



**TO:** Board of Directors  
**THRU:** Mark Foree, General Manager  
**FROM:** John Erwin, Scott Estes, Kim Mazeres and Jeff Tissier  
**DATE:** 10 October 2011  
**SUBJECT:** **Cost of Service and revenue sufficiency, discussion and possible direction to staff**

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### **Purpose**

The purpose of this report is to brief the Board on the status of staff's findings thus far as it relates to adjusting customer rates prior to development of the final proposal and presentations to the Standing Advisory Committee (SAC) and other public meetings/workshops scheduled for early November. Subsequent to those meetings, staff will present its recommendations and findings to the Board for the first reading of proposed rate adjustments at the November 16, 2011 meeting.

### **Discussion**

Staff has completed its analysis and presents TMWA's projected cost of service and the basis for recommending rate adjustments below:

Annual Operation & Maintenance Costs	\$28,180
Annual Administration & General Costs	<u>10,764</u>
Subtotal	38,943
Annual Interest Costs	21,299
Annual Principle Payment	10,697
Repair & Replacement Costs	<u>16,560</u>
Subtotal Cost of Service (FY2014)	\$87,500
Credits to Cost of Service from:	
Hydroelectric Revenues	(2,710)
Other Revenues	(1,790)
Investment Income	<u>(2,412)</u>
Subtotal Revenue Credits	<u>(6,912)</u>
Total Revenues Required from Rates	80,588
Less: Revenues from Rates (FY2011)	<u>71,717</u>
Equals: Surplus/(Deficit) Revenues over Costs	<u>\$(8,871)</u>

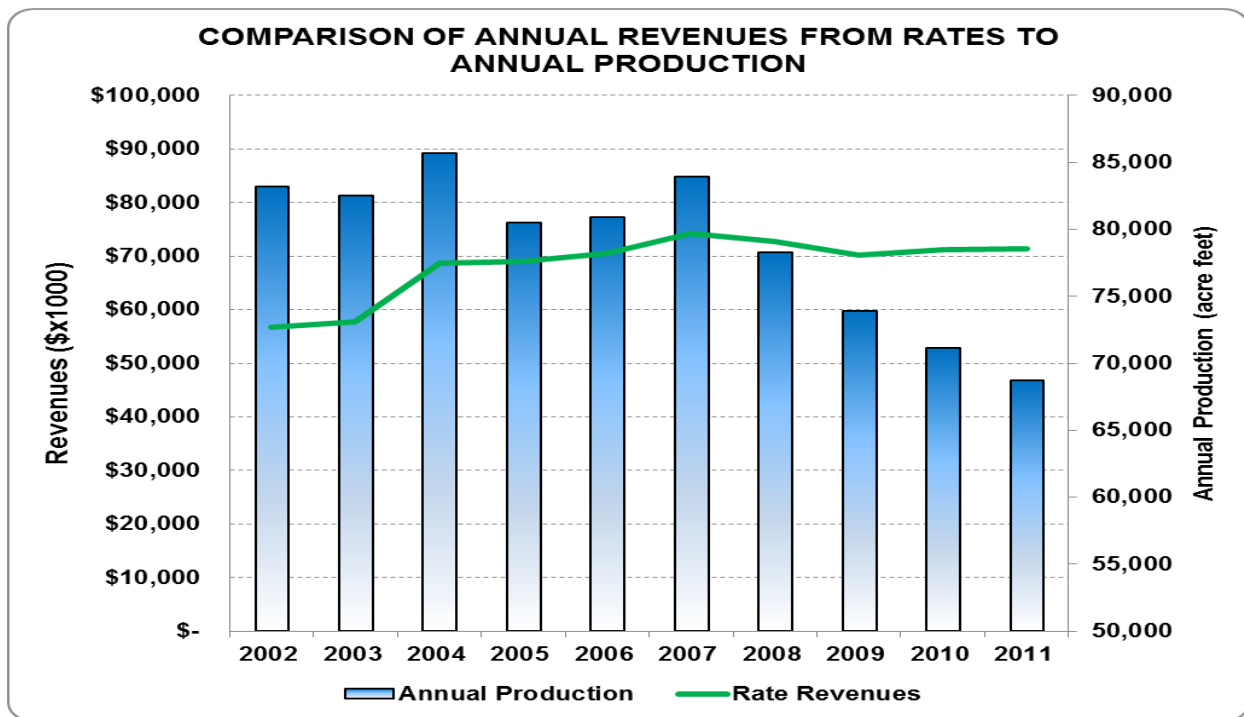
The approximate \$9 million gap indicated above is based upon the most recent five year financial forecast that has been reviewed by Public Financial Management (PFM), TMWA's financial advisor. The period covered by the financial forecast is FY2012 through FY2016.

Despite overall reduction in operating costs of over \$7.3 million (18%) in the past 2 years, TMWA will experience escalating costs of operations (particularly electrical pumping costs), declining investment income (due to declining cash balances and lower rates of return on maturing investments stemming from the recession), local downward trends in customer usage patterns, and minimal-to-no expected growth in new services in the near future. All these aforementioned conditions will continue to challenge TMWA's financial position. These negative consequences will challenge TMWA's ability to renew the letter of credit which supports TMWA's tax-exempt commercial paper program (TECP) that provides TMWA with extremely low-cost debt as compared to comparable fixed rate alternatives. Also TMWA may have other debt-management opportunities if financial strength can be preserved. Debt management is a key area for managing future cost of service to produce water since TMWA has done as much as possible with controlling operating expenses. To preserve its ability to access low-cost capital, TMWA must continue to strengthen its senior lien debt coverage ratio in a manner satisfactory to the credit rating agencies. TMWA has established certain financial metrics be achieved consistent with credit rating and bond market expectations. Credit rating agencies are concerned about TMWA's responsibility to protect its creditors. TMWA's unrestricted cash balance is not an element of its debt coverage ratios (DSC), only ongoing operating revenues and investment income count toward the coverage ratio since developer fee collections are virtually non-existent. Although unrestricted cash balances are not a part of the DSC calculations these balances have been a key element of preserving TMWA's credit ratings.

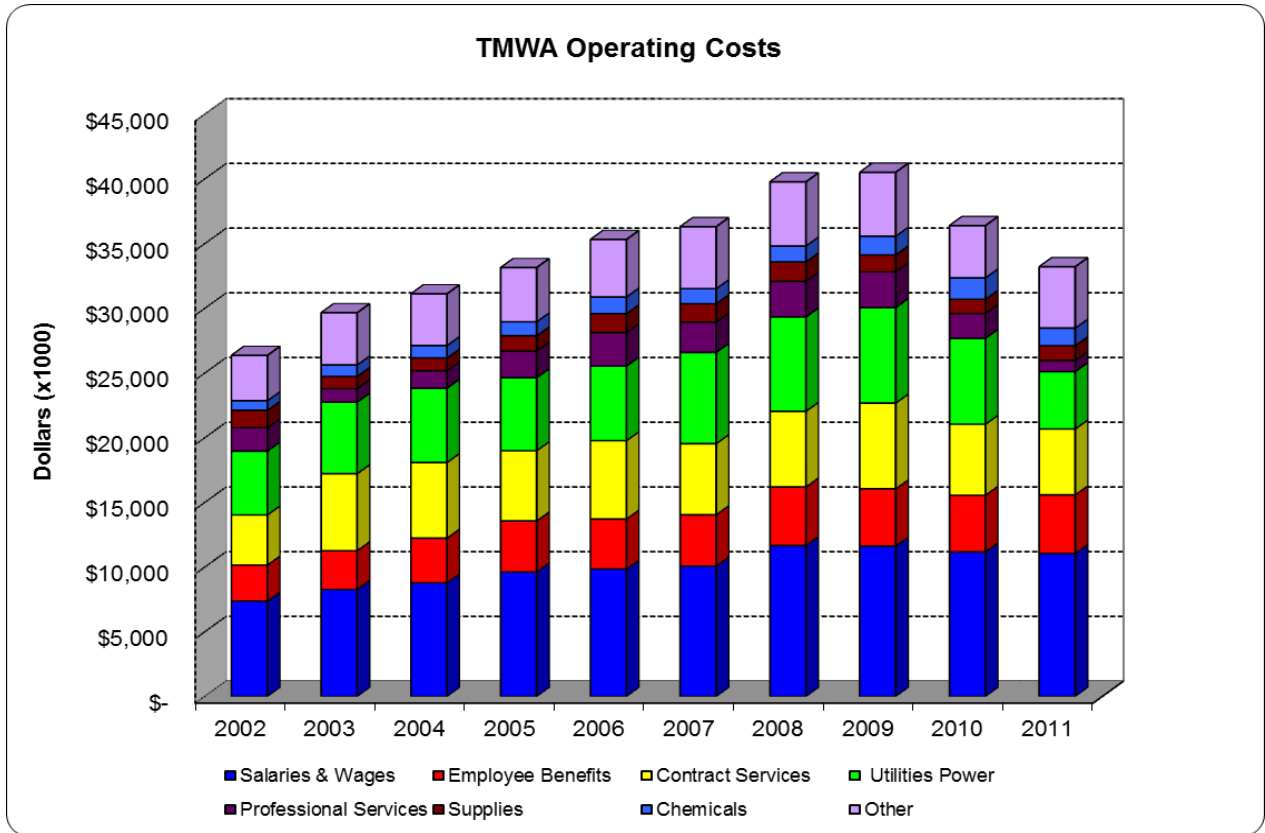
The following table illustrates how the senior lien debt coverage ratio is calculated for purposes of meeting the requirements of the bond contracts and how it is calculated for purposes of accessing future capital. Based upon projected operating expenses in FY2014, TMWA's senior lien debt coverage could slip under the minimum required to meet a major bond covenant much like was experienced in fiscal year 2009 when TMWA's credit rating was put on negative watch by Fitch Ratings.

Revenues from Customer Rates	\$71,717
Hydroelectric Revenues	2,710
Other Revenues	1,790
Investment Income	<u>2,412</u>
Total Revenues	78,629
Less: Operating Costs	<u>38,943</u>
Equals: Net Revenues	\$39,686
Divided by: Senior Lien Debt	\$31,996
Equals: Senior Lien Coverage Ratio	<u>1.24</u>

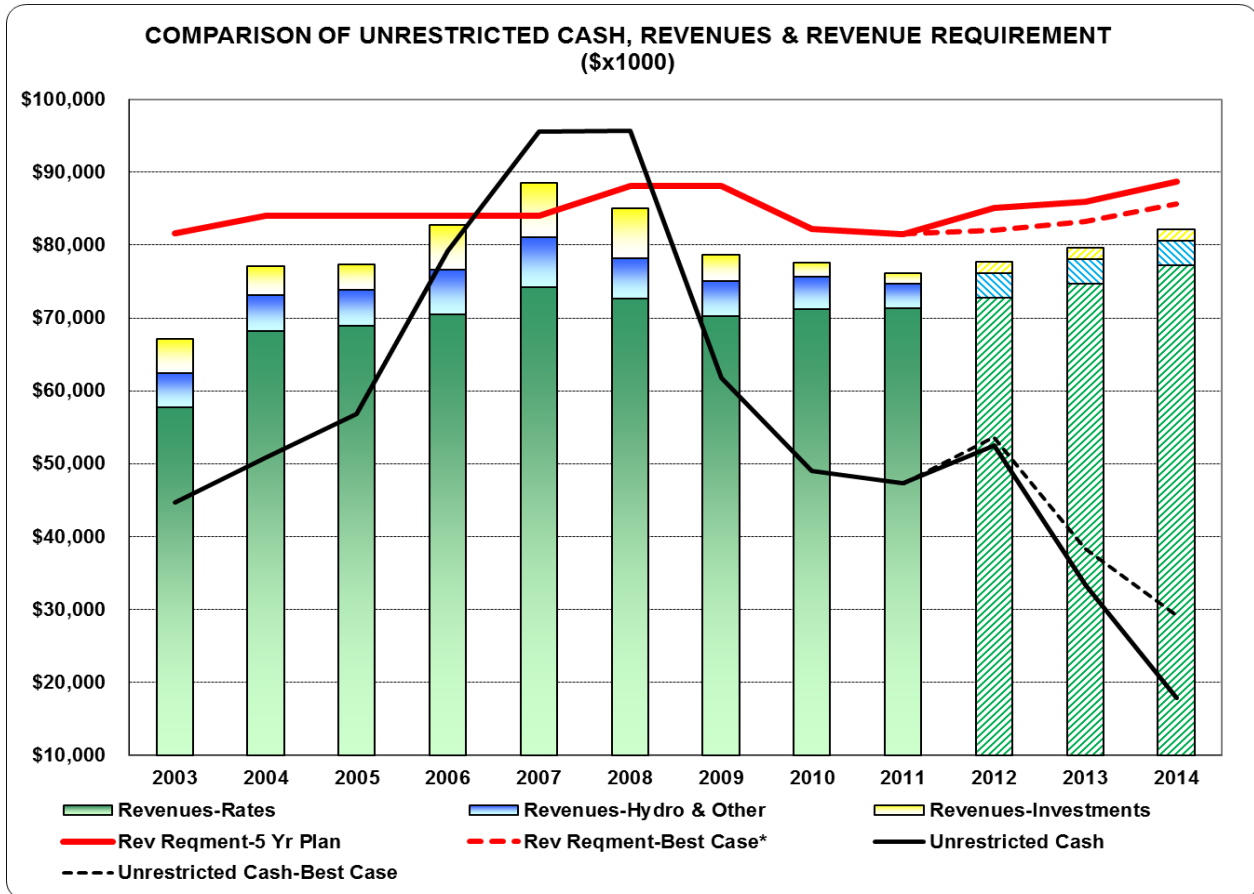
Changes in TMWA’s senior lien debt coverage ratio resulting in a drop well below contractual requirements according to TMWA’s senior lien bond indentures is a serious development which requires a planned approach to avoid such a problem. The rate adjustments implemented in 2009 and 2010 sought to correct the negative trend in TMWA’s water sale revenues but were incomplete in their success. The following graphic illustrates how the 4.5% overall increase effective June 2009 and a 4.5% overall increase effective June 2010 (these increases sought to achieve total revenues of \$77.9 million through FY2011) were negated by a 20 percent decrease in water consumption since 2007 resulting in essentially been flat revenues after FY2007. The flat revenues stem from a combination of the following: cooler weather affecting water use particularly during spring and early summer months; increases in the number of discontinued services; and the lack of growth of new customers.



The fact that TMWA reduced its operating costs significantly since FY2009 provided a counter balance to declining water sales and preserved precious cash reserves as illustrated here and those cost saving measures will continue into the future without degradation of water quality or customer service.



Combining the analyses to-date with the projection of future sales produces the following graph which illustrates the negative effects that declining rate-revenues will have on TMWA's cash balances.



\* Best Case assumes annual inflation of 2.5% on FY2011 O&M and R&R components of revenue requirement.

The graph illustrates that although cost cutting actions have reduced the revenue required from rates (the red line), the gap between customer-rate-required-revenues and all revenue sources will continue to grow resulting in significant declines in unrestricted cash balances (the black line) by fiscal year 2014. As revenues from customer rates (the green bars) have been and are projected to be flat or decline slightly TMWA will have to rely on its unrestricted cash reserves to close the revenue requirement gap. Investment income (the yellow bars), which benefitted TMWA between 2006 and 2008, has diminished substantially since 2007 and will continue to do so as unrestricted cash balances are depleted and rates of return on investments remain at historic low levels due to the current market conditions. Other revenues (the blue bars) include declining inspection and new business fees as a result of declines in new services; and hydroelectric generation which increased slightly in recent years due to abundant Truckee River water supplies combined with much greater plant availabilities.

**Conclusion**

Future revenues will not be sufficient to cover future projected costs; the projected revenue-to-cash flows gap is approximately \$9 million beginning in FY2014.

Staff is not proposing adjusting rates in order to eliminate the total deficiency with a single rate adjustment. Consistent with its recommendations in prior years to phase-in rate adjustments, staff will be proposing a phased approach with moderate, inflationary rate adjustments over a 3 year period that addresses both the immediate and longer term financial situation. Adjusting rates in this stepwise fashion is a prudent way to: (1) avoid extreme swings in utility rates and potentially exacerbated revenue deficiencies while providing opportunity for economic conditions to improve leading to potential sales increase through customer growth; (2) provide for that portion of the revenue deficiency that will result from the one-time, major shift of water sale revenues from winter months to summer months when flat-rate customers are converted to metered billing; and (3) to address the most critical concern which is the potential breach of a major loan covenant on TMWA's outstanding senior lien debt which would be an extremely serious development and severely limit future debt management opportunities. Taking advantage of debt management opportunities helps keep water rates as low as possible.

Staff will at the Board's November 16, 2011 meeting provide recommendations to the Board after it presents its rate adjustment recommendations to the Standing Advisory Committee (SAC) as well as other public meetings/workshops scheduled for early November.

