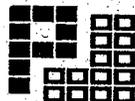


WESTERN HILLS WATER DISTRICT

WATER AND WASTEWATER RATE STUDY

Final

May 7, 2010



Parsons & Associates

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Executive Summary

Purpose

The purpose of the Water and Wastewater Rate Study is to:

- Comply with state regulations covering user charges (40 CRF 35.2208);
- Analyze and project the District's future revenues and revenue requirements;
- Prepare a cost of service analysis;
- Review existing rate structures and propose an equitable raw water, treated water and wastewater rate structure alternative if appropriate based on customer classifications and characteristics;
- Design a proposed schedule of raw water, treated water and wastewater rates based on cost of service that will generate adequate revenues;

The first step of the *Water and Wastewater Rate Study* is to estimate future revenues of the water and wastewater system under existing rates and fees. Projections are then made for operating expenses. The corresponding revenues are then evaluated to determine if they are adequate to meet the operating expenses. The study period is defined as ten years for planning purposes (fiscal years 2009-10 through 2018-19).

The second step is a cost of service analysis that distributes expenses in accordance with various customer class demands. This distribution of costs provides for uniform unit costs to all customers. Customer classifications are then assigned costs based on their own customer demands or loadings to the water and wastewater facilities. The cost of service analysis provides a guide toward making rate adjustments for each customer class.

From the results of the cost of service analysis, the final step, rate design, is accomplished.

Scope

The *Water and Wastewater Rate Study* provides a Projected Revenues and Expenditures Summary, Customer Classification and Usage Summary, Unit Cost Determination and a Rate Design Summary for the District's Raw Water, Treated Water and Wastewater Funds. The study will:

- ▾ Analyze and project the District's Raw Water, Treated Water and Wastewater systems' revenues and revenue requirements as developed in the projected study period;
- ▾ Assign utility costs to appropriate functions and cost classifications and allocate them to customer classes on the basis of the cost to deliver services;

- √ Propose equitable rate structures by customer classification to achieve revenue and program related goals;
- √ Develop a schedule of rates that will fully support the District's raw and treated water and wastewater funds as enterprise funds consistent with a typical California Water District;

Summary of Findings

The District provided annual growth projections totaling 500 new residential customers to be added during the 10 year study period: Fiscal Year (FY) 09-10 through FY 18-19.

The projected budgets for the Raw and Treated Water Fund and the Wastewater Fund were inflated using 3.5 percent annually. The District’s initial infrastructure (capital) was funded thru Mello Roos developer financing so the budgets shown herein consist only of Operations related revenues and expenses.

The revenues in the budgets reflect existing rates, existing customers and customers that are expected to require services in the fiscal years as shown. Based on these assumptions, the Final Report finds the following:

Raw Water:

Based on the information described in the Final Report:

- Raw water presently costs the District approximately \$1,003 per acre foot, including the price of water and the District’s overhead and administrative costs; inflated to FY 18-19 these purchased water costs are expected to increase to \$1,408 per acre foot;
- World International loans the District O&M funds at 8 percent interest, however, the rates presently do not include any loan payback.
- Presently, only 44 percent of the total expenses are recovered in customer charges with that percentage increasing annually without a rate adjustment.
- Based on the cost of service analysis, raw water rates total the following for the study period as shown in Table 1:

**Table 1
Western Hills Water District
Raw Water Rates
Cost of Service**

Year	Cost (\$/AF)
FY 09-10	1,003
FY 10-11	1,043
FY 11-12	1,084
FY 12-13	1,126
FY 13-14	1,169
FY 14-15	1,214
FY 15-16	1,260
FY 16-17	1,308
FY 17-18	1,357

FY 18-19	1,408
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Treated Water:

- The District should continue to keep detailed accounting records that will aid in continued rate evaluations – information that should include fixed assets and equipment in particular;
- Existing water rates only pay for approximately 42 percent of the annual operation and maintenance expenditures;
- World International loans the District O&M funds at 8 percent interest, however, the rates presently do not include any loan payback.
- Table 2 summarizes the treated water cost of service rates for the next five fiscal years (FY 10-15);

**Table 2
Western Hills Water District
Treated Water Rates
Cost of Service Rates**

	All Customers Fixed Monthly Rate (Base Rate-\$/Month)	Residential Uniform Volume Charge (per 750 gallons)	Commercial Uniform Volume Charge (per 750 gallons)
FY 09-10	40.00	11.86	13.47
FY 10-11	50.00	12.33	14.41
FY 11-12	60.00	11.99	14.54
FY 12-13	65.00	11.72	14.84
FY 13-14	65.00	11.91	14.72
FY 14-15	65.00	11.82	14.64

- If water rates were increased based on the cost of service analysis, rates would need to more than double;
- An alternative approach to the cost of service might be considered for the near future water rates;
- A dedicated Equipment Replacement Fund can be established in Water Operations. Once the existing equipment throughout the system needs replacing, a sinking fund would be available for paying for the equipment;
- Table 3 includes a sampling of cities in California with water rates exceeding \$60.00/month includes the following cities. The rate estimates were based on 11,000 gallons per month (the District’s residential customer average approximately 9,800 gallons per month):

Table 3
Western Hills Water District
Comparative Water Rates

County	City/Agency	Water Provider	2006 Charges per month	2010 Charges per month
Contra Costa	Pittsburg	Golden State Water Company	\$68.87	\$79.03
Humboldt	Ferndale	Del Oro Water Co.	\$69.08	\$79.27
Imperial	Calexico	City of Calexico	\$68.38	\$78.47
San Mateo	Hillsborough	Town of Hillsborough	\$66.75	\$76.60
San Mateo	Woodside	Skyline County Water District	\$130.90	\$150.21
Santa Barbara	Goleta	Goleta Water District	\$70.96	\$81.43
Santa Barbara	Montecito	Montecito Water District	\$79.35	\$91.06
Santa Barbara	Santa Barbara	City of Santa Barbara	\$68.81	\$78.96
Santa Cruz	Felton	California American Water Company	\$99.24	\$113.88
<i>Average</i>			\$80.26	\$92.10

Note: the rate comparison this is a small sampling – see Appendix A for the complete survey. The inflated monthly charges are based on 3.5 percent per year.

Wastewater Fund:

- Using the metered 2009 water records, the collection system and the City of Patterson's wastewater treatment plant loadings from the District are estimated to total 12.6 million gallons (for calendar year 2009). The metered water records were discounted to allow for water that does not enter the wastewater system. Typically, the water not entering the system includes outside watering and misc. other uses.
- Rates shown herein are based on projected revenues and expenses from the FY 09-10 adopted budget. Rates typically are set as a forward looking process and are based on adopted budgets.
- When new customers and the corresponding additional revenues are included, expenses still exceed revenues; therefore, growth alone will not fully pay for annual expenses.
- The annual shortfall for FY 09-10 totals \$105,702; the annual shortfall is projected to increase annually until FY 18-19 when the total annual shortfall totals \$369,354; the cumulative shortfall during the ten (10) fiscal years 2009-19 totals \$2,075,200; the projected shortfalls assume that no rate increases occur.
- World International loans the District O&M funds at 8 percent interest, however, the rates presently do not include any loan payback.
- The existing rates are not consistent with enterprise accounting where revenues fully pay for annual expenses; rates and charges should pay for all costs including inflation, equipment replacements and a sinking fund for unforeseen expenses.
- The existing wastewater charges total \$30.00/month of which \$5.00/month is for the storm water system. The rates are 11 years old. The existing charges do not pay for existing expenses.
- The \$25.00 per month does not recover the \$39.54/month paid to the City of Patterson for wastewater treatment and disposal costs.
- As the \$25.00/month charge for wastewater service does not fully pay for the cost of wastewater treatment and disposal via the City of Patterson, therefore, it pays nothing for the collection system costs or administrative costs.
- Wastewater rates need to be increased if the "Wastewater Fund" is to be self-supporting as an enterprise fund.
- There are no available fixed assets' records at the District. For budgeting purposes, a fixed assets' listing for equipment should be developed. Based on the fixed asset list, a new sinking fund for equipment replacements should be included in the projected budgets. For purposes of the Final Report, these projections are excluded. The sinking fund would actually replace equipment that is deteriorating each year. Presently, there is only a maintenance fund that fixes or maintains existing equipment.
- If an equipment replacement fund is created, rates would increase accordingly. For example, for every \$5,000/year added to the District's FY 09-10 budget, rates would increase an additional \$0.91/month/residential unit.

- There is no sinking fund for unforeseen expenses. If the “Wastewater Fund” is self-supporting, this fund should be established with a not to exceed limit. If the limit is met, no additional funds would be set aside for that year.
- Administrative and indirect costs from the total adopted budget were distributed using 50 percent to raw water, 42 percent to treated water and 8 percent to wastewater.
- The City of Patterson’s charges are a pass through cost and should be billed directly to the District’s customers as well as the District’s rates.
- The District’s collection charge per month for FY 09-10 totals \$13.79 per month. This charge recovers all collection system expenses including administrative costs. During the study period, the District’s administration and collection system charges to customers decline due to the projected number of increased customers.
- Based on the District’s metered trunk line data, the customer usage is different for the residential and commercial customer classification. Therefore, rates are shown as a flat monthly rate for single family residences and a rate for metered water for the commercial customers. The average commercial customer will typically pay more than the residential customer because they contribute an average of ten times more to the wastewater system per customer. The unit cost for all customers is based however on the same cost per gallon discharged to the collection system.
- Table 4 summarizes the District’s cost of service rates for the wastewater collection system for the study period.

Table 4
Western Hills Water District
Residential and Commercial
Wastewater Collection System Rates
Cost of Service Rates

Year	Residential (\$/Month)	Commercial Rates (\$/1,000 gallons)
FY 09-10	13.79	5.72
FY 10-11	14.49	5.86
FY 11-12	14.31	5.94
FY 12-13	14.50	6.02
FY 13-14	13.61	5.65
FY 14-15	12.88	5.34
FY 15-16	11.82	4.90
FY 16-17	10.98	4.56
FY 17-18	10.07	4.18
FY 18-19	9.05	3.76

The wastewater collection system rates decline over time due to the increasing number of additional customers.

Recommendations

The District should develop a detailed accounting system to track the various costs of service of raw water, treated water and wastewater.

Based on our review and projections through the study period, we propose the following:

Raw and Treated Water:

- Increase the raw water rates from \$875/AF (became effective 9/1/09) to \$1,043/AF in FY 10-11 as shown in Table 5.

Table 5
Western Hills Water District
Raw Water Rates
Cost of Service Rates

Year	Cost (\$/AF)
FY 09-10	1,003
FY 10-11	1,043
FY 11-12	1,084
FY 12-13	1,126
FY 13-14	1,169
FY 14-15	1,214
FY 15-16	1,260
FY 16-17	1,308
FY 17-18	1,357
FY 18-19	1,408

- An alternative to increasing the raw water rates from \$875/AF to the full cost of service rates shown in Table 6 is to step the rate increases over a two year period of time with the third year having rates set at the full cost of service. Table 6 shows the next 10 years estimated raw water rates including the stepped rates as described. The first fiscal year for the stepped raw water rate would be FY 10-11 as FY 09-10 is almost completed.

Table 6
Western Hills Water District
Raw Water Rates
Proposed Stepped Rates

Year	Cost (\$/AF)
FY 09-10	875 (existing)
FY 10-11	938
FY 11-12	1,030
FY 12-13	1,126
FY 13-14	1,169
FY 14-15	1,214
FY 15-16	1,260
FY 16-17	1,308
FY 17-18	1,357
FY 18-19	1,408

- If treated water rates were increased to the full cost of service (now at \$35/month plus \$1.25/750 gallons), the rates shown in Table 7 would apply:

Table 7
Western Hills Water District
Treated Water Rates
Cost of Service Rates

	All Customers Fixed Monthly Rate (Base Rate-\$/Month)	Residential Uniform Volume Charge (per 750 gallons)	Commercial Uniform Volume Charge (per 750 gallons)
FY 09-10	40.00	11.86	13.47
FY 10-11	50.00	12.33	14.41
FY 11-12	60.00	11.99	14.54
FY 12-13	65.00	11.72	14.84
FY 13-14	65.00	11.91	14.72
FY 14-15	65.00	11.82	14.64

- Table 8 summarizes the treated water rates if rates were increased over a three year period of time starting in FY 10-11:

Table 8
Western Hills Water District
Treated Water Rates
Proposed Stepped Rates

	All Customers Fixed Monthly Rate (Base Rate-\$/Month)	Residential Uniform Volume Charge (per 750 gallons)	Commercial Uniform Volume Charge (per 750 gallons)
FY 09-10	40.00	11.86	13.47
FY 10-11	37.50	9.25	10.81
FY 11-12	51.00	10.19	12.36
FY 12-13	65.00	11.72	14.84
FY 13-14	65.00	11.91	14.72
FY 14-15	65.00	11.82	14.64

- Continue to adjust the treated water rates annually to fully pay for the full cost of providing water service.
- Establish an Equipment Replacement Fund that would provide funds for replacing aging pumps and other operating equipment. The Equipment Replacement Fund should be based on a fixed asset listing or best estimate of existing equipment.
- Reevaluate the water rates annually during the budget process.

Wastewater Fund:

- Adopt a fiscal year budget for the District as this is how the District actually operates. In addition, rates and charges should be set using the fiscal year. The fiscal year runs from July 1st thru June 30th. The adopted budget runs from January thru December.
- Establish and adopt a policy for enterprise accounting so that rates and charges fully pay for expenses for wastewater service. Establish rates and fees that fully pay for the services delivered by the District and the City of Patterson. The charges from Patterson should be a pass-through charge and the District only adds its collection system costs to the bill.
- Develop a fixed asset list for equipment and determine an annual sinking fund that will provide enough funds to replace equipment as it ages. This equipment replacement fund would appear in the budget as a line item and rates would be set to recover this cost.
- Establish a sinking fund for unforeseen or emergency expenses – an Operating Reserve Fund. Include how much a maximum annual amount needs to be as well as a maximum (or “top”). Include this fund in rate and fee development. The fund should only be based on the District’s collection system.

- Adopt the cost of service rates for the wastewater collection system as summarized in Table 9.

Table 9
Western Hills Water District
Residential and Commercial
Wastewater Collection System Rates
Cost of Service

Year	Residential (\$/Month)	Commercial Rates (\$/1,000 gallons)
FY 09-10	13.79	5.72
FY 10-11	14.49	5.86
FY 11-12	14.31	5.94
FY 12-13	14.50	6.02
FY 13-14	13.61	5.65
FY 14-15	12.88	5.34
FY 15-16	11.82	4.90
FY 16-17	10.98	4.56
FY 17-18	10.07	4.18
FY 18-19	9.05	3.76

- Table 10 summarizes an alternative rate increase for the wastewater collection system that would step the increased rates over a two year period followed by rates set at the full cost of service by the third year. Most of FY 09-10 is completed, therefore, the first year for the new rates as shown is FY 10-11. These are the wastewater collection system costs only. The charges for the City of Patterson's wastewater treatment and disposal costs are a pass through cost.

Table 10
Western Hills Water District
Residential and Commercial
Wastewater Collection System Rates
Stepped Rates

Year	Residential (\$/Month)	Commercial Rates (\$/1,000 gallons)
FY 09-10	13.79	5.72
FY 10-11	10.87	4.39
FY 11-12	12.16	5.05
FY 12-13	14.50	6.02
FY 13-14	13.61	5.65
FY 14-15	12.88	5.34
FY 15-16	11.82	4.90
FY 16-17	10.98	4.56
FY 17-18	10.07	4.18
FY 18-19	9.05	3.76

[1] Estimated charges from the City of Patterson for 2009 totaled \$39.54/month. These rates exclude an Equipment Replacement Fund and Operating Reserve Fund.

- Reevaluate the wastewater rates annually during the budget process.

CHAPTER 1 - Introduction

The Western Hills Water District

The District is located in the Diablo foothill mountain range approximately 9 miles west from the City of Patterson. The District is a water district formed and operating under the laws of the State of California and is authorized by law to provide wastewater and water services.

The District is located within a project known as “Diablo Grande” which consists of an approved development for 2,000 residential dwelling units, two golf courses, a hotel/business conference center, a business park, town center, winery and spa.

The Water District was formed in 1992 under Division 13, Sections 34000-38501 of the California Water Code, primarily for the purpose of providing water to the proposed development contemplated by Diablo Grande Limited Partnership, the original developer (“Developer”) to be constructed within the approximate 29,500 acre holdings of the Developer. The formation was constituted by an election on April 30, 1992, certified by the Board of Supervisors of the County of Stanislaus and recorded with the County Recorder on June 8, 1992. The Water District was formed by the Developer solely for the purpose of facilitating development of the Developer’s property and the Board of Directors of the Water District is comprised of persons who are employed by or otherwise associated with the Developer. The City boundaries are coterminous with the Water District.

The District was formed to provide infrastructure improvements for the first phase of the Diablo Grande Project located within a portion of Village 1 – Oak Flat in the Diablo Grande Specific Plan established by the County.

The District’s water rights are subject to reductions as determined by the State for water contractors receiving water from the California Aqueduct.

Water and Wastewater Cost of Service Principles

Overview

The fundamental objective in developing an equitable rate system is to price utility services so that each utility customer pays their fair share for the level of services received. A cost of service study determines the required level of revenue required for service, what level of service is provided to customers, and what an equitable distribution of expenses looks like for customer groups. In order to determine each element, costs are carefully determined, growth is provided in the system (both in revenues and expenses) and a level of customer service is determined. Based on these factors, proposed rates are developed to support projected future expenditures.

Some costs are variable and a function of the quantity of water consumed or wastewater discharged. Other costs like those associated with serving customers are fixed and independent of the amount of water used or wastewater discharged. Ideally, each customer would be charged according to the actual cost of providing service to them. However, it is impossible to establish precisely the cost of serving each individual customer. Therefore, it is an accepted practice in the utility rate industry to classify customers into relatively few, reasonably homogeneous groups, and then develop rates for each group based on the best estimate of the cost of delivering service.

One of the first steps in developing customer characteristics is to understand the usage patterns within customer groups. This information includes the total volume of water used over the year. After all groups have been analyzed, they can be combined and the total system demands determined. Unit costs are then developed and these unit costs are allocated to users using the consumption characteristics for each customer class.

Generally, analysis of the utilities' fixed asset records are used in part to allocate certain system costs. The District does not have a fixed asset listing this time; therefore, the consultant used reasonable estimates in the study. Under the American Water Works Association's (AWWA's) base-extra capacity method, net revenue requirements for the water system are allocated to particular levels of service. Costs related to levels of service provided may be categorized as base, extra capacities (day and hour) and customer costs (meters and services and billing and collecting) and direct fire protection service. Costs allocated to the base tend to vary with the total quantity of water use such as power and chemicals. Extra capacity costs are costs associated with meeting rate-of-use requirements in excess of average and include O&M expenses and capital costs for system capacity beyond that required for average rate of use. These costs may be subdivided into costs necessary to meet maximum-day extra demand, maximum-hour demand in excess of maximum-day demand, or other extra-demand criteria appropriate for a particular utility. Customer costs include costs incurred to serve customers, regardless of the amount or rate of water use. Customer costs include meter and service maintenance, meter reading, billing, and customer accounting and bill collection costs. Public fire protection costs are related to providing public fire-protection services and are directly allocated to the public fire protection component. It is often difficult for small to medium size cities to determine the full cost of public fire protection service without performing comprehensive and expensive studies. The consultant estimated the fire protection costs and included this cost estimate in the study.

For the wastewater system, the cost of service parameters used to develop rates for the District's collection system and all other costs (administrative, etc.) is a flat rate per customer. The total costs estimated for the charges paid for wastewater treatment and disposal (paid directly to the City of Patterson) is based on the total monthly rate charged by the City of Patterson for wastewater treatment and disposal services. The consultant determined the collection system and overhead costs then dividing that by the total number of customers on the wastewater system.

Enterprise utility system rates should fully support revenue requirements. For example, the revenue requirements for the Water Fund include purchased water, operation, maintenance, administrative costs, water treatment costs, utilities, and others. Typically, at no time should the water and wastewater systems collect less than it costs to provide services. Changed system conditions such as added or abandoned facilities, recognition of growth, increasing regulatory demands, system improvements, and non-recurring maintenance and replacement expenditures are recognized in the projected budgets.

The proposed alternative rate structures are presented in the Final Report to allow an option for the Developer to continue to offset annual expenses.

Chapters 2 and 3 describe the annual budgets and cost of service analysis respectively for the Water Fund. Chapter 4 develops the wastewater rates based on the adopted budget for FY 09-10 and projects wastewater rates thru FY 18-19. Chapter 5 summarizes comparative water and wastewater charges throughout California.

CHAPTER 2 - Water Fund-Revenue Requirements and Customers

The purpose of this chapter is to project future expenditures of the Water Fund and describe customer usage of water. This information is then used to project future customer usage demands and forms the basis of the cost of service analysis. Key findings are provided along with the tables used to develop the findings.

Findings and Conclusions

The study assumptions and formative findings and conclusions as developed in the following sections of this chapter are:

- **Existing and Projected Customer Demands.** The total 2009 customer treated water demands totals 104,565,298 gallons and is comprised of 15 landscape/irrigation accounts, 7 commercial/District accounts with water use totaling 2,022,670 gallons and 385 residential accounts with water use totaling 44,080,328 gallons per year. A significant amount of the total water is for landscaping/irrigation and the 2009 total usage was 58,462,300 gallons.

Including projected growth, the total annual use will be approximately 161,812,477 gallons by FY 2018-19.

- **Existing and Projected Raw Water Supply Costs.** The District presently purchases 1,120 AF/year. Purchased water presently cost (2008) \$558.59/AF and may increase to \$789/AF by FY 18-19 based on inflation alone.
- **Existing and Projected Operating Costs.** The operating costs for treated water (including purchased water), totals \$2,055,810 in FY 09-10 and is projected to increase to \$3,271,120 by FY 18-19. The portion attributed to raw water operating costs is presently budgeted at \$1,123,777 for FY 09-10 and is estimated to increase to \$1,576,593 by FY 18-19.

The annual revenue shortfall in the raw water operations totals \$627,202 in FY 09-10 and will increase to an annual shortfall in FY 18-19 to \$1,083,926. The cumulative shortfalls for the treated water totals \$16,558,269 (includes purchased water) over the ten year period. The shortfalls are based on no increases to existing rates.

- **Reserves.** Presently there are no Operating Fund Reserves for unforeseen expenses or an Equipment Replacement Reserve Fund to replace aging equipment.

As the existing bonds are billed directly to property owners, there are no bond reserves shown in the study or “coverage” for bond repayment.

- **Cash Flow** – The study excludes a cash flow analysis per se but the Water Fund includes the annual shortfalls by fiscal year.

This study includes a cost of service analysis in chapter 3 and is based on the forecasted cost of operations, water supplies, projected number of customer accounts and actual water use.

Existing and Projected Customer Demands

Table 11 summarizes the 2009 water accounts by meter size and annual water usage. All customer calculations were performed by the consultant. Residential accounts and usage was determined by deducting all other known accounts.

The calculations shown for the residential customers appear reasonable as the daily average monthly usage totals 9,602 gallons or approximately 314 gallons per day per residential household. The consultant has separated the District's and commercial customers to compare usage and information on customers. Commercial customers used 792 gallons per day per customer in 2009.

Typically, municipalities and water/wastewater agencies bill themselves for utility usage. This will be discussed further in the study. The intention here was to account for all customers and their corresponding usage.

See Appendix B for a printout of all the accounts and calculations performed. These calculations match the 2009 calendar usage figures provided by the District.

Table 11
Western Hills Water District
2009 Customers and Usage
Fiscal Years
(Usage in million gallons per year)

Description	2009
Number of Accounts, Meter Size, Customer:	44.1
385 - 5/8" x 3/4" (Residential)	
7 - 5/8" x 3/4" District/Commercial	2.0
15- 1 1/2" (Landscaping/irrigation)	<u>58.5</u>
Total Usage	104.6

Existing and Projected Water Supply Costs

A permanent source of raw water is available to the District as pursuant to its Water Supply Contract dated June 5, 2000 ("Contract"), with the Kern county Water Agency ("KCWA"). Under that Contract, the District assigned a State Water Project ("SWP") Table A Entitlement of 8,000 acre feet per annum purchased from Berrenda Mesa Water District to KCWA in exchange for KCWA water. Under the Contract and a Point of Delivery Agreement with the California Department of Water Resources and KCWA, SWP water that would otherwise be delivered to KCWA is instead delivered to the District at the District's California Aqueduct Turnout. Under the Contract, the amount of water available to the Water District is the function of the build-up water supply schedule (e.g., 5,900 acre feet in 2009, 6,500 acre feet in 2010, and 8,000 acre feet in 2013) and the SWP's final annual Table A water allocation. For example, for 2009, the Contract amount was 5,900 acre feet and the final SWP water allocation was 40% so the

District's 2009 water supply was 2,360 acre feet. For 2010, the Contract amount is 6,500 acre feet and as of March 30, 2010, the SWP interim water allocation is only 20% or 1,300 acre feet

The District made an estimate of the KCWA contract water costs from 2002-2008. The 2008 total cost was \$558.59 per acre foot and the average cost totaled \$483.67/per acre foot from 2002-08. For study purposes, the 2008 figure was used and inflated annually thru FY 18-19. Based on inflation only, the FY 18-19 costs for purchased water would total approximately \$789 per acre foot. The inflation factor used was 3.5 percent per year.

Raw water usage by the two golf courses is approximately 880 acre feet per year. All other water uses are approximately 320 acre feet per year, for a total of approximately 1,200 acre feet per year. The District projects that the equivalent of approximately 500 residential units will be added between now and FY 18-19 and the consultant estimates that a total of approximately 500 acre feet per year of firm water supply will be needed for additional units. The consultant adjusted for inflation the cost of the water to meet existing needs but did not factor in this additional demand during the study period. The District may want to adjust for this additional demand if additional water supplies are required.

This scenario assumes the existing water source is available during the study period (FY 18-19). The cost of an alternative or supplemental water source is not included in these figures or the study.

Projected Water Customers and Usage

The District provided the projected additional residential units for the next ten years as shown in Table 12. Over the next ten years, a total of 500 additional residential units are expected to connect to the water system.

Table 12
Western Hills Water District
Projected Additional Units

Year	Added Units
One	5
Two	5
Three	10
Four	10
Five	50
Six	50
Seven	75
Eight	75
Nine	95
Ten	<u>125</u>
Total	500

As shown in Table 13, the projected water accounts will increase in the next ten years. See Appendix L for details of water usage projections. Based on the 2009 actual water usage and the projected annual growth, water usage is projected to be as follows thru the study period:

Table 13
Western Hills Water District
2009 Water Usage and Projections to FY 18-19

Meter Size	Customer Category	Number of Accounts	Total Annual Usage (million gallons)	Total Monthly Average Usage (million gallons)
5/8" x 3/4"	Residential	385	44.1	3.7
5/8" x 3/4"	District and Commercials	7	2.0	0.2
2"	Landscaping/irrigation	<u>15</u>	<u>58.5</u>	<u>4.9</u>
Total 2009		407	104.6 [1]	8.8 [1]
FY 10-11	Residential, 5/8" x 3/4"	10 [2]	1.1	0.1
FY 11-12	Residential, 5/8 x 3/4"	20	2.3	0.2
FY 12-13	Residential, 5/8 x 3/4"	30	3.4	0.3
FY 13-14	Residential, 5/8 x 3/4"	80	9.2	0.8
FY 14-15	Residential, 5/8 x 3/4"	130	14.9	1.2
FY 15-16	Residential, 5/8 x 3/4"	205	23.5	2.0
FY 16-17	Residential, 5/8 x 3/4"	280	32.1	2.7
FY 17-18	Residential, 5/8 x 3/4"	305	42.9	3.6
FY 18-19	Residential, 5/8 x 3/4"	<u>500</u>	<u>57.2</u>	<u>4.8</u>
Total		907	161.8	13.6
FY 18-19				

[1] Balances to the District’s “Usage History Study for 01/01/09 to 12/31/09” sent to Parsons & Associates on February 18, 2010 as a hard copy. Figures were completed by Parsons & Associates and included as Appendix B.

[2] Includes first and second year projected growth as provided by the District. The totals shown are cumulative customers.

The total annual usage (including landscaping/irrigation) is expected to increase from 104 million gallons to approximately 162 million gallons during the study period. These figures include the landscaping/irrigation customers with usage of approximately 58 million gallons per year. The projected water demand represents the base case scenario for developing customer service revenues and projected rates. There is no consideration for any customer cutbacks in usage due to conservation measures. It also does not take into account any increases for landscaping/landscaping/irrigation accounts. In addition, if the District implements a water conservation program or there are water usage cutbacks, the revenue scenario shown will need to be restated.

Existing and Projected Revenues

The existing and projected treated water revenues under existing rates are shown in Table 14. The purpose of this table is to forecast future revenues from current rates without regard to changes in rates. With these revenues as a base, it is possible to determine how much future revenues are required in the future.

The projected annual revenues included the District’s projection of 500 new units by the tenth study year. The average water bill was estimated at \$74.52 per month using the total FY 09-10 budgeted residential water sales totaling \$344,290 divided by the 2009 water accounts – 392 accounts (excluding landscaping/landscaping/irrigation accounts). The projected revenues are (cumulative) for new accounts alone, and total \$447,130 by FY 18-19. The projections are based on a “no rate increase” scenario. This is done to indicate how much of a rate increase is required and when growth is included.

**Table 14
Western Hills Water District
Treated Water Revenues
FY 09-19
(\$/year)**

Description	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Water Sales	344,290	344,290	344,290	344,290	344,290	344,290	344,290	344,290	344,290	344,290
New Customers	-	8,943	17,885	26,828	71,541	116,254	183,323	250,323	335,347	447,130
Vineyard, Sales	6,920	-	-	-	-	-	-	-	-	-
Total	351,210	353,233	362,175	371,118	415,831	460,544	527,613	594,613	679,637	791,420

Existing and Projected Operating Costs

Appendix I summarizes the FY 09-10 adopted budget and projected costs thru FY 18-19. The budgeted expenses were inflated using 3.5 percent annually.

Total costs include a share of the adopted budget allocated to treated water (42 percent), purchased water, total payroll and related costs, water treatment, transmission/ distribution lines, electricity, general/administrative, property/liability insurance and professional fees.

The District has an agreement with World International for O&M loans (with 8 percent interest) but this report excludes those loans at this time.

Note that the projected operating costs are estimated by the consultant and include additional costs associated with new customers. The projected electricity and water treatment costs are based on the total number of customers plus future customers' times the inflated electricity and water treatment estimates. The District may want to further determine if added staff or other changes will require additional expenses for the study period. The table shows that the total O&M expenditures are currently at \$2,015,810 for treated water (includes purchased water and \$10,000/month for increased water treatment costs – for 4 months) and will total \$3,271,120 by FY 18-19 as described.

