ 4,400            | \$ -                           | \$ -                         | \$ 4,400                        | \$ 4,400                         | \$ 4,400                       | 0%                     | 2007 CY / 97% of CY 2007  |
| 419 Interest Income                 | \$ 22,849           | \$ 497                         | \$ 22,850                    | \$ 22,849                       | \$ 22,163                        | \$ 22,849                      | 2%                     | 2007 CY / 97% of CY 2007 / Include Interest held at The Bank of New York    |
| <b>REVENUE TOTAL</b>                | <b>\$ 1,192,645</b> | <b>\$ 248,855</b>              | <b>\$ 1,108,912</b>          | <b>\$ 1,192,645</b>             | <b>\$ 1,159,795</b>              | <b>\$ 1,192,645</b>            | <b>21%</b>             |   |
| Expenses                            | CY 2008 Budget      | CY 2008 Accumulated (Adjusted) | CY 2008 Estimated (Adjusted) | CY 2008 Forecasted (Optimistic) | CY 2008 Forecasted (Pessimistic) | CY 2008 Forecast (Recommended) | Percent of 2008 Budget | EXPENSE NOTES   |
| 701 Salary & Wages                  | \$ 250,495          | \$ 60,437                      | \$ 241,749                   | \$ 246,887                      | \$ 250,495                       | \$ 250,495                     | 24%                    | 7% increase / Part Time 39 Hours / Cash Out Vacation, Sick Time & Longevity |
| 704 Employee Benefits               | \$ 94,407           | \$ 27,158                      | \$ 91,155                    | \$ 94,407                       | \$ 102,617                       | \$ 94,407                      | 29%                    | 10% employee pay / 15% - 25% increase + FICA, MEDI & Unemployment           |
| 715 Purchased Power                 | \$ 89,897           | \$ 21,316                      | \$ 85,265                    | \$ 89,897                       | \$ 102,739                       | \$ 89,897                      | 24%                    | 5% / 20%  |
| 720 Materials & Supplies            | \$ 57,750           | \$ 20,556                      | \$ 57,750                    | \$ 57,750                       | \$ 60,500                        | \$ 57,750                      | 36%                    | 5% / 10% Based on 2007 Budget   |
| 725 Repair & Maintenance            | \$ 21,600           | \$ 4,310                       | \$ 17,240                    | \$ 18,900                       | \$ 21,600                        | \$ 21,600                      | 20%                    | 5% / 20% Based on 2007 Budget   |
| 731 Cont. Services - Eng.           | \$ 6,000            | \$ -                           | \$ -                         | \$ 6,000                        | \$ 6,000                         | \$ 6,000                       | 0%                     | No Engineering Projects   |
| 732 Cont. Services - Acct.          | \$ 6,000            | \$ 1,414                       | \$ 1,414                     | \$ 6,000                        | \$ 6,000                         | \$ 6,000                       | 24%                    | No Accounting Projects / SBOA Audit   |
| 733 Cont. Services - Legal          | \$ 2,500            | \$ -                           | \$ -                         | \$ 2,500                        | \$ 2,500                         | \$ 2,500                       | 0%                     | Minimum   |
| 736 Cont. Services - Other          | \$ 23,100           | \$ 1,507                       | \$ 6,029                     | \$ 23,100                       | \$ 24,200                        | \$ 23,100                      | 7%                     | 5% / 10% Based on 2007 Budget   |
| 742 Rental of Equipment             | \$ 200              | \$ -                           | \$ -                         | \$ 200                          | \$ 200                           | \$ 200                         | 0%                     | Minimum   |
| 750 Transportation Expense          | \$ 18,193           | \$ 4,309                       | \$ 17,234                    | \$ 17,366                       | \$ 18,193                        | \$ 18,193                      | 24%                    | 5% / 10%  |
| 759 Insurance - General             | \$ 29,607           | \$ 9,588                       | \$ 28,765                    | \$ 28,261                       | \$ 29,607                        | \$ 29,607                      | 32%                    | 5% / 10%  |
| 760 Advertising Expense             | \$ 100              | \$ -                           | \$ -                         | \$ 100                          | \$ 100                           | \$ 100                         | 0%                     | Minimum   |
| 775 Misc. Expense                   | \$ 18,375           | \$ 7,678                       | \$ 14,213                    | \$ 18,375                       | \$ 19,250                        | \$ 18,375                      | 42%                    | 5% / 10% Based on 2007 Budget   |
| Wastewater Bond Transfer            | \$ 408,690          | \$ -                           | \$ 408,690                   | \$ 438,025                      | \$ 438,025                       | \$ 438,025                     | 0%                     | Asset Transfer until payments are made.                                     |
| Truck Payment                       | \$ 15,731           | \$ 3,933                       | \$ 15,731                    | \$ 15,731                       | \$ 15,731                        | \$ 15,731                      | 25%                    | JNRU 301 & JNRU 302 Payment   |
| Repair/Improvement Projects (Asset) | \$ 150,000          | \$ 39,436                      | \$ 150,000                   | \$ -                            | \$ 50,000                        | \$ 50,000                      | 26%                    | UPIS Depreciation Value (\$50,000/year) + Improvement based projects        |
| <b>EXPENSE TOTAL</b>                | <b>\$ 1,192,645</b> | <b>\$ 201,642</b>              | <b>\$ 1,135,235</b>          | <b>\$ 1,063,499</b>             | <b>\$ 1,147,757</b>              | <b>\$ 1,121,979</b>            | <b>17%</b>             |   |
| Percent Increase from 2007          |                     |                                |                              | -11%                            | -4%                              | -6%                            |                        |   |
| Profit/Loss (Percent)               | 0%                  | 19%                            | -2%                          | 11%                             | 1%                               | 6%                             |                        |   |
| Profit/Loss (Dollars)               | \$ 0                | \$ 47,213                      | \$ (26,323)                  | \$ 129,146                      | \$ 12,038                        | \$ 70,666                      |                        |   |



# 2008 Water Summary

9/9/2008

| 2008 Water Planning Docket Summary |                         |           |                     |                  |                    |              |                    |                  |                                     |
|------------------------------------|-------------------------|-----------|---------------------|------------------|--------------------|--------------|--------------------|------------------|-------------------------------------|
| 2008                               | RECEIVABLES v. EXPENSES |           |                     |                  |                    | BANK BALANCE | OUTSTANDING CHECKS | ADJUSTED BALANCE | NOTES                               |
|                                    | BILLED INCOME           | EXPENSE   | BILLING PROFIT/LOSS | COLLECTED INCOME | ACTUAL PROFIT/LOSS |              |                    |                  |                                     |
| JANUARY                            | \$53,316                | \$71,632  | \$18,316            | \$56,849         | \$14,783           | \$120,822    | \$7,908            | \$112,914        |                                     |
| FEBRUARY                           | \$57,772                | \$36,971  | \$20,801            | \$60,303         | \$23,332           | \$135,871    | \$3,358            | \$132,513        | Decreased Expense due to JWI Credit |
| MARCH                              | \$56,728                | \$43,411  | \$13,317            | \$59,313         | \$15,902           | \$150,722    | \$2,762            | \$147,960        |                                     |
| APRIL                              |                         |           |                     |                  |                    |              |                    |                  |                                     |
| MAY                                |                         |           |                     |                  |                    |              |                    |                  |                                     |
| JUNE                               |                         |           |                     |                  |                    |              |                    |                  |                                     |
| JULY                               |                         |           |                     |                  |                    |              |                    |                  |                                     |
| AUGUST                             |                         |           |                     |                  |                    |              |                    |                  |                                     |
| SEPTEMBER                          |                         |           |                     |                  |                    |              |                    |                  |                                     |
| OCTOBER                            |                         |           |                     |                  |                    |              |                    |                  |                                     |
| NOVEMBER                           |                         |           |                     |                  |                    |              |                    |                  |                                     |
| DECEMBER                           |                         |           |                     |                  |                    |              |                    |                  |                                     |
| AVERAGE                            | \$55,939                | \$50,671  | \$5,267             | \$58,822         | \$8,150            | \$135,805    | \$4,676            | \$131,129        |                                     |
| MAXIMUM                            | \$57,772                | \$71,632  | \$20,801            | \$60,303         | \$23,332           | \$150,722    | \$7,908            | \$147,960        |                                     |
| MINIMUM                            | \$53,316                | \$36,971  | \$18,316            | \$56,849         | \$14,783           | \$120,822    | \$2,762            | \$112,914        | Percent Collected -vs.- Billed      |
| TOTAL                              | \$167,816               | \$152,014 | \$15,802            | \$176,465        | \$24,451           |              |                    |                  | 105%                                |



