PUBLIC HEARING ON PROPOSED WATER AND WASTEWATER RATES 2008

WATER DEPARTMENT PHILADELPHIA, PENNSYLVANIA

BLACK & VEATCH CALCULATIONS SUPPORTING MARCH 2008 DIRECT TESTIMONY AND EXHIBITS OF J. ROWE MCKINLEY

MARCH 2008

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INDEX TO BLACK & VEATCH CALCULATIONS SUPPORTING MARCH 2008 DIRECT TESTIMONY AND EXHIBITS OF J. ROWE MCKINLEY FOR THE PUBLIC HEARING ON PROPOSED WATER AND WASTEWATER RATES 2008

The calculations supporting the March 2008 direct testimony and exhibits of J. Rowe McKinley are developed in three computer model workbook files: RREQ08.XLS, WCOS08.XLS, and SCOS08.XLS. Each workbook file consists of many worksheets, and each worksheet may contain many pages of calculations. This printout of the computer model includes identifying tabs showing the name of the workbook file (e.g., RREQ08.XLS) and the worksheet (e.g., Cust) that is printed.

The Index tab for each workbook file includes this page, the following two pages, and separate pages providing brief descriptions of the purpose of each worksheet within the corresponding workbook file. In addition to this description, these pages include an index showing the description and page number of each page within the worksheet. Page numbers refer to the identifying page number for each page of the worksheet that is shown in the upper right-hand corner of a printed page, such as Cust-1 or LagRate-30. On many of the printed pages, references to other calculation pages are made using these page numbers. At the top of each printed page is a three line page header that includes the name of the workbook file, a description of the content of the page, the page number and other miscellaneous information.

The RREQ08.XLS workbook file develops projected revenue requirements and cash flows for each utility and the combined utilities. The WCOS08.XLS workbook file allocates the water utility test year cost of service to contract wholesale and retail water utility customers and develops proposed water rates for the test year. The SCOS08.XLS workbook file allocates the sewer utility test year cost of service to contract wholesale and retail sewer utility customers and develops proposed sewer rates for the test year.

The first two pages following this page provide a calculation page reference for each table in Exhibits JRM-1 and JRM-2 as well as a cross-reference of the tables between the two exhibits.

See File: SCOS08.xls ; Range: Tbls_0 for remaining A-Tables.

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Table_2	PROJECTED WATER UTILITY OPERATION AND MAINTENANCE EXPENSE	TABLE - 2	Tbls-2	OMtwo-20	N/A
Table_3	PROJECTED WATER UTILITY CAPITAL IMPROVEMENT PROGRAM	TABLE - 3	Tbls-3	Rreq-10	N/A
Table_4	PROJECTED FLOW OF FUNDS - CAPITAL IMPROVEMENTS FUND WATER UTILITY	TABLE - 4	Tbls-4	Rreq-13	N/A
Table_5	SUMMARY OF EXISTING AND PROPOSED DEBT SERVICE WATER UTILITY	TABLE - 5	Tbls-5	Rreq-25	N/A
Table_6	PROJECTED WASTEWATER UTILITY RECEIPTS UNDER EXISTING RATES	TABLE - 6	Tbls-6	Rreq-30	N/A
Table_7	PROJECTED WASTEWATER UTILITY OPERATION AND MAINTENANCE EXPENSE	TABLE - 7	Tbls-7	OMtwo-21	N/A
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Table_11	PROJECTED REVENUE AND REVENUE REQUIREMENTS	TABLE - 11	Tbls-11	Rreq-22	N/A
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Table_16	ALLOCATION OF TEST YEAR WATER PLANT DEPRECIATION EXPENSE TO FUNCTIONAL COST COMPONENT	TABLE - 16	Tbls-16	File: WCOS08.xls ; Range: Wpltallo-5	N/A
Table_17	ALLOCATION OF TEST YEAR WATER OPERATION AND MAINTENANCE EXPENSE TO FUNCTIONAL COST CO	TABLE - 17	Tbls-17	File: WCOS08.xls ; Range: Ver. 1a	N/A
Table_18	ESTIMATED UNITS OF SERVICE FOR RETAIL WATER CUSTOMERS	TABLE - 18	Tbls-18	File: WCOS08.xls ; Range: Units-2	N/A
Table_19	EQUIVALENT METER, BILL AND SERVICE RATIOS	TABLE - 19	Tbls-19	File: SCOS08.xls ; Range: Units-15	TABLE A - 14
Table_20	SUMMARY OF TEST YEAR COSTS OF WATER SERVICE ALLOCATED TO BUCKS COUNTY AND PROPOSED R	TABLE - 20	Tbls-20	File: WCOS08.xls ; Range: Retcos-4	N/A
Table_20A	SUMMARY OF FY 2010, FY 2011 AND FY 2012 PROPOSED RATES FOR BUCKS COUNTY	TABLE - 20A	Tbls-20A	File: WCOS08.xls ; Range: Retcos-4 for FY 2010, FY 2011 & FY 2012	N/A
Table_21	SUMMARY OF TEST YEAR COSTS OF WATER SERVICE ALLOCATED TO Aqua Pennsylvania WATER COMPANY	TABLE - 21	Tbls-21	File: WCOS08.xls ; Range: Retcos-4 and Retcos-6	N/A
Table_21A	SUMMARY OF FY 2010, FY 2011 AND FY 2012 PROPOSED RATES FOR AQUA AMERICA (PSWC)	TABLE - 21A	Tbls-21A	File: WCOS08.xls ; Range: Retcos-4 for FY 2010, FY 2011 & FY 2012	N/A
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Table_23	COMPARISON OF TEST YEAR COSTS OF SERVICE AND ADJUSTED COST OF SERVICE WITH REVENUES UND	TABLE - 23	Tbls-23	File: WCOS08.xls ; Range: LagRate-11	N/A
Table_24	PROPOSED WATER RATES FOR GENERAL SERVICE	TABLE - 24	Tbls-24	File: WCOS08.xls ; Range: LagRate-13	N/A
Table_25	PROPOSED RATES FOR FIRE PROTECTION	TABLE - 25	Tbls-25	File: WCOS08.xls ; Range: LagRate-13	N/A
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Table_36B	SUMMARY OF PROJECTED FY 2011 CHARGES FOR WHOLESALE CONTRACT CUSTOMERS	TABLE - 36B	Tbls-36B	File: SCOS08.xls ; Range: LagRate-17 for FY 2010, FY 2011 & FY 2012	TABLE A - 49B
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See File: Rreq08.xls ; Range: Tbls-0 for remaining A-Tables.

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Table_A3	ALLOCATION OF TEST YEAR INVESTMENT FOR THE SOUTHWEST WATER I	TABLE A - 3	Tbls-A3	Spltallo-9
Table_A4	ALLOCATION OF TEST YEAR INVESTMENT FOR THE SOUTHEAST WATER F	TABLE A - 4	Tbls-A4	Spltallo-11
Table_A6	ALLOCATION OF TEST YEAR OPERATION AND MAINTENANCE EXPENSE F(	TABLE A - 6	Tbls-A6	Somallo-37
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Table_A8	ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOU	TABLE A - 8	Tbls-A8	Somallo-31
Table_A9	ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOU	TABLE A - 9	Tbls-A9	Somallo-34
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TABLE_A23	WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER MORELAND	TABLE A - 23	Tbls-A23	Spltallo-31
TABLE_A24	WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER SOUTHAMP	TABLE A - 24	Tbls-A24	Spltallo-32
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TABLE_A26	WASTEWATER SYSTEM INVESTMENT ALLOCATED TO SPRINGFIELD (WYN	TABLE A - 26	Tbls-A26	Spltallo-35
TABLE_A27	WASTEWATER SYSTEM INVESTMENT ALLOCATED TO UPPER DARBY	TABLE A - 27	Tbls-A27	Spltallo-39
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TABLE_A31	OPERATING EXPENSE ALLOCATED TO BUCKS COUNTY W&SA	TABLE A - 31	Tbls-A31	Somallo-44
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TABLE_A33	OPERATING EXPENSE ALLOCATED TO DELCORA	TABLE A - 33	Tbls-A33	Somallo-48
TABLE_A34	OPERATING EXPENSE ALLOCATED TO LOWER MERION TOWNSHIP	TABLE A - 34	Tbls-A34	Somallo-50
TABLE_A35	OPERATING EXPENSE ALLOCATED TO LOWER MORELAND TOWNSHIP	TABLE A - 35	Tbls-A35	Somallo-46
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TABLE_A38	OPERATING EXPENSE ALLOCATED TO SPRINGFIELD (INCLUDING WYNDM	TABLE A - 38	Tbls-A38	Somallo-52
TABLE_A39	OPERATING EXPENSE ALLOCATED TO UPPER DARBY TOWNSHIP	TABLE A - 39	Tbls-A39	Somallo-51
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TABLE_A47	DEVELOPMENT OF COST OF SERVICE MONTHLY SERVICE CHARGE FOR CU	TABLE A - 47	Tbls-A47	Servchg-4
TABLE_A48	DEVELOPMENT OF COST OF SERVICE VOLUME CHARGE PER MCF OF NORI	TABLE A - 48	Tbls-A48	Ratedsn-8
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The "Units" worksheet develops the units of service for retail and contract customers, treatment plants, and pumping stations. It also develops equivalent bills and meters.

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CSUNITS	OC Contract Service Sewer Units	Units-2	TABLE 29
UNTSER	Units of Sewer Service	Units-3	
TRMTUTS	Treatment Plant Units	Units-4	
PSUTS	Pumping Stations Units	Units-5	
SWRUTS	Sewer Units	Units-6	
TPFS	Trtmt Plant Flows and Strengths	Units-7	
CCSF	Customer Class Sanitary Flows	Units-8	
RTLUNT	Retail Sewer Units	Units-9	
BILLTAB	FY1992 Bills	Units-10	
TYBILLS	FY 2009 Test Year Sewer Bills	Units-11	
TYMTRS	FY 2009 Test Year Equiv. Sewer Meters	Units-12	
TYUOS	FY 2009 Units of Wastewater Service	Units-13	TABLE 30
CCAS	Contract Customers Average Strengths	Units-14	TABLE A-13
RATIOS	Equiv. Bill and Meter Ratios	Units-15	TABLE 19
CNTRCTUNI	Contract Maximum Limits	Units-16	

The "Pltdes" worksheet contains wastewater plant design data for the Northeast, Southwest, and Southeast treatment plants, and historical treatment plants influent flows and strengths.

Range	Description	Page Number	Table
PltdesInd	Index	Pltdes-1	
NEDESG	NEWPCP Design Conditions	Pltdes-2	
SWDESG	SWWPCP Design Conditions	Pltdes-3	
SEDESG	SEWPCP Design Conditions	Pltdes-4	
WWFS	WWTP Flows & Strengths	Pltdes-5	

Fixed Asset Listing as of date 6/30/07

Range	Description	Page Number	Table
PlantInd	Index	Plant-1	
PLTFUNC	Plant Functions	Plant-2	
NEPA1	NE Plant Assets (Non-WPAP) as of	Plant-3	
NEPA2	'NE Plant Assets (WPAP) as of	Plant-4	
SWPA1	SW Plant Assets (Non-WPAP) as of	Plant-5	
SWPA2	SW Plant Assets (WPAP) as of	Plant-6	
SEPA1	SE Plant Assets (Non-WPAP) as of	Plant-7	
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SPLTFNC	All Plants - Assets by Plant Function as of	Plant-9	
SLOCID	All Locations - Total Assets by Location ID as of	Plant-10	
NU	Not Used	Plant-11	NOT IN USE
SFAL	Summary of Fixed Asset Listing Control Totals as of	Plant-12	

Fixed Asset Listing as of dat 6/30/07

The "Spltallo" worksheet allocates sewer treatment plant investment and annual depreciation to cost functions. It also allocates wastewater system investment to individual contract customers.

Range	Description	Page Number	Table
SPLTIndex	Index	Spltallo-1	
NEInvest	Northeast Water Pollution Control Treatment Plant Investment	Spltallo-2	
SWInvest	Southwest Water Pollution Control Treatment Plant Investment	Spltallo-3	
SEInvest	Southeast Water Pollution Control Treatment Plant Investment	Spltallo-4	
TotalInvest	Water Pollution Control Treatment Plant Investment	Spltallo-5	
NEALLO1	Allocation of Test Year Investment for the NE WPCP - Part 1	Spltallo-6	Tbls-A2
NEALLO2	Allocation of Test Year Investment for the NE WPCP - Part 2	Spltallo-7	
NEALLO3	NE WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-8	
SWALLO1	Allocation of Test Year Investment for the SW WPCP	Spltallo-9	Tbls-A3
SWALLO2	SW WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-10	
SEALLO1	Allocation of Test Year Investment for the SE WPCP	Spltallo-11	Tbls-A4
SEALLO2	SE WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-12	
SWReAllo1	SW WPAP Sludge Thickener Allocated To NE and SE Plants -	Spltallo-13	
SWReAllo2	Summary of SW WPAP Plant Allocated To NE and SE Plants -	Spltallo-14	
SWReAllo3	SW WPAP Sludge Digestion Allocated To NE and SE Plants - I	Spltallo-15	
SWReAllo4	SW WPAP Sludge Gas Facilities Allocated To NE and SE Plant	Spltallo-16	
SWReAllo5	SW WPAP Sludge Disposal (Centrifuges) Allocated To NE and	Spltallo-17	
SWReAllo6	SW WPAP Composting Facilities Allocated To NE and SE Plan	Spltallo-18	
SWReAllo7	SW WPAP Dewatering Facilities Allocated To NE and SE Plan	Spltallo-19	
SWReAllo8	SW Non-WPAP Sludge Disposal Facilities Allocated To NE an	Spltallo-20	
SWReAllo9	SW Non-WPAP Digesters Allocated To NE and SE Plants - Par	Spltallo-21	
SWReAllo10	SW WPAP Prelim. Trtmt Bldg Allocated To NE and SE Plants -	Spltallo-22	
SWReAllo11	SW WPAP Grit & Ash Transfer Allocated To NE and SE Plants	Spltallo-23	
ALLOC	Allocation of TY Plant Investment	Spltallo-24	Tbls-A41 currently developed on Retcos-23
INVSTCap1	WPCP Investment Per Unit Of Capacity	Spltallo-25	Data provided in Table A-17 to Table A-27
INVSTCap2	SW WPCP Treatment Plant Unit Costs	Spltallo-26	
INVSTCap3	Whlsl Units of Service for Treatment Plants	Spltallo-27	
TWNPALLO	Abington Allocated Investment	Spltallo-28	Tbls-A17
TWNPALLO	Cheltenham Allocated Investment	Spltallo-29	Tbls-A20
TWNPALLO	Lower Merion Allocated Investment	Spltallo-30	Tbls-A22
TWNPALLO	Lower Moreland Allocated Investment	Spltallo-31	Tbls-A23
TWNPALLO	Lower Southhampton Allocated Investment	Spltallo-32	Tbls-A24
TWNPALLO	Springfield (excl. Wyndmoor) Allocated Investment	Spltallo-33	Tbls-A25
CONVREV	Revisions to Conveyance Calculations	Spltallo-34	
TWNPALLO	Springfield (Wyndmoor) Allocated Investment	Spltallo-35	Tbls-A26
TWNPALLO	Bensalem Allocated Investment	Spltallo-36	Tbls-A18
TWNPALLO	Bucks County Allocated Investment	Spltallo-37	Tbls-A19
TWNPALLO	DELCORA Allocated Investment	Spltallo-38	Tbls-A21
TWNPALLO	Upper Darby Allocated Investment	Spltallo-39	Tbls-A27
CONVALLO	Treatment Plant Conveyance Investment Alloc To Townships	Spltallo-40	
LANDALLO	Allocation Of Land Investment To Contract Customers	Spltallo-41	
NEPLTINV	Northeast Water Pollution Control Treatment Plant Investment	Spltallo-42	
TWNSHP	Township Contributed Investment	Spltallo-43	
TYDepr	Test Year Annual Depreciation Expense	Spltallo-44	
TYInvest	Test Year Depreciable Plant Investment	Spltallo-45	
RTLInvest	Depreciable Plant Invest Alloc To Retail Service	Spltallo-46	

The "Somallo" worksheet allocates Sewer utility operation and maintenance expense to functional cost components. It also allocates O&M expense to the individual contract customers.

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WO&M	Test Year O&M Expenses - Water	Somallo-3		
SO&M	Test Year O&M Expenses - Sewer	Somallo-4		
CL100A	Operations Division O&M - Class 100	Somallo-5		
CL100B	Operations Division O&M - Class 100	Somallo-6		
CL200A	Operations Division O&M - Class 200	Somallo-7		
CL200B	Operations Division O&M - Class 200	Somallo-8		
CL200LEA	Operations Division O&M - Class 200 L. Encumberances	Somallo-9		
CL200LEB	Operations Division O&M - Class 200 L. Encumberances	Somallo-10		
CL300A	Operations Division O&M - Class 300	Somallo-11		
CL300B	Operations Division O&M - Class 300	Somallo-12		
CL300LEA	Operations Division O&M - Class 300 L. Encumberances	Somallo-13		
CL300LEB	Operations Division O&M - Class 300 L. Encumberances	Somallo-14		
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CL100SUM	Class 100 O&M Summary	Somallo-17		
CL200SUM	Class 200 O&M Summary	Somallo-18		
CL300SUM	Class 300 O&M Summary	Somallo-19		
CL400SUM	Class 400 O&M Summary	Somallo-20		
POWER	Test Year Power Costs	Somallo-21		
TOTALOM	Test Year O&M Summary	Somallo-22		
NEOM	Allocation of O&M Expense to NE WPCP	Somallo-23		
SWOM	Allocation of O&M Expense to SW WPCP	Somallo-24		
SEOM	Allocation of O&M Expense to SE WPCP	Somallo-25		
RESPON	Treatment Plant Responsibilities	Somallo-26		
NEOMALLO	Allocation of O&M For The NE WPCP - Page 1	Somallo-27	Tbls-A7	
NEOMALLO	Allocation of O&M For The NE WPCP - Page 2	Somallo-28		
BASISALLO	Basis of Allocation of O&M Expense	Somallo-29		
NEOMSUM	Summary of Allocated O&M NE WPCP	Somallo-30		
SWOMALLO	Allocation of O&M For The SW WPCP - Page 1	Somallo-31	Tbls-A8	
SWOMALLO	Allocation of O&M For The SW WPCP - Page 2	Somallo-32		
SWOMSUM	Summary of Allocated O&M SW WPCP	Somallo-33		
SEOMALLO1	Allocation of O&M For The SE WPCP - Page 1	Somallo-34	Tbls-A9	
SEOMALLO2	Allocation of O&M For The SE WPCP - Page 2	Somallo-35		
SEOMSUM	Summary of Allocated O&M SE WPCP	Somallo-36		
OMALLO	Test Year O&M to Functional Components	Somallo-37	Tbls-A6	
MISCOM	Miscellaneous Other O&M Allocations	Somallo-38	Tbls-A10	
TYOM	Test Year O&M to Functional Cost Components	Somallo-39	Tbls-A11	
TRMTPUMP	Unit Treatment & Pumping O&M to Contract Customers	Somallo-40		20
TWNALLO1	O&M Allocated to Abington	Somallo-41	Tbls-A29	
TWNALLO2	O&M Allocated to Bensalem	Somallo-42	Tbls-A30	
SWMAINT	Allocation of Sewer Maintenance O&M to Townships	Somallo-43		
TWNALLO3	O&M Allocated to Buck County	Somallo-44	Tbls-A31	
TWNALLO4	O&M Allocated to Cheltenham	Somallo-45	Tbls-A32	
TWNALLO5	O&M Allocated to Lower Moreland	Somallo-46	Tbls-A35	
TWNALLO6	O&M Allocated to Lower Southampton	Somallo-47	Tbls-A36	
TWNALLO7	O&M Allocated to DELCORA	Somallo-48	Tbls-A33	
TWNALLO8	O&M Allocated to Springfield (excl. Wyndmoor)	Somallo-49	Tbls-A37	
TWNALLO9	O&M Allocated to Lower Merion	Somallo-50	Tbls-A34	
TWNALLO10	O&M Allocated to Upper Darby	Somallo-51	Tbls-A39	
TWNALLO11	O&M Allocated to Springfield (incl. Wyndmoor)	Somallo-52	Tbls-A38	
CONTRTOM	Summary of O&M Allocated to Contract Customers	Somallo-53		
RTLOM	Operation And Maintenance Expense Allocated To Retail	Somallo-54	Tbls-A42	25
MISCDATA	Miscellaneous Data from RREQ04.XLS	Somallo-55		

The "Retcos" worksheet develops unit costs of service and allocates the retail cost of service among retail customer classes. It summarizes the allocated cost of service for contract customers, and it summarizes the cost of providing stormwater treatment.

Range	Description	Page Number	Table	
RETIndex	Index	Retcos-1		
WWUnits	Units Of Wastewater Service	Retcos-2		
TOTOM	Total Contract and Retail O&M	Retcos-3		
DEPR	Test Year Depreciation	Retcos-4		
COLLSYS	Allocation Of Costs Between Sanitary and Stormwater	Retcos-5		
CONTRTPLN	Depreciable Plant Allocable To Contract Customers	Retcos-6		
RTLDPLNT	Determination Of Depreciable Plant Allocable To Retail Service	Retcos-7		
WWUCOS	Unit Costs Of Retail Wastewater Service	Retcos-8	TABLE - 34	Rreq Model File
ICROR	Inside City Rate Of Return	Retcos-9		
LUMPSUM	Annual Lump Sum Costs For Sewer Maintenance, Customer Related Costs, And Capital Cost	Retcos-10		
CTRCTCOS	Summary Of Allocated Cost Of Service for Contract Customers	Retcos-11	TABLE - 33	Rreq Model File
RTLCC	Allocation Of O&M Expense To Retail Service - Customer Costs	Retcos-12		
RTLPLNT	Allocation Of O&M Expense To Retail Service - Plant	Retcos-13		
RTLII	Allocated Infiltration/Inflow Costs for Inside City Retail Service	Retcos-14	Tbls-A44	
RTLCCALLC	Allocation Of Capital Costs To Retail Service	Retcos-15		
RTLCOS	Retail Cost Of Service	Retcos-16		
RTLCOSSUM	Retail Cost Of Service Summary	Retcos-17		
CSTDBT	Calculation of Average Cost of Debt	Retcos-18		
RTLCOLL	Allocation Of O&M Expense To Retail Service - Collection System	Retcos-19		
GSCOS	General Service Excluding Senior Citizens Cost Of Service	Retcos-20		
RTLIICST	Estimated Infiltration/Inflow Costs for Inside City Retail Service	Retcos-21		
RTLSINVEST	Retail Sewer Investment And Annual Costs Related To Sanitary Wastewater And Storm Wate	Retcos-22		
RTLPINVEST	Plant Investment Allocated To Retail Service Customers	Retcos-23	Tbls-A41	
CONTINV	DELCORA Contributed Investment	Retcos-24		
SWCOS	Storm Water Cost Summary	Retcos-25		

The "Ratedsn" worksheet develops retail cost of service wastewater rates for treating a Mcf of wastewater.