Reserve Funds

Typically, enterprise funds such as water and wastewater include a number of reserve accounts. These reserve accounts set up an annual amount of funds to be available as needed for replacement of aging equipment, pay for unforeseen expenses, etc. The establishment of such sinking funds also helps stabilize rates because smaller amounts are required each year.

Presently there are no Reserve Funds set up for either an Equipment Replacement Reserve Fund to replace aging equipment or an Operating Reserve Fund to pay for unforeseen expenses.

As the existing bonds are billed directly to property owners, there are no bond reserves shown in the study or “coverage” for bond repayment.

CHAPTER 3 – Water Fund-Cost of Service Analysis

This chapter develops a cost of service analysis based on the Water Fund’s adopted FY 09-10 budget. The total number of customers and their respective usage characteristics are then developed with a resulting a unit cost. A total annual revenue requirement is shown for each customer category.

The cost of service analysis shows what a full recovery of costs would be for each customer category based on the customers’ demands on the system. Based on the total revenues required from each customer category, a rate structure can then be proposed. The proposed cost of service includes customers paying the full amount and an alternative approach where rates are increased over a three year period of time to arrive at the full cost of service. See Appendix O for all the tables referenced in this narrative.

Existing Rates and Charges

The District provides raw and treated water service only to inside-District customers. The District’s existing water rates, shown in Table 15, were adopted and became effective March 25, 1999 (more than 11 years ago). See Appendix C for Resolution 99-04 and the adopted rate schedule. Two rate components comprise the existing water charges. The first component is a fixed monthly charge plus a uniform rate for every 750 gallons of metered usage per month. The monthly water service charges are as follows:

Table 15
Western Hills Water District
Water Rates
Effective March 25, 1999

Description	Charges
Residential Water Use Charge	\$35.00 per month plus \$1.25 for every 750 gallons used
Commercial Water Use Charge	\$1.25 for every 750 gallons used
Golf Course and Open Space Irrigation Charge	\$55.00 per acre foot per year (replaced in 2009 with a rate of at \$875 per acre foot per year-

Approach

The approach used for the cost of service analysis is called a simplified “cost based” method. This method is appropriate for small utilities with customers who are either mostly or entirely residential with a few commercial users, and who have no significant industrial or other special-use customers. In order to complete the analysis for the Water Fund, a number of tasks needed to be completed as follows:

- Identify the revenue requirements – this was developed in Chapter 2 and the FY 09-10 adopted budget is used – See Appendix J and O; the revenue requirements should be in enough detail to permit allocation to cost categories;
- Complete water bill summary in enough detail to determine how much water is used by what customer categories; data typically includes the meter size by customer classification;
- Generally, an allocation of the O&M budget is made to service demands to the commodity-demand, customer or public fire-protection costs; in this case, the fire protection costs are not shown and are not shown.

Functional Cost Components

There are various cost elements of water service that are assigned to functional cost components as the first step in determining the cost of providing water service. The following discusses the allocations of revenue requirements and how costs are recovered based on customer demands. Cost components consist of customer costs and demand related costs.

Commodity costs are generally those costs that tend to vary with the quantity of water produced. Commodity costs usually include costs of chemicals and power and other costs that increase directly with the amount of water supplied. Other costs that may be allocated to the commodity cost component include costs related to impounded reservoir source of supply and purchased water since these costs tend to vary with average daily usage requirements.

Demand costs are associated with providing facilities to meet peak rates of use by system customers. Generally, all transmission and distribution system pumping and all treatment, transmission, and distribution mains and storage facilities are sized to meet peak demands. Consequently, costs associated with these facilities are allocated to the demand cost component. Source of supply costs related to groundwater sources are generally sized to meet maximum-day demand. Therefore, associated costs would be allocated to the demand component.

Customer costs include costs incurred to serve customers, irrespective of the amount or rate of water use. Customer costs generally include meter and service maintenance, meter reading, billing, and customer accounting and collection costs.

- Develop the total units of service by customer class – see Appendices B and O that summarizes the water customers' usage for 2009. This is the summary information of customer usage made available by the District; customer information such as maximum day or maximum hour customer demands is not available (this is typical for a small utility); therefore, water rates are based on the total customer water usage.
- Develop a Unit Cost of Service based on the FY 09-10 treated water budget and customer units (see Appendix O);

- The unit cost of service is then applied back to customers based on their usage patterns and demands to the water system; see Appendix O for the application of the unit costs to customers; Appendix O summarizes the total annual revenue requirements that is developed from applying the unit costs of service for treated water services;
- The next step is to determine what kind of a rate structure will adequately recover the total revenue requirements as shown in Appendix O; this step is typically referred to as rate design; rate design must incorporate elements that will allow customers to understand and accept the method used; therefore, staying with the existing rate structure (a fixed monthly rate plus a uniform charge for water in blocks of every 750 gallons) appears reasonable; therefore, when the fixed monthly rate is increased, the required balance of revenue requirements is collected from a uniform volume charge. Table 16 summarizes the projected treated water rates for FY 09-15.

Table 16
Western Hills Water District
Treated Water Rates
Cost of Service Rates

	All Customers Fixed Monthly Rate (Base Rate-\$/Month)	Residential Uniform Volume Charge (per 750 gallons)	Commercial Uniform Volume Charge (per 750 gallons)
FY 09-10	40.00	11.86	13.47
FY 10-11	50.00	12.33	14.41
FY 11-12	60.00	11.99	14.54
FY 12-13	65.00	11.72	14.84
FY 13-14	65.00	11.91	14.72
FY 14-15	65.00	11.82	14.64

- Appendix O includes a summary of the total existing revenues from existing customer classifications to the total revenues using the cost of service analysis; this comparison is very similar to the existing revenues recovered from customer which (overall) total 42 percent;
- An alternative rate increase is shown in Table 17 that would be to phase in the treated water rates over two years and have treated water rates paying the full cost of service by the third year.

Table 17
Western Hills Water District
Treated Water Rates
Proposed Stepped Rate Increases

	All Customers Fixed Monthly Rate (Base Rate-\$/Month)	Residential Uniform Volume Charge (per 750 gallons)	Commercial Uniform Volume Charge (per 750 gallons)
FY 09-10	40.00	11.86	13.47
FY 10-11	37.50	9.25	10.81
FY 11-12	51.00	10.19	12.36
FY 12-13	65.00	11.72	14.84
FY 13-14	65.00	11.91	14.72
FY 14-15	65.00	11.82	14.64

It is anticipated that any stepped rate increases would take effect July 1, 2010 as the fiscal year 09-10 is effectively over by the time any rate adjustment could be implemented. Therefore, the two years of stepped treated water rates would be FY 10-11 and FY 11-12 and FY 12-13 would have rates at the full cost of service.

Alternative Water Rate Structures

In the water utility industry there are a relatively small number of rate structures that are in use. Many of these are generally applicable for retail sales where a single rate structure must accommodate a wide range of customer usage and demand profiles. In this case, the rate structure may contain several features that attempt to match the costs associated with the service provided to the customer and the revenue produced under the particular rate form. In addition, sometimes rates can be structured in order to have some desired customer response such as shifting usage from peak to off-peak periods or conservation.

Utility rates should be developed in a manner consistent with generally accepted principles in the rate industry. The water rate industry looks to several sources for professional standards. One source is the American Water Works Association (AWWA). They provide written support in rate setting theory and standards that guide the water utility industry in rate development. Secondly, rates should be designed in a manner that can be supported if challenged. Standards typically used in these studies include a need to provide sufficient and reliable levels of revenue, consideration of the District's administrative burden, and ease with which rates can be updated. These considerations are critical in light of the difficulties that can arise from improper or inadequate development of rates that diverge significantly from utility rate industry standards. These potential difficulties include legal challenges, undue time by the District to implement rates (with corresponding loss of anticipated revenues) and controversies arising among customer groups.

The District's existing water pricing structure is made up of two elements: a fixed monthly charge and a uniform volume charge. The fixed monthly charge is collected whether the water

customer uses water or not during the period billed. The fixed monthly charge excludes any water. The uniform volume charge is set for every 750 gallons of water.

This review and evaluation of the existing water rate pricing structure includes a discussion of the advantages of the existing rate structure components.

The Uniform Volume Charge Component

The uniform volume charge component can be set at the same level all year round or vary by season. Seasonal rates are uniform for the months designated. That is, one uniform rate can be set for winter months and a higher uniform rate set for summer months. Summer rates tend to be set at a higher level than winter rates in order to encourage water conservation. A clear definition must be provided as to which months comprise each seasonal period. Generally winter months are October through April and summer months are April through October. Local climate conditions and water usage patterns should determine the seasonal periods used. Communities may also consider additional uniform pricing structures to include spring and fall as warranted.

An advantage of uniform volume pricing is that it is easy to understand and administer. However, without a seasonal component in the pricing structure, there is no incentive for water conservation. Additional water pricing methods that encourage water conservation can include increasing the rate for water as water usage inverted block (rates increase as consumption increase) pricing. It should be noted that any pricing structure change should be carefully evaluated due to potential revenue shortfalls due to cutbacks in usage. Pricing can be carefully designed in a way to account for anticipated cutbacks in usage and continue to provide required revenues.

Advantages of Existing Pricing System

Leaving a fixed monthly charge in place is supported from a cost of service approach and is standard throughout the water rate industry. This method of water price structuring is supported by the American Water Works Association's rate methods' manuals used throughout the United States.

The rate payers appear to have no problem with the existing rate structure itself as it has been in place for more than 11 years.

Typically, rate levels and rate structures, whenever possible and practical, should observe these rate criteria:

- √ Rates must support the existing and projected revenue requirements of the systems in order to provide reliable revenues for operations, maintenance, debt service, debt coverage, operating reserves and related annual requirements.
- √ Rates should be based on a rate policy that calls for the most prudent and financially secure over the near future (usually 5 years) as possible. In some cases, rate increases may be proposed earlier during a study period to provide next year cost savings to customers;
- √ Rates should be relatively simple and understandable;
- √ Rates should be equitable with consideration for the cost of service and any unique customer service demands if they significantly affect other customers;

- v Rates should be designed to encourage the most efficient use of the District's facilities and encourage the efficient use of resources such as water;
- v Rates must comply with applicable federal regulations, State guidelines and District and local agencies having jurisdiction regarding their implementation;

Other considerations affecting rate design include revenue stability, historical rate design, and local management policies.

Customer Acceptance

While the concept of an alternative rate structure may have support through the financial analysis, ultimately, the consumer needs to accept any changes. The financial impact to certain customers may be difficult to absorb initially if the change is significant. It may also require the customers that are financially hit with significant increases to make internal long-term changes in their water usage patterns. This may be difficult for the customer to achieve completely to avoid further financial impacts.

Customers need to be able to understand the rate structure and accept that their water usage patterns if changed may mean financial gains for them. Even with potential savings through reduced usage, customers often decide not to make the needed conservation changes needed. Commercial customers may be more willing to change if the savings are significant and will not cost additional money to implement.

Raw Water Rates

The existing raw water rates are \$875 per acre foot and became effective on September 1, 2009.

Based on the raw water budget shown in Appendix M, the raw water rates are shown below in Table 18.

Table 18
Western Hills Water District
Raw Water Rates
Cost of Service Rates

Year	Cost (\$/AF)
FY 09-10	1,003
FY 10-11	1,043
FY 11-12	1,084
FY 12-13	1,126
FY 13-14	1,169
FY 14-15	1,214
FY 15-16	1,260
FY 16-17	1,308
FY 17-18	1,357
FY 18-19	1,408

CHAPTER 4 - Wastewater Fund

Background – Wastewater Treatment and Disposal

The District has a Memorandum of Understanding (“MOU”) with the City of Patterson to use the District’s Wastewater Facilities up to 750,000 gallons per day (gpd). The District adopted this MOU on July 2, 2002 in Resolution No. 2002-04.

The District agrees to accommodate all development within the Approved Plan other than the proposed winery. The MOU excludes any treatment and disposal of effluent from the District that exceeds 350 mg/l of BOD. All sanitary wastewater facilities located within the District’s boundaries are the responsibility of the District. The City requires that the District charge and collect all fees for service themselves. The City has no right to bill or collect, lien or otherwise charge District’s ratepayers. The District pays a total of 150 percent of the City’s ratepayers for wastewater treatment and disposal service as provided by the City.

The Diablo Grande Limited Partnership (DGLP) signed an Agreement with the City of Patterson for purposes of setting terms for construction costs related to the District’s sanitary wastewater collection system that will benefit the DGLP. See Appendix D for a copy of the signed MOU.

Wastewater Fund

Appendix K summarizes that portion of the FY 09-10 adopted budget that pertains to the Wastewater Fund. A total of \$250,421 is expenditures and the revenues total \$144,719 for FY 09-10. Therefore, the annual shortfall totals \$105,702. Appendix K also includes the projected budgets for FY 10-19 and includes the additional 500 new customers as in the Water Fund analysis.

Wastewater User Categories and Usage

See Appendix E for a summary of the annual number of customers, metered water usage and consultant’s estimate of how much wastewater enters the District’s collection system and the City of Patterson’s wastewater treatment and disposal facilities. These tables were developed in order to determine unit costs based on wastewater contributions by customer classification by year.

When annual metered water is used, it reflects that landscaping/irrigation meters should be (or are) installed for outside landscaping/irrigation. As effluent is not metered, a reasonable method is needed that will estimate what typically leaves all locations and arrives at the wastewater facilities. Typically winter plant loadings are used to balance wastewater estimates. Winter plant data should eliminate landscaping/irrigation usage that occurs in drier periods. The consultant used the District’s 2009 records for wastewater entitled “Patterson Trunk Sewer Flow Meter”. That information was compared to the metered water usage by customer classification and is summarized in Appendix E.

The total estimated flows for FY 09-10 totals 12.6 million gallons (or 34,600 gallons per day) and gradually increases each year until FY 18-19 the total estimated flows total 26.2 million gallons (or 71,900 gallons per day). The estimated wastewater flows for residential customers average an estimated 75 gallons per day per household and approximately 752 gallons per day for commercial customers. The return factors shown in the Appendix E tables are based on the

District’s trunk line metered flows. The total flows shown in Appendix E tables form the basis for developing unit costs for each fiscal year.

Existing Wastewater Service Charges

Table 19 summarizes the District’s existing wastewater service rates:

**Table 19
Western Hills Water District
Existing Wastewater Rates
As adopted in Resolution No. 99-04
Effective March 25, 1999**

Customer Category	
Residential	\$30.00 per month (note that the Rate and Charge Schedule says it includes the storm drain charges)

See Appendix C for a copy of Resolution No. 99-04 for the existing wastewater system rates. Apparently, the \$30.00 per month charge includes a charge for the storm drain fees. In reviewing the sample bill (see Appendix F), the storm drain charge totals \$5.00 per month, therefore, the wastewater charge would total \$25.00 per month. The storm drain element is not part of this study or review.

Collection System

Costs for the collection system is the total budget amount less the account number 63001 “Waste Water Treatment” – that account pays the City of Patterson’s charges for wastewater treatment and disposal costs. The rate development shown in Appendix G is developed using unit costs for the total flows as metered by the District for 2009 and the total budget (less account number 63001 that is the waste water funds paid to the City of Patterson).

Cost of Service Rates

Table 20 summarizes the wastewater rates for the collection system and administrative costs. These rates exclude the pass-through rates from the City of Patterson for wastewater treatment and disposal services. Unit costs were developed based on the total collection system costs and the wastewater entering the Patterson Trunk Line. The unit costs were then multiplied by the total flows attributed to either residential or commercial customer categories. The total revenue requirements were then divided by the total number of residential customers to arrive at a monthly rate. Due to the variance of flows for commercial customers, a rate based on metered water was developed for commercial customers. Commercial customers would be billed based on their monthly metered water, however, the rate was developed discounting 5 percent of what is (estimated) to not enter the collection system for commercial customers.

Table 20
Residential and Commercial
Wastewater Collection System Rates
Cost of Service

Year	Residential (\$/Month)	Commercial Rates (\$/1,000 gallons)
FY 09-10	13.79	5.72
FY 10-11	14.49	5.86
FY 11-12	14.31	5.94
FY 12-13	14.50	6.02
FY 13-14	13.61	5.65
FY 14-15	12.88	5.34
FY 15-16	11.82	4.90
FY 16-17	10.98	4.56
FY 17-18	10.07	4.18
FY 18-19	9.05	3.76

[1] Existing charges from the City of Patterson for 2009 totaled \$39.54/month. Patterson's charges for wastewater treatment and disposal are a pass through cost for the District. These rates exclude an Equipment Replacement Fund or an Operating Reserve Fund.

[2] See Appendix G for development of the summary of the charges in Table 20.

An alternative rate increase to the full cost of service rates are shown for rates that would increase over two years with the third year having rates paying the full cost of service. Most of FY 09-10 is completed and therefore, for practical purposes, the first fiscal year that the stepped rates could begin would be approximately July 1, 2001 or early in FY 10-11 as shown in Table 21.

**Table 21
Residential and Commercial
Wastewater Collection System Rates
Proposed Stepped Increases**

Year	Residential (\$/Month) Full Cost of Service	Rate/Residential (\$/Month) Stepped Rate	Commercial Rates (\$/1,000 gallons) Full Cost of Service	Commercial Rates (\$/1,000 gallons) Stepped Rate
FY 09-10	13.79	N/A	5.72	N/A
FY 10-11	14.49	10.87	5.86	4.39
FY 11-12	14.31	12.16	5.94	5.05
FY 12-13	14.50	14.50	6.02	6.02
FY 13-14	13.61	13.61	5.65	5.65
FY 14-15	12.88	12.88	5.34	5.34
FY 15-16	11.82	11.82	4.90	4.90
FY 16-17	10.98	10.98	4.56	4.56
FY 17-18	10.07	10.07	4.18	4.18
FY 18-19	9.05	9.05	3.76	3.76

Chapter 5 – Comparative Water and Wastewater Rates

Tables 22 and 23 compare water and Table 24 compares wastewater charges in Stanislaus County. These rates and fees may have been in place for a number of years, as with the District's rates.

A number of issues affect water and wastewater rates and fees. Some key issues that affect rates and fees (increases and decreases) include:

- Inflation/deflation
- New projects
- Regulatory requirements
- Property tax revenues
- Changing administrative costs
- Changing debt/loan requirements
- Change in customers served or service area
- Customer usage pattern changes
- Conservation efforts
- Other issues:
 - Low income rates
 - Senior citizen rates
 - Loss/addition of major industry
 - Changes in growth patterns
 - Regionalization of facilities
 - Combination of factors

Comparisons made from City to City for rates and fees will not answer the complex issues that affect rates and fees. It will only answer the question, given a specific amount of water and wastewater usage, how much could a single-family residential customer expect to pay for their monthly bill.

The following comparative surveys also do not answer when the next increase comes or how much it will total. Cities on the surveys are typically looking to keep rates in line with ever increasing costs of debt and operations.

Extracts of the water and wastewater surveys that are shown in detail in Appendices A and H.

Water rates vary by region. A comparison of water charges in California includes the following by region:

Table 22
Water Charge Comparison
By Region in California

Region	Average Monthly Single Family Residential Charge (2006)	Range (2006)	Average Monthly Single Family Residential Charge (2010) Estimate	Range (2010) Estimate
Northern	\$38.65	\$7.50 – \$130.90	\$44.35	\$8.61 - \$150.21
Coastal	\$42.99	\$18.15 - \$79.35	\$49.33	\$20.83 - \$91.06
San Joaquin Valley	\$28.34	\$9.65 - \$48.71	\$32.52	\$11.07 - \$55.90
Southern	\$28.34	\$14.57 - \$82.56	\$32.52	\$16.72 - \$94.74

Source: B&V 2006 California Water Rate Survey (as originated by Joy Parsons); rates were inflated using 3.5 percent annually.

The water rate survey selected a number of counties for comparison as:

- Northern –includes Alameda, Butte, Calaveras, Contra Costa, El Dorado, Humboldt, Lake, Marin, Mendocino, Placer, Sacramento, San Mateo, Santa Clara and Sonoma Counties
- Coastal – includes Santa Barbara, San Luis Obispo and Monterey Counties
- San Joaquin Valley – includes Fresno, Kern, Merced and south, San Joaquin and Tulare Counties and
- Southern – includes Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego and Ventura Counties

Table 23
Water Rates Comparison
Stanislaus County

District/ Agency	Water Service Provider	Effective Date for Rates	Total Monthly Single Family Residential Charge	Typical Residential Connection Fee	District/District Population
Modesto	District of Modesto	7/1/08	\$42.31	\$1,960	211,156
Patterson	City of Patterson	9/1/09	\$27.98	\$2,282	16,158
Turlock	District of Turlock	07/01/06	\$29.96	\$4,200	67,009

Reference: Parsons & Associates Internet Survey 2010

The survey indicates that water rates are typically increasing at a greater percentage than the CPI for inflation, and therefore, the rates were inflated using 3.5 percent annually to estimate the 2010 charges shown above.

The water rates were developed based on what a typical single family residence is charged for water service each month in the various cities and service areas for usage of 15 hundred cubic foot of water (11,000 gallons).

Stanislaus County single-family residential water charges for those compared here average \$33.42 per month but include much larger cities than the District's. Typically, monthly water charges increase significantly when a small population is served compared to a larger population. This is due to costs being spread over a larger number of customers.

The wastewater rates' survey included in Appendix H was developed by the State Water Resources Control Board (SWRCB) in fiscal year 2006-07 and is based on data received for fiscal years 2005-06.

Based on the SWRCB's survey, wastewater rates for a typical single family residence located in a city with a population of less than 1,000, the following findings include:

- Highest monthly wastewater charge totals \$231.92 (2005);
- Average monthly wastewater charge totals \$43.11 (2005) and
- The median monthly wastewater charge totals \$33.58 (2005).

No current fiscal year's wastewater rates' survey has been completed by the SWRCB after the survey shown herein. Table 24 includes a sample of those cities in the SWRCB's surveyed cities with less than 1,000 population and with monthly wastewater charges greater than \$60.00 per month.

Table 24
Wastewater Rates Comparison
Cities with Populations of 1,000 or Less and
Charges Greater than \$60/month

Agency	Monthly User Charge 2005 (\$)	Monthly User Charge Estimate 2010 (\$)
Amador Water Agency-Eagles Nest, Fairway Pines, Gayla Manor, Jackson Pines, Surrey Junction, Tiger Creek Estates, Viewpoint Estates, Wildwood Estates,	73.50	82.29
Amador Water Agency-Pine Grove	89.00	105.70
Bridgeport P.U.D.	78.54	93.28
Burlingame Hills Wastewater Maintenance District	67.67	80.37
Byron Sanitary District	61.20	72.69
Castroville Water District – Zone 2	111.67	132.63

Agency	Monthly User Charge 2005 (\$)	Monthly User Charge Estimate 2010 (\$)
Contra Costa County Water District	92.08	109.36
Donner Summit P.U.D.	100.00	118.77
Forestville W. D. Central Forestville	83.17	98.78
County of Fresno-Monte Verdi	81.00	96.20
Golden Valley Municipal Water District	126.00	149.65
Lake Berryessa Resort Improvement District	90.00	106.89
Lake Canyon C.S.D.	75.00	89.08
County of Los Angeles-Malibu CSMD	149.00	176.97
County of Los Angeles-Trancas CSMD	231.92	275.45
County of Madera-Chukchansi	116.00	137.77
County of Madera-Goldside Estates	63.93	75.93
County of Madera-Summer Hill	60.33	71.65
Mendocino County Waterworks Dist. #2	134.00	159.15
Napa River Reclamation Dist No. 2109	95.75	113.72
Nevada County San Dist. #1- Cascade Shore	166.25	197.45
Nevada County San Dist. #1-Dark Horse	129.17	153.41
Nevada County San Dist. #1- Higgins Village	139.58	165.78
Nevada County San Dist. #1-Penn Valley	79.17	94.03
Nevada County San Dist. #1-Valley Oak Co	133.33	158.35
Occidental County S. D.	99.08	117.68
Palmer Creek C.S.D.	60.00	71.26

Agency	Monthly User Charge 2005 (\$)	Monthly User Charge Estimate 2010 (\$)
Pauma Valley C.S.D.	63.00	74.82
County of Placer-Applegate	77.06	91.52
River Highlands C.S.D.	120.00	142.52
County of Santa Cruz-Davenport	112.03	133.06
County of Santa Cruz-Graham Hill	79.12	93.97
County of Santa Cruz-Place de Mer	76.65	91.04
County of Santa Cruz-Rolling Woods	180.28	214.12
County of Santa Cruz-Sand Dollar	131.42	156.09
County of Santa Cruz-Trestle Beach	177.10	210.34
Average of Those on List	100.72	129.05

Note: The 2005 charges were inflated by 3.5 percent but it is not know if the rates were increased or not.

REFERENCES

- Approved District Annual Budget, Western Hills Water District, Calendar Year 2010; now Fiscal Year 2009-2010;
- Original Debt Service Schedule for the following bonds: Diablo Grande CFD No. 1 Special Tax Bonds, Series 2001, 2002, 2004 and 2005;
- Printout of the calendar year 2009's "Usage History Study for 01/01/09 to 12/31/09"; sent to Parsons & Associates on February 18, 2010;
- Western Hills W. D. monthly reports for 2009 – "Patterson Trunk Sewer flow Meter" delivered to Parsons & Associates approximately on April 28, 2010;
- Resolution No. 99-04 – Water and Wastewater Charges, Effective March 25, 1999
- Memorandum of Understanding (MOU) Between City of Patterson and Western Hills Water District, signed December 17, 2002
- Sample Bill to Customers, Western Hills Water District
- Excerpts from Black & Veatch Water Survey for California, 2006
- Excerpts from the State Water Resources Control Board (SWRCB), "Wastewater User Charge Survey Report FY 2006-07"; excerpts for cities/agencies with populations of 1,000 or less

APPENDICES

- Appendix A - California Water Rate Survey, 2006**
- Appendix B - Summary of Water Sold, 2009, Parsons & Associates**
- Appendix C - Existing Water and Wastewater Rates**
- Appendix D - Memorandum of Understanding, City of Patterson, July 2, 2002**
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- Appendix G - Wastewater Fund, Unit Cost Determination, FY 09-19**
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- Appendix I - Adopted Budget, 2010**
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- Appendix K - Wastewater Fund Budgets – FY 09-19**
- Appendix L - Projected Water Sales, 2009, Parsons & Associates**
- Appendix M - Raw Water Fund Budgets FY 09-19 and Cost per Acre Foot**
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- Appendix O - Tables for the Treated Water Cost of Service Analysis, FY 09-15**

Appendix A

California Water Rate Survey, 2006

CALIFORNIA WATER CHARGES SURVEY

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d), hcf	Notes	Typical Residential Connection Fee (e)	City/District Population
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Alameda	Alameda	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,24,25)	\$4,330	74,581
	Albany	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$3,690	16,743
	Belmont (Belmont County Water)	Mid-Peninsula Water District	07/01/03	7.91	44.84	\$52.75	R7	Monthly	10	(8,25)	\$3,050	26,000
	Berkeley	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$3,690	104,534
	Castro Valley	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$8,000	60,000
	Dublin	Dublin San Ramon Services District	07/01/05	8.50	27.60	\$36.10	R4	Bi-Monthly	14	(9)	\$5,200	39,931
	Emeryville	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$3,690	8,261
	Fremont	Alameda County Water District	12/15/05	5.04	33.48	\$38.52	R5	Bi-Monthly	28	(25)	\$4,860	210,445
	Hayward	City of Hayward	07/01/05	3.50	30.95	\$34.45	R7	Bi-Monthly	NA		\$6,290	146,027
	Hayward	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11		\$3,530	146,027
	Newark	Alameda County Water District	12/15/05	5.04	33.48	\$38.52	R5	Bi-Monthly	28	(7,8,25)	\$4,860	43,708
	Livermore	California Water Service Company	07/26/05	8.18	25.89	\$34.07	R5	Monthly	NA		No Fee	80,723
	Livermore	City of Livermore	07/01/03	12.80	27.65	\$40.45	R7	Monthly	16	(17)	\$11,662	80,723
	Oakland	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,24,25)	\$4,330	412,318
	Piedmont	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$4,330	11,055
	Pleasanton	City of Pleasanton	01/01/01	15.70	23.25	\$38.95	R7	Bi-Monthly	18		\$6,220	67,650
	San Leandro	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$4,330	81,442
	San Lorenzo	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$8,000	22,000
Union City	Alameda County Water District	12/15/05	5.04	33.48	\$38.52	R5	Bi-Monthly	28	(25)	\$4,860	70,685	
Amador	Sutter Creek	Amador Water Agency	12/01/05	18.09	20.25	\$38.94	R5	Monthly	15	(17,24)	\$7,120	2,100
Butte	Chico	California Water Service Company	07/26/05	27.19	0.00	\$27.19	R1	Monthly	39	(1)	\$450	73,558
	Gridley	City of Gridley	07/01/05	20.14	8.86	\$29.00	R5	Monthly	20		\$2,700	5,702
	Maggalia	Del Oro Water Company	12/04/03	23.45	34.22	\$57.67	R5	Monthly	NA		NA	NA
	Oroville	California Water Service Company	01/01/06	42.50	0.00	\$42.50	R1	Monthly	10	(1)	No Fee	13,369
	Paradise	Del Oro Water Company	12/04/03	10.87	20.13	\$31.00	R5	Monthly	NA	(8)	NA	26,500
	Paradise	Paradise Irrigation District	02/01/06	25.20	11.15	\$36.35	R5	Bi-Monthly	20	(13,25)	\$3,256	26,500
	Stirling City	Del Oro Water Company	05/06/04	10.20	6.45	\$16.65	R5	Monthly	NA		NA	NA
	Copper Cove	Calaveras County Water District	01/01/04	22.00	7.65	\$29.65	R2	Bi-Monthly	17	(25)	\$5,500	4,722
	Ebbetts Pass	Calaveras County Water District	01/01/04	22.00	7.65	\$29.65	R2	Bi-Monthly	9	(25)	\$5,500	11,738
	Jenny Lind	Calaveras County Water District	01/01/04	22.00	7.65	\$29.65	R2	Bi-Monthly	20	(25)	\$5,500	7,821
Calaveras	Sheep Ranch	Calaveras County Water District	01/01/04	22.00	7.65	\$29.65	R2	Bi-Monthly	8	(25)	\$5,500	113
	West Point	Calaveras County Water District	01/01/04	22.00	7.65	\$29.65	R2	Bi-Monthly	10	(25)	\$5,500	1,330
	Colusa	City of Colusa	10/01/02	11.45	6.25	\$17.70	R2	Monthly	32		\$529	5,562
	Alamo	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$24,800	15,626
Contra Costa	Antioch	City of Antioch	07/01/04	8.00	25.95	\$33.95	R5	Monthly	17	(7)	\$9,011	101,049
	Bay Point	Golden State Water Company	01/01/06	23.70	46.17	\$68.87	R5	Monthly	NA		No Fee	4,800