	Current	Proposed Year 1	Proposed Year 2	Proposed Year 3
<b>3/4" Flat Rate Single Family Residence</b>				
Annual Total	\$1,035.60	\$1,129.20	\$1,207.56	\$1,260.72
Average Monthly Bill	\$86.30	\$94.10	\$100.63	\$105.06
Delta Prior Year		\$7.80	\$6.53	\$4.43
Percent Delta		9.04%	6.94%	4.40%
<b>3/4" Metered Rate Single Family Residence</b>				
Annual Total	\$482.62	\$499.66	\$516.70	\$534.68
Average Monthly Bill	\$40.22	\$41.64	\$43.06	\$44.56
Delta Prior Year		\$1.42	\$1.42	\$1.50
Percent Delta		3.53%	3.41%	3.48%

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**TRUCKEE MEADOWS WATER AUTHORITY**  
 CLASSIFICATION OF NET PLANT  
 (\$ In Thousands)

Line No.	Account Description	Acct. No.	Utility Results of Operations	Ref.	Commodity	Net Plant Components			TOTALS	Line No.
---	-----a-----	--b--	---c---	---d---	---e---	--f--	---g---	---h---	---i---	---
1	Water Rights	310		\$0 [1]	\$0				\$0	1
2	Land	310.1		0 [1]					\$0	1
3	Structures & Improvements	311	32,421		32,421				\$32,421	2
4	Collect. & Impound Reservoirs	312	0						\$0	3
5	Hydros	313	13,042		13,042				\$13,042	4
6	Wells	314	15,618			15,618			\$15,618	5
7	Supply Mains	316	0						\$0	6
8	<i>Total Source of Supply Plant</i>		61,082		45,463	15,618	0	0	61,082	8
9	Structures & Improvements	321	0	[1]					0	9
10	Electric Pumping Equipment	325	31,698		5,969	25,729			31,698	10
11	<i>Total Pumping Plant</i>		31,698		5,969	25,729	0	0	31,698	11
12	Land	330	0	[1]	0	0			0	12
13	Structures & Improvements	331	110,170		20,746	89,424			110,170	13
14	Water Treatment Equipment	332	0		0	0			0	14
15	<i>Total Water Treatment Plant</i>		110,170		20,746	89,424	0	0	110,170	15
16	Land	340	0	[1]	0	0			0	17
17	Structures & Improvements	341	0		0	0			0	17
18	Distribution-Tanks	342	49,265		7,655	32,999		8,612	49,265	18
19	Dist. Reservoirs-Hunter & Highland	342.1	7,866		1,424	6,140		302	7,866	19
20	Dist. & Trans. Mains	343	208,480		39,258	169,222		0	208,480	20
21	Dist. & Trans. Mains	343.1	34,221		6,444	27,777		0	34,221	21
22	Services	345	49,090				49,090		49,090	22
23	Meters	346	17,827				17,827		17,827	23
24	Meter Facility Installations	347	0				0		0	24
25	Hydrants	348	513					513	513	25
26	<i>Total Transmission &amp; Distribution Plant</i>		367,261		54,781	236,137	66,917	9,427	367,261	26
27	Land	389	0	[1]	0	0	0	0	0	27
28	Building	389.1	7,986	A	1,778	5,138	937	132	7,986	28
29	Leasehold Improvements	390	0	A	0	0	0	0	0	29
30	Office Furniture & Eqp.	391	198	A	44	128	23	3	198	30
31	Computer & Data Processing Equipment	391.1	915	A	204	589	107	15	915	31
32	Transportation Equipment	392	886	A	197	570	104	15	886	32
33	Laboratory Equipment	395	20	A	5	13	2	0	20	33
34	Miscellaneous General Eqp.	398	0	A	0	0	0	0	0	34
35	<i>Total General Plant &amp; Equipment</i>		10,006		2,228	6,438	1,174	165	10,006	35
36	<b>TOTAL PLANT &amp; EQUIPMENT</b>		<b>\$580,217</b>		<b>\$129,187</b>	<b>\$373,346</b>	<b>\$68,091</b>	<b>\$9,592</b>	<b>\$580,217</b>	<b>36</b>

[1] Non-production related balance sheet items:

Water Rights	310	\$90,815
Land - all	330	11,138
Land - corporate		1,300
CWIP		4,074
		-----
		107,327
		580,217
		-----
Plant Balance FY08		\$687,544
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**TRUCKEE MEADOWS WATER AUTHORITY**

CLASSIFICATION OF REPAIR & REPLACEMENT

(\$ In Thousands)

Line No.	Account Description	Acct. No.	Utility Results of Operations	Ref.	Repair and Replacement Components			TOTALS	Line No.	
					Commodity	Demand	Customer			Fire
---	-----a-----	--b--	---c---	---d---	---e---	--f--	---g---	---h---	---	
1	Water Rights	310	\$0		\$0			\$0	1	
2	Land	310.1	0		0			\$0	2	
3	Structures & Improvements	311	623		623	0		\$623	3	
4	Collect. & Impound Reservoirs	312	0		0			\$0	4	
5	Hydros	313	234		234	0		\$234	5	
6	Wells	314	1,048			1,048		\$1,048	6	
7	Supply Mains	316	0					\$0	7	
8	<i>Total Source</i>		1,906		857	1,048	0	0	1,906	8
9	Structures & Improvements	321	0					0	9	
10	Electric Pumping Equipment	325	1,221		230	991			1,221	10
11	<i>Total Pumping Plant</i>		1,221		230	991	0	0	1,221	11
12	Land	330	0		0	0		0	12	
13	Structures & Improvements	331	3,674		692	2,982			3,674	13
14	Water Treatment Equipment	332	0		0	0			0	14
15	<i>Total Water Treatment</i>		3,674		692	2,982	0	0	3,674	15
16	Land	340	0		0	0			0	16
17	Structures & Improvements	341	0		0	0			0	17
18	Distrib. Resrv. & Standpipes	342	945		147	633		165	945	18
19	Dist. Reservoirs-Hunter & Highland	342.1	279		51	218		11	279	19
20	Dist. & Trans. Mains	343	3,213		605	2,608			3,213	20
21	Dist. & Trans. Mains	343.1	527		99	428			527	21
22	Services	345	2,819				2,819		2,819	22
23	Meters	346	1,356				1,356		1,356	23
24	Meter Facility Installations	347	0				0		0	24
25	Hydrants	348	10					10	10	25
26	<i>Total Transmission &amp; Distribution</i>		9,150		902	3,887	4,175	185	9,150	26
27	Land	389	0	A	0	0	0	0	0	27
28	Building	389.1	131	A	29	85	15	2	131	28
29	Leasehold Improvements	390	0	A	0	0	0	0	0	29
30	Office Furniture & Eqp.	391	51	A	11	33	6	1	51	30
31	Computer & Data Processing Equipment	391.1	202	A	45	130	24	3	202	31
32	Transportation Equipment	392	221	A	49	142	26	4	221	32
33	Laboratory Equipment	395	4	A	1	2	0	0	4	33
34	Miscellaneous General Eqp.	398	0	A	0	0	0	0	0	34
35	<i>Total General Plant &amp; Equipment</i>		609		136	392	72	10	609	35
36	<b>TOTAL REPAIR &amp; REPLACEMENT</b>		<b>\$16,560</b>		<b>\$2,817</b>	<b>\$9,300</b>	<b>\$4,247</b>	<b>\$195</b>	<b>\$16,560</b>	36

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**TRUCKEE MEADOWS WATER AUTHORITY**

CLASSIFICATION OF O&M and A&G  
(\$ In Thousands)

Line No.	Account Description	Acct. No.	Utility Results of Operations	Ref.	Commodity	O&M and A&G Components	TOTALS	Line No.	
						Demand Customer Fire			
						--f-- --g-- --h--			
1	Supply Labor Expense	601	969		969			969	1
2	Purchased Power	602	16		13	3		16	2
3	Licenses & permits	603.1	1,434				1,434	1,434	3
4	Supplies	603.2	114		114			114	4
5	Outside services	603.3	431		431			431	5
6	River Fund	603.5	1,078				1,078	1,078	6
7	Rents	604	14		14			14	7
8	<i>Total Source of Supply Expenses</i>		4,056		1,542	3	2,512	4,056	8
9	Pumping Labor & Expenses	624	0		0	0		0	9
10	Purchased Power	626	4,820		3,899	921		4,820	10
11	Supplies	626.1	58		11	47		58	11
12	Outside services	626.3	0		0	0		0	12
13	Rents	627	0		0	0		0	13
14	<i>Total Pumping Expenses</i>		4,878		3,910	968	0	4,878	14
15	Supplies	641	289		54	235		289	15
16	Supplies-Chemicals	641.1	1,747		1,747			1,747	16
17	Purchased Power	641.2	1,766		1,429	337		1,766	17
18	Operation Labor & Expense	642	2,347		442	1,905		2,347	18
19	Miscellaneous Expense	643	31		6	25		31	19
20	Rents	643.1	27			27		27	20
21	Licenses & permits	643.2	77				77	77	21
22	Maint. Water Treatment Equip.	652	704		133	572		704	22
23	<i>Total Water Treatment Expenses</i>		6,988		3,810	3,101	77	6,988	23
24	Operation Supervision & Eng.	660	0			0		0	24
25	Customer Installation Expenses	664	490				490	490	25
26	Miscellaneous Expense	665	108		13	56	27	108	26
27	Rents	666	20		4	16		20	27
28	Supplies	666.1	334		39	171	83	334	28
29	Outside services	666.2	0		0	0		0	29
30	Purchased Power	666.3	0		0	0		0	30
31	Maint. Dist. Resrv./Standpipes	672	506		84	360	62	506	31
32	Maint. Dist. & Trans. Mains	673	2,523		475	1,679	369	2,523	32
33	Maint. Dist. & Trans. Mains - Large	673.1	414		78	336		414	33
34	Maint. Services	675	634				634	634	34
35	Maint. Water Meters	676	230				230	230	35
36	<i>Total Transmission &amp; Distribution Expenses</i>		5,260		693	2,619	1,464	5,260	36
37	Supervision & Labor	901	3,286				3,286	3,286	37
38	Meter Reading	902	0				0	0	38
39	Cust. Records & Coll. Exp.	903	3,544				3,544	3,544	39
40	Uncollectible Accounts	904	309				309	309	40
41	Misc. Cust. Service & Info. Exp.	909	247				247	247	41
42	Rents	909.1	0				0	0	42
43	Supplies	909.2	272				272	272	43
44	Outside services	909.3	90				90	90	44
45	<i>Total Customer Service &amp; Information Expense</i>		7,748		0	0	7,748	7,748	45
46	<b>TOTAL OPERATION &amp; MAINTENANCE EXPENSE</b>		28,931		9,955	6,690	11,801	28,931	46
47	Admin. & General Salaries	920	954	B	197	232	504	954	47
48	Office Supplies Expenses	921	986	B	204	240	521	986	48
49	Outside Services	923	1,242	B	257	302	657	1,242	49
50	Insurance	924	534	A	119	343	63	534	50
51	Injuries & Damages	925	11	B	2	3	6	11	51
52	Employee Pensions	926.1	2,739	C	492	1,029	1,115	2,739	52
53	Employee Benefits	926.2	3,135	C	563	1,177	1,276	3,135	53
54	Misc. General Expense	930.2	357	B	74	87	189	357	54
55	Rents	931	2	B	0	0	1	2	55
56	Main. of General Plant	935	66	B	14	16	35	66	56
57	<b>TOTAL ADMINISTRATION &amp; GENERAL EXP.</b>		10,026		1,922	3,429	4,366	10,026	57
58	<b>TOTAL O&amp;M and A&amp;G</b>		38,957		11,877	10,119	16,167	38,957	58
59	Interest Expense		21,299	A	4,742	13,705	2,500	21,299	59
60	Principle		10,697	A	2,382	6,883	1,255	10,697	60
61	<b>TOTAL CASH OUTLAYS</b>		\$70,954		\$19,001	\$30,708	\$19,922	\$70,954	61

A Classified on Net Plant  
 B Classified on Accounts 600-909 less (623,626,641.2, 666.3)  
 C Classified on labor Accounts 601, 624, 642, 660, 672-676, 901

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**TRUCKEE MEADOWS WATER AUTHORITY**

CLASSIFICATION OF REVENUE REQUIREMENTS  
(\$ In Thousands)

Line No.	Description	Utility Results of Operations	Commodity	Demand	Customer	Fire	TOTALS	
---	-----a-----	----b----	---c---	---d---	---e---	---f---	---g---	
1	Total O&M	\$28,931	\$9,955	\$6,690	\$11,801	\$485	\$28,931	1
2	Total A&G	10,026	1,922	3,429	4,366	309	10,026	2
	Subtotal	38,957	11,877	10,119	16,167	795	38,957	
3	Interest	21,299	4,742	13,705	2,500	352	21,299	3
4	Principle	10,697	2,382	6,883	1,255	177	10,697	4
5	Repair & Replacement	16,560	2,817	9,300	4,247	195	16,560	5
6	TOTAL REVENUE REQUIRED	\$87,514	\$21,818	\$40,009	\$24,169	\$1,519	\$87,514	6
7	Hydroelectric Revenues	(2,710)					(2,710)	7
8	Other Revenues	(1,790)					(1,790)	8
9	Investment Income	(2,412)					(2,412)	9
10	Subtotal Revenue Credits	(6,912)	0	0	0	0	(6,912)	10
11	TOTAL REVENUE REQUIRED FROM RATES	\$80,602	\$21,818	\$40,009	\$24,169	\$1,519	\$80,602	11

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**TRUCKEE MEADOWS WATER AUTHORITY**  
 COMMODITY AND DEMAND ALLOCATORS

a	Total Avg. Annl Usage (Mgals)	COMMODITY	Total Avg. Annl Usage (Mgals)	COMMODITY	Peak Month for: All Accts; All Accts xcpt Wells; All Accts xcpt Wells/Tanks/Dist-					
					Peak Month (Mgals)	DEMAND	Peak Month (Mgals)	DEMAND	Peak Month (Mgals)	DEMAND
b	c	d	e	f	g	h	i	j	k	
<b>C. COMMERCIAL</b>										
1. Schedule GMWS	3,925.084	0.179262	3,925.084	0.193487	500.172	0.148725	500.172	0.148725	500.172	0.158553
2. Schedule MIS										
TOTAL COMMERCIAL	6,204.310	0.283357	6,204.310	0.305841	989.535	0.294235	989.535	0.294235	989.535	0.313680
<b>D. OTHER SCHEDULES</b>										
1. Schedule FPS	0.000	0.000000	0.000	0.000000	0.000	0.000000	0.000	0.000000	0.000	0.000000
Public Fire Services	0.000	0.000000	0.000	0.000000	0.000	0.000000	0.000	0.000000	0.000	0.000000
2. Other										
LVS: Sun Valley	556.986	0.025438		0.000000	90.059	0.026779	90.059	0.026779	0.000	0.000000
LVS: WC-Spanish Spr	440.911	0.020137	0.000	0.000000	34.736	0.010329	34.736	0.010329	0.000	0.000000
FSPR: WC-Double Dia	611.805	0.027942	0.000	0.000000	83.684	0.024883	83.684	0.024883	0.000	0.000000
TOTAL OTHER	1,609.702	0.073517	0.000	0.000000	208.479	0.061991	208.479	0.061991	0.000	0.000000
TOTAL ALL SCHEDULES	21,895.756	1.000000	20,286.054	1.000000	3,363.076	1.000000	3,363.076	1.000000	3,154.597	1.000000

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11-1-11 SAC Agenda Item 6 Attachment

**TRUCKEE MEADOWS WATER AUTHORITY**  
 COMMODITY AND DEMAND ALLOCATORS

a	Total Avg. Annl Usage (Mgals) b	COMMODITY 101 c	Total Avg. Annl Usage (Mgals) d	COMMODITY 101a e	[-Peak Month for: All Accts; All Accts xcpt Wells; All Accts xcpt Wells/Tanks/Dist-]					
					Peak Month (Mgals) f	201a g	Peak Month (Mgals) h	201b i	Peak Month (Mgals) j	201c k
<b>A. RESIDENTIAL FLAT RATE</b>										
1. Schedule RFWS	¾"									
	1"									
	1-½"									
	2"									
	3"									
	4"									
	6"									
		1,761.851	0.080465	1,761.851	0.086850	305.718	0.090904	305.718	0.090904	305.718
2. Schedule SUFR	¾"	240.485	0.010983	240.485	0.011855	39.776	0.011827	39.776	0.011827	39.776
3. Schedule MRIS	¾"									
	1"									
	1-½"									
	2"									
	3"									
	4"									
	6"									
	8"									
	10"									
		1,754.593	0.080134	1,754.593	0.086493	182.928	0.054393	182.928	0.054393	182.928
4. Schedule MRFS	¾"									
	1"									
	1-½"									
	2"									
	3"									
	4"									
	6"									
		91.188	0.004165	91.188	0.004495	11.828	0.003517	11.828	0.003517	11.828
Total Residential Flat Rate		3,848.117	0.175747	3,848.117	0.189693	540.250	0.160642	540.250	0.160642	540.250
<b>B. RESIDENTIAL METERED</b>										
1. Schedule RMWS	¾"									
	1"									
	1-½"									
	2"									
	3"									
	4"									
	6"									
		9,048.930	0.413273	9,048.930	0.446067	1,506.431	0.447933	1,506.431	0.447933	1,506.431
2. Schedule MMWS	¾"									
	1"									
	1-½"									
	2"									
	3"									
	4"									
	6"									
	8"									
	10"									
		1,184.697	0.054106	1,184.697	0.058400	118.381	0.035200	118.381	0.035200	118.381
Total Residential Metered		10,233.627	0.467379	10,233.627	0.504466	1,624.812	0.483133	1,624.812	0.483133	1,624.812
<b>TOTAL RESIDENTIAL</b>		<b>14,081.744</b>	<b>0.643127</b>	<b>14,081.744</b>	<b>0.694159</b>	<b>2,165.062</b>	<b>0.643774</b>	<b>2,165.062</b>	<b>0.643774</b>	<b>2,165.062</b>