Range	Description	Page Number	Table
RDSNIndex	Index	Ratedsn-1	
ICRTLCOS	Inside City Retail Service Unit Costs Of Service For Rate Design	Ratedsn-2	
CSTSERV	Total Retail Cost of Service	Ratedsn-3	
RTLUCOS	Retail Unit Costs of Service	Ratedsn-4	
RTLADJCOS	Adjusted Retail Unit Costs	Ratedsn-5	Tbls-A46
DSCUSTCOS	Discount Customer COS Recovered by Other Retail Customers	Ratedsn-6	
ADJSUR	Adjusted COS Rates for Surcharge Customers	Ratedsn-7	
AVGCOST	Average Cost for Each Mcf of Water Billed - Adjusted COS Basis	Ratedsn-8	Tbls-A48
TYCOS	Test Year COS Adjusted to Recover Discounted COS from All Classes	Ratedsn-9	

The "Rates" worksheet develops contract service lump sum charges and unit costs.

Range	Description	Page Number	Table
RATESIndex	Index	Rates-1	
WHLCOST	Wholesale Lump Sum Costs - Maintenance, Customer & Capital Costs	Rates-2	
WHLALLO	Summary of Allocated Costs for Wholesale Customers	Rates-3	
IIRATE	Contract Service Rate Design Adjustment to Recover I/I Costs	Rates-4	
WHLCHARG	Summary Of Charges For Wholesale Contract Customers	Rates-5	36
CTRCTREV1	Contract Service Revenues - Page 1	Rates-6	
CTRCTREV2	Contract Service Revenues - Page 2	Rates-7	
PLANTOM	Unit Net O&M Costs by Plant	Rates-8	
LUMPSUM2	Annual Lump Sum Costs For Sewer Maintenance, Customer Related Costs, Ar	Rates-9	

The "Servchg" worksheet develops the cost of service monthly service charge for 5/8 inch meters.

Range	Description	Page Number	Table
SERVIndex	Index	Servchg-1	
SRVCHG	Service Charge Design	Servchg-2	
ADJRTLCOS	Adjusted Retail COS Unit Costs	Servchg-3	
ADJCOSSUM	Summary of Adjusted COS Service Charges	Servchg-4	Tbls-A47
EQMBR	Equivalent Meter & Bill Ratios	Servchg-5	

The "LagRate" worksheet refines cost of service rates to recognize billing lag and rate implementation refinements and develops proposed Sewer utility rates for the test year and two following years.

Range	Description	Page Number	Table
LAGIndex	Index	LagRate-1	
COSRates	Existing and COS Rates	LagRate-2	
BILLCONS	Projected Accounts, Bills and Consumption	LagRate-3	
PBILLERates	Projected Gross Billings Under Existing Rates	LagRate-4	
BILLMETER	FY 07, Bills by Meter Size & Billed Volume	LagRate-5	
BILLMETER	FY 2009 Bills by Meter Size & Billed Volume	LagRate-6	
EBILLS	FY 07, Billings Under Existing Rates	LagRate-7	
BILLTABFTI	FY 2009 Bill Tab Adjustment Factors	LagRate-7a	
EUNITCHRG	Unit Charges Under Existing Rates	LagRate-8	
PBILLS	Billings Under COS Rates	LagRate-9	
PUNITCHRG	Unit Charges Under COS Rates	LagRate-10	
PBILLPRates	Projected Billings Under COS Rates	LagRate-11	
PBILLSUM	Summary of Projected Billings Under COS Rates	LagRate-12	
RECPTS	Calculation of Receipts (Under Proposed Rates) Reflecting Lag	LagRate-13	
TYRECPTS	Test Year Receipts with Lag	LagRate-14	
ADJCOS	Modified COS Rates to Account for Lag	LagRate-15	
CTRCTUnits	Contract Service Customers Billing Units	LagRate-16	
WHLCHRGS	Summary of Existing Charges for Wholesale Contract Customer	LagRate-17	
PRATES	Proposed Contract Rates and Percent Incr. Over Existing Rates	LagRate-18	
CTRCTANAI	Cntrct Serv. Proposed Rates Receipts Analysis - Part 1	LagRate-19	
CTRCTANAI	Cntrct Serv. Proposed Rates Receipts Analysis - Part 2	LagRate-19a	
COSCLASS	COS & Adjusted COS by Class	LagRate-20	
CTRCTACOS	Contract Customers Allocated Cost of Service	LagRate-21	
EREVCOM	Comparison of Revenue Under Existing Rates to COS	LagRate-22	
CTRCTREVC	Comparison of Contract Revenues Under Existing Rates and Ad	LagRate-23	
TYCSTSERV	Test Year Cost of Service	LagRate-24	
PRATESGS	Proposed Wastewater Rates for General Service	LagRate-25	
TYPBILLS	Typical Bills for Water and Wastewater	LagRate-26	
PWWRCALC	Determination of Projected Wastewater Receipts	LagRate-27	
TYRCPTCAL	Calculation of TY Receipts	LagRate-28	
PWWRCPTS	Projected Wastewater Receipts	LagRate-29	
PHASEDRAT	Phased Rates for Stormwater Transition	LagRate-30	
PHRATESTA	Four Years of Phased Rates (No trending)	LagRate-31	
PHASE1BILL	Transition Phase 1 Typical Bills	LagRate-32	
PHASE2BILL	Transition Phase 2 Typical Bills	LagRate-33	
PHASE3BILL	Transition Phase 3 Typical Bills	LagRate-34	
CHRGCMP1	Comparison 1 of Typical Bills	LagRate-35	
CHRGCMP2	Comparison 2 of Typical Bills	LagRate-36	
PROPRCPTS	Page 1 of FY 2009 Proposed Receipts Calcs	LagRate-37	
PROPRCPTS	Page 2 of FY 2009 Proposed Receipts Calcs	LagRate-38	
SWCPEM	Stormwater Cost Per 5/8 Inch Equivalent Meter	LagRate-39	
SSERVCHGS	2009 Components of Sewer Service Charges	LagRate-40	
SSERVCHGS	2010 Components of Sewer Service Charges	LagRate-41	
SSERVCHGS	2011 Components of Sewer Service Charges	LagRate-42	
SSERVCHGS	Summary of Components of Regular Sewer Service Charges	LagRate-43	
SSERVCHGS	Summary of Components of Discount Sewer Service Charges	LagRate-44	

Philadelphia Water Department (PWD)
Water Utility Financial Planning & Rate Design

Description of Worksheet:
This worksheet develops the units of service for contract customers, treatment plants, and pumping stations. It also develops equivalent bills and meters.

The "Units" worksheet develops the units of service for retail and contract customers, treatment plants, and pumping stations. It also develops equivalent bills and meters.

Range	Description	Page Number	Table
UnitsInd	Index	Units-1	
CSUNITS	OC Contract Service Sewer Units	Units-2	TABLE 29
UNTSER	Units of Sewer Service	Units-3	
TRMTUTS	Treatment Plant Units	Units-4	
PSUTS	Pumping Stations Units	Units-5	
SWRUTS	Sewer Units	Units-6	
TPFS	Trtmt Plant Flows and Strengths	Units-7	
CCSF	Customer Class Sanitary Flows	Units-8	
RTLUNT	Retail Sewer Units	Units-9	
BILLTAB	FY1992 Bills	Units-10	
TYBILLS	FY 2009 Test Year Sewer Bills	Units-11	
TYMTRS	FY 2009 Test Year Equiv. Sewer Meters	Units-12	
TYUOS	FY 2009 Units of Wastewater Service	Units-13	TABLE 30
CCAS	Contract Customers Average Strengths	Units-14	TABLE A-13
RATIOS	Equiv. Bill and Meter Ratios	Units-15	TABLE 19
CNTRCTUNI	Contract Maximum Limits	Units-16	

Reference: Cust-12

TABLE 29

OUTSIDE CITY CONTRACT SERVICE UNITS OF WASTEWATER SERVICE

Line No.		Units	(1)	(2) Abington	(3) Bensalem	(4) Bucks County	(5) Cheltenham	(6) Lower Moreland	(7) Lower Southhampton	(8) Total Northeast	(9) DELCORA	(10) Lower Merion	(1) Springfield (Excluding Wyndmoor)	(12) Upper Darby	(13) Total Southwest	(14) Southeast WPC Plant Springfield (Wyndmoor)	(15) Total	
				Northeast WPC Plant							Southwest WPC Plant							
	FY 2009 Test Year																	
	Volume:									1,624,000	Total Northeast excluding Cheltenham							
1	Sanitary Wastewater	(Mcf)		107,000	160,000	969,000	361,000	64,000	324,000	1,985,000	1,404,000	331,000	134,000	572,000	2,441,000	21,000	4,447,000	
2	Infiltration	(Mcf)		4,400	5,600	40,200	9,800	4,200	7,500	71,700		14,900	2,200	16,600	33,700	900	106,300	
3	Total	(Mcf)		111,400	165,600	1,009,200	370,800	68,200	331,500	2,056,700	1,404,000	345,900	136,200	588,600	2,474,700	21,900	4,553,300	
										1,685,900	Total Northeast excluding Cheltenham							
	Suspended Solids:																	
4	Sanitary Wastewater	(1,000 lbs)		1,222	2,226	11,730	2,996	599	3,841	22,614	12,528	3,470	1,957	5,568	23,523	114	46,251	
5	Infiltration	(1,000 lbs)		27	35	251	61	26	47	447		93	14	104	211	6	664	
6	Total	(1,000 lbs)		1,249	2,261	11,981	3,057	625	3,888	23,061	12,528	3,563	1,971	5,672	23,734	120	46,915	
	BOD																	
7	Sanitary Wastewater	(1,000 lbs)		1,035	2,376	9,856	2,636	483	2,547	18,933	11,214	2,974	1,865	4,747	20,800	90	39,823	
8	Infiltration	(1,000 lbs)		7	9	63	15	7	12	113		23	3	26	52	1	166	
9	Total	(1,000 lbs)		1,042	2,385	9,919	2,651	490	2,559	19,046	11,214	2,997	1,868	4,773	20,852	91	39,989	
	Contract Maximum Units										Units-16	Units-16	Units-16					
	Capacity:			Units-16	Units-16	Units-16	Units-16	Units-16	Units-16	11,303	Total Northeast excluding Cheltenham			Units-16		Units-16		
	Sanitary Wastewater	(cfs)		9.247	11.740	85.080	20.750	8.970	15.790		155.000	31.570	4.600	35.000		1.930		
10	Sanitary Wastewater	(Mcf/day)		799	1,014	7,351	1,793	775	1,364	13,096	13,392	2,728	397	3,024	19,541	167	32,804	Units-3
11	Infiltration	(Mcf/day)		20	20	170	40	20	30	300		60	10	70	140	0	440	1.5
12	Total	(Mcf/day)		819	1,034	7,521	1,833	795	1,394	13,396	13,392	2,788	407	3,094	19,681	167	33,244	I/I
										11,563	Total Northeast excluding Cheltenham							
	Volume:			Units-16	Units-16	Units-16	Units-16	Units-16	Units-16		Units-16	Units-16	Units-16	Units-16		Units-16		
	Sanitary Wastewater	(mgd)		4.453	6.133	24.000	13.410	1.450	7.140		50.000	14.500	3.200	17.000		1.000		
13	Sanitary Wastewater	(Mcf)		217,292	299,271	1,171,123	654,370	70,755	348,409	2,761,220	2,439,840	707,553	156,150	829,545	4,133,088	48,797	6,943,105	
14	Infiltration	(Mcf)		4,400	5,600	40,200	9,800	4,200	7,500	71,700		14,900	2,200	16,600	33,700	900	106,300	1.5%
15	Total	(Mcf)		221,692	304,871	1,211,323	664,170	74,955	355,909	2,832,920	2,439,840	722,453	158,350	846,145	4,166,788	49,697	7,049,405	I/I
	Suspended Solids:			calc'd	Units-16	Units-16	calc'd	Units-16	Units-16		calc'd	Units-16	Units-16	Units-16		Units-16		
16	Sanitary Wastewater	(1,000 lbs)		2,481	3,734	13,400	5,431	592	3,651	29,289	21,771	7,250	1,200	7,349	37,570	200	67,059	
17	Infiltration (a)	(1,000 lbs)		27	35	251	61	26	47	447		93	14	104	211	6	664	
18	Total	(1,000 lbs)		2,508	3,769	13,651	5,492	618	3,698	29,736	21,771	7,343	1,214	7,453	37,781	206	67,723	
	BOD:			calc'd	Units-16	Units-16	calc'd	Units-16	Units-16		calc'd	Units-16	Units-16	Units-16		Units-16		
19	Sanitary Wastewater	(1,000 lbs)		2,102	5,340	13,400	4,777	568	3,651	29,838	19,487	6,871	1,050	6,831	34,239	155	64,232	
20	Infiltration	(1,000 lbs)		7	9	63	15	7	12	113		23	3	26	52	1	166	
21	Total	(1,000 lbs)		2,109	5,349	13,463	4,792	575	3,663	29,951	19,487	6,894	1,053	6,857	34,291	156	64,398	

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

(a) I/I SS ppm allowance 100
(a) I/I BOD ppm allowance 25

Ref A: Cust-23

UNITS OF WASTEWATER SERVICE
Test Year 2009

Customer Class	(1) FY 2009 Test Year (a) Mcf Wtr Sales * 0.95	(2) Capacity Flow Rate Collection System (b) Mcf/day (7) / 365 * capacity ftr	(3) Capacity Flow Rate Pumping and Treatment (c) Mcf/day (7) / 365 * capacity ftr
General Service (5/8)	3,602,555	39,480	14,805
General Service (>5/8)	1,750,005	19,178	7,192
Senior Citizens (5/8)	93,861	1,029	386
Senior Citizens (>5/8)	79	1	0
Water Plant Sludge	535,349	5,867	2,200
Housing Authority	210,615	2,308	866
"N" Charities	254,097	2,785	1,044
"6 Cent" Charities	249,221	2,731	1,024
Scheduled (Flat Rate)	0	0	0
Unmetered (Wells)	142,500	1,562	586
Fire Meters	2,613	29	11
Leased Properties (821)	0	0	0
Municipal (820)	508,250	5,570	2,089
Subtotal Retail Sanitary	7,349,144	80,540	30,203
I/I	Units-4 - above 10,543,556	231,092	72,216
Total Retail Service	17,892,700	311,632	102,419
Contract Service:	Units-2	Units-2	Units-2
Sanitary	4,447,000	32,804	32,804
I/I	106,300	440	440
Total	4,553,300	33,244	33,244
Total System	22,446,000	344,876	135,663

(a) Adjusted to exclude 5% not entering sewers.
(b) Retail capacity factor = 4.0, I/I capacity factor = 8.0.
(c) Retail capacity factor = 1.5, I/I capacity factor = 2.5.

Capacity Factors	
Sanitary Sewerage:	
Collection System Capacity Factor	4.0
Pumping and Trtmt Capacity Factor	1.5
Infiltration/Inflow:	
Collection System Capacity Factor	8.0
Pumping and Trtmt Capacity Factor	2.5

TREATMENT PLANTS UNITS OF SERVICE

	FY 2009 Test Year Volume			FY 2009 Test Year Capacity			FY 2009 Test Year Treatment Plant			
									average plant strengths	
Plant	Total	Contract Customers	Net Retail	Total	Contract Customers	Net Retail	SS	BOD	SS	BOD
	Mcf	Mcf	Mcf	Mcf/day	Mcf/day	Mcf/day	1,000 lbs	1,000 lbs	ppm	ppm
	Units-7	Units-2		Units-3	Units-2				Pltdes-5	Pltdes-5
NE	8,783,000	2,056,700	6,726,300	53,084	13,396	39,688	121,079	82,181	221	150
SW	9,271,000	2,474,700	6,796,300	56,034	19,681	36,353	89,060	65,349	154	113
SE	4,392,000	21,900	4,370,100	26,545	167	26,378	41,095	27,397	150	100
Total	22,446,000	4,553,300	17,892,700	135,663	33,244	102,419	251,234	174,927	179	125

PUMPING STATIONS UNITS OF SERVICE

Central Schuylkill Pumping Station

Volume:	2,715,700	Mcf/yr	BD-24	
Capacity:				
Total Capacity of CSPS (Mcf/day)			22,110	PN 12065 - I-25
Contract Maximum Springfield (excluding Wyndmoor) (Mcf/day)			370	PN 12065 - I-25

Neill Drive Pumping Station

Volume:	69,650	Mcf/yr	BD-24	
Capacity:				
Total Capacity of NDPS (Mcf/day)			370	Unable to verify; leave as is per JRM 6-4-92

UNITS OF WASTEWATER SERVICE
Test Year 2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Water & Sewer (a)			Sewer Only				Capacity Flow Rate		Strength			Customer	
Customer Class	FY 1991	FY 1992	FY 1993	FY 1991	FY 1992	FY 1993	FY 2009 Test Year	Collection System	Pumping and Treatment	Suspended Solids (b)	BOD (c)	Equivalent Bills	Equivalent Meters	Equivalent Service Meters
	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf/day	Mcf/day	1,000 lbs	1,000 lbs			
							Units-3	(7) / 365	(8) * capacity factor			Units-11	Units-12	Units-12
General Service excluding Senior Citizens (d)							5,497,628	60,250	22,594	80,617	78,902	5,337,752	497,162	439,349
Senior Citizens							93,940	1,029	386	1,378	1,348	197,546	16,467	16,462
Wastewater Only (d)							0	0	0	0	0	0	0	
Surcharge							0	0	0	4,396	12,874			
Water Treatment Plant Sludge							535,349	5,867	2,200	22,960				
Housing Authority							210,615	2,308	866	3,088	3,023	79,738	9,191	6,251
"N" Charities							254,097	2,785	1,044	3,726	3,647	13,352	7,235	142
"6 Cent" Charities							249,221	2,731	1,024	3,655	3,577	53,964	18,912	2,431
Scheduled (Flat Rate)							0	0	0	0	0	0	0	
Fire Meters							0	0	0	0	0	0	0	
Leased Properties (821)							0	0	0	0	0	0	0	
Municipal (820)							508,250	5,570	2,089	7,453	7,294	30,693	14,267	1,180
Subtotal Retail Sanitary	0	0	0	0	0	0	7,349,100	80,540	30,203	127,273	110,665	5,713,045	563,234	465,813
I/I							10,543,600	231,092	72,216	65,774	16,444			
Total Retail Service							17,892,700	311,632	102,419	193,047	127,109	5,713,045	563,234	465,813
Contract Service:								Units-3	Units-3	Units-9	Units-9			
Sanitary							4,447,000	32,804	32,804	46,251	39,823			
I/I							106,300	440	440	663	166			
Total							4,553,300	33,244	33,244	46,914	39,989			
Total System							22,446,000	344,876	135,663	239,961	167,098			

(a) Adjusted to exclude 5% not entering sewers.
(b) Retail SS @ 235 mg/l
(c) Retail BOD @ 230 mg/l
(d) From this point on the Wastewater Only units of service and related costs are included with General Service.

Units of Service - Treatment Plant Flows and Strengths
Test Year 2009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			BOD				SS			
			Basis of Allocation				Basis of Allocation			
Plant	Influent Flow		Average Strength	Total Pounds	Allocation of Total Pounds	Resulting Average Strength	Average Strength	Total Pounds	Allocation of Total Pounds	Resulting Average Strength
	mgd	Mcf	ppm	1,000 lbs	1,000 lbs	ppm	ppm	1,000 lbs	1,000 lbs	ppm
	Pltdes-5	Units-4	Pltdes-5	Units-4	Allocate Units-6 on Col. (4)	(5)/(1)/365 /.00834	Pltdes-5	Units-4	Allocate Units-6 on Col. (8)	(9)/(1)/365 /0.00834
NE	180	8,783,000	150	82,181	78,503	143	221	121,079	115,646	211
SW	190	9,271,000	113	65,349	62,424	108	154	89,060	85,064	147
SE	90	4,392,000	100	27,397	26,171	96	150	41,095	39,251	143
Total	460	22,446,000	125	174,927	167,098	119	179	251,234	239,961	171

0620BILL.XLS

ESTIMATED ANNUAL SANITARY WASTEWATER CONTRIBUTION BY CUSTOMER CLASS

Test Year 2009

Line No.	Customer Class	(1) Total Volume Billable for Wastewater Service (a)	(2) Estimated Wastewater Contribution Factor	(3) Estimated Annual Sanitary Wastewater Volume
		Mcf (3) / [(2)/100]		Mcf Units-6
1	General Service Excluding Senior Citizens	5,787,000	95	5,497,628
2	Senior Citizens	98,900	95	93,940
3	Wastewater Only	0	95	0
4	Housing Authority	221,700	95	210,615
5	Charities	529,800	95	503,318
6	Flat Rate, Fire Meters, and Leased Properties	0	95	0
7	Municipal (820)	535,000	95	508,250
8	Total Retail	7,172,400	95	6,813,751
9	Contract Service (b)	4,447,000	100	4,447,000
10	Total System	11,619,400	97	11,260,751

Mcf - Thousand cubic feet

(a) Water purchased by retail service customers and wastewater flows from contract service customers and wastewater only customers.
(b) Includes areas served under contracts with 10 separate suburban authorities.

Units of Service - Retail
Average BOD and SS Strengths
Test Year 2009

Line No.		(1) BOD	(2) SS	(3) Volume	(4) BOD	(5) SS
		1,000 lbs	1,000 lbs	mgd	mg/l	mg/l
			Calc from Units-6			
1	Total Pounds Flowing Into Treatment Plants	174,927	251,234	460.0	124.922	179.416
	Less Infiltration /Inflow Contribution					
	Contract Customers			2.2		
2	BOD @ 25 ppm x 106,300.0 Mcf	166				
3	SS @ 100 ppm x 106,300.0 Mcf		663			
	Retail Customers			216.1		
4	BOD @ 25 ppm x 10,543,600 Mcf	16,444				
5	SS @ 100 ppm x 10,543,600 Mcf		65,774			
		Units-2	Units-2	Units-2		
6	Less Contract Customers Sanitary Contribution	39,823	46,251	91.1		
7	Subtotal Retail Sanitary Contribution	118,494	138,546	150.6		
8	Less Surcharge Excess Strength Contribution	12,874	4,396		Projection based on 2003 (BD-26a & b) and Cust-18	
9	Less Water Treatment Plant Sludge (a)		22,960	11.0	JRM obtained from Howard Neukrug, 7/6/95.	
10	Net Normal Strength Retail	105,620	111,190	139.6	Previously 20,616,000 lbs SS, and 6.9 mgd WTPS	
					Ref. pg. 6 and 7 of 6/22/92 JLW Tel Memo w/. M.Pickel	
11	Resulting Retail Average Strength of Sanitary				(Also included as FN-12.6)	
	Volume Contributed to Collection System	248.492	261.596			
					Estimated Infiltration/Inflow Strengths	
		USE	USE		BOD	SS
12	Average Retail Strengths	230	235		25	100

(a) Includes 22,960,000 lbs. of SS from Water Treatment Plant sludge.