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d, hcf)	Notes	Typical Residential Connection Fee (e)	City/District Population
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Contra Costa (continued)	Brentwood	City of Brentwood	07/01/05	15.24	27.27	\$42.51	R7	Monthly	NA		\$6,000	40,912
	Clayton	Contra Costa Water District	02/01/05	15.84	34.54	\$50.38	R5	Bi-Monthly	11	(11,25)	\$15,004	10,982
	Concord	Contra Costa Water District	02/01/05	15.84	34.54	\$50.38	R5	Bi-Monthly	11	(11,25)	\$15,004	124,798
	Crockett	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$5,670	3,200
	Danville	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$24,800	43,273
	Diablo	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$24,800	1,000
	El Cerrito	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$3,690	23,407
	El Sobrante	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$5,670	9,900
	Hercules	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$5,670	23,360
	Kensington	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$3,690	5,000
	Lafayette	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$16,300	24,317
	Martinez	City of Martinez	07/01/05	19.05	39.75	\$58.80	R5	Bi-Monthly	NA	(17)	\$9,313	36,818
	Moraga	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$16,300	16,435
	Oakley	Diablo Water District	01/01/99	8.95	37.20	\$46.15	R5	Monthly	NA	(17)	\$4,692	28,265
	Orinda	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$16,300	17,797
	Pinole	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$5,670	19,604
	Pittsburg	City of Pittsburg	01/01/05	15.60	33.42	\$49.02	R7	Monthly	13		\$2,180	62,605
	Pleasant Hill	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$24,800	33,638
	Richmond	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$3,690	103,012
	Rodeo	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$5,670	7,600
San Pablo	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$5,670	31,344	
San Ramon	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(8,25)	\$24,800	51,027	
Walnut Creek	East Bay Municipal Utilities District	07/01/05	9.14	26.97	\$36.11	R7	Bi-Monthly	11	(7,8,25)	\$24,800	66,501	
Pittsburg	Golden State Water Company	01/01/06	23.70	45.17	\$68.87	R5	Monthly	NA	(17)	\$4,213	62,605	
Del Norte	Crescent City	City of Crescent City	01/01/02	9.20	10.60	\$19.80	R2	Monthly	9		\$1,800	7,666
El Dorado	Cameron Park	El Dorado Irrigation District	01/01/06	15.21	10.41	\$25.62	R7	Bi-Monthly	19	(7,8,25)	\$5,210	97,000
	Camino	El Dorado Irrigation District	01/01/06	15.21	10.41	\$25.62	R7	Bi-Monthly	19	(7,8,25)	\$5,210	97,000
	Diamond Springs	El Dorado Irrigation District	01/01/06	15.21	10.41	\$25.62	R7	Bi-Monthly	19	(7,8,25)	\$5,210	97,000
	El Dorado Hills	El Dorado Irrigation District	01/01/06	15.21	10.41	\$25.62	R7	Bi-Monthly	19	(7,8,25)	\$6,807	97,000
	Placerville	City of Placerville	07/01/05	8.63	18.00	\$26.63	R2	Bi-Monthly	7		\$3,300	10,350
	Pollock Pines	El Dorado Irrigation District	01/01/06	15.21	10.41	\$25.62	R7	Bi-Monthly	19	(7,8,25)	\$5,210	97,000
	South Lake Tahoe	South Tahoe Public Utilities District	07/01/05	34.16	0.00	\$34.16	R1	Quarterly	NA	(2,8,25)	\$1,784	24,059
	Clovis	City of Clovis	09/01/04	4.88	9.80	\$14.67	R4	Bi-Monthly	14		\$1,737	86,015
	Fresno	City of Fresno	06/01/05	13.35	0.00	\$13.35	R1	Bi-Monthly	NA	(1)	\$1,570	464,727
	Kingsburg	City of Kingsburg	07/01/05	24.25	0.00	\$24.25	R1	Monthly	NA	(1)	\$1,246	11,237
Reedley	City of Reedley	01/01/05	12.85	0.00	\$12.85	R1	Monthly	NA	(2)	\$1,001	22,599	

CALIFORNIA WATER CHARGES

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE-FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d), hcf	Notes	Typical Residential Connection Fee (e)	City/District Population
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Fresno	Selma	California Water Service Company	02/01/06	27.47	0.00	\$27.47	R1	Monthly	42	(1)	No Fee	22,411
	Hamilton City	California Water Service Company	07/26/05	27.19	0.00	\$27.19	R1	Monthly		(1)	No Fee	1,900
	Willows	California Water Service Company	01/01/06	30.20	0.00	\$30.20	R1	Monthly	31	(1)	No Fee	6,438
Humboldt	Arcata	City of Arcata	07/01/05	4.65	32.66	\$37.31	R7	Monthly	7	(6)	\$865	17,289
	Eureka	City of Eureka	07/01/05	11.77	40.50	\$52.27	R5	Monthly	7		\$1,995	26,381
Imperial	Ferndale	Del Oro Water Company	11/21/02	13.85	55.23	\$69.08	R5	Monthly	NA		NA	1,434
	Calexico	City of Calexico	07/01/02	36.74	31.64	\$68.38	R5	Monthly	30		\$1,100	36,274
	Calipatria	Golden State Water Company	01/19/06	47.50	0.00	\$47.50	R1	Monthly	NA	(2)	No Fee	7,904
	EI Centro	City of EI Centro	09/01/05	0.00	20.65	\$20.65	R8	Monthly	NA		\$935	41,030
	Holtville	City of Holtville	07/01/05	31.42	0.00	\$31.42	R2	Monthly	NA	(14)	\$1,839	5,745
	Imperial	City of Imperial	04/01/05	12.83	21.45	\$34.28	R5	Monthly	28	(22)	\$1,854	9,567
	Westmorland	City of Westmorland	07/01/05	33.50	0.00	\$33.50	R1	Monthly	NA	(2)	\$1,000	2,444
	Bakersfield	California Water Service Company	01/01/06	46.35	0.00	\$46.35	R1	Monthly	NA	(1)	\$450	295,993
	Ridgecrest	Indian Wells Valley Water District	02/01/06	13.20	6.35	\$19.55	R7	Monthly	29	(7)	\$3,487	29,000
	Corcoran	City of Corcoran	07/01/05	28.17	5.83	\$34.00	R1	Monthly	NA	(1)	\$285	22,528
Kings	Hanford	City of Hanford	01/01/05	4.85	10.89	\$15.74	R5	Monthly	20		\$772	48,070
	Lemoore	City of Lemoore	07/01/05	9.75	5.20	\$14.95	R4	Monthly	12		\$1,131	22,508
Los Angeles	Arcadia	City of Arcadia	07/01/04	5.06	18.30	\$23.36	R5	Bi-Monthly	NA		No Fee	56,320
	Arcadia	San Gabriel Valley Water Company	07/21/05	16.33	22.79	\$39.12	R5	Monthly	NA		NA	56,320
	Artesia	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	17,311
	Azusa	Azusa Light & Water Company	08/02/05	11.56	12.33	\$23.89	R7	Monthly	18	(10)	\$1,484	48,520
	Bell	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	38,961
	Bell Gardens	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	46,310
	Beverly Hills	City of Beverly Hills	01/21/06	9.43	32.25	\$41.68	R7	Bi-Monthly	20	(8)	No Fee	35,969
	Burbank	City of Burbank	07/01/04	6.40	20.86	\$27.26	R5	Monthly	20	(10)	\$427	106,739
	Carson	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	98,329
	Carson	California Water Service Company	01/05/06	6.85	22.76	\$29.61	R5	Monthly	NA		No Fee	65,672
San Diego	Cerritos	City of Cerritos	07/01/05	8.75	19.20	\$27.95	R5	Bi-Monthly	NA		No Fee	55,074
	Cerritos	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	55,074
	Claremont	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	29		No Fee	36,636
	Commerce	California Water Service Company	01/01/02	11.75	23.42	\$35.17	R5	Monthly	NA		No Fee	13,504
	Compton	City of Compton	07/01/01	6.95	20.70	\$27.65	R5	Monthly	NA		No Fee	98,802
	Compton	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	98,802
	Covina	City of Covina	10/07/03	15.19	13.80	\$28.99	R5	Bi-Monthly	NA	(8)	No Fee	49,565
	Covina	Azusa Light & Water Company	08/02/05	11.56	12.33	\$23.89	R7	Monthly	18	(10)	\$1,484	49,565
	Covina	Suburban Water Systems	05/19/05	8.21	22.94	\$31.15	R5	Monthly	NA	(7)	NA	49,565

CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d), hcf	Notes	Typical Residential Connection Fee (e)	City/District Population
			Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Dudhny	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	25,846	
Dulver City	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	40,870	
Diamond Bar	Walnut Valley Water District	07/01/05	11.01	26.25	\$37.26	R5	Monthly	NA	NA	59,953	
Downey	City of Downey	06/28/05	7.80	14.37	\$22.17	R7	Monthly	18	No Fee	113,607	
Downey	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	113,607	
Duarte	California American Water Company	01/01/06	9.76	18.49	\$28.25	R5	Monthly	NA	No Fee	22,834	
El Monte	San Gabriel Valley Water Company	07/21/05	16.33	22.79	\$39.12	R5	Monthly	NA	NA	125,832	
El Monte	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	21	No Fee	125,832	
El Segundo	City of El Segundo	03/01/06	3.56	21.64	\$25.20	R7	Monthly	23		17,024	
El Segundo	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	17,024	
Sardena	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	61,072	
Glendale	City of Glendale	01/01/06	7.15	28.91	\$36.06	R7	Monthly	20	No Fee	207,007	
Glendora	Azusa Light & Water Company	08/02/05	11.56	12.33	\$23.89	R7	Monthly	18	\$1,484	52,373	
Grass Valley	City of Grass Valley	01/01/06	12.05	19.52	\$31.57	R2	Bi-Monthly	NA	\$1,628	13,006	
Hawaiian Gardens	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	15,872	
Hawthorne	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	88,790	
Hermosa Beach	California Water Service Company	02/08/06	7.80	31.62	\$39.42	R5	Monthly	NA	No Fee	19,608	
Huntington Park	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	64,929	
Inglewood	City of Inglewood	10/01/03	9.00	38.33	\$47.33	R7	Monthly	NA	No Fee	118,164	
Inglewood	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	118,164	
Irwindale	Azusa Light & Water Company	08/02/05	11.56	12.33	\$23.89	R7	Monthly	18	\$1,484	1,501	
Irwindale	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	19	No Fee	1,501	
La Crescenta	Crescenta Valley Water District	07/01/05	11.00	39.83	\$50.83	R5	Monthly	NA	No Fee	32,000	
La Mirada	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	50,477	
La Mirada	Suburban Water Systems	05/19/05	8.21	18.59	\$26.80	R5	Monthly	NA	NA	50,477	
La Verne	City of La Verne	07/01/05	8.00	23.34	\$31.34	R5	Bi-Monthly	36	No Fee	33,480	
Lakewood	City of Lakewood	07/01/04	6.75	35.42	\$42.17	R4	Bi-Monthly		(7,8,25)	83,674	
Lakewood	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	83,674	
Las Virgenes	Las Virgenes Municipal Water District	07/01/04	7.03	20.67	\$27.70	R7	Bi-Monthly	34	\$5,420	65,000	
Lawndale	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	33,458	
Long Beach	Long Beach Water Department	10/01/05	8.64	21.04	\$29.68	R7	Monthly	15	\$1,500	491,564	
Long Beach	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	491,564	
Los Angeles	City of Los Angeles	06/20/04	0.00	27.72	\$27.72	R9	Bi-Monthly	18	No Fee	3,957,875	
Monrovia	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	19	No Fee	39,147	
Montebello	San Gabriel Valley Water Company	07/21/05	16.33	22.79	\$39.12	R5	Monthly	NA	NA	65,672	
Monterey Park	San Gabriel Valley Water Company	07/21/05	16.33	22.79	\$39.12	R5	Monthly	NA	NA	64,614	

CALIFORNIA WATER CHARGES

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d, hcf)	Notes	Typical Residential Connection Fee (e)	City/District Population
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Los Angeles (continued)	Monterey Park	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	19		No Fee	64,614
	Nonwalk	Park Water Company	01/10/06	15.02	34.23	\$49.25	R5	Monthly	17	(8)	No Fee	110,178
	Nonwalk	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	110,178
	Palmdale	Palmdale Water District	11/10/05	12.87	12.70	\$25.57	R4	Monthly	NA	(7,14,21,24)	\$4,432	136,734
	Palos Verdes Estates	California Water Service Company	12/05/05	9.65	33.66	\$43.31	R5	Monthly	NA		No Fee	14,208
	Paramount	City of Paramount	01/10/05	4.77	30.59	\$35.36	R2	Bi-Monthly				56,109
	Paramount	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	56,109
	Pasadena	City of Pasadena	07/10/04	5.94	17.19	\$23.13	R7	Monthly	NA	(7,12)	\$1,450	146,166
	Pomona	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	29		No Fee	160,815
	Pomona	City of Pomona	01/10/06	15.99	15.36	\$32.35	R7	Bi-Monthly	18		\$3,298	160,815
	Redondo Beach	California Water Service Company	01/10/05	7.80	31.62	\$39.42	R5	Monthly	NA		No Fee	67,325
	Rosemead	San Gabriel Valley Water Company	07/21/05	16.33	22.79	\$39.12	R5	Monthly	NA		NA	67,325
	Rosemead	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	19		No Fee	57,189
	Rowland Heights	Walnut Valley Water District	07/01/05	11.01	26.25	\$37.26	R5	Monthly	NA	(9,11,25)	No Fee	48,553
	San Dimas	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	30		No Fee	37,005
	San Gabriel	San Gabriel Valley Water Company	07/21/05	16.33	22.79	\$39.12	R5	Monthly	NA		NA	42,374
	San Gabriel	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	19		No Fee	42,374
	Santa Clarita	Newhall County Water District	07/21/04	13.15	18.87	\$32.02	R5	Monthly	32	(11,24,25)	\$3,731	167,954
	Santa Clarita	Santa Clarita Water District	01/10/05	13.70	14.15	\$27.85	R5	Monthly	30		No Fee	167,954
	Santa Fe Springs	City of Santa Fe Springs	09/01/05	7.35	25.50	\$32.85	R7	Monthly				17,867
	Santa Fe Springs	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	17,867
	Santa Monica	City of Santa Monica	07/01/05	5.68	22.74	\$28.42	R7	Bi-Monthly	17		\$1,755	91,495
	South Gate	City of South Gate	07/01/05	10.08	34.79	\$44.87	R5	Monthly				102,165
	South Gate	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23		No Fee	102,165
	Temple City	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	19		No Fee	35,648
	Thousand Oaks	California American Water Company	08/03/05	9.11	28.16	\$37.27	R5	Monthly	NA		No Fee	127,000
	Torrance	City of Torrance	03/01/06	4.44	28.23	\$32.67	R5	Monthly	14		No Fee	147,405
	Walnut	Suburban Water Systems	02/01/05	11.75	19.65	\$31.40	R7	Monthly	NA	(7)	No Fee	31,900
	Walnut	Walnut Valley Water District	07/01/05	11.01	26.25	\$37.26	R5	Monthly	NA	(9,11,25)	No Fee	31,900
	West Covina	Azusa Light & Water Company	08/02/05	11.56	12.33	\$23.89	R7	Monthly	18	(10)	\$1,484	112,417
West Covina	Suburban Water Systems	05/19/05	11.92	19.65	\$31.57	R7	Monthly	NA	(7)	No Fee	112,417	
Whittier	City of Whittier	04/01/05	2.00	24.75	\$26.75	R5	Bi-Monthly	17		\$1,375	87,250	
Whittier	Suburban Water Systems	05/19/05	8.21	18.59	\$26.80	R5	Monthly	NA	(7)	No Fee	87,250	
Chowchilla	City of Chowchilla	NA	19.00	0.00	\$19.00	R1	Monthly	NA	(1)	No Fee	16,065	
Belvedere	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	2,132	
Corte Madera	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	9,378	

CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (g), hcf	Notes	Typical Residential Connection Fee (e)	City/District Population
			Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Carfax	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	7,309
Greenbrae	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	14,000
Kenfield	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	14,000
Larkspur	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	12,014
Marinwood	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	14,000
Mill Valley	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	13,600
Novato	North Marin Water District	07/01/05	5.00	34.88	\$39.88	R5	Bi-Monthly	14	(7)	\$3,500	50,586
Point Reyes Service Area	North Marin Water District	07/01/05	5.00	41.25	\$46.25	R5	Bi-Monthly	8	(7)	\$3,990	1,700
San Anselmo	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	12,385
San Rafael	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	57,224
Santa Venita	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	14,000
Sausalito	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	7,374
Stinson Beach	Stinson Beach County Water District	07/01/03	28.22	54.46	\$82.68	R7	Bi-Monthly	7		\$10,000	1,200
Tiburon	Marin Municipal Water District	01/01/04	8.35	36.45	\$44.80	R7	Bi-Monthly	14	(12)	\$14,725	8,772
Mariposa-County	Mariposa Public Utilities District	02/22/02	16.00	16.69	\$32.69	R7	Monthly	13		\$2,580	17,991
Mammoth Lakes	Mammoth Community Water District	07/01/05	11.46	14.88	\$26.34	R7	Monthly	NA	(25)	\$1,700	7,617
Parmby-the-Sea	California American Water Company	01/01/06	6.89	39.26	\$46.15	R7	Monthly	7	(7)	No Fee	4,078
Castroville	Castroville Water District	10/01/04	14.87	17.80	\$32.67	R7	Monthly	NA		\$1,541	6,000
Del Rey Oaks	California American Water Company	01/01/06	6.89	39.26	\$46.15	R7	Monthly	7	(7)	No Fee	1,642
King City	California Water Service Company	01/01/06	14.25	13.99	\$28.24	R5	Monthly	NA		No Fee	11,996
Marina	Marina Coast Water District	07/23/02	11.45	24.18	\$35.63	R7	Monthly	12		\$3,700	18,993
Monterey	California American Water Company	01/01/06	6.89	39.26	\$46.15	R7	Monthly	7	(7)	No Fee	30,641
Pacific Grove	California American Water Company	01/01/06	6.89	39.26	\$46.15	R7	Monthly	7	(7)	No Fee	15,480
Salinas	California Water Service Company	02/21/06	10.30	16.37	\$26.67	R5	Monthly	15		No Fee	152,677
St. Helena	City of St. Helena	07/01/06	11.77	27.40	\$39.17	R7	Bi-Monthly	20	(22)	\$5,472	6,006
Aliso Viejo	Moulton Niguel Water District	10/01/05	6.60	13.40	\$20.00	R7	Monthly	16	(25)	\$1,200	45,017
Anaheim	City of Anaheim	08/01/05	5.00	19.59	\$24.59	R5	Bi-Monthly	20	(25)	No Fee	345,317
Brea	City of Brea	07/01/06	5.15	27.69	\$32.84	R7	Monthly	25		\$2,399	39,564

CALIFORNIA WATER CHARGES

CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d, hcf)	Notes	Typical Residential Connection Fee (e)	City/District	Population
			Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)							
Buena Park	City of Buena Park	01/01/05	6.50	15.82	\$22.32	R5	Bi-Monthly	26	No Fee	81,066		
Capistrano Beach	South Coast Water District	07/01/06	16.89	33.38	\$50.27	R7	Bi-Monthly	22	\$2,925	19,000	(25)	
Coto de Caza	Santa Margarita Water District	07/01/04	5.74	22.32	\$28.06	R7	Monthly	16	No Fee	65,000	(7,25)	
Costa Mesa	Mesa Consolidated Water District	07/01/05	6.65	28.35	\$35.00	R5	Bi-Monthly	16	\$1,000	113,440		
Cypress	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	23	No Fee	48,863		
Fountain Valley	City of Fountain Valley	07/01/05	0.00	25.05	\$25.05	R9	Bi-Monthly	23	No Fee	57,353		
Fullerton	City of Fullerton	07/01/05	5.12	27.55	\$32.67	R7	Bi-Monthly	20	No Fee	135,672		
Garden Grove	City of Garden Grove	07/01/05	3.69	19.65	\$23.34	R7	Bi-Monthly	31	No Fee	172,042		
Huntington Beach	City of Huntington Beach	10/01/04	13.24	21.79	\$35.03	R5	Monthly	13	\$2,400	200,763	(6)	
Irvine	Irvine Ranch Water District	07/01/05	5.45	15.04	\$20.49	R7	Monthly	11	\$1,659	180,803	(15,25)	
La Habra	City of La Habra	01/01/05	6.78	21.15	\$27.93	R5	Monthly	25	\$935	61,771		
La Palma	City of La Palma	01/01/04	0.00	29.70	\$29.70	R8	Bi-Monthly	16	No Fee	16,112		
La Palma	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	23	No Fee	16,112		
Laguna Beach	Laguna Beach County Water District	07/01/04	7.50	41.10	\$48.60	R5	Bi-Monthly	18	No Fee	24,969	(25)	
Laguna Hills	Moulton Niguel Water District	10/01/05	6.60	13.40	\$20.00	R7	Monthly	16	\$1,200	33,253	(25)	
Laguna Niguel	Moulton Niguel Water District	10/01/05	6.60	13.40	\$20.00	R7	Monthly	16	\$1,400	66,126	(25)	
Dana Point	South Coast Water District	07/01/06	16.89	33.38	\$50.27	R7	Bi-Monthly	22	\$5,096	36,765	(25)	
Lake Forest	El Toro Water District	07/01/05	6.95	19.80	\$26.75	R5	Monthly	16	No Fee	78,020	(25)	
Lake Forest	Irvine Ranch Water District	07/01/05	6.60	21.00	\$27.60	R5	Monthly	15	\$1,659	78,020	(25)	
Los Alamitos	Golden State Water Company	04/04/06	15.75	31.40	\$47.15	R5	Monthly	23	No Fee	12,003		
Mission Viejo	Moulton Niguel Water District	10/01/05	6.60	13.40	\$20.00	R7	Monthly	16	\$1,200	98,197	(25)	
Mission Viejo	Santa Margarita Water District	07/01/04	5.74	22.32	\$28.06	R7	Monthly	16	No Fee	98,197	(7,25)	
Newport Beach	City of Newport Beach	07/01/05	4.50	31.20	\$35.70	R5	Bi-Monthly	17	\$983	83,120		
Orange	City of Orange	04/01/05	7.93	21.20	\$29.13	R7	Bi-Monthly	23	\$1,500	137,751		
Placentia	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	23	No Fee	50,323		
San Clemente	City of San Clemente	07/01/05	6.87	24.64	\$31.51	R7	Monthly	14	No Fee	65,336	(12)	
San Juan Capistrano	City of San Juan Capistrano	07/01/05	11.31	13.50	\$24.81	R4	Monthly	15	\$2,076	36,078	(1,16,25)	
Santa Ana	City of Santa Ana	07/01/05	7.00	26.40	\$33.40	R7	Bi-Monthly	22	No Fee	351,697		
Stanton	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	23	No Fee	38,812		
Trabuco Canyon	Trabuco Canyon Water District	09/01/05	21.57	29.85	\$51.42	R5	Monthly	22	\$7,057	12,611	(25)	
Tustin	City of Tustin	06/01/06	9.08	16.44	\$25.52	R7	Bi-Monthly	25	No Fee	70,871		
Villa Park	Serrano Water District	07/01/05	10.24	24.45	\$34.69	R5	Bi-Monthly	53	\$1,667	6,230		

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Orange (continued)	Westminster	City of Westminster	08/09/04	5.36	13.79	\$19.16	R7	Bi-Monthly	15	(14,25)	\$1,665	92,270
	Yorba Linda	Yorba Linda Water District	07/01/05	7.92	23.55	\$31.47	R5	Monthly	24		No Fee	65,621
	Yorba Linda	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	23		No Fee	65,621
Placer	Alpine Meadows	Alpine Springs County Water District	07/01/05	25.83	13.35	\$39.19	R5	Annually	8	(23,25)	\$700	3,500
	Auburn	Placer County Water Agency	10/21/05	25.48	13.02	\$38.50	R7	Bi-Monthly	23	(7,8)	\$11,373	12,649
	Roseville	City of Roseville	01/01/05	11.30	4.32	\$15.62	R7	Monthly	NA		\$3,870	102,191
	Roseville	San Juan Water District	09/01/05	24.60	5.15	\$29.75	R7	Bi-Monthly	26	(6,14,22,25)	\$4,286	102,191
	Squaw Valley	Squaw Valley Public Service District	07/01/05	30.00	17.93	\$47.93	R7	Annually	NA		\$8,122	924
	Tahoe City	Tahoe City Public Utility District	11/19/04	33.78	21.40	\$55.18	R2	Annually	NA		\$2,000	3,500
	Truckee-Zone I	Truckee-Donner Public Utilities District	03/03/06	48.47	0.00	\$48.47	R1	Monthly	NA		(2,7)	\$1,145
Plumas	Portola	City of Portola	01/01/05	20.51	12.50	\$33.01	R4	Monthly	NA		\$4,152	2,170
	Quincy	Quincy Community Services District	07/01/05	29.77	15.92	\$45.69	R7	Monthly	11	(8,25)	\$2,249	1,879
Riverside	Beaumont	Beaumont-Cherry Valley Water District	02/01/06	5.63	12.60	\$18.23	R5	Bi-Monthly	17		\$9,200	18,982
	Calimesa	Yucaipa Valley County Water District	01/01/06	8.97	13.67	\$22.64	R7	Monthly	25	(25)	\$3,884	7,494
	Cathedral City	Coachella Valley Water District	11/21/05	5.00	10.35	\$15.35	R5	Monthly	10	(25)	\$2,630	50,632
	Cherry Valley	Beaumont-Cherry Valley Water District	02/01/06	5.63	12.60	\$18.23	R5	Bi-Monthly	17		\$9,200	20,000
	Coachella	City of Coachella	07/01/05	7.83	8.55	\$16.38	R5	Monthly	35		\$1,750	30,764
	Corona	City of Corona	07/01/05	17.86	19.95	\$37.81	R5	Bi-Monthly	25	(24)	\$2,605	144,070
	Corona	Lee Lake Water District	07/01/05	7.35	23.70	\$31.05	R5	Monthly	24	(7,9,17,25)	\$800	144,070
	Desert Hot Springs	Coachella Valley Water District	11/21/05	5.50	13.05	\$18.55	R5	Monthly	10	(25)	\$2,630	19,386
	Desert Hot Springs	Mission Springs Water District	01/01/05	5.50	9.20	\$14.70	R4	Monthly	20	(25)	\$2,230	19,386
	Hemet	Eastern Municipal Water District	01/01/06	8.04	25.05	\$33.09	R5	Monthly	18	(25)	\$2,918	66,455
	Indian Wells	Coachella Valley Water District	11/21/05	5.00	10.35	\$15.35	R5	Monthly	10	(25)	\$2,630	4,781
	Indio	City of Indio	07/01/05	8.52	10.65	\$19.17	R5	Monthly	22		\$706	66,118
	Jurupa	Jurupa Community Services District	01/01/05	10.75	8.25	\$19.00	R7	Monthly	25	(24)	\$3,350	45,000
	La Quinta	Coachella Valley Water District	11/21/05	5.00	10.35	\$15.35	R5	Monthly	10	(25)	\$2,630	36,145
	Lake Elsinore	Elsinore Valley Municipal Water District	07/01/05	11.85	20.25	\$32.10	R7	Monthly	20		\$5,722	38,045
	Moreno Valley	Eastern Municipal Water District	01/01/06	8.04	25.05	\$33.09	R5	Monthly	18	(26)	\$2,918	185,328
	Murrieta	Eastern Municipal Water District	01/01/06	8.04	25.70	\$33.74	R5	Monthly	18	(25)	\$2,918	85,102
	Murrieta	Western Municipal Water District	09/15/05	11.88	31.37	\$43.25	R7	Monthly	NA	(22,24)	\$5,882	85,102
	Murrieta	Rancho California Water District	07/01/05	19.65	16.99	\$36.64	R5	Monthly	30	(7,25)	\$2,220	85,102
	Palm Desert	Coachella Valley Water District	11/21/05	5.00	10.35	\$15.35	R5	Monthly	10	(25)	\$2,630	49,280
Palm Springs	Desert Water Agency	03/01/06	5.00	11.55	\$16.55	R5	Monthly	53	(7,24,25)	\$1,850	45,731	
Peris	Eastern Municipal Water District	01/01/06	8.04	25.05	\$33.09	R5	Monthly	18	(25)	\$2,918	44,594	
Rancho Mirage	Coachella Valley Water District	11/21/05	5.00	10.35	\$15.35	R5	Monthly	10	(25)	\$2,630	16,416	
Riverside	City of Riverside		5.27	9.30	\$14.57	R7	Monthly	24	(12)	\$3,855	285,537	