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**TRUCKEE MEADOWS WATER AUTHORITY**  
CUSTOMER ALLOCATORS

	Average Number of Services	Average Number of Units	ALL SERVICES 301	RES & COMM SERVICES 301a	Avg Service & Mtr Facility Investment	Wghted Serv Investment	SERVICES INVESTMNT 302	Number of Meter Facil Installation	Avg Meter Facil Instal Investment	Wghtd Meter Facil Instal Investment	METER INSTALLTN 303	Number of Meters	Average Meter Investment	Weighted Meter Investment	METER INVESTMNT 304	Number of Fire Services	PUBLIC & PRIVATE FIRE Demand Factor	Equivalent Connections	TOTAL FIRE 401	Average Number of Services	PUBLIC FIRE 402
	---b---	---c---	---d---	---e---	---f---	---g---	---h---	---i---	---j---	---k---	---l---	---m---	---n---	---o---	---p---	---q---	---r---	---s---	---t---	---u---	---v---
<b>A. RESIDENTIAL FLAT RATE</b>																					
1. Schedule RFWS	¾"	3,900	3,900	0.041640	0.043503	\$2,579	\$10,057	0.035955	0	\$0	\$0	0.000000	3,900	\$167	\$651	0.032778				3,900	0.044850
	1"	1,163	1,163	0.012417	0.012973	2,669	3,104	0.011098	0	0	0	0.000000	1,163	199	231	0.011648				1,163	0.013375
	1½"	32	32	0.000342	0.000357	3,156	101	0.000361	0	0	0	0.000000	32	377	12	0.000607				32	0.000368
	2"	44	44	0.000470	0.000491	3,266	144	0.000514	0	0	0	0.000000	44	787	35	0.001743				44	0.000506
	3"	2	2	0.000021	0.000022	18,641	37	0.000133	0	0	0	0.000000	2	1,674	3	0.000168				2	0.000023
	4"	2	2	0.000021	0.000022	20,080	40	0.000144	0	0	0	0.000000	2	2,638	5	0.000266				2	0.000023
	6"	0	0	0.000000	0.000000	27,444	0	0.000000	0	0	0	0.000000	0	3,646	0	0.000000				0	0.000000
		5,143	5,143	0.054911	0.057368		13,484	0.048204	0	0	0.000000	5,143		938	0.047210				5,143	0.059145	
2. Schedule SUFR	¾"	1,596	1,596	0.017040	0.017803	\$2,579	4,116	0.014714	0	\$0	0	0.000000	1,246	\$167	208	0.010472				1,596	0.018354
<b>3. Schedule MRIS</b>																					
	¾"	953	2,657	0.010175	0.010630	\$2,579	2,458	0.008786	0	\$0	0	0.000000	620	\$167	104	0.005211				953	0.010960
	1"	365	2,146	0.003897	0.004071	2,669	974	0.003483	0	0	0	0.000000	527	199	105	0.005278				365	0.004198
	1½"	119	1,260	0.001271	0.001327	3,156	376	0.001343	0	0	0	0.000000	0	377	0	0.000000				119	0.001369
	2"	137	2,379	0.001463	0.001528	3,266	447	0.001600	0	0	0	0.000000	109	787	86	0.004317				137	0.000576
	3"	41	2,002	0.000438	0.000457	18,641	764	0.002732	0	0	0	0.000000	168	1,674	281	0.014154				41	0.000472
	4"	35	2,047	0.000374	0.000390	20,080	703	0.002513	0	0	0	0.000000	5	2,638	13	0.000664				35	0.000403
	6"	50	5,266	0.000534	0.000558	27,444	1,372	0.004906	0	0	0	0.000000	2	3,646	7	0.000367				50	0.000575
	8"	14	2,169	0.000149	0.000156	35,237	493	0.001764	0	0	0	0.000000	2	5,814	12	0.000585				14	0.000161
	10"	5	1,173	0.000053	0.000056	45,467	227	0.000813	0	0	0	0.000000	0	12,934	0	0.000000				5	0.000058
		1,719	21,099	0.018353	0.019175		7,815	0.027938	0	0	0.000000	1,433		608	0.030576				1,719	0.019769	
<b>4. Schedule MRFS</b>																					
	¾"	14	24	0.000149	0.000156	\$2,579	36	0.000129	0	\$0	0	0.000000	3	\$167	1	0.000025				14	0.000161
	1"	52	305	0.000555	0.000580	2,669	139	0.000496	0	0	0	0.000000	39	199	8	0.000391				52	0.000598
	1½"	67	502	0.000715	0.000747	3,156	211	0.000756	0	0	0	0.000000	0	377	0	0.000000				67	0.000771
	2"	27	228	0.000288	0.000301	3,266	88	0.000315	0	0	0	0.000000	67	787	53	0.002654				27	0.000311
	3"	8	369	0.000085	0.000089	18,641	149	0.000533	0	0	0	0.000000	30	1,674	50	0.002527				8	0.000092
	4"	0	0	0.000000	0.000000	20,080	0	0.000000	0	0	0	0.000000	0	2,638	0	0.000000				0	0.000000
	6"	2	332	0.000021	0.000022	27,444	55	0.000196	0	0	0	0.000000	0	3,646	0	0.000000				2	0.000023
		170	1,760	0.001815	0.001896		679	0.002426	0	0	0.000000	139		111	0.005597				170	0.001955	
Total Residential Flat Rate	8,628	29,598	0.092119	0.096242		26,093	0.093282	0	0	0.000000	7,961		1,865	0.093855				8,628	0.099223		
<b>B. RESIDENTIAL METERED</b>																					
1. Schedule RMWS	¾"	57,255	57,255	0.611300	0.638657	\$2,579	147,648	0.527845	0	\$0	0	0.000000	57,255	\$167	9,562	0.481212				57,255	0.658436
	1"	11,691	11,691	0.124822	0.130409	2,669	31,205	0.111558	0	0	0	0.000000	11,691	199	2,327	0.117088				11,691	0.134447
	1½"	221	221	0.002360	0.002465	3,156	698	0.002494	0	0	0	0.000000	221	377	83	0.004193				221	0.002542
	2"	383	383	0.004089	0.004272	3,266	1,251	0.004472	0	0	0	0.000000	383	787	301	0.015170				383	0.004405
	3"	0	0	0.000000	0.000000	18,641	0	0.000000	0	0	0	0.000000	0	1,674	0	0.000000				0	0.000000
	4"	0	0	0.000000	0.000000	20,080	0	0.000000	0	0	0	0.000000	0	2,638	0	0.000000				0	0.000000
	6"	1	1	0.000011	0.000011	27,444	27	0.000098	0	0	0	0.000000	1	3,646	4	0.000183				1	0.000012
		69,551	69,551	0.742582	0.775815		180,829	0.646467	0	0	0.000000	69,551		12,276	0.617846				69,551	0.799841	
<b>2. Schedule MMWS</b>																					
	¾"	576	1,492	0.006150	0.006425	\$2,579	1,485	0.005310	0	\$0	0	0.000000	576	\$167	96	0.004841				576	0.006624
	1"	885	4,837	0.009449	0.009872	2,669	2,362	0.008445	0	0	0	0.000000	885	199	176	0.008863				885	0.010178
	1½"	499	4,248	0.005328	0.005566	3,156	1,575	0.005631	0	0	0	0.000000	499	377	188	0.009468				499	0.005739
	2"	900	12,682	0.009609	0.010039	3,266	2,939	0.010509	0	0	0	0.000000	900	787	708	0.035647				900	0.010350
	3"	27	1,806	0.000288	0.000301	18,641	503	0.001799	0	0	0	0.000000	27	1,674	45	0.002275				27	0.000311
	4"	9	550	0.000096	0.000100	20,080	181	0.000646	0	0	0	0.000000	9	2,638	24	0.001195				9	0.000104
	6"	6	842	0.000064	0.000067	27,444	165	0.000589	0	0	0	0.000000	6	3,646	22	0.001101				6	0.000069
	8"	3	555	0.000032	0.000033	35,237	106	0.000378	0	0	0	0.000000	3	5,814	17	0.000878				3	0.000035
	10"	1	216	0.000011	0.000011	45,467	45	0.000163	0	0	0	0.000000	1	12,934	13	0.000651				1	0.000012
		2,906	27,228	0.031027	0.032415		9,362	0.033469	0	0	0.000000	2,906		1,290	0.084919				2,906	0.033419	
Total Residential Metered	72,457	96,779	0.773609	0.808230		190,191	0.679937	0	0	0.000000	72,457		13,566	0.682765				72,457	0.833260		
TOTAL RESIDENTIAL	81,085	126,377	0.865729	0.904472		216,284	0.773219	0	0	0.000000	80,418		15,431	0.776620				81,085	0.932483		

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**TRUCKEE MEADOWS WATER AUTHORITY**  
CUSTOMER ALLOCATORS

a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	PUBLIC & PRIVATE FIRE			r	s	t
																	Number of Fire Services	Demand Factor	Equivalent Connections			
Average Number of Services	Average Number of Units	ALL SERVICES 301	RES & COMM SERVICES 301a	Avg Service & Mtr Facility Investment	Wghted Serv Investment	SERVICES INVESTMNT 302	Number of Meter Facil Installation	Avg Meter Facil Instal Investment	Wghtd Meter Facil Instal Investment	METER INSTALLTN 303	Number of Meters	Average Meter Investment	Weighted Meter Investment	METER INVESTMNT 304	Number of Fire Services	Demand Factor	Equivalent Connections	TOTAL FIRE 401	Average Number of Services	PUBLIC FIRE 402		
<b>C. COMMERCIAL</b>																						
<b>1. Schedule GMWS</b>																						
¾"	1,561		0.016666	0.017412	\$2,579	4,025	0.014391	0	\$0	0	0.000000	1,561	\$167	261	0.013120				1,561	0.017952		
1"	1,591		0.016987	0.017747	2,669	4,247	0.015182	0	0	0	0.000000	1,591	199	317	0.015934				1,591	0.018297		
1-½"	826		0.008819	0.009214	3,156	2,607	0.009321	0	0	0	0.000000	826	377	311	0.015672				826	0.009499		
2"	1,564		0.016699	0.017446	3,266	5,108	0.018262	0	0	0	0.000000	1,564	787	1,231	0.061947				1,564	0.017986		
3"	176		0.001879	0.001963	18,641	3,281	0.011729	0	0	0	0.000000	176	1,674	295	0.014828				176	0.002024		
4"	75		0.000801	0.000837	20,080	1,506	0.005384	0	0	0	0.000000	75	2,638	198	0.009957				75	0.000863		
6"	46		0.000491	0.000513	27,444	1,262	0.004513	0	0	0	0.000000	46	3,646	168	0.008441				46	0.000529		
8"	26		0.000276	0.000290	35,237	916	0.003275	0	0	0	0.000000	26	5,814	151	0.007508				26	0.000299		
10"	6		0.000064	0.000067	45,467	273	0.000975	0	0	0	0.000000	6	12,934	78	0.003906				6	0.000069		
	5,871	0	0.062684	0.065489		23,226	0.083032	0		0	0.000000	5,871		3,009	0.151412				5,871	0.067517		
<b>2. Schedule MIS</b>																						
¾"	440		0.004698	0.004908	\$2,579	1,135	0.004056	0	\$0	0	0.000000	440	\$167	73	0.003698					0.000000		
1"	572		0.006107	0.006380	2,669	1,527	0.005458	0	0	0	0.000000	572	199	114	0.005729					0.000000		
1-½"	505		0.005392	0.005639	3,156	1,594	0.005699	0	0	0	0.000000	505	377	190	0.009582					0.000000		
2"	1,108		0.011830	0.012359	3,266	3,619	0.012937	0	0	0	0.000000	1,108	787	872	0.043885					0.000000		
3"	32		0.000342	0.000357	18,641	597	0.002133	0	0	0	0.000000	32	1,674	54	0.002696					0.000000		
4"	31		0.000331	0.000346	20,080	622	0.002225	0	0	0	0.000000	31	2,638	82	0.004116					0.000000		
6"	4		0.000043	0.000045	27,444	110	0.000392	0	0	0	0.000000	4	3,646	15	0.000734					0.000000		
8"	1		0.000011	0.000011	35,237	35	0.000126	0	0	0	0.000000	1	5,814	6	0.000293					0.000000		
10"	0		0.000000	0.000000	45,467	0	0.000000	0	0	0	0.000000	0	12,934	0	0.000000					0.000000		
	2,693	0	0.028753	0.030039		9,238	0.033027	0		0	0.000000	2,693		1,405	0.070732				0	0.000000		
<b>TOTAL COMMERCIAL</b>																						
	8,564	0	0.091436	0.095528		32,464	0.116059	0		0	0.000000	8,564		4,414	0.222144				8,564	0.067517		
<b>D. OTHER SCHEDULES</b>																						
<b>1. Schedule FPS</b>																						
¾"	5		0.000053	0.000000	\$2,399	12	0.000043	0	0	0	0.000000	0	0	0	0.000000	5	1.0	5	0.000004	0.000000		
1"	16		0.000171	0.000000	2,417	39	0.000138	0	0	0	0.000000	0	0	0	0.000000	16	2.9	46	0.000037	0.000000		
1-½"	14		0.000149	0.000000	2,501	35	0.000125	0	0	0	0.000000	0	0	0	0.000000	14	6.2	87	0.000068	0.000000		
2"	256		0.002733	0.000000	2,509	642	0.002296	0	0	0	0.000000	0	0	0	0.000000	256	6.2	1,585	0.001250	0.000000		
3"	27		0.000288	0.000000	5,313	143	0.000513	0	0	0	0.000000	0	0	0	0.000000	27	18.0	485	0.000383	0.000000		
4"	663		0.007079	0.000000	6,591	4,370	0.015623	0	0	0	0.000000	0	0	0	0.000000	663	38.3	25,406	0.020044	0.000000		
6"	2,370		0.025304	0.000000	8,222	19,486	0.069662	0	0	0	0.000000	0	0	0	0.000000	2,370	111.3	263,805	0.208126	0.000000		
8"	504		0.005381	0.000000	8,979	4,525	0.016178	0	0	0	0.000000	0	0	0	0.000000	504	237.2	119,554	0.094321	0.000000		
10"	121		0.001292	0.000000	10,002	1,210	0.004326	0	0	0	0.000000	0	0	0	0.000000	121	426.6	51,616	0.040722	0.000000		
12"	33		0.000352	0.000000	11,889	392	0.001403	0	0	0	0.000000	0	0	0	0.000000	33	689.0	22,738	0.017939	0.000000		
	4,009	0	0.042803	0.000000		30,855	0.110307	0		0	0.000000	0	0	0	0.000000	4,009		485,327	0.382894	0	0.000000	
<b>Public Fire Services</b>																						
¾"																0	1.0	0	0.000000	0.000000		
1"																1	2.9	3	0.000002	0.000000		
1-½"																0	6.2	0	0.000000	0.000000		
2"																0	6.2	0	0.000000	0.000000		
3"																0	18.0	0	0.000000	0.000000		
4"																1	38.3	38	0.000030	0.000000		
6"																7,023	111.3	781,730	0.616737	0.000000		
8"																0	237.2	0	0.000000	0.000000		
10"																1	426.6	427	0.000337	0.000000		
12"																0	689.0	0	0.000000	0.000000		
																7,026		782,198	0.617106	0	0.000000	
<b>2. Other</b>																						
<b>LVS: Sun Valley</b>																						
10"	1		0.000011	0.000000	\$45,467	45	0.000163	0	\$0	0	0.000000	1	\$12,934	13	0.000651					0	0.000000	
16"	0		0.000000	0.000000	45,467	0	0.000000	0	0	0	0.000000	0	12,934	0	0.000000					0	0.000000	
	1	0	0.000011	0.000000		45	0.000163	0		0	0.000000	1		13	0.000651					0	0.000000	
<b>LVS: WC-Spanish Spr</b>																						
8"	1		0.000011	0.000000	35,237	35	0.000126	0	0	0	0.000000	1	5,814	6	0.000293					0	0.000000	
			0.000000	0.000000		0	0.000000	0		0	0.000000	0		0	0.000000					0	0.000000	
	1	0	0.000011	0.000000		35	0.000126	0		0	0.000000	1		6	0.000293					0	0.000000	
<b>LVS: WC-Double Diam</b>																						
8"			0.000000	0.000000	35,237	0	0.000000	0	0	0	0.000000	0	5,814	0	0.000000					0	0.000000	
12"			0.000000	0.000000	43,437	0	0.000000	0	0	0	0.000000	0	11,400	0	0.000000					0	0.000000	
	0	0	0.000000	0.000000		0	0.000000	0		0	0.000000	0		0	0.000000					0	0.000000	
<b>FSPR: WC-Double Dia</b>																						
8"	1		0.000011	0.000000	35,237	35	0.000126	0	0	0	0.000000	1	5,814	6	0.000293					0	0.000000	
12"	0		0.000000	0.000000	43,437	0	0.000000	0	0	0	0.000000	0	11,400	0	0.000000					0	0.000000	
	0		0.000000	0.000000		0	0.000000	0	0	0	0.000000	0		0	0.000000					0	0.000000	
	1	0	0.000011	0.000000		35	0.000126	0		0	0.000000	1		6	0.000293					0	0.000000	
<b>TOTAL OTHER</b>																						
	4,012	0	0.042835	0.000000		30,971	0.110722	0		0	0.000000	3		25	0.012336					0	0.000000	
<b>TOTAL ALL SCHEDULES</b>																						
	93,661	126,377	1.000000	1.000000		\$279,718	1.000000	0		\$0	0.000000	88,985		\$19,870	1.000000	11,035		1,267,525	1.000000	86,956	1.000000	

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**TRUCKEE MEADOWS WATER AUTHORITY**  
INTERNAL ALLOCATORS

Description	Commodity	Demand	ALLOCATED NET PLANT				TOTAL	Alloc 501	Alloc 501a	ALLOCATED O&M W/O CUSTOMER PIECE			Alloc 502	ALLOCATED R&R FOR CUSTOMER COSTS		TOTAL	Alloc 503	
			Customer	CALC OF PRIVATE & PUBLIC FIRE	DISTRIBUTED PUBLIC FIRE	TOTAL				COMMODITY	DEMAND	TOTAL		345	346 & 347			
			Alloc 101	Alloc 201	Alloc 302	Alloc 401				Alloc 402	Operation & Maintenance	Operation & Maintenance		Alloc 302	Alloc 304			
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	
<b>A. RESIDENTIAL FLAT RATE</b>																		
1. Schedule RFWS	¾"		\$2,448	\$0	\$265	\$35,782	0.061670	0.065349	\$597	\$455	\$1,053	0.067825	\$101	\$44	\$146	0.034923		
	1"		756	0	79	11,041	0.019030	0.020165	184	140	325	0.020935	31	16	47	0.011276		
	1½"		25	0	2	359	0.000619	0.000655	6	5	11	0.000681	1	1	2	0.000441		
	2"		35	0	3	510	0.000880	0.000932	9	7	15	0.000969	1	2	4	0.000913		
	3"		9	0	0	132	0.000227	0.000241	2	2	4	0.000251	0	0	1	0.000145		
	4"		10	0	0	142	0.000245	0.000259	2	2	4	0.000271	0	0	1	0.000183		
	6"		0	0	0	0	0.000000	0.000000	0	0	0	0.000000	0	0	0	0.000000		
			\$10,395	\$33,939	\$3,282	\$0	\$350	\$47,966	0.082670	0.087602	\$801	\$610	1,411	0.090933	\$136	\$64	\$200	0.047881
2. Schedule SUFR	¾"	1,419	4,416	1,002	0	109	6,945	0.011970	0.012684	109	79	189	0.012161	41	14	56	0.013336	
3. Schedule MRIS	¾"		598	0	65	10,305	0.017760	0.018820	251	115	366	0.023563	25	7	32	0.007625		
	1"		237	0	25	4,084	0.007039	0.007459	99	46	145	0.009341	10	7	17	0.004866		
	1½"		91	0	8	1,573	0.002711	0.002873	38	18	56	0.003601	4	0	4	0.000907		
	2"		109	0	9	1,874	0.003229	0.003422	46	21	67	0.004290	5	6	10	0.002483		
	3"		186	0	3	3,187	0.005493	0.005821	78	36	114	0.007328	8	19	27	0.006443		
	4"		171	0	2	2,931	0.005051	0.005353	72	33	105	0.006738	7	1	8	0.001912		
	6"		334	0	3	5,721	0.009860	0.010448	140	64	204	0.013156	14	0	14	0.003431		
	8"		120	0	1	2,056	0.003544	0.003756	50	23	73	0.004730	5	1	6	0.001381		
	10"		55	0	0	948	0.001633	0.001731	23	11	34	0.002180	2	0	2	0.000549		
			10,352	20,307	1,902	0	117	32,679	0.056322	0.059683	798	365	1,163	0.074928	79	41	120	0.028795
4. Schedule MRFS	¾"		9	0	1	108	0.000187	0.000198	2	1	3	0.000223	0	0	0	0.000095		
	1"		34	0	4	416	0.000717	0.000760	8	5	13	0.000858	1	1	2	0.000462		
	1½"		51	0	5	633	0.001091	0.001156	13	7	20	0.001307	2	0	2	0.000510		
	2"		21	0	2	264	0.000455	0.000482	5	3	8	0.000545	1	4	4	0.001075		
	3"		36	0	1	444	0.000765	0.000810	9	5	14	0.000921	2	3	5	0.001181		
	4"		0	0	0	0	0.000000	0.000000	0	0	0	0.000000	0	0	0	0.000000		
	6"		13	0	0	163	0.000281	0.000298	3	2	5	0.000339	1	0	1	0.000132		
			538	1,313	165	0	12	2,028	0.003495	0.003704	41	24	65	0.004193	7	8	14	0.003456
Total Residential Flat Rate		22,704	59,975	6,352	0	587	89,618	0.154457	0.163672	1,750	1,078	2,828	0.182213	263	127	390	0.093468	
<b>B. RESIDENTIAL METERED</b>																		
1. Schedule RMWS	¾"		35,942	0	3,897	219,980	0.379134	0.401755	3,359	2,455	5,814	0.374641	1,488	653	2,141	0.512696		
	1"		7,596	0	796	46,464	0.080081	0.084859	710	519	1,229	0.079179	314	159	473	0.113355		
	1½"		170	0	15	1,036	0.001785	0.001892	16	12	27	0.001770	7	6	13	0.003046		
	2"		305	0	26	1,857	0.003200	0.003391	28	21	49	0.003174	13	21	33	0.007947		
	3"		0	0	0	0	0.000000	0.000000	0	0	0	0.000000	0	0	0	0.000000		
	4"		0	0	0	0	0.000000	0.000000	0	0	0	0.000000	0	0	0	0.000000		
	6"		7	0	0	40	0.000069	0.000073	1	0	1	0.000070	0	0	1	0.000126		
			53,390	167,234	44,019	0	4,735	269,377	0.464269	0.491970	4,114	3,007	7,121	0.458834	1,822	838	2,660	0.637169
2. Schedule MMWS	¾"		362	0	39	3,595	0.006196	0.006565	85	37	123	0.007922	15	7	22	0.005158		
	1"		575	0	60	5,715	0.009850	0.010437	136	60	196	0.012598	24	12	36	0.008581		
	1½"		383	0	34	3,804	0.006557	0.006948	91	40	130	0.008401	16	13	29	0.006877		
	2"		716	0	61	7,098	0.012233	0.012963	169	74	243	0.015677	30	48	78	0.018675		
	3"		123	0	2	1,207	0.002080	0.002204	29	13	42	0.002684	5	3	8	0.001954		
	4"		44	0	1	433	0.000747	0.000791	10	5	15	0.000954	2	2	3	0.000824		
	6"		40	0	0	395	0.000680	0.000721	9	4	14	0.000878	2	1	3	0.000755		
	8"		26	0	0	253	0.000436	0.000463	6	3	9	0.000564	1	1	2	0.000540		
	10"		11	0	0	109	0.000188	0.000199	3	1	4	0.000242	0	1	1	0.000321		
			6,990	13,142	2,279	0	198	22,608	0.038966	0.041290	539	236	775	0.049931	94	88	182	0.043686
			60,379	180,376	46,298	0	4,932	291,985	0.503235	0.533261	4,653	3,243	7,896	0.508765	1,917	926	2,843	0.680855
TOTAL RESIDENTIAL		83,084	240,351	52,649	0	5,520	381,603	0.657691	0.696933	6,402	4,321	10,724	0.690978	2,180	1,053	3,233	0.774324	