Source: SrevCheck2.xls

	Total Count	5/8" R	3/4" Z	1" Q	1-1/4" Y	1-1/2" P	2" X	3" O	4" W	6" N	8" V	10" E	12" T
Percentage Distribution of Accounts													
General Service excluding Senior Citizens	1.000000	0.9774	0.0002	0.0110	0.0000	0.0039	0.0044	0.0016	0.0010	0.0004	0.0001	0.0000	0.0000
Senior Citizens	1.000000	0.9999	0.0000	0.0001	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Wastewater Only	1.000000	0.5596	0.0231	0.0499	0.0000	0.0487	0.1119	0.0584	0.0134	0.0669	0.0535	0.0000	0.0146
Housing Authority	1.000000	0.9779	0.0000	0.0029	0.0000	0.0021	0.0027	0.0061	0.0042	0.0027	0.0013	0.0000	0.0000
"N" Charities	1.000000	0.0953	0.0084	0.0334	0.0000	0.0413	0.1265	0.2474	0.2872	0.1388	0.0187	0.0029	0.0000
"6 Cent" Charities	1.000000	0.5076	0.0017	0.1316	0.0000	0.0653	0.0949	0.0743	0.1073	0.0156	0.0018	0.0000	0.0000
Municipal (820)	1.000000	0.2468	0.0129	0.1363	0.0011	0.0783	0.2579	0.1303	0.0690	0.0396	0.0129	0.0139	0.0011

General Service excluding Senior Citizens	5,276,671
Senior Citizens	197,543
Wastewater Only	822
Housing Authority	76,020
"N" Charities	4,140
"6 Cent" Charities	34,176
Municipal (820)	14,867

Reference: A. Cust-23

EQUIVALENT WASTEWATER BILLS
Retail Customers
Excludes Water Only; Includes Sewer Only
Test Year 2009

	FY 2009 Test Year Number of Bills (a)	5/8"	3/4"	1"	1 1/4"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	14"
	Ref. A	Test Years bills allocated based on Units-10												
Equivalent Bill Factor		1.0	1.0	1.1	1.2	1.2	1.5	2.0	4.0	7.0	10.0	15.0	20.0	23.0
General Service (excluding Senior Citizens)														
Bills														
5/8" (b)	5,165,036	5,165,036												
>5/8" (b)	112,457		974	54,736	0	19,445	21,890	8,134	4,763	1,959	414	130	12	
Total Bills	5,277,493	5,165,036	974	54,736	0	19,445	21,890	8,134	4,763	1,959	414	130	12	
Equivalent Bills	5,337,752	5,165,036	974	60,210	0	23,334	32,835	16,268	19,052	13,713	4,140	1,950	240	
Senior Citizens														
Bills														
5/8"	197,507	197,507												
>5/8"	36		3	33	0	0	0	0	0	0	0	0	0	
Total Bills	197,543	197,507	3	33	0	0	0	0	0	0	0	0	0	
Equivalent Bills	197,546	197,507	3	36	0	0	0	0	0	0	0	0	0	
Housing Authority														
Bills	76,020	74,341	0	218	0	160	209	466	319	209	98	0	0	
Equivalent Bills	79,738	74,341	0	240	0	192	314	932	1,276	1,463	980	0	0	
Charities & Schools														
"N" Charities														
Bills	4,140	395	35	138	0	171	524	1,024	1,189	575	77	12	0	
Equivalent Bills	13,352	395	35	152	0	205	786	2,048	4,756	4,025	770	180	0	
"6 Cent" Charities														
Bills	34,176	17,346	59	4,498	0	2,231	3,245	2,539	3,666	532	60	0	0	
Equivalent Bills	53,964	17,346	59	4,948	0	2,677	4,868	5,078	14,664	3,724	600	0	0	
Municipal (820)														
Bills	14,867	3,670	191	2,026	16	1,164	3,834	1,937	1,026	589	191	207	16	
Equivalent Bills	30,693	3,670	191	2,229	19	1,397	5,751	3,874	4,104	4,123	1,910	3,105	320	

(a) Including Wastewater Only.

(b) Includes 5,164,576 5/8" water and sewer bills and 460 5/8" sewer only bills, and 112,095 >5/8" water and sewer bills and 362 >5/8" sewer only bills. The >5/8" bills are distributed based on the individual distributions of water and sewer and sewer only bills from Units-10.

EQUIVALENT WASTEWATER "METERS"
Retail Customers
Excludes Water Only; Includes Sewer Only
Test Year 2009

	FY 2009 Test Year Number of Meters (a)	5/8	3/4	1	11/4	11/2	2	3	4	6	8	10	12	14
		Number of Bills (Units-11) / 12												
Equivalent Meter Factor (Capacity)		1.0	1.5	2.5	3.8	5.0	8.0	15.0	25.0	50.0	80.0	115.0	215.0	225.0
Equivalent Meter Factor (Service)		1.0	1.0	1.1	1.2	1.2	2.1	10.0	12.0	15.0	19.0	25.0	28.0	45.0
Residential (excl. Senior Citizens)														
Meters	439,791	430,420	81	4,561	0	1,620	1,824	678	397	163	35	11	1	
Equivalent Meters	497,162	430,420	122	11,403	0	8,100	14,592	10,170	9,925	8,150	2,800	1,265	215	
Equivalent Service	439,349	430,420	81	5,017	0	0	3,830	0	0	0	0	0	0	0
Senior Citizens														
Meters	16,462	16,459	0	3	0	0	0	0	0	0	0	0	0	
Equivalent Meters	16,467	16,459	0	8	0	0	0	0	0	0	0	0	0	
Equivalent Service	16,462	16,459	0	3	0	0	0	0	0	0	0	0	0	0
Housing Authority														
Meters	6,334	6,195	0	18	0	13	17	39	27	17	8	0	0	
Equivalent Meters	9,191	6,195	0	45	0	65	136	585	675	850	640	0	0	
Equivalent Service	6,251	6,195	0	20	0	0	36	0	0	0	0	0	0	0
Charities & Schools														
"N" Charities														
Meters	345	33	3	12	0	14	44	85	99	48	6	1	0	
Equivalent Meters	7,235	33	5	30	0	70	352	1,275	2,475	2,400	480	115	0	
Equivalent Service	142	33	3	13	0	0	92	0	0	0	0	0	0	0
"6 Cent" Charities														
Meters	2,849	1,446	5	375	0	186	270	212	306	44	5	0	0	
Equivalent Meters	18,912	1,446	8	938	0	930	2,160	3,180	7,650	2,200	400	0	0	
Equivalent Service	2,431	1,446	5	413	0	0	567	0	0	0	0	0	0	0
Municipal														
Meters	1,239	306	16	169	1	97	320	161	86	49	16	17	1	
Equivalent Meters	14,267	306	24	423	4	485	2,560	2,415	2,150	2,450	1,280	1,955	215	
Equivalent Service	1,180	306	16	186	0	0	672	0	0	0	0	0	0	0
Total														
Meters	467,020	454,859	105	5,138	1	1,930	2,475	1,175	915	321	70	29	2	
Equivalent Meters	563,234	454,859	159	12,847	4	9,650	19,800	17,625	22,875	16,050	5,600	3,335	430	
Equivalent Service	465,813	454,859	105	5,652	0	0	5,198	0	0	0	0	0	0	

(a) Including Wastewater Only.

TABLE 30

UNITS OF WASTEWATER SERVICE
TEST YEAR 2009

Line No.	Customer Class	(1) FY 2009 Test Year Volume	(2) Capacity Flow Rate: Collection System	(3) Capacity Flow Rate: Pumping and Treatment	(4) Strength: Suspended Solids	(5) Strength: BOD	(6) Customer: Equivalent Bills	(7) Customer: Equivalent Meters	(8) Customer: Equivalent Service
		Mcf	Mcf/day	Mcf/day	1,000 lbs	1,000 lbs			
		Units-6	Units-6	Units-6	Units-6	Units-6	Units-6	Units-6	Units-6
1	General Service Excluding Senior Citizens	5,497,628	60,250	22,594	80,617	78,902	5,337,752	497,162	439,349
2	Senior Citizens	93,940	1,029	386	1,378	1,348	197,546	16,467	16,462
3	Surcharge				4,396	12,874			
4	Water Treatment Plant Sludge	535,349	5,867	2,200	22,960				
5	Housing Authority	210,615	2,308	866	3,088	3,023	79,738	9,191	6,251
6	Charities	503,318	5,516	2,068	7,381	7,224	67,316	26,147	2,572
7	Municipal (820)	508,250	5,570	2,089	7,453	7,294	30,693	14,267	1,180
8	Subtotal Retail Sanitary	7,349,100	80,540	30,203	127,273	110,665	5,713,045	563,234	465,813
9	Infiltration/Inflow	10,543,600	231,092	72,216	65,774	16,444			
10	Total Retail Service	17,892,700	311,632	102,419	193,047	127,109	5,713,045	563,234	465,813
11	Contract Service:								
12	Sanitary	4,447,000	32,804	32,804	46,251	39,823			
13	Infiltration/Inflow	106,300	440	440	663	166			
14	Total Contract Service	4,553,300	33,244	33,244	46,914	39,989			
15	Total System	22,446,000	344,876	135,663	239,961	167,098			

TABLE_A13

ESTIMATED AVERAGE WASTEWATER STRENGTH CONCENTRATIONS FOR CONTRACT CUSTOMERS

Test Year 2009

	Average Wastewater Strength Concentrations	
	Suspended Solids mg/l	BOD mg/l
Abington	183	155
Bensalem	223	238
Bucks County	194	163
Cheltenham	133	117
DELCORA	143	128
Lower Merion	168	144
Lower Moreland	150	121
Lower Southhampton	190	126
Springfield (excluding Wyndmoor)	234	223
Springfield (Wyndmoor)	87	69
Upper Darby	156	133

mg/l - milligram per liter

TABLE 19

EQUIVALENT BILL AND METER RATIOS

Meter Size	Equivalent Factors: Bills (Units-11)	Equivalent Factors: Meters Capacity Basis (Units-12)	Equivalent Factors: Service Cost Basis
5/8	1.00	1.00	1.00
3/4	1.00	1.50	1.00
1	1.10	2.50	1.10
1-1/4	1.20	3.80	1.20
1-1/12	1.20	5.00	1.20
2	1.50	8.00	2.10
3	2.00	15.00	10.00
4	4.00	25.00	12.00
6	7.00	50.00	15.00
8	10.00	80.00	19.00
10	15.00	115.00	25.00
12	20.00	215.00	28.00

Summary of Wholesale Contract Agreements

Township	Flow Limits: Maximum Annual Avg (mgd)	Flow Limits: Instantaneous Maximum (cfs)	Maximum Annual Loadings: SS (1,000 lbs)	Maximum Annual Loadings: BOD (1,000 lbs)
Springfield				
Erdenheim	3.200	4.600	1,200	1,050
Wyndmoor	1.000	1.930	200	155
Lower Merion	14.500	31.570	7,250	6,871
Delcora	50.000	155.000	#N/A	#N/A
Upper Darby	17.000	35.000	7,348.5	6,831.0
Abington	4.453	9.247	#N/A	#N/A
Bensalem	6.133	11.740	3,734	5,340
Bucks County	24.000	85.080	13,400	13,400
Cheltenham	13.4101 (a)	20.750	#N/A	#N/A
Lower Moreland	1.450	8.970	592	568
Lower Southampton	7.140	15.790	3,651	3,651

Lower Moreland	Maximum Annual Avg (mgd)	Instantaneous Maximum (cfs)	Max Annual Loadings: SS (1,000 lbs)	Max Annual Loadings: BOD (1,000 lbs)	
2008	1.575	9.745	643	617	(a)
2009	1.450	8.970	592	568	
2010	1.450	8.970	592	568	
2011	1.450	8.970	592	568	
2012	1.450	8.970	592	568	
2013	1.450	8.970	592	568	
2014	1.450	8.970	592	568	
2015	1.450	8.970	592	568	
TY 2009	1.450	8.970	592	568	

(a) FY 2008 reflects average of contract limits effective Jan 1, 2008.

NA - Not Available
Reference: Existing Wholesale Contract Agreements

(a) Assumed equal to Instantaneous Maximum stated on a max. day basis.

Philadelphia Water Department (PWD)
Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet contains wastewater plant design data for the
Northeast, Southwest and Southeast treatment plants.

The "Pltdes" worksheet contains wastewater plant design data for the Northeast, Southwest, and Southeast treatment plants, and historical treatment plants influent flows and strengths.

Range	Description	Page Number	Table
PltdesInd	Index	Pltdes-1	
NEDESG	NEWPCP Design Conditions	Pltdes-2	
SWDESG	SWWPCP Design Conditions	Pltdes-3	
SEDESG	SEWPCP Design Conditions	Pltdes-4	
WWFS	WWTP Flows & Strengths	Pltdes-5	

METHOD TO ESTIMATE SLUDGE QUANTITIES AT WASTEWATER TREATMENT PLANTS WITH ACTIVATED SLUDGE TREATMENT PROCESS

Treatment Plant: NEWPCP
Assumed Year of Operation: Design Conditions
8.34 lbs/gallon

Line No.		mgd	%	mg/l	Sludge Quantities ppd	Sludge Quantities %	
	Plant Influent						
1	Flow - mgd	180					Pltdes-5
2	SS Strength - mg/l			221.00			Pltdes-5
3	BOD Strength - mg/l			150.00			Pltdes-5
4	Solid: (SS) - ppd				331,765		Line 1 x Line 2 x 8.34
	Primary Treatment						
5	SS Removed - %		50.0				
6	SS Removed - mg/l			110.50			Line 2 x Line 5
7	BOD Removed - %		22.5				
8	BOD Removed - mg/l			33.75			Line 3 x Line 7
	Solids Removed:						
9	SS - ppd				165,883		Line 4 x Line 5
	Secondary Treatment						
	Influent Strength						
10	SS - mg/l			110.50			Line 2 - Line 6
11	BOD - mg/l			116.25			Line 3 - Line 8
12	Solids: (SS) - ppd				165,882		Line 4 - Line 9
	Solids accumulated						
13	SS - ppd				86,259	49.7	Line 12 x 0.52
14	BOD ppd				87,257	50.3	Line 11 x Line 1 x 8.34 x 0.5
15	Total - ppd				173,516	100.0	Line 13 + Line 14
	Plant Effluent						
	Solids:						
16	Assume - mg/l			30.00			
17	??? - ppd				45,036		Line 1 x 8.34 x Line 16
18	SS related - ppd				22,383		Line 13 x Line 17
19	BOD related - ppd				22,653		Line 17 - Line 18
	Solids to Digesters						
20	SS from primary treatment- ppd				165,883		Line 9
21	SS from secondary treatment - ppd				63,876		Line 13 - Line 18
22	Total SS - ppd				229,759	78.1	Line 20 + Line 21
23	BOD - ppd				64,604	21.9	Line 14 - Line 19
24	Total Solids - ppd				294,363	100.0	Line 22 + Line 23
25	Dry Solids Concentration - %		4.2				
26	Volume - mgd	0.84036					Line 24 / (Line 25 x 8.34 x 1mil)
27	Volatile Solids - ppd				223,993		Line 9 x 0.8 + Line 21 x 0.62 + Line 23 x 0.8
28	Volatile Solids - %		76.09				100 x Line 27 / Line 24
29	Fixed Solids - ppd				70,370		Line 24 - Line 27
	Solids from Digesters						
	Volatile Solids						
30	VSS Destroyed - ppd				122,821		Line 9 x 0.46 + line 23 x 0.72
31	VSS Remaining - ppd				101,172		Line 27 - Line 30
32	Total Solids - ppd				171,542		Line 29 + Line 31
33	Dry Solids Concentration - %		2.7				
34	Volume - mgd	0.76180					Line 32 / (Line 33 x 8.34 x 1mil)

METHOD TO ESTIMATE SLUDGE QUANTITIES AT WASTEWATER TREATMENT PLANTS WITH ACTIVATED SLUDGE TREATMENT PROCESS

Treatment Plant: SWWPCP
Assumed Year of Operation: Design Conditions

Line No.		mgd	%	mg/l	Sludge Quantities ppd	Sludge Quantities %	
	Plant Influent						
1	Flow - mgd	190					Pltdes-5
2	SS Strength - mg/l			154.00			Pltdes-5
3	BOD Strength - mg/l			113.00			Pltdes-5
4	Solid: (SS) - ppd				244,028		Line 1 x Line 2 x 8.34
	Primary Treatment						
5	SS Removed - %		45				
6	SS Removed - mg/l			69.30			Line 2 x Line 5
7	BOD Removed - %		25.00				
8	BOD Removed - mg/l			28.25			Line 3 x Line 7
	Solids Removed:						
9	SS - ppd				109,813		Line 4 x Line 5
	Secondary Treatment						
	Influent Strength						
10	SS - mg/l			84.70			Line 2 - Line 6
11	BOD - mg/l			84.75			Line 3 - Line 8
12	Solids: (SS) - ppd				134,215		Line 4 - Line 9
	Solids accumulated						
13	SS - ppd				69,792	51.0	Line 12 x 0.52
14	BOD ppd				67,147	49.0	Line 11 x Line 1 x 8.34 x 0.5
15	Total - ppd				136,939	100.0	Line 13 + Line 14
	Plant Effluent						
	Solids:						
16	Assume - mg/l			30.00			
17	??? - ppd				47,538		Line 1 x 8.34 x Line 16
18	SS related - ppd				24,244		Line 13 x Line 17
19	BOD related - ppd				23,294		Line 17 - Line 18
	Solids to Digesters						
20	SS from primary treatment- ppd				109,813		Line 9
21	SS from secondary treatment - ppd				45,548		Line 13 - Line 18
22	Total SS - ppd				155,361	78.0	Line 20 + Line 21
23	BOD - ppd				43,853	22.0	Line 14 - Line 19
24	Total Solids - ppd				199,214	100.0	Line 22 + Line 23
25	Dry Solids Concentration - %		4.00				
26	Volume - mgd	0.59716					Line 24 / (Line 25 x 8.34 x 1mil)
27	Volatile Solids - ppd				151,173		Line 9 x 0.8 + Line 21 x 0.62 + Line 23 x 0.8
28	Volatile Solids - %		75.88				100 x Line 27 / Line 24
29	Fixed Solids - ppd				48,041		Line 24 - Line 27
	Solids from Digesters						
	Volatile Solids						
30	VSS Destroyed - ppd				82,088		Line 9 x 0.46 + line 23 x 0.72
31	VSS Remaining - ppd				69,085		Line 27 - Line 30
32	Total Solids - ppd				117,126		Line 29 + Line 31
33	Dry Solids Concentration - %		3.00				
34	Volume - mgd	0.46813					Line 32 / (Line 33 x 8.34 x 1mil)

METHOD TO ESTIMATE SLUDGE QUANTITIES AT WASTEWATER TREATMENT PLANTS WITH ACTIVATED SLUDGE TREATMENT PROCESS

Treatment Plant: SEWPCP
Assumed Year of Operation: Design Conditions

Line No.		mgd	%	mg/l	Sludge Quantities ppd	Sludge Quantities %	
	Plant Influent						
1	Flow - mgd	90					Pltdes-5
2	SS Strength - mg/l			150.00			Pltdes-5
3	BOD Strength - mg/l			100.00			Pltdes-5
4	Solid: (SS) - ppd				112,590		Line 1 x Line 2 x 8.34
	Primary Treatment						
5	SS Removed - %		55.00				
6	SS Removed - mg/l			82.50			Line 2 x Line 5
7	BOD Removed - %		40.00				
8	BOD Removed - mg/l			40.00			Line 3 x Line 7
	Solids Removed:						
9	SS - ppd				61,925		Line 4 x Line 5
	Secondary Treatment						
	Influent Strength						
10	SS - mg/l			67.50			Line 2 - Line 6
11	BOD - mg/l			60.00			Line 3 - Line 8
12	Solids: (SS) - ppd				50,665		Line 4 - Line 9
	Solids accumulated						
13	SS - ppd				26,346	53.9	Line 12 x 0.52
14	BOD ppd				22,518	46.1	Line 11 x Line 1 x 8.34 x 0.5
15	Total - ppd				48,864	100.0	Line 13 + Line 14
	Plant Effluent						
	Solids:						
16	Assume - mg/l			30.00			
17	??? - ppd				22,518		Line 1 x 8.34 x Line 16
18	SS related - ppd				12,137		Line 13 x Line 17
19	BOD related - ppd				10,381		Line 17 - Line 18
	Solids to Digesters						
20	SS from primary treatment- ppd				61,925		Line 9
21	SS from secondary treatment - ppd				14,209		Line 13 - Line 18
22	Total SS - ppd				76,134	86.3	Line 20 + Line 21
23	BOD - ppd				12,137	13.7	Line 14 - Line 19
24	Total Solids - ppd				88,271	100.0	Line 22 + Line 23
25	Dry Solids Concentration - %		4.00				
26	Volume - mgd	0.26460					Line 24 / (Line 25 x 8.34 x 1mil)
27	Volatile Solids - ppd				68,059		Line 9 x 0.8 + Line 21 x 0.62 + Line 23 x 0.8
28	Volatile Solids - %		77.10				100 x Line 27 / Line 24
29	Fixed Solids - ppd				20,212		Line 24 - Line 27
	Solids from Digesters						
	Volatile Solids						
30	VSS Destroyed - ppd				37,224		Line 9 x 0.46 + line 23 x 0.72
31	VSS Remaining - ppd				30,835		Line 27 - Line 30
32	Total Solids - ppd				51,047		Line 29 + Line 31
33	Dry Solids Concentration - %		3.00				
34	Volume - mgd	0.20402					Line 32 / (Line 33 x 8.34 x 1mil)

HISTORICAL WASTEWATER TREATMENT PLANT FLOWS & STRENGTHS

Arithmetic Averages	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	Simple Average All Data	Simple Average Last 3 Years	Simple Average Last 2 Years	Weighted Average All Data	Weighted Average Last 3 Years	Weighted Average Last 2 Years	Current Study
	BD-25	BD-25		BD-26a	BD-26a											
Northeast Plant																
Influent Flow - mgd	168	186	195	162	192	191	193	171	185	183	183	178				180
Influent Suspended Solids - mg/l	246	202		252	242		221	226	217	229	221	222	175	221	221	221
Influent BOD - mg/l	171	157	151	179	162	158	145	155	142	158	147	149	157	147	148	150
Southwest Plant																
Influent Flow - mgd	174	193	191	167	193	196	194	182	196	187	191	189				190
Influent Suspended Solids - mg/l	169	158		187	187		159	156	146	166	154	151	128	154	151	154
Influent BOD - mg/l	118	114	116	154	131	118	113	119	106	121	113	113	121	113	112	113
Southeast Plant																
Influent Flow - mgd	89	91		80	93		90	76	89	87	85	83				90
Influent Suspended Solids - mg/l	134	159		176	169		160	140	144	155	148	142	155	148	142	150
Influent BOD - mg/l	86	91		105	99		98	108	102	98	103	105	98	102	105	100

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Philadelphia Water Department (PWD)
Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet contains wastewater plant investment data as of 6/30/07 for the Northeast, Southwest and Southeast treatment plants.

The Plant worksheet contains wastewater plant data for the NE, SW, and SE treatment plants. It was developed using the FAL as of 6/30/07.

Whenever this worksheet is updated to reflect a new or more current fixed asset listing (FAL), several steps are involved. The original Plant worksheet was developed from an Access data base file that included the 1999 FAL data. The 1999 FAL Access data base was originally input as sheets Plant-3 through Plant-8. These sheets were updated in January 2003 to reflect the 2002 FAL. To perform this update, the 1999 and 2002 FAL printouts were compared line by line for depots 54 (Northeast Plant), 55 (Southwest plant), and 56 (Southeast Plant). In some instances plant items listed in the 1999 FAL do not appear in the 2002 FAL. In these cases the investment has been shown as zero and a note in column L has been added saying "This item does not appear in the 2002 FAL." In some instances the total cost has changed in which case the new cost has been entered and a note in column L has been added saying "Value changed from 1999 FAL." Finally, in some instances new line items have been added in which case a new line was added to the worksheet with the appropriate project description data and a note in column L has been added saying "Projects added since the 1999 FAL." In the future when new FALs become available, similar changes to these pages will need to be made. A complete listing of current costs of all depots is input in Scratch-1.