CALIFORNIA WATER CHARGE SURVEY

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE-FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d), hcf	Notes	Typical Residential Connection Fee (e)	City/District Population	
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)							
Riverside (continued)	San Jacinto	Eastern Municipal Water District	01/01/06	8.04	25.05	\$33.09	R5	Monthly	18	(25)	\$2,918	28,437	
	Temecula	Rancho California Water District	07/01/05	12.71	10.73	\$23.44	R5	Monthly	30	(7,25)	\$1,397	81,397	
	Sacramento	Carmichael	Carmichael Water District	07/01/05	49.70	0.00	\$49.70	R1	Bi-Monthly	NA	(1)	\$4,340	39,000
		Elk Grove	Elk Grove Water Works	09/01/01	13.66	0.00	\$13.66	R1	Monthly	NA	(1)	No Fee	121,609
		Fair Oaks	Fair Oaks Water District	01/01/06	43.33	0.00	\$43.33	R1	Semi-Annual	32	(1)	\$2,000	43,500
		Folsom	City of Folsom	01/01/06	17.54	0.00	\$17.54	R1	Monthly	NA	(2)	\$2,630	68,033
		Galt	City of Galt	03/01/05	19.18	0.00	\$19.18	R1	Bi-Monthly	NA	(2)	\$2,747	22,955
		Rancho Marieta	Rancho Marieta Community Services District	07/01/05	18.00	12.00	\$30.00	R5	Monthly	20	(25)	\$4,182	5,600
		Rio Linda	Rio Linda Community Water District	01/01/06	13.00	5.38	\$18.38	R4	Bi-Monthly	NA	(25)	\$1,920	13,200
		Sacramento/Arcade	Sacramento Suburban Water District	02/01/06	21.35	9.95	\$31.30	R7	Monthly	NA	(8,9)	\$2,070	86,000
Sacramento/Northridge	Sacramento Suburban Water District	02/01/06	21.45	9.95	\$31.40	R7	Monthly	13	(6,9)	\$3,296	86,000		
Sacramento	California American Water Company	01/01/06	25.16	0.00	\$25.16	R1	Bi-Monthly	NA	(1,2)	No Fee	452,959		
Sacramento	City of Sacramento	07/01/06	23.83	0.00	\$23.83	R1	Monthly	NA	(6)	\$4,476	452,959		
Sacramento	Sacramento County Water Agency	09/24/02	19.18	0.00	\$19.18	R1	Bi-Monthly	NA	(22)	\$4,507	452,959		
Sacramento	Floren County Water District	01/01/02	7.50	0.00	\$7.50	R1	Bi-Monthly	NA	(2)	\$750	12,500		
San Benito	Hollister	City of Hollister	06/01/05	6.46	19.50	\$25.96	R7	Bi-Monthly	19		\$1,770	37,183	
Hollister	Sunnyslope County Water District	12/2/05	13.20	24.00	\$37.20	R7	Monthly	20	(7)	\$1,550	37,183		
San Bernardino	Barstow	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	28		No Fee	23,546	
	Chino	City of Chino	01/01/05	14.05	12.68	\$26.73	R5	Monthly	21		\$1,161	76,070	
	Chino Hills	City of Chino Hills	07/01/05	11.38	15.93	\$27.31	R7	Monthly	20	(7)	NA	77,819	
	Colton	City of Colton	07/01/05	7.98	11.40	\$19.38	R7	Monthly	26		\$2,900	51,627	
	Fontana	San Gabriel Valley Water Company	07/01/05	14.70	23.46	\$38.16	R5	Monthly	23		No Fee	160,015	
	Hesperia	Hesperia Water District	02/01/06	14.64	12.13	\$26.77	R7	Bi-Monthly	24		\$2,817	76,114	
	Highland	East Valley Water District	07/01/05	7.50	15.15	\$22.65	R5	Monthly	25		\$1,733	50,860	
	Joshua Tree	Joshua Basin Water District	01/01/06	20.00	26.50	\$46.50	R7	Monthly	10	(25)	\$1,735	9,000	
	Loma Linda	City of Loma Linda	08/01/02	9.20	16.00	\$25.20	R7	Bi-Monthly	25		\$2,906	21,952	
	Montclair	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	29		No Fee	35,530	
	Monrovia	Golden State Water Company	01/19/06	22.30	37.08	\$59.38	R5	Monthly	NA		\$1,250	NA	
	Ontario	City of Ontario	07/01/05	11.85	17.85	\$29.20	R7	Monthly	26		No Fee	170,373	
	Rancho Cucamonga	Cucamonga Valley Water District	04/01/06	10.00	18.90	\$28.90	R5	Bi-Monthly	40		\$2,864	161,830	
	Redlands	City of Redlands	01/01/06	9.10	11.33	\$20.43	R7	Bi-Monthly	14		\$5,310	70,324	
	Rialto	City of Rialto	07/01/05	12.00	11.50	\$23.50	R7	Monthly	21		\$351	99,242	
	Rialto	West Valley Water District	07/01/06	9.16	13.80	\$22.96	R5	Monthly	30	(25)	\$3,785	99,242	
San Bernardino	San Bernardino Municipal Water District	01/01/02	8.05	8.80	\$16.85	R2	Monthly	22		\$3,650	199,803		
Twentynine Palms	Twentynine Palms Water District	09/01/03	9.00	23.10	\$32.10	R5	Bi-Monthly	12		\$1,266	27,337		
Upland	City of Upland	04/01/05	8.00	29.63	\$37.63	R7	Bi-Monthly	30	(22)	\$256	73,697		

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d), hcf	Notes	Typical Residential Connection Fee (e)	City/District Population	
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)							
San Bernardino (continued)	Upland	Golden State Water Company	01/19/06	14.20	25.74	\$39.94	R5	Monthly	29		No Fee	73,697	
	Victorville	Golden State Water Company	01/19/06	12.55	31.59	\$44.14	R5	Monthly	29		\$1,250	86,473	
	Victorville	Baldy Mesa Water District	12/15/05	21.27	19.35	\$40.62	R7	Monthly	25	(11,24)	\$9,170	86,473	
	Victorville	Victor Valley Water District	12/01/05	14.04	8.77	\$22.81	R7	Monthly	29		\$4,101	86,473	
	Wrightwood	Golden State Water Company	01/19/06	25.15	34.44	\$59.59	R5	Monthly	NA		No Fee	NA	
	Yucaipa	Yucaipa Valley County Water District	01/01/06	8.97	13.87	\$22.84	R4	Monthly	25	(25)	\$3,884	49,388	
	Yucaipa Valley	H-Desert Water District	02/01/06	19.00	63.55	\$82.55	R7	Monthly	10	(25)	\$3,423	19,726	
	San Diego	Alpine/Crest/and Vicinity	Padre Dam Municipal Water District (Eastern Service Area)	01/01/06	12.13	46.39	\$58.52	R7	Bi-Monthly	29	(7,9,24,25)	\$7,308	23,542
		Carlsbad	Carlsbad Municipal Water District	08/01/05	9.25	35.52	\$44.77	R5	Monthly	14	(17)	\$4,271	95,146
		Chula Vista	California American Water Company	01/19/06	6.57	33.18	\$39.75	R5	Bi-Monthly	12	(10)	No Fee	217,643
Chula Vista		Sweetwater Authority	01/01/06	14.73	33.60	\$48.33	R7	Bi-Monthly	15	(9,17)	\$2,004	217,543	
San Diego		Encinitas	San Diego Water District	01/01/06	13.34	30.50	\$43.84	R7	Bi-Monthly	16	(9,17,24,25)	\$9,132	62,774
		Escondido	City of Escondido	07/01/05	18.75	30.63	\$49.38	R5	Monthly	NA		\$4,690	141,350
		Escondido	Rincon Del Diablo Municipal Water District	07/01/05	13.28	27.27	\$40.54	R5	Bi-Monthly	NA	(9,25)	\$8,878	141,350
		Fallbrook	Fallbrook Public Utility District	07/01/05	22.45	21.29	\$43.74	R7	Monthly	NA	(17,22,25)	\$4,204	30,000
		Fallbrook	Rainbow Municipal Water District	01/01/06	28.59	25.50	\$54.09	R5	Monthly	25	(7,9,17,25)	\$17,189	15,000
		Imperial Beach	California American Water Company	01/19/06	6.57	33.18	\$39.75	R5	Bi-Monthly	12	(10)	No Fee	27,710
	La Mesa	Helix Water District	01/01/06	13.90	25.15	\$39.05	R7	Bi-Monthly	16	(17)	\$2,558	55,983	
	Lemon Grove	Helix Water District	01/01/06	13.80	25.15	\$39.05	R7	Bi-Monthly	16	(17)	\$2,558	25,531	
	National City	Sweetwater Authority	01/01/06	14.73	33.60	\$48.33	R7	Bi-Monthly	15	(9,17)	\$2,004	63,773	
	Oceanside	City of Oceanside	07/01/05	14.53	25.32	\$39.85	R7	Monthly	15	(9,10,17)	\$3,360	175,085	
San Diego	San Diego	City of San Diego	01/01/06	14.56	31.20	\$45.76	R7	Bi-Monthly	14		\$2,550	1,305,736	
	San Marcos	Vallecitos Water District	01/01/06	13.92	24.45	\$38.37	R5	Monthly	15	(8,9,17,25)	\$4,050	73,054	
	Santee/EI Cajon	Padre Dam Municipal Water District (Western Service Area)	01/01/06	11.98	33.23	\$45.21	R7	Bi-Monthly	20	(7,9,24,25)	\$7,953	54,476	
	Solana Beach	Santa Fe Irrigation District	01/13/05	9.40	28.40	\$35.80	R5	Bi-Monthly	30	(17,25)	\$4,104	13,400	
	Spring Valley	Olaj Water District	01/01/06	13.10	25.95	\$39.05	R7	Monthly	18	(21)	\$3,050	186,000	
	Valley Center	Valley Center Municipal Water District	01/15/06	20.98	26.15	\$47.13	R7	Monthly	44	(9,17,24,25)	\$5,506	22,498	
	Vista	Vista Irrigation District	02/15/06	17.00	28.80	\$45.80	R5	Bi-Monthly	13	(9,17,24)	\$8,622	94,109	

CALIFORNIA WATER CHARGES SURVEY

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY/RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (gals./hr)	Notes	Typical Residential Connection Fee (e)	City/District Population
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
San Francisco	San Francisco	City of San Francisco	07/01/06	5.30	29.55	\$34.85	R5	Monthly	7		\$95	799,263
San Joaquin (continued)	Lathrop	City of Lathrop	07/01/05	4.80	18.51	\$23.31	R5	Monthly	NA	(8)	\$1,578	12,565
	Lodi	City of Lodi	01/01/06	30.33	0.00	\$30.33	R1	Monthly	21	(4,24)	\$1,960	62,467
	Maneeta	City of Maneeta	01/01/06	19.05	13.50	\$32.55	R5	Monthly	27		\$2,222	61,927
	Stockton	California Water Service Company	09/02/05	9.80	17.47	\$27.27	R6	Monthly	NA		No Fee	279,513
San Luis Obispo	Stockton	City of Stockton	07/01/05	13.00	11.10	\$24.10	R6	Monthly	22		\$1,665	279,513
	Tracy	City of Tracy	07/01/05	9.85	12.75	\$22.60	R7	Monthly	16	(12)	\$3,100	78,307
	Arroyo Grande	City of Arroyo Grande	07/01/05	4.60	16.29	\$20.89	R5	B-Monthly	16		\$2,369	16,537
	Cambria	Cambria Community Services District	07/01/03	10.30	19.20	\$29.50	R4	B-Monthly	5	(14)	\$3,255	6,200
San Mateo	Oceanco	Oceanco Community Services District	02/12/97	14.58	28.75	\$43.33	R4	B-Monthly	13	(14,19)	\$3,925	7,200
	Paso Robles	City of Paso Robles	12/01/05	0.00	18.15	\$18.15	R8	Monthly	NA		\$817	27,964
	San Luis Obispo	City of San Luis Obispo	07/01/05	0.00	53.20	\$53.20	R9	B-Monthly	11		\$8,065	44,519
	Burlingame	City of Burlingame	07/01/05	19.23	54.47	\$73.70	R2	Monthly	NA		\$3,800	28,280
Santa Clara	Daly City	City of Daly City	09/01/04	8.03	37.25	\$45.28	R4	B-Monthly	9		No Fee	104,661
	Foster City	City of Foster City	07/01/05	12.50	18.90	\$31.40	R5	B-Monthly	13		\$1,300	29,876
	Half Moon Bay	Coastside County Water District	09/01/05	8.80	48.77	\$57.57	R7	B-Monthly	11	(25)	\$6,970	12,688
	Hillsborough	Town of Hillsborough	07/01/05	12.00	54.75	\$66.75	R7	B-Monthly	16		\$10,004	10,983
	Redwood City	City of Redwood City	07/01/05	12.00	28.95	\$40.95	R7	B-Monthly	NA		No Fee	75,986
	San Bruno	City of San Bruno	07/22/04	7.90	47.07	\$54.97	R7	B-Monthly	10		\$871	42,215
	San Carlos	California Water Service Company	07/26/05	7.30	32.46	\$39.76	R5	Monthly	12		No Fee	28,190
	San Mateo	California Water Service Company	07/25/00	7.30	32.46	\$39.76	R5	Monthly	14		No Fee	94,212
	South San Francisco	California Water Service Company	01/01/06	9.06	26.47	\$35.52	R5	Monthly	NA		No Fee	61,661
	South San Francisco	Westborough Water District	01/01/03	6.35	32.10	\$38.45	R5	B-Monthly	NA	(25)	\$1,950	61,661
	Woodside	Skyline County Water District	01/01/05	29.50	101.40	\$130.90	R7	Monthly	10	(8,25)	\$11,894	5,496
	Santa Barbara	Goleta	Goleta Water District	07/01/05	17.71	53.25	\$70.96	R5	Monthly	15		No Fee
Guadalupe		City of Guadalupe	NA	19.45	29.25	\$48.70	R2	Monthly	10	(14)	\$1,317	6,296
Lompoc		City of Lompoc	04/01/05	18.08	32.40	\$50.48	R5	Monthly	10		\$2,435	42,320
Lompoc		Vandenberg Village Community Services District	07/01/05	22.02	14.70	\$36.72	R7	Monthly	17	(8)	\$2,044	42,320
Montecito		Montecito Water District	01/01/06	27.30	52.05	\$79.35	R5	Monthly	38		\$10,880	13,100
Santa Barbara		City of Santa Barbara	07/01/05	10.42	58.39	\$68.81	R7	Monthly	13		\$3,810	90,518
Santa Clara	Santa Maria	City of Santa Maria	07/01/05	19.34	37.66	\$57.00	R7	Monthly	15		\$2,837	88,793
	Solvang	City of Solvang	01/01/05	3.25	33.30	\$36.55	R5	Monthly	19	(25)	\$7,188	5,429
	Campbell	San Jose Water Company	02/18/06	12.14	31.58	\$43.72	R5	Monthly	16		No Fee	38,415
	Cupertino	San Jose Water Company	02/18/06	12.14	31.58	\$43.72	R5	Monthly	16		No Fee	53,452
Los Altos	Gilroy	City of Gilroy	07/01/06	5.43	13.70	\$19.13	R7	Monthly	NA	(24)	\$1,453	47,671
	Los Altos	California Water Service Company	01/06/06	10.25	29.91	\$40.16	R5	Monthly	23		No Fee	27,614

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE-FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (d), hcf	Notes	Typical Residential Connection Fee (e)	City/District Population
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Santa Clara (continued)	Los Gatos	San Jose Water Company	02/16/06	12.14	31.58	\$43.72	R5	Monthly	16		No Fee	28,976
	Milpitas	City of Milpitas	08/07/06	9.43	30.55	\$39.98	R7	Bi-Monthly	NA		\$1,910	64,988
	Monte Sereno	San Jose Water Company	02/16/06	12.14	31.58	\$43.72	R5	Monthly	16		No Fee	3,505
	Morgan Hill	City of Morgan Hill	07/01/05	5.30	20.60	\$25.90	R7	Monthly	8		\$1,154	36,423
	Mountain View	City of Mountain View	07/01/04	4.10	33.54	\$37.64	R7	Monthly	13		No Fee	72,033
	Palo Alto	City of Palo Alto	07/01/05	0.00	58.15	\$58.15	R7	Monthly	14		\$3,648	61,674
	San Jose	City of San Jose	07/01/05	6.75	22.78	\$29.53	R7	Bi-Monthly	17	(7)	\$545	944,857
	San Jose	San Jose Water Company	02/16/06	12.14	31.58	\$43.72	R5	Monthly	16		No Fee	944,857
	Santa Clara	City of Santa Clara	05/17/05	5.80	27.20	\$33.00	R5	Monthly	15	(10)	\$3,280	109,106
	Santa Clara	San Jose Water Company	02/16/06	12.14	31.58	\$43.72	R5	Monthly	16		No Fee	109,106
Santa Cruz	Saratoga	San Jose Water Company	02/16/06	12.14	31.58	\$43.72	R5	Monthly	16		No Fee	30,850
	Sunnyvale	City of Sunnyvale	07/01/05	3.53	24.77	\$28.30	R7	Bi-Monthly	11		\$2,296	133,086
	Boulder Creek	San Lorenzo Valley Water District	01/15/06	16.10	31.75	\$47.85	R7	Bi-Monthly	NA		\$4,966	5,768
	Felton	California American Water Company	01/01/06	40.87	58.37	\$99.24	R5	Bi-Monthly	9	(9)	No Fee	11,680
	Santa Cruz	City of Santa Cruz	01/01/06	13.40	45.42	\$58.82	R7	Monthly	NA		\$6,530	56,451
	Soquel	Soquel Creek Water District	01/01/06	12.30	44.55	\$56.85	R7	Bi-Monthly	NA		\$8,991	45,000
	Watsonville	City of Watsonville	07/05/05	8.03	15.45	\$23.48	R7	Monthly	NA	(20)	\$2,759	49,601
	Redding	City of Redding	01/01/04	8.18	11.25	\$19.43	R5	Monthly	18		\$3,977	88,459
	Shasta Lake	City of Shasta Lake	01/01/06	13.00	13.05	\$26.05	R7	Monthly	NA	(6)	\$700	10,204
	Weaverville	Weaverville Community Services District	01/01/06	15.40	14.00	\$29.40	R2	Monthly	14	(14)	\$3,156	3,700
Solano	Benicia	City of Benicia	01/01/06	13.80	26.01	\$39.81	R7	Bi-Monthly	15		\$7,710	27,323
	Dixon	California Water Service Company	01/01/06	10.75	15.05	\$25.80	R5	Monthly			No Fee	17,179
Sonoma	Healdsburg	City of Healdsburg	04/01/06	32.40	28.80	\$61.20	R2	Monthly	15	(7)	\$4,398	11,711
	Rohnert Park	City of Rohnert Park	04/01/06	7.86	28.84	\$36.69	R5	Bi-Monthly	NA		\$3,911	42,445
	Santa Rosa	City of Santa Rosa	01/01/06	5.53	35.35	\$40.88	R5	Monthly	12		\$2,201	156,268
	Sebastopol	City of Sebastopol	10/01/05	10.79	19.29	\$30.07	R2	Bi-Monthly	15		\$3,970	7,794
	Sonoma City	City of Sonoma	02/01/03	10.87	41.59	\$52.46	R7	Bi-Monthly	NA		\$2,000	9,834
	Windsor	Town of Windsor	07/01/04	6.03	21.53	\$27.56	R7	Bi-Monthly	11		\$1,202	25,475
	Modesto	City of Modesto	07/01/06	38.38	0.00	\$38.38	R1	Monthly	NA	(1,18;19)	\$1,960	207,634
Stanislaus	Patterson	City of Patterson	10/01/06	7.02	14.58	\$21.60	R7	Monthly	8	(8)	\$2,282	16,158
	Turlock	City of Turlock	07/01/06	19.75	10.21	\$29.96	R7	Monthly	28	(1,5,18,22)	\$4,200	67,009
	Yuba City	City of Yuba City	07/01/05	15.90	14.91	\$30.81	R2	Monthly	22	(14)	\$2,446	58,368

CALIFORNIA WATER CHARGE SCHEDULE

COUNTY	CITY/AGENCY	WATER SERVICE PROVIDER	Effective Date	SINGLE FAMILY RESIDENTIAL			Rate Type	Billing Frequency	Avg. Monthly Residential Water Usage (dj, hcf)	Notes	Typical Residential Connection Fee (e)	City/District Population
				Monthly Service Charge (a)	Monthly Commodity Charge (b)	Total Monthly Charge (c)						
Tulare	Dinuba	City of Dinuba	07/01/04	15.74	2.02	\$17.76	R2	Monthly	28	(22)	\$1,900	19,297
	Porterville	City of Porterville	01/01/05	29.93	0.00	\$29.93	R5	Monthly	25		\$2,130	44,496
	Tulare	City of Tulare	07/19/03	8.99	0.66	\$9.65	R2	Monthly	NA	(14)	\$630	49,477
	Visalia	California Water Service Company	02/08/06	16.14	0.00	\$16.14	R1	Monthly	NA	(1)	No Fee	107,550
Ventura	Camarillo	Carmosa Water District	01/01/06	5.60	18.90	\$24.50	R7	Monthly	22	(25)	\$3,897	62,739
	Camarillo	City of Camarillo	02/01/06	9.92	18.40	\$28.32	R7	Monthly	16		\$1,933	62,739
	Channel Islands Beach	Channel Islands Beach Community Services District	07/15/05	19.28	29.43	\$48.71	R7	Monthly	8		\$4,213	9,796
	Fillmore	City of Fillmore	10/01/01	28.57	9.15	\$37.72	R2	Monthly	25		\$3,851	15,222
	Oak View	Casitas Municipal Water District	01/01/06	14.01	15.26	\$29.27	R7	Monthly	20	(7,25)	\$2,565	4,700
	Ojai	Golden State Water Company	01/01/06	18.45	28.35	\$46.80	R7	Monthly	26		No Fee	8,153
	Oxnard	City of Oxnard	01/01/06	8.33	26.48	\$34.81	R5	Monthly	12		\$700	188,849
	Port Hueneme	City of Port Hueneme	02/28/03	13.16	22.05	\$35.21	R5	Bi-Monthly	17	(2)	No Fee	22,445
	San Buenaventura	City of San Buenaventura	07/01/05	4.91	27.57	\$32.48	R7	Bi-Monthly	10		\$824	106,096
	Santa Paula	City of Santa Paula	01/01/04	15.91	23.57	\$39.48	R5	Monthly	20		\$1,997	29,281
	Simi Valley	Golden State Water Company	08/11/05	11.00	28.23	\$39.23	R5	Monthly	18	(11)	No Fee	121,427
	Simi Valley	City of Simi Valley	02/01/05	13.82	24.30	\$38.12	R7	Bi-Monthly	23		\$1,868	121,427
	Thousand Oaks	California Water Service Company	07/22/05	10.70	30.63	\$41.33	R5	Monthly	NA		No Fee	127,112
	Thousand Oaks	City of Thousand Oaks	01/01/06	8.95	28.20	\$37.15	R5	Bi-Monthly	22	(7)	\$2,592	127,112
Yolo	Davis	City of Davis	04/01/04	8.68	11.55	\$20.23	R7	Bi-Monthly	21	(8,25)	\$1,424	64,401
	Woodland	City of Woodland	07/01/05	36.09	0.00	\$36.09	R1	Bi-Monthly	NA	(1)	\$1,057	53,382
Yuba	Marysville	California Water Service Company	01/01/06	31.50	0.00	\$31.50	R1	Monthly	NA	(1)	No Fee	12,628

NOTES

This survey is based on the information provided by cities and districts and reflects information available at the time of printing. The effective date shown is for the water rates. The effective date of the connection fees may differ. In some cases, other water companies or agencies provide service in addition to the one that is shown. The survey intends to show water providers which serve the majority of the community.

- (a) Monthly residential service charges are based on a 5/8 inch meter. Where a 5/8 inch meter is not available, the minimum residential meter size is used.
- (b) Monthly commodity charges are calculated based on 15 hundred cubic feet or 11 thousand gallons per month of metered water. Where several rates exist based on elevation or zone, the lowest rate is assumed.
- (c) Total monthly charge is the sum of monthly residential service charge and monthly commodity charge. Total monthly charges calculated using the inside city rate. Applicable base charges, service charges, and surcharges are included in the calculation. The California Public Utilities Commission (PUC) Charge and taxes are not included.
- (d) Average water usage is presented for informational purpose only and not used to compute total monthly charge shown in the survey.
- (e) Charge for facilities necessary to serve new development, also called impact fee, expansion fee, hook-up fee, connection fee, etc. Includes fee collected for regional water agency, where applicable. Does not include those costs related to physically connecting to the system. Connection fee is for a single family residence with a 5/8 or 3/4 inch meter. Fees for other types of users and larger meters vary significantly.

NA - Denotes that the information was not available at the time of publication.

Type of Rate Structure Key:

- R1 = Other Rate Structure (flat monthly, footage, rooms, etc.).
- R2 = Base or Service Charge includes a Water Allowance, plus Uniform Rate.
- R3 = Base or Service Charge includes a Water Allowance, plus Declining Rate.
- R4 = Base or Service Charge includes a Water Allowance, plus Tiered Rate.
- R5 = Base or Service Charge excludes a Water Allowance, plus Uniform Rate.
- R6 = Base or Service Charge excludes a Water Allowance, plus Declining Rate.
- R7 = Base or Service Charge excludes a Water Allowance, plus Tiered Rate.
- R8 = Volume or Commodity Charge Only - Uniform Rate.
- R9 = Volume or Commodity Charge Only - Tiered Rate.

Footnotes:

- (1) Rate based on total square feet of lot/parcel size (Average of 6,000 square feet).
- (2) Rate based on flat charge.
- (3) Rate based on front footage.
- (4) Rate based on total number of bedrooms (Average of 3 bedrooms).
- (5) Rate based on total number of rooms (Average of 7 rooms).
- (6) Rate based on service charge, plus inverted tier 1 and 2, declining tier 3 and 4.
- (7) Rate based on location or pumping level (zone).
- (8) Rate includes a surcharge for debt or capital improvements.
- (9) Rate includes a pass-thru charge from water wholesaler.
- (10) Rate includes purchase water adjustment.
- (11) Rate includes energy surcharge.
- (12) Charge based on summer rates.
- (13) Charge based on previous year's water usage.
- (14) Charge includes a minimum charge.
- (15) Tiers based on monthly water allocation.
- (16) Tiers vary each month and also by lot size and density.
- (17) Connection fee includes charges collected for another agency.
- (18) Connection fee includes minimum front foot charge.
- (19) Connection fee varies depending on lot size (Average of 6,000 square feet).
- (20) Connection fee varies depending on total number of bedrooms (Average of 3 bedrooms).
- (21) Connection fee varies depending on Equivalent Dwelling Units (EDU).
- (22) Connection fee varies depending on square footage/acre.
- (23) Connection fee varies depending on total number of bathrooms.
- (24) Connection fee varies depending on location.
- (25) Water utility receives additional revenue support.

Appendix B

Summary of Water Sold, 2009, Parsons & Associates

Summary of Total Water Sold - 2009

	<u>[2009]</u> <u>Total Annual</u> (gallons)	<u>Average</u> <u>Monthly</u> (gallons)	<u>Number of</u> <u>Accounts</u>	<u>Average</u> <u>gpd/Acct.</u>
Total - District's Report	104,565,298	8,767,770	407	
Less Irrigation Accounts	58,462,300	4,899,349	15	10,678
Less Coml'/District's	<u>2,022,670</u>	<u>171,445</u>	<u>7</u>	792
Balance is Residential	44,080,328	3,696,976	385	314

Total Irrigation Accounts

<u>Account Number</u>	<u>Total Annual gal.</u>	<u>Average Monthly/gal.</u>	
1096	39140	3261	Diablo Grande c/o M&C Ass.(Irrigation Service)
1147	44440	3703	Diablo Grande c/o M&C Ass. 20540 Panoz Rd. (Irrigation)
1276	54830	5483	Diablo Grande c/o M&C Ass. - 20833 Shrub Oak Dr.-(Irrigation Service-Commercial)
1277	64100	7122	Diablo Grande c/o M&C Ass. - 20788 Fairway Dr.(Irrigation-Commercial)
1143	130140	10845	Diablo Grande c/o M&C Ass. 9200 Panoz Ct.(Irrigation)
1418	136860	11405	Diablo Grande c/o M&C Ass. 20745 Fairway Dr.(Irrigation)
1402	99200	33066	Internatiol Llc, World - 1 Diablo Grande Pkwy Roundabout (Irrigation)
1168	566,500	47,208	Diablo Grande c/o M&C Ass 9403 Vintner Cir #IRR
1169	4,097,100	341,425	Diablo Grande c/o M&C Ass 9458 Vintner Cir Diablo Grande c/o M&C Ass 9458 Vintner Cir #IRRIG
692	814,500	67,875	Missing page with name - may be irrigation
107	4,255,800	354,650	Diablo grande c/o M&UC As 9540 Sarazen Court - IRRIGATION
445	47,077,490	3,923,124	#2 Landscaping Diablo Grande (HOA)
694	562,500	46,875	Diablo Grande HOA - 20841 IRR Grapevine Dr.
929	251,900	20,991	Diablo Grande c/o M&C Ass. #3 LANDSCP
1212	267,800	22,316	Diablo Grande c/o M&C Ass. Median Black Oak Dr. IRRIGATION
	<u>58,462,300</u>	<u>4,899,349</u>	

Total District/Commercial Accounts

<u>Account</u> <u>Number</u>	<u>Total</u> <u>Annual gal.</u>	<u>Average</u> <u>Monthly/gal.</u>	
1043	29,450	2,454	West Stanislaus County Fi - 20900 Grapevine Dr. (Fire Station-Commercial)
1089	160,630	13,385	Sunset Canyon Golf (Maint 21249 Grapevine Dr.)(Golf Maintenance Building-Cml)
1088	35,800	2,983	Sunset Canyon Golf (RSS) 9521 Morton Davis Dr.(Snack Shack-Ranch Course)
1270	165,930	13,827	World Int. LLC - Sales & - 9501 Morton Davis Dr.(Sales office, Commercial)
1271	381,660	34,696	World Int. LLC - Const Trailer - 9333 Upper Oak Flat Rd.(WHWD Field Office-Commercial)
1087	618,600	51,550	Sunset Canyon Golf (Clubh 9521 Morton Davis Dr. #C)(Snack shack-Ranch Course-Cml)
171	630,600	52,550	DG HOA-Security Shack 8200 Diablo Grande Pkwy.(Guard Shack-Cml)
	<u>2,022,670</u>	<u>171,445</u>	

Water Usage 2009 as provided by the District

<u>Acct No.</u>	<u>[2009] Total Annual</u>	<u>Average Monthly</u>
1398	40	6
1449	130	10
766	150	12
625	570	47
1014	600	50
1461	330	66
708	1,670	139
1399	1,460	162
888	2,440	203
1441	3,260	250
1458	3,430	285
1197	3,930	327
1431	3,620	362
1452	2,270	378
1094	5,280	440
1443	6,170	474
1391	3,440	491
1473	6,920	532
1364	7,000	538
1269	6,490	540
1393	7,110	546
169	7,040	586
1432	3,240	648
1416	8,620	663
1383	8,060	671
922	8,070	672
629	8,860	738
1433	9,990	768
1403	9,490	790
960	9,650	804
1437	10,980	844
424	11,650	970
1405	6,850	978
1388	12,800	984
1282	8,080	1,010
434	12,210	1,017
1428	9,460	1,051

Sutco Construction Co.; 20100 Griffiths Ct.