DRAFT - SUBJECT TO CHANGE

K:\ResourceEconomics\Cost of Service Studies\COS 2011\2011 Base Case\_D.xlsx allocated costs  
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11-1-11 SAC Agenda Item 6 Attachment

**TRUCKEE MEADOWS WATER AUTHORITY**  
INTERNAL ALLOCATORS

Description	Commodity	ALLOCATED NET PLANT					TOTAL	Alloc 501	Alloc 501a	ALLOCATED O&M W/O CUSTOMER PIECE			TOTAL	Alloc 502	ALLOCATED R&R FOR: CUSTOMER COSTS		TOTAL	Alloc 503	
		Demand	Customer	CALC OF PRIVATE & PUBLIC FIRE		DISTRIBUTED PUBLIC FIRE				COMMODITY	DEMAND	OPERATION & MAINTENANCE			OPERATION & MAINTENANCE	345			346 & 347
				Alloc 201	Alloc 302														
Alloc 101	Alloc 201	Alloc 302	Alloc 401	Alloc 402															
<b>C. COMMERCIAL</b>																			
<b>1. Schedule GMWS</b>																			
1/2"		980	0	106	14,724	0.025376	0.026890	309	173	482	0.031079	41	18	58	0.013978				
1"		1,034	0	108	15,529	0.026764	0.028360	326	183	509	0.032786	43	22	64	0.015426				
1-1/2"		835	0	56	9,524	0.016414	0.017393	200	112	312	0.020129	26	21	48	0.011384				
2"		1,243	0	106	18,655	0.032152	0.034070	392	220	612	0.039437	51	64	136	0.023453				
3"		799	0	12	11,926	0.020554	0.021760	252	141	393	0.025330	33	20	53	0.012736				
4"		367	0	5	5,474	0.009434	0.009997	116	65	180	0.011627	15	14	29	0.006870				
6"		307	0	3	4,587	0.007906	0.008378	97	54	151	0.009746	13	11	24	0.005789				
8"		223	0	2	3,329	0.005737	0.006079	70	39	110	0.007073	9	10	20	0.004683				
10"		96	0	0	991	0.001708	0.001810	21	12	33	0.002106	3	5	8	0.001927				
		23,158	55,526	5,654	400	84,738	0.148045	0.154759	1,785	998	2,783	0.179314	234	205	439	0.105247			
<b>2. Schedule MIS</b>																			
1/2"		276	0	0	8,600	0.014823	0.015707	127	120	247	0.015931	11	5	16	0.003940				
1"		372	0	0	11,572	0.019945	0.021135	171	161	333	0.021436	15	8	23	0.005546				
1-1/2"		388	0	0	12,082	0.020823	0.022066	179	169	347	0.022381	16	13	29	0.006960				
2"		881	0	0	27,429	0.047274	0.050094	406	383	789	0.050809	36	60	96	0.022991				
3"		145	0	0	4,521	0.007793	0.008256	57	63	130	0.008975	6	4	10	0.002316				
4"		152	0	0	4,718	0.008132	0.008617	70	66	136	0.008740	6	6	12	0.002829				
6"		27	0	0	832	0.001434	0.001520	12	12	24	0.001541	1	1	2	0.000503				
8"		9	0	0	267	0.000460	0.000488	4	4	8	0.000495	0	0	1	0.000180				
10"		0	0	0	0	0.000000	0.000000	0	0	0	0.000000	0	0	0	0.000000				
		13,448	54,326	2,249	0	70,022	0.120883	0.127884	1,036	977	2,013	0.129708	93	96	189	0.045276			
<b>TOTAL COMMERCIAL</b>		<b>36,606</b>	<b>109,852</b>	<b>7,903</b>	<b>400</b>	<b>154,760</b>	<b>0.266728</b>	<b>0.282642</b>	<b>2,821</b>	<b>1,975</b>	<b>4,796</b>	<b>0.309022</b>	<b>327</b>	<b>301</b>	<b>629</b>	<b>0.150523</b>			
<b>D. OTHER SCHEDULES</b>																			
<b>1. Schedule FPS</b>																			
1/2"	0	0	3	0	3	0.000005	0.000005			0	0.000000	0	0	0	0.000029				
1"	0	0	9	0	10	0.000017	0.000018			0	0.000000	0	0	0	0.000093				
1-1/2"	0	0	9	1	9	0.000016	0.000017			0	0.000000	0	0	0	0.000085				
2"	0	0	156	12	168	0.000290	0.000307			6	0.000000	6	0	6	0.001550				
3"	0	0	35	4	39	0.000067	0.000070			1	0.000000	1	0	1	0.000346				
4"	0	0	1,064	192	1,256	0.002165	0.002294			44	0.000000	44	0	44	0.010548				
6"	0	0	4,743	1,996	6,740	0.011616	0.012309			196	0.000000	196	0	196	0.047031				
8"	0	0	1,102	905	2,006	0.003458	0.003664			46	0.000000	46	0	46	0.010922				
10"	0	0	295	391	686	0.001181	0.001251			12	0.000000	12	0	12	0.002821				
12"	0	0	96	172	268	0.000461	0.000489			4	0.000000	4	0	4	0.000947				
	0	0	7,511	3,673	0	11,184	0.019275	0.020425	0	0	0.000000	311	0	311	0.074472				
<b>Public Fire</b>																			
1/2"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
1"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
1-1/2"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
2"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
3"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
4"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
6"	0	0	0	5,916	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
8"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
10"	0	0	0	3	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
12"	0	0	0	0	0	0.000000	0.000000			0	0.000000	0	0	0	0.000000				
	0	0	0	5,919	0	0.000000	0.000000	0	0	0	0.000000	0	0	0	0.000000				
<b>2. Other</b>																			
<b>LVS: Sun Valley</b>																			
10"	3,286	9,998	11	0	13,295	0.022914				0	0.000000	0	1	1	0.000321				
16"	0	0	0	0	0	0.000000				0	0.000000	0	0	0	0.000000				
	3,286	9,998	11	0	13,295	0.022914	0.000000	0	0	0	0.000000	0	1	1	0.000321				
<b>LVS: WC-Spanish Spring</b>																			
6"	2,601	3,856	9	0	6,466	0.011144				0	0.000000	0	0	1	0.000180				
8"	0	0	0	0	0	0.000000				0	0.000000	0	0	0	0.000000				
	2,601	3,856	9	0	6,466	0.011144	0.000000	0	0	0	0.000000	0	0	1	0.000180				
<b>LVS: WC-Double Diamo</b>																			
8"	0	0	0	0	0	0.000000				0	0.000000	0	0	0	0.000000				
12"	0	0	0	0	0	0.000000				0	0.000000	0	0	0	0.000000				
	0	0	0	0	0	0.000000	0.000000	0	0	0	0.000000	0	0	0	0.000000				
<b>FSPR: WC-Double Diamo</b>																			
8"	3,610	9,290	9	0	12,908	0.022247				0	0.000000	0	0	1	0.000180				
12"	0	0	0	0	0	0.000000				0	0.000000	0	0	0	0.000000				
	3,610	9,290	9	0	12,908	0.022247	0.000000	0	0	0	0.000000	0	0	1	0.000180				
<b>TOTAL OTHER</b>	<b>9,497</b>	<b>23,144</b>	<b>7,539</b>	<b>9,592</b>	<b>43,853</b>	<b>0.075581</b>	<b>0.020425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000000</b>	<b>312</b>	<b>2</b>	<b>314</b>	<b>0.075153</b>				
<b>TOTAL ALL SCHEDULES</b>	<b>\$129,167</b>	<b>\$373,346</b>	<b>\$68,091</b>	<b>\$9,592</b>	<b>\$5,919</b>	<b>\$590,217</b>	<b>1.000000</b>	<b>1.000000</b>	<b>\$9,223</b>	<b>\$6,296</b>	<b>\$15,519</b>	<b>1.000000</b>	<b>\$2,819</b>	<b>\$1,356</b>	<b>\$4,175</b>	<b>1.000000</b>			

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**TRUCKEE MEADOWS WATER AUTHORITY**

COST ALLOCATIONS  
(\$ In Thousands)

Description	Maintenance 904	Admin & General	Interest Expense	Debt Service	Repair & Replacement	SUBTOTAL ALLOCATED COMMODITY COSTS	Adjustment: Whsl Preps Int & Princ	ALLOCATED COMMODITY COSTS
	Alloc 101a	Alloc 101	Alloc 101	Alloc 101	Alloc 101			
<u>a</u>	<u>c</u>	<u>d</u>	<u>e</u>	<u>f</u>	<u>g</u>	<u>h</u>	<u>i</u>	<u>j</u>
<b><u>A. RESIDENTIAL FLAT RATE</u></b>								
1. Schedule RFWS	¾" 1" 1-½" 2" 3" 4" 6"							
		\$0	\$155	\$382	\$192	\$227	\$1,756	\$10
2. Schedule SUFR	¾"	0	21	52	26	31	240	1
3. Schedule MRIS	¾" 1" 1-½" 2" 3" 4" 6" 8" 10"							
		0	154	380	191	226	1,748	10
4. Schedule MRFS	¾" 1" 1-½" 2" 3" 4" 6"							
		0	8	20	10	12	91	1
<b>Total Residential Flat Rate</b>		0	338	833	419	495	3,834	21
<b><u>B. RESIDENTIAL METERED</u></b>								
1. Schedule RMWS	¾" 1" 1-½" 2" 3" 4" 6"							
		0	794	1,960	984	1,164	9,017	50
2. Schedule MMWS	¾" 1" 1-½" 2" 3" 4" 6" 8" 10"							
		0	104	257	129	152	1,180	7
		0	898	2,217	1,113	1,317	10,197	57
<b>TOTAL RESIDENTIAL</b>		0	1,236	3,050	1,532	1,812	14,032	78

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DRAFT - SUBJECT TO CHANGE

**TRUCKEE MEADOWS WATER AUTHORITY**  
**COST ALLOCATIONS**  
(\$ In Thousands)

Description	Operation & Maintenance 600-903, 905-919 Alloc 101		Admin & General Alloc 101	Interest Expense Alloc 101	Debt Service Alloc 101	Repair & Replacement Alloc 101	SUBTOTAL ALLOCATED COMMODITY COSTS	Adjustment Whirl Preps Int & Princ	ALLOCATED COMMODITY COSTS	
	Alloc 101	Alloc 101a	Alloc 101	Alloc 101	Alloc 101	Alloc 101				
<b>C. COMMERCIAL</b>										
1. Schedule GMWS	3/4"									
	1"									
	1-1/2"									
	2"									
	3"									
	4"									
	6"									
	8"									
	10"									
		1,785	0	344	850	427	505	3,911	22	3,933
2. Schedule MIS	3/4"									
	1"									
	1-1/2"									
	2"									
	3"									
	4"									
	6"									
	8"									
	10"									
		1,036	0	200	484	248	293	2,271	13	2,284
<b>TOTAL COMMERCIAL</b>		<b>2,821</b>	<b>0</b>	<b>545</b>	<b>1,344</b>	<b>675</b>	<b>798</b>	<b>6,182</b>	<b>34</b>	<b>6,217</b>
<b>D. OTHER SCHEDULES</b>										
1. Schedule FPS	3/4"	0	0	0	0	0	0	0	0	0
	1"	0	0	0	0	0	0	0	0	0
	1-1/2"	0	0	0	0	0	0	0	0	0
	2"	0	0	0	0	0	0	0	0	0
	3"	0	0	0	0	0	0	0	0	0
	4"	0	0	0	0	0	0	0	0	0
	6"	0	0	0	0	0	0	0	0	0
	8"	0	0	0	0	0	0	0	0	0
	10"	0	0	0	0	0	0	0	0	0
	12"	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
Public Fire	3/4"									
	1"									
	1-1/2"									
	2"									
	3"									
	4"									
	6"									
	8"									
	10"									
	12"									
2. Other										
LVS: Sun Valley	10"	253	0	49	121	61	72	555	(99)	456
	16"	0	0	0	0	0	0	0		0
		253	0	49	121	61	72	555	(99)	456
LVS: WC-Spanish Spring	6"	200	0	39	95	48	57	439	0	439
	8"	0	0	0	0	0	0	0		0
		200	0	39	95	48	57	439	0	439
LVS: WC-Double Diamo	8"	0	0	0	0	0	0	0	0	0
	12"	0	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0	0
FSPR: WC-Double Diarr	8"	278	0	54	133	67	79	610	(14)	596
	12"									
		278	0	54	133	67	79	610	(14)	596
<b>TOTAL OTHER</b>		<b>732</b>	<b>0</b>	<b>141</b>	<b>349</b>	<b>175</b>	<b>207</b>	<b>1,604</b>	<b>(113)</b>	<b>1,491</b>
<b>TOTAL ALL SCHEDULES</b>		<b>\$9,955</b>	<b>\$0</b>	<b>\$1,922</b>	<b>\$4,742</b>	<b>\$2,382</b>	<b>\$2,817</b>	<b>\$21,818</b>	<b>\$0</b>	<b>\$21,818</b>

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**TRUCKEE MEADOWS WATER AUTHORITY**  
 COST ALLOCATIONS  
 (\$ In Thousands)

Description	Operation & Maintenance		Admin & General	Interest				Debt Service				Repair & Replacement				SUBTOTAL ALLOCATED DEMAND COSTS	Adjustment: Whlsl Prepds Int & Princ	ALLOCATED DEMAND COSTS	
	601-673 675-919 Alloc 201a	673.1 Alloc 201c		310-313, 316-341 342, 1-343, 345-398 Alloc 201a	314 Alloc 201b	342 Alloc 201c	343.1 Alloc 201c	310-313, 316-341 342, 1-343, 345-398 Alloc 201a	314 Alloc 201b	342 Alloc 201c	343.1 Alloc 201c	310-313, 316-341 342, 1-343, 345-398 Alloc 201a	314 Alloc 201b	343.1 Alloc 201c	342 Alloc 201c				
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	
<b>A. RESIDENTIAL FLAT RATE</b>																			
1. Schedule RFWS	¾"																		
	1"																		
	1-½"																		
	2"																		
	3"																		
	4"																		
	6"																		
		\$578	\$33	\$312	\$991	\$52	\$117	\$99	\$498	\$26	\$59	\$50	\$654	\$95	\$42	\$61	\$3,665	\$18	\$3,684
2. Schedule SUFR	¾"	75	4	41	129	7	15	13	65	3	8	6	85	12	5	8	477	2	479
3. Schedule MRIS	¾"																		
	1"																		
	1-½"																		
	2"																		
	3"																		
	4"																		
	6"																		
	8"																		
	10"																		
		346	19	187	593	31	70	59	298	16	35	30	391	57	25	37	2,193	11	2,204
4. Schedule MRFS	¾"																		
	1"																		
	1-½"																		
	2"																		
	3"																		
	4"																		
	6"																		
		22	1	12	38	2	5	4	19	1	2	2	25	4	2	2	142	1	143
Total Residential Flat Rate		1,021	58	551	1,751	92	207	175	880	46	104	88	1,155	168	73	108	6,477	33	6,510
<b>B. RESIDENTIAL METERED</b>																			
1. Schedule RMWS	¾"																		
	1"																		
	1-½"																		
	2"																		
	3"																		
	4"																		
	6"																		
		2,846	161	1,536	4,883	257	578	487	2,452	129	291	245	3,221	470	205	302	18,062	91	18,153
2. Schedule MMWS	¾"																		
	1"																		
	1-½"																		
	2"																		
	3"																		
	4"																		
	6"																		
	8"																		
	10"																		
		224	13	121	384	20	45	38	193	10	23	19	253	37	16	24	1,419	7	1,427
		3,070	173	1,657	5,267	277	624	525	2,645	139	313	264	3,474	507	221	326	19,481	98	19,579
TOTAL RESIDENTIAL		4,091	231	2,208	7,018	369	831	700	3,525	185	418	351	4,629	675	294	434	25,959	131	26,090