Fixed Asset Listing as of date 6/30/07

Range	Description	Page Number	Table
PlantInd	Index	Plant-1	
PLTFUNC	Plant Functions	Plant-2	
NEPA1	NE Plant Assets (Non-WPAP) as of 6/30/07	Plant-3	
NEPA2	'NE Plant Assets (WPAP) as of 6/30/07	Plant-4	
SWPA1	SW Plant Assets (Non-WPAP) as of 6/30/07	Plant-5	
SWPA2	SW Plant Assets (WPAP) as of 6/30/07	Plant-6	
SEPA1	SE Plant Assets (Non-WPAP) as of 6/30/07	Plant-7	
SEPA2	SE Plant Assets (WPAP) as of 6/30/07	Plant-8	
SPLTFNC	All Plants - Assets by Plant Function as of 6/30/07	Plant-9	
SLOCID	All Locations - Total Assets by Location ID as of 6/30/07	Plant-10	
NU	Not Used	Plant-11	NOT IN USE
SFAL	Summary of Fixed Asset Listing Control Totals as of 6/30/	Plant-12	

Reference: ACCESS Data Base File, Fixed.mdb

Plant Function Description	Plant Function ID	Plant Function Description	Plant Function ID
NE Grit Chamber	66	SW Elevated Water Tank	104
NE Pumping Station	67	SW Dewatering Facilities	105
NE Services Building	68	SW General Improvements	106
NE Meters, Vaults and Connection Sewers	69	SW Site	107
NE Settling & Aeration Tanks	70	SW Compressor Bldg.	108
NE Blower Bldg., Supernat. Tank, Scum Ej	71	SW Aeration Tanks	109
NE Sludge Digestion System	72	SW Sedimentation Tanks	110
NE Sludge Dewatering	73	SW Electrical Bldg.	111
NE Lagoons	74	SW Oxygen Supply	112
NE Locker Bldg.	75	SW Effluent PS	113
NE Chlorination Facilities	76	SW Admin. Bldg.	114
NE Admin. Bldg.	77	SW Shop & Maintenance Bldg.	115
NE Heating Plant	78	SW Warehouse	116
NE Electrical Substation	79	SW Primary Sedimentation Tanks	117
NE Sludge Incinerators	80	SW Preliminary Treatment Building	118
NE Site	81	SW Influent PS	119
NE Sludge Residue Fusion Plant	82	SW Scum Concentration Bldg.	120
NE Aeration Tank No. 1	83	SW Sludge Thickener Bldg.	121
NE Prelim. Treatment Bldg.	84	SW Sludge Digestion Facilities	122
NE Elect. Bldg.	85	SW Composting Facilities	123
NE Primary Sedimentation Tanks	86	SW Sludge Gas Facilities	124
NE Final Sedimentation Tanks	87	SW Outfall Line	125
NE Effluent Conduit	88	SE Main PS	126
NE Sludge Thickener Bldg.	89	SE Screen, Admin, Garage, Mach. Shop, Grit, Chmb	127
NE Sludge Transfer Station, Proc. & Loadir	90	SE Settling Tanks & Flocculation Channel	128
NE Barges	91	SE Grease Bldg.	129
NE Engineering, Design	92	SE Blower & Primary Sludge PS	130
SW Screen, Blower, Prim. Sludge PS, Grit	93	SE Storage Bldg.	131
SW Grease Burner	94	SE Sludge Force Main to SW Plant	132
SW Settling Tanks	95	SE Main Effluent Conduit	133
SW Sludge Handling & Machine Shop	96	SE Influent PS	134
SW Sludge Digestion	97	SE Effluent PS	135
SW Belt Filter System	98	SE Aeration Tanks	136
SW Chlorination Facilities	99	SE Compressor Bldg.	137
SW Office & Equip. Building	100	SE Site	138
SW Sludge Disposal	101	SE Primary Sedimentation Tanks	139
SW Electrical Substation	102	SE Final Sedimentation Tanks	140
SW Waste Gas Burner	103	SE Scum Concentration Facility	141

Reference: ACCESS Data Base File, Fixed.mdb,

Year	Month	Depot	Work Order	Non-WPAP	Plant Function ID	Description	Cost $	
1996	6	54	1698-1	0	81	GALLERYLIGHTING IMP	4,745	
1996	6	54	2897-1	0	81	INST TANKMONITORING/LEAKDETE	53,126	
1997	6	54	3038-2	0	81	ASBESTOS REMOVAL & REPLCEILIN	33,289	
2001	2	54	70001-1	0	81	ACCESS CONT&ALARMSYS	1,252,648	Projects added since the 1999 FAL.
1998	2	54	70002-1	0	81	PERIMETERCHAINLINK FENCE	900,520	
1999	6	54	70003-1	0	81	HIGH MASTLIGHTING SYS OVERHAU	112,062	
2000	3	54	70003-4	0	81	HIGH MSATLIGHTING SYS OVERHAU	68,215	Projects added since the 1999 FAL.
1999	6	54	71000-1	0	86	REHABPRIMARY&FINALTKS	2,965,842	Projects added since the 1999 FAL.
1999	6	54	71000-1	0	87	REHABPRIMARY&FINALTKS	2,965,842	Projects added since the 1999 FAL.
2002	4	54	71001-1	0	78	REPL TWO 600 HPBOILERS	1,279,843	Projects added since the 2002 FAL.
2000	3	54	71002-1	0	84	REPL INFLUENTBARSCREEN	288,584	Projects added since the 1999 FAL.
1999	9	54	71003-1	0	72	REPL OF SLUDGE GAS BURNERS	447,957	Projects added since the 1999 FAL.
1998	1	54	71007-1	0	81	POLYURETHANE SILICONE ROOF	155,010	
1998	11	54	71008-1	0	81	RESTOR WROUGHT IRONPICKET FEN	79,390	Projects added since the 1999 FAL.
2000	10	54	71010-1	0	81	REPL LOW/VOLTSWITCHGEAR/TRIP	1,190,631	Projects added since the 1999 FAL.
2001	11	54	71011-1	0	73	GENCONST-RENOVBELT FILTERBL	507,460	Projects added since the 2002 FAL.
2001	4	54	71012-1	0	73	MECH-RENOV BELTFILTER BLDG	136,495	Projects added since the 1999 FAL.
2001	10	54	71013-1	0	73	ELECT-RENOVBELT FILTERBLDG	177,388	Projects added since the 1999 FAL.
2003	4	54	71015-1	0	89	MECH-DISSOLVED AIR FLOTATION S	2,223,620	
2004	10	54	71016-1	0	78	CONST OLD HEAT PLT TO OFFICES	735,945	
2005	4	54	71017-1	0	77	CONV/OFFICES-DEM/INSTL HVAC	280,674	
2006	1	54	71018-1	0	77	ELEC OLD HEATING PKT TO OFFICE	215,062	
2006	7	54	71019-1	0	78	ELECTR CONVERSION OLD HEATING PLNT	489,190	
2002	3	54	71020-1	0	78	ROOFING-OLDHEATER BLDG	296,593	Projects added since the 2002 FAL.
2002	1	54	71021-1	0	89	ELECT-IMPDISSOLVAIRFLOTATIO	319,952	Projects added since the 2002 FAL.
2002	3	54	71022-1	0	72	MECH-REHAB DIGESTERVALVES	378,051	Projects added since the 2002 FAL.
2002	3	54	71023-1	0	84	HVAC IMP-PRELTREATBLDG	751,105	Projects added since the 2002 FAL.
2006	6	54	71024-1	0	76	CONST SOD HYPOCHLORITE FAC	1,486,734	
2004	7	54	71025-1	0	76	CONST-SODHYPOCHLORITE FAC	2,327,442	
2006	7	54	71026-1	0	76	ELECTR SODHYDRO FACILITIES -NORTHEA	466,995	
2004	10	54	71027-1	0	76	HVAC SOD HYPOCHLORITE	443,921	
2004	1	54	71028-1	0	76	PLUMB-SODHYPOCHLORITE FAC	52,351	
2000	10	54	71029-1	0	83	RBCDEMPROJECT-PHASEI	425,719	Projects added since the 1999 FAL.
2002	1	54	71031-1	0	72	ELECT-REHABDIGESTER VALVES	154,250	Projects added since the 2002 FAL.
2001	2	54	71032-1	0	81	EMERGREPL GLYCOLLINES	151,090	Projects added since the 1999 FAL.
2007	4	54	71033-1	0	70	GENERAL CON- AERATION SYTM REHAB- N	12,187,948	
2007	4	54	71034-1	0	70	ELECTR WORK- AERATION SYST REHAB- N	1,047,220	
2003	11	54	71035-1	0	66	REPL MECHBARSCREEN	419,023	
2004	10	54	71036-1	0	77	Rehab Masonry Walls, Roofing St	665,939	
2006	4	54	71037-1	0	72	DIGESTER GAS PIPEING REPL	1,338,268	
2005	9	54	71038-1	0	67	MOTOR CONT REPL STGE 1 PUMP 1&2	415,308	
2005	2	54	71039-1	0	80	HEAT EXCHANGER REPL DIGESTOR	1,502,923	
2004	5	54	71042-1	0	87	REHABFINALSEDTANKS	2,108,718	
2006	11	54	71043-1	0	92	UPGRADE SCADA SYTM PHASE I- NORTHEA	543,748	
2005	3	54	71046-1	0	78	REPL NATURAL GAS PIPE VAR LOC	423,402	
2006	3	54	71047-1	0	66	REPL MECHANICAL BAR SCREENS	2,540,493	
2007	5	54	71048-1	0	66	ELECTR WORK- REPLACE MECHAN BAR SC	328,544	
2007	3	54	71074-1	0	77	R/R- REHAB OUT BLDG, REPLACE DOORS T	326,547	
1987	10	54	BN74121-1	0	81	RELOCATE TELEPHONE CABLE ETC.	28,872	
1988	6	54	G639-1	0	77	ALTERELEC-SERVICES&ADMBLDG	11,928	
1988	6	54	G679-1	0	90	SLUDGE CAKESTAGINGPAD	230,765	
1988	6	54	G683-1	0	86	ADDNLLIGHTING ATPRIM SED TNK	13,562	
1996	6	54	G684-1	0	67	GENCONVERSION-PSTO STORAGE B	48,789	
1996	6	54	G689-1	0	86	REHABOZONESYSIN PRIMSEDBA	30,001	
1997	6	54	G689-2	0	86	REHABOZONESYSIN PRIMSEDBA	374	
1996	6	54	G692-1	0	80	MODINCINERATORCONTROLROOM	19,098	
1996	6	54	G695-1	0	88	INSTLBARSCREENS-EFFLUENT CON	9,407	
1992	1	54	G698-1	0	69	ODOR CTRL&KNIFEGATE VALVES	607,667	
1993	6	54	G700-1	0	81	GENCONST-EQUIPSTOR BLDG/YARD	1,686,340	
1994	12	54	G700-2	0	81	GENCONST-EQUIPSTORAGEBLDG	38,853	
1993	6	54	G701-1	0	81	MECH WORK-EQUIPSTOR BLDG/YARD	101,500	
1995	1	54	G701-2	0	81	MECH-EQUIP STORAGE BLDGOUTDOO	13,593	
1993	6	54	G702-1	0	81	ELEC WORK-EQUIPSTOR BLDG/YARD	136,359	
1996	6	54	G702-2	0	81	ELECT-EAUIPSTORAGEBLDG OUTDO	15,225	
1991	10	54	G705-1	0	72	CATWALKDIGESTER GAS STORAGE	340,721	
1997	6	54	G705-2	0	72	CATWALKDIGESTER GAS STORAGE	121	
1995	6	54	G709-1	0	86	REPL METAL DOORS-PRIMSEDTNKS	197,206	

1991	8	54	G712-1	0	69	EMERGGEN-JUNCTION CHAMBER A	67,117	
1996	6	54	G712-2	0	69	EMERGGEN-JUNCTION CHAMBER A	736	
1997	6	54	G712-3	0	69	EMERGGENJUNCTION CHAMBER A	78	
1991	1	54	G717-1	0	66	REHABGRIT REMOVERS, GRITPUMP	371,999	
1991	12	54	G719-1	0	66	NEWGRIT STORAGE	385,343	
1996	6	54	G719-2	0	66	NEWGRIT STORAGE	44,329	
1992	3	54	G722-1	0	77	STORAGEFACIL-OLDADMINBLDG	135,562	
1982	9	54	MP30091-1	0	84	ENGR SERVICES-PRELIM TREAT BLD	807	
2003	6	54	MP389-1	0	92	G&HENG-INSTRU TROUB/SHOOTING	2,372	Projects added since the 2002 FAL.
1996	6	54	N542-1	0	87	GREASE REMOVAL-TREAT FINAL TAN	5,242	
1996	6	54	N544-1	0	77	GENCONST/MECH-ADMIN COMPLEX P	265,417	
1996	6	54	N545-1	0	77	HVAC-ADMIN COMPLEX PHASE I	32,401	
1996	6	54	N546-1	0	77	PLUMB- ADMIN COMPLEX PHASE I	17,909	
1996	6	54	N547-1	0	77	ELECT- ADMIN COMPLEX PHASE I	26,652	
1996	6	54	N570-1	0	81	GENCONST/MECH-ELECT FAC MOD	26,041	
1996	6	54	N598-1	0	69	GEN-METERVAULTS/SEWERS-PHII	11,066	
1990	6	54	N651-1	0	81	ELEC CONST-NEDRAINAGE DIST	1,306,058	
1990	10	54	N651-2	0	81	ELEC CONST-NEDRAINAGE DIST	55,962	
1996	6	54	N653-1	0	81	GENCONST-MAINTENANCEBLDG	28,462	
1996	6	54	N656-1	0	81	ELECT-MAINTENANCEBLDG	15,988	
1996	6	54	N663-1	0	69	ELECT-MODMETERING CHAMBER	24,333	
1997	6	54	N663-2	0	69	ELECT-MODMETERING CHAMBER	243	
1996	6	54	N664-1	0	81	LANDSCAPING&MISC WORK	7,101	
1997	6	54	N664-2	0	81	LANDSCAPING&MISC WORK	487	
2000	6	54	N668-6	0	81	HEAT,VENT SLUDGETRFSTAT	4,303	Projects added since the 1999 FAL.
1997	6	54	N697-1	0	81	DEMOLITION	1,143,013	
1997	6	54	N703-1	0	86	GENCONST-EXISTPRIM SED TAN	19,748,781	
1997	6	54	N704-1	0	86	MODELECTRIC PRIMSEDTANKS	1,923,145	
1997	8	54	N713-1	0	79	INSTLNEWOUTDOORSUBSTATION	1,119,930	
1997	6	54	N714-1	0	86	MODHVAC PRIMARY SED TANKS	232,661	
1997	6	54	N715-1	0	86	MODPLUMBING PRIMSEDTANKS	179,669	
1995	1	54	N724-1	0	81	MOD-48 INAIRHEADER	188,046	
1993	6	54	N727-1	0	81	ERECTING 2 VENTILATING STACKS	373,670	
1995	11	54	N728-1	0	81	INSTAL 730 HPBOILER	462,655	
1995	5	54	N729-1	0	69	RELOCOF RPZ BACKFLOWPRE	92,247	
1995	11	54	N730-1	0	77	REHABHVAC-OLD ADMIN BLDG	289,374	
1995	3	54	N731-1	0	86	INSTAL HVAC-PRIM SED TANKS	36,574	
1995	2	54	N734-1	0	72	REHABSLUDGE GAS STORAGE TANK	404,921	
1996	6	54	N735-1	0	81	FURN & INSTALSTORAGEFAC-STOR	86,242	
1996	1	54	N737-1	0	87	FLOW CONTROL FINAL SED TANKS	331,671	
1997	6	54	N740-1	0	72	REHABSLUDGE DIG MIX RECIR SYS	728,272	
1995	11	54	N741-1	0	89	ROOF-POLYSILICONE-SLUDTHICK	401,695	
1995	5	54	N742-1	0	72	POLY SILICONEROOF-SLUDDIGEST	739,036	
1997	7	54	N748-1	0	81	NEWALUMINUM WINDOWS	437,961	
1998	6	54	P1051-1	0	86	ENGR-REHAB PRIMSEDTANKS	499,595	
1998	6	54	P1148-1	0	66	MODGRIT,SCREENINGS,&SCUM D	37,036	
2000	6	54	P1148-4	0	66	MODGRIT,SCREENINGS,SCUM DISP	139,018	Projects added since the 1999 FAL.
2002	6	54	P1148-5	0	66	MODGRIT,SCREENINGS,SCUM DISP	6,422	Projects added since the 1999 FAL.
2001	6	54	P1198-2	0	76	ENGDESIGN SERVSODHYPOCHLORI	331,966	Projects added since the 1999 FAL.
2004	6	54	P1198-4	0	76	ENGDESIGN SERVSODHYPOCHLORI	68,223	
2001	6	54	P1220-1	0	92	ENGSER-EVAL HVACEQUIPSLDTH	212,732	Projects added since the 1999 FAL.
2004	6	54	P1220-3	0	89	EVAL HVACEQUIPSLUD THICK BLD	310,276	
2002	6	54	P1225-4	0	92	ENGSERV-METCALF & EDDY	91,520	Projects added since the 1999 FAL.
2005	6	54	P1225-8	0	72	REPL SLUDGEGASPIPING	93,475	
2002	6	54	P1227-1	0	83	AERATION SYS REHAB,AIR PIPE,AP	659,588	Projects added since the 1999 FAL.
2004	6	54	P1227-2	0	70	PROCESS AIR PIPE, APPURT, SUPPORT..	66,018	
2004	6	54	P1227-3	0	70	REHABAERATION SYS,DISPRBC'&apos	300,748	
2004	9	54	P1227-4	0	66		24,114	
2000	9	54	P1240-2	0	92	G&H-ADD''LENGDESIGN SERVIC	361,640	Projects added since the 1999 FAL.
1972	5	54	P-295-3	0	92	ENGR SERVICES	99,231	
1971	10	54	P-307-1	0	92	SOIL&FDN INVES NEWPC	6,500	
1983	6	54	P311916-1	0	81	RELOCATE,REROUTE CABLE FACILIT	20,402	
1980	1	54	P-325-1	0	92	ENGR SERVNEWPCP	2,510,000	
1990	6	54	P-325-1N	0	92	ENGR SERVICE - DETAILDISIGN	11,281,737	
1976	1	54	P-325-1NN	0	92	ENGR SERVICES-NEWWPC	550,000	
1974	2	54	P-325-2	0	92	DETAILED DSGNNEWPCP	450,000	
1991	6	54	P-325-2N	0	92	ENGR SERVICE - DETAILDESIGN	55,582	
1979	6	54	P-325-3	0	92	DETAIL DESIGN	1,825,000	
1992	6	54	P-325-3N	0	92	ENGR SERVICE - DETAILDESIGN	68,914	
1993	6	54	P-325-4	0	92	ENGR SERVICE - DETAILDESIGN	577,887	
1974	11	54	P-325-4N	0	92	DESIGN NEWPCP	450,000	
1997	6	54	P-325-5	0	92	ENGR SERVICE-DETAILDESIGN	130,038	
1997	6	54	P-325-6	0	92	ENGSERVICE-DETAIL DESIGN	113,557	

1973	10	54	P-356-1	0	92	DESIGN STUDS FOR WPC	29,401	
1980	8	54	P-467-1	0	77	MODIFY SERVICES&ADMINBLDGS	37,657	
1987	4	54	P-514-1	0	77	CPMSCHEDULING SERVICES	402,158	
1985	6	54	P-572-1	0	81	PLANSMAINTSHOP & REVIEWWARE	22,306	
1984	1	54	P-583-1	0	87	VALU ENGR-MODEXISTFINSEDTK	19,722	
1986	6	54	P-614-1	0	92	VALU ENGR-MODSLDG DGST&NU DEW	77,958	
1991	6	54	P-667-1	0	77	ENGR-CONST,START UPCOMPUTER M	1,001,217	
1992	6	54	P-667-2	0	77	ENGR-CONST,START UPCOMPUTER M	271,196	
1993	4	54	P-667-3	0	77	ENGR-CONST,START UPCOMPUTER M	352,528	
1997	6	54	P-667-4	0	77	ENG-CONST,STARARTUP COMPUTER	419,208	
1998	6	54	P-667-5	0	77	ENG-CONST, START-UPCOMPUTER	9,229	
1991	6	54	P-674-1	0	73	ENGR SERVFORCONSTDEWTRFAC	1,523,193	
1998	12	54	P-674-2	0	73	ENGR SERVFORCONSTDEWTRFAC	5,696	
1991	8	54	P-683-1	0	81	LANDSCAPECONSULTANT	19,873	
1989	3	54	P-690-1	0	73	MODIFY SLUDGEDEWATERING FAC	4,712	
1990	6	54	P-703-1	0	90	ENGR SERVSLDG TRANS & DOCKING	330,518	
1993	10	54	P-703-2	0	92	ENGR SERVSLDG TRANS & DOCKING	250,980	
1990	6	54	P-704-1	0	90	DESIGN SLUDGETRANSFER STATION	275,979	
1991	6	54	P-736-1	0	77	ENGR SERVUPDATE COMPUTERSPEC	81,923	
1996	6	54	P-769-1	0	86	ENGR DESIGN&CONSTPRIMARYTANK	1,644,907	
1996	6	54	P-834-1	0	77	ENGSERV-PROGAPPL SOFTWAREMO	11,049	
1990	2	54	P-858-1	0	92	VALUEENGR MODIFYSLUDGE FACIL	12,675	
1997	6	54	P-861-1	0	72	FINALDESIGN 2 SLUDGEDISGSTRS	412,532	
1999	7	54	P-967-1	0	92	ENGSERV-VARIOUS PROJECTS	37,832	Projects added since the 1999 FAL.
1986	12	54	PV02181-1	0	81	GRAD,PAVE,LANDSCAPE,YARD PIPIN	6,294	
1986	12	54	PV05126-1	0	81	GRAD,PAVE,LANDSCAPE,YARD PIPIN	63,584	
1983	2	54	PV42977-1	0	81	ELESERV SPL DEL PT-3030 LEWIS	273,213	
1986	6	54	PV46861-1	0	81	GRAD,PAVE,LANDSCAPEETC	12,448	
1986	6	54	PV61994-1	0	81	GRAD,PAVE,LANDSCAPEETC.	10,975	
1965	5	54	SD-323-NE-4	0	69	48IN CIDR LINE	70,551	
1964	5	54	SD-353-NE-1	0	81	PLUMBING&HEATING FOR WAREHOUSE	30,546	
1967	8	54	SD-376-NE-2	0	81	STEEL"H"PILES	22,790	
1967	8	54	SD-376-NE-3	0	68	CONSTRUC OFSERV BLD	289,605	
1971	6	54	SD-426-NE-4	0	77	ADDTO ADMIN BLDG	348,685	
1972	5	54	SD-427-NE-1	0	77	MISC ITEMS	4,042	
1972	5	54	SD-427-NE-3	0	81	PNRDIST&OTDRLGTSY	100,073	
1971	5	54	SD-429-NE-1	0	77	PLMB SYS-ADMIN BLDG	75,463	
2006	0	54	SD-601-NEO-	0	69	CONV BLDG-INTERCEPTH	52,586	
2007	0	54	SD-602-NEO-	0	69	CONV BLDG-INTERCEPTH	26,430	
2007	0	54	SD-603-NEO-	0	69	CONV BLDG-INTERCEPTH	13,677	
2007	6	54	V68104662-1	0	77	REPL PIPES FOR FUEL TANKS	26,189	
2007	0	54	W702-2	0	81	REDECK PIERS-LOADING TERMINAL	185,575	Projects added since the 1999 FAL.
-	-	54		0	77	General Plant	2,891,689	
TOTAL NE PLANT ASSETS (Non-WPAP)							116,051,856	