World Int. LLC-Fire Sta 20899 Grapevine Dr

Water Usage 2009 as provided by the District

<u>Acct No.</u>	<u>[2009] Total Annual</u>	<u>Average Monthly</u>	
1256	14,360	1,104	
1373	15,200	1,169	
1470	10,620	1,327	
1361	17,300	1,330	
233	16,350	1,362	
1012	17,270	1,439	
858	17,370	1,447	
1038	17,980	1,498	
1116	18,310	1,525	
1404	20,290	1,560	
1412	9,430	1,571	
1301	23,830	1,702	
813	20,540	1,711	
1351	16,550	1,838	
232	23,310	1,942	
633	23,580	1,965	
547	24,430	2,035	
945	24,650	2,054	
1467	24,840	2,070	
1463	27,090	2,083	
354	25,250	2,104	Prudential Calif. Realty 9020 Tee Box Ct.
1320	21,130	2,113	
1033	25,670	2,139	
789	27,290	2,274	Housing, Western Pacific - 20664 Golf Cany
1210	27,880	2,323	
1078	28,340	2,361	
1043	29,450	2,454	West Stanislaus County Fi - 20900 Grapevine Dr. (Fire Station-Commercial)
913	29,760	2,480	
1475	32,630	2,510	
1166	30,520	2,543	
1315	20,560	2,570	
1438	33,750	2,596	
374	31,480	2,623	
1400	23,660	2,628	
955	67,400	5,616	
1010	32,310	2,692	
985	32,620	2,718	
378	32,670	2,722	
1329	35,440	2,726	
1411	37,420	2,878	
1243	31,830	2,893	
1410	37,670	2,897	
1254	29,760	2,976	
446	35,750	2,979	

Water Usage 2009 as provided by the District

<u>Acct No.</u>	[2009] <u>Total Annual</u>	Average <u>Monthly</u>	
1472	41,750	2,982	
1088	35,800	2,983	Sunset Canyon Golf (RSS) 9521 Morton Davis Dr.(Snack Shack-Ranch Course)
1471	38,960	2,996	PMZ Real Estate; 9336 Vintner Cir.
1466	39,250	3,019	
1407	36,260	3,021	
1303	21,170	3,024	
1318	39,680	3,052	
1321	39,920	3,070	
1214	36,950	3,079	
1325	28,440	3,160	
1042	38,380	3,198	
1011	38,950	3,245	
1096	39,140	3,261	Diablo Grande c/o M&C Ass.(Irrigation Service)
1377	16,770	3,354	
102	40,340	3,361	
1476	47,590	3,399	
360	41,200	3,433	
1371	44,740	3,441	
1108	41,750	3,479	Western Pacific Housing; 9125 Golf Canyon
1450	38,730	3,520	
1436	42,450	3,537	
1310	38,960	3,541	
1483	39,150	3,559	
887	43,470	3,622	
906	43,650	3,637	
1439	29,210	3,651	
1112	43,890	3,657	Western Pacific Housing 9112 Golf Canyon
1046	43,960	3,663	
1309	33,060	3,673	
893	44,140	3,678	
1444	51,690	3,692	
201	44,400	3,700	
1147	44,440	3,703	Diablo Grande c/o M&C Ass. 20540 Panoz Rd. (Irrigation)
1474	48,360	3,720	
944	44,910	3,742	
351	45,090	3,757	
161	45,590	3,799	

Water Usage 2009 as provided by the District

Acct No.	[2009] Total Annual	Average Monthly	
1154	45,650	3,804	
1191	45,800	3,816	
1020	45,880	3,823	
1115	45,950	3,829	
1284	53,770	3,840	
1459	46,160	3,846	Matel Realtors;c/o Greg F. 9454 Vintner Cir
1370	30,920	3,865	
1374	43,240	3,930	
814	47,400	3,950	
1035	47,670	3,972	Housing, Western Pacific - 20672 Golf Cany
758	48,770	4,064	
873	48,800	4,066	
707	48,940	4,078	
1363	48,950	4,079	
225	49,250	4,104	
1355	53,730	4,133	
1109	49,630	4,135	Western Pacific Housing; 9100 Golf Canyon
1390	53,870	4,143	
1435	53,900	4,146	
1009	50,610	4,217	
101	50,730	4,227	
224	50,980	4,248	
1258	55,540	4,272	
418	52,170	4,347	
1484	35,340	4,417	
1140	53,880	4,490	
1041	54,020	4,501	
1394	59,040	4,541	
1397	54,680	4,556	
785	55,160	4,596	
1480	59,950	4,611	Matel Realtors; 9458 Vintner Cir.
1013	55,890	4,657	
1296	51,240	4,658	
621	56,250	4,687	
1342	28,130	4,688	
1018	56,520	4,710	
1387	18,980	4,745	
908	57,030	4,752	
1426	66,810	4,772	
877	57,340	4,778	
1340	67,080	4,791	

Water Usage 2009 as provided by the District

<u>Acct No.</u>	<u>[2009] Total Annual</u>	<u>Average Monthly</u>	
195	57,820	4,818	
948	58,020	4,835	
1485	54,650	4,968	
1110	60,390	5,032	
1040	60,430	5,035	Western Pacific Housing; 9100 Golf Canyon
879	60,490	5,040	
1190	60,520	5,043	
1362	70,660	5,047	
975	60,860	5,071	
1039	61,020	5,085	
886	61,750	5,145	
1326	51,610	5,161	
1163	62,420	5,201	
1246	67,930	5,225	
911	62,740	5,228	
981	63,250	5,270	
1368	74,030	5,287	
870	64,100	5,341	
1002	64,190	5,349	
1382	64,280	5,356	
1294	70,000	5,384	
1111	64,660	5,388	Western Pacific Housing; 9108 Golf Canyon
163	64,800	5,400	
921	64,920	5,410	
350	65,100	5,425	
1276	54,830	5,483	Diablo Grande c/o M&C Ass. - 20833 Shrub Oak Dr.-(Irrigation Service-Commercial)
1189	65,850	5,487	
977	66,200	5,516	
384	67,120	5,593	
955	67,400	5,616	
1367	73,080	5,621	
958	68,410	5,700	
867	68,450	5,704	
431	68,780	5,731	
1058	68,840	5,736	
1030	69,000	5,750	
869	69,080	5,756	
228	69,520	5,793	
1456	76,720	5,901	
1478	82,750	5,910	

Water Usage 2009 as provided by the District

<u>Acct No.</u>	<u>[2009] Total Annual</u>	<u>Average Monthly</u>	
909	72,310	6,025	
749	72,960	6,080	
1138	73,050	6,087	
1025	73,870	6,155	
1427	24,760	6,190	
1430	80,490	6,191	
1122	74,630	6,219	
1192	75,140	6,261	
1097	75,230	6,269	
942	75,230	6,269	
971	75,750	6,312	
963	75,770	6,314	
1401	63,360	6,336	
1118	76,180	6,348	
1319	57,210	6,356	
1203	77,600	6,466	
1261	72,610	6,600	
1292	86,210	6,631	
1317	86,710	6,670	
352	80,480	6,706	
983	80,680	6,723	
204	81,420	6,785	
1462	81,760	6,813	
1281	89,630	6,894	
883	82,770	6,897	
1121	83,120	6,926	
356	83,340	6,945	
164	85,280	7,106	
1277	64,100	7,122	Diablo Grande c/o M&C Ass. - 20788 Fairway Dr. (Irrigation-Commercial)
1482	78,715	7,155	Premier Valley; 9357 Jacks Pl.
1173	86,760	7,230	
1204	88,750	7,395	
1200	89,400	7,450	
1297	89,710	7,475	
390	89,740	7,478	
978	90,590	7,549	
227	92,140	7,678	
1464	107,910	7,707	
964	93,020	7,751	
1150	93,140	7,761	

Water Usage 2009 as provided by the District

<u>Acct No.</u>	<u>[2009] Total Annual</u>	<u>Average Monthly</u>
1101	93,880	7,823
1445	86,310	7,846
1179	94,490	7,874
1219	94,920	7,910
1064	96,730	8,060
1280	64,660	8,082
1341	105,600	8,123
1384	113,760	8,125
874	97,620	8,135
702	99,640	8,303
1119	99,650	8,304
1285	83,520	8,352
1178	101,080	8,423
1333	101,480	8,456
1073	102,180	8,515
1386	119,420	8,530
1298	121,230	8,659
1440	104,500	8,708
1406	115,200	8,861
831	106,890	8,907
1079	107,800	8,983
1056	108,330	9,027
1378	128,050	9,146
920	109,930	9,160
919	110,370	9,197
865	110,470	9,205
699	113,710	9,475
995	115,200	9,600
476	115,520	9,626
907	116,590	9,715
973	116,600	9,716
571	117,270	9,772
1155	117,950	9,829
420	119,990	9,999
1421	140,080	10,005
1380	112,670	10,242
643	123,530	10,294
1381	124,670	10,389

Western Pacific Housing

Water Usage 2009 as provided by the District

<u>Acct No.</u>	[2009] <u>Total Annual</u>	Average <u>Monthly</u>	
1392	125,063	10,421	
211	126,340	10,528	
856	126,690	10,557	
410	126,980	10,581	
440	127,230	10,602	
854	127,590	10,632	
362	128,160	10,680	
1143	130,140	10,845	Diablo Grande c/o M&C Ass. 9200 Panoz Ct.(Irrigation)
912	131,430	10,952	
915	133,130	11,094	
1232	111,090	11,109	
1199	135,560	11,296	
890	135,940	11,328	
1420	90,820	11,352	
1202	136,620	11,385	
1418	136,860	11,405	Diablo Grande c/o M&C Ass. 20745 Fairway Dr.(Irrigation)
572	137,310	11,442	Western Pacific Housing
1059	139,210	11,600	
923	139,600	11,633	
373	141,150	11,762	
1016	141,380	11,781	
573	141,590	11,799	Western Pacific Housing
1365	143,720	11,976	
1289	145,710	12,142	
1413	159,130	12,240	
838	147,220	12,268	
841	150,840	12,570	
1161	152,510	12,709	
875	153,910	12,825	
1234	168,600	12,969	
1117	156,270	13,022	
1222	169,460	13,035	
765	159,890	13,324	
1089	160,630	13,385	Sunset Canyon Golf (Maint 21249 Grapevine Dr.)(Golf Maintenance Building-Cml)
1446	150,080	13,643	
632	164,100	13,675	
1270	165,930	13,827	World Int. LLC - Sales & - 9501 Morton Davis Dr.(Sales office, Commercial)
1451	166,430	13,869	
864	166,480	13,873	
326	169,820	14,151	
961	171,930	14,327	
1263	171,980	14,331	
1425	173,390	14,449	

Water Usage 2009 as provided by the District

<u>Acct No.</u>	<u>[2009] Total Annual</u>	<u>Average Monthly</u>
1300	135,030	15,003
1479	166,250	15,113
353	183,080	15,256
991	183,350	15,279
1198	184,040	15,336
1156	184,940	15,411
709	185,610	15,467
1022	188,330	15,694
1375	204,530	15,733
395	188,880	15,740
1332	205,170	15,782
951	190,290	15,857
377	190,970	15,914
1207	191,110	15,925
1165	191,620	15,968
1235	207,960	15,996
947	198,330	16,527
1247	214,950	16,534
1469	224,580	17,275
293	209,900	17,491
1026	211,470	17,622
1356	159,090	17,676
1220	195,230	17,748
974	214,020	17,835
1460	250,300	17,878
1095	216,620	18,051
833	221,460	18,455
1260	223,180	18,598
1468	260,840	18,631
430	223,870	18,655
1248	243,400	18,723
454	226,530	18,877
993	227,700	18,975
794	230,000	19,166
1395	253,460	19,496
836	236,720	19,726
300	239,060	19,921

Water Usage 2009 as provided by the District

<u>Acct No.</u>	[2009] <u>Total Annual</u>	Average <u>Monthly</u>	
1184	245,450	20,454	
363	249,040	20,753	
929	251,900	20,991	Diablo Grande c/o M&C Ass. #3 LANDSCP
1120	251,910	20,992	
1127	251,970	20,997	
1354	254,350	21,195	
303	255,800	21,316	
302	257,570	21,464	
473	258,430	21,535	
1212	267,800	22,316	Diablo Grande c/o M&C Ass. Median Black Oak Dr. IRRIGATION
1029	276,400	23,033	
1017	285,440	23,786	
490	292,870	24,405	
1242	324,490	24,960	
317	301,880	25,156	
412	306,760	25,563	
931	309,070	25,755	
1195	310,440	25,870	
1283	339,020	26,078	
1206	315,190	26,265	
844	317,830	26,485	
361	340,190	28,349	
1057	343,700	28,641	
397	364,650	30,387	
1075	383,620	31,968	
1481	393,280	32,773	
1402	99,200	33,066	Internatiol Lic, World - 1 Diablo Grande Pkwy Roundabout (Irrigation)
1172	398,080	33,173	
1408	473,820	33,844	
301	408,170	34,014	
1253	446,770	34,366	
1271	381,660	34,696	World Int. LLC - Const Trailer - 9333 Upper Oak Flat Rd.(WHWD Field Office-Commercial)
468	424,510	35,375	
1123	489,260	40,771	
281	530,690	44,224	

Water Usage 2009 as provided by the District

<u>Acct No.</u>	<u>[2009] Total Annual</u>	<u>Average Monthly</u>	
1062	544,380	45,365	
694	562,500	46,875	Diablo Grande HOA - 20841 IRR1 Grapevine Dr.
1168	566,500	47,208	Diablo Grande c/o M&C Ass 9403 Vintner Cir #IRR
1279	599,270	49,939	
1087	618,600	51,550	Sunset Canyon Golf (Clubh 9521 Morton Davis Dr. #C)(Snack shack-Ranch Course-Cml)
171	630,600	52,550	DG HOA-Security Shack 8200 Diablo Grande Pkwy.(Guard Shack-Cml)
321	659,350	54,945	
1098	673,410	56,117	
177	698,680	58,223	
268	758,700	63,225	
692	814,500	67,875	Missing page with name - may be irrigation
1453	674,570	84,321	Roy Loretelli (looks like an error based on the meter readings) - looks like 1,070 gallons/yea
154	1,107,310	92,275	
1169	4,097,100	341,425	Diablo Grande c/o M&C Ass 9458 Vintner Cir #IRRIG
107	4,255,800	354,650	Diablo grande c/o M&UC As 9540 Sarazen Court - IRRIGATION
445	47,077,490	3,923,124	#2 Landscaping Diablo Grande (HOA)
Total	104,422,178	8,755,844	

Appendix C

Existing Water and Wastewater Rate

RESOLUTION 99-04

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
WESTERN HILLS WATER DISTRICT SETTING WATER AND
WASTEWATER CHARGES AND RATES FOR USES WITHIN THE DISTRICT**

WHEREAS, the Western Hills Water District (the "District") is a water district located in western Stanislaus County in the State of California and is organized and existing under the California Water District Law (Water Code Division 13, commencing with Section 34000); and

WHEREAS, the District will provide production, storage, transmission and distribution of water for irrigation, domestic, industrial and municipal purposes pursuant to Water Code Section 35401 and will provide for the acquisition, construction, operation, and furnishing of facilities and services for the collection, treatment, and disposal of sewage, waste and storm water pursuant to Water Code Section 35500; and

WHEREAS, the District may charge for such water and wastewater services pursuant to Water Code Section 35470 and Section 35501; and

WHEREAS, the District has determined that the proposed charges do not exceed the estimated reasonable costs of providing these services and facilities;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Western Hills Water District as follows:

1. That the Board of Directors approves and adopts the attached schedule entitled "Western Hills Water District Rate & Charge Schedule as of 3/25/99" as the charges and rates for water and wastewater services within the District;
2. That the Board of Directors authorizes the President of the District and District staff to take all actions reasonably necessary to impose these rates and charges;
3. That the Board of Directors orders the filing of this rate and charge schedule in the Official Records of the District.

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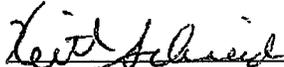
On motion of Director Lightly, seconded by Director Robocker, the foregoing resolution was passed and adopted the 25th day of March, 1999, by the following vote:

AYES: Lightly, Robocker, Schneider

NOES: None

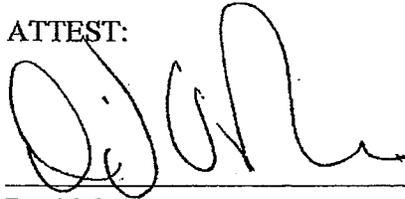
ABSENT: None

NOT VOTING: Balfour, Duck



Keith Schneider, President

ATTEST:



David O. Romano,
District Secretary

**WESTERN HILLS WATER DISTRICT
RATE & CHARGE SCHEDULE
as of 3/25/99**

WATER CHARGES

Connection Fee	None
Residential Water Use Charge (per residential unit)	\$35.00 per month plus \$1.25 for every 750 gallons used
Commercial Water Use Charge (per commercial connection)	\$1.25 for every 750 gallons used
Golf Course and Open Space Irrigation Charge	\$55.00 per acre foot per year

WASTEWATER (SEWER & STORM DRAIN) CHARGES

Connection Fee	None
Residential Wastewater Use Charge (per residential unit)	\$30.00 per month
Hotel/Winery _____	

Moved by Director Marrero, second by Director Kearney, to table Adoption of District Personnel Appointing, Disciplinary and Termination until next regular board meeting.

e. Setting of Interim Water Rates for Untreated Water Uses

Director Disclosures required by California Code of Regulations, Title 2, Section 18708: Because the agenda item directly involves World International LLC, President Marrero disclosed that he is legal counsel to World and Director Kearney disclosed that she is a World employee. Since a director in addition to Director Domyan would be required to vote on any action taken during the closed session, President Marrero and Director Kearney used the rock-scissors-paper method to determine who could vote and Director Kearney won.

✓ Moved by Director Domyan, second by Director Kearney, rate increase for raw water is approved from \$375 to \$875. Effective 9/1/09.

f. Award Contract for Performance of Water Rate Study

Moved by Director Marrero, second by Director Domyan, to approve signing the contract with Parsons and Associates to conduct Water Rate Study subject to reviewing contract by Director Marrero.

g. November 3rd Election Matters

a. Moved by Director Domyan, second by Director Marrero, the Resolution Cancelling Election and requesting County Board of Supervisors Appoint Officers was unanimously approved. Appointed officers will take office first Tuesday of December, 2009.

b. Moved by Director Marrero, second by Director Domyan, to table Authorization of Board Secretary to request Stanislaus County Assessor's Office prepare a list of parcels within District Boundaries, assessed values, and names/addresses of owners until Maureen completes list for World International. Director Domyan to follow up with Maureen when list will be complete.

h. Retain Willdan Financial Services to prepare and provide data to Stanislaus County to levy and collect charges with the District (Carried over from June 24, 2009 minutes)

Motioned by Director Kearney, second by Director Marrero, to approve contract and retain Willdan Financial Services through 2009.

Director Kearney requesting quotes from other financial service providers for 2010.

i. Non-payment of Community Financial Assessments by Landowners (Carried over from June 24, 2009 minutes)

Moved by Director Kearney, second by Director Domyan, to hire an outside law firm to follow up with delinquent landowners for non-payment of Community

Appendix D

Memorandum of Understanding, City of Patterson, July 2, 2002

MEMORANDUM OF UNDERSTANDING

BETWEEN

CITY OF PATTERSON AND WESTERN HILLS WATER DISTRICT

This MEMORANDUM OF UNDERSTANDING ("MOU") is executed this 17 day of December, 2002, by and between the City of Patterson ("City") and Western Hills Water District ("District") for the purpose of setting forth the general terms and conditions of understanding between the parties respecting District's use of City's sanitary sewer collection and treatment system.

Recitals:

WHEREAS, City is a municipal corporation located within the County of Stanislaus, State of California, which operates a sanitary sewer collection system including pipelines, pumps and manholes ("Collection System"), a treatment plant and evaporation ponds (the "Plant") (collectively, the "Sewer Facilities") which serve the City of Patterson pursuant to a permit issued by the Regional Water Quality Control Board ("RWQCB"); and

WHEREAS, there is excess capacity in the Collection System and the Plant which is not needed to serve land located within the existing city limits of the City; and

WHEREAS, City is currently processing an annexation project known as "Patterson Gardens" involving land west of the current city limits; and

WHEREAS, the County of Stanislaus ("County") is currently processing an application for development of a business park ("West Patterson Business Park") between Baldwin Road and Interstate 5 proposed to be served by the Sewer Facilities; and

WHEREAS, Pursuant to the California Environmental Quality Act ("CEQA") the City is already engaged in environmental review, planning and engineering efforts for a sewer plant expansion and collection system upgrade in connection with both proposed development of Patterson Gardens and West Patterson Business Park in West Patterson (the "West Patterson EIR") and for the City as a whole (the "Expansion EIR"). Environmental documents under preparation will address this expansion and upgrade. The City and District desire to evaluate the City accepting District effluent in its expanded system. This evaluation will include collaboration on environmental review, project planning and project engineering. This MOU (1) provides for collaboration and cost sharing with respect to environmental review, project planning, engineering, and (2) sets forth the staging of and terms and conditions for the District's use of the City sewer facilities, if after appropriate environmental review, the District and City determine that the City will accept District effluent; and

WHEREAS, District, which is located in the Diablo foothill mountain range approximately 7 miles from the City of Patterson, is a water district formed and operating under the laws of the State of California and is authorized by law to provide sewer and water services to existing and planned municipal uses located within the District in a project known as "Diablo Grande" which consists of an approved development plan (the "Approved Plan") for 2000 residential dwelling units, two golf courses, a hotel/ business conference center, a business park and town center, winery and health spa on real property owned by Diablo Grande Limited Partnership, a California limited partnership ("DGLP"); and

WHEREAS, the RWQCB has issued District a permit to construct and operate a sanitary sewer treatment plant and associated ponds within the District boundaries, and District has commenced construction of the permitted treatment facility; and

WHEREAS, City has determined it is in the best interest of City, and District has determined it is in the best interest of the District, for District to use the City Sewer Facilities to treat up to 750,000 gallons per day (gpd) of District's effluent under the terms and conditions of this MOU;

NOW, THEREFORE, City and District agree as follows:

Terms:

ARTICLE 1.

CITY TREATMENT OF DISTRICT EFFLUENT

1.01. **City Treatment.** City agrees to treat up to 750,000 gpd , which is sufficient to accommodate all development within the Approved Plan other than the proposed winery, of District's sanitary sewer effluent under all of the terms and conditions of this MOU. City does not agree to treat any "wet" industry effluent from the District. "Wet" industry shall mean any industry whose BOD level in its effluent exceeds the rate of 350 Mg/L of B.O.D. This number should not be exceeded more than 7 days in a 30-day period. Moreover, District agrees to adopt an ordinance substantially the same as City's wastewater ordinance.

1.02. **District to Provide Public Services to District Ratepayers.** District shall continue to provide sanitary sewer services to all ratepayers and property owners located within the District. City shall not provide sanitary sewer services, or any other public services, to District nor to any ratepayers, property owners, residents or businesses located within the District. District shall be solely responsible for construction, operation, maintenance, repair and replacement of all sanitary sewer *facilities* within the District, and shall be solely responsible for all sanitary sewer *connections* within the District. District shall have the exclusive authority, as between City and District, to determine whether effluent will be treated by the City under the terms and conditions of this MOU, at on-site sanitary sewer facilities located within the District, or otherwise.

City shall have no right, power or authority to assess, bill, lien or otherwise charge District's ratepayers at any time for any purpose. City shall have no control over the services provided by District to its ratepayers, the rates charged by District for sewer

connections, rates and charges for monthly sanitary sewer services, or assessments imposed on ratepayers or property owners for the construction of sewer facilities.

1.03. **District's Periodic Payment to City.** District shall make periodic payments to City to compensate City for its costs to operate, maintain, repair and replace the Sewer Facilities used by District under the terms and conditions of this Agreement.

Although City will not be providing sanitary sewer service to District ratepayers, the District's periodic calculation of the amount of the payments made by the District to City will be based on a multiple of the per unit sewer rate charged by City to its ratepayers so that City ratepayers will be assured District ratepayers will pay at least their fair share of ongoing operation, maintenance, repair and replacement of the Sewer Facilities.

Therefore, within ten (10) days following the last day of each calendar quarter, District shall send City a statement setting forth the number of municipal connections within the District whose effluent the District delivers to City for treatment, including the date each connection was established, together with a check in an amount equal to 150% of the rate City would have charged each such connection during that quarter if those connections were located within the City.

ARTICLE 2.

FACILITIES REQUIRED TO TREAT DISTRICT'S INITIAL 180,000 GPD OF DISTRICT EFFLUENT AT THE PLANT

2.01. **District to Construct District Connection.** The District will need to construct a sanitary sewer line (the "District Connection") from the District to the City's Collection System at the intersection of Sperry Road and American Eagle before any effluent can be delivered from District to City. The District Connection will not be phased in size or reach, but will be constructed adequate in size to accommodate up to 750,000 gpd from a location within District

to be determined by District. The District Connection shall be owned, operated, maintained, repaired and replaced by the District.

2.02. Collection System: Initial 85,000 GPD. City does not have adequate capacity in the Collection System to deliver the District's more than 85,000 gallons per day (gpd) of District effluent to the Plant because (i) there is currently no sanitary sewer pipeline running east on Sperry Road to Ward Avenue, (ii) there is no sanitary sewer pipeline in Ward Avenue running north from Sperry Road to the existing sanitary sewer pipeline in "M" Street, and (iii) the existing "M" Street pipeline to the existing Walnut Street line and the existing Walnut Street line to the Plant are not adequate to accommodate the District's more than 85,000 gpd of effluent from the District. Since the City currently has the capacity in its Collection System and the Plant to accommodate up to 85,000 gpd of the District's effluent, the City will accept up to 85,000 gpd from the District upon substantial completion of the District Connection, provided the District or DGLP finance construction of the Collection System Improvements (as defined in paragraph 2.03, below) according to the City's schedule for construction of the Collection System Improvements attached hereto as **Exhibit "B"** (the "Collection System Improvement Construction Schedule") on terms and conditions mutually acceptable to City and the financing party.

2.03. Collection System: Initial 180,000 GPD. The Collection System improvements (the "Collection System Improvements") required to deliver the District's 750,000 gpd plus all effluent from Patterson Gardens and West Patterson Business Park from the District Connection to the Plant are listed as items 1 through 6 and A through C in **Exhibit "A"** attached hereto. Since the City will have the capacity in its Collection System and at the Plant to accommodate up to 180,000 gpd of the District's effluent upon completion of the Collection System Improvements, City will accept up to 180,000 gpd of effluent from the District upon completion of the District Connection and the Collection System Improvements, provided the Collection System Improvements are financed by the District or DGLP according to the Collection System Improvements Construction Schedule on terms and conditions mutually acceptable to City and the financing party.

2.04. **The Plant.** City has adequate capacity at the Plant to treat the initial 180,000 gpd from the District without expansion of the Plant, and so, neither the City nor the District will be required to design or construct any improvements to the Plant to treat the initial 180,000 gpd flows from the District to which the City has committed under paragraph 2.02 and 2.03, above. The District's obligation to advance all of the costs to construct the Collection System Improvements under Section 4.04, below, entitles the District to this 180,000 gpd of capacity at the Plant without financial obligation beyond advancing the costs to construct the Collection System Improvements.

ARTICLE 3.

FACILITIES REQUIRED TO TREAT 750,000 GALLONS PER DAY OF EFFLUENT FROM THE DISTRICT

3.01. **Collection System.** The Collection System will be adequate to deliver the entire 750,000 gpd of District effluent to the Plant upon completion of the Collection System Improvements. The District shall not be obligated to pay for the design or construction of any other improvements to the Collection System other than the Collection System Improvements in order to deliver 750,000 gpd of District effluent to the Plant.

3.02. **The Plant.** The treatment capacity at the Plant is not presently adequate to accommodate any portion of the District effluent beyond the initial 180,000 gpd without a 1.25 million gpd expansion (the "Plant Improvements") of the Plant. The Plant Improvements involve both enlargement of the treatment facility and the construction of new evaporation ponds. Allocation of financial responsibility between the City and the District for the design and construction of the Plant Improvements is provided for in Article 4., below.

3.03. **City Option to Construct the Plant Improvement in Two Phases.** If the Collection System Improvement design work and Plant Improvement design work are completed and the City as lead agency and the County as responsible agency have approved the final EIR for the West Patterson EIR but the City as lead agency and the District as responsible agency

have not approved a final environmental impact report for all portions of the Collection System Improvements and the Plant Improvements, City may elect to construct the Plant Improvement in two phases consisting of a 500,000 gpd phase and a 750,000 gpd phase with the 750,000 gpd phase to be constructed when the final environmental impact report for the Improvements is approved by the City and the District.

3.04. City's Right to Proceed with Plant Improvements without Providing Additional Capacity for the District. At any time after (i) the Collection System Improvement design work and Plant Improvements design work are completed, (ii) the City as lead agency and the District as responsible agency have approved the final environmental impact report for all portions of the Collection System Improvements and the Plant Improvements, and (iii) the City is financially ready to make its contributions to the costs to construct the Plant Improvements under Article 4., below, the City may request the District to demonstrate its financial readiness to make the contributions to the Plant Improvement construction District is required to make under Article 4., below. If the District declines to do so within ninety (90) days, the City shall have the right to construct the improvements at the Plant without sizing the facilities to accommodate the District's additional effluent.

ARTICLE 4.

DESIGN, PERMITTING, ENVIRONMENTAL REVIEW AND PLANT CONSTRUCTION

4.01. Consultant Costs. Consultant costs for design of the Plant Improvements, preparation of the Expansion EIR, and obtaining a RWQCB permit to construct and operate the Collection System Improvements and the Plant Improvements ("Plant Improvement Design/Permitting Costs") will be shared by the City and District according to the Schedule attached hereto as **Exhibit "D"**.

If District elects to withdraw from this MOU under Article 7., below, City shall, within sixty (60) days following District's written notice of withdrawal to City, reimburse

District (i) all funds advanced for City's share under this Section with interest at the rate of six percent (6%) per annum, plus (ii) that portion of District's share of the Plant Improvement Design/Permitting Costs representing work which will benefit the City to be reasonably determined by City's engineer within thirty (30) days following District's notice of withdrawal.

4.02. Plant Improvement Construction Costs. The costs to construct the Plant Improvements will be shared by City and District at the ratio of their respective demands for the capacity which is as follows: District = 750,000 gpd; City = 500,000 gpd. However, the District's financial responsibility shall be reduced by \$1.00 for every \$1.00 it advances of the City's allocated responsibility to construct the Collection System Improvements as shown in the model contained in the "Wastewater Treatment Plant Formula" portion of Exhibit "A".

Exhibit "A" also sets forth a model for the City and District's relative financial responsibilities for the Collection System Improvements based upon the estimates of quantity and installed unit costs available to the parties at the time this MOU was executed. Exhibit "C" contains a worksheet based upon the Exhibit "A" model which allows the parties to determine each parties' allocated responsibility for the Collection System Improvements and Plant Improvement responsibility using actual quantity and installed unit costs for the Collection System Improvements and actual Plant Improvement costs.

ARTICLE 5.

COUNTY ACTIONS

5.01. The Diablo Grande Specific Plan currently does not provide for delivery of effluent from District to City for treatment, and so will need to be amended prior to delivery of effluent from District to City. City shall not be responsible for preparing or processing this amendment, but shall reasonably cooperate with District, the County and the developer in processing this amendment. The environmental documentation for the Plant Improvements and Collection System Improvements to be prepared by City as provided in Article 5., above, shall include the District Connection.

ARTICLE 6.

ENVIRONMENTAL REVIEW

6.01. **Expansion EIR.** Prior to approving or constructing the Plant Improvements, the Collection System Improvements (other than that portion of the Collection System Improvements for which the City has already approved completed environmental documentation), and/or the District Connection, City shall use its reasonable best efforts with the reasonable cooperation of District to complete and certify, as lead agency, an appropriate and legally adequate Expansion EIR for the Plant Improvements, the Collection System Improvements, the District Connection, this MOU, and all related agreements and approvals.