# 2008 Wastewater Summary

9/9/2008

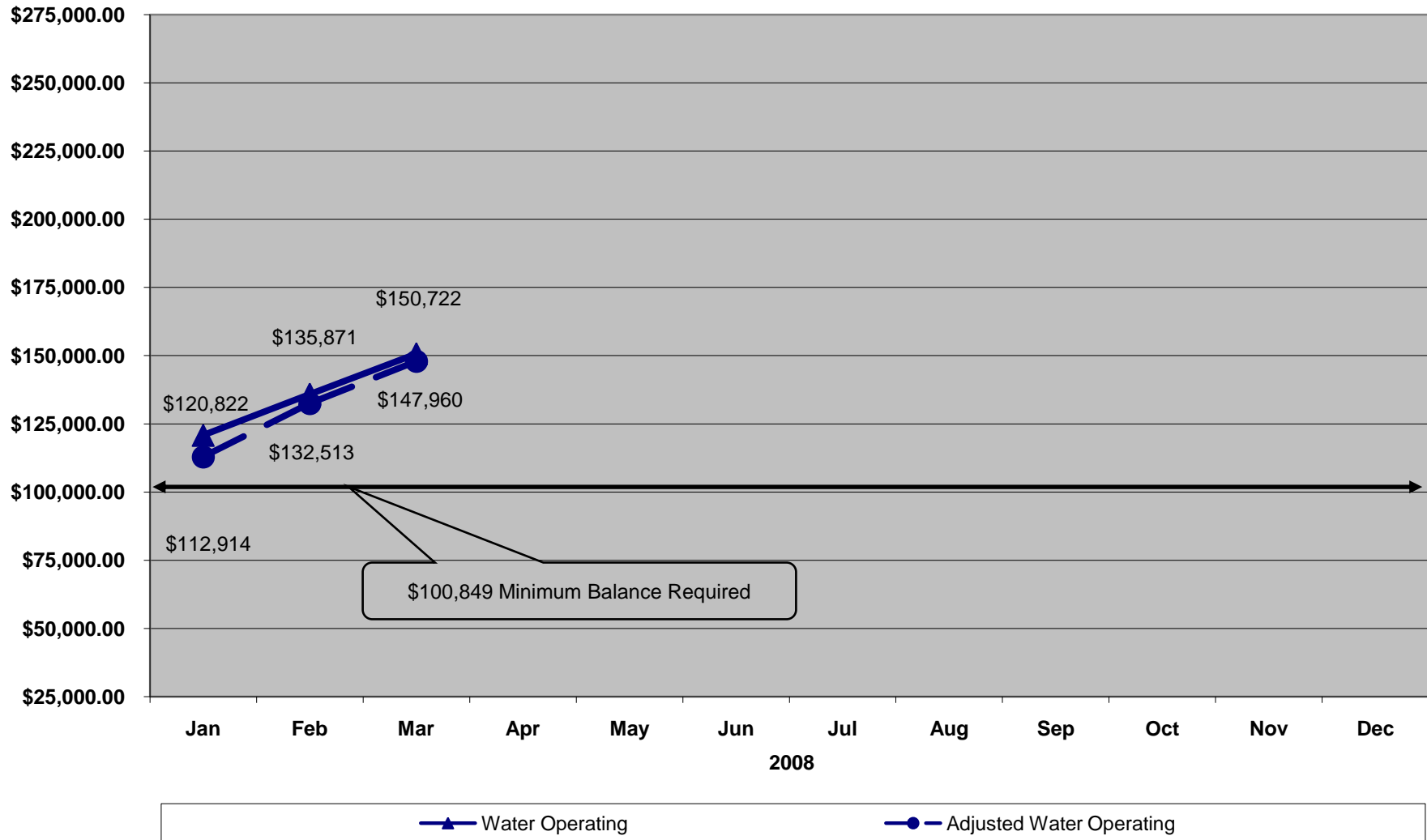
## 2008 Wastewater Planning Docket Summary

| 2008      | RECEIVABLES v. EXPENSES |           |                     |                  |                    | BANK BALANCE | OUTSTANDING CHECKS | ADJUSTED BALANCE | NOTES                          |
|-----------|-------------------------|-----------|---------------------|------------------|--------------------|--------------|--------------------|------------------|--------------------------------|
|           | BILLED INCOME           | EXPENSE   | BILLING PROFIT/LOSS | COLLECTED INCOME | ACTUAL PROFIT/LOSS |              |                    |                  |                                |
| JANUARY   | \$81,586                | \$70,215  | \$11,371            | \$83,453         | \$13,238           | \$110,577    | \$13,996           | \$96,580         | Bond Transfer Held             |
| FEBRUARY  | \$80,809                | \$84,113  | \$3,304             | \$85,954         | \$1,840            | \$102,024    | \$5,093            | \$96,931         | Bond Transfer Held             |
| MARCH     | \$83,462                | \$47,314  | \$36,148            | \$84,188         | \$36,874           | \$140,793    | \$3,704            | \$137,090        | Bond Transfer Held             |
| APRIL     |                         |           |                     |                  |                    |              |                    |                  |                                |
| MAY       |                         |           |                     |                  |                    |              |                    |                  |                                |
| JUNE      |                         |           |                     |                  |                    |              |                    |                  |                                |
| JULY      |                         |           |                     |                  |                    |              |                    |                  |                                |
| AUGUST    |                         |           |                     |                  |                    |              |                    |                  |                                |
| SEPTEMBER |                         |           |                     |                  |                    |              |                    |                  |                                |
| OCTOBER   |                         |           |                     |                  |                    |              |                    |                  |                                |
| NOVEMBER  |                         |           |                     |                  |                    |              |                    |                  |                                |
| DECEMBER  |                         |           |                     |                  |                    |              |                    |                  |                                |
| AVERAGE   | \$81,952                | \$67,214  | \$14,738            | \$84,532         | \$17,318           | \$117,798    | \$7,598            | \$110,200        |                                |
| MAXIMUM   | \$83,462                | \$84,113  | \$36,148            | \$85,954         | \$36,874           | \$140,793    | \$13,996           | \$137,090        |                                |
| MINIMUM   | \$80,809                | \$47,314  | \$3,304             | \$83,453         | \$1,840            | \$102,024    | \$3,704            | \$96,580         | Percent Collected -vs.- Billed |
| TOTAL     | \$245,857               | \$201,642 | \$44,215            | \$253,595        | \$51,953           |              |                    |                  | 103%                           |