Reference: ACCESS Data Base File, Fixed.mdb, and 0620BILL.XLS

Year	Month	Depot	Work Order	WPAP	Plant Function ID	Description	Cost $	
1987	6	54	N500-1	1	86	GEN CONST-PRIMARY SEDIMENT TNK	11,984,855	Value changed from 1999 FAL
1987	6	54	N501-1	1	86	ELECTRIC-PRIMARY SEDIMENT TNKS	1,944,347	
1989	5	54	N501-3	1	86	ELECTRIC-PRIMARY SEDIMENT TNKS	22,751	
1988	6	54	N501-4	1	86	ELECTRIC-PRIMARY SEDIMENT TNKS	102,070	
1985	12	54	N502-1	1	86	PLUMB - PRIM SEDIMENTATION TKS	18,384	
1985	9	54	N502-2	1	86	PLUMB - PRIM SEDIMENTATION TKS	134,819	
1987	6	54	N506-1	1	69	GEN CONST&MECH-METER VLTS, ETC	7,462,096	
1988	3	54	N506-2	1	69	GEN CONST METER VLTS&CONN SEWR	140,403	
1985	12	54	N509-1	1	86	HVAC PRIM SEDIMENTATION TNKS	340,688	
1985	12	54	N509-2	1	86	HVAC PRIM SEDIMENTATION TNKS	33,695	
1987	6	54	N519-1	1	69	ELECTRIC-METER VLTS & CONN SEW	150,035	
1988	4	54	N519-2	1	69	ELECTRIC-METER VLTS & CONN SEW	5,507	
1988	6	54	N520-2	1	84	GEN CONST&MECH-PRELIM TREAT BL	45,726	
1993	5	54	N520-3	1	84	GEN CONST&MECH-PRELIM TREAT BL	363,063	
1987	6	54	N520-4	1	84	GEN CONST-MECH-PRELIM TREAT BL	29,129,434	Value changed from 1999 FAL
1992	3	54	N521-2	1	84	HEAT&VENT-PRELIM TREATMENT BLD	96,621	
1987	6	54	N521-3	1	84	HEAT&VENT-PRELIN BLDG	1,451,779	
1991	6	54	N522-2	1	84	PLUMBING-PRELIM TREATMENT BLDG	18,031	
1987	6	54	N522-3	1	84	PLUMBING-PRELIM TREATMENT BLDG	318,657	
1988	3	54	N523-2	1	84	ELECTRIC-PRELIM TREATMENT BLDG	112,704	
1987	6	54	N523-3	1	84	ELECTRIC-PRELIM TREATMENT BLDG	2,074,432	
1985	9	54	N526-1	1	85	PLUMB - ELECTRICAL BLDG	1,829	
1988	2	54	N528-2	1	76	GEN CONST&MECH-CHLORINATION FA	146,258	
1987	6	54	N528-3	1	76	GEN CONST&MECH-CHLORINATION FA	16,205,509	
1987	6	54	N529-1	1	76	HEAT&VENT-CHLORINATION FACILIT	386,991	
1987	9	54	N529-2	1	76	HEAT&VENT-CHLORINATION FACILIT	8,750	
1987	4	54	N530-1	1	76	PLUMBING-CHLORINATION FACILITI	136,765	
1987	6	54	N531-1	1	76	ELECTRIC-CHLORINATION FACILITI	864,712	
1988	6	54	N531-2	1	76	ELECTRIC-CHLORINATION FACILITI	43,982	
1988	10	54	N531-3	1	76	ELECTRIC-CHLORINATION FACILITI	38,939	
1987	6	54	N532-1	1	71	GEN CONST-SCUM DISPOSAL FACILI	2,046,505	
1987	6	54	N533-1	1	71	HEAT,VENT-SCUM DISPOSAL FACILI	101,010	
1986	4	54	N534-1	1	71	PLUMBING - SCUM DISPOSAL BLDG	26,894	
1988	6	54	N535-1	1	71	ELECTRIC-SCUM DISPOSAL FACILIT	304,121	
1996	6	54	N548-1	1	77	GEN CON/MECH-ADMIN COMP PH II	234,980	
1996	6	54	N551-1	1	77	ELECT-ADMIN COMPLEX PH II	87,962	
0	0	54	N554-1	1	83	GEN CONST- MOD AERATION TANKS	0	This item does not appear in the 2002 FAL.
0	0	54	N554-2	1	83	GEN CONST-MOD AERATION TANKS	0	This item does not appear in the 2002 FAL.
1985	11	54	N554-3	1	83	GEN CONST-AERATION TANKS	16,946,922	Value changed from 1999 FAL
1987	6	54	N555-1	1	83	ELECTRIC-MODITY AREATION TANKS	2,493,868	Value changed from 1999 FAL
1988	6	54	N555-2	1	83	ELECTRIC-MODIFY AERATION TANKS	67,757	
1989	2	54	N555-3	1	83	ELECTRIC-MODIFY AERATION TANKS	30,147	
1987	6	54	N556-1	1	83	STRUCT & MECH - AERATION TANKS	11,636,913	Value changed from 1999 FAL
1988	1	54	N556-2	1	83	STRUCT & MECH - AERATION TANKS	12,871	
0	0	54	N556-3	1	83	STRUCT & MECH-AERATION TANKS	0	This item does not appear in the 2002 FAL.
1985	9	54	N557-1	1	83	ELECTRICAL - AERATION TANKS	429,811	Value changed from 1999 FAL
0	0	54	N557-2	1	83	ELECTRIC - AERATION TANKS	0	This item does not appear in the 2002 FAL.
1987	8	54	N558-2	1	71	GEN CONST&MECH-BLOWER BLDG MOD	10,029	
1987	6	54	N558-3	1	71	GEN CONST&MECH-BLOWER BLDG MOD	8,343,587	
1987	6	54	N559-1	1	71	HEAT,VENT-BLOWER BLDG MODIFICA	230,783	
1988	6	54	N559-2	1	71	HEAT,VENT-BLOWER BLDG MODIFICA	16,291	
1988	9	54	N559-3	1	71	HEAT,VENT-BLOWER BLDG MODIFICA	4,638	
1986	6	54	N560-1	1	71	PLUMBING - MOD BLOWER BLDG	60,110	
1987	6	54	N561-1	1	71	ELECTRIC-BLOWER BLDG MODIFICAT	2,365,256	
1988	6	54	N561-2	1	71	ELECTRIC-BLOWER BLDG MODIFICAT	2,823	
1989	6	54	N561-3	1	71	ELECTRIC-BLOWER BLDG MODIFICAT	22,830	
1991	6	54	N561-4	1	71	ELECTRIC-BLOWER BLDG MODICICAT	26,121	
1987	6	54	N562-1	1	86	GEN CONST&MECH-SEDIMENTATION T	28,103,981	
1991	6	54	N562-2	1	86	GEN CONST&MECH-SEDIMENTATION T	2,826	
1993	4	54	N562-3	1	86	GEN CONST&MECH-SEDIMENTATION T	556,474	
1987	6	54	N563-1	1	87	HEAT,VENT-FINAL SEDIMENTATION	319,781	
1987	11	54	N563-2	1	87	HEAT,VENT-FINAL SEDIMENTATION	4,380	
1987	6	54	N564-1	1	87	PLUMBING-FINAL SEDIMENTATION T	203,551	
1988	1	54	N564-2	1	87	PLUMBING-FINAL SEDIMENTATION T	8,937	
1987	6	54	N565-1	1	81	ELECTRIC WIRING FOR EQUIPMENT	4,126,696	
1988	6	54	N565-2	1	81	ELECTRIC WIRING FOR EQUIPMENT	64,915	

1989	3	54	N565-3	1	81	ELECTRIC WIRING FOR EQUIPMENT	18,899	
1990	6	54	N566-1	1	87	GEN CONST&MECH-FNL SED TKS MOD	17,765,432	
1991	6	54	N566-2	1	87	GEN CONST&MECH-FNL SED TKS MOD	284,895	
1992	6	54	N566-3	1	87	GEN CONST&MECH-FNL SED TKS MOD	39,462	
1993	9	54	N566-4	1	87	GEN CONST&MECH-FLN SED TKS MOD	40,178	
1990	6	54	N567-1	1	87	HEAT,VENT-FINAL SED TANKS MOD	227,843	
1992	10	54	N567-2	1	87	HEAT,VENT-FINAL SED TANKS MOD	27,011	
1990	6	54	N568-1	1	87	PLUMBING-FINAL SED TANKS MOD	186,968	
1991	3	54	N568-2	1	87	PLUMBING-FINAL SED TANKS MOD	2,839	
1997	6	54	N568-3	1	87	PLUMB-FINAL SED TANKS	18,287	
1990	6	54	N569-1	1	87	ELECTRIC-FINAL SED TANKS MOD	1,641,490	
1991	6	54	N569-2	1	87	ELECTRIC-FINAL SED TANKS MOD	19,490	
1992	6	54	N569-3	1	87	ELECTRIC-FINAL SED TANKS MOD	27,311	
1993	1	54	N569-4	1	87	ELECTRIC-FINAL SED TANKS MOD	15,147	
1996	6	54	N569-5	1	87	ELECT-FINAL SED TANKS MOD	7,976	
1987	6	54	N576-1	1	89	GEN CONST&MECH-SLUDGE THICK BL	26,425,524	Value changed from 1999 FAL
1988	6	54	N576-2	1	89	GEN CONST&MECH-SLUDGE THICK BL	1,040,786	
1988	8	54	N576-3	1	89	GEN CONST&MECH-SLUDGE THICK BL	3,890	
1987	6	54	N577-1	1	89	HEAT,VENT-SLUDGE THICKENER BLD	3,237,980	
1988	5	54	N577-2	1	89	HEAT/VENT SLUDGE THICKENER BLD	22,234	
1986	4	54	N578-1	1	89	PLUMBING-SLDG THICKENER BLDG	616,270	
1987	6	54	N579-1	1	89	ELECTRIC-SLUDGE THICKENER BLDG	2,375,695	
1988	6	54	N579-2	1	89	ELECTRIC-SLUDGE THICKENER BLDG	53,342	
1990	6	54	N579-3	1	89	ELECTRIC-SLUDGE THICKENER BLDG	6,172	
1990	10	54	N579-4	1	89	ELECTRIC-SLUDGE THICKENER BLDG	14,189	
0	0	54	N580-1	1	72	STRUCT & MECH- SLUDGE DIGESTIO	0	This item does not appear in the 2002 FAL.
1988	6	54	N580-2	1	72	STRUCT&MECH-SLUDGE DIGESTION F	5,216	
1993	4	54	N580-3	1	72	STRUCT&MECH-SLUDGE DIGESTION F	25,792	
1987	6	54	N580-4	1	72	STRUCT&MECH-SLUDGE DIGESTION F	23,337,229	Value changed from 1999 FAL
1987	6	54	N581-1	1	72	HEAT,VENT-SLUDGE DIGESTION FAC	1,217,018	
1986	10	54	N582-1	1	72	PLUMBING-SLDG DIGEST & GAS FAC	509,701	
1987	6	54	N583-1	1	72	ELEC SYS-SLUDGE DIGESTION FAC	2,992,719	Value changed from 1999 FAL
1988	6	54	N583-2	1	72	ELEC SYS-SLUDGE DIGESTION FAC	25,242	
1990	6	54	N583-3	1	72	ELEC SYS-SLUDGE DIGESTION FAC	35,517	
1991	6	54	N583-4	1	72	ELEC SYS-SLUDGE DIGESTION FAC	68,315	
1988	6	54	N657-1	1	81	HIGH MAST LIGHTING	641,773	
1988	9	54	N657-2	1	81	HIGH MAST LIGHTING	35,378	
1988	6	54	N658-1	1	81	GRAD,PAVE,LANDSCAPE,YARD PIPIN	2,301,080	
1989	8	54	N658-2	1	81	GRAD,PAVE,LANDSCAPE,YARD PIPIN	19,487	
1990	6	54	N661-1	1	81	GRADING, PAVING & DRAINAGE	900,858	
1992	6	54	N661-2	1	81	GRADING, PAVING & DRAINAGE	24,504	
1997	6	54	N661-3	1	81	GRADING, PAVING, & DRAINAGE	478	
1990	6	54	N667-1	1	90	GEN CONST SLUDGE TRANS STATION	9,190,152	
1991	6	54	N667-2	1	90	GEN CONST SLUDGE TRANS STATION	101,498	
1999	6	54	N667-3	1	90	GEN CONST SLUDGE TRANS STATION	2,747	
1990	6	54	N668-1	1	90	HEAT,VENT-SLUDGE TRANSFER STAT	803,419	
1990	12	54	N668-2	1	90	HEAT,VENT-SLUDGE TRANSFER STAT	7,382	
1997	6	54	N668-3	1	90	HEAT, VENT-SLUDGE TRANSFER STA	105,152	
1990	6	54	N669-1	1	90	PLUMBING -SLUDGE TRANSFER STAT	259,825	
0	0	54	N669-2	1	90	PLUMBING-SLUDGE TRANSFER STATI	0	This item does not appear in the 2002 FAL.
1990	6	54	N670-1	1	90	ELECTRIC -SLUDGE TRANSFER STAT	1,035,385	
1991	6	54	N670-2	1	90	ELECTRIC -SLUDGE TRANSFER STAT	6,698	
1993	1	54	N670-3	1	90	ELECTRIC -SLUDGE TRANSFER STAT	10,824	
0	0	54	N670-4	1	90	ELECTRIC-SLUDGE TRANSFER STAT	0	This item does not appear in the 2002 FAL.
1990	6	54	N671-1	1	90	GEN CONST&MECH-SLDG PROC&LOAD	7,488,454	
1991	6	54	N671-2	1	90	GEN CONST&MECH-SLDG PROC&LOAD	72,583	
1992	6	54	N671-3	1	90	GEN CONST&MECH-SLDG PROC&LOAD	181,621	
1993	6	54	N671-4	1	90	GEN CONST&MECH-SLDG PRO&LOAD	245,060	
1993	9	54	N671-5	1	90	GEN CONST&MECH-SLDG PRO & LOAD	19,685	
1990	6	54	N672-1	1	90	ELECTRIC-SLDG PROC&LOAD TERM	424,098	
1991	6	54	N672-2	1	90	ELECTRIC-SLDG PROC&LOAD TERM	18,119	
1992	10	54	N672-3	1	90	ELECTRIC-SLDG PROC&LOAD TERM	2,959	
1996	6	54	N673-2	1	91	TWO SLUDGE BARGES	10,597	
1990	6	54	N673-3	1	91	TWO SLUDGE BARGES	4,474,226	
1991	6	54	N675-1	1	77	GEN CONST - ADM BLDG & MAINT F	6,056,574	$9,514,300 These facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to
1992	6	54	N675-2	1	77	GEN CONST - ADM BLDG & MAINT F	112,498	|| JRM (filed with PN 31416.0100 Miscellaneous Correspondence).
1993	5	54	N675-3	1	77	GEN CONST - ADM BLDG & MAINT F	2,440	|| || || || || ||
1991	6	54	N676-1	1	77	HVAC - ADMIN BLDG & MAINT FACI	790,186	|| || || || || ||
1992	3	54	N676-2	1	77	HVAC - ADMIN BLDG & MAINT FACI	110,567	|| || || || || ||
0	0	54	N676-3	1	77	HVAC-ADMIN BLDG & MAINT FACIL	0	This item does || || || || ||
1991	6	54	N677-1	1	77	PLUMBING - ADMIN BLDG & MAINT	481,628	|| || || || || ||
1991	7	54	N677-2	1	77	PLUMBING - ADMIN BLDG & MAINT	66,776	|| || || || || ||
1991	6	54	N678-1	1	77	ELECTRICAL - ADMIN BLDG & MAIN	1,673,674	|| || || || || ||

1992	6	54	N678-2	1	77	ELECTRICAL - ADMIN BLDG & MAIN	206,484	||	||	||	||	||	||
1992	11	54	N678-3	1	77	ELECTRICAL - ADMIN BLDG & MAIN	12,662	||	||	||	||	||	||
1997	6	54	N678-4	1	77	ELECT-ADMIN BLDG & MAIN	811	||	||	||	||	||	||
1995	9	54	N691-1	1	77	COMPUTER MONITOR & CONTROL SYS	4,125,315						
1981	9	54	SD-466-NE-1	1	69	FRANKFORD HIGH LEVEL SEWER	77,137						
1977	5	54	SD-466-NE-1	1	81	GAS MAIN PIKE ST	44,600						
1980	6	54	SD-466-NE-2	1	69	ADDITIONAL FRK HIGH LEVEL SEWR	3,464,213						
0	0	54	SD-524-NE-1	1	85	CONSTR ELEC BLDG	0	This item does not appear in the 2002 FAL.					
1985	6	54	SD-525-NE-1	1	85	HEAT & VENT NEW ELECTRICAL BLD	27,367						
1980	6	54	SD-525-NE-1	1	85	HEATING & VENT FOR ELEC BLDG	47,395						
1980	6	54	SD-526-NE-1	1	85	PLUMB FOR NEW ELEC BLDG	24,557						
1984	6	54	SD-527-NE-1	1	85	ELEC SYS FOR ELECTRICAL BLDG	838,704						
1984	6	54	SD-536-NE-1	1	88	TREATED WASTWTR EFFLU CONDUITS	1,877,876						
2006	0	54	SD-541-NE-1	1	81	SITE PREP FOR NEW PLANT	3,276,700						
2006	0	54	SD-541-NE-2	1	81	SITE PREP FOR NEW PLANT	1,343,810						
1998	6	54	N668-4	1	90	HEAT, VENT-SLUDGE TRANSFER STAT	62,899						
1991	3	54	N568-4	1	87	ELECTRIC-FINAL SED TANKS MOD	19,093						
1999	6	54	N668-5	1	87	HEAT, VENT-SLUDGE TRF STATION	93,207						
TOTAL NE PLANT ASSETS (WPAP)							288,234,876						
TOTAL NE PLANT ASSETS							404,286,732						

Reference: ACCESS Data Base File, Fixed.mdb,

Year	Month	Depot	Work Order	Non-WPAP	Plant Function ID	Description	Cost $	
1979	10	55	P-427-1	0	107	PROJ SCHEDULER-CONST	489,057	
1988	8	55	1618-1	0	107	GEN CONST - AUTO MAINT FAC	0	This item does not appear in the 2002 FAL.
1990	1	55	1618-2	0	107	REHAB AUTO MAINTENANCE FACILIT	0	This item does not appear in the 2002 FAL.
1988	9	55	1619-1	0	107	H V A C - AUTO MAINT FAC	0	This item does not appear in the 2002 FAL.
1989	7	55	1621-1	0	107	ELECTRIC - AUTO MAINT FAC	0	This item does not appear in the 2002 FAL.
1996	6	55	1698-2	0	107	GALLERY LIGHTING IMP	4,606	This item does not appear in the 2002 FAL.
1994	6	55	1701-4	0	107	PAVING / REPAVING	164,209	
1996	6	55	2897-2	0	107	INST TANK MONITORING/LEAK DECT	53,126	
1990	6	55	CP02211A-1	0	96	REHAB SLDGE COLLECTOR SYS TNKS	1,023,604	
1980	6	55	E-8248-1	0	115	HEAT & VENT - SHOP&MAINT BLDG	156,304	
0	0	55	G565-1	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.
0	0	55	G565-2	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.
0	0	55	G566-1	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.
0	0	55	G566-2	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.
0	0	55	G566-3	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.
1989	6	55	G567-1	0	107	RESTR PICKET FENCE-PARKING LOT	44,678	
1987	6	55	G568-1	0	104	CONST PLANT WATER TANK DRAIN	15,588	
1988	6	55	G568-2	0	104	WATER TANK DRAIN	47,069	
1988	6	55	G571-1	0	115	IMPROVE STORAGE RM- MAINT&SHOP	6,561	
1996	6	55	G587-1	0	107	HIGH MAST LIGHTING OVERHAUL	8,680	
1990	2	55	G588-1	0	122	REHAB SLDG DIGESTER PIPING	46,977	
1994	10	55	G589-1	0	94	ELEC & MECH REHAB GREASE INCEN	1,881,393	
1996	6	55	G595-1	0	93	GRIT & ASH STORAGE AREA	9,733	
1990	12	55	G599-1	0	96	FORCE MN&PUMP FAC, SLUDGE PROC	366,636	
1991	2	55	G600-1	0	96	FORCE MN&PUMP FAC- SLUDGE PROC	85,401	
1990	6	55	G601-1	0	93	GRIT REMOVERS - PRE-TREATMENT	17,200	
1990	12	55	G601-2	0	93	GRIT REMOVERS - PRE-TREATMENT	111,978	
1996	6	55	G601-3	0	93	GRIT REMOVERS-PRE TREATMENT	1,542	
1990	6	55	G602-1	0	110	REHAB FINAL SEDIMENTATION TNKS	673,524	
1991	2	55	G602-2	0	110	REHAB FINAL SEDIMENTATION TNKS	80,505	
1996	6	55	G603-1	0	115	GEN & MECH-SHOP AREA DEWATERIN	5,668	
0	0	55	G605-1	0	94	OIL,PUMP,DRAIN,GREASE TRAP	0	This item does not appear in the 2002 FAL.
1996	6	55	G612-1	0	119	NEW SLIDE GATE & SLUICE GATE A	20,689	
1996	6	55	G617-1	0	107	NET CATWALKS FOR OVERHAUL CRAN	11,465	
1992	9	55	G618-1	0	107	REPL VARIABLE SPEED DRIVES	326,704	
0	0	55	G618-2	0	107	REPL VARIABLE SPEED DRIVES	0	This item does not appear in the 2002 FAL.
1991	2	55	G622-1	0	107	REPR STEAM BOILERS & ACCESSORI	116,759	
1992	6	55	G623-1	0	107	REPR HEAT EXCHANGE & WTR MAKE-	447,828	
1992	12	55	G623-2	0	107	REPR HEAT EXCHANGE & WTR MAKE-	1,948	
1995	10	55	G639-2	0	107	PAINTING & APPURTENANT EL TANK	201,191	
1995	5	55	N729-2	0	107	RELOC OF RPZ BACKFLOW PRE	92,247	
0	0	55	P1005-1	0	114	COMPUTERIZED MAINT MGMT SYS	0	
1973	4	55	P-322-1	0	107	SOIL&FOUND INV-SWWPC	10,000	
1975	2	55	P-323-2	0	107	DESIGN FOR SW WPCP	229,941	
1989	6	55	P-324-1N	0	107	ENGR SERVICE - PLANS & SPECS	7,869,295	
1974	4	55	P-324-1	0	107	DETAIL DSGN SW WPCP	1,100,000	
1976	8	55	P-324-2	0	107	PLN&SPECS FOR SW WPC	4,150,000	
1977	11	55	P-324-3	0	107	PLNS&SPCS FOR SW WPC	3,788,000	
1978	12	55	P-324-4	0	107	DETAIL DESIGN	2,790,000	
1976	10	55	P402-1	0	93	CRIT PTH MET CON SCH	143,000	
1982	6	55	P-431-1	0	107	ENG SERV,CONSULT-EXPAN SWWPCP	128,146	
1983	10	55	P-473-1	0	122	ENGR SERV REPAIR SLDGE DIG 1&3	67,923	
1985	6	55	P-506-1	0	114	CPM SCHEDULING SERVICES	616,334	
1989	6	55	P-506-2	0	114	CPM SCHEDULING SERVICE	189,746	
1985	6	55	P-572-2	0	115	PLANS MAINT SHOP & REVIEW WARE	13,101	
1990	6	55	P-574-1	0	107	CONST MANAGEMENT SERVICES	688,388	
0	0	55	P-610-1	0	123	ENGR SERV SLUDGE COMPOSTING FA	0	This item does not appear in the 2002 FAL.
0	0	55	P-610-4	0	123	ENG SERV-SLUDGE COMPOSTING FAC	0	This item does not appear in the 2002 FAL.
0	0	55	P-690-2	0	105	MODIFY SLUDGE DEWATERING FAC	0	This item does not appear in the 2002 FAL.
0	0	55	P-738-1	0	107	ENGR SERV CONST BARGES/DOCKING	0	This item does not appear in the 2002 FAL.
0	0	55	P-738-2	0	96	ENG SERV-SLUDGE BARGES & DOCKI	0	This item does not appear in the 2002 FAL.
0	0	55	P-981-1	0	107	SLUDGE LAGOON STAB EVALUATION	0	This item does not appear in the 2002 FAL.
0	0	55	PV11422-1	0	105	GEN CONST-SLDG DEWTR FAC	0	This item does not appear in the 2002 FAL.
1984	12	55	PV23713-1	0	115	IMPROVE STORAGE RM MAINT&SHOP	3,114	
0	0	55	PV28734-1	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.
1986	6	55	PV41925-1	0	116	NEW ROOFING - WAREHOUSE BLDG	56,660	