CA-14

DRAFT - SUBJECT TO CHANGE

**TRUCKEE MEADOWS WATER AUTHORITY**  
**COST ALLOCATIONS**  
(\$ In Thousands)

Description	Admin & General	Interest				Debt Service				Repair & Replacement				SUBTOTAL ALLOCATED DEMAND COSTS	Adjustment Wtrial Preps Int & Princ	ALLOCATED DEMAND COSTS
		310-313, 316-341 342, 1-343, 345-398	314	342	343.1	310-313, 316-341 342, 1-343, 345-398	314	342	343.1	310-313, 316-341 342, 1-343, 345-398	314	343.1	342			
	Alloc 201a	Alloc 201a	Alloc 201b	Alloc 201c	Alloc 201c	Alloc 201a	Alloc 201b	Alloc 201c	Alloc 201c	Alloc 201a	Alloc 201b	Alloc 201c	Alloc 201c			
<b>C. COMMERCIAL</b>																
1. Schedule GMWS																
3/4"																
1"																
1-3/4"																
2"																
3"																
4"																
6"																
8"																
10"																
	510	1,621	85	192	162	814	43	96	81	1,069	156	68	100	5,997	30	6,027
2. Schedule MIS																
3/4"																
1"																
1-3/4"																
2"																
3"																
4"																
6"																
8"																
10"																
	499	1,586	83	188	158	797	42	94	79	1,046	153	66	98	5,867	30	5,897
<b>TOTAL COMMERCIAL</b>	<b>1,009</b>	<b>3,207</b>	<b>169</b>	<b>380</b>	<b>320</b>	<b>1,611</b>	<b>85</b>	<b>191</b>	<b>161</b>	<b>2,116</b>	<b>308</b>	<b>134</b>	<b>198</b>	<b>11,864</b>	<b>60</b>	<b>11,924</b>
<b>D. OTHER SCHEDULES</b>																
1. Schedule FPS																
3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1-3/4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Fire																
3/4"																
1"																
1-3/4"																
2"																
3"																
4"																
6"																
8"																
10"																
12"																
2. Other																
LVS: Sun Valley	10" 92	292	15	0	0	147	8	0	0	193	28	0	0	944	(153)	792
16" 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	92	292	15	0	0	147	8	0	0	193	28	0	0	944	(153)	792
LVS: WC-Spanish Sprin	6" 35	113	6	0	0	57	3	0	0	74	11	0	0	364	0	364
8" 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	35	113	6	0	0	57	3	0	0	74	11	0	0	364	0	364
LVS: WC-Double Diamo	8" 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12" 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FSPR: WC-Double Diarr	8" 85	271	14	0	0	136	7	0	0	179	26	0	0	877	(38)	839
12" 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	85	271	14	0	0	136	7	0	0	179	26	0	0	877	(38)	839
<b>TOTAL OTHER</b>	<b>213</b>	<b>676</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>339</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>446</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>2,186</b>	<b>(191)</b>	<b>1,995</b>
<b>TOTAL ALL SCHEDULES</b>	<b>\$3,429</b>	<b>\$10,901</b>	<b>\$573</b>	<b>\$1,211</b>	<b>\$1,020</b>	<b>\$5,475</b>	<b>\$288</b>	<b>\$608</b>	<b>\$512</b>	<b>\$7,191</b>	<b>\$1,048</b>	<b>\$428</b>	<b>\$633</b>	<b>\$40,009</b>	<b>\$0</b>	<b>\$40,009</b>

CA-15

DRAFT - SUBJECT TO CHANGE

**TRUCKEE MEADOWS WATER AUTHORITY**

COST ALLOCATIONS

(\$ In Thousands)

Description	Operation & Maintenance				Admin & General 920-935 Alloc 304	Interest Alloc 501a	Debt Service Alloc 501a	Repair & Replacement				SUBTOTAL ALLOCATED CUSTOMER COSTS n	Adjustment Whist Prepds Int & Princ o	SUBTOTAL ALLOCATED CUSTOMER COSTS p	plus PUBLIC FIRE Alloc 402 q	ALLOCATED CUSTOMER COSTS r	Operation & Maintenance Alloc 401 s	Admin & General Alloc 401 t	Interest Expense Alloc 401 u	Debt Service Alloc 401 v	Repair & Replacement Alloc 401 w	ALLOCATED FIRE COSTS x		
	600-666 904		675					676		389-398 345													346 & 347	
	01-903,905-909 Alloc 301 b	Alloc 301a c	Alloc 302 d	Alloc 303 e				Alloc 304 f	Alloc 502 g	Alloc 501a h	Alloc 501a i												Alloc 503 j	Alloc 302 k
<b>A. RESIDENTIAL FLAT RATE</b>																								
1. Schedule RFWS	3/4"	\$443	\$13	\$23	\$0	\$8	\$296	\$163	\$82	\$2	\$101	\$0	\$44	\$1,176	\$0	\$1,176	\$42	\$1,218	0	0	0	0	0	0
	1"	132	4	7	0	3	91	50	25	1	31	0	16	361	0	361	13	373	0	0	0	0	0	0
	1-1/2"	4	0	0	0	0	3	2	1	0	1	0	1	11	0	11	0	12	0	0	0	0	0	0
	2"	5	0	0	0	0	4	2	1	0	1	0	2	17	0	17	0	18	0	0	0	0	0	0
	3"	0	0	0	0	0	1	1	0	0	0	0	0	3	0	3	0	3	0	0	0	0	0	0
	4"	0	0	0	0	0	1	1	0	0	0	0	0	3	0	3	0	3	0	0	0	0	0	0
	6"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		584	18	31	0	11	397	219	110	3	136	0	64	1,572	0	1,572	55	1,627	0	0	0	0	0	0
2. Schedule SUFR	3/4"	181	5	9	0	2	53	32	16	1	41	0	14	356	0	356	17	373	0	0	0	0	0	0
3. Schedule MRFS	3/4"	108	3	6	0	1	103	47	24	1	25	0	7	324	0	324	10	334	0	0	0	0	0	0
	1"	41	1	2	0	1	41	19	9	0	10	0	7	132	0	132	4	136	0	0	0	0	0	0
	1-1/2"	14	0	1	0	0	16	7	4	0	4	0	0	45	0	45	1	46	0	0	0	0	0	0
	2"	16	0	1	0	1	19	9	4	0	5	0	6	60	0	60	1	62	0	0	0	0	0	0
	3"	5	0	2	0	3	32	15	7	0	8	0	19	91	0	91	0	91	0	0	0	0	0	0
	4"	4	0	2	0	0	29	13	7	0	7	0	1	63	0	63	0	64	0	0	0	0	0	0
	6"	6	0	3	0	0	57	26	13	0	14	0	0	120	0	120	1	121	0	0	0	0	0	0
	8"	2	0	1	0	0	21	9	5	0	5	0	1	44	0	44	0	44	0	0	0	0	0	0
	10"	1	0	1	0	0	10	4	2	0	2	0	0	19	0	19	0	19	0	0	0	0	0	0
		195	6	18	0	7	327	149	75	2	79	0	41	899	0	899	19	918	0	0	0	0	0	0
4. Schedule MRFS	3/4"	2	0	0	0	0	1	0	0	0	0	0	0	4	0	4	0	4	0	0	0	0	0	0
	1"	6	0	0	0	0	4	2	1	0	1	0	1	15	0	15	1	16	0	0	0	0	0	0
	1-1/2"	8	0	0	0	0	6	3	1	0	2	0	0	21	0	21	1	21	0	0	0	0	0	0
	2"	3	0	0	0	1	2	1	1	0	1	0	4	13	0	13	0	13	0	0	0	0	0	0
	3"	1	0	0	0	1	4	2	1	0	2	0	3	14	0	14	0	14	0	0	0	0	0	0
	4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6"	0	0	0	0	0	1	1	0	0	1	0	0	4	0	4	0	4	0	0	0	0	0	0
		19	1	2	0	1	18	9	5	0	7	0	8	70	0	70	2	71	0	0	0	0	0	0
Total Residential Flat Rate		979	30	59	0	22	796	409	205	7	263	0	127	2,897	0	2,897	93	2,990	0	0	0	0	0	0
<b>B. RESIDENTIAL METERED</b>																								
1. Schedule RMWS	3/4"	6,497	197	335	0	111	1,636	1,004	504	37	1,488	0	653	12,461	0	12,461	617	13,078	0	0	0	0	0	0
	1"	1,327	40	71	0	27	346	212	107	8	314	0	159	2,610	0	2,610	126	2,736	0	0	0	0	0	0
	1-1/2"	25	1	2	0	1	8	5	2	0	7	0	6	56	0	56	2	59	0	0	0	0	0	0
	2"	43	1	3	0	3	14	8	4	1	13	0	21	111	0	111	4	116	0	0	0	0	0	0
	3"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	4"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6"	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	0	0	0	0	0	0
		7,892	240	410	0	142	2,003	1,230	618	46	1,822	0	838	15,240	0	15,240	750	15,990	0	0	0	0	0	0
2. Schedule MMWS	3/4"	65	2	3	0	1	35	16	8	0	15	0	7	153	0	153	6	159	0	0	0	0	0	0
	1"	100	3	5	0	2	55	26	13	1	24	0	12	242	0	242	10	251	0	0	0	0	0	0
	1-1/2"	57	2	4	0	2	37	17	9	0	16	0	13	156	0	156	5	161	0	0	0	0	0	0
	2"	102	3	7	0	6	66	32	16	1	30	0	48	317	0	317	10	326	0	0	0	0	0	0
	3"	3	0	1	0	1	12	6	3	0	5	0	3	33	0	33	0	33	0	0	0	0	0	0
	4"	1	0	0	0	0	4	2	1	0	2	0	2	12	0	12	0	13	0	0	0	0	0	0
	6"	1	0	0	0	0	4	2	1	0	2	0	1	11	0	11	0	11	0	0	0	0	0	0
	8"	0	0	0	0	0	2	1	1	0	1	0	1	7	0	7	0	7	0	0	0	0	0	0
	10"	0	0	0	0	0	1	0	0	0	0	0	1	4	0	4	0	4	0	0	0	0	0	0
		330	10	21	0	15	218	103	52	3	94	0	88	935	0	935	31	966	0	0	0	0	0	0
		8,221	250	431	0	157	2,221	1,333	669	49	1,917	0	926	16,175	0	16,175	781	16,956	0	0	0	0	0	0
TOTAL RESIDENTIAL		9,200	279	490	0	179	3,017	1,742	875	55	2,180	0	1,053	19,071	0	19,071	874	19,945	0	0	0	0	0	0

CA-16

**TRUCKEE MEADOWS WATER AUTHORITY**  
**COST ALLOCATIONS**  
(\$ in Thousands)

Description	Operation & Maintenance			676	Admin & General 920-935	Interest	Debt Service	Repair & Replacement				SUBTOTAL ALLOCATED CUSTOMER COSTS	Adjustment: Whl'd Preps Int & Princ	SUBTOTAL ALLOCATED CUSTOMER COSTS	plus PUBLIC FIRE	ALLOCATED CUSTOMER COSTS	Operation & Maintenance	Admin & General	Interest Expense	Debt Service	Repair & Replacement	ALLOCATED FIRE COSTS		
	600-666	904	675					389-398	345	346 & 347														
	Alloc 301	Alloc 301a	Alloc 302					Alloc 303	Alloc 304	Alloc 502	Alloc 501a												Alloc 503	Alloc 302
<b>C. COMMERCIAL</b>																								
1. Schedule GMWS	1/2"	177	5	9	0	3	136	67	34	1	41	0	18	491	0	491	17	508	0	0	0	0	0	
	1"	181	5	10	0	4	143	71	36	1	43	0	22	514	0	514	17	532	0	0	0	0	0	
	1-1/2"	94	3	6	0	4	88	43	22	1	26	0	21	308	0	308	9	317	0	0	0	0	0	
	2"	177	5	12	0	14	172	85	43	2	51	0	84	647	0	647	17	664	0	0	0	0	0	
	3"	20	1	7	0	3	111	54	27	1	33	0	20	278	0	278	2	280	0	0	0	0	0	
	4"	9	0	3	0	2	51	25	13	0	15	0	14	132	0	132	1	133	0	0	0	0	0	
	6"	5	0	3	0	2	43	21	11	0	13	0	11	109	0	109	0	109	0	0	0	0	0	
	8"	3	0	2	0	2	31	15	8	0	9	0	10	80	0	80	0	81	0	0	0	0	0	
	10"	1	0	1	0	1	9	5	2	0	3	0	5	26	0	26	0	26	0	0	0	0	0	
		666	20	53	0	35	783	387	194	8	234	0	205	2,585	0	2,585	63	2,648	0	0	0	0	0	
2. Schedule MIS	1/2"	50	2	3	0	1	70	39	20	0	11	0	5	200	0	200	0	200	0	0	0	0	0	
	1"	65	2	3	0	1	94	53	27	0	15	0	8	268	0	268	0	268	0	0	0	0	0	
	1-1/2"	57	2	4	0	2	98	55	28	0	16	0	13	275	0	275	0	275	0	0	0	0	0	
	2"	126	4	8	0	10	222	125	63	2	36	0	60	655	0	655	0	655	0	0	0	0	0	
	3"	4	0	1	0	1	37	21	10	0	6	0	4	83	0	83	0	83	0	0	0	0	0	
	4"	4	0	1	0	1	38	22	11	0	6	0	6	89	0	89	0	89	0	0	0	0	0	
	6"	0	0	0	0	0	7	4	2	0	1	0	1	15	0	15	0	15	0	0	0	0	0	
	8"	0	0	0	0	0	2	1	1	0	0	0	0	5	0	5	0	5	0	0	0	0	0	
	10"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		306	9	21	0	16	566	320	161	3	93	0	96	1,591	0	1,591	0	1,591	0	0	0	0	0	
TOTAL COMMERCIAL		972	29	74	0	51	1,349	706	355	11	327	0	301	4,176	0	4,176	63	4,239	0	0	0	0	0	
<b>D. OTHER SCHEDULES</b>																								
1. Schedule FPS	1/2"	1	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1	0	0	0	0	0	
	1"	2	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	0	0	0	0	0	
	1-1/2"	2	0	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	0	0	0	0	0	
	2"	29	0	1	0	0	0	1	0	0	6	0	1	38	0	38	1	40	0	0	0	0	2	
	3"	3	0	0	0	0	0	0	0	0	1	0	0	5	0	5	1	6	0	0	0	0	1	
	4"	75	0	10	0	0	0	6	3	1	44	0	0	139	0	139	30	169	10	6	7	4	30	
	6"	289	0	44	0	0	0	31	15	3	196	0	0	559	0	559	316	875	101	64	73	37	41	
	8"	57	0	10	0	0	0	9	5	1	46	0	0	128	0	128	143	271	46	29	33	17	18	
	10"	14	0	3	0	0	0	3	2	0	12	0	0	34	0	34	62	95	20	13	14	7	8	
	12"	4	0	1	0	0	0	1	1	0	4	0	0	10	0	10	27	38	9	6	6	3	4	
		455	0	70	0	0	0	51	26	5	311	0	0	918	0	918	582	1,499	186	118	135	68	75	
Public Fire	1/2"																							
	1"																							
	1-1/2"																							
	2"																							
	3"																							
	4"																							
	6"																			299	191	217	109	121
	8"																							
	10"																							
	12"																							
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	299	191	217	109	121	
2. Other	10"	0	0	0	0	0	0	0	0	0	0	1	2	2	0	2	0	2	0	0	0	0	0	
LVS: Sun Valley	16"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	1	2	2	0	2	0	2	0	0	0	0	0	
LVS: WC-Spanish Sprin	6"	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	0	1	0	0	0	0	0	
	8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	0	1	0	0	0	0	0	
LVS: WC-Double Diamo	8"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FSPR: WC-Double Diarr	8"	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	0	1	0	0	0	0	0	
	12"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL OTHER		455	0	70	0	0	0	51	26	5	312	0	2	922	0	922	582	1,503	485	309	352	177	195	
TOTAL ALL SCHEDULES		\$10,927	\$309	\$634	\$0	\$230	\$4,366	\$2,500	\$1,255	\$72	\$2,819	\$0	\$1,356	\$24,169	\$0	\$24,169	\$1,519	\$25,688	\$485	\$309	\$352	\$177	\$195	

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**TRUCKEE MEADOWS WATER AUTHORITY**  
**COST OF SERVICE SUMMARY**  
(In Thousands)

Description	Commodity Component	Demand Component	Customer Component	Fire Component	Gross Cost of Service	Less: Hydro Revenues	Less: Other Customer Revenues	Less: Investment Income	Net Cost of Service	Percent
-----a-----	---b---	---c---	---d---	---e---	---f---	---g---	---h---	---i---	---j---	---k---
<b>A. RESIDENTIAL FLAT RATE</b>										
1. Schedule RFWS	¾"		\$1,176	\$42						
	1"		361	13						
	1-½"		11	0						
	2"		17	0						
	3"		3	0						
	4"		3	0						
	6"		0	0						
Subtotal A.1		1,765	3,684	1,572	55	7,077	(219)	(151)	(199)	6,507 8.09%
2. Schedule SUFR	¾"	241	479	356	17	1,093	(34)	(23)	(29)	1,007 1.25%
3. Schedule MRIS	¾"			324	10					
	1"			132	4					
	1-½"			45	1					
	2"			60	1					
	3"			91	0					
	4"			63	0					
	6"			120	1					
	8"			44	0					
	10"			19	0					
Subtotal A.3		1,758	2,204	899	19	4,880	(151)	(104)	(136)	4,489 5.58%
4. Schedule MRFS	¾"			4	0					
	1"			15	1					
	1-½"			21	1					
	2"			13	0					
	3"			14	0					
	4"			0	0					
	6"			4	0					
Subtotal A.4		91	143	70	2	305	(9)	(7)	(8)	281 0.35%
<b>Total Residential Flat Rate</b>		<b>3,856</b>	<b>6,510</b>	<b>2,897</b>	<b>93</b>	<b>13,355</b>	<b>(414)</b>	<b>(285)</b>	<b>(373)</b>	<b>12,285 15.26%</b>
<b>B. RESIDENTIAL METERED</b>										
1. Schedule RMWS	¾"		12,461	617						
	1"		2,610	126						
	1-½"		56	2						
	2"		111	4						
	3"		0	0						
	4"		0	0						
	6"		1	0						
Subtotal B.1		9067	18,153	15,240	750	43,210	(1,338)	(921)	(1,120)	39,831 49.37%
2. Schedule MMWS	¾"		153	6						
	1"		242	10						
	1-½"		156	5						
	2"		317	10						
	3"		33	0						
	4"		12	0						
	6"		11	0						
	8"		7	0						
	10"		4	0						
Subtotal B.2		1187	1,427	935	31	3,579	(111)	(76)	(94)	3,298 4.09%
<b>Total Residential Metered</b>		<b>10,254</b>	<b>19,579</b>	<b>16,175</b>	<b>781</b>	<b>46,789</b>	<b>(1,449)</b>	<b>(997)</b>	<b>(1,214)</b>	<b>43,130 53.46%</b>
<b>TOTAL RESIDENTIAL</b>		<b>14,110</b>	<b>26,089</b>	<b>19,071</b>	<b>874</b>	<b>60,145</b>	<b>(1,862)</b>	<b>(1,281)</b>	<b>(1,586)</b>	<b>55,414 68.73%</b>

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**TRUCKEE MEADOWS WATER AUTHORITY**  
**COST OF SERVICE SUMMARY**  
(In Thousands)