# 2008 Water Operating Account

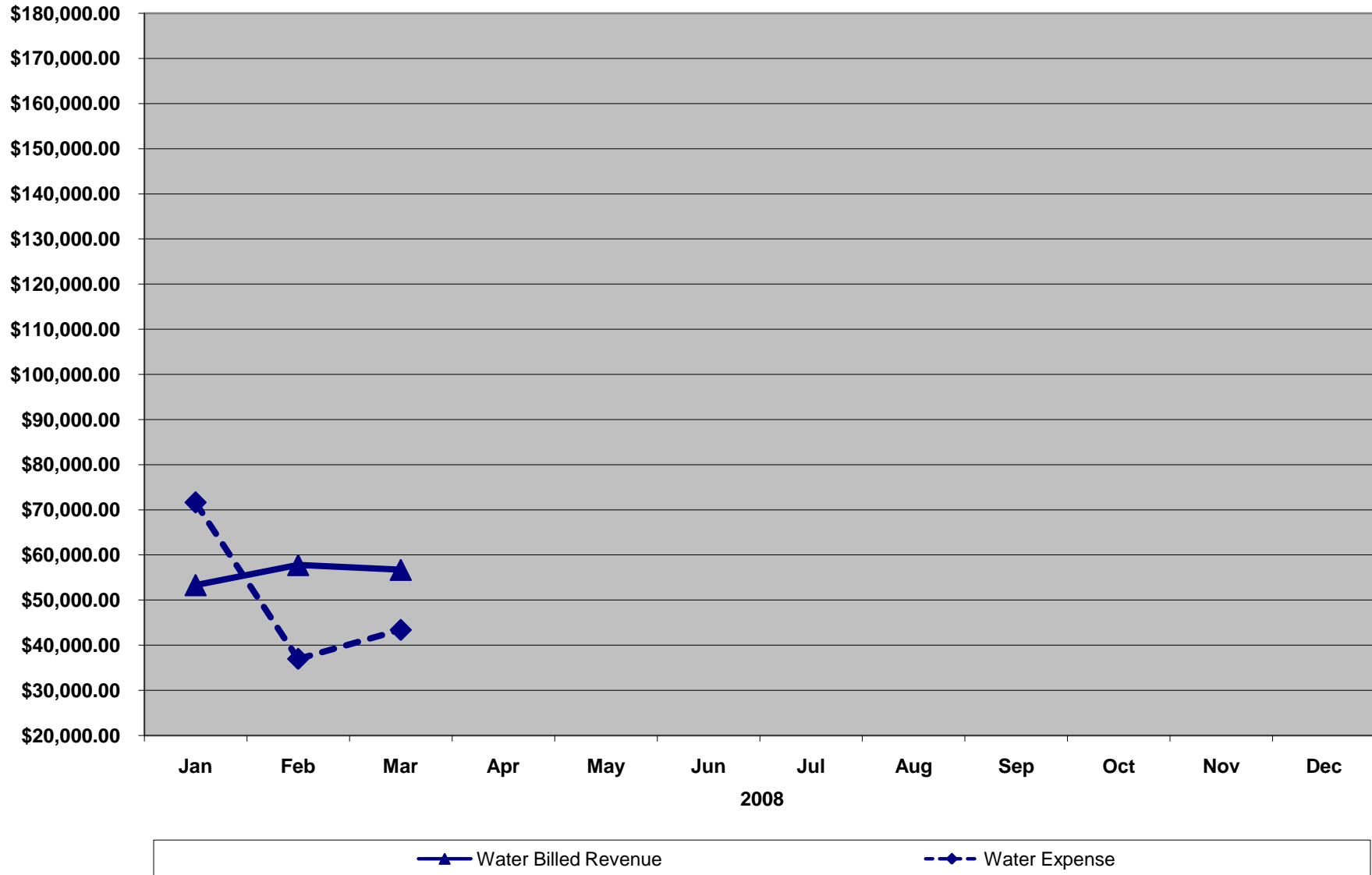
9/9/2008





## 2008 Water Billed Revenue / Expense

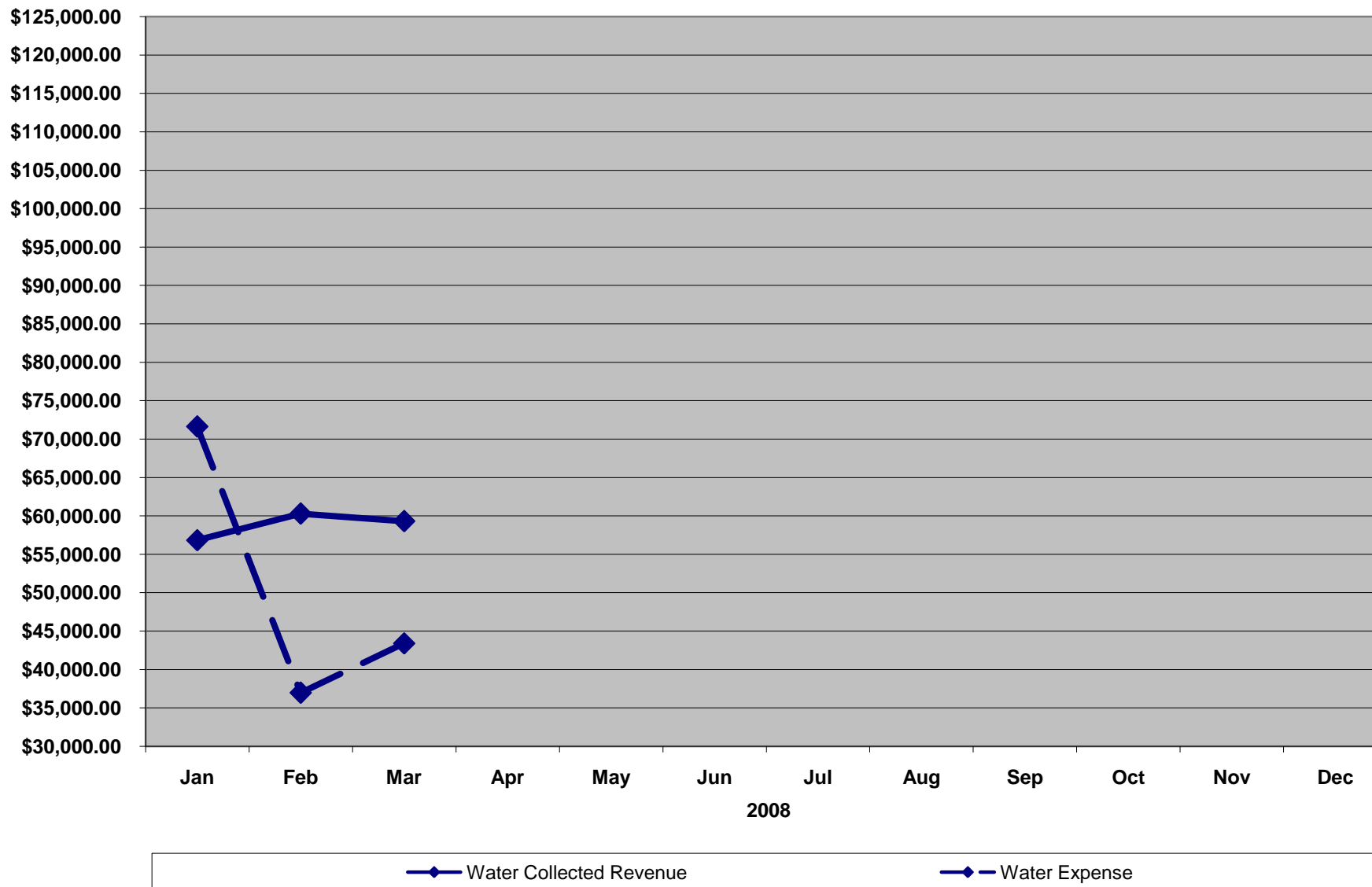
9/9/2008





# 2008 Water Revenue Collected / Expense

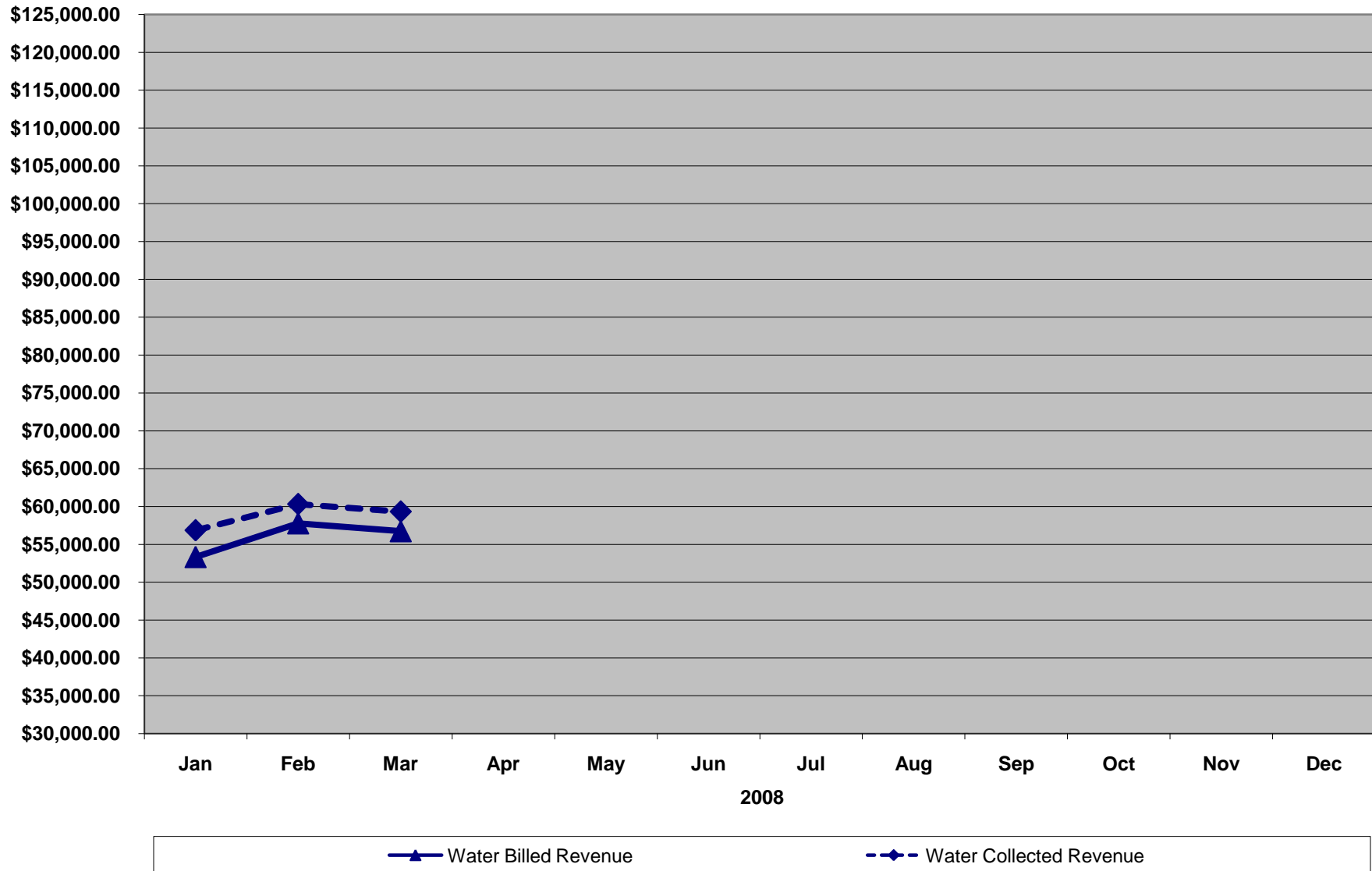
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## 2008 Water Billed / Collected