1987	6	55	PV51824-1	0	104	CONST PLANT WATER TANK DRAIN	32,960	
0	0	55	PV51826-1	0	99	REHAB CHLORINATION SYSTEM	0	This item does not appear in the 2002 FAL.
1986	12	55	PV76219-1	0	115	GEN CONST&MECH MAINT FACILITY	46,170	
1988	6	55	R&R8801-1	0	117	CLARIFIER REHABILITATION	374,706	
1988	6	55	R&R8806-1	0	122	PUMPS&PIPING DIGEST#16-E.COAST	115,427	
0	0	55	SD-318-SWO	0	119	NEW ENTR-PS 26&PASSY	0	This item does not appear in the 2002 FAL.
1971	12	55	SD-356-SW-1	0	102	PILES UNDER ELEC SBS	2,694	
1971	12	55	SD-356-SW-2	0	107	MISC CONCRETE&PAVING	4,790	
1971	12	55	SD-356-SW-3	0	107	MISC EQUIP	8,434	
1971	12	55	SD-356-SW-6	0	107	EXCAVATION	16,397	
1971	12	55	SD-356-SW-7	0	107	PIPES&VALVES	63,195	
0	0	55	SD-437-SW-1	0	107	REHAB DISPERS CHMBR-70TH&DICKS	0	This item does not appear in the 2002 FAL.
0	0	55	SD-438-SW-1	0	107	REMOTE MONITOR SYS-70TH&DICKS	0	This item does not appear in the 2002 FAL.
0	0	55	SD-438-SW-2	0	107	REMOTE MONITOR SYS-70TH&DICKS	0	This item does not appear in the 2002 FAL.
1981	6	55	SD-515-SW-1	0	107	HEATING & VENT RECYCLE CTR	2,637	
1981	6	55	SD-537-SWO	0	123	GRADE PAVE&DRNAGE-COMPOST AREA	435,334	
1984	2	55	SD-551-SW-1	0	107	GRADING,PAVING,FENCE-COMP.AREA	1,025,207	
1983	8	55	SD-555-SW-1	0	107	CONCRETE PAD,WALKWAY,DRIVEWAY	9,813	
1988	6	55	W444-1	0	122	REPAIR SLUDGE DIGESTER TANK #1	255,488	
1993	6	55	W640-1	0	112	MOD LIQUID OXYGEN SYSTEM	214,899	
1996	6	55	W640-2	0	112	MOD LIQUID OXYGEN SYSTEM	598,395	
1996	6	55	W642-1	0	107	REPL HVAC	9,071	
1996	2	55	W645-1	0	107	OIL PUMP,PIPING,SANITARY DRAIN	173,420	
1995	8	55	W646-1	0	122	RENOVATION OF DIGESTERS 1&2	564,187	
1997	6	55	W647-1	0	97	REHAB DISOLVED AIR FLOAT TANKS	1,413,241	
1995	2	55	W649-1	0	93	MOD TO GRIT/ASH PAD	53,997	
1997	6	55	W650-1	0	117	REHAB OF PRIM SED TANKS	2,468,594	
1994	12	55	W651-1	0	116	FURN/INSTAL STOR FAC WHSE BLDG	326,183	
1997	6	55	W652-1	0	96	INSTAL SLUDGE TRANSFER PUMP	266,457	
1997	6	55	W661-1	0	97	GEN CONST & MECH- AIR FLOAT TA	1,143,729	
1997	6	55	W663-1	0	121	REPL VAR SPEED DRIVE DIG SLUD	129,103	
1997	6	55	W675-1	0	107	INSTL PLANT PF CAPACITORS & SE	179,332	
1997	6	55	W692-1	0	93	INSTL INFFLUENT CHANNEL BAR SC	60,581	
1997	6	55	W703-1	0	124	REPL 6 IN SLUDGE GAS PIPE	158,780	
1997	6	55	3038-3	0	107	ASBESTOS REMOVAL & REPL CEILIN	33,291	
1994	6	55	P-324-5	0	107	PLANS & SPECS FOR SW WPC	26,391	
1998	6	55	P1053-1	0	107	ENG SERV TO EVALUATE HVAC SYS	240,551	
1997	4	55	P1098-1	0	107	DESIGN ANAL-SLUD LAGOON -REPAIR	15,612	
1998	6	55	P1125-1	0	118	REB HVAC-PRELIM TREAT BLDG	78,631	
1998	6	55	P1130-1	0	107	GEN SERV-SUPPL PWD RESOURCES	136,086	
1998	6	55	P1139-1	0	107	ENG SERV-DESIGN/CONST HVAC	87,128	
1998	6	55	P1148-2	0	93	MOD GRIT, SCREENINGS, SCUM DISP	37,036	
1996	3	55	W648-1	0	97	REPL VAR SPEED DRIVE SLUDGE PU	939,380	
1996	11	55	W653-1	0	124	REPL OF SLUDGE GAS BURNERS	270,319	
1996	10	55	W664-1	0	113	REHAB EFFLUENT PUMP CONTROLS	96,711	
1997	6	55	W669-1	0	109	ELECT-DISSOLVED AIR FLOTATION	676,633	
1997	6	55	W671-1	0	124	REHAB-SLUD GAS SYSTEM	162,594	
1997	2	55	W679-1	0	107	REPAIR HIGH MAST LIGHT POLES	164,002	
1997	9	55	W685-1	0	93	GRIT INCINERATOR BYPASS SYS	223,227	
1996	11	55	W688-1	0	97	INSTL SLUD TFR PUMP #2	124,152	
1997	5	55	W697-1	0	107	MOD TRAVELING BRIDGE CRANES	196,764	
0	0	55	W699-1	0	97	INSTL TWO MECH MIXERS-SLUDG D	0	This item does not appear in the 2002 FAL.
1997	2	55	W701-1	0	114	POLY SILICONE ROOF-ADMIN-PRELI	290,957	
1997	9	55	61009-2	0	107	REMOVE UNDERGRD STORAGE TKS	30,747	
1999	6	55	73005-1	0	107	MOD PLANT STORM & DRAIN SYS	578,829	
1998	8	55	73006-1	0	107	ELECT-WAREHOUSE & ADJ FAC	315,241	
1999	6	55	73007-1	0	124	REPL SLUD GAS PIPING-PHASE 2	611,692	
1998	7	55	73011-1	0	124	REHAB SLDG GAS STOR TK COVER	357,977	
1998	7	55	73015-1	0	107	WATERPROOFING OF WAREHOUSE NO2	226,173	
1998	8	55	P-324-6	0	107	PLANS & SPECS FOR SW WPC	25,719	
1998	5	55	W670-1	0	122	REHAB-SLUD DIG MIXING/RECIRCUL	1,206,239	
1998	10	55	W681-1	0	110	ELEVATING FINAL SED TK FLIGHTS	2,534,789	
1998	10	55	W682-1	0	107	MOD PLANT DRAIN SYSTEM	281,452	
1996	11	55	W688-2	0	97	INSTL SLUD TFR PUMP #2	1,004	
1997	2	55	W701-2	0	107	POLY SILICONE ROOF-ADMIN-PRELI	1,018	
1998	3	55	W705-1	0	124	INSTL DIG GAS FLOW METER	189,770	
2001	2	55	70001-2	0	106	ACCESS CONT & ALARM SYS	834,453	Projects added since the 1999 FAL.
1999	2	55	73002-1	0	99	HVAC-SODIUM HYPOCHLORITE FAC	482,395	Projects added since the 1999 FAL.
1999	2	55	73003-1	0	99	PLUMB-SODIUM HYPOCHLORITE FAC	84,402	Projects added since the 1999 FAL.
2000	2	55	73004-1	0	99	ELECT-SODIUM HYPOCHLORITE FAC	179,181	Projects added since the 1999 FAL.
1999	6	55	73005-2	0	107	MOD PLANT STORM DRAIN SYS	4,699	Projects added since the 1999 FAL.
2000	2	55	73007-2	0	124	REPL SLUDGE GAS PIPING-PHASE 2	42,843	Projects added since the 1999 FAL.
2001	1	55	73008-1	0	114	CONST-ALT/ENCLOS INT COURT ADM	575,465	Projects added since the 1999 FAL.

2000	1	55	73010-1	0	114	ELECT-ENCLOSUR INT COURT ADMIN	53,962	Projects added since the 1999 FAL.
2001	6	55	73012-1	0	124	INSTL-2ND ELECT SERV GAS SLUD	367,651	Projects added since the 1999 FAL.
2000	8	55	73022-1	0	106	ELECT-RENOV SOUTH SIDE	279,646	Projects added since the 1999 FAL.
1999	7	55	P-967-2	0	106	ENG SERV-VARIOUS PROJECTS	37,832	Projects added since the 1999 FAL.
1998	6	55	P1130-2	0	106	ENGR SERV TO SUPPL PWD RESOURC	287,676	Projects added since the 1999 FAL.
2000	6	55	P1139-2	0	107	ENG SERV-DESIGN/CONST HVAC SYS	422,852	Projects added since the 1999 FAL.
2001	6	55	P1201-1	0	106	CONVER OF HALON SUPPRESSION SY	8,810	Projects added since the 1999 FAL.
2001	6	55	P1220-2	0	121	ENG SER-EVAL HVAC EQUIP SLD TH	293,774	Projects added since the 1999 FAL.
0	0	55	P1222-6	0	106	ENG SERV-METCALF & EDDY	0	Projects added since the 1999 FAL.
0	0	55	P1228-5	0	107	DRIOX PIPING & VALVES UPGRADE	0	Projects added since the 1999 FAL.
2000	9	55	P1240-1	0	106	G&H-ADD'L ENG DESIGN SERVICES	407,805	Projects added since the 1999 FAL.
1999	1	55	W634-1	0	118	REPL HOT WATER CORES-PREM TREA	810,239	Projects added since the 1999 FAL.
2000	10	55	W662-1	0	117	REHAB SCUM PS-PRIM SED TANKS	869,460	Projects added since the 1999 FAL.
1998	10	55	W673-1	0	106	COMBINED WITH W680-ROOF-POLY	27,176	Projects added since the 1999 FAL.
1998	10	55	W680-1	0	122	POLY SILICONE ROOF-DIG TK THIC	1,035,182	Projects added since the 1999 FAL.
2000	1	55	W689-1	0	106	OPERATOR INTERFACE NETWORK	1,422,361	Projects added since the 1999 FAL.
2000	2	55	W690-1	0	119	REHAB INFLUENT PUMPS	440,725	Projects added since the 1999 FAL.
1999	1	55	W693-1	0	93	REPL GRIT PIPING & VALVES	643,391	Projects added since the 1999 FAL.
1998	11	55	W694-1	0	106	REHAB 15KV SWITCHGEAR	764,547	Projects added since the 1999 FAL.
2000	1	55	W707-1	0	106	ARCHITECT-RENOV SAMPLE PREP LA	156,349	Projects added since the 1999 FAL.
2000	1	55	W708-1	0	106	MECH/PLUMB-RENOV SAMPLE PREP L	128,438	Projects added since the 1999 FAL.
1999	9	55	W709-1	0	106	ELECT-RENOV SAMPLE PREP LAB	32,599	Projects added since the 1999 FAL.
2002	8	55	73001-1	0	99	INSTL-SODIUM HYPOCHLORITE FAC	429,831	Projects added since the 2002 FAL.
2002	1	55	73013-1	0	107	INSTL-STBY LIGHT, BATPK, GENERAT	621,892	Projects added since the 2002 FAL.
2002	1	55	73017-1	0	122	REHAB DIGESTER TKS 1 & 2	373,394	Projects added since the 2002 FAL.
2002	5	55	73018-1	0	110	CONCRETE REPAIR-NEW FINAL SED	1,988,080	Projects added since the 2002 FAL.
2001	10	55	73020-1	0	106	INSTL - PROGRAMMABLE CONTROLLER	987,448	Projects added since the 2002 FAL.
2003	6	55	73021-1	0	114	REHAB HVAC - ADMIN	39,943	Projects added since the 2002 FAL.
2002	2	55	73035-1	0	96	REHAB-RET SLDG LINE CONTROL SY	361,771	Projects added since the 2002 FAL.
0	0	55	MP389-2	0	104	G&H -DESIGN SLUD DEWTR FAC	0	Projects added since the 2002 FAL.
0	0	55	91201-6	0	102	REHAB OF PHONE SYTM- SWWPCP	0	Projects added since the 2002 FAL.
2003	12	55	73016-1	0	114	RENOVATION OFHVAC SYS	2,440,478	
2003	3	55	73019-1	0	121	SLDTHK-LO/VOLT,SWITGR,MVCIRC	1,430,815	
2006	4	55	73023-1	0	116	GEN CONST NEW OFFICES WAREHOUSES	199,501	
2007	0	55	73024-1	0	116	HVAC WORK FOR NEW OFFICES-TOILET FA	53,719	
2006	0	55	73026-1	0	116	ELECTR WORK FOR NEW OFFICES-TOILET I	102,287	
2003	12	55	73027-1	0	114	EMERGREPL FUELOILLINES	540,833	
2003	12	55	73028-1	0	114	FIBERGLASS DOORS	741,255	
2003	8	55	73029-1	0	106	MECH-REHAB VALVES&ACTUATORS	1,216,933	
2007	0	55	73031-1	0	118	ELECTR WORK FOR RENOVATION OF HVAC	2,255,392	
2004	3	55	73032-1	0	106	ELECT-REHABVALVES & ACTUATORS	115,962	
2004	10	55	73033-1	0	110	MECH FINAL SED TK SCUM REMOVAL	2,642,152	
2005	1	55	73034-1	0	110	ELECT FINAL SED TK SCUM REMOVAL	931,411	
2003	10	55	73037-1	0	123	IMPROVERESIDUAL PAD	553,856	
2004	11	55	73038-1	0	93	REPL SLUICE GATE OPERATORS	719,232	
2005	2	55	73040-1	0	112	EXT PAINTING CRYOGENIC OXYGEN	417,997	
2005	4	55	73044-1	0	116	REPL TRANSFORMERS WAREHOUSE 2	115,559	
2004	6	55	P1139-3	0	118	ENGSERV-DESIGN/CONSTHVAC SYS	736,091	
2003	6	55	P1201-6	0	102	CONVER HALON SUPPRESSION SYS	1,618	
2005	6	55	P1225-7	0	93	REHABPLANTWTRSYS,GRIT PAD I	186,951	
2002	6	55	P1225-6	0	106	ENGSERV-METCALF & EDDY	183,042	
2005	6	55	P1326-1	0	114	NORTHSIDEHVAC INP,START-UPCE	1,649,272	
2005	3	55	P5103095-1	0	114	Repl Cable and Telephone Systems	767,723	
2005	3	55	P5109676-1	0	114	Inst New 25 Pair Cable	130,645	
1999	4	55	P1188-1	0	124	ENG STEAM INJECTION PILOT STUDY	763,560	
2006	6	55	V68919662-1	0	114	REPL PIPES FOR FUEL TANKS	52,132	
-	-	55		0	*114*	General Plant	2,155,102	
TOTAL SW PLANT ASSETS (Non-WPAP)							85,269,646	

Reference: ACCESS Data Base File, Fixed.mdb

Year	Month	Depot	Work Order	WPAP	Plant Function ID	Description	Cost $	
1981	6	55	SD-450-SW 1	1	112	CYROGENIC OXYGEN SUPPLY SYSTEM	767	
1982	6	55	SD-450-SW 3	1	112	OXYGEN SUPPLY & OXYGENATION SY	11,031,650	
1981	6	55	SD-451-SW 1	1	122	OXYGEN ACTIVATED SLUDGE SYSTEM	3,004	
1982	6	55	SD-451-SW 2	1	112	OXYGEN SUPPLY&OXYGENATION SYST	3,011	
1977	1	55	SD-452-SW 0	1	107	TIMBR PILES&FILL MAT	368,206	
1977	1	55	SD-452-SW 0	1	107	RC SNG BBL OTFL CND	1,254,174	
1978	7	55	SD-453-SW 0	1	107	STEEL SHEATHING	8,645	
1978	7	55	SD-453-SW 0	1	105	RELOC DEWTR LEADER	0	This item does not appear in the 2002 FAL.
1978	7	55	SD-453-SW 0	1	107	BROKEN STONE	10,780	
1978	7	55	SD-453-SW 0	1	107	ELEC WRK&STW PUMP	13,450	
1978	7	55	SD-453-SW 0	1	107	ELEC & TEL DUCTS	22,915	
1978	7	55	SD-453-SW 0	1	102	13.2KV PRIM SERV	37,351	
1978	7	55	SD-453-SW 1	1	107	EXC-LOW IVERT EGLE C	44,730	
1978	7	55	SD-453-SW 1	1	109	AERATION TANKS	269,200	
1978	7	55	SD-453-SW 1	1	107	REPL SPILLWAY EMBNK	311,917	
1978	7	55	SD-453-SW 1	1	107	RIP-RAP	332,579	
1978	7	55	SD-453-SW 1	1	110	FINAL TANKS	673,200	
1978	7	55	SD-453-SW 1	1	107	EMBNK ON&OFF SITE	1,354,136	
1978	7	55	SD-453-SW 1	1	107	SITE PREP FOR SWWPCP	3,451,797	
1978	7	55	SD-453-SW 1	1	107	EXC & BACKFILL	3,469,083	
1982	7	55	SD-454-SW 1	1	108	CONSTR OF COMPRESSOR BLDG	15,868	
1980	6	55	SD-454-SW 0	1	108	CONSTR OF COMPRESSOR BLDG	1,954,899	
1980	1	55	SD-455-SW 0	1	107	HEATING & VENTILATIO	2,649	
1978	4	55	SD-455-SW 0	1	107	HEATING & VENTILATIO	273,831	
1980	6	55	SD-457-SW 0	1	108	PLMB SYS FOR COMPRESSOR BLDG	63,563	
1977	12	55	SD-457-SW 0	1	108	PLMB SYS FOR COMPRESSOR BLDG	7,315	
1981	6	55	SD-458-SW 1	1	108	COMPRESSOR BLDG ELEC SYSTEM	3,232	
1980	6	55	SD-458-SW 0	1	108	ELEC WORK FOR COMPRESSOR BLDG	818,499	
1985	1	55	SD-459-SW 1	1	109	STRUCT & EQUIP AERATION TANKS	137,758	
1980	6	55	SD-459-SW 0	1	109	CONSTR OF AERATION TANKS	11,127,534	
1980	6	55	SD-460-SW 0	1	109	HEAT & VENT FOR AERATION TANKS	110,929	
1980	6	55	SD-461-SW 0	1	109	PLUMBING FOR AERATION TANKS	85,303	
1981	6	55	SD-462-SW 1	1	109	AERATION TANKS ELEC SYSTEM	5,500	
1980	6	55	SD-462-SW 0	1	109	ELEC SYST FOR AERATION TANKS	961,595	
1984	10	55	SD-463-SW 1	1	110	GEN CONST FINAL SEDIMENTATION	130,520	
1980	6	55	SD-463-SW 3	1	110	CONST OF SEDIMINTATION TANKS	21,833,411	Value changed from 1999 FAL
1980	6	55	SD-464-SW 0	1	110	HEAT & VENT SYS FOR SED TANKS	163,987	
1979	6	55	SD-465-SW 0	1	107	ADDITIONAL ENGINEER	1,684	
1979	6	55	SD-465-SW 0	1	110	PLUMB SYS-SED TANKS	115,630	
1980	6	55	SD-465-SW 0	1	110	PLMB SYST FOR FINAL SED TANKS	20,636	
1980	6	55	SD-466-SW 0	1	117	ELEC SYS FOR SEDIMINTATION TAN	1,799,644	
1981	6	55	SD-467-SW 1	1	113	GEN CONSTR OF EFFLUENT PMP STA	57,193	
1980	6	55	SD-467-SW 0	1	113	CONST EFFLUENT PUMPING STAT	3,529,235	Value changed from 1999 FAL
1985	4	55	SD-467-SW 2	1	113	STRUCT&EQUIP-EFFLUENT PUMP STA	37,058	
1980	6	55	SD-468-SW 0	1	113	HEAT/VENT FOR EFFLUENT PP ST	176,714	
1980	6	55	SD-469-SW 0	1	113	PLUMB FOR EFFLUENT PUMP ST	33,077	
1985	1	55	SD-470-SW 1	1	113	ELEC SYSTEM EFFLUENT PUMP STAT	35,550	
1980	6	55	SD-470-SW 0	1	113	ELEC SYS EFFLUENT PUMP ST	734,277	
1982	6	55	SD-471-SW 1	1	114	GEN CONSTR ADMIN BLDG SWWPCP	14,551	
1980	6	55	SD-471-SW 0	1	114	CONST OF ADMIN BLDG	1,786,399	
1983	3	55	SD-472-SW 1	1	114	HEAT & VENT ADMIN BLDG & PLAZA	7,206	
1980	6	55	SD-472-SW 0	1	107	HE	214,254	
1980	6	55	SD-473-SW 0	1	114	PLMB SYS FOR ADMIN BLDG	190,002	
1981	6	55	SD-474-SW 1	1	114	ADMIN BLDG&PLAZA AREA ELEC SYS	2,014	
1980	6	55	SD-474-SW 0	1	114	ADMIN BLDG&PLAZA ELEC SYS	249,208	
1983	4	55	SD-474-SW 2	1	114	ADMIN BLDG&PLAZA AREA ELEC SYS	8,669	
1983	10	55	SD-475-SW 1	1	115	GEN CONST - SHOP & MAINT BLDG	162,291	
1980	6	55	SD-475-SW 0	1	115	CONST OF SHOP & MNTENANCE BLDS	1,540,602	
1984	6	55	SD-476-SW 1	1	115	HEAT/VENT - SHOP & MAINT BLDGS	1,019	
1980	6	55	SD-476-SW 0	1	115	HEAT/VENT SHOP & MAINT BLDS	431,533	
1980	6	55	SD-476-SW 0	1	115	HEAT/VENT SHOP & MAINT BLDS	156,304	
1980	6	55	SD-477-SW 0	1	115	PLMB SYS FOR SHOP & MAINT BLDG	136,019	
1981	6	55	SD-478-SW 1	1	115	SHOP&MAINT BLDG ELEC SYSTEM	12,855	
1980	6	55	SD-478-SW 0	1	115	ELEC SYS FOR SHOP & MAINT BLDG	200,315	
1982	6	55	SD-479-SW 1	1	116	STRUCT&MECHAN-WAREHSE&OTHR FAC	5,888	
1980	6	55	SD-479-SW 0	1	116	MECH WORK FOR WAREHOUSE	1,261,584	