Description	Commodity Component	Demand Component	Customer Component	Fire Component	Gross Cost of Service	Less: Hydro Revenues	Less: Other Customer Revenues	Less: Investment Income	Net Cost of Service	Percent	
-----a-----	---b---	---c---	---d---	---e---	---f---	---g---	---h---	---i---	---j---	---k---	
1. Schedule GMWS	¾"		491	17							
	1"		514	17							
	1-½"		308	9							
	2"		647	17							
	3"		278	2							
	4"		132	1							
	6"		109	0							
	8"		80	0							
	10"		26	0							
Subtotal C.1	3,933	6,027	2,585	63	12,608	(390)	(269)	(352)	11,597	14.41%	
2. Schedule MIS	¾"		200	0							
	1"		268	0							
	1-½"		275	0							
	2"		655	0							
	3"		83	0							
	4"		89	0							
	6"		15	0							
	8"		5	0							
	10"		0	0							
Subtotal C.2	2,284	5,897	1,591	0	9,772	(303)	(208)	(291)	8,970	11.17%	
<b>TOTAL COMMERCIAL</b>	<b>6,217</b>	<b>11,924</b>	<b>4,176</b>	<b>63</b>	<b>22,380</b>	<b>(693)</b>	<b>(477)</b>	<b>(643)</b>	<b>20,567</b>	<b>25.57%</b>	
<b>D. OTHER SCHEDULES</b>											
1. Schedule FPS	¾"	0	0	1	0	1	(0)	(0)	(0)	1	0.00%
	1"	0	0	2	0	2	(0)	(0)	(0)	2	0.00%
	1-½"	0	0	2	0	2	(0)	(0)	(0)	2	0.00%
	2"	0	0	38	2	40	(1)	(1)	(1)	37	0.05%
	3"	0	0	5	1	6	(0)	(0)	(0)	5	0.01%
	4"	0	0	139	30	169	(5)	(4)	(5)	155	0.19%
	6"	0	0	559	316	875	(27)	(19)	(28)	801	1.00%
	8"	0	0	128	143	271	(8)	(6)	(8)	248	0.31%
	10"	0	0	34	62	95	(3)	(2)	(3)	88	0.11%
	12"	0	0	10	27	38	(1)	(1)	(1)	35	0.04%
		0	0	918	582	1,499	(46)	(32)	(46)	1,375	1.71%
2. Wholesale											
LVS: Sun Valley	456	792	2	0	1,250	(39)	0	(55)	1,156	1.43%	
LVS: WC-Spanish Springs	439	364	1	0	805	(25)	0	(27)	753	0.92%	
LVS: WC-Double Diamond	0	0	0	0	0	0	0	0	0	0.00%	
FSPR: WC-Double Diamond	596	839	1	0	1,436	(44)	0	(54)	1,338	1.64%	
<b>TOTAL OTHER SCHEDULES</b>	<b>1,491</b>	<b>1,995</b>	<b>922</b>	<b>582</b>	<b>4,990</b>	<b>(155)</b>	<b>(32)</b>	<b>(182)</b>	<b>4,621</b>	<b>5.70%</b>	
<b>TOTAL ALL SCHEDULES</b>	<b>\$21,818</b>	<b>\$40,009</b>	<b>\$24,169</b>	<b>\$1,519</b>	<b>\$87,514</b>	<b>(\$2,710)</b>	<b>(\$1,790)</b>	<b>(\$2,412)</b>	<b>\$80,602</b>	<b>100.00%</b>	

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COMPARISON OF CURRENT REVENUES TO PROJECTED FIRST YEAR REVENUES BY YEAR BY CLASS  
(\$ in thousands)

Description	Flat Services				Metered Services				FPS	SVGID	WC-SSV	WC-SETM	SUBTOTAL	Credits: Hydro/Int Inc/ Other Revs	TOTAL
	RFWS	SUFR	MRIS	MRFS	RMWS	MMWS	GMWS	MIS							
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
1 Net Cost of Service	\$6,507	\$1,007	\$4,489	\$281	\$39,831	\$3,298	\$11,597	\$8,970	\$1,375	\$1,156	\$753	\$1,338	\$80,602	\$6,912	\$87,514
2 Less: FY11 Rate Revenues	5,939	621	4,774	278	34,668	2,969	10,214	7,725	1,282	919	808	1,212	71,408	6,912	78,320
3 Equals: Current Revenue Surplus/(Deficiency)	(\$568)	(\$386)	\$284	(\$3)	(\$5,163)	(\$329)	(\$1,383)	(\$1,245)	(\$92)	(\$237)	\$55	(\$126)	(\$9,194)	\$0	(\$9,194)
4 Net Cost of Service	\$6,507	\$1,007	\$4,489	\$281	\$39,831	\$3,298	\$11,597	\$8,970	\$1,375	\$1,156	\$753	\$1,338	\$80,602	\$6,912	\$87,514
5 Less: Year 1 Revenues at Year 1 Proposed Rates	6,102	635	4,696	272	36,393	2,651	10,728	8,068	1,338	1,012	782	1,245	73,922	6,912	80,834
6 Equals: Revenue Surplus/(Deficiency) Year 1	(\$405)	(\$372)	\$207	(\$9)	(\$3,438)	(\$648)	(\$869)	(\$901)	(\$37)	(\$144)	\$29	(\$93)	(\$6,680)	\$0	(\$6,680)
7 Estimated Year 1 increase in total revenues: 3.52%															

R-20

YEAR 2

COMPARISON OF FIRST YEAR PROJECTED REVENUES TO PROJECTED SECOND YEAR REVENUES BY YEAR BY CLASS

Description	(\$ in thousands)												Credits: Hydro/Int Inc/ Other Revs	TOTAL	
	Flat Services				Metered Services				FPS	SVGID	WC-SSV	WC-SETM			SUBTOTAL
	RFWS	SUFR	MRIS	MRFS	RMWS	MMWS	GMWS	MIS							
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
1 Net Cost of Service	\$6,507	\$1,007	\$4,489	\$281	\$39,831	\$3,298	\$11,597	\$8,970	\$1,375	\$1,156	\$753	\$1,338	\$80,602	\$6,912	\$87,514
2 Less: Estimated Year 1 Revenues	6,102	635	4,696	272	36,393	2,651	10,728	8,068	1,338	1,012	782	1,245	73,922	6,912	80,834
3 Equals: Revenue Surplus/(Deficiency)	(\$405)	(\$372)	\$207	(\$9)	(\$3,438)	(\$648)	(\$869)	(\$901)	(\$37)	(\$144)	\$29	(\$93)	(\$6,680)	\$0	(\$6,680)
4 Net Cost of Service	\$6,507	\$1,007	\$4,489	\$281	\$39,831	\$3,298	\$11,597	\$8,970	\$1,375	\$1,156	\$753	\$1,338	\$80,602	\$6,912	\$87,514
5 Less: Year 2 Revenues at Year 2 Proposed Rates	6,526	693	4,696	272	38,117	2,713	10,854	8,130	1,351	1,036	797	1,263	76,448	6,912	83,360
6 Equals: Revenue Surplus/(Deficiency)	\$18	(\$314)	\$207	(\$9)	(\$1,715)	(\$585)	(\$743)	(\$840)	(\$23)	(\$120)	\$44	(\$75)	(\$4,155)	\$0	(\$4,155)
7 Estimated increase in total revenues: 3.42%															

R20.1

YEAR 3

COMPARISON OF FIRST YEAR PROJECTED REVENUES TO PROJECTED SECOND YEAR REVENUES BY YEAR BY CLASS

Description	(\$ in thousands)												SUBTOTAL	Credits: Hydro/Int Inc/ Other Revs	TOTAL
	Flat Services			Metered Services					FPS	SVGID	WC-SSV	WC-SETM			
	RFWS	SUFR	MRIS	MRFS	RMWS	MMWS	GMWS	MIS							
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
1 Net Cost of Service	\$6,507	\$1,007	\$4,489	\$281	\$39,831	\$3,298	\$11,597	\$8,970	\$1,375	\$1,156	\$753	\$1,338	\$80,602	\$6,912	\$87,514
2 Less: Estimated Year 2 Revenues	6,526	693	4,696	272	38,117	2,713	10,854	8,130	1,351	1,036	797	1,263	76,448	6,912	83,360
3 Equals: Revenue Surplus/(Deficiency)	\$18	(\$314)	\$207	(\$9)	(\$1,715)	(\$585)	(\$743)	(\$840)	(\$23)	(\$120)	\$44	(\$75)	(\$4,155)	\$0	(\$4,155)
4 Net Cost of Service	\$6,507	\$1,007	\$4,489	\$281	\$39,831	\$3,298	\$11,597	\$8,970	\$1,375	\$1,156	\$753	\$1,338	\$80,602	\$6,912	\$87,514
5 Less: Year 3 Revenues at Year 3 Proposed Rates	6,813	756	4,696	272	38,881	2,752	10,932	8,168	1,373	1,063	797	1,288	77,790	6,912	84,702
6 Equals: Revenue Surplus/(Deficiency)	\$306	(\$252)	\$207	(\$9)	(\$950)	(\$546)	(\$665)	(\$802)	(\$2)	(\$92)	\$44	(\$50)	(\$2,812)	\$0	(\$2,812)
7 Estimated increase in total revenues: 1.76%															

R220.2

**TRUCKEE MEADOWS WATER AUTHORITY**  
PROPOSED RATES AND ANNUAL REVENUE ESTIMATES

Description	Year-end Number of Services	Year-end Number of Units	Annualized Services	Annualized Units	Phase 1 Rates			Phase 1 Revenues			Phase 2 Rates			Phase 2 Revenues			Phase 3 Rates		
					Customer Rates	Unit Rates	Usage Rates	Customer	Unit	Usage	Customer Rates	Unit Rates	Usage Rates	Customer	Unit	Usage	Customer Rates	Unit Rates	Usage Rates
					f	g	h	i	j	k	l	m	n	b	c	d	e	f	g
<b>A. RESIDENTIAL FLAT RATE</b>																			
1. Schedule RFWS	¾"	3,552	3,552	42,624	42,624	\$94.10			4,011			\$100.63			4,289			\$105.06	
	1"	1,110	1,110	13,320	13,320	135.50			1,805			144.90			1,930			151.30	
	1-½"	31	31	372	372	245.60			91			262.60			98			274.20	
	2"	42	42	504	504	350.10			176			374.30			189			390.80	
	3"	1	1	12	12	439.40			5			469.90			6			490.60	
	4"	2	2	24	24	557.10			13			595.70			14			622.00	
	6"	0	0	0	0	690.50			0			738.50			0			771.00	
Subtotal A.1		4,738	4,738	56,856	56,856				6,102	0	0			6,526	0	0			
2. Schedule SUFR	¾"	1,476	1,476	17,712	17,712	35.87			635			39.12			693			42.66	
3. Schedule MRIS	¾"	924	2,509	11,088	30,108	34.20			379	346		34.20			379	346		34.20	
	1"	365	2,093	4,380	25,116	50.30			220	289		50.30			220	289		50.30	
	1-½"	116	1,194	1,392	14,328	79.40			111	165		79.40			111	165		79.40	
	2"	136	2,415	1,632	28,980	125.30			204	333		125.30			204	333		125.30	
	3"	41	1,960	492	23,520	210.30			103	270		210.30			103	270		210.30	
	4"	35	2,065	420	24,780	429.30			180	285		429.30			180	285		429.30	
	6"	50	5,281	600	63,372	693.10			416	729		693.10			416	729		693.10	
	8"	14	2,016	168	24,192	885.40			149	278		885.40			149	278		885.40	
	10"	5	1,173	60	14,076	1,260.40			76	162		1,260.40			76	162		1,260.40	
Subtotal A.3		1,686	20,706	20,232	248,472		11.50		1,839	2,857	0		11.50		1,839	2,857	0		
4. Schedule MRFS	¾"	14	24	168	288	17.00			3	3		17.00			3	3		17.00	
	1"	52	305	624	3,660	18.70			12	40		18.70			12	40		18.70	
	1-½"	66	490	792	5,880	21.30			17	64		21.30			17	64		21.30	
	2"	27	228	324	2,736	24.70			8	30		24.70			8	30		24.70	
	3"	8	369	96	4,428	28.10			3	48		28.10			3	48		28.10	
	4"	0	0	0	0	32.30			0	0		32.30			0	0		32.30	
	6"	2	332	24	3,984	37.40			1	43		37.40			1	43		37.40	
Subtotal A.4		169	1,748	2,028	20,976		10.90		43	229	0		10.90		43	229	0		
Total Residential Flat Rate		8,069	28,668	96,828	344,016				8,619	3,086	0			9,100	3,086	0			
<b>B. RESIDENTIAL METERED</b>																			
1. Schedule RMWS	¾"	58,081	58,081	696,972	696,972	17.12			11,932			18.54			12,922			19.42	
	1"	11,823	11,823	141,876	141,876	18.80			2,667			20.40			2,894			21.40	
	1-½"	224	224	2,688	2,688	21.40			58			23.20			62			24.30	
	2"	390	390	4,680	4,680	24.80	tier 1	1.72	116	tier 1	6,707	26.90	tier 1	1.72	126	tier 1	5,909	28.20	
	3"	0	0	0	0	28.20	tier 2	2.78	0	tier 2	10,817	30.60	tier 2	2.78	0	tier 2	12,107	32.00	
	4"	0	0	0	0	32.50	tier 3	3.25	0	tier 3	4,096	35.20	tier 3	3.25	0	tier 3	4,096	36.90	
	6"	1	1	12	12	37.70			0			40.80			0			42.70	
Subtotal B.1		70,519	70,519	846,228	846,228				14,773		21,620			16,005		22,112			
2. Schedule MMWS	¾"	603	1,555	7,236	18,660	17.12			124			18.54			134			19.42	
	1"	890	4,701	10,680	56,412	18.80			201			20.40			218			21.40	
	1-½"	510	4,350	6,120	52,200	21.40			131			23.20			142			24.30	
	2"	907	12,246	10,884	146,952	24.80	tier 1	1.72	270	tier 1	1,245	26.90	tier 1	1.72	293	tier 1	1,245	28.20	
	3"	27	1,817	324	21,804	28.20	tier 2	2.78	9	tier 2	662	30.60	tier 2	2.78	10	tier 2	662	32.00	
	4"	9	550	108	6,600	32.50			4			35.20			4			36.90	
	6"	5	764	60	9,168	37.70			2			40.80			2			42.70	
	8"	3	570	36	6,840	43.70			2			47.30			2			49.50	
	10"	1	216	12	2,592	51.40			1			55.60			1			58.30	
Subtotal B.2		2,955	26,769	35,460	321,228				743		1,908			805		1,908			
Total Residential Metered		73,474	97,288	881,688	1,167,456				15,516	0	23,528			16,810	0	24,020			
TOTAL RESIDENTIAL		81,543	125,956	978,516	1,511,472				24,135	3,086	23,528			25,910	3,086	24,020			

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11-1-11 SAC Agenda Item 6 Attachment

**TRUCKEE MEADOWS WATER AUTHORITY**  
**PROPOSED RATES AND ANNUAL REVENUE ESTIMATES**

Description	Year-end Number of Services	Year-end Number of Units	Annualized Services	Annualized Units	Phase 1 Rates			Phase 1 Revenues			Phase 2 Rates			Phase 2 Revenues			Phase 3 Rates			Phase 3 Revenues		
					Customer Rates	Unit Rates	Usage Rates	Customer	Unit	Usage	Customer Rates	Unit Rates	Usage Rates	Customer	Unit	Usage	Customer Rates	Unit Rates	Usage Rates	Customer	Unit	Usage
a	b	c	d	e	f	g	h	i	j	k	m	n	o	p	q	r	s	t	u	v	w	x
<b>C. COMMERCIAL</b>																						
1. Schedule GMWS	¾"	1,562		18,744	17.12			321			18.54			348			19.42			364		
	1"	1,604		19,248	18.80			362			20.40			393			21.40			412		
	1-½"	835		10,020	21.40			214			23.20			232			24.30			243		
	2"	1,583		18,996	24.80			471			26.90			511			28.20			536		
	3"	181		2,172	28.20			61			30.60			66			32.00			70		
	4"	77		924	32.50	tier 1	1.72	30	tier 1	3,183	35.20	tier 1	1.72	33	tier 1	3,183	36.90	tier 1	1.72	34	tier 1	3,183
	6"	46		552	37.70	tier 2	2.78	21	tier 2	4,107	40.80	tier 2	2.78	23	tier 2	4,107	42.70	tier 2	2.78	24	tier 2	4,107
	8"	23		276	43.70	tier 3	3.25	12	tier 3	1,943	47.30	tier 3	3.25	13	tier 3	1,943	49.50	tier 3	3.25	14	tier 3	1,943
	10"	5		60	51.40			3			55.60			3			58.30			3		
Subtotal C.1		5,916		70,992				1,496		9,233				1,622		9,233				1,699		9,233
2. Schedule MIS	¾"	459		5,508	17.12			94			18.54			102			19.42			107		
	1"	592		7,104	18.80			134			20.40			145			21.40			152		
	1-½"	521		6,252	21.40			134			23.20			145			24.30			152		
	2"	1,143		13,716	24.80	mid/off peak	2.78	340	mid/off peak	1,605	26.90	id/off peak	2.78	369	mid/off peak	1,605	28.20	id/off peak	2.78	387	mid/off peak	1,605
	3"	34		408	28.20	peak	3.37	12	peak	5,735	30.60	peak	3.37	12	peak	5,735	32.00	peak	3.37	13	peak	5,735
	4"	33		396	32.50			13			35.20			14			36.90			15		
	6"	4		48	37.70			2			40.80			2			42.70			2		
	8"	1			43.70			0			47.30			0			49.50			0		
	10"	0			51.40			0			55.60			0			58.30			0		
Subtotal C.2		2,787		33,432				728	0	7,340				789	0	7,340				827	0	7,340
TOTAL COMMERCIAL		8,703		104,424				2,224	0	16,573				2,411	0	16,573				2,527	0	16,573
<b>D. OTHER SCHEDULES</b>																						
1. Schedule FPS	¾"	5	Annualize	45				0						0						0		
	1"	16	services are	192				1						1						1		
	1-½"	14	in billing inches	252				1						1						1		
	2"	258		6,192				31						31						32		
	3"	27		972				5						5						5		
	4"	679		32,592				164						165						168		
	6"	2,426		174,672				877						886						900		
	8"	518		49,728				250						252						256		
	10"	123		1,476				7						7						8		
	12"	33		396				2						2						2		
		4,099		286,517	5.02			1,338	0	0	5.07			1,351	0	0	5.15			1,373	0	0
2. Wholesale																						
LVS: Sun Valley	1			12	126.50	tier 1	1.46	2	t1-SVGID	497	126.50	tier 1	1.48	2	t1-SVGID	504	126.50	tier 1	1.51	2	t1-SVGID	514
						tier 2	2.37		t2-SVGID	513		tier 2	2.45		t2-SVGID	531		tier 2	2.53		t2-SVGID	548
LVS: WC-Spanish Springs	1			12		tier 1	1.41	2	t1-WC SSV	355		tier 1	1.41	2	t1-WC SSV	355		tier 1	1.41	2	t1-WC SSV	355
						tier 2	2.25		t2-WC SSV	425		tier 2	2.33		t2-WC SSV	440		tier 2	2.33		t2-WC SSV	440
LVS: WC-Double Diamond	0			0		tier 1	0.00	0	t1-WC STM	662		tier 1	0.00	0	t1-WC STM	662		tier 1	0.00	0	t1-WC STM	662
						tier 2	0.00		t2-WC STM	581		tier 2	0.00		t2-WC STM	600		tier 2	0.00		t2-WC STM	624
FSPR: WC-Double Diamond						dmd chrg	14.15					dmd chrg	14.15					dmd chrg	14.15			
						use	0.95	2				use	0.98	2				use	1.02	2		x
TOTAL OTHER SCHEDULES		1		12				2						2						2		
TOTAL ALL SCHEDULES		4,102		286,565				1,344	0	3,034				1,353	0	3,092				1,374	0	3,144
		94,348		1,349,505				\$27,703	\$3,086	\$43,135				\$29,674	\$3,086	\$43,685				\$30,964	\$3,086	\$43,737
										\$73,924						\$76,445						\$77,787