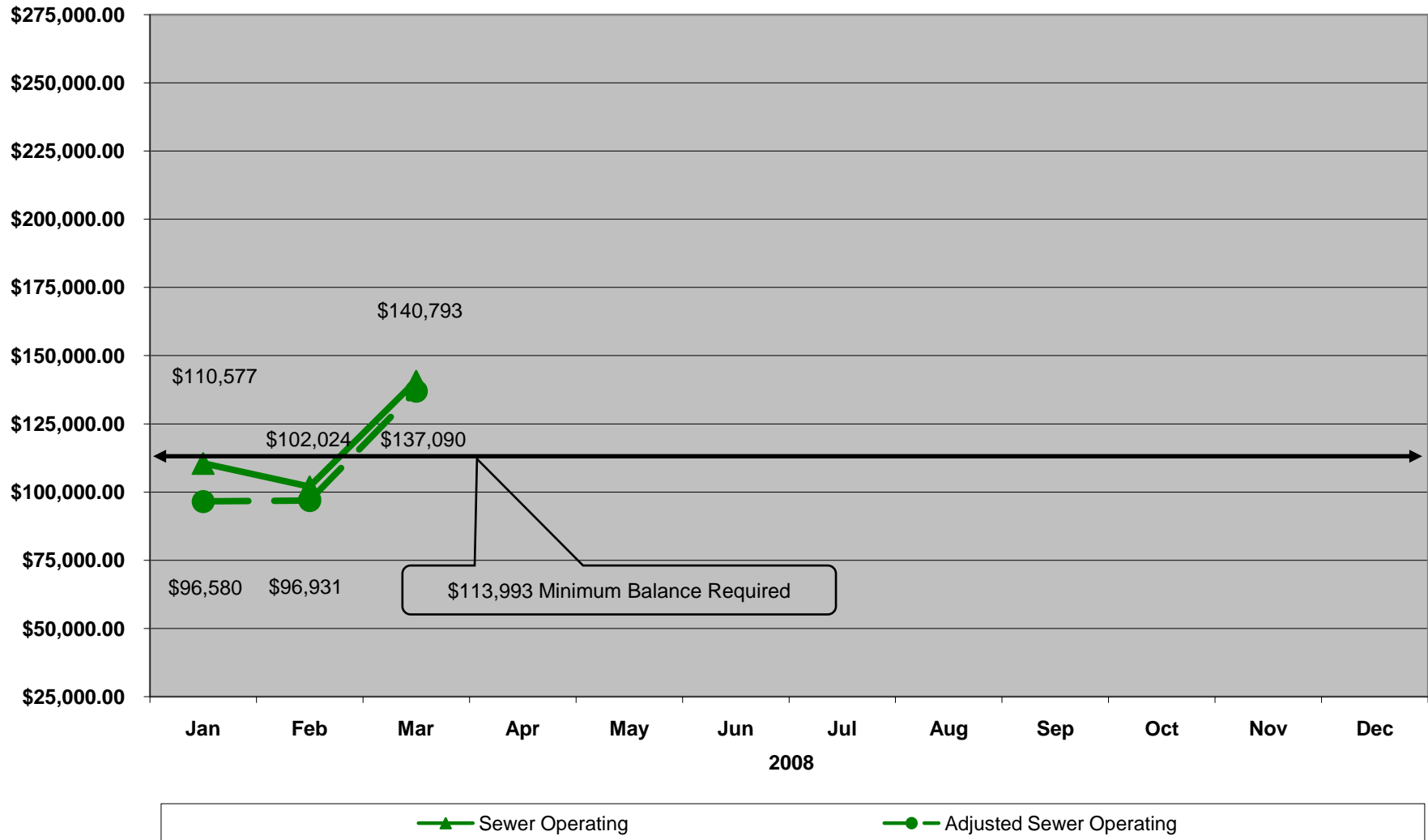
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# 2008 Wastewater Operating Account

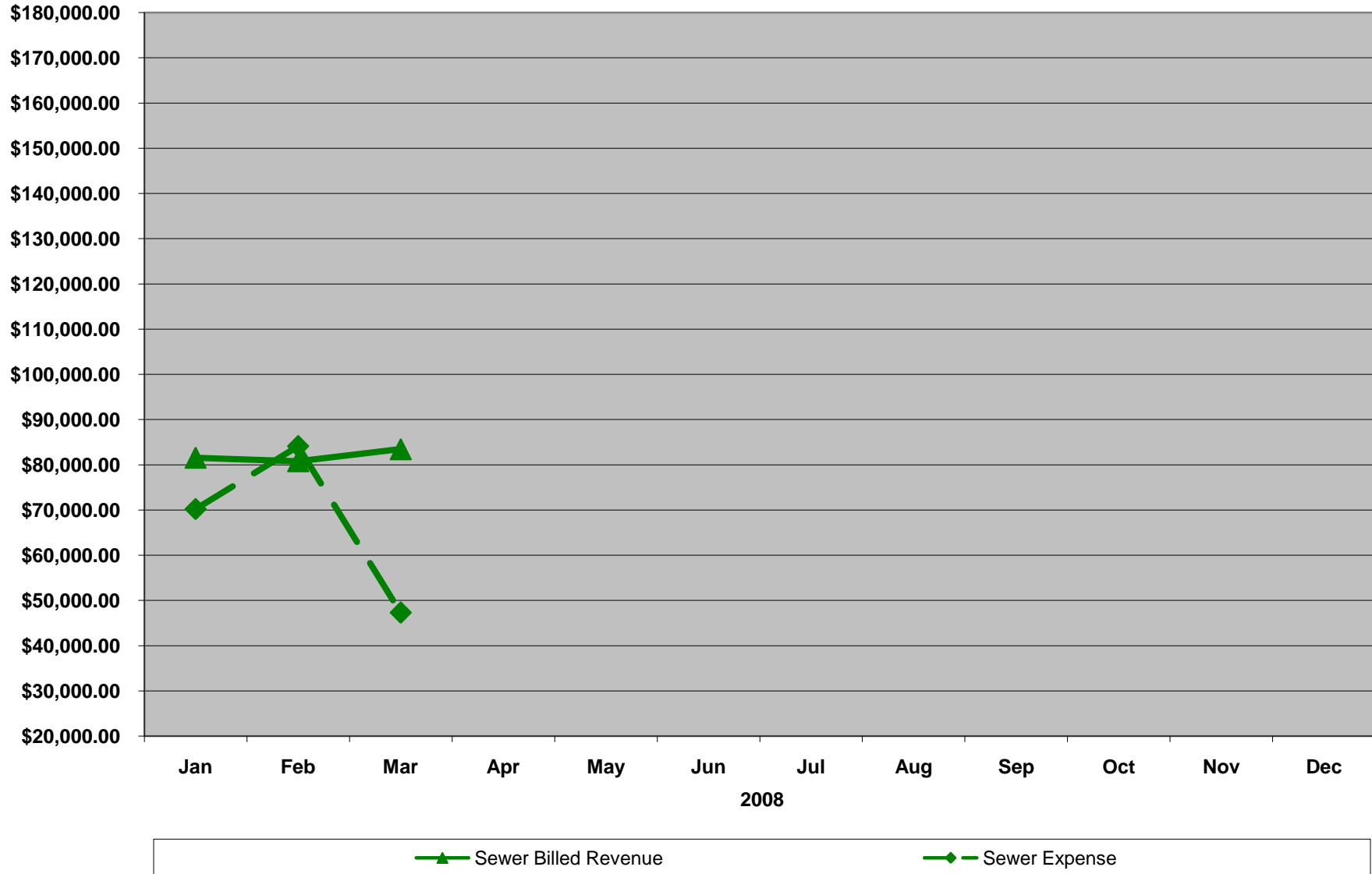
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## 2008 Wastewater Billed Revenue / Expense