6.02. **District CEQA Compliance.** Prior to approving or constructing the Plant Improvements, the Collection System Improvements (other than that portion of the Collection System Improvements for which the City has already approved completed environmental documentation), and/or the District Connection, District shall use its reasonable best efforts with the reasonable cooperation of City to complete and adopt, as responsible agency, appropriate and legally adequate environmental documentation for the Plant Improvements, the Collection System Improvements, the District Connection, this MOU, the amendment of the Diablo Grande Specific Plan, and all related agreements and approvals.

6.03. **No Approvals or Construction Prior to Completed Environmental Documentation.** Neither the Plant Improvements, the Collection System Improvements (other than those portions as to which environmental documentation has already been completed by the City), nor the District Connection shall be constructed, nor any approvals adopted or permits issued therefore, unless and until City and District have taken all actions they are required to take under the California Environmental Quality Act as provided in Sections 6.01 and 6.02, above, including analysis of a range of reasonable alternatives.

Appendix E

Estimated Wastewater Loadings, FY 09-19

2009 Loadings provided to Parsons & Associates on April 17, 2010:
 "Patterson Trunk Sewer Flow Meter - Monthly Flow Report"

	Monthly Total		Monthly Total	
	(MG)	MGD	(MG)	MGD
	2009		2010	
January	1.005	0.032	2.054	0.066
February	1.336			
March	1.047			
April	0.900			
May	0.846			
June	0.847			
July	0.910			
August	0.964			
September	0.952			
October	1.229			
November	1.177			
December	<u>1.307</u>			
Total/MG/Year	12.520			
Total/MGD		0.034		
Draft Report				
FY 09-10		0.093		

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 09-10**

Number of Accounts	Number of Units	User Group	Flow				
			Year/ Water Consumed Per User Class	Rate of Return	Adjust for Rate of Return	Annual	Total Flow in MGD
			(gallons)		(gallons)	(MG)	(MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
5	5	Single Family	572,472	24%	137,393	0.14	0.0004
7	7	Comm'l/ Dist.	<u>2,022,670</u>	95%	1,921,537	1.92	0.0053
397	397	Total	46,675,470		12,638,208	12.64	0.0346

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/ District
Average daily per commercial/ District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 10-11**

			Flow					
Number of Accounts	Number of Units	User Group	Year/ Water Consumed Per User Class (gallons)	Rate of Return	Adjust for Rate of Return (gallons)	Annual (MG)	Total Flow in MGD (MGD)	
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290	
10	10	Single Family	1,144,944	24%	274,786	0.27	0.0008	
7	7	Comm'l/Dist.	2,022,670	95%	1,921,537	1.92	0.0053	
402	402	Total	47,247,942		12,775,602	12.78	0.0350	

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 11-12**

			Flow				
Number of Accounts	Number of Units	User Group	Year/ Water Consumed Per User Class (gallons)	Rate of Return	Adjust for Rate of Return (gallons)	Annual (MG)	Total Flow in MGD (MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
20	20	Single Family	2,289,887	24%	549,573	0.55	0.0015
7	7	Comm'l/Dist.	2,022,670	95%	1,921,537	1.92	0.0053
412	412	Total	48,392,885		13,050,388	13.05	0.0358

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 12-13**

Number of Accounts	Number of Units	User Group	Year/ Water Consumed Per User Class	Flow			Total Flow in MGD
				Rate of Return	Adjust for Rate of Return	Annual	
			(gallons)		(gallons)	(MG)	(MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
30	30	Single Family	3,434,831	24%	824,359	0.82	0.0023
7	7	Comm'l/Dist.	2,022,670	95%	1,921,537	1.92	0.0053
422	422	Total	49,537,829		13,325,175	13.33	0.0365

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 13-14**

Number of Accounts	Number of Units	User Group	Flow				
			Year/ Water Consumed Per User Class	Rate of Return	Adjust for Rate of Return	Annual	Total Flow in MGD
			(gallons)		(gallons)	(MG)	(MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
80	80	Single Family	9,159,549	24%	2,198,292	2.20	0.0060
7	7	Comm'l/Dist.	2,022,670	95%	1,921,537	1.92	0.0053
472	472	Total	55,262,547		14,699,107	14.70	0.0403

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 14-15**

Number of Accounts	Number of Units	User Group	Flow				
			Year/ Water Consumed Per User Class	Rate of Return	Adjust for Rate of Return	Annual	Total Flow in MGD
			(gallons)		(gallons)	(MG)	(MGD)
385	385	Residential: Single Family	44,080,328	24%	10,579,279	10.58	0.0290
130	130	Single Family	14,884,267	24%	3,572,224	3.57	0.0098
7	7	Comm'l/Dist.	2,022,670	95%	1,921,537	1.92	0.0053
522	522	Total	60,987,265		16,073,039	16.07	0.0440

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 15-16**

Number of Accounts	Number of Units	User Group	Flow				
			Year/ Water Consumed Per User Class (gallons)	Rate of Return	Adjust for Rate of Return (gallons)	Annual (MG)	Total Flow in MGD (MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
205	205	Single Family	23,471,343	24%	5,633,122	5.63	0.0154
7	7	Comm'l/Dist.	2,022,670	95%	1,921,537	1.92	0.0053
597	597	Total	69,574,341		18,133,938	18.13	0.0497

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 16-17**

Number of Accounts	Number of Units	User Group	Flow				
			Year/ Water Consumed Per User Class (gallons)	Rate of Return	Adjust for Rate of Return (gallons)	Annual (MG)	Total Flow in MGD (MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
280	280	Single Family	32,058,420	24%	7,694,021	7.69	0.0211
7	7	Comm'l/ Dist.	2,022,670	95%	1,921,537	1.92	0.0053
672	672	Total	78,161,418		20,194,836	20.19	0.0553

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 17-18**

Number of Accounts	Number of Units	User Group	Flow				Total Flow in MGD
			Year/ Water Consumed Per User Class	Rate of Return	Adjust for Rate of Return	Annual	
			(gallons)		(gallons)	(MG)	(MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
375	375	Single Family	42,935,384	24%	10,304,492	10.30	0.0282
7	7	Comm'l/ Dist.	2,022,670	95%	1,921,537	1.92	0.0053
767	767	Total	89,038,382		22,805,307	22.81	0.0625

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

Average daily per commercial/ District
Average daily per commercial/ District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

**Western Hills Water District
Sewer Fund
Customer Categories and Loadings
Fiscal Year 18-19**

			Flow				
Number of Accounts	Number of Units	User Group	Year/ Water Consumed Per User Class (gallons)	Rate of Return	Adjust for Rate of Return (gallons)	Annual (MG)	Total Flow in MGD (MGD)
385	385	Single Family	44,080,328	24%	10,579,279	10.58	0.0290
500	500	Single Family	57,247,179	24%	13,739,323	13.74	0.0376
7	7	Comm'l/Dist.	2,022,670	95%	1,921,537	1.92	0.0053
892	892	Total	103,350,177		26,240,138	26.24	0.0719

Average daily per single family residential
Average daily per single family residential

314 Estimated gallons per day - water sales
75 Estimated gallons per day goes to the sewer

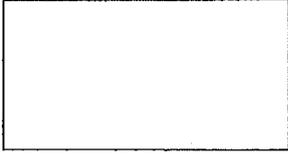
Average daily per commercial/District
Average daily per commercial/District

792 Estimated gallons per day - water sales
752 Estimated gallons per day goes to the sewer

Appendix F

Sample Bill to Customers

Western Hills Water Dist.
 9521 Morton Davis Drive
 Patterson, CA 95363 (209) 892-0800



METER READ	06/30/09	08/03/09	USAGE	AMOUNT
	35260	36470	1210	

Prior Balance 68.43
 WATER 37.02
 SEWER 25.00
 STORM DRAIN 5.00
 Late Fee 10.00

DUE DATE	08/25/09	AMT. DUE	145.45
ACC. NO.		IF LATE PAY	155.45
BILL DATE	08/01/09	SRV. TYPE	Residential

Total Due 145.45

STREET ADDRESS	
ACCT NO.	AMT. DUE 145.45

DUE DATE	08/25/09	IF LATE PAY	155.45
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RETURN THIS STUB WITH PAYMENT



Patterson CA 95363

AUTO 

Appendix G

Wastewater Fund, Unit Cost Determination, FY 09-19

Western Hills Water District
Sewer Fund
Unit Cost Determination
FY 09-10
Year 1

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 76,124	12.64	Rate Per MG \$ 6,023.35
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	10.72	\$ 64,550		\$ 13.79
Commercial/District	1.92	\$ 11,574		\$ 137.79
Rate Per metered water/Commercial per gallon				\$ 0.01
Rate Per metered water/Commercial per 1,000				\$ 5.72
Total Revenue Requirements		\$ 76,124		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
 Sewer Fund
 Unit Cost Determination
 FY 10-11
 Year 2

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 78,789	12.78	Rate Per MG \$ 6,167.12
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	10.85	\$ 66,938		\$ 14.49
Commercial/District	1.92	\$ 11,850		\$ 98.75
Rate Per metered water/Commercial per gallon				\$ 0.01
Rate Per metered water/Commercial per 1,000				\$ 5.86
Total Revenue Requirements		\$ 78,789		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
Sewer Fund
Unit Cost Determination
FY 11-12
Year 3

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 81,546	13.05	Rate Per MG \$ 6,248.57
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	11.13	\$ 69,539		\$ 14.31
Commercial/District	1.92	\$ 12,007		\$ 142.94
Rate Per metered water/Commercial per gallon				\$ 0.01
Rate Per metered water/Commercial per 1,000				\$ 5.94
Total Revenue Requirements		\$ 81,546		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
 Sewer Fund
 Unit Cost Determination
 FY 12-13
 Year 4

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 84,400	13.33	Rate Per MG \$ 6,333.91
Residential	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Commercial/District	11.40	\$ 72,230		\$ 14.50
Rate Per metered water/Commercial per gallon	1.92	\$ 12,171		\$ 144.89
Rate Per metered water/Commercial per 1,000				\$ 0.01
				\$ 6.02
Total Revenue Requirements		\$ 84,400		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
Sewer Fund
Unit Cost Determination
FY 13-14
Year 5

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 87,354	14.70	Rate Per MG \$ 5,942.84
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	12.78	\$ 75,935		\$ 13.61
Commercial/District	1.92	\$ 11,419		\$ 135.94
Rate Per metered water/Commercial per gallon				\$ 0.01
Rate Per metered water/Commercial per 1,000				\$ 5.65
Total Revenue Requirements		\$ 87,354		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
 Sewer Fund
 Unit Cost Determination
 FY 14-15
 Year 6

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 90,412	16.07	Rate Per MG \$ 5,625.06
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	14.15	\$ 79,603		\$ 12.88
Commercial/District	1.92	\$ 10,809		\$ 128.68
Rate Per metered water/Commercial per gallon				\$ 0.01
Rate Per metered water/Commercial per 1,000				\$ 5.34
Total Revenue Requirements		\$ 90,412		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
Sewer Fund
Unit Cost Determination
FY 15-16
Year 7

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 93,576	18.13	Rate Per MG \$ 5,160.28
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	16.21	\$ 83,661		\$ 11.82
Commercial/District	1.92	\$ 9,916		\$ 118.04
Rate Per metered water/Commercial per gallon				\$ 0.005
Rate Per metered water/Commercial per 1,000				\$ 4.90
Total Revenue Requirements		\$ 93,576		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
Sewer Fund
Unit Cost Determination
FY 16-17
Year 8

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 96,851	20.19	Rate Per MG \$ 4,795.85
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	18.27	\$ 87,636		\$ 10.98
Commercial/District	1.92	\$ 9,215		\$ 109.71
Rate Per metered water/Commercial per gallon				\$ 0.005
Rate Per metered water/Commercial per 1,000				\$ 4.56
Total Revenue Requirements		\$ 96,851		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
Sewer Fund
Unit Cost Determination
FY 17-18
Year 9

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 100,241	22.81	Rate Per MG \$ 4,395.52
Residential	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Commercial/District	20.88	\$ 91,795		\$ 10.07
Rate Per metered water/Commercial per gallon	1.92	\$ 8,446		\$ 100.55
Rate Per metered water/Commercial per 1,000				\$ 0.004
				\$ 4.18
Total Revenue Requirements		\$ 100,241		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Western Hills Water District
Sewer Fund
Unit Cost Determination
FY 18-19
Year 10

Cost Category	Parameter Allocation Percentages	Annual Cost Allocated To Each Parameter	Total Quantities-MG	Unit Cost For Each Parameter
Administration and Collection System Per Million Gallons (MG)	100%	\$ 103,750	26.24	Rate Per MG \$ 3,953.85
	<u>MG/Class.</u>	<u>Cost/Year</u>		<u>Avg./Mo./Customer</u>
Residential	24.32	\$ 96,152		\$ 9.05
Commercial/District	1.92	\$ 7,597		\$ 90.45
Rate Per metered water/Commercial per gallon				\$ 0.004
Rate Per metered water/Commercial per 1,000				\$ 3.76
Total Revenue Requirements		\$ 103,750		

Note: flows are based in part on the District's 2009 metered trunk sewer flow monthly records.

Appendix H

Comparative Wastewater Rates FY 200-07 for < 1,000 Population

**FISCAL YEAR 2007-08
MONTHLY WASTEWATER USER CHARGES and CONNECTION FEES**
for a typical single family dwelling

Agencies (population sort)	Last year reported	Service Provid.	Pop. Index	BOD /SS	Water Use	Debt Incl.	AV Taxes	ADWF in mgd	Trmt Level	Monthly User Charge	Connection Fee	Grant Assisted	Notes
POPULATION UNDER 1,000													
Adin Community Services District		A	1	No	No	Yes	No	0.014	2	\$16.00	\$1,500	CWG	
Amador City, City of		C	1	No	No	No	No	0.016	3	\$42.00	\$5,345	CWG	
Amador Water Agency-Eagles Nest		A	1	No	No	Yes	No	0.002	0	\$73.50	\$1,500		
Amador Water Agency-Fairway Pines		A	1	No	No	Yes	No	0.004	1	\$73.50	\$1,500		
Amador Water Agency-Gayla Manor		A	1	No	No	Yes	No	0.010	3	\$73.50	\$1,500		
Amador Water Agency-Jackson Pines		A	1	No	No	Yes	No	0.086	1	\$73.50	\$1,500		
Amador Water Agency-Martell		A	1	No	No	Yes	No	0.048	4	\$46.00	\$8,390	CWG	
Amador Water Agency-Pine Grove		A	1	No	No	Yes	No	0.012	2	\$89.00	\$1,500	SCG	
Amador Water Agency-Surrey Junction		A	1	No	No	Yes	No	0.002	0	\$73.50	\$1,500		
Amador Water Agency-Tiger Creek Estates		A	1	No	No	Yes	No	0.000	1	\$73.50	\$1,500		
Amador Water Agency-Viewpoint Estates		A	1	No	No	Yes	No	0.000	1	\$73.50	\$1,500		
Amador Water Agency-Wildwood Estates		A	1	No	No	Yes	No	0.004	0	\$73.50	\$1,500		
Avila Beach Community Service District		A	1	Yes	Yes	Yes	No	0.045	3	\$26.27	\$1,962	CWG	
Baker Community Services District	06	A	1	No	No	No	No	0.400	1	\$13.94	\$750		1
Bear Valley Water District		A	1	No	No	Yes	No	0.075	1	\$76.50	\$15,740		
Beckwourth County Service Area		A	1	Yes	No	No	Yes	0.015	1	\$4.25	\$250		
Berrendos Community Service Dist		C	1	No	No	No	No	0.004	3	\$46.17	\$0		
Big Pine Community Services District		A	1	No	No	No	No	0.140	2	\$15.00		CWG	
Bolinas Community Public Utility Dist		A	1	Yes	No	Yes	No	0.038	2	\$56.25	\$13,222	CWG	
Borrego Springs Park Comm Serv Dist		A	1	No	No	No	No	0.012	4	\$32.00	\$3,500		
Borrego Water District, ID 2		A	1	No	No	No	No	0.030	3	\$19.42	\$713		
Bradbury, City of		N	1	Yes	No	Yes	No	0.200	4	\$11.54	\$1,750	CWG	2, 3, 4, 7
Bridgeport Public Utility District		A	1	No	No	Yes	No	0.060	2	\$78.54	\$1,800		
Burlingame Hills Sewer Maintenance D.		C	1	Yes	No	No	No	0.085	3	\$67.67	\$3,497	CWG	
Butte, County of		A	1	No	No	No	No	0.004	1	\$25.80	\$0		
Butte, County of - Oakridge		A	1	No	No	No	No	0.005	0	\$22.40	\$0		4
Butte, County of - Stirling City		A	1	No	No	Yes	No	0.019	0	\$17.30	\$0		
Buttonwillow County Water District		A	1	No	No	No	No	0.155	1	\$9.35	\$1,500		
Byron Sanitary District		A	1	No	No	Yes	No	0.065	2	\$61.20	\$5,000		
Calaveras Cnty Wtr Dist.-6-Mile Village		C	1	No	No	No	No	0.012	4	\$49.50	\$5,500	CWG	
Calaveras Cnty Wtr Dist.-Mill Woods		A	1	No	No	No	Yes	0.016	0	\$49.50	\$0		
Calaveras Cnty Wtr Dist.-Southworth Ranch		A	1	No	No	No	Yes	0.011	4	\$49.50	\$5,500	CWG	
Calaveras Cnty Wtr Dist.-Vallecito, Doug. Fl		A	1	No	No	No	Yes	0.053	4	\$49.50	\$10,000	CWG	
Calaveras Cnty Wtr Dist.-West Point		A	1	No	No	No	Yes	0.014	4	\$49.50	\$5,500	CWG	
Calaveras Cnty Wtr Dist.-Wlseywill		A	1	No	No	No	No	0.005	3	\$49.50	\$5,500	CWG	

Notes: 1 = Data is not current. 2 = User Charge includes service charge collected by regional treatment agency. 3 = Connection Fee may include fees collected by regional agency for new connection. 4 = Agency has no direct fees. 5 = Regional agency, collection system costs not included. 6 = Regional agency, collection system costs not included. 7 = Collection and Treatment costs collected by regional agencies.

Agencies (population sort)	Last year reported	Service Provid.	Pop. Index	BOD /SS	Water Use	Debt Incl.	AV Taxes	ADWF in mgd	Tmt Level	Monthly User Charge	Connection Fee	Grant Assisted	Notes
California Pines Community Serv Dist		A	1	No	No	No	Yes	0.003	1	\$21.00	\$2,600		
Calpella County Water District		A	1	No	No	No	No	0.032	2	\$28.00	\$1,400	CWG	
Caspar South Water District		A	1	No	No	No	No	0.005	2	\$75.00	\$850	CWG	
Castroville Water District - Zone 2		C	1	Yes	No	Yes	No	0.070	5	\$111.67	\$5,900	CWG	2, 3
Circle Oaks County Water District		A	1	No	No	Yes	No	0.029	1	\$29.15	\$14,722		
Contra Costa County San Dist No. 5	07	A	1	No	No	Yes	No	0.017	3	\$92.08		CWG	1
Covelo Community Services District		A	1	No	No	Yes	No	0.052	2	\$50.00	\$8,500	CWG	
Cuyama Community Services District		A	1	Yes	No	Yes	No	0.050	1	\$25.00	\$1,400		
Daphnedale Community Services District		C	1	No	No	Yes	No	0.007	3	\$22.92		CWG	
Del Rey Community Services District	07	A	1	No	No	Yes	No	0.200	4	\$26.04	\$1,798	CWG	1
Desert Lake Community Services Dist		A	1	No	No	No	No	0.030	1	\$10.00	\$3,500		
Devonshire County Sanitation District		C	1	Yes	No	No	No	0.060	5	\$50.00	\$3,497	CWG	
Donner Summit Public Utility District		A	1	Yes	No	Yes	No	0.250	5	\$100.00	\$7,800	CWG	
Dorris, City of		A	1	No	No	No	No	0.090	1	\$12.92	\$500		
East Independence Sanitary District		C	1	No	No	No	Yes	0.008	1	\$8.17	\$360	CWG	
East Orosi Community Services District		A	1	No	No	Yes	No	0.053	0	\$39.85	\$1,000	CWG	
East Otay Mesa Sewer Maintenance Dist		C	1	No	No	Yes	No	0.000	2	\$25.83	\$2,500	CWG	
East Quincy Community Services Dist		C	1	Yes	No	No	No	0.229	3	\$39.17	\$4,902	CWG	3
Etna, City of		A	1	No	No	No	No	0.110	1	\$20.90	\$2,044	CWG	
Fall River Mills Community Services D	07	A	1	No	No	Yes	No	0.060	2	\$19.81	\$1,250	CWG	1
Fieldbrook Community Services District		C	1	Yes	No	Yes	No	0.036	4	\$56.19	\$5,164	CWG	
Forestville W. D. - Central Forestville		A	1	Yes	No	Yes	No	0.068	5	\$83.17	\$9,784	CWG	
Forestville W. D. - Mirabel Heights		C	1	No	No	No	No	0.017	5	\$50.17	\$10,076	CWG	
Fort Jones, Town of		A	1	No	No	No	No	0.040	1	\$12.00	\$300		
Fresno, County of - Cantua Creek		A	1	No	No	No	No	0.027	1	\$32.00	\$0		
Fresno, County of - CSA 31B		A	1	Yes	No	No	No	0.060	2	\$37.22	\$0		
Fresno, County of - CSA 44A		A	1	Yes	No	No	No	0.023	3	\$48.33			
Fresno, County of - El Porvenir		A	1	No	No	No	No	0.032	1	\$39.94	\$0		
Fresno, County of - Millerton/Friant		A	1	Yes	No	No	No	0.012	3	\$53.75			
Fresno, County of - Monte Verdi		A	1	No	No	No	No	0.031	5	\$81.00			
Fresno, County of - Quail Lakes		A	1	Yes	No	No	No	0.130	5	\$30.00			
Fresno, County of - Shaver Lake		A	1	Yes	No	No	No	0.021	3	\$16.79	\$0	CWG	
Fresno, County of - Shaver Springs		A	1	Yes	No	No	No	0.010	3	\$20.69	\$0		
Fresno, County of - Sky Harbor		A	1	Yes	No	No	No	0.005	3	\$47.75			
Fresno, County of - Tamarack Estates		A	1	Yes	No	No	No	0.004	3	\$40.67	\$0		
Gold Mountain Community Service Dist	XX	A	1	No	No	No	No		1				1
Golden Meadows Community Service Dist		A	1	No	No	No	No	0.013	1	\$20.00	\$100		
Golden Valley Municipal Water Dist		A	1	No	No	Yes	No	0.025	2	\$126.00	\$4,700	CWG	
Grenada Sanitary District		A	1	No	No	No	No	0.015	0	\$5.00	\$150		
Grizzly Lake Resort Improvement Dist		A	1	Yes	No	No	No	0.040	2	\$31.25	\$3,500		

Notes: 1 = Data is not current. 2 = User Charge includes service charge collected by regional treatment agency. 3 = Connection Fee may include fees collected by regional agency for new connection. 4 = Agency has no direct fees. 5 = Regional agency, collection system costs not included. 7 = Collection and Treatment costs collected by regional agencies.

Agencies (population sort)	Last year reported	Service Provided	Pop. Index	BOD /SS	Water Use	Debt Incl.	AV Taxes	ADWF in mgd	Tmt Level	Monthly User Charge	Connection Fee	Grant Assisted	Notes
Gualala Community Services District		A	1	No	No	No	No	0.045	5	\$56.17	\$15,109	CWG	
Happy Camp Sanitary District		A	1	No	No	No	No	0.067	1	\$17.50	\$500	CWG	
Harbor Industrial Sewer Maintenance D.		C	1	Yes	No	No	No	0.250	5	\$23.33	\$3,497	CWG	
Heather Glen Community Services Dist		A	1	No	No	No	No	0.008	1	\$6.00	\$0		
Hopland Public Utility District		A	1	Yes	No	Yes	No	0.040	2	\$45.10	\$6,866	CWG	
Indian Valley C. S. D. - Greenville		A	1	No	No	No	No	0.125	1	\$18.00	\$4,828		
Indian Valley C. S. D. - Taylorsville		A	1	No	No	No	No	0.010	0	\$19.80	\$4,828		
Industry, City of		N	1	Yes	No	Yes	No	19.000	4	\$12.04	\$1,790	CWG	2, 3, 4, 7
Inyokern Community Services District	07	A	1	No	No	No	No	0.041	1	\$23.00	\$2,850	CWG	1
Isleton, City of	07	A	1	Yes	No	No	No	0.113	3	\$42.00	\$3,148	CWG	1
Julian County Sanitation District		A	1	No	No	No	No	0.026	3	\$58.75	\$4,000	CWG	
June Lake Public Utility District		A	1	No	No	No	No	0.412	3	\$21.26	\$2,470	CWG	
Kensington Square Sewer Maint District		C	1	Yes	No	No	No	0.013	5	\$41.67	\$3,497	CWG	
Kern, County of - Laborde Ranch Tract		C	1	No	No	No	No	0.050	3	\$15.00	\$3,100	CWG	
Kern, County of - Lakeshore Pines		A	1	No	No	No	No	0.009	1	\$29.17	\$0		
Kern, County of - Lewis Ranch		C	1	No	No	No	No	0.032	3	\$15.00	\$3,100		
Kern, County of - Mexican Colony		C	1	No	No	No	No	0.022	3	\$25.00	\$0		
Kern, County of - Northwest of Bakersfield		C	1	No	No	No	No	0.103	3	\$17.50	\$3,100	CWG	
Kern, County of - Reeder Tr/Lk Isabella		A	1	No	No	No	No	0.050	5	\$43.75	\$0		
Kingsbury Greens Comm. Service Dist		A	1	No	Yes	No	No	0.004	3	\$0.00	\$0		
Kirkwood Meadows Public Utility Dist		A	1	Yes	Yes	No	No	0.040	5	\$14.70	\$6,000		
Klamath Community Services District		A	1	No	Yes	No	No	0.015	0	\$28.00	\$4,000		
Knights Landing Service District		A	1	No	No	No	No	0.068	1	\$19.25		CWG	
La Canada Flintridge, City of	06	A	1	Yes	No	Yes	No	0.043	3	\$25.67	\$5,444	SRF	1, 6
Lake Berryessa Resort Improvement Dist		A	1	No	Yes	No	No	0.030	2	\$90.00	\$2,700		
Lake Canyon Community Services District		A	1	No	No	Yes	No	0.045	1	\$75.00	\$18,000	SCG	
Lassen County Waterworks Dist No. 1		A	1	No	No	No	No	0.025	3	\$20.00	\$350	CWG	
Leavitt Lake Community Services Dist		A	1	No	No	Yes	No	0.044	1	\$27.20	\$0	SCG	
Leland Meadows Water District		A	1	No	No	No	No	0.001	2	\$50.00	\$4,000		
Lemon Cove Sanitary District		A	1	No	No	No	No	0.012	1	\$4.50	\$500	CWG	
Loleta Community Services District		A	1	Yes	No	No	No	0.065	2	\$30.83	\$2,500	CWG	
Los Alamos Community Services District		A	1	No	Yes	Yes	No	0.120	2	\$49.64	\$6,162	CWG	
Los Angeles CSD-Vernon		T	1	Yes	No	Yes	No	0.230	4	\$7.08	\$1,620	CWG	6
Los Angeles, County of - Lake Hughes		A	1	No	No	Yes	No	0.068	3	\$49.42	\$0		
Los Angeles, County of - Malibu CSMD		A	1	No	No	Yes	No	0.029	3	\$149.00	\$0		
Los Angeles, County of - Trancas CSMD		A	1	No	No	Yes	No	0.065	3	\$231.92	\$0		
Los Osos C.S.D. - Bayridge Estates	07	A	1	No	No	No	No	0.011	0	\$17.33		SRF	1
Los Osos C.S.D. - Los Osos	01	A	1	No	No	No	No	0.000	0	\$0.00	\$0	SRF	1
Los Osos C.S.D. - Vista de Oro	07	A	1	No	No	No	No	0.029	0	\$16.08		SRF	1
Lost Hills Utility District		A	1	No	No	Yes	No	0.150	1	\$15.00	\$2,370	CWG	

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Agencies (population sort)	Last year reported	Service Provid.	Pop. Index	BOD /SS	Water Use	Debt Incl.	AV Taxes	ADWF in mgd	Tmt Level	Monthly User Charge	Connection Fee	Grant Assisted	Notes
Loyalton, City of		A	1	No	No	Yes	No	0.130	2	\$50.00	\$1,000		
Madera, County of - Bass Lake (Wishon Co		A	1	No	No	No	No	0.010	3	\$24.17	\$0	CWG	
Madera, County of - Chukchansi		A	1	No	No	No	No	0.009	1	\$116.00	\$0		
Madera, County of - Eastin Arcola		A	1	No	No	No	No	0.003	0	\$9.67	\$0		
Madera, County of - Goldside Estates		A	1	No	No	Yes	No	0.019	5	\$63.93	\$0		
Madera, County of - La Vina		S	1	No	No	No	No	0.055	0	\$27.00	\$0		
Madera, County of - Lake Shore		A	1	No	No	No	No	0.006	3	\$6.83	\$0		
Madera, County of - Marina View		A	1	No	No	No	No	0.006	3	\$16.17	\$0		
Madera, County of - North Fork		A	1	No	No	No	No	0.023	3	\$34.45	\$0	CWG	
Madera, County of - Ripperdan		A	1	No	No	No	No	0.004	3	\$30.83	\$0		
Madera, County of - Sumner Hill		A	1	No	No	No	No	0.008	0	\$60.33	\$0		
Madera, County of - Teatord Meadows		A	1	No	No	No	No	0.005	3	\$24.17	\$0		
Madison Community Services District		A	1	Yes	No	Yes	No	0.050	2	\$39.00	\$6,500	CWG	
Manila Community Services District		A	1	No	No	No	No	0.048	3	\$38.33	\$7,400	CWG	
Manicopa, City of	07	A	1	No	No	No	No	0.047	1	\$16.00	\$650		1
Mariposa, County of - Coulterville		A	1	No	No	No	No	0.022	3	\$42.72	\$1,737	CWG	
Mariposa, County of - Don Pedro		A	1	No	No	No	No	0.011	3	\$41.75	\$1,700		
Mariposa, County of - Mariposa Pines		A	1	No	No	No	No	0.002	1	\$22.00	\$1,700		
Mariposa, County of - Yosemite West		A	1	No	Yes	No	No	0.022	1	\$20.75	\$1,325		
Markleeville Public Utility District	04	A	1	No	No	Yes	No	0.015	2	\$30.00	\$2,000		1
Maxwell Public Utility District		A	1	No	No	No	No	0.140	3	\$38.00	\$1,750	CWG	
Mendocino City Community Services Dist		A	1	Yes	No	Yes	No	0.073	5	\$37.26	\$7,340	SCG	
Mendocino County Waterworks Dist # 2		A	1	Yes	Yes	No	Yes	0.020	2	\$134.00	\$3,000	CWG	
Midway Community Services District	07	C	1	No	No	No	No	0.030	3	\$29.08	\$4,374	CWG	1
Minter Field Airport District	07	A	1	No	No	No	No	0.142	3		\$925		1
Miranda Community Services District		A	1	No	No	No	No	0.030	0	\$23.00	\$1,000	CWG	
Mokelumne Hill Sanitary District		A	1	No	No	Yes	No	0.050	3	\$41.00	\$4,856	CWG	
Moss Landing County Sanit. Dist 386	07	C	1	No	No	Yes	No	0.074	5	\$44.25	\$500	CWG	1, 2, 3
Murray Park Sewer Maintenance District		C	1	No	No	No	No	0.015	3	\$30.67		CWG	
Murieta County Water District (EMWD)	05	C	1	Yes	No	No	No	0.080	4	\$22.50	\$8,038	CWG	1, 3
Napa Berryessa Resort Improvement Dist		A	1	Yes	Yes	No	No	0.070	3	\$55.00	\$2,700		
Napa River Reclamation Dist No.2109		A	1	No	No	No	No	0.016	3	\$95.75	\$0	CWG	
Nevada County San. Dist. #1-Cascade Shor		A	1	No	No	Yes	No	0.014	5	\$166.25	\$1,000	SCG	
Nevada County San. Dist. #1-Dark Horse		A	1	No	No	No	No	0.002	5	\$129.17	\$1,000		
Nevada County San. Dist. #1-Eden Ranch		A	1	No	No	Yes	No	0.007	0	\$56.07	\$250		
Nevada County San. Dist. #1-Gold Creek		A	1	No	No	No	No	0.008	1	\$19.58	\$0		
Nevada County San. Dist. #1-Higgins Villag		A	1	No	No	No	No	0.010	5	\$139.58			
Nevada County San. Dist. #1-Mtn Lake Est		A	1	No	No	No	No	0.009	0	\$42.92	\$200		
Nevada County San. Dist. #1-North San Ju		A	1	No	No	No	No	0.012	0	\$55.00	\$0	CWG	
Nevada County San. Dist. #1-Penn Valley		A	1	No	No	No	No	0.060	3	\$79.17	\$250	CWG	