11-1-11 SAC Agenda Item 6 Attachment

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DESCRIPTION -----a-----		6/1/2010	2/1/2012		2/1/2013		2/1/2014				
		ADOPTED RATES ----b----	PHASE 1 RATES ----c----	DOLLAR CHANGE ----d----	PHASE 2 RATES ----e----	DOLLAR CHANGE ----f----	PHASE 2 RATES ----g----	DOLLAR CHANGE ----h----			
1	FLAT-RATE RESIDENTIAL - Schedule RFWS	¾"	86.30	94.10	7.80	100.63	6.53	105.06	4.43		
2		1"	124.30	135.50	11.20	144.90	9.40	151.30	6.40		
3		1-½"	225.20	245.60	20.40	262.60	17.00	274.20	11.60		
4		2"	321.00	350.10	29.10	374.30	24.20	390.80	16.50		
5		3"	403.00	439.40	36.40	469.90	30.50	490.60	20.70		
6		4"	510.90	557.10	46.20	595.70	38.60	622.00	26.30		
7		6"	na	690.50		738.50		771.00			
8											
9	FLAT-RATE SMALL RESIDENTIAL - Sched. SUFR	¾"	32.90	35.87	2.97	39.12	3.25	42.66	3.54		
10	(lot size < 3000 sq ft)										
11	FLAT RATE MULTI-TENANT - Schedule MRIS	¾"	34.20	34.20	0.00	34.20	0.00	34.20	0.00		
12	(with irrigation)	1"	50.30	50.30	0.00	50.30	0.00	50.30	0.00		
13		1-½"	79.40	79.40	0.00	79.40	0.00	79.40	0.00		
14		2"	125.30	125.30	0.00	125.30	0.00	125.30	0.00		
15		3"	210.30	210.30	0.00	210.30	0.00	210.30	0.00		
16		4"	429.30	429.30	0.00	429.30	0.00	429.30	0.00		
17		6"	693.10	693.10	0.00	693.10	0.00	693.10	0.00		
18		8"	885.40	885.40	0.00	885.40	0.00	885.40	0.00		
19		10"	1,260.40	1,260.40	0.00	1,260.40	0.00	1,260.40	0.00		
20											
21	Monthly Unit Rate		11.50	11.50	0.00	11.50	0.00	11.50	0.00		
22											
23	FLAT-RATE MULTI-TENANT - Schedule MRFS	¾"	17.00	17.00	0.00	17.00	0.00	17.00	0.00		
24	(without irrigation)	1"	18.70	18.70	0.00	18.70	0.00	18.70	0.00		
25		1-½"	21.30	21.30	0.00	21.30	0.00	21.30	0.00		
26		2"	24.70	24.70	0.00	24.70	0.00	24.70	0.00		
27		3"	28.10	28.10	0.00	28.10	0.00	28.10	0.00		
28		4"	32.30	32.30	0.00	32.30	0.00	32.30	0.00		
29		6"	37.40	37.40	0.00	37.40	0.00	37.40	0.00		
30											
31	Monthly Unit Rate		10.90	10.90	0.00	10.90	0.00	10.90	0.00		
32											
33	METERED RESIDENTIAL - Schedule RMWS	¾"	15.70	17.12	1.42	18.54	1.42	19.42	0.88		
34		1"	17.20	18.80	1.60	20.40	1.60	21.40	1.00		
35		1-½"	19.60	21.40	1.80	23.20	1.80	24.30	1.10		
36		2"	22.80	24.80	2.00	26.90	2.10	28.20	1.30		
37		3"	25.90	28.20	2.30	30.60	2.40	32.00	1.40		
38		4"	29.80	32.50	2.70	35.20	2.70	36.90	1.70		
39		6"	34.50	37.70	3.20	40.80	3.10	42.70	1.90		
40											
41	Usage <=6 mgal		1.72	1.72	0.00	1.72	0.00	1.72	0.00		
42	Usage >6 & <= 25 mgal		2.78	2.78	0.00	2.78	0.00	2.78	0.00		
43	Usage >25 mgal		3.25	3.25	0.00	3.25	0.00	3.25	0.00		
44											
45	METERED MULTI TENANT - Schedule MMWS	¾"	15.70	17.12	1.42	18.54	1.42	19.42	0.88		
46		1"	17.20	18.80	1.60	20.40	1.60	21.40	1.00		
47		1-½"	19.60	21.40	1.80	23.20	1.80	24.30	1.10		
48		2"	22.80	24.80	2.00	26.90	2.10	28.20	1.30		
49		3"	25.90	28.20	2.30	30.60	2.40	32.00	1.40		
50		4"	29.80	32.50	2.70	35.20	2.70	36.90	1.70		
51		6"	34.50	37.70	3.20	40.80	3.10	42.70	1.90		
52		8"	40.00	43.70	3.70	47.30	3.60	49.50	2.20		
53		10"	47.00	51.40	4.40	55.60	4.20	58.30	2.70		
54											
55	Usage 4 mgal per unit		1.72	1.72	0.00	1.72	0.00	1.72	0.00		
56	Usage >4 mgal per unit		2.78	2.78	0.00	2.78	0.00	2.78	0.00		
57											
58	METERED COMMERCIAL - Schedule GMWS										
59	Tier 1 mgals	Tier 2 mgals	Tier 3 mgals								
60	0 to 7	>7 and <=30	>30	¾"	15.70	17.12	1.42	18.54	1.42	19.42	0.88
61	0 to 14	>14 and <=65	>65	1"	17.20	18.80	1.60	20.40	1.60	21.40	1.00
62	0 to 28	>28 and <=120	>120	1-½"	19.60	21.40	1.80	23.20	1.80	24.30	1.10
63	0 to 50	>50 and <=210	>210	2"	22.80	24.80	2.00	26.90	2.10	28.20	1.30
64	0 to 165	>165 and <=640	>640	3"	25.90	28.20	2.30	30.60	2.40	32.00	1.40
65	0 to 300	>300 and <=1,300	>1,300	4"	29.80	32.50	2.70	35.20	2.70	36.90	1.70
66	0 to 800	>800 and <=2,600	>2,600	6"	34.50	37.70	3.20	40.80	3.10	42.70	1.90
67	0 to 1,475	>1,475 and <=6,000	>6,000	8"	40.00	43.70	3.70	47.30	3.60	49.50	2.20
68	0 to 8,000	>8,000 and <=11,000	>11,000	10"	47.00	51.40	4.40	55.60	4.20	58.30	2.70
69											
70	Usage first tier - mgal				1.72	1.72	0.00	1.72	0.00	1.72	0.00
71	Usage second tier - mgal				2.78	2.78	0.00	2.78	0.00	2.78	0.00
72	Usage third tier - mgal				3.25	3.25	0.00	3.25	0.00	3.25	0.00

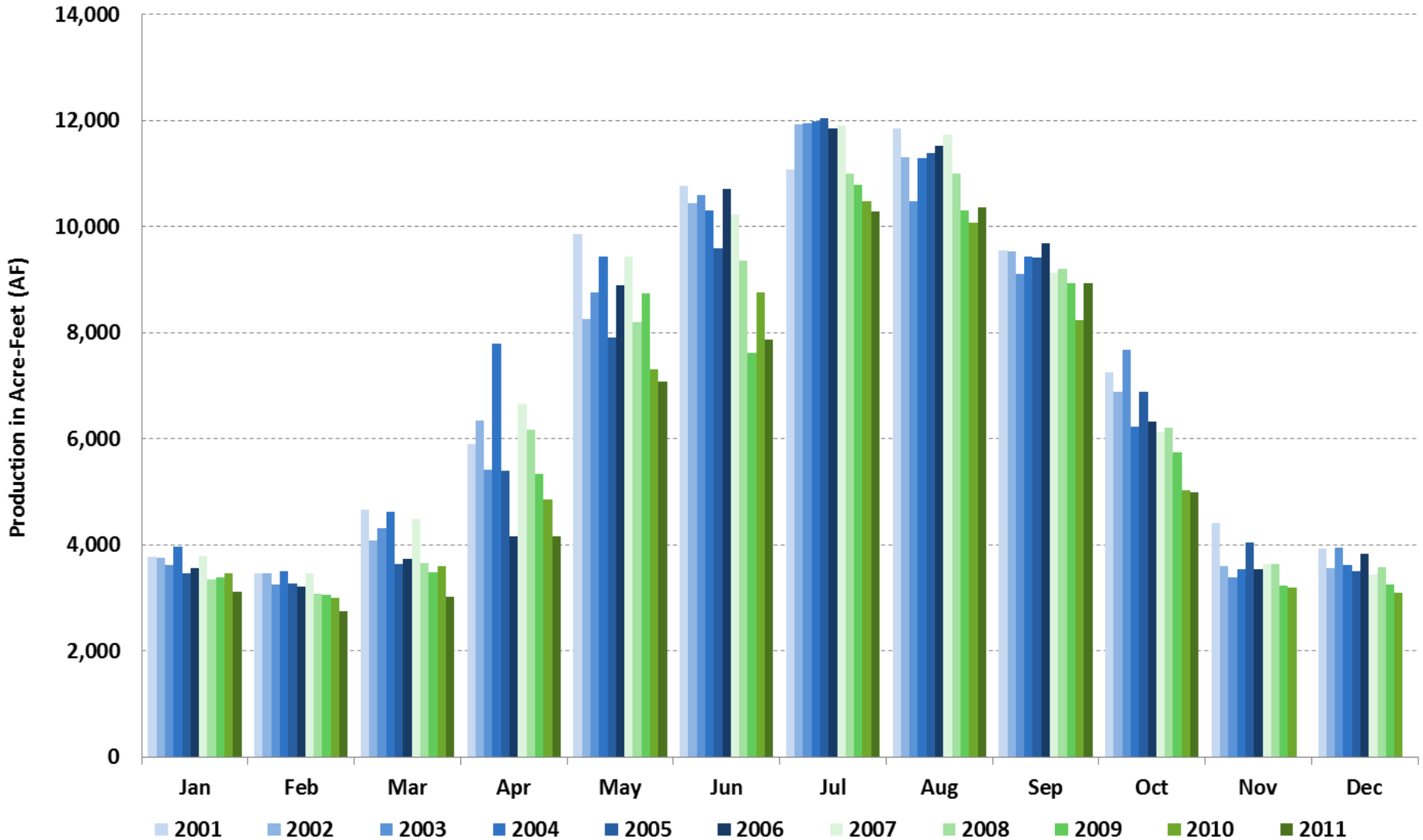
mgal = thousand gallons  
Mgal = million gallons

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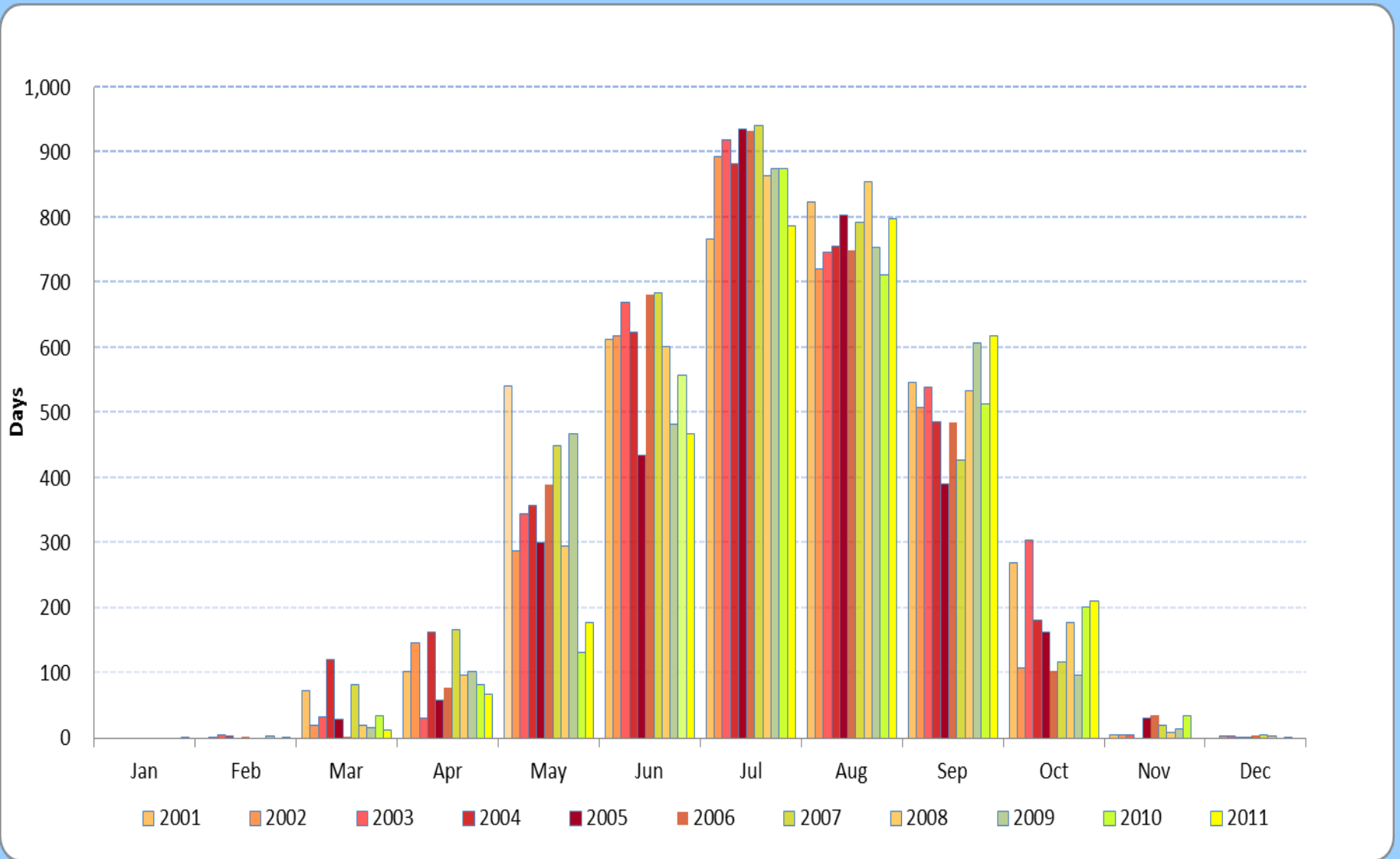
DESCRIPTION -----a-----	6/1/2010 ADOPTED RATES ---b---	2/1/2012		2/1/2013		2/1/2014		
		PHASE 1 RATES ---c---	DOLLAR CHANGE ---d---	PHASE 2 RATES ---e---	DOLLAR CHANGE ---f---	PHASE 2 RATES ---g---	DOLLAR CHANGE ---h---	
73 METERED IRRIGATION - Schedule MIS	¾"	15.70	17.12	1.42	18.54	1.42	19.42	0.88
75	1"	17.20	18.80	1.60	20.40	1.60	21.40	1.00
76	1-½"	19.60	21.40	1.80	23.20	1.80	24.30	1.10
77	2"	22.80	24.80	2.00	26.90	2.10	28.20	1.30
78	3"	25.90	28.20	2.30	30.60	2.40	32.00	1.40
79	4"	29.80	32.50	2.70	35.20	2.70	36.90	1.70
80	6"	34.50	37.70	3.20	40.80	3.10	42.70	1.90
81	8"	40.00	43.70	3.70	47.30	3.60	49.50	2.20
82	10"	47.00	51.40	4.40	55.60	4.20	58.30	2.70
83								
84 Off-Peak		2.78	2.78	0.00	2.78	0.00	2.78	0.00
85 On-Peak		3.25	3.37	0.12	3.37	0.00	3.37	0.00
86								
87 OTHER SCHEDULES/CHARGES								
88 a. Private Fire - Schedule FPS (per inch diameter)		4.60	5.02	0.42	5.07	0.05	5.15	0.08
89								
90 b. Metered Wholesale - SVGID								
91 Monthly Charge (per meter)		126.50	126.50	0.00	126.50	0.00	126.50	0.00
92 Usage <=29 Mgal per month		1.41	1.46	0.05	1.48	0.02	1.51	0.03
93 Usage >29 Mgal per month		2.29	2.37	0.08	2.45	0.08	2.53	0.08
94								
95 c. Metered Wholesale - Washoe County Spanish Springs								
96 Monthly Charge (per meter)		126.50	126.50	0.00	126.50	0.00	126.50	0.00
97 Usage <=21 Mgal per month		1.36	1.41	0.05	1.41	0.00	1.41	0.00
98 Usage >21 Mgal per month		2.17	2.25	0.08	2.33	0.08	2.33	0.00
99								
100 d. Metered Wholesale - Washoe County Southeast Truckee Meadows								
101 Monthly Charge (per meter)		126.50	126.50	0.00	126.50	0.00	126.50	0.00
102 Usage <=35 Mgal per month								
103 Usage >35 Mgal per month								
104								
105 e. Metered Wholesale - Schedule FSPR								
106 Monthly Charge (per meter)		126.50	126.50	0.00	126.50	0.00	126.50	0.00
107 Demand charge per mgal per month		13.80	14.15	0.35	14.15	0.00	14.15	0.00
108 Usage per mgal per month		0.92	0.95	0.03	0.98	0.03	1.02	0.04
109								