1980	6	55	SD-480-SW	0	1	116	HEAT & VENT WORK AT WAREHOUSE	121,239	
1982	12	55	SD-481-SW	1	1	115	PLUMB WORK AT SW WAREHOUSE	2,076	
1980	6	55	SD-481-SW	0	1	116	PLUMB WORK AT SW WAREHOUSE	45,161	
1985	4	55	SD-482-SW	1	1	111	ELEC SYS WAREHOUSE,OTHER FACIL	11,271	
1980	6	55	SD-482-SW	0	1	116	ELEC WORK AT SW WAREHOUSE	120,992	
1978	6	55	SD-484-SW	0	1	111	CONSTR OF ELEC BLDG	486,415	
1983	5	55	SD-485-SW	1	1	111	HEAT & VENT ELECTRICAL BLDG	16,368	
1979	6	55	SD-485-SW	0	1	111	HEAT & VENT FOR SW ELEC BLDG	99,119	
1979	6	55	SD-486-SW	0	1	111	PLMB SYS FOR NEW ELEC BLDG	27,276	
1981	5	55	SD-486-SW	0	1	111	PLMB SYS FOR ELEC BLDG	1,700	
1982	1	55	SD-487-SW	1	1	111	ELECTRICAL SYS NEW ELEC BLDG	24,840	
1979	6	55	SD-487-SW	0	1	111	ELEC WORK FOR NEW ELEC BLDG	851,022	
1985	3	55	SD-488-SW	2	1	117	STRUCT & EQUIP PRIM SED TANKS	5,984,416	Value changed from 1999 FAL
1980	6	55	SD-492-SW	0	1	104	ELEVATED STORAGE TANK	200,306	
1980	6	55	SD-492-SW	0	1	104	ELEVATED STORAGE TANK FOUNDATI	66,768	
1984	10	55	SD-496-SW	1	1	118	PLUMBING - PRELIM TREAT BLDG	399,136	
1985	6	55	SD-498-SW	1	1	119	STRUCT & EQUIP INFLU PUMP STAT	4,029,646	
1980	6	55	SD-502-SW	0	1	120	CONST SCUM CONCENTRATION BLDG	701,564	Value changed from 1999 FAL
1982	12	55	SD-503-SW	1	1	120	HEAT/VENT SCUM CONCENT BLDG	104,649	
1985	3	55	SD-504-SW	1	1	120	PLUMBING-SCUM CONCENTRATION BL	1,300	
1980	6	55	SD-504-SW	0	1	120	PLUMB SCUM CONCENTRATION BLDG	49,003	
1980	6	55	SD-506-SW	2	1	121	CONST SLUDGE THICKNER BLDG	9,906,146	Value changed from 1999 FAL
1982	11	55	SD-507-SW	1	1	121	HEATING VENT SLUDGE THICK BLDG	65,239	
1980	6	55	SD-507-SW	0	1	121	HEATING VENT SLUDGE THICK BLDG	1,848,517	
1980	6	55	SD-508-SW	0	1	121	PLUMB SLUDGE THICKNER BLDG	295,057	
1984	2	55	SD-511-SW	1	1	122	HEAT/VENT - SLUDGE DIGEST FACI	1,078,961	
1983	4	55	SD-523-SW	1	1	106	LANDSCAPE & MISCELLANEOUS WORK	85,803	
1980	6	55	SD-523-SW	0	1	107	LANDSCAPE & MISCELLANEOUS WORK	2,371,971	
1983	8	55	SD-524-SW	1	1	107	ELEC WRK FOR ROADS,SEWERS,ETC	210,285	
1984	11	55	SD-525-SW	1	1	107	GEN CONST-ROAD,STRM SWR,LND SC	1,510,776	
1985	6	55	SD-526-SW	1	1	107	ELECTRICAL 4 ROADS,STORM SEWR	343,905	
1984	11	55	SD-531-SW	2	1	124	STRUCT & EQUIP SLUDGE GAS FACI	6,245,739	Value changed from 1999 FAL
1985	4	55	SD-532-SW	1	1	124	HEAT, VENT-SLUDGE GAS FACILITY	1,332,722	
1984	3	55	SD-533-SW	1	1	124	PLUMBING 4 SLUDGE GAS FACILITY	144,405	
1985	4	55	SD-534-SW	1	1	124	ELECTRICAL-SLUDGE GAS FACILITY	689,576	
1980	6	55	SD-535-SW	0	1	109	PHASE 5 AER TNK PLUMBING	73,072	
1987	6	55	W458	1	1	108	ELEC SYSTEM-COMPRESSOR BLDG	57,426	
1997	6	55	W458'	2	1	108	ELECT- COMPRESSOR BLDG	0	This item does not appear in the 2002 FAL.
1987	6	55	W460	1	1	109	HEAT,VENT- AERATION TANKS	13,083	
1987	6	55	W461	1	1	109	PLUMBING - AERATION TANKS	1,705	
1989	6	55	W461	2	1	109	PLUMBING - AERATION TANKS	28,559	
1986	9	55	W462	1	1	109	ELECTRIC-AERATION TANKS	17,590	
1987	6	55	W466	1	1	117	ELECTRIC-SEDIMENTATION TNKS	62,817	
1987	6	55	W468	1	1	113	HEAT,VENT - EFFLUENT PUMP STAT	2,697	
1989	11	55	W468	2	1	113	HEAT,VENT - EFFLUENT PUMP STAT	32,589	
1987	6	55	W469	1	1	113	PLUMBING - EFFLUENT PUMP STATI	1,422	
1987	6	55	W471	1	1	114	GEN CONSTR ADMIN BLDG & PLAZA	4,101	
1997	6	55	W473	1	1	114	PLUMB SYS FOR ADMIN BLDG	0	This item does not appear in the 2002 FAL.
1986	9	55	W478	1	1	115	ELECTRIC-SHOP & MAINT BLDG	7,042	
1986	4	55	W489	1	1	117	HEAT & VENT - PRIM SEDIMEN TKS	29,462	
1986	4	55	W490	1	1	117	PLUMBING-PRIMARY SEDIMENTATION	51,508	
1987	6	55	W491	1	1	117	ELEC SYS-PRIMARY SEDIMENT TANK	762,088	
1989	6	55	W491	2	1	117	ELEC SYS-PRIMARY SEDIMENT TANK	22,559	
1987	6	55	W493	1	1	104	ELECTRIC FOR ELEVATED TANKS	34,365	
1986	5	55	W494	2	1	118	STRUCT & EQUIP PRELIM TREAT BL	13,758,383	
1987	6	55	W495	1	1	118	HEAT,VENT-PRELIM TREAT BLDG	2,051,426	
1988	3	55	W495	2	1	118	HEAT/VENT PRELIMINARY TREAT BL	48,058	
1987	3	55	W497	1	1	118	ELECT-PRELIMIN TREATMENT BLDG	2,337,574	
1987	1	55	W499	1	1	119	HEAT/VENT-INFLUENT PUMPING STA	257,570	
1987	1	55	W500	1	1	119	PLUMBING-INFLUENT PUMP STATION	16,657	
1987	1	55	W500	2	1	119	PLUMBING-INFLUENT PUMP STATION	55,771	
1986	5	55	W501	1	1	119	ELEC - INFLUENT PUMPING STAT	586,635	
1985	8	55	W502	1	1	120	STRUCT&EQUIP-SCUM CONCENT BLDG	39,690	
1986	2	55	W505	1	1	120	ELEC WORK - SCUM CONCENT BLDG	177,963	
1985	8	55	W506	1	1	121	STRUCT&EQUIP SLDG THICKENING B	295,612	
1985	8	55	W506	2	1	121	STRUCT&EQUIP SLDG THICKENING B	525,535	
1987	1	55	W508	1	1	121	PLUMBING-SLUDGE THICKENER BLDG	68,147	
1987	6	55	W509	1	1	121	ELECTRICAL-SLUDGE THICKENER BL	466,954	Value changed from 1999 FAL
1991	6	55	W510	2	1	122	STRUCT&MECH-SLUDGE DIGESTION F	1,925	
1993	4	55	W510	3	1	122	STRUCT&MECH-SLUDGE DIGESTION F	113,127	
1987	6	55	W510	4	1	122	STRUCT&MECH -SLUDGE DIGESTION	13,255,875	Value changed from 1999 FAL
1987	6	55	W512	1	1	122	PLUMBING-SLUDGE DIGESTION FACI	394,748	
1989	6	55	W512	2	1	122	PLUMBING-SLUDGE DIGESTION FACI	6,951	

1986	9	55	W513	1	1	122	ELECTRIC-SLUDGE DIGESTION FACI	1,210,139	
1987	6	55	W518	1	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	2,742,819	
1988	6	55	W518	2	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	184,212	
1989	6	55	W518	3	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	60,944	
1989	10	55	W518	4	1	93	STRUCT&MECH-GRIT&ASH TRNS STAT	41,494	
1987	6	55	W519	1	1	93	HEAT,VENT-GRIT&ASH TRANS STATI	146,343	
1991	4	55	W519	2	1	93	HEAT,VENT-GRIT&ASH TRANS STATI	39,281	
1987	6	55	W520	1	1	93	PLUMBING-GRIT&ASH TRANS STATIO	102,327	
1988	6	55	W520	2	1	93	PLUMBING-GRIT&ASH TRANS STATIO	7,495	
1989	6	55	W520	3	1	93	PLUMBING-GRIT&ASH TRANS STATIO	4,520	
1987	6	55	W521	1	1	93	ELECTRICAL-GRIT&ASH TRANS STAT	260,831	
1988	3	55	W521	2	1	93	ELECTRIC-GRIT&ASH TRANS STATIO	32,717	
1987	6	55	W522	1	1	114	COMPUT MONITOR&CONTROL SYSTEM	0	Value changed from 1999 FAL
1988	6	55	W522	2	1	114	COMPUT MONITOR&CONTROL SYSTEM	0	This item does not appear in the 2007 FAL.
1989	6	55	W522	3	1	114	COMPUT MONITOR&CONTROL SYSTEM	0	This item does not appear in the 2007 FAL.
1988	6	55	W527	2	1	122	STRUCT&MECH-MOD SLUDGE FACILIT	866,250	
1989	6	55	W527	3	1	122	STRUCT&MECH-MOD SLUDGE FACILIT	31,299	
1987	6	55	W527	4	1	122	STRUCT & MECH-MOD SLUDGE FACIL	14,487,839	
1987	6	55	W528	1	1	122	HEAT,VENT-MOD SLUDGE FACILITIE	1,288,838	
1988	2	55	W528	2	1	96	HEAT & VENT MODIFY SLUDGE FACI	8,863	
1987	6	55	W529	1	1	122	PLUMBING-MOD SLUDGE FACILITIES	451,693	
1987	8	55	W529	2	1	122	PLUMBING-MOD SLUDGE FACILITIES	3,371	
1987	6	55	W530	1	1	122	ELECTRICAL-MOD SLUDGE FACILITI	2,767,705	
1987	10	55	W530	2	1	122	ELECTRICAL-MOD SLUDGE FACILITI	140,639	
1997	6	55	W530	3	1	122	ELECTRICAL-MOD SLUDGE FACILITY	0	This item does not appear in the 2002 FAL.
1993	6	55	W556	1	1	107	STORM SEWERS, LANDSCAPING, ETC	2,416,153	
1993	9	55	W556	2	1	107	STORM SEWERS, LANDSCAPING, ETC	6,953	
1991	6	55	W557	1	1	107	STORM SEWERS, LANDSCAPING, ETC	204,749	
TOTAL SW PLANT ASSETS (WPAP)								175,919,928	
TOTAL SW PLANT ASSETS								261,189,574	

Reference: ACCESS Data Base File, Fixed.mdb

Year	Month	Depot	Work Order	Non-WPAP	Plant Function ID	Description	Cost $	
1996	6	56	1698-3	0	138	GALLERY LIGHTING IMP	4,607	
1996	6	56	2897-3	0	138	INST TANK MONITORING/LEAK DETE	54,737	
1996	6	56	E235-1	0	138	LEAKAGE MOINTORING/TELEMETRY-1	27,995	
1996	6	56	E237-1	0	138	SEPTAGE TFR STATION	45,062	
1996	6	56	E257-1	0	138	YARD PIPING	46,944	
1996	6	56	E264-1	0	126	GEN-SCREENING GRIT FAC & TFR S	56,444	
1996	6	56	E286-1	0	138	GEN-SLUDGE HANDLING FAC	9,311	
1996	6	56	E291-1	0	131	HVAC- WAREHOUSE & STORAGE FAC	5,741	
0	0	56	E306-1	0	138	AIR COND OF ELEC SUBSTATIONS	0	This item does not appear in the 2003 FAL.
1996	6	56	E309-1	0	138	COMBINED SEWER OVERFLOW PROJEC	43,134	
1995	8	56	E314-1	0	138	SWITCHGEAR TEST & REHAB	40,249	
1997	6	56	E316-1	0	139	SLUD COLL EQUIP-PRIM SED TANKS	1,217,759	
1997	6	56	E319-1	0	138	REPL LV SWITCHGEAR CIRCUIT BKR	206,658	
1996	6	56	G238-1	0	127	GRIT STORAGE AREA	21,217	
1996	6	56	G239-1	0	131	GEN -EQUIP STORAGE BLDG	10,241	
1991	5	56	G303-1	0	131	GEN CONST-EQUIP STORAGE BLDG	584,110	
1990	10	56	G304-1	0	131	MECHANICAL-EQUIP STORAGE BLDG	110,918	
1991	5	56	G305-1	0	131	ELECTRICAL-EQUIP STORAGE BLDG	111,737	
1996	4	56	G307-1	0	132	SLUD TRSF PUMP SEAL WTR SYS	528,525	
1991	3	56	G308-1	0	127	NEW GRIT STORAGE	137,388	
1976	1	56	M-198-1	0	138	TEST BORING-VAR LOC	16,052	
1995	5	56	N729-3	0	138	RELOC OF RPZ BACKFLOW PRE	95,046	
1972	5	56	P-295-1	0	138	ENGR SERVICES	99,231	
1975	2	56	P-323-1	0	138	DESIGN FOR SE WPCP	229,940	
1976	1	56	P-332-1	0	138	SOIL INVESTIGATION	10,000	
1978	9	56	P-357-1	0	138	ENGR SERV-ADVICE,CONSULT,OPER	200,000	
1990	6	56	P-357-1N	0	138	ADVICE,CONSULT&STUDI	3,431,285	
0	0	56	P-455-1	0	127	DESIGN ADMINISTRATIVE COMPLEX	0	This item does not appear in the 2002 FAL.
1989	6	56	P-484-1	0	127	CPM SCHEDULING SERVICE	2,930,341	
1988	8	56	PV07930-1	0	138	ELECTRIC SERVICE LINE	5,032	
1986	12	56	PV09054-1	0	138	GEN CONST & MECH WORK	13,230	
1987	6	56	PV39897-1	0	131	NEW ROOFING - WAREHOUSE BLDG	10,140	
1986	6	56	PV41701-1	0	138	GEN CONST & MECH WORK	87,562	
1951	6	56	SD-101-SE-1	0	132	INTERCEPTING SEWER	2,476,035	
1951	3	56	SD-105-SE-1	0	132	INTERCEPTING SEWER	1,847,598	
1952	4	56	SD-106-SE-3	0	138	48IN RC PIPE	117,581	
1952	4	56	SD-106-SE-4	0	138	EXCAVATION&PILES	274,702	
1953	9	56	SD-112-SE-1	0	138	COLL SYS INTERCEPT C	74,173	
1956	10	56	SD-114-G-7	0	138	ELEC INSTL	29,103	
1955	6	56	SD-114-SE-1	0	138	COLL SYS INTERCEP SE	3,417,035	
0	0	56	SD-140-SE-2	0	138	EFFL&STORMWTR COND-EXCAV DREDG	0	This item does not appear in the 2002 FAL.
1955	11	56	SD-141-SE-1	0	138	50000 GAL WTR TANK	40,850	
0	0	56	SD-145-GO-3	0	138	LADDER SAFETY DEVICE-WATR STOR	0	This item does not appear in the 2002 FAL.
0	0	56	SD-156-GO-2	0	138	CNTRL CONDUC-SEWPCP	0	This item does not appear in the 2002 FAL.
0	0	56	SD-165-GO-1	0	138	F&I ELEC CONT-CRANE	0	This item does not appear in the 2002 FAL.
0	0	56	SD-165-GO-2	0	138	F&I ELEC CONTR-CRANE	0	This item does not appear in the 2002 FAL.
0	0	56	SD-198-SE-1	0	138	2 TON CRANE	0	This item does not appear in the 2002 FAL.
1969	7	56	SD-198-SE-3	0	138	CONCRETE PILES	7,964	
1969	7	56	SD-198-SE-4	0	131	CONSTR OF EQUIP BLDG	100,703	
0	0	56	SD-207-SEO-	0	127	HOTWTR HEAT-NEW OFF-TOILET-LOC	0	This item does not appear in the 2003 FAL.
1970	6	56	SD-208-SEO-	0	131	PLUMBING FOR EQUIP BLDG	11,774	
0	0	56	SD-209-SEO-	0	127	GEN CONSTR-NEW OFFIC	0	This item does not appear in the 2002 FAL.
0	0	56	SD-211-SEO-	0	138	ARC ELECT LIGHT-EQUIPMENT BLDG	0	This item does not appear in the 2002 FAL.
0	0	56	SD-214-SE-1	0	129	PLUMBING-GREASE BURNER BLDG	0	This item does not appear in the 2002 FAL.
0	0	56	SD-224-SEO-	0	128	INST-BTRFLY VALV-FLOC TANKS	0	This item does not appear in the 2002 FAL.
1983	4	56	SD-230-SE-1	0	138	HIGH MST,LOW LEV STREET LIGHTI	4,300	
1980	6	56	SD-230-SE-1N	0	138	HIGHMAST&STREET LEVEL LIGHT-SE	128,084	
1997	6	56	72009-1	0	127	REPL GRIT CHANNEL SLUICE GATE	79,927	
1997	7	56	E310-1	0	127	REHAB GRIT TRANSPORT SY	390,708	
0	0	56	E311-1	0	133	REPL LIQUID CHLORINE LINES	0	Value changed from 1999 FAL
1997	8	56	E318-1	0	140	INSTL SLUDGE COLL EQUIP-FINAL	3,214,897	
1998	6	56	P1148-3	0	127	MOD GRIT, SCREENINGS, SCUM DIS	38,160	
1999	6	56	70003-2	0	138	HIGH MAST LIGHTING SYS OVERHAU	77,581	
1998	8	56	72000-1	0	127	REPL SLUICE GATES	182,364	
1999	2	56	72002-1	0	126	REPL LOW/VOLT SWITCHGEAR-IPS-S	182,715	
0	0	56	72010-1	0	127	EMERG REPR-INFLUENT BAR RACK	0	This item does not appear in the 2002 FAL.