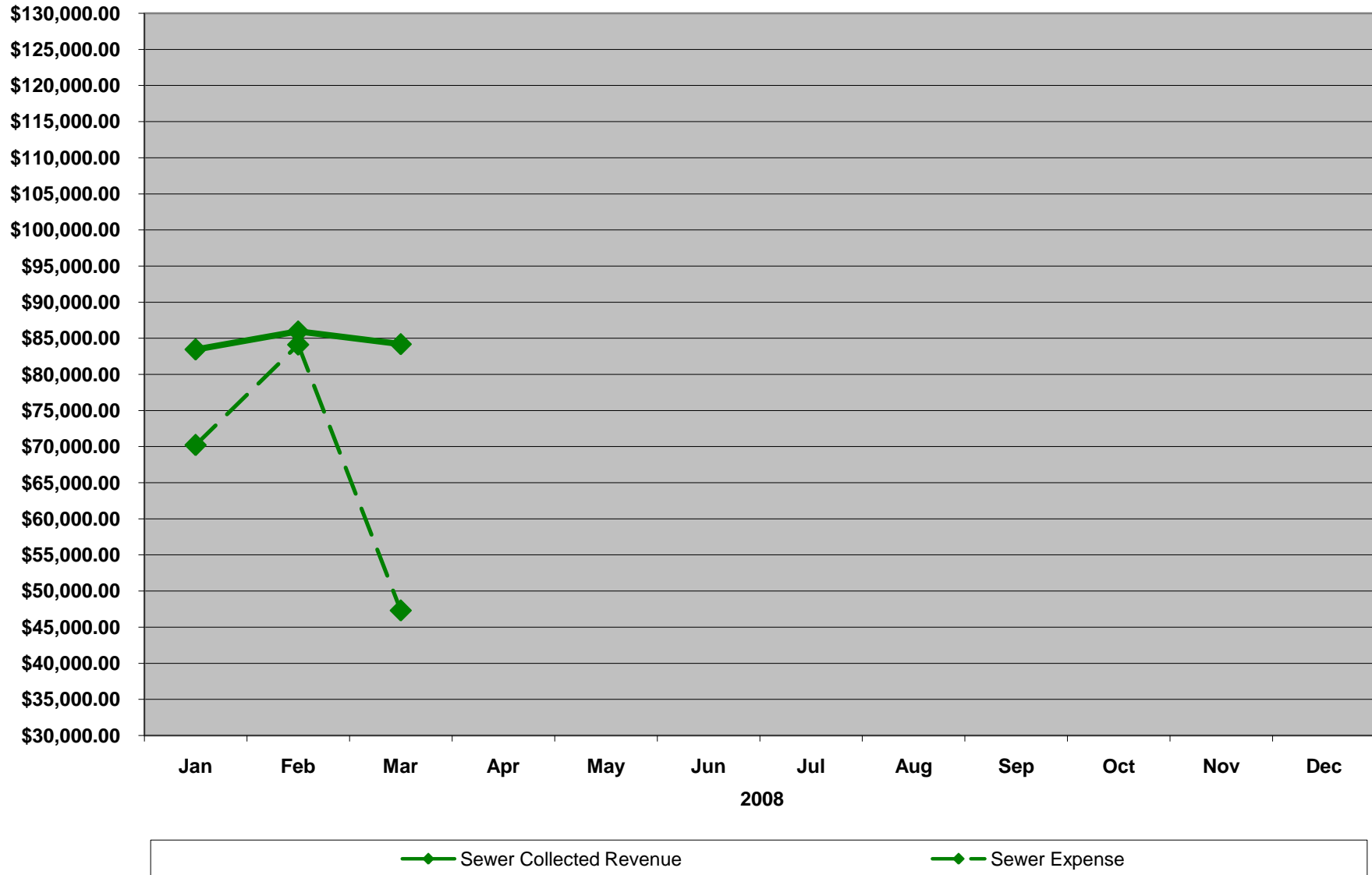
9/9/2008





## 2008 Wastewater Collected Revenue / Expense

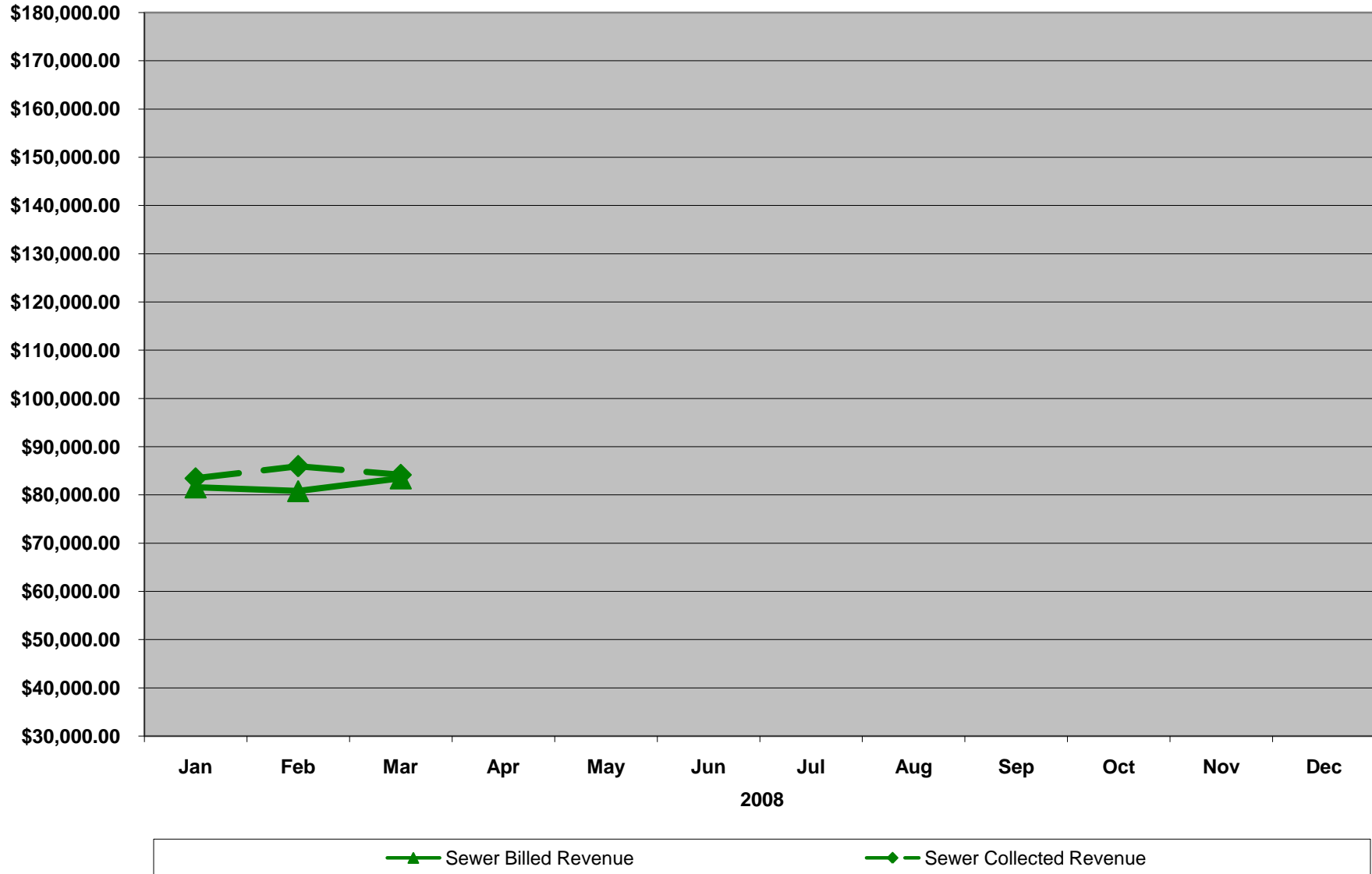
9/9/2008





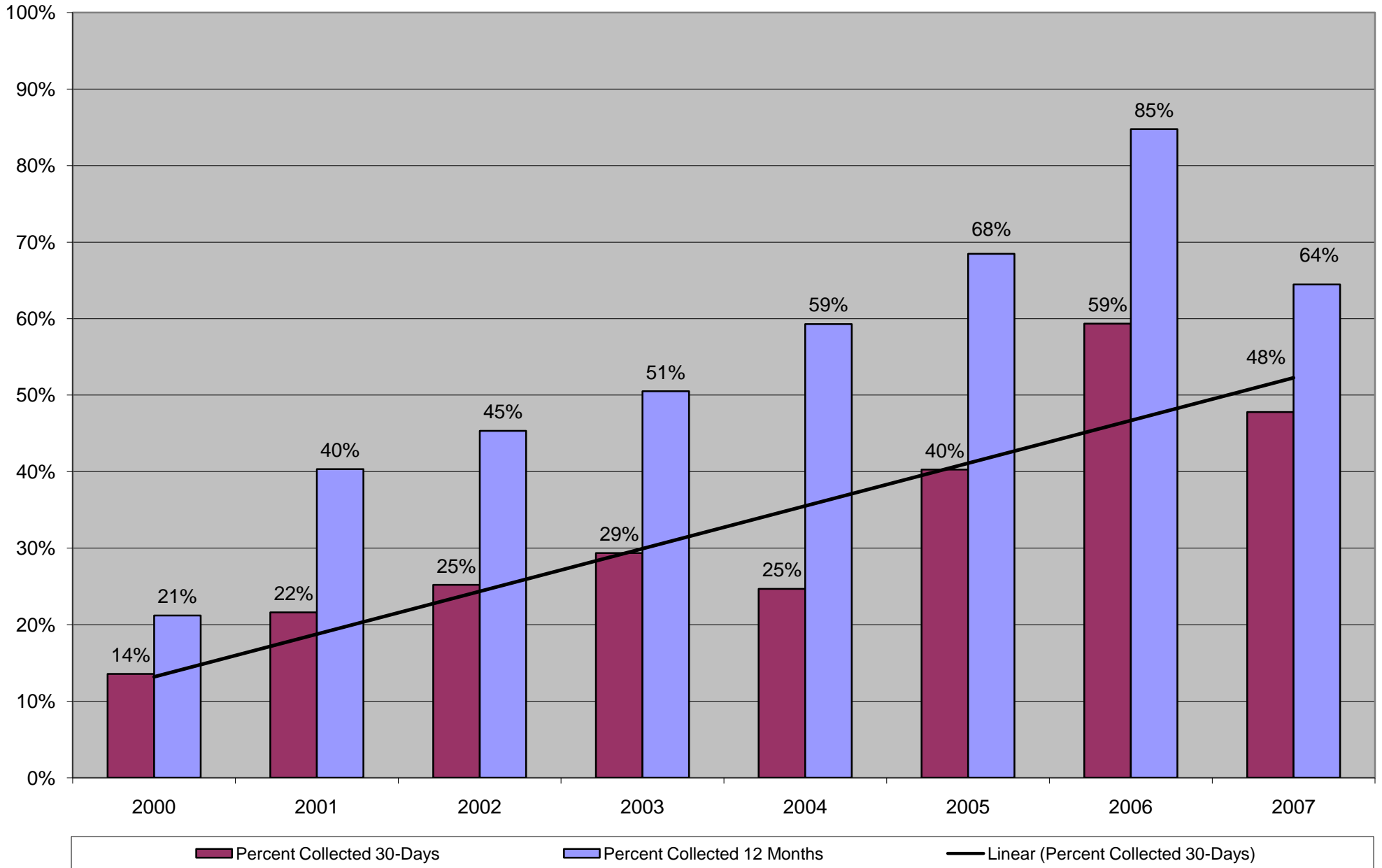
## 2008 Wastewater Billed / Collected

9/9/2008





# Availability Fee Collection Trend 2000 - 2007 (Ordinance 1997-2)





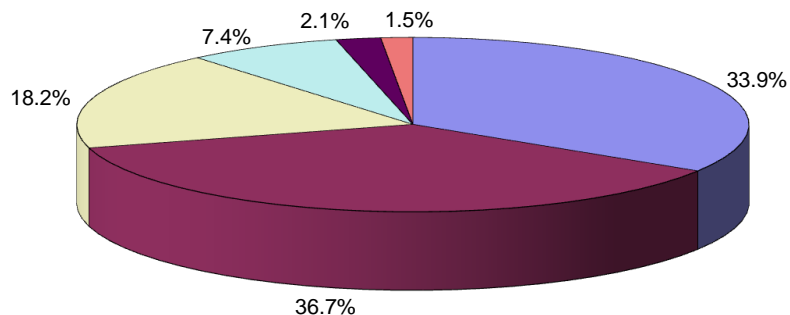
## Residential Usage Breakdown (Thousand Gallons / Month)

9/9/2008

# March 2008

| Customer Usage<br><i>(See Pie Chart)</i> |                |                | Consumption    |                 |                      | Maximum Range Rate |         |             |          |              |             | <i>If bill is not paid on time!</i> |                |               |  |
|--|----------------|----------------|----------------|-----------------|----------------------|--------------------|---------|-------------|----------|--------------|-------------|-------------------------------------|----------------|---------------|--|
| Consumption Range                        | Customer Count | % of Customers | Customer Count | Range (Gallons) | Total (Gallons)      | Water              | Tax     | Total Water | Sewer    | Debt Service | Total Sewer | Total Bill                          | + 10 % Penalty | + \$50.00 F/N |  |
| 0 - 2,000 Gallons                        | 443            | 33.9%          | 174            | <= 1,000        | 77,100               |                    |         |             |          |              |             |                                     |                |               |  |
|  |                |                | 269            | <= 2,000        | 425,800              | \$ 24.40           | \$ 1.46 | \$ 25.86    | \$ 22.12 | \$ 27.06     | \$ 49.18    | \$ 75.04                            | \$ 82.40       | \$ 132.40     |  |
| 2,100 - 4,000 Gallons                    | 479            | 36.7%          | 273            | <= 3,000        | 696,400              | \$ 34.50           | \$ 2.07 | \$ 36.57    | \$ 29.88 | \$ 27.06     | \$ 56.94    | \$ 93.51                            | \$ 102.65      | \$ 152.65     |  |
|  |                |                | 206            | <= 4,000        | 729,500              | \$ 44.60           | \$ 2.68 | \$ 47.28    | \$ 37.64 | \$ 27.06     | \$ 64.70    | \$ 111.98                           | \$ 122.91      | \$ 172.91     |  |
| 4,100 - 6,000 Gallons                    | 238            | 18.2%          | 147            | <= 5,000        | 662,600              | \$ 54.70           | \$ 3.28 | \$ 57.98    | \$ 45.40 | \$ 27.06     | \$ 72.46    | \$ 130.44                           | \$ 143.16      | \$ 193.16     |  |