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Agencies (population sort)	Last year reported	Service Provid.	Pop. Index	BOD /SS	Water Use	Debt Incl.	AV Taxes	ADWF in mgd	Tmt Level	Monthly User Charge	Connection Fee	Grant Assisted	Notes
Nevada County San. Dist. #1-Valley Oak Co		A	1	No	No	No	No	0.001	4	\$133.33	\$1,000		
Newcastle Sanitary District		A	1	No	No	Yes	No	0.120	3	\$38.92	\$5,500	CWG	
Newell County Water District		A	1	No	No	No	No	0.055	2	\$31.00	\$600	CWG	
North Marin Water District		A	1	No	No	No	Yes	0.017	4	\$55.00	\$4,500	CWG	
Northeast Willows Comm. Services Dist.		C	1	Yes	No	No	Yes	0.040	3	\$46.91	\$1,200	SRF	3
Oak Knoll Sewer Maintenance District		C	1	Yes	No	No	No	0.018	5	\$41.67	\$7,532	CWG	
Occidental County Sanitation District		A	1	Yes	No	No	No	0.020	3	\$99.08	\$2,000	CWG	1
Pajaro County Sanitation Dist. 382-Bay Far	07	C	1	Yes	No	Yes	No	0.025	3	\$26.85	\$1,000	CWG	1
Pajaro County Sanitation Dist. 382-Sunny M	07	C	1	Yes	No	Yes	No	0.025	2	\$31.35	\$1,000	CWG	1
Palmer Creek Community Services Dist		C	1	No	No	No	Yes	0.018	4	\$60.00	\$3,000	CWG	
Pauma Valley Community Services Dist		A	1	No	No	No	Yes	0.070	2	\$63.00	\$5,110		
Pine Valley County Sanitation District		A	1	No	No	Yes	No	0.017	3	\$53.00	\$2,000		
Placer, County of - Applegate		A	1	Yes	No	Yes	No	0.010	1	\$77.06		CWG	
Placer, County of - Blue Canyon		A	1	Yes	No	No	No	0.005	0	\$36.00	\$3,820	CWG	
Placer, County of - Livoti		C	1	Yes	No	No	No	0.053	5	\$35.05	\$9,600	CWG	
Placer, County of - Sheridan		A	1	Yes	No	Yes	No	0.042	3	\$52.08			
Placer, County of - Sunset Whitney		C	1	Yes	No	No	No	0.100	5	\$29.52	\$7,505	CWG	
Plumas Eureka Community Service Dist		A	1	No	No	Yes	No	0.050	4	\$70.25	\$5,850		
Point Arena, City of		A	1	No	No	No	No	0.033	3	\$41.00	\$4,400	CWG	
Poplar Community Services District		A	1	No	No	No	No	0.220	2	\$25.00	\$5,450	SCG	
Princeton Waterworks District		A	1	No	No	No	No	0.020	1	\$16.00	\$250		
Richardson Springs Comm Service Dist		A	1	No	No	No	No	0.013	1	\$20.00			
Richvale Sanitary District		A	1	No	No	No	No	0.018	1	\$30.42	\$14,400	CWG	
River Highlands Community Serv Dist		A	1	No	No	No	No	0.002	3	\$120.00	\$2,300		
River Pines Public Utility District		A	1	No	No	No	No	0.031	3	\$44.50	\$7,666	CWG	
Riverside County Service Area No. 51		A	1	No	No	No	No	0.025	1	\$20.75	\$1,200		
Rolling Hills, City of		N	1	Yes	No	Yes	No	0.002	4	\$11.29	\$1,910	CWG	2, 3, 4, 7
San Ardo Water District	96	A	1	No	No	No	No	0.020	1	\$7.00	\$400	CWG	1
San Bernardino, County of - High Country		C	1	No	No	No	No	0.060	5	\$32.06	\$4,014	CWG	3
San Bernardino, County of - Lytle Creek		A	1	No	No	No	No	0.085	3	\$51.91	\$8,656	CWG	
San Bernardino, County of - Oro Grande		C	1	No	No	No	No	0.150	4	\$41.24	\$3,582	CWG	3
San Bernardino, County of - Trona/Pioneer		A	1	No	No	No	No	0.177	0	\$25.25	\$3,447	CWG	
San Lorenzo Valley Water Dist		A	1	No	No	No	No	0.009	0	\$70.00	\$750	CWG	
San Lucas County Water District	07	A	1	No	No	No	Yes	0.024	2	\$50.00	\$5,000	CWG	1
San Luis Obispo Co.-area near Nipomo		C	1	No	No	No	No	0.028	3	\$29.50	\$2,000	CWG	
San Luis Obispo Co.-area near Nipomo		C	1	No	No	No	No	0.014	3	\$27.75	\$0	CWG	
San Luis Obispo Co.-Galaxy Park		C	1	No	No	Yes	Yes	0.050	3	\$24.00	\$0	CWG	
San Quentin Village Sewer Maintenance		C	1	No	No	No	No	0.005	3	\$30.67		CWG	
San Simeon Community Serv Dist		A	1	Yes	Yes	No	No	0.090	3	\$39.71		CWG	
Santa Barbara County Parks		A	1	No	Yes	Yes	No	0.030	3	\$0.00	\$0		

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Agencies (population sort)	Last year reported	Service Provid.	Pop. Index	BOD /SS	Water Use	Debt Incl.	A/V Taxes	ADWF in mgd	Tmt Level	Monthly User Charge	Connection Fee	Grant Assisted	Notes
Santa Barbara County Service Area # 12		C	1	No	No	No	No	0.170	4	\$47.33	\$3,880	CWG	
Santa Cruz, County of - Boulder Creek C. C		A	1	Yes	No	No	No	0.040	5	\$122.79	\$1,135		
Santa Cruz, County of - Canon del Sol		A	1	No	No	No	No	0.015	3	\$85.81	\$0		
Santa Cruz, County of - Davenport		A	1	No	No	Yes	No	0.035	5	\$112.03	\$3,000	CWG	
Santa Cruz, County of - Graham Hill		A	1	No	No	No	No		1	\$79.12			
Santa Cruz, County of - Place de Mer		A	1	No	No	No	No	0.025	0	\$76.65	\$0		
Santa Cruz, County of - Rolling Woods		A	1	No	No	No	No	0.007	3	\$180.28	\$2,000		
Santa Cruz, County of - Sand Dollar		A	1	No	No	No	No	0.025	3	\$131.42	\$0		
Santa Cruz, County of - Trestle Beach		A	1	No	No	No	No	0.001	3	\$177.10	\$0		
Scenic Heights County Sanitation Dist		C	1	Yes	No	No	No	0.009	5	\$41.67	\$3,497	CWG	
Shasta, County of - Palo Cedro		A	1	No	No	No	No	0.040	3	\$21.00	\$5,400	CWG	
Snelling Community Services District		A	1	No	No	No	No	0.020	1	\$25.00	\$1,000	CWG	
South Dos Palos County Water District		C	1	No	No	Yes	No	0.060	1	\$32.45	\$5,000	CWG	
Spanish Flat Water District		A	1	No	No	No	No	0.010	3	\$46.85	\$7,000	SCG	
Strafford Public Utility District	05	A	1	Yes	No	Yes	No	0.155	3	\$22.00	\$1,500	CWG	1
Sultana Community Services District		C	1	No	No	Yes	No	0.085	3	\$34.60	\$1,000	CWG	
Tehama County Sanitation District No 1		A	1	No	No	No	No	0.027	5	\$21.67	\$200	CWG	
Tennant Community Services District		A	1	No	No	Yes	No	0.004	0	\$5.26		CWG	
Tomales Village Community Service Dist		A	1	Yes	No	No	No	0.016	3	\$58.00	\$10,000		
Tranquillity Public Utility District		A	1	No	No	Yes	No	0.100	2	\$20.00	\$475	CWG	
Tres Pinos Water District		A	1	No	Yes	No	No	0.020	1	\$25.00	\$1,650		
Tucker Oaks Water District	07	A	1	No	No	Yes	No	0.022	0	\$50.00	\$0		1
Tulare County Res Mgmt Agency - Delft Col		A	1	No	No	Yes	No	0.042	2	\$41.00	\$500	CWG	
Tulare County Res Mgmt Agency - El Ranc		C	1	No	No	Yes	No	0.010	2	\$50.25	\$1,286	CWG	
Tulare County Res Mgmt Agency - Seville		C	1	No	No	Yes	No	0.035	2	\$49.25	\$500	CWG	
Tulare County Res Mgmt Agency - Tonyville		C	1	No	No	Yes	No	0.022	2	\$45.00	\$500	CWG	
Tulare County Res Mgmt Agency - Toolevill		A	1	No	No	Yes	No	0.026	2	\$48.75	\$500	CWG	
Tulare County Res Mgmt Agency - Traver		A	1	No	No	Yes	No	0.067	1	\$24.75	\$500	CWG	
Tulare County Res Mgmt Agency - Wells Tr		C	1	No	No	Yes	No	0.024	1	\$46.50	\$500	CWG	
Tulare County Res Mgmt Agency - Yettem		C	1	No	No	No	No	0.025	2	\$57.25	\$500	CWG	
Valley Springs Public Utility District		A	1	Yes	No	Yes	No	0.057	3	\$49.50	\$7,130	CWG	
Vernon, City of	05	N	1	Yes	No	Yes	No	0.245	3	\$8.13	\$1,245	CWG	1, 2, 3, 4, 7
Walker Ranch Community Service Dist		C	1	No	No	No	No	0.070	1	\$53.00	\$3,000	CWG	
Weott Community Services District		A	1	Yes	No	Yes	No	0.150	2	\$42.00	\$2,500	CWG	
West Patton Village Community Serv Dist		C	1	No	No	No	No	0.076	1	\$30.00	\$0		
Westley Community Services District		C	1	No	No	Yes	No	0.010	0	\$25.00	\$1,500	CWG	
Westport County Water District	06	A	1	No	No	Yes	No	0.050	3	\$52.20	\$8,500	CWG	1
Winterhaven Water District		C	1	Yes	No	No	No	0.055	1	\$28.44	\$750	CWG	
POPULATION 1,000 TO 9,999													
		A	2	No	No	No	No	0.020	0	\$35.20	\$1,500		

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Appendix I

Adopted Budget, 2010

**Western Hills Water District
Existing Revenue and Expenses
Raw/Treated Water and Sewer Funds
FY 09-10**

	Adopted				Total
	FY 09-10				
	Raw Water	Treated Water	Sewer	Other	
40001 Residential Water Sales [1]	\$ -	\$ 344,290	\$ -	\$ -	\$ 344,290
40001 Residential Water Sales - Growth	-	-	-	-	-
40011 Golf Course-water sales [2]	477,667	-	-	-	477,667
40021 Vineyard-water sales [3]	-	6,920	-	-	6,920
40031 Construction-water sales [4]	18,908	-	-	-	18,908
40201 Storm Drain [5]	-	-	-	31,356	31,356
40101 Sewer [6]	-	-	\$ 144,719	-	144,719
40101 Growth-Revenues [12]	-	-	-	-	-
Other [7]	-	-	-	-	-
Water Meter Set Res.[8]	-	-	-	-	-
Plan Check Fees [9]	-	-	-	-	-
Late/Finance/NSF Check Fees [10]	-	-	-	-	-
Interest Income [11]	-	-	-	-	-
Spec. Taxes-Current Secured [11]	-	-	-	-	-
40000 Subtotal, Sales	<u>\$ 496,575</u>	<u>\$ 351,210</u>	<u>\$ 144,719</u>	<u>\$ 31,356</u>	<u>\$ 1,023,860</u>
<u>Expenses</u>					
60300 Total Payroll & Related	<u>\$ 99,997</u>	<u>\$ 83,997</u>	<u>\$ 16,000</u>	<u>\$ -</u>	<u>\$ 199,994</u>
62000 <u>Operating Expenses</u>	-	-	-	-	-
62003 Purchased Water	648,000	-	-	-	648,000
Purchased Water-Growth	-	-	-	-	-
62001 Water Treatment	-	528,131	-	-	528,131
Water Treatment-Growth	-	-	-	-	-
Total, Water Treatment	<u>\$ 648,000</u>	<u>\$ 528,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,176,131</u>
63001 Waste Water Treatment [13]	-	-	174,297	-	174,297
Total, Waste Water Treatment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 174,297</u>	<u>\$ -</u>	<u>174,297</u>
64001 Transmission and Distribution Lines	-	4,250	-	-	4,250
Total Trans. and Distribution Lines	<u>\$ -</u>	<u>\$ 4,250</u>	<u>\$ -</u>	<u>\$ -</u>	<u>4,250</u>
68102 Electricity	\$ 190,615	\$ 160,117	\$ 30,498	\$ -	\$ 381,230
Electricity-Growth	-	-	-	-	-
68001 General & Administrative	33,132	27,830	5,301	-	66,263
68300 Property & Liability Insurance	19,391	16,288	3,103	-	38,782
68700 Professional Fees	132,643	111,420	21,223	-	265,285
68400 Interest Expense	-	-	-	244,165	244,165
68001 Subtotal, Ele., Gen. & Admin.	<u>\$ 375,780</u>	<u>\$ 315,655</u>	<u>\$ 60,125</u>	<u>\$ 244,165</u>	<u>\$ 995,725</u>
Total Expenses	<u>\$ 1,123,777</u>	<u>\$ 932,034</u>	<u>\$ 250,421</u>	<u>\$ 244,165</u>	<u>\$ 2,550,397</u>
Raw and Treated Water:		<u>\$ 2,055,811</u>			

Note: water treatment includes \$40,000 that was included by the District for increased costs from the budget.

Western Hills Water District
Profit & Loss
July 2009

Ordinary Income/Expense	Jan 10	Feb 10	Mar 10	Apr 10	May 10	June 10	July 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	Total
Income													
40000 - Sales													
40001 - Residential Water	29,000	29,000	28,000	28,000	29,000	29,000	28,000	27,000	28,290	29,000	29,000	29,000	344,290
40011 - Golf Course Water	7,500	15,000	22,500	45,000	52,500	52,500	51,408	77,616	48,643	52,500	37,500	15,000	477,667
40021 - Vineyard Water			500	574	600	1,000	1,200	1,045	500	500	500		6,920
40031 - Construction Water	2,986							3,980	2,986	2,986	2,986	2,986	18,908
40101 - Sewer	12,000	12,000	12,000	12,000	12,000	12,000	11,958	10,841	13,921	12,000	12,000	12,000	144,719
40201 - Storm Drain	2,694	2,694	2,694	2,694	2,694	2,694	2,314	2,098	2,694	2,694	2,694	2,694	31,356
Total 40000 - Sales	54,180	59,194	66,694	89,269	96,794	97,194	94,881	122,580	97,034	99,680	84,680	61,680	1,023,860
Gross Profit	54,180	59,194	66,694	89,269	96,794	97,194	94,881	122,580	97,034	99,680	84,680	61,680	1,023,860
Expense													
60300 - Payroll & Related													
60301 - Salary	3,385	3,385	3,385	3,385	4,385	3,385	1,859	3,385	3,385	4,985	3,385	3,385	42,290
60302 - Hourly	2,500	2,500	2,500	2,500	4,000	2,500	2,245	2,288	2,500	4,000	2,500	2,500	32,533
60303 - Overtime (Hourly)	100	100	100	100	100	100	1,796	37	100	100	100	100	2,833
60321 - Vacation	0	0	500	0	250	0	1,521	0	0	500	0	1,000	3,771
60322 - Holiday	150	0	0	0	150	0	109	0	0	0	150	150	709
60325 - Contract Labor	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	84,000
60601 - Payroll Taxes	800	800	800	700	750	600	550	411	600	700	600	600	7,911
60621 - Insurance													
60622 - WC Insurance	645	645	645	645	645	645	396	503	645	645	645	645	7,353
60623 - Health Insurance	1,289	1,289	1,289	1,289	1,289	1,289	-103	1,009	1,289	1,289	1,289	1,289	13,794
Total 60621 - Insurance	1,934	1,934	1,934	1,934	1,934	1,934	293	1,512	1,934	1,934	1,934	1,934	21,147
60701 - Employee Related													
60715 - HSA ER Contribution	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Total 60701 - Employee Related	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Total 60300 - Payroll & Related	16,269	16,119	16,619	16,619	19,569	15,919	15,773	15,092	15,919	19,619	16,069	17,069	199,894
62000 - Operating Expenses													
62001 - Water Treatment													
62002 - Repairs & Maintenance	0	250	0	250	250	250	819	209	0	150	250	100	2,528
62003 - Purchased Water	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000	646,000
62005 - Water Management	32,873	32,873	32,873	32,873	32,873	32,873	32,873	32,873	32,873	32,873	32,873	32,873	394,477
62011 - Chemicals	7,333	7,333	7,333	7,333	7,333	7,333	8,000	8,000	7,333	7,333	7,333	7,333	89,326
62048 - H2O Sampling/Testing	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Total 62001 - Water Treatment	94,356	94,606	94,356	94,606	94,606	94,606	95,842	95,232	94,356	94,506	94,606	94,456	1,136,131
63001 - Waste Water Treatment													
63010 - Waste Water Hauling	14,594	14,595	14,596	14,597	14,598	14,599	13,838	14,511	14,590	14,591	14,592	14,593	174,297
Total 63001 - Waste Water Treatment	14,594	14,595	14,596	14,597	14,598	14,599	13,838	14,511	14,590	14,591	14,592	14,593	174,297
64001 - Transmission, Dist. & Lines													
64002 - Repairs & Maint.	0	0	0	800	0	500	0	900	1,000	300	250	500	4,250
Total 64001 - Transmission, Dist. & Lines	0	0	0	800	0	500	0	900	1,000	300	250	500	4,250
68001 - General & Administrative													
68002 - Repairs and Maintenance	800	900	1,000	650	800	900	1,901	2,711	202	800	950	700	12,314
68010 - Office Supplies	100	100	100	100	100	100	312	0	998	100	100	100	2,210
68015 - Pest Control	233	233	233	233	233	233	233	233	233	233	233	233	2,796
68018 - Security	330	330	330	330	330	330	330	330	330	330	330	330	4,020
68020 - Advertising	0	1,061	0	0	1,061	1,061	0	0	0	1,061	0	0	4,243
68021 - Auto Repairs	300	300	300	300	300	300	744	400	744	500	500	350	4,436
68022 - Bulk Fuel	870	870	870	870	870	870	1,198	1,763	870	870	870	870	11,659
68051 - Rent Expense	302	302	302	302	302	302	302	302	302	302	302	302	3,624
68090 - Bank Service Charges	0	0	0	0	0	0	0	4,120	0	0	0	0	4,120
68100 - Telephone Expense	1,586	1,586	1,586	1,586	1,586	1,586	1,566	1,527	1,566	1,566	1,566	1,566	18,951
68101 - Utilities													
68102 - Electricity	20,000	21,000	21,000	21,000	42,551	42,551	46,463	49,594	42,551	34,500	20,000	20,000	381,230

Western Hills Water District
Profit & Loss
July 2009

	Jan 10	Feb 10	Mar 10	Apr 10	May 10	June 10	July 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	Total
68104 - Propane	0	0	200	0	0	0	0	180	0	0	0	0	580
Total 68101 - Utilities	20,000	21,000	21,200	21,000	42,351	42,551	46,483	49,784	42,551	34,500	20,000	20,200	381,820
68300 - Property & Liability Insurance	3,104	3,104	3,104	3,104	3,104	3,104	3,104	7,742	3,104	3,104	3,104	3,104	38,782
68400 - Interest Expense	20,228	20,228	20,228	20,228	20,228	20,228	21,654	20,228	20,228	20,228	20,228	20,228	244,165
68700 - Professional Fees	20,000	24,000	20,000	20,000	20,000	20,000	46,285	20,000	20,000	20,000	15,000	20,000	285,285
Total 68001 - General & Administrative	67,853	73,684	68,923	68,703	90,074	91,235	121,467	108,810	90,818	83,614	62,873	67,673	985,724
Total 62000 - Operating Expenses	176,803	182,884	177,875	177,906	199,278	200,439	231,147	218,454	198,764	182,710	172,071	176,722	2,306,152
Total Expense	193,072	195,003	194,484	194,725	218,847	216,658	246,950	235,365	216,682	212,630	188,390	194,291	2,510,397
Net Ordinary Income	-139,892	-139,809	-127,799	-105,456	-122,053	-119,664	-152,040	-112,805	-119,648	-112,950	-103,710	-132,611	-1,486,537
Net Operating Income	-138,892	-139,809	-127,799	-105,456	-122,053	-119,664	-152,040	-112,805	-119,648	-112,950	-103,710	-132,611	-1,486,537
Bond Related Income & Expenses													
Income													
Interest	2,500	2,500	2,500	850	200	75,000	2,200	3,500	5,000	3,500	2,732	80,000	180,482
Special Taxes Secured				190,000		1,825,000	0	0	0	185,000			4,210,000
Total Income	2,500	1,827,500	2,500	190,850	200	1,900,000	2,200	3,500	5,000	188,500	2,732	80,000	4,390,482
Bond Related Expense													
Interest			1,597,846						1,597,846				3,195,692
Total Expense	0	0	1,597,846	0	0	0	0	0	1,597,846	0	0	0	3,195,692
Net Bond Related Activity	2,500	1,827,500	-1,595,346	180,850	200	1,800,000	2,200	3,500	-1,592,846	188,500	2,732	80,000	1,194,790
Net Income	-136,392	1,887,691	-1,723,145	85,394	-121,853	1,780,336	-149,840	-109,305	-1,772,494	75,550	-100,978	-52,611	-291,747
Capital Project													
Chlorination System		244,429											488,658

Appendix J

Treated Water Budgets – FY 09-19

Western Hills Water District
Projected Revenues and Expenses
Treated Water (Includes Purchased Water)
FY 09-19

	Adopted FY 09-10	Treated Water - Projections										
		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19		
Revenues												
40001 Residential Water Sales [1]	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290	\$ 344,290
40001 Residential Water Sales - Growth	-	17,885	26,828	71,541	116,254	183,323	250,393	335,347	447,130	477,667	477,667	477,667
40011 Golf Course-water sales [2]	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667
40021 Vineyard-water sales [3]	6,920	-	-	-	-	-	-	-	-	-	-	-
40031 Construction-water sales [4]	18,908	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
40201 Storm Drain [5]	-	-	-	-	-	-	-	-	-	-	-	-
40101 Sewer [6]	-	-	-	-	-	-	-	-	-	-	-	-
40101 Growth-Revenues [12]	-	-	-	-	-	-	-	-	-	-	-	-
40000 Subtotal, Sales	\$ 847,785	\$ 854,842	\$ 863,785	\$ 908,498	\$ 953,211	\$ 1,020,280	\$ 1,087,350	\$ 1,172,304	\$ 1,284,087			
Expenses												
60300 Total Payroll & Related	\$ 183,994	\$ 190,434	\$ 203,998	\$ 211,138	\$ 218,528	\$ 226,176	\$ 234,092	\$ 242,286	\$ 250,766			
Operating Expenses												
62003 Purchased Water	648,000	670,680	718,449	743,595	769,621	796,557	824,437	853,292	883,157			
62001 Water Treatment	528,131	665,216	712,596	737,537	763,351	790,068	817,720	846,341	875,962			
Total, Water Treatment	\$ 1,176,131	\$ 1,335,896	\$ 1,431,045	\$ 1,481,132	\$ 1,532,971	\$ 1,586,625	\$ 1,642,157	\$ 1,699,633	\$ 1,759,120			
64001 Transmission and Distribution Lines	4,250	4,399	4,712	4,877	5,048	5,224	5,407	5,596	5,792			
Total Transmission and Distribution Lines	\$ 4,250	\$ 4,399	\$ 4,712	\$ 4,877	\$ 5,048	\$ 5,224	\$ 5,407	\$ 5,596	\$ 5,792			
68102 Electricity	\$ 350,732	\$ 363,007	\$ 388,862	\$ 402,473	\$ 416,559	\$ 431,139	\$ 446,229	\$ 461,847	\$ 478,011			
Electricity-Growth	-	9,072	28,085	56,115	85,742	129,137	175,147	234,266	313,087			
68001 General & Administrative	60,962	63,096	67,590	69,955	72,404	74,938	77,561	80,275	83,085			
68300 Property & Liability Insurance	35,679	36,928	39,558	40,943	42,376	43,859	45,394	46,983	48,627			
68700 Professional Fees	244,062	252,604	270,596	280,067	289,869	300,015	310,515	321,383	332,632			
68400 Interest Expense	-	-	-	-	-	-	-	-	-			
68001 Subtotal, Ele., Gen. & Admin.	\$ 691,435	\$ 724,707	\$ 794,692	\$ 849,553	\$ 906,950	\$ 979,088	\$ 1,054,845	\$ 1,144,754	\$ 1,255,442			
Total Expenses	\$ 2,055,810	\$ 2,255,436	\$ 2,434,447	\$ 2,546,700	\$ 2,663,497	\$ 2,797,114	\$ 2,936,502	\$ 3,092,269	\$ 3,271,120			
Annual Increases/Expenses		9.7%	3.9%	4.6%	4.6%	5.0%	5.0%	5.3%	5.8%			
Revenues Less Expenses	\$ (1,208,025)	\$ (1,409,537)	\$ (1,488,574)	\$ (1,570,662)	\$ (1,638,202)	\$ (1,710,286)	\$ (1,849,152)	\$ (1,919,964)	\$ (1,987,033)			

Note: Estimate on increasing electrical costs are the consultant's. Also assumes that the price of water purchases are stable and are inflated by 3.5 percent annually. FY 09-10 includes \$40,000 and \$120,000/yr thereafter for additional water treatment testing/contract services.

Appendix K

Wastewater Fund Budgets – FY 09-19

**Western Hills Water District
Projected Revenues and Expenses
Sewer Fund
FY 09-19**

	Adopted FY 09-10	Projections												
		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19				
Revenues														
40101 Sewer [6]	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719	\$ 144,719
Growth-Revenues [12]	3,600	7,200	10,800	28,800	46,800	73,800	100,800	135,000	180,000					
40000 Subtotal, Sales	\$ 148,319	\$ 151,919	\$ 155,519	\$ 173,519	\$ 191,519	\$ 218,519	\$ 245,519	\$ 279,719	\$ 324,719					
Expenses														
60300 Total Payroll & Related	\$ 16,000	\$ 17,139	\$ 17,739	\$ 18,360	\$ 19,002	\$ 19,667	\$ 20,356	\$ 21,068	\$ 21,806					
63001 Waste Water Treatment [13]	174,297	211,478	224,324	260,352	298,628	354,355	413,617	489,527	590,323					
Total, Waste Water Treatment	\$ 174,297	\$ 211,478	\$ 224,324	\$ 260,352	\$ 298,628	\$ 354,355	\$ 413,617	\$ 489,527	\$ 590,323					
68102 Electricity	\$ 30,498	\$ 32,671	\$ 33,814	\$ 34,998	\$ 36,223	\$ 37,490	\$ 38,802	\$ 40,161	\$ 41,566					
68001 General & Administrative	5,301	5,679	5,877	6,083	6,296	6,516	6,744	6,980	7,225					
68300 Property & Liability Insurance	3,103	3,211	3,324	3,440	3,560	3,685	3,814	3,947	4,085					
68700 Professional Fees	21,223	22,734	23,530	24,354	25,206	26,088	27,001	27,946	28,924					
68001 Subtotal, Ele., Gen. & Admin.	\$ 60,125	\$ 64,407	\$ 66,661	\$ 68,995	\$ 71,409	\$ 73,909	\$ 76,496	\$ 79,173	\$ 81,944					
Total Expenses	\$ 250,421	\$ 293,024	\$ 308,725	\$ 347,707	\$ 389,039	\$ 447,931	\$ 510,469	\$ 589,769	\$ 694,073					
Revenues Less Expenses	\$ (105,702)	\$ (141,105)	\$ (153,206)	\$ (174,188)	\$ (197,520)	\$ (229,412)	\$ (264,950)	\$ (310,050)	\$ (369,354)					\$ (2,075,200)

	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Total revenues for growth (cumulative)	\$ 7,200	\$ 10,800	\$ 28,800	\$ 46,800	\$ 73,800	\$ 100,800	\$ 135,000	\$ 180,000
Additional Units/Year	10	10	50	50	75	75	95	125

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Sewer Rates Paid to Patterson/Year/Unit	\$ 491.09	\$ 508.27	\$ 526.06	\$ 544.48	\$ 563.53	\$ 583.26	\$ 603.67	\$ 624.80	\$ 646.67	\$ 669.30
Per Month	\$ 40.92	\$ 42.36	\$ 43.84	\$ 45.37	\$ 46.96	\$ 48.60	\$ 50.31	\$ 52.07	\$ 53.89	\$ 55.78

Total Units #	392	402	412	462	512	587	662	757	882
Annual Exp./	\$ 199,244	\$ 211,478	\$ 224,324	\$ 260,352	\$ 298,628	\$ 354,355	\$ 413,617	\$ 489,527	\$ 590,323

[6] This is revenues from sewer user fees.
 [12] Growth related revenues are based on the following number of additional residential units per year and the existing adopted \$30/month sewer service charges.
 [13] Increased expenses for waste water treatment assumes that Patterson inflates their rates annually by 3.5 percent to the District; FY 09-10 is the adopted budget.