2000	3	56	70003-5	0	138	HIGH MAST LIGHTING SYS OVERHAU	47,225	Projects added since the 1999 FAL.
1998	8	56	72000-2	0	127	REPL SLUICE GATES	1,392	Projects added since the 1999 FAL.
2001	2	56	72001-1	0	138	REFURBISING ELEVATED STEEL WTR	367,143	Projects added since the 1999 FAL.
2000	12	56	72004-1	0	138	GEN CONST-ADMIN/MAINT BLDG	874,664	Projects added since the 1999 FAL.
2000	9	56	72005-1	0	138	HVAC WORK-ADMIN/MAINT BLDG	182,943	Projects added since the 1999 FAL.
2000	9	56	72006-1	0	138	PLUMB-ALTERATIONS ADMIN/MAINT	105,580	Projects added since the 1999 FAL.
2000	8	56	72007-1	0	138	ELECT-ALTER ADMIN/MAINT BLDG	194,554	Projects added since the 1999 FAL.
1998	9	56	E315-1	0	134	REHAB INFLUENT PUMPS	1,010,075	Projects added since the 1999 FAL.
1998	7	56	E317-1	0	136	EXT PAINTING-CRYOGENIC OXYGEN	139,417	Projects added since the 1999 FAL.
1999	7	56	P-967-3	0	138	ENG SERV-VARIOUS PROJECTS	37,832	Projects added since the 1999 FAL.
2001	6	56	P1198-1	0	133	ENG DESIGN SERV SOD HYPOCHLORI	331,966	Projects added since the 1999 FAL.
2001	6	56	P1201-3	0	138	CONVER HALON SUPPRESSION SYS	8,810	Projects added since the 1999 FAL.
2002	6	56	P1225-5	0	138	ENG SERV-METCALF & EDDY	13,074	Projects added since the 1999 FAL.
2002	6	56	P1226-4	0	138	ENG SERV-HAZEN & SAWYER	41,715	Projects added since the 1999 FAL.
2002	3	56	72003-1	0	138	ACCESS CONT & ALARM SYS	714,370	Projects added since the 2002 FAL.
2001	12	56	72008-1	0	136	REPL CHANNEL/AERATION AIR BLOW	1,279,953	Projects added since the 2002 FAL.
2002	5	56	72017-1	0	136	ELECT-CHANNEL/AERATION AIR BLO	352,275	Projects added since the 2002 FAL.
2001	12	56	72025-1	0	127	MECH REHAB GRIT COLL SCREW CON	541,324	Projects added since the 2002 FAL.
2002	8	56	72027-1	0	138	CONST/APPURT-PREFAB BLDG-SWITC	320,128	Projects added since the 2002 FAL.
2002	7	56	72028-1	0	138	MECH/APPURT-PREFAB BLDG-SWITCH	73,267	Projects added since the 2002 FAL.
2002	8	56	80003-4	0	138	LIGHTING EFFICIENCY IMP	249,409	Projects added since the 2002 FAL.
2003	6	56	P1201-8	0	138	CONVER HALON SUPPRESSION SYS	1,618	Projects added since the 2002 FAL.
2003	12	56	72011-1	0	138	INSTLNEWDIST CONTSYS	2,998,664	
2003	11	56	72018-1	0	140	REPL PRIMSLUD TRF PUMPS	321,344	
2003	1	56	72019-1	0	126	ELECT-REPL EXIST PRIMPUMPS	80,281	
2003	2	56	72020-1	0	127	HVAC RENOV-IPS,SCREEN,GRIT FAC	455,974	
2007	0	56	72021-1	0	128	GEN CON- SODHYDRO FACILITIES WTR DE	2,226,039	
2005	11	56	72022-1	0	128	ELECT SOD HYPOCHLORITE FAC	160,999	
2006	2	56	72023-1	0	128	HVAC SOD HYPOCHLORITE FAC	198,415	
2005	6	56	72024-1	0	128	PLUMB SOD HYPOCHLORITE FAC	138,953	
2003	6	56	72026-1	0	135	REPL LVSWITCHGEAR EFFLUENTPS	550,890	
2002	11	56	72029-1	0	138	ELECT-PREFAB BLDG-SWITCHGEAR	299,866	
2004	12	56	72030-1	0	136	REHAB COMP/MONITOR CONT AERATI	1,563,504	
2003	12	56	72031-1	0	127	GRIT PAD IMPROVEMENTS	321,761	
2003	10	56	72034-1	0	134	NEWPRECASTCONCRETE-SAMPLING	65,981	
2004	4	56	72036-1	0	138	INSPEC/CALIBRAT-ELECTPW SYS	281,446	
2005	5	56	72037-1	0	134	REPL INFLUENT PUMP CONTROLS	455,208	
2005	2	56	72041-1	0	138	REPL WINDOWS VAR BLDGS	743,305	
2005	4	56	72042-1	0	138	HVAC WK COMPRESSOR	399,764	
2007	0	56	72046-1	0	127	TELEPHONE LINES - SEWPCP	29,253	
2005	5	56	72047-1	0	138	MOD PLANT RDS TRUCK ACCESS	288,401	
1998	1	56	E313-1	0	139	PRIM SED-SLIDE GATES,REHAB FLO	450,981	
2004	6	56	P1198-3	0	128	ENGDESIGN SER HYPOCHLORITE	68,223	
2005	6	56	P1326-2	0	138	BURNSENG-PRE-CONSTSERVICES	45,185	
2005	6	56	P1225-9	0	141	ENGSERV-SCUMREMOVAL	13,357	
2005	6	56	P1226-5	0	127	HAZEN-REPAIR GRITEJECTORS	171,224	
2005	1	56	P1229-1	0	141	RENEWSCUM TROUGHS FINAL TKS	115,733	
2004	12	56	P4115136-1	0	138	Commun and Control Telecom	584,185	
2004	11	56	P5108029-1	0	138	Telecom Commun Control	4,859	
2004	12	56	P5103093-1	0	138	Telecom Commun Control	7,813	
2004	9	56	V16321618-1	0	138	Inst Telecom Equip	11,701	
2004	9	56	V16657618-1	0	138	Inst Telecom Equip	36,125	
2004	10	56	V25354618-1	0	138	Inst Telecom Equip	41,063	
		56		0	138	General Plant	1,117,833	
TOTAL SE PLANT ASSETS (Non-WPAP)							44,223,954	

Reference: ACCESS Data Base File, Fixed.mdb

Year	Month	Depot	Work Order	WPAP	Plant Function ID	Description	Cost $	
1989	3	56	E240-1	1	138	SITE PREP FOR NEW PLANT	28,736	
1987	6	56	E241-1	1	140	GEN CONST-FINAL SEDIMENTAT TNK	18,677,434	Value changed from 1999 FAL
1987	11	56	E241-2	1	140	GEN CONST&MECH-FINAL SED TANKS	9,251	
1987	6	56	E242-1	1	140	ELECTRIC-FINAL SEDIMENTAT TANK	1,728,720	
1988	6	56	E242-2	1	140	ELECTRIC-FINAL SEDIMENTAT TANK	69,440	
1988	12	56	E242-3	1	140	ELECTRIC-FINAL SEDIMENTAT TANK	28,315	
1986	1	56	E243-1	1	140	PLUMBING-FINAL SEDIMENTATION T	94,191	
1986	6	56	E244-1	1	140	HEAT&VENT- FINAL SEDIMEN TANKS	110,018	
1987	6	56	E245-1	1	136	GEN CONST & MECH EQ-AERATION T	13,800,230	Value changed from 1999 FAL
1988	6	56	E245-2	1	136	GEN CONST & MECH EQ-AERATION T	66,696	
1990	8	56	E245-3	1	136	GEN CONST & MECH EQ-AERATION T	67,720	
1988	6	56	E246-2	1	136	ELECTRICAL - AERATION TANKS	242,861	
1987	6	56	E246-3	1	136	ELECTRICAL AERATION TANKS	1,379,766	
1986	9	56	E247-1	1	136	PLUMBING-OXYGEN AERATION TNKS	132,837	
1987	4	56	E248-1	1	136	HEAT,VENT-OXYGEN AERATION TANK	102,047	
1987	6	56	E249-1	1	137	OXYGEN SUPPLY SYSTEM	11,665,234	
1988	6	56	E249-2	1	137	OXYGEN SUPPLY SYSTEM	25,393	
1990	11	56	E249-3	1	137	OXYGEN SUPPLY SYSTEM	31,974	
1987	6	56	E250-1	1	137	OXYGEN SUPPLY SYSTEM- SEE E249	97,715	
1988	6	56	E250-2	1	137	OXYGEN SUPPLY SYSTEM- SEE E249	28,457	
1986	3	56	E251-1	1	138	13.2KV FEEDER,13.8 METLCLD SWI	665,772	
1987	6	56	E252-1	1	138	DRAINAGE & FENCING,YARD PIPING	1,055,121	
1987	10	56	E252-2	1	138	DRAINAGE & FENCING,YARD PIPING	6,085	
1997	6	56	E252-3	1	138	DRAINAGE & FENCING, YARD PIPIN	0	This item does not appear in the 2002 FAL.
1987	6	56	E253-1	1	137	GEN CONST&MECH-COMPRESSOR BLDG	4,873,495	Value changed from 1999 FAL
1988	6	56	E253-2	1	137	GEN CONST&MECH-COMPRESSOR BLDG	5,770	
1990	7	56	E253-3	1	137	GEN CONST&MECH-COMPRESSOR BLDG	55,841	
1987	6	56	E254-1	1	137	ELECTRIC - COMPRESSOR BLDG	2,330,997	
1988	6	56	E254-2	1	137	ELECTRIC - COMPRESSOR BLDG	12,210	
1988	8	56	E254-3	1	137	COMPRESSOR BLDG	3,112	
1987	6	56	E255-1	1	137	PLUMBING - COMPRESSOR BLDG.	634	
1986	5	56	E256-1	1	137	HEAT,VENT,AIR - COMPRESS BLDG	326,759	
1988	5	56	E260-2	1	134	GEN CONST&MECH-INFLUENT PUMPIN	59,135	
1987	6	56	E260-3	1	134	GEN CONST & MECH-INFLUENT PUMP	13,042,228	Value changed from 1999 FAL
1987	6	56	E261-1	1	134	HEAT&VENT-INFLUENT PUMPING STA	1,317,254	
1988	6	56	E261-2	1	134	HEAT&VENT-INFLUENT PUMPING STA	48,044	
1989	6	56	E261-3	1	135	HEAT&VENT-INFLUENT PUMPING STA	5,758	
1987	6	56	E262-1	1	134	PLUMBING-INFLUENT PUMPING STAT	206,816	
1988	3	56	E262-2	1	134	PLUMBING-INFLUENT PUMPING STAT	11,368	
1987	6	56	E263-1	1	134	ELECTRIC-INFLUENT PUMPING STAT	1,672,260	
1988	6	56	E263-2	1	134	ELECTRIC-INFLUENT PUMPING STAT	27,846	
1990	1	56	E263-3	1	134	ELECTRIC-INFLUENT PUMPING STAT	31,159	
1988	6	56	E268-2	1	139	GEN CONST&MECH-PRIMARY SED TAN	16,300	
1989	6	56	E268-3	1	139	GEN CONST&MECH-PRIMARY SED TAN	9,428	
1987	6	56	E268-4	1	139	GEN CONST&MECH-PRIMARY SED TAN	14,934,054	Value changed from 1999 FAL
1987	6	56	E269-1	1	139	HEAT&VENT-PRIMARY SED TANKS	330,709	
1987	11	56	E269-2	1	139	HEAT&VENT-PRIMARY SED TANKS	38,592	
1987	4	56	E270-1	1	139	PLUMBING-PRIMARY SED TANKS	108,242	
1987	6	56	E271-1	1	139	ELECTRIC- PRIMARY SED TANKS	1,356,350	
1987	11	56	E271-2	1	139	ELECTRIC- PRIMARY SED TANKS	9,709	
1986	2	56	E272-2	1	141	GEN CONST SCUM CONCENT FACIL	2,238,902	
1986	12	56	E273-1	1	141	HEAT&VENT-SCUM CONCENT FACILIT	300,988	
1986	6	56	E274-1	1	141	PLUMBING - SCUM CONCENT FACILI	54,399	
1986	9	56	E275-1	1	141	ELECTRIC-SCUM CONCENTRATION FA	321,077	
1987	11	56	E276-2	1	135	GEN CONST&MECH-EFFLUENT PUMP S	25,410	
1987	6	56	E276-3	1	135	GEN CONST-&MECH-EFFLUENT PUMP	8,558,549	
1987	4	56	E277-1	1	135	HEAT&VENT-EFFLUENT PUMPING STA	465,402	
1986	4	56	E278-1	1	135	PLUMB - EFFLUENT PUMPING STAT	92,634	
1987	6	56	E279-1	1	135	ELECTRIC - EFFLUENT PUMPING ST	1,054,058	Value changed from 1999 FAL
1988	6	56	E279-2	1	135	ELECTRIC - EFFLUENT PUMPING ST	41,081	
1988	8	56	E279-3	1	135	ELECTRIC - EFFLUENT PUMPING ST	9,182	
1987	6	56	E280-1	1	127	GEN CONST&MECH-ADMINISTRATION	2,429,690	
1988	1	56	E280-2	1	126	GEN CONST&MECH-ADMINISTRATION	46,229	
1987	6	56	E281-1	1	138	HEAT&VENT,&FUME HOOD BLOWER	277,662	
1987	12	56	E281-2	1	138	HEAT&VENT,FUME HOOD BLOWER	15,371	
1986	9	56	E282-1	1	127	PLUMBING - ADMINISTRATION BLDG	174,876	

1987	6	56	E283-1	1	126	ELECTRIC - ADMINISTRATION BLDG	672,951	
1988	6	56	E283-2	1	127	ELECTRIC - ADMINISTRATION BLDG	68,962	
1988	12	56	E283-3	1	127	ELECTRIC - ADMINISTRATION BLDG	17,482	
1987	6	56	E284-1	1	138	COMPUTER MONITOR & CONTROL SYS	0	This item does not appear in the 2002 FAL.
1987	11	56	E284-2	1	138	COMPUTER MONITOR & CONTROL SYS	0	This item does not appear in the 2002 FAL.
1987	6	56	E290-1	1	131	GEN CONST-WAREHOUSE & STORAGE	679,228	
1988	3	56	E290-2	1	131	GEN CONST-WAREHOUSE & STORAGE	7,822	
1987	6	56	E293-1	1	131	ELECTRIC-WAREHOUSE & STORAGE	240,511	
1988	6	56	E293-2	1	131	ELECTRIC-WAREHOUSE & STORAGE	18,369	
1988	10	56	E293-3	1	131	ELECTRIC-WAREHOUSE & STORAGE	6,148	
1989	6	56	E294-1	1	138	GRAD,PAV,DRAIN,LANDSCAPE,PIPIN	2,998,135	
1990	6	56	E294-2	1	138	GRAD,PAV,DRAIN,LANDSCAPE,PIPIN	129,912	
1990	11	56	E294-3	1	138	GRAD,PAV,DRAIN,LANDSCAPE,PIPIN	16,327	
1989	6	56	E295-1	1	138	HIGH MAST LIGHTING	163,152	Value changed from 1999 FAL
1989	11	56	E295-2	1	138	HIGH MAST LIGHTING	4,823	
1987	6	56	E296-1	1	138	GEN CONST&MECH-MAINTENANCE FAC	3,143,165	
1988	1	56	E296-2	1	138	GEN CONST&MECH-MAINTENANCE FAC	84,424	
1989	6	56	E297-1	1	138	HEAT,VENT-MAINTENANCE FACILITI	273,600	
1987	8	56	E297-2	1	138	HEAT,VENT-MAINTENANCE FACILITY	6,612	
1987	6	56	E298-1	1	138	PLUMBING-MAINTENANCE FACILITIE	181,858	
1988	1	56	E298-2	1	138	PLUMBING-MAINTENANCE FACILITIE	41,618	
1987	6	56	E299-1	1	138	ELECTRIC-MAINTENANCE FACILITIE	601,062	
1988	6	56	E299-2	1	138	ELECTRICAL - MAINT. FACILITIES	30,519	
1989	4	56	E299-3	1	138	ELECTRICAL - MAINT. FACILITIES	14,067	
1987	4	56	E300-1	1	138	LOW LEVEL LIGHTING	65,473	
1981	6	56	SD-240-SE-1	1	138	SITE PREP FOR NEW PLANT	8,248,157	
1980	5	56	SD-240-SE-1N	1	138	SITE PREP FOR NEW PLANT	15,690,895	Value changed from 1999 FAL
1985	2	56	SD-255-SE-1	1	137	PLUMBING - COMPRESSOR BLDG.	275,780	
1983	6	56	SD-258-SE-1	1	133	TWIN 7'X9'HIGH EFFLU CONDUIT	9,217,648	
1990	9	56	E249-4	1	137	OXYGEN SUPPLY SYSTEM	8,358	
TOTAL SE PLANT ASSETS (WPAP)							149,960,651	
TOTAL SE PLANT ASSETS							194,184,605	

Plant Function Description	Plant Function ID Plant-2	NE Non-WPAP Cost Plant-3	NE WPAP Cost Plant-4	SW Non-WPAP Cost Plant-5	SW WPAP Cost Plant-6	SE Non-WPAP Cost Plant-7	SE WPAP Cost Plant-8	WPAP Fixed Asset Listing Total Cost Increased to Recognize Additional Engineering and Design Costs ("Soft Costs") NE-WPAP 0.848 (a)	SW-WPAP 0.809 (a)	SE-WPAP 0.821 (a)
NE Grit Chamber	66	4,296,321	0	0	0	0	0	0	0	0
NE Pumping Station	67	464,097	0	0	0	0	0	0	0	0
NE Services Building	68	289,605	0	0	0	0	0	0	0	0
NE Meters, Vaults and Connection Sewers	69	966,731	11,299,391	0	0	0	0	13,324,754	0	0
NE Settling & Aeration Tanks	70	13,601,934	0	0	0	0	0	0	0	0
NE Blower Bldg., Supernat. Tank, Scum Ejector Bldg	71	0	13,560,998	0	0	0	0	15,991,743	0	0
NE Sludge Digestion System	72	5,037,604	28,216,749	0	0	0	0	33,274,468	0	0
NE Sludge Dewatering	73	2,354,944	0	0	0	0	0	0	0	0
NE Lagoons	74	0	0	0	0	0	0	0	0	0
NE Locker Bldg.	75	0	0	0	0	0	0	0	0	0
NE Chlorination Facilities	76	5,177,632	17,831,906	0	0	0	0	21,028,191	0	0
NE Admin. Bldg. (b)	77	8,199,697	13,962,557	0	0	0	0	16,465,279	0	0
NE Heating Plant	78	3,224,973	0	0	0	0	0	0	0	0
NE Electrical Substation	79	1,119,930	0	0	0	0	0	0	0	0
NE Sludge Incinerators	80	1,522,021	0	0	0	0	0	0	0	0
NE Site	81	10,925,536	12,799,178	0	0	0	0	15,093,370	0	0
NE Sludge Residue Fusion Plant	82	0	0	0	0	0	0	0	0	0
NE Aeration Tank No. 1	83	1,085,307	31,618,289	0	0	0	0	37,285,718	0	0
NE Prelim. Treatment Bldg.	84	1,040,496	33,610,447	0	0	0	0	39,634,961	0	0
NE Elect. Bldg.	85	0	939,852	0	0	0	0	1,108,316	0	0
NE Primary Sedimentation Tanks	86	27,472,317	43,244,890	0	0	0	0	50,996,333	0	0
NE Final Sedimentation Tanks	87	5,431,195	20,953,278	0	0	0	0	24,709,054	0	0
NE Effluent Conduit	88	9,407	1,877,876	0	0	0	0	2,214,476	0	0
NE Sludge Thickener Bldg.	89	3,255,543	33,796,082	0	0	0	0	39,853,870	0	0
NE Sludge Transfer Station, Proc. & Loading Term.	90	837,262	20,038,560	0	0	0	0	23,630,377	0	0
NE Barges	91	0	4,484,823	0	0	0	0	5,288,706	0	0
NE Engineering, Design	92	19,739,304	0	0	0	0	0	0	0	0
SW Screen, Blower, Prim. Sludge PS, Grit	93	0	0	2,207,868	3,622,983	0	0	0	4,478,347	0
SW Grease Burner	94	0	0	1,881,393	0	0	0	0	0	0
SW Settling Tanks	95	0	0	0	0	0	0	0	0	0
SW Sludge Handling & Machine Shop	96	0	0	2,103,869	8,863	0	0	0	10,956	0
SW Sludge Digestion	97	0	0	3,621,506	0	0	0	0	0	0
SW Belt Filter System	98	0	0	0	0	0	0	0	0	0
SW Chlorination Facilities	99	0	0	1,175,809	0	0	0	0	0	0
SW Office & Equip. Building	100	0	0	0	0	0	0	0	0	0
SW Sludge Disposal	101	0	0	0	0	0	0	0	0	0
SW Electrical Substation	102	0	0	4,312	37,351	0	0	0	46,169	0
SW Waste Gas Burner	103	0	0	0	0	0	0	0	0	0
SW Elevated Water Tank	104	0	0	95,617	301,439	0	0	0	372,607	0
SW Dewatering Facilities	105	0	0	0	0	0	0	0	0	0
SW General Improvements	106	0	0	6,891,077	85,803	0	0	0	106,061	0
SW Site	107	0	0	27,617,011	18,199,622	0	0	0	22,496,443	0
SW Compressor Bldg.	108	0	0	0	2,920,802	0	0	0	3,610,386	0
SW Aeration Tanks	109	0	0	676,633	12,831,828	0	0	0	15,861,345	0
SW Sedimentation Tanks	110	0	0	8,850,461	22,937,384	0	0	0	28,352,761	0
SW Electrical Bldg.	111	0	0	0	1,518,011	0	0	0	1,876,404	0
SW Oxygen Supply	112	0	0	1,231,291	11,035,428	0	0	0	13,640,826	0
SW Effluent PS	113	0	0	96,711	4,639,812	0	0	0	5,735,244	0
SW Admin. Bldg.	114	0	0	10,243,847	2,262,150	0	0	0	2,796,230	0
SW Shop & Maintenance Bldg.	115	0	0	230,918	2,650,056	0	0	0	3,275,718	0
SW Warehouse	116	0	0	853,910	1,554,864	0	0	0	1,921,958	0
SW Primary Sedimentation Tanks	117	0	0	3,712,760	8,712,494	0	0	0	10,769,461	0
SW Prelminary Treatment Building	118	0	0	3,880,353	18,594,577	0	0	0	22,984,644	0
SW Influent PS	119	0	0	461,414	4,946,279	0	0	0	6,114,066	0
SW Scum Concentration Bldg.	120	0	0	0	1,074,169	0	0	0	1,327,774	0
SW Sludge Thickener Bldg.	121	0	0	1,853,692	13,471,207	0	0	0	16,651,677	0
SW Sludge Digestion Facilities	122	0	0	3,664,817	36,102,364	0	0	0	44,625,913	0
SW Composting Facilities	123	0	0	989,190	0	0	0	0	0	0
SW Sludge Gas Facilities	124	0	0	2,925,186	8,412,442	0	0	0	10,398,569	0
SW Outfall Line	125	0	0	0	0	0	0	0	0	0
SE Main PS	126	0	0	0	0	319,440	719,180	0	0	875,981
SE Screen, Admin, Garage, Mach. Shop, Grit, Chmbrs	127	0	0	0	0	5,301,033	2,691,010	0	0	3,277,722
SE Settling Tanks & Flocculation Channel	128	0	0	0	0	2,792,629	0	0	0	0
SE Grease Bldg.	129	0	0	0	0	0	0	0	0	0
SE Blower & Primary Sludge PS	130	0	0	0	0	0	0	0	0	0

SE Storage Bldg.	131	0	0	0	0	945,364	952,078			0		0		1,159,657	
SE Sludge Force Main to SW Plant	132	0	0	0	0	4,852,158	0			0		0		0	
SE Main Effluent Conduit	133	0	0	0	0	331,966	9,217,648			0		0		11,227,342	
SE Influent PS	134	0	0	0	0	1,531,264	16,416,110			0		0		19,995,262	
SE Effluent PS	135	0	0	0	0	550,890	10,252,074			0		0		12,487,301	
SE Aeration Tanks	136	0	0	0	0	3,335,149	15,792,157			0		0		19,235,270	
SE Compressor Bldg.	137	0	0	0	0	0	19,741,729			0		0		24,045,955	
SE Site	138	0	0	0	0	18,929,990	33,742,546			0		0		41,099,325	
SE Primary Sedimentation Tanks	139	0	0	0	0	1,668,740	16,803,384			0		0		20,466,972	
SE Final Sedimentation Tanks	140	0	0	0	0	3,536,241	20,717,369			0		0		25,234,311	
SE Scum Concentration Facility	141	0	0	0	0	129,090	2,915,366			0		0		3,550,994	
		NE Non-WPAP	NE WPAP	SW Non-WPAP	SW WPAP	SE Non-WPAP	SE WPAP	Total	NE Non-WPAP	NE WPAP	SW Non-WPAP	SW WPAP	SE Non-WPAP	SE WPAP	
		116,051,856	288,234,876	85,269,646	175,919,928	44,223,954	149,960,651	859,660,911	116,051,856	339,899,616	85,269,646	217,453,559	44,223,954	182,656,092	
			404,286,732		261,189,574		194,184,605	859,660,911		455,951,472		302,723,205		226,880,046	985,554,723
										Soft Costs Equal Difference in Totals =			$985,554,723 - $859,660,911 =		125,893,812

(a) These percentages are the ratios of Construction Costs to Total Costs from the PWD Reimbursement Status Report supplied by Joe Clare on 10/7/99 (BD-28a). The differences between Construction Costs and Total Costs are "soft costs" representing engineering, design, and administrative costs not included in the fixed asset listing.

(b) $9,514,300.0 of the WPAP facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to JRM (filed with PN 31416.0100 Miscellaneous Correspondence).

Reference: ACCESS Data Base File, Fixed.mdb, and Sractch-1

Depot	Location	Sum Of Engineering Cost	Sum Of Construction Cost	Total	
		$	$	$	
0	Building & Related - Undetermined Location (a)	166,079,380	1,564,281,166	1,730,360,546	
1	Building & Related - Belmont RWPS	314,959	3,785,893	4,100,852	
2	Building & Related - Belmont FWPS	