|  |                |                | 91             | <= 6,000        | 501,000              | \$ 64.80           | \$ 3.89 | \$ 68.69    | \$ 53.16 | \$ 27.06     | \$ 80.22    | \$ 148.91                           | \$ 163.41      | \$ 213.41     |  |
| 6,100 - 8,000 Gallons                    | 97             | 7.4%           | 64             | <= 7,000        | 419,000              | \$ 74.90           | \$ 4.49 | \$ 79.39    | \$ 60.92 | \$ 27.06     | \$ 87.98    | \$ 167.37                           | \$ 183.66      | \$ 233.66     |  |
|  |                |                | 33             | <= 8,000        | 245,900              | \$ 83.54           | \$ 5.01 | \$ 88.55    | \$ 66.48 | \$ 27.06     | \$ 93.54    | \$ 182.09                           | \$ 199.80      | \$ 249.80     |  |
| 8,100 - 10,000 Gallons                   | 28             | 2.1%           | 21             | <= 9,000        | 177,700              | \$ 92.18           | \$ 5.53 | \$ 97.71    | \$ 72.04 | \$ 27.06     | \$ 99.10    | \$ 196.81                           | \$ 215.94      | \$ 265.94     |  |
|  |                |                | 7              | <= 10,000       | 66,700               | \$ 100.82          | \$ 6.05 | \$ 106.87   | \$ 77.60 | \$ 27.06     | \$ 104.66   | \$ 211.53                           | \$ 232.08      | \$ 282.08     |  |
| > 10,000 Gallons<br>Extraordinary Usage* | 20             | 1.5%           | 20             | > 10,000        | 287,600              |                    |         |             |          |              |             |                                     |                |               |  |
|  |                |                | <b>1,305</b>   |                 |                      |                    |         |             |          |              |             |                                     |                |               |  |
|  |                |                |                |                 | <b>4,289,300</b>     |                    |         |             |          |              |             |                                     |                |               |  |
|  |                |                |                |                 | <b>Average Usage</b> | <b>3114</b>        |         |             |          |              |             |                                     |                |               |  |

**March 2008 - Percent of Customers in Each Usage Range**



|                         |                          |                         |
|-------------------------|--------------------------|-------------------------|
| ■ 0 - 2,000 Gallons     | ■ 2,100 - 4,000 Gallons  | □ 4,100 - 6,000 Gallons |
| □ 6,100 - 8,000 Gallons | ■ 8,100 - 10,000 Gallons | ■ > 10,000 Gallons      |

### Average Residential Bill for March 2008

\$95.36

\*Average monthly bill does not include extraordinary usage.