Footnotes [as provided by the District]
 Note: the District asked that we use the adopted budget for calendar year 2010 as the fiscal year 2009-10.

Appendix L
Projected Water Sales, 2009, Parsons & Associates

Projected Water Sales

	Growth Only			All Customers		
		<u>Annual</u>	<u>Monthly</u>	<u>New Annual</u>	<u>New Month</u>	
	<u>New Growth and Corresponding Add'l Water</u>			<u>Gallons/year</u>	<u>Gallons/Mo.</u>	
FY 09-10	5	5	572,472	48,013	105,137,770	8,815,783
FY 10-11	5	10	1,144,944	96,025	105,710,242	8,863,795
FY 11-12	10	20	2,289,887	192,051	106,855,185	8,959,821
FY 12-13	10	30	3,434,831	288,076	108,000,129	9,055,846
FY 13-14	50	80	9,159,549	768,203	113,724,847	9,535,973
FY 14-15	50	130	14,884,267	1,248,330	119,449,565	10,016,100
FY 15-16	75	205	23,471,343	1,968,520	128,036,641	10,736,290
FY 16-17	75	280	32,058,420	2,688,710	136,623,718	11,456,480
FY 17-18	95	375	42,935,384	3,600,951	147,500,682	12,368,721
FY 18-19	125	500	57,247,179	4,801,268	161,812,477	13,569,038

Appendix M

Raw Water Fund Budgets FY 09-19 and Cost per Acre Foot

Western Hills Water District
Projected Revenues and Expenses
Raw Water
FY 09-19

	Adopted FY 09-10	Raw Water - Projections												
		FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19				
Revenues														
40001 Residential Water Sales [1]	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40001 Residential Water Sales - Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40011 Golf Course-water sales [2]	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667	477,667
40021 Vineyard-water sales [3]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Golf Course-water sales [2]-grwth	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40031 Construction-water sales [4]	18,908	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
40201 Storm Drain [5]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40101 Sewer [6]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40101 Sewer-Growth [12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other [7]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Meter Set Res.[8]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plan Check Fees [9]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Late/Finance/NSF Check Fees [10]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income [11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spec. Taxes-Current Secured [11]	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40000 Total Revenues	\$ 496,575	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667	\$ 492,667
Expenses														
60300 Total Payroll & Related	\$ 99,997	\$ 103,497	\$ 107,119	\$ 110,868	\$ 114,749	\$ 118,765	\$ 122,922	\$ 127,224	\$ 131,677	\$ 136,286	\$ 140,988	\$ 145,799	\$ 150,667	\$ 155,583
62000 Operating Expenses														
62003 Purchased Water	648,000	670,680	694,154	718,449	743,595	769,621	796,557	824,437	853,292	883,157	912,078	941,000	970,000	1,000,000
62001 Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total, Water Treatment	\$ 648,000	\$ 670,680	\$ 694,154	\$ 718,449	\$ 743,595	\$ 769,621	\$ 796,557	\$ 824,437	\$ 853,292	\$ 883,157	\$ 912,078	\$ 941,000	\$ 970,000	\$ 1,000,000
64001 Transmission and Distribution Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transmission and Distribution Lines	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68102 Electricity	\$ 190,615	\$ 197,287	\$ 204,192	\$ 211,338	\$ 218,735	\$ 226,391	\$ 234,315	\$ 242,516	\$ 251,004	\$ 259,789	\$ 268,888	\$ 278,333	\$ 288,111	\$ 298,222
Electricity-Growth	-	5,000	10,000	15,000	20,000	25,000	30,000	35,000	40,000	45,000	50,000	55,000	60,000	65,000
68001 General & Administrative	33,132	34,291	35,491	36,733	38,019	39,350	40,727	42,153	43,628	45,155	46,727	48,344	50,000	51,750
68300 Property & Liability Insurance	19,391	20,070	20,772	21,499	22,252	23,030	23,836	24,671	25,534	26,428	27,350	28,299	29,274	30,274
68700 Professional Fees	132,643	137,285	142,090	147,063	152,210	157,538	163,051	168,758	174,665	180,778	187,000	193,422	200,000	206,722
68400 Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68001 Subtotal, Ele., Gen. & Admin.	\$ 375,780	\$ 393,932	\$ 412,545	\$ 431,634	\$ 451,216	\$ 471,309	\$ 491,930	\$ 513,097	\$ 534,830	\$ 557,150	\$ 580,000	\$ 603,000	\$ 626,000	\$ 649,000
Total Expenses	\$ 1,123,777	\$ 1,168,109	\$ 1,213,818	\$ 1,260,932	\$ 1,309,560	\$ 1,359,695	\$ 1,411,409	\$ 1,464,758	\$ 1,519,800	\$ 1,576,593	\$ 1,633,888	\$ 1,691,722	\$ 1,750,111	\$ 1,809,000
Cost Per AF	\$ 1,003.37	\$ 1,042.95	\$ 1,083.77	\$ 1,125.85	\$ 1,169.25	\$ 1,214.01	\$ 1,260.19	\$ 1,307.82	\$ 1,356.96	\$ 1,407.67	\$ 1,458.33	\$ 1,509,000	\$ 1,560,000	\$ 1,611,111

Note: the District asked that we use the adopted budget for calendar year 2010 as the fiscal year 2009-10.

* For purposes of the study, raw and treated water are separated.

Footnotes [as provided by the District]

- [1] This is revenue from the treated water sales.
- [2] This is the revenue from the raw water sold to the golf course for irrigation.
- [3] This is treated water sales to the developers of the Vineyards subdivision. The Vineyards are complete and this source of revenue will stop.
- [4] This is raw water sales on a temporary basis and is not reliable.
- [5] These fees are not part of this study.
- [6] This is revenues from sewer user fees.
- [7] This is misc. revenues and will be "zeroed out" per the District.
- [8] These fees are collected to set water meters for District customers.
- [9] The plan check fee revenues are collected to pay for plan review costs.
- [10] This is late charges and non sufficient check fees.
- [11] This is the Mello Roos Financing and is not part of the operations of the District relative to their operating budget.

Appendix N

Wastewater Fund, Summary of Monthly Charges, FY 09-19

Western Hills Water District
Sewer Fund
Projected Collection System Rates
Full Cost of Service
FY 09-19

Projected

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>
	\$ 13.79	\$ 14.12	\$ 14.31	\$ 14.50	\$ 13.61	\$ 12.88	\$ 11.82	\$ 10.98	\$ 10.07	\$ 9.05
Residential (rate per month)	\$ 5.72	\$ 5.86	\$ 5.94	\$ 6.02	\$ 5.65	\$ 5.34	\$ 4.90	\$ 4.56	\$ 4.18	\$ 3.76
Commercial (rate per 1,000 gallon/water)	\$ 64,550	\$ 66,938	\$ 69,539	\$ 72,230	\$ 75,935	\$ 79,603	\$ 83,661	\$ 87,636	\$ 91,795	\$ 96,152
Total Revenues Based on Rates-Residential	11,574	11,850	12,007	12,171	11,419	10,809	9,916	9,215	8,446	7,597
Total Revenues Based on Rates-Commercial	\$ 76,124	\$ 78,789	\$ 81,546	\$ 84,400	\$ 87,354	\$ 90,412	\$ 93,576	\$ 96,851	\$ 100,241	\$ 103,750
Full Cost of Service Revenue:										

Wastewater Administration and
Collection - WHWD

Residential (rate per month)
Commercial (rate per 1,000 gallon/water)

Total Revenues Based on Rates-Residential
Total Revenues Based on Rates-Commercial

Full Cost of Service Revenue:

Western Hills Water District
Sewer Fund
Projected Collection System Rates
Stepped Rates Over 3 Years
FY 09-19

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	Projected														
						Stepped	Stepped	Full Cost	Full Cost	Full Cost	Full Cost	Full Cost	Full Cost							
Wastewater Administration and Collection - WHWD																				
Residential (rate per month)	\$ 8.97	\$ 10.59	\$ 12.16	\$ 14.50	\$ 13.61	\$ 12.88	\$ 11.82	\$ 10.98	\$ 10.07	\$ 9.05										
Commercial (rate per 1,000 gallon/water)	\$ 3.72	\$ 4.39	\$ 5.05	\$ 6.02	\$ 5.65	\$ 5.34	\$ 4.90	\$ 4.56	\$ 4.18	\$ 3.76										
Total Revenues Based on Rates-Residential	\$ 41,958	\$ 50,204	\$ 59,109	\$ 72,230	\$ 75,935	\$ 79,603	\$ 83,661	\$ 87,636	\$ 91,795	\$ 96,152										
Total Revenues Based on Rates-Commercial	7,523	8,888	10,206	12,171	11,419	10,809	9,916	9,215	8,446	7,597										
Total Revenues:	\$ 49,481	\$ 59,092	\$ 69,314	\$ 84,400	\$ 87,354	\$ 90,412	\$ 93,576	\$ 96,851	\$ 100,241	\$ 103,750										
Shortfall due to Stepped Rates:	\$ 26,644	\$ 19,697	\$ 12,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -										

Note: stepped rates for FY 10-11 totals 75 percent of the total cost of service and FY 11-12 rates are 85 percent of the full cost of service.

Appendix O

Tables for the Treated Water Cost of Service Analysis, FY 09-15

Western Hills Water District
Allocation of O&M Expense Using Commodity-Demand
Treated Water (Includes Purchased Water)
FY 09-10

	Total	Commodity	Demand	Customer
O&M Expenses:				
Sources of Supply:	\$ 648,000	-	\$ 648,000	-
Total Payroll & Related	183,994	-	183,994	-
Pumping Station:				
Operation/Maintenance	350,732	350,732	-	-
Treatment System:				
Operation/Maintenance	528,131	352,263	175,868	-
Transmission and Distribution				
Mains	4,250	-	4,250	-
Customer billing and collecting, and meter reading	24,000	-	-	24,000
Administration and general	316,703	79,176	231,193	6,334
Total O&M expense	\$ 2,055,810	\$ 782,171	\$ 1,243,305	\$ 30,334

Allocations of O&M costs are the consultant's.

Estimates for the customer billing, collecting and meter reading are the consultant's.

**Western Hills Water District
Units of Service
Water Fund (Includes Purchased Water)
FY 09-10**

Customer Class	Annual Use 1,000 gal.	Average gallons per day/Acct.	Equivalent Meters and Services [1]	Bills
Residential	44,080	314	385	4,620
Commercial/District	2,023	792	7	84
Landscape/Irrigation *	<u>58,462</u>	<u>10,678</u>	<u>27</u>	<u>180</u>
Total	104,565	11,783	419	4,884

* Assumed to be 1 1/2 inches meter; ratio is 1.8 (industry standard)

[1] Equivalent Meters

Western Hills Water District
Cost of Service - Allocation of Costs
Treated Water Fund (Includes Purchased Water)
FY 09-10

Item	Volume (1,000 g)	Annual Customer (Equiv. Meters)	Total Cost of Service
Units	104,565	419	
Allocation of O&M Costs *	\$ 2,025,476	\$ 30,334	\$ 2,055,810
O&M Unit Cost of Service	\$ 19.37	\$ 72.40	

Allocation of Unit Costs:

Residential

Units of Service	44,080	385	
Allocated Costs	\$ 853,855	\$ 27,873	\$ 881,728

Commercial/District

Units of Service	2,023	7	
Allocated Costs	\$ 39,180	\$ 507	\$ 39,687

Landscape/Irrigation

Units of Service	58,462	27	
Allocated Costs	\$ 1,132,441	\$ 1,955	<u>\$ 1,134,395</u>

Total Allocated Costs, FY 09-10 \$ 2,055,810

* Note: Customer and billing costs are combined.

**Western Hills Water District
Rate Development
Treated Water Fund (Includes Purchased Water)
FY 09-10**

	Rate Design		Revenues Using Rate Design		
	<u>Base</u>	<u>Volume</u>	<u>Base</u>	<u>Volume</u>	<u>Total</u>
Residential	\$ 40.00 plus,	\$ 0.016 per gallon 11.86 per 750 gallons	\$ 184,800	\$ 696,928	\$ 881,728
Commercial/District	\$ 40.00 plus,	\$ 0.018 per gallon 13.47 per 750 gallons	\$ 3,360	\$ 36,327	\$ 39,687
			Total \$	188,160	\$ 733,255
					\$ 921,415

Rates for Landscape/Irrigation is shown in Appendix M - Raw Water.

Western Hills Water District
Cost of Service Revenues
Compared to Existing Revenues
Treated Water
FY 09-10

Comparison of Existing Revenues and the Cost of Service Revenues

	<u>Existing</u> <u>Revenues</u>	<u>Cost of</u> <u>Service Revenues</u>	<u>Proposed</u> <u>Stepped</u> <u>Revenues</u>
Residential and Commercial	\$ 351,210	\$ 921,415	N/A

Note: FY 09-10 is almost over, therefore, it is not possible to implement any rate changes in FY 09-10-revenues would be the same as existing revenues.

Western Hills Water District
Allocation of O&M Expense Using Commodity-Demand
Treated Water (Includes Purchased Water)
FY 10-11

	Total	Commodity	Demand	Customer
O&M Expenses:				
Sources of Supply:	\$ 670,680	-	\$ 670,680	-
Total Payroll & Related	190,434	-	190,434	-
Pumping Station:				
Operation/Maintenance	372,079	372,079	-	-
Treatment System:				
Operation/Maintenance	665,216	443,699	221,517	-
Transmission and Distribution				
Mains	4,399	-	4,399	-
Customer billing and collecting, and meter reading	24,840	-	-	24,840
Administration and general	<u>327,788</u>	<u>81,947</u>	<u>239,285</u>	<u>6,556</u>
Total O&M expense	\$ 2,255,436	\$ 897,725	\$ 1,326,315	\$ 31,396

Allocations of O&M costs are the consultant's.

Estimates for the customer billing, collecting and meter reading are the consultant's.

**Western Hills Water District
Units of Service
Water Fund (Includes Purchased Water)
FY 10-11**

Customer Class	Annual Use 1,000 gal.	Average gallons per day/Acct.	Equivalent Meters and Services [1]	Bills
Residential	45,225	395	395	4,740
Commercial/District	2,023	792	7	84
Landscape/Irrigation *	58,462	10,678	27	180
Total	105,710	11,865	429	5,004

* Assumed to be 1 1/2 inches meter; ratio is 1.8 (industry standard)

[1] Equivalent Meters

**Western Hills Water District
 Cost of Service - Allocation of Costs
 Treated Water Fund (Includes Purchased Water)
 FY 10-11**

Item	Volume (1,000 g)	Annual Customer (Equiv. Meters)	Total Cost of Service
Units	105,710	429	
Allocation of O&M Costs *	\$ 2,224,040	\$ 31,396	\$ 2,255,436
O&M Unit Cost of Service	\$ 21.04	\$ 73.18	

Allocation of Unit Costs:

Residential

Units of Service	45,225		395	
Allocated Costs	\$ 951,496	\$	28,908	\$ 980,403

Commercial/District

Units of Service	2,023		7	
Allocated Costs	\$ 42,555	\$	512	\$ 43,067

Landscape/Irrigation

Units of Service	58,462		27	
Allocated Costs	\$ 1,229,990	\$	1,976	\$ 1,231,966

Total Allocated Costs, FY 09-10 \$ 2,255,436

* Note: Customer and billing costs are combined.

**Western Hills Water District
Rate Development
Treated Water Fund (Includes Purchased Water)
FY 10-11**

	Rate Design		Revenues Using Rate Design		
	<u>Base</u>	<u>Volume</u>	<u>Base</u>	<u>Volume</u>	<u>Total</u>
Residential	\$ 50.00	\$ 0.016 per gallon	\$ 237,000	\$ 743,403	\$ 980,403
	plus,	\$ 12.33 per 750 gallons			
Commercial/District	\$ 50.00	\$ 0.019 per gallon	\$ 4,200	\$ 38,867	\$ 43,067
	plus,	\$ 14.41 per 750 gallons			
Total			\$ 241,200	\$ 782,270	\$ 1,023,470

Rates for Landscape/Irrigation is shown in Appendix M - Raw Water.

Western Hills Water District
Cost of Service Revenues
Compared to Existing Revenues
Treated Water
FY 10-11

Comparison of Existing Revenues and the Cost of Service Revenues

	<u>Existing</u> <u>Revenues</u>	<u>Cost of</u> <u>Service Revenues</u>	<u>Proposed</u> <u>Stepped</u> <u>Revenues</u>
Residential and Commercial	\$ 353,233	\$ 1,023,470	\$ 767,603

Note: the proposed stepped revenues are based on the base and volume charges being increased at 75 percent of the full cost of service.

Western Hills Water District
Allocation of O&M Expense Using Commodity-Demand
Treated Water (Includes Purchased Water)
FY 11-12

	Total	Commodity	Demand	Customer
O&M Expenses:				
Sources of Supply:	\$ 694,154	-	\$ 694,154	-
Total Payroll & Related	197,099	-	197,099	-
Pumping Station:				
Operation/Maintenance	394,141	394,141	-	-
Treatment System:				
Operation/Maintenance	688,499	459,229	229,270	-
Transmission and Distribution				
Mains	4,553	-	4,553	-
Customer billing and collecting, and meter reading	25,709	-	-	25,709
Administration and general	<u>339,261</u>	<u>84,815</u>	<u>247,660</u>	<u>6,785</u>
Total O&M expense	\$ 2,343,416	\$ 938,185	\$ 1,372,736	\$ 32,495

Allocations of O&M costs are the consultant's.
Estimates for the customer billing, collecting and meter reading are the consultant's.

**Western Hills Water District
Units of Service
Water Fund (Includes Purchased Water)
FY 11-12**

Customer Class	Annual Use 1,000 gal.	Average gallons per day/Acct.	Equivalent Meters and Services [1]	Bills
Residential	46,370	314	415	4,980
Commercial/District	2,023	792	7	84
Landscape/Irrigation *	<u>58,462</u>	<u>10,678</u>	<u>27</u>	<u>180</u>
Total	106,855	11,784	449	5,244

* Assumed to be 1 1/2 inches meter; ratio is 1.8 (industry standard)

[1] Equivalent Meters

**Western Hills Water District
 Cost of Service - Allocation of Costs
 Treated Water Fund (Includes Purchased Water)
 FY 11-12**

Item	Volume (1,000 g)	Annual Customer (Equiv. Meters)	Total Cost of Service
Units	106,855	449	
Allocation of O&M Costs *	\$ 2,310,921	\$ 32,495	\$ 2,343,416
O&M Unit Cost of Service	\$ 21.63	\$ 72.37	

Allocation of Unit Costs:

Residential

Units of Service	46,370	415	
Allocated Costs	\$ 1,002,833	\$ 30,034	\$ 1,032,867

Commercial/District

Units of Service	2,023	7	
Allocated Costs	\$ 43,744	\$ 507	\$ 44,250

Landscape/Irrigation

Units of Service	58,462	27	
Allocated Costs	\$ 1,264,345	\$ 1,954	\$ <u>1,266,299</u>

Total Allocated Costs, FY 09-10 \$ 2,343,416

* Note: Customer and billing costs are combined.

**Western Hills Water District
Rate Development
Treated Water Fund (Includes Purchased Water)
FY 11-12**

	Rate Design		Revenues Using Rate Design		
	<u>Base</u>	<u>Volume</u>	<u>Base</u>	<u>Volume</u>	<u>Total</u>
Residential	\$ 60.00	\$ 0.016 per gallon	\$ 291,600	\$ 741,211	\$ 1,032,811
	plus,	\$ 11.99 per 750 gallons			
Commercial/District	\$ 60.00	\$ 0.019 per gallon	<u>\$ 5,040</u>	<u>\$ 39,222</u>	<u>\$ 44,262</u>
	plus,	\$ 14.54 per 750 gallons			
Total			\$ 296,640	\$ 780,433	\$ 1,077,073

Rates for Landscape/Irrigation is shown in Appendix M - Raw Water.

Western Hills Water District
Cost of Service Revenues
Compared to Existing Revenues
Treated Water
FY 11-12

Comparison of Existing Revenues and the Cost of Service Revenues

	<u>Existing</u> <u>Revenues</u>	<u>Cost of</u> <u>Service Revenues</u>	<u>Proposed</u> <u>Stepped</u> <u>Revenues</u>
Residential and Commercial	\$ 362,175	\$ 1,077,073	\$ 915,512

Note: the proposed stepped revenues are based on the base and volume charges being increased at 85 percent of the full cost of service.

Western Hills Water District
Allocation of O&M Expense Using Commodity-Demand
Treated Water (Includes Purchased Water)
FY 12-13

	Total	Commodity	Demand	Customer
O&M Expenses:				
Sources of Supply:	\$ 718,449	-	\$ 718,449	-
Total Payroll & Related	203,998	-	203,998	-
Pumping Station:				
Operation/Maintenance	416,948	416,948	-	-
Treatment System:				
Operation/Maintenance	712,596	475,302	237,294	-
Transmission and Distribution				
Mains	4,712	-	4,712	-
Customer billing and collecting, and meter reading	26,609	-	-	26,609
Administration and general	<u>351,135</u>	<u>87,784</u>	<u>256,329</u>	<u>7,023</u>
Total O&M expense	\$ 2,434,447	\$ 980,033	\$ 1,420,782	\$ 33,632

Allocations of O&M costs are the consultant's.

Estimates for the customer billing, collecting and meter reading are the consultant's.

**Western Hills Water District
Units of Service
Water Fund (Includes Purchased Water)
FY 12-13**

Customer Class	Annual Use 1,000 gal.	Average gallons per day/Acct.	Equivalent Meters and Services [1]	Bills
Residential	47,515	314	415	4,980
Commercial/District	2,023	792	7	.84
Landscape/Irrigation *	<u>58,462</u>	<u>10,678</u>	<u>27</u>	<u>180</u>
Total	108,000	11,784	449	5,244

* Assumed to be 1 1/2 inches meter; ratio is 1.8 (industry standard)

[1] Equivalent Meters

**Western Hills Water District
 Cost of Service - Allocation of Costs
 Treated Water Fund (Includes Purchased Water)
 FY 12-13**

Item	Volume (1,000 g)	Annual Customer (Equiv. Meters)	Total Cost of Service
Units	108,000	449	
Allocation of O&M Costs *	\$ 2,400,815	\$ 33,632	\$ 2,434,447
O&M Unit Cost of Service	\$ 22.23	\$ 74.90	

Allocation of Unit Costs:

Residential

Units of Service	47,515	415	
Allocated Costs	\$ 1,056,250	\$ 31,085	\$ 1,087,335

Commercial/District

Units of Service	2,023	7	
Allocated Costs	\$ 44,963	\$ 524	\$ 45,488

Landscape/Irrigation

Units of Service	58,462	27	
Allocated Costs	\$ 1,299,602	\$ 2,022	<u>\$ 1,301,624</u>

Total Allocated Costs, FY 09-10 \$ 2,434,447

* Note: Customer and billing costs are combined.

**Western Hills Water District
Rate Development
Treated Water Fund (Includes Purchased Water)
FY 12-13**

	Rate Design		Revenues Using Rate Design		
	<u>Base</u>	<u>Volume</u>	<u>Base</u>	<u>Volume</u>	<u>Total</u>
Residential	\$ 65.00	\$ 0.016 per gallon	\$ 362,700	\$ 742,527	\$ 1,105,227
	plus,	\$ 11.72 per 750 gallons			
Commercial/District	\$ 65.00	\$ 0.020 per gallon	\$ 5,460	\$ 40,028	\$ 45,488
	plus,	\$ 14.84 per 750 gallons			
Total			\$ 368,160	\$ 782,555	\$ 1,150,715

Rates for Landscape/Irrigation is shown in Appendix M - Raw Water.

**Western Hills Water District
Cost of Service Revenues
Compared to Existing Revenues
Treated Water
FY 12-13**

Comparison of Existing Revenues and the Cost of Service Revenues

	<u>Existing Revenues</u>	<u>Cost of Service Revenues</u>	<u>Proposed Stepped Revenues</u>
Residential and Commercial	\$ 371,118	\$ 1,150,715	none

Western Hills Water District
Allocation of O&M Expense Using Commodity-Demand
Treated Water (Includes Purchased Water)
FY 13-14

	Total	Commodity	Demand	Customer
O&M Expenses:				
Sources of Supply:	\$ 743,595	-	\$ 743,595	-
Total Payroll & Related	211,138	-	211,138	-
Pumping Station:				
Operation/Maintenance	458,588	458,588	-	-
Treatment System:				
Operation/Maintenance	737,537	491,937	245,600	-
Transmission and Distribution				
Mains	4,877	-	4,877	-
Customer billing and collecting, and meter reading	27,541	-	-	27,541
Administration and general	<u>363,425</u>	<u>90,856</u>	<u>265,300</u>	<u>7,268</u>
Total O&M expense	\$ 2,546,700	\$ 1,041,381	\$ 1,470,510	\$ 34,809

Allocations of O&M costs are the consultant's.

Estimates for the customer billing, collecting and meter reading are the consultant's.

**Western Hills Water District
Units of Service
Water Fund (Includes Purchased Water)
FY 13-14**

Customer Class	Annual Use 1,000 gal.	Average gallons per day/Acct.	Equivalent Meters and Services [1]	Bills
Residential	53,240	314	465	5,580
Commercial/District	2,023	792	7	84
Landscape/Irrigation *	<u>58,462</u>	<u>10,678</u>	<u>27</u>	<u>180</u>
Total	<u>113,725</u>	<u>11,784</u>	499	5,844

* Assumed to be 1 1/2 inches meter; ratio is 1.8 (industry standard)

[1] Equivalent Meters

Western Hills Water District
Cost of Service - Allocation of Costs
Treated Water Fund (Includes Purchased Water)
FY 13-14

Item	Volume (1,000 g)	Annual Customer (Equiv. Meters)	Total Cost of Service
Units	113,725	499	
Allocation of O&M Costs *	\$ 2,511,891	\$ 34,809	\$ 2,546,700
O&M Unit Cost of Service	\$ 22.09	\$ 69.76	

Allocation of Unit Costs:

Residential

Units of Service	53,240	465	
Allocated Costs	\$ 1,175,933	\$ 32,437	\$ 1,208,370

Commercial/District

Units of Service	2,023	7	
Allocated Costs	\$ 44,676	\$ 488	\$ 45,164

Landscape/Irrigation

Units of Service	58,462	27	
Allocated Costs	\$ 1,291,283	\$ 1,883	\$ 1,293,166

Total Allocated Costs, FY 09-10 \$ 2,546,700

* Note: Customer and billing costs are combined.

**Western Hills Water District
Rate Development
Treated Water Fund (Includes Purchased Water)
FY 13-14**

	Rate Design		Revenues Using Rate Design		
	<u>Base</u>	<u>Volume</u>	<u>Base</u>	<u>Volume</u>	<u>Total</u>
Residential	\$ 65.00	\$ 0.016 per gallon	\$ 362,700	\$ 845,670	\$ 1,208,370
	plus,	\$ 11.91 per 750 gallons			
Commercial/District	\$ 65.00	\$ 0.020 per gallon	\$ 5,460	\$ 39,704	\$ 45,164
	plus,	\$ 14.72 per 750 gallons			
Total			\$ 368,160	\$ 885,374	\$ 1,253,534

Rates for Landscape/Irrigation is shown in Appendix M - Raw Water.

Western Hills Water District
Allocation of O&M Expense Using Commodity-Demand
Treated Water (Includes Purchased Water)
FY 14-15

	Total	Commodity	Demand	Customer
O&M Expenses:				
Sources of Supply:	\$ 769,621	-	\$ 769,621	-
Total Payroll & Related	218,528	-	218,528	-
Pumping Station:				
Operation/Maintenance	502,301	502,301	-	-
Treatment System:				
Operation/Maintenance	763,351	509,155	254,196	-
Transmission and Distribution				
Mains	5,048	-	5,048	-
Customer billing and collecting, and meter reading	28,504	-	-	28,504
Administration and general	<u>376,145</u>	<u>94,036</u>	<u>274,586</u>	<u>7,523</u>
Total O&M expense	\$ 2,663,497	\$ 1,105,492	\$ 1,521,977	\$ 36,027

Allocations of O&M costs are the consultant's.

Estimates for the customer billing, collecting and meter reading are the consultant's.

**Western Hills Water District
Units of Service
Water Fund (Includes Purchased Water)
FY 14-15**

Customer Class	Annual Use 1,000 gal.	Average gallons per day/Acct.	Equivalent Meters and Services [1]	Bills
Residential	58,965	314	515	6,180
Commercial/District	2,023	792	7	84
Landscape/Irrigation *	<u>58,462</u>	<u>10,678</u>	<u>27</u>	<u>180</u>
Total	119,450	11,784	549	6,444

* Assumed to be 1 1/2 inches meter; ratio is 1.8 (industry standard)
[1] Equivalent Meters

**Western Hills Water District
 Cost of Service - Allocation of Costs
 Treated Water Fund (Includes Purchased Water)
 FY 14-15**

Item	Volume (1,000 g)	Annual Customer (Equiv. Meters)	Total Cost of Service
Units	119,450	549	
Allocation of O&M Costs *	\$ 2,627,469	\$ 36,027	\$ 2,663,497
O&M Unit Cost of Service	\$ 22.00	\$ 65.62	

Allocation of Unit Costs:

Residential

Units of Service	58,965	515	
Allocated Costs	\$ 1,297,013	\$ 33,796	\$ 1,330,809

Commercial/District

Units of Service	2,023	7	
Allocated Costs	\$ 44,492	\$ 459	\$ 44,951

Landscape/Irrigation

Units of Service	58,462	27	
Allocated Costs	\$ 1,285,964	\$ 1,772	\$ 1,287,736

Total Allocated Costs, FY 09-10 \$ 2,663,497

* Note: Customer and billing costs are combined.

**Western Hills Water District
Rate Development
Treated Water Fund (Includes Purchased Water)
FY 14-15**

	Rate Design		Revenues Using Rate Design		
	<u>Base</u>	<u>Volume</u>	<u>Base</u>	<u>Volume</u>	<u>Total</u>
Residential	\$ 65.00	\$ 0.016 per gallon	\$ 401,700	\$ 929,109	\$ 1,330,809
	plus,	\$ 11.82 per 750 gallons			
Commercial/District	\$ 65.00	\$ 0.020 per gallon	<u>\$ 5,460</u>	<u>\$ 39,491</u>	<u>\$ 44,951</u>
	plus,	\$ 14.64 per 750 gallons			
Total			\$ 407,160	\$ 968,600	\$ 1,375,760

Rates for Landscape/Irrigation is shown in Appendix M - Raw Water.