mgal = thousand gallons  
Mgal = million gallons

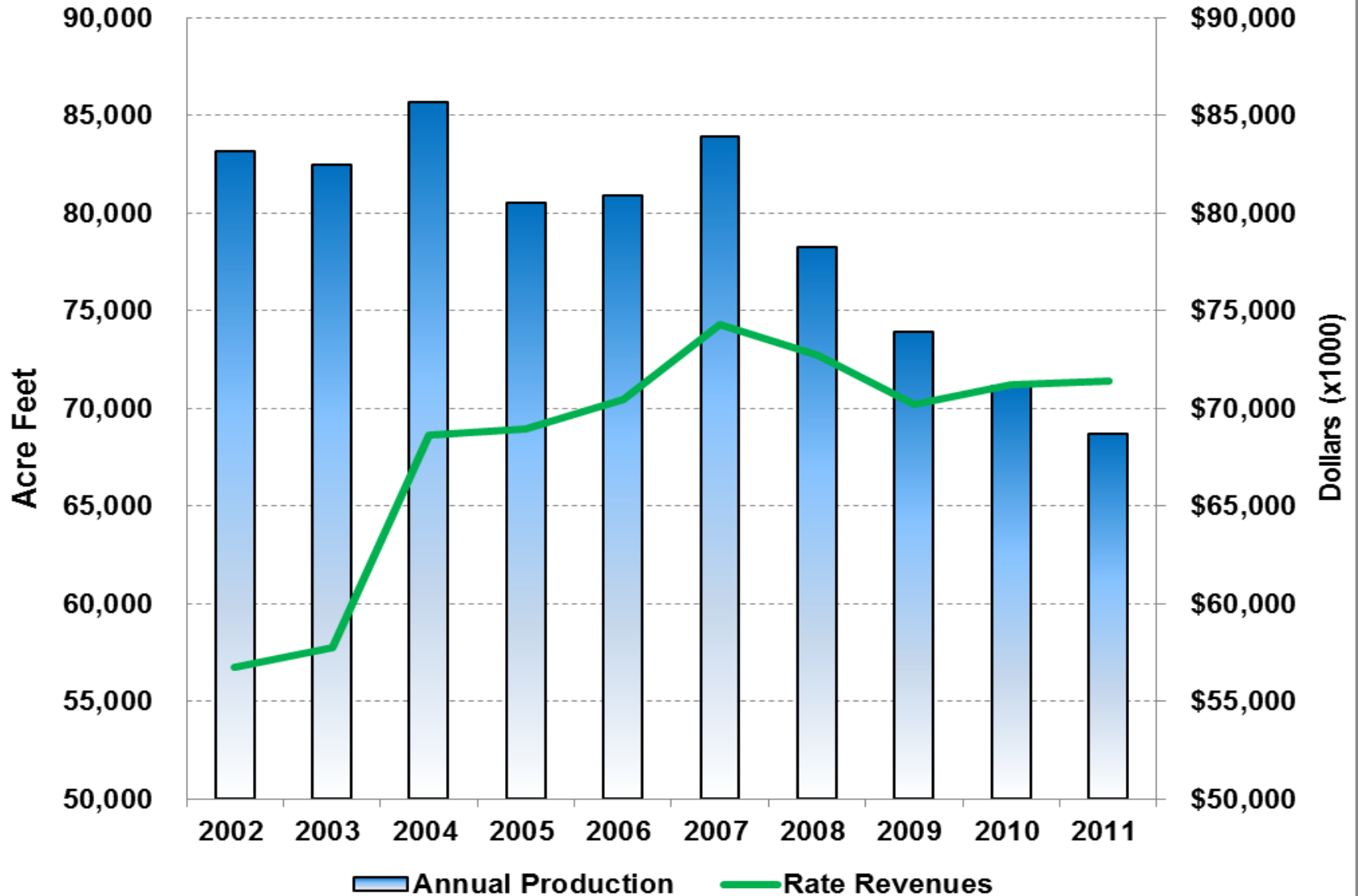
# Fiscal Year Water Production vs Sales



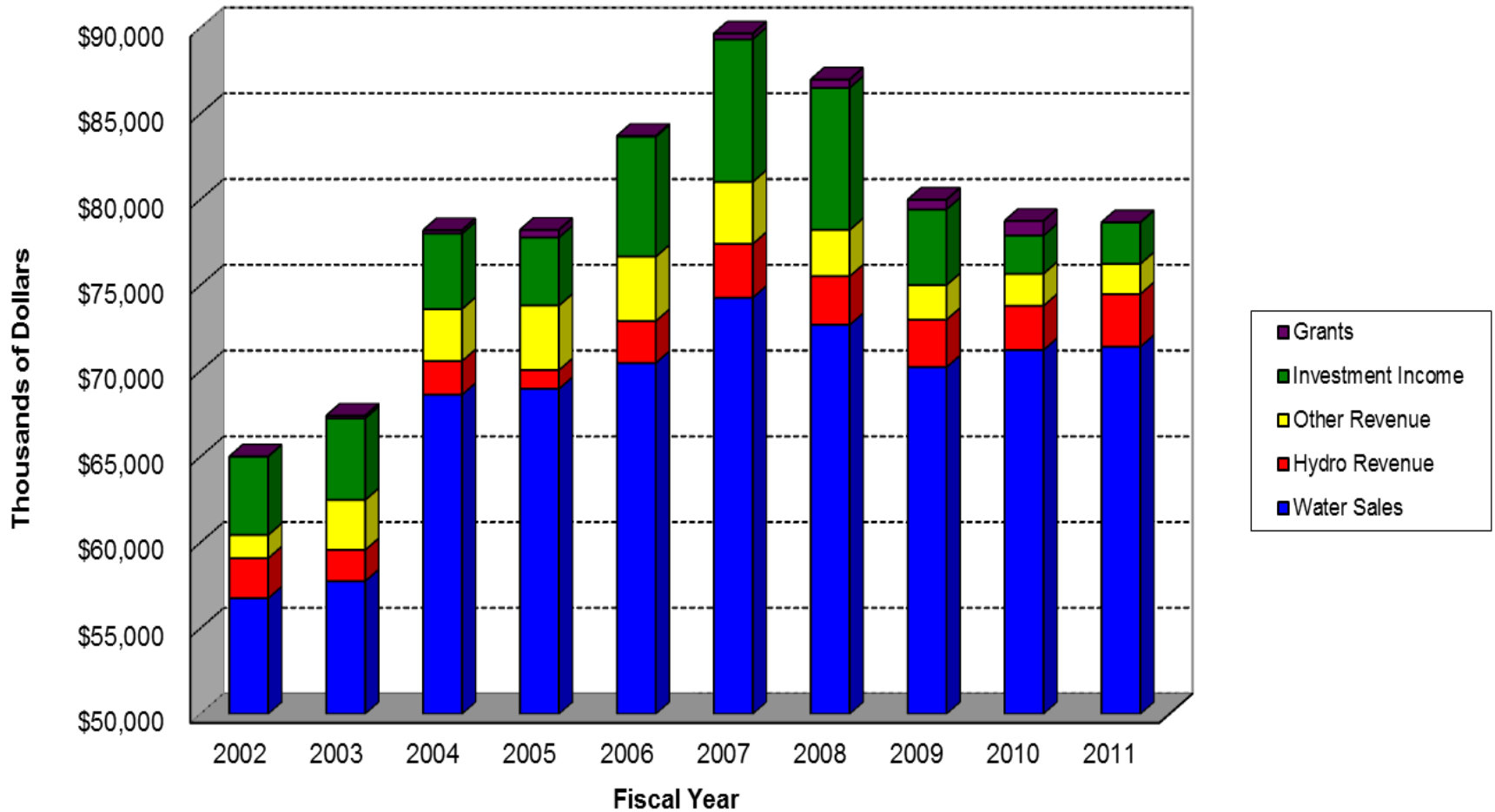
# Growing Degree Days



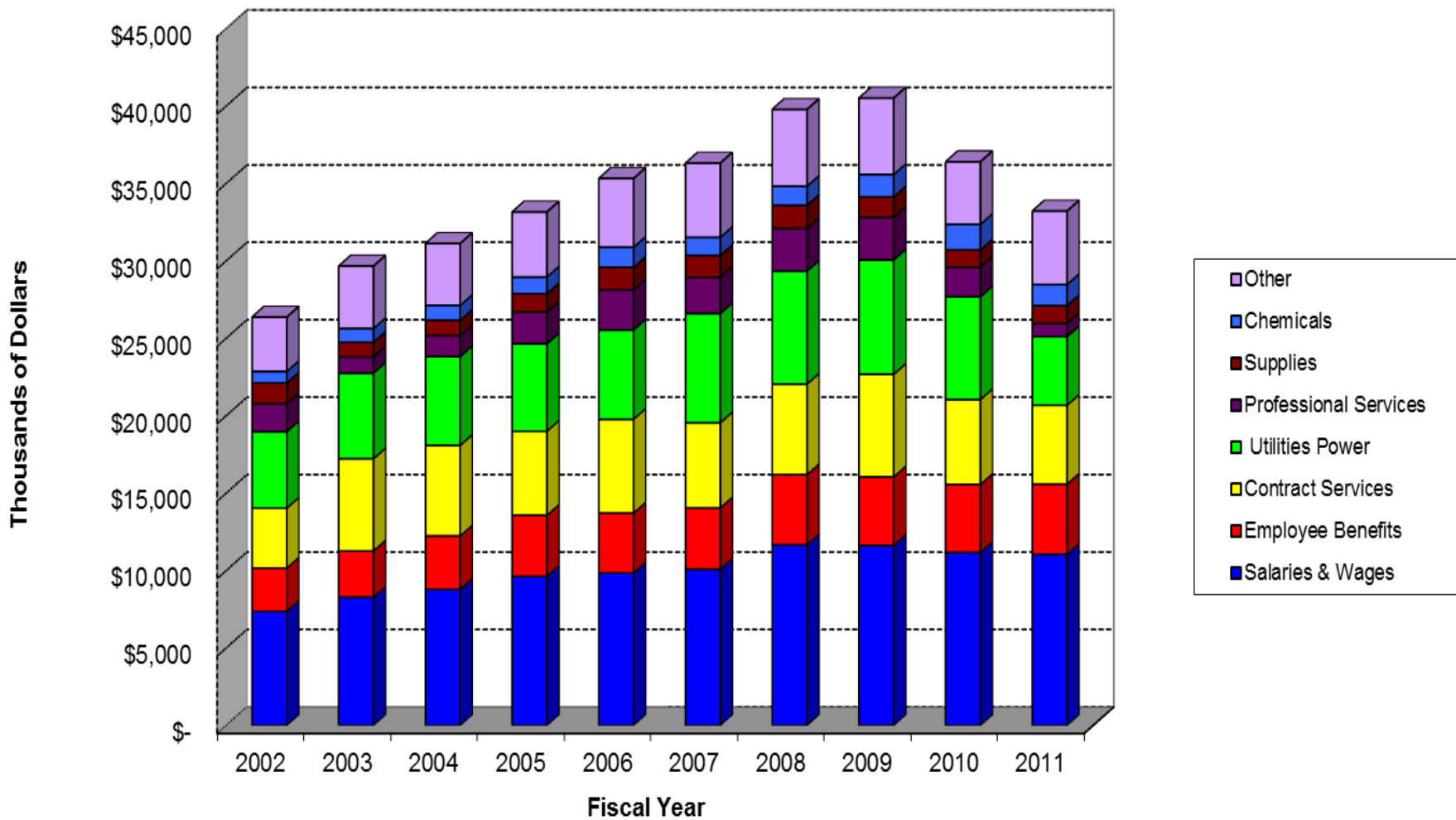
# Fiscal Year Water Production vs Sales



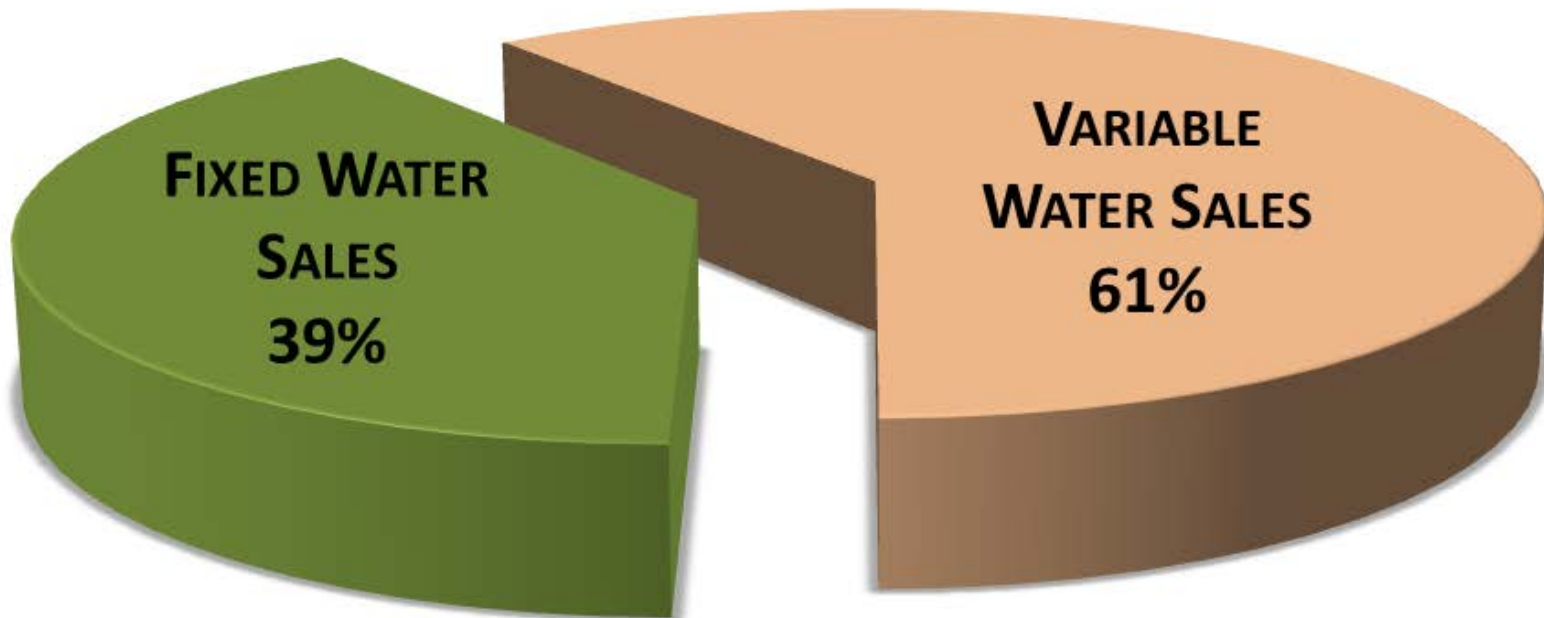
# TMWA Operating Revenues, Investment Income, and Grants



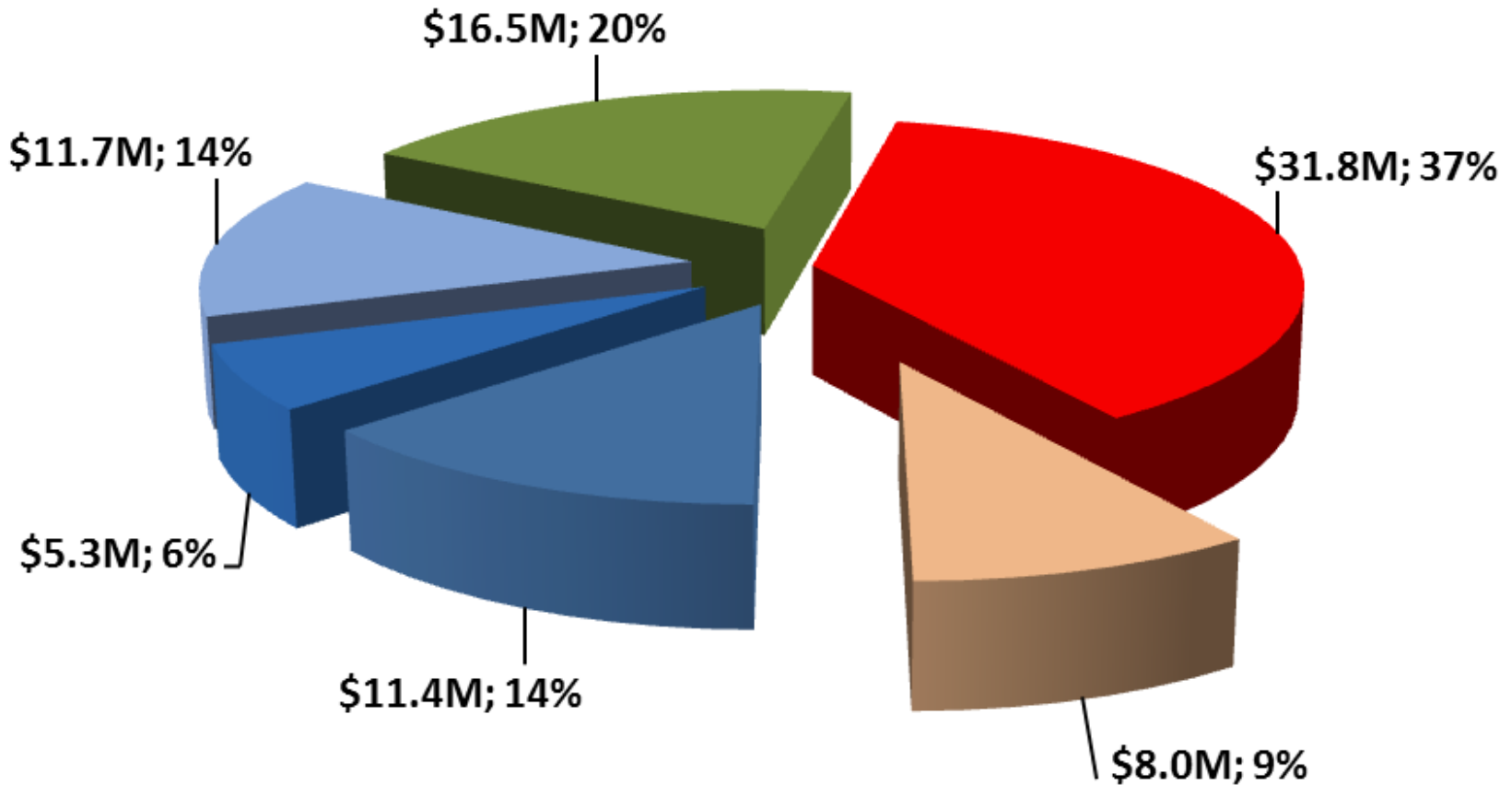
# TMWA Operating Expenses



# Components of Water Sale Revenues



# Components of TMWA's Cost of Service



■ Wages & Salaries

■ Benefits

■ Services & Supplies Fixed

■ R & R

■ Debt Payments

■ Power & Chemicals

# Projected Cost of Service and Revenue Surplus/(Deficit)

Annual Operation & Maintenance Costs	\$28,180
Annual Administration & General Costs	<u>10,764</u>
Subtotal	38,943
Annual Interest Costs	21,299
Annual Principle Payment	10,697
Repair & Replacement Costs	<u>16,560</u>
Subtotal Cost of Service (FY2014)	\$87,500
Credits to Cost of Service from:	
Hydroelectric Revenues	(2,710)
Other Revenues	(1,790)
Investment Income	<u>(2,412)</u>
Subtotal Revenue Credits	<u>(6,912)</u>
Total Revenues Required from Rates	80,588
Less: Revenues from Rates (FY2011)	<u>71,717</u>
Equals: Surplus/(Deficit) Revenues over Costs	<u><u>\$(8,871)</u></u>

# Comparison: Unrestricted Cash, Revenues & Projected Revenue Requirements (\$x1000)