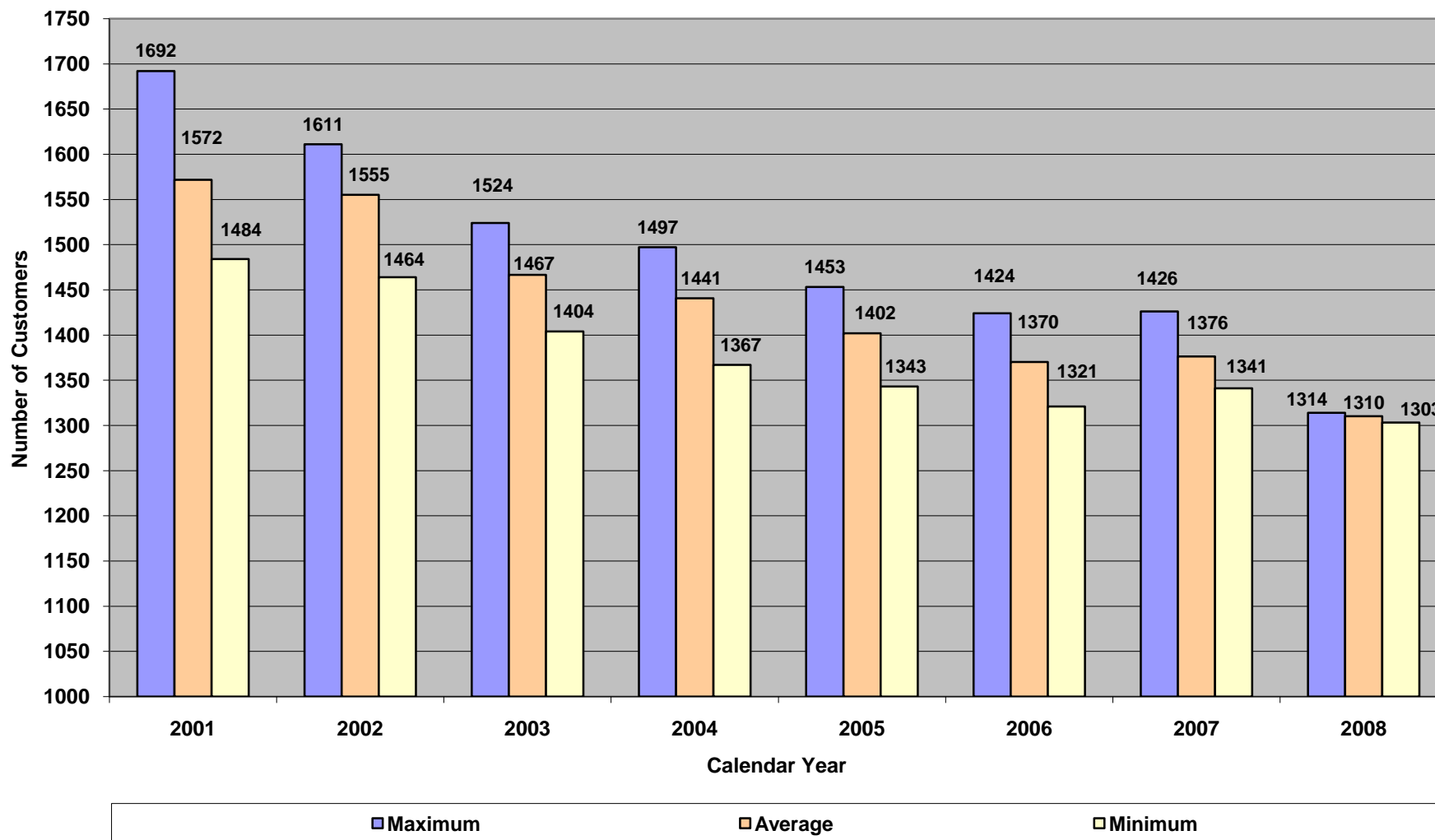
\*\*\* This report is based on usage reports from Greentree Applied Systems, Inc. utility billing software and has been tested for accuracy by random account searches.





# 2001-2008 Customer Comparison

9/9/2008





## 2008 Billing Summary

9/9/2008

| <b>2008 BILLING SUMMARY</b> |                |           |              |                        |                     |               |                     |                      |               |                          |
|-----------------------------|----------------|-----------|--------------|------------------------|---------------------|---------------|---------------------|----------------------|---------------|--------------------------|
| MONTH                       | BILLED CURRENT |           |              |                        |                     |               | BILLED ARREARS      |                      |               | TOTAL BILLED MASTER FILE |
|                             | WATER CHARGE   | SALES TAX | SEWER CHARGE | DEBT SERVICE SURCHARGE | AVAILABILITY CHARGE | TOTAL CURRENT | WATER/SEWER BALANCE | AVAILABILITY BALANCE | TOTAL ARREARS |                          |
| JANUARY                     | \$49,540       | \$2,929   | \$42,325     | \$35,773               | \$0                 | \$130,567     | \$40,540            | \$231,842            | \$272,382     | \$402,949                |
| FEBRUARY                    | \$54,532       | \$3,230   | \$45,810     | \$35,286               | \$0                 | \$138,858     | \$36,884            | \$231,287            | \$268,171     | \$407,029                |
| MARCH                       | \$53,093       | \$3,140   | \$45,113     | \$35,557               | \$0                 | \$136,903     | \$35,334            | \$229,931            | \$265,265     | \$402,168                |
| APRIL                       |                |           |              |                        |                     |               |                     |                      |               |                          |
| MAY                         |                |           |              |                        |                     |               |                     |                      |               |                          |
| JUNE                        |                |           |              |                        |                     |               |                     |                      |               |                          |
| JULY                        |                |           |              |                        |                     |               |                     |                      |               |                          |
| AUGUST                      |                |           |              |                        |                     |               |                     |                      |               |                          |
| SEPTEMBER                   |                |           |              |                        |                     |               |                     |                      |               |                          |
| OCTOBER                     |                |           |              |                        |                     |               |                     |                      |               |                          |
| NOVEMBER                    |                |           |              |                        |                     |               |                     |                      |               |                          |
| DECEMBER                    |                |           |              |                        |                     |               |                     |                      |               |                          |
| SUBTOTAL / AVERAGES*        | \$157,165      | \$9,299   | \$133,248    | \$106,616              | \$0                 | \$406,328     |                     |                      |               |                          |
|                             | \$52,388       | \$3,100   | \$44,416     | \$35,539               | \$0                 | \$135,443     | \$37,586            | \$231,020            | \$268,606     | \$404,049                |
| <b>NOTES</b>                |                |           |              |                        |                     |               |                     |                      |               |                          |



## 2008 Water Comparison

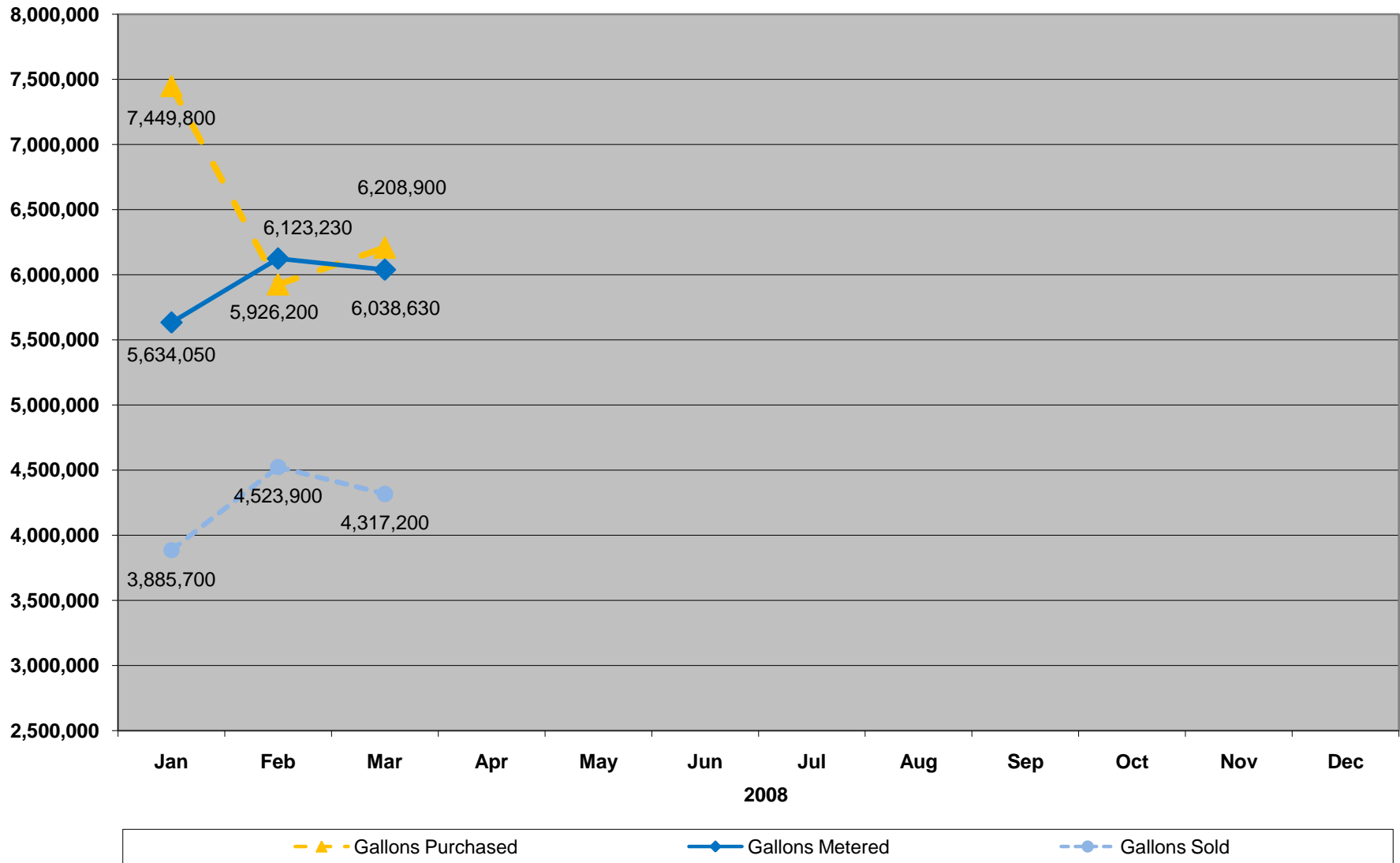
9/9/2008

| 2008           | Customers Billed | Water Purchased / Sold in Dollars |           |            | Water Purchased / Metered / Sold in Gallons |            |            |                           |                             | % Metered Water Loss | % Difference Purchased / Sold |
|----------------|------------------|-----------------------------------|-----------|------------|---|------------|------------|---------------------------|-----------------------------|----------------------|-------------------------------|
|                |                  | PURCHASED                         | SOLD      | DIFFERENCE | PURCHASED                                   | METERED    | SOLD       | Difference Metered / Sold | Difference Purchased / Sold |                      |                               |
| JANUARY        | 1,314            | \$31,023                          | \$49,540  | \$18,516   | 7,449,800                                   | 5,634,050  | 3,885,700  | 1,748,350                 | 3,564,100                   | 31%                  | 48%                           |
| FEBRUARY       | 1,303            | \$24,700                          | \$54,532  | \$29,832   | 5,926,200                                   | 6,123,230  | 4,523,900  | 1,599,330                 | 1,402,300                   | 26%                  | 24%                           |
| MARCH          | 1,313            | \$25,873                          | \$53,093  | \$27,219   | 6,208,900                                   | 6,038,630  | 4,317,200  | 1,721,430                 | 1,891,700                   | 29%                  | 30%                           |
| APRIL          |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| MAY            |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| JUNE           |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| JULY           |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| AUGUST         |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| SEPTEMBER      |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| OCTOBER        |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| NOVEMBER       |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| DECEMBER       |                  |                                   |           |            |   |            |            |                           |                             |                      |                               |
| <b>AVERAGE</b> | 1,310            | \$27,199                          | \$52,388  | \$25,189   | 6,528,300                                   | 5,931,970  | 4,242,267  | 1,689,703                 | 2,286,033                   | 29%                  | 34%                           |
| <b>MAXIMUM</b> | 1,314            | \$31,023                          | \$54,532  | \$29,832   | 7,449,800                                   | 6,123,230  | 4,523,900  | 1,599,330                 | 1,402,300                   | 31%                  | 48%                           |
| <b>MINIMUM</b> | 1,303            | \$24,700                          | \$49,540  | \$18,516   | 5,926,200                                   | 5,634,050  | 3,885,700  | 1,748,350                 | 3,564,100                   | 26%                  | 34%                           |
| <b>TOTAL</b>   | 3,930            | \$81,597                          | \$157,165 | \$75,568   | 19,584,900                                  | 17,795,910 | 12,726,800 | 5,069,110                 | 6,858,100                   | 28%                  | 35%                           |



# 2008 Water Loss

9/9/2008





## 2008 Electric Usage

9/9/2008

| Kw Hours  | UTILITY BLDG. | SECURITY LIGHT | NEW PLANT | OLD PLANT | STATION 1 | STATION 2 | STATION 3 | STATION 4 | STATION 5 | STATION 6 | STATION 7 | STATION 8 | STATION 9 | STATION 10 | STATION 11 | MONTHLY |
|-----------|---------------|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|---------|
|           | 18520-27      | 33181-17       | 29142-12  | 14442-20  | 13925-22  | 13929-21  | 13930-22  | 16242-29  | 15816-27  | 15786-26  | 15375-20  | 17357-21  | 16398-38  | 32772-16   | 17412-25   | TOTAL   |
| JANUARY   | 2,900         | 0              | 24,900    | 13        | 5,589     | 7,028     | 4,504     | 14,221    | 10,127    | 13,482    | 1,485     | 2,996     | 400       | 50         | 288        | 87,983  |
| FEBRUARY  | 3,660         | 0              | 25,100    | 16        | 6,468     | 5,823     | 4,099     | 15,406    | 8,626     | 13,472    | 1,055     | 3,404     | 400       | 54         | 251        | 87,834  |
| MARCH     | 3,180         | 0              | 25,500    | 9         | 6,991     | 6,344     | 5,118     | 16,255    | 9,360     | 11,073    | 1,922     | 2,494     | 710       | 72         | 347        | 89,375  |
| APRIL     |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| MAY       |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| JUNE      |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| JULY      |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| AUGUST    |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| SEPTEMBER |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| OCTOBER   |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| NOVEMBER  |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| DECEMBER  |               |                |           |           |           |           |           |           |           |           |           |           |           |            |            | 0       |
| AVERAGE   | 3,247         | 0              | 25,167    | 13        | 6,349     | 6,398     | 4,574     | 15,294    | 9,371     | 12,676    | 1,487     | 2,965     | 503       | 59         | 295        | 22,099  |
| MAXIMUM   | 3,660         | 0              | 25,500    | 16        | 6,991     | 7,028     | 5,118     | 16,255    | 10,127    | 13,482    | 1,922     | 3,404     | 710       | 72         | 347        | 89,375  |
| MINIMUM   | 2,900         | 0              | 24,900    | 9         | 5,589     | 5,823     | 4,099     | 14,221    | 8,626     | 11,073    | 1,055     | 2,494     | 400       | 50         | 251        | 0       |
| TOTAL     | 9,740         | 0              | 75,500    | 38        | 19,048    | 19,195    | 13,721    | 45,882    | 28,113    | 38,027    | 4,462     | 8,894     | 1,510     | 176        | 886        | 265,192 |

| Cost      | UTILITY BLDG. | SECURITY LIGHT | NEW PLANT   | OLD PLANT | STATION 1   | STATION 2   | STATION 3   | STATION 4   | STATION 5   | STATION 6   | STATION 7 | STATION 8 | STATION 9 | STATION 10 | STATION 11 | MONTHLY      |
|-----------|---------------|----------------|-------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|------------|------------|--------------|
|           | 18520-27      | 33181-17       | 29142-12    | 14442-20  | 13925-22    | 13929-21    | 13930-22    | 16242-29    | 15816-27    | 15786-26    | 15375-20  | 17357-21  | 16398-38  | 32772-16   | 17412-25   | TOTAL        |
| JANUARY   | \$ 248.75     | \$ 25.25       | \$ 2,102.23 | \$ 40.60  | \$ 440.99   | \$ 546.80   | \$ 361.20   | \$ 1,093.90 | \$ 774.69   | \$ 1,021.40 | \$ 139.20 | \$ 250.31 | \$ 44.41  | \$ 18.68   | \$ 50.86   | \$ 7,159.27  |
| FEBRUARY  | \$ 304.64     | \$ 25.25       | \$ 2,140.13 | \$ 40.74  | \$ 505.62   | \$ 458.19   | \$ 331.42   | \$ 1,165.43 | \$ 664.31   | \$ 1,020.66 | \$ 107.58 | \$ 280.31 | \$ 44.41  | \$ 18.97   | \$ 48.46   | \$ 7,156.12  |
| MARCH     | \$ 269.34     | \$ 25.25       | \$ 2,152.19 | \$ 40.42  | \$ 544.08   | \$ 496.51   | \$ 406.35   | \$ 1,172.94 | \$ 718.29   | \$ 844.25   | \$ 171.33 | \$ 213.40 | \$ 67.21  | \$ 20.29   | \$ 55.52   | \$ 7,197.37  |
| APRIL     |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| MAY       |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| JUNE      |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| JULY      |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| AUGUST    |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| SEPTEMBER |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| OCTOBER   |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| NOVEMBER  |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| DECEMBER  |               |                |             |           |             |             |             |             |             |             |           |           |           |            |            | \$ -         |
| AVERAGE   | \$ 274.24     | \$ 25.25       | \$ 2,131.52 | \$ 40.59  | \$ 496.90   | \$ 500.50   | \$ 366.32   | \$ 1,144.09 | \$ 719.10   | \$ 962.10   | \$ 139.37 | \$ 248.01 | \$ 52.01  | \$ 19.31   | \$ 51.61   | \$ 1,792.73  |
| MAXIMUM   | \$ 304.64     | \$ 25.25       | \$ 2,152.19 | \$ 40.74  | \$ 544.08   | \$ 546.80   | \$ 406.35   | \$ 1,172.94 | \$ 774.69   | \$ 1,021.40 | \$ 171.33 | \$ 280.31 | \$ 67.21  | \$ 20.29   | \$ 55.52   | \$ 7,197.37  |
| MINIMUM   | \$ 248.75     | \$ 25.25       | \$ 2,102.23 | \$ 40.42  | \$ 440.99   | \$ 458.19   | \$ 331.42   | \$ 1,093.90 | \$ 664.31   | \$ 844.25   | \$ 107.58 | \$ 213.40 | \$ 44.41  | \$ 18.68   | \$ 48.46   | \$ -         |
| TOTAL     | \$ 822.73     | \$ 75.75       | \$ 6,394.55 | \$ 121.76 | \$ 1,490.69 | \$ 1,501.50 | \$ 1,098.97 | \$ 3,432.27 | \$ 2,157.29 | \$ 2,886.31 | \$ 418.11 | \$ 744.02 | \$ 156.03 | \$ 57.94   | \$ 154.84  | \$ 21,512.76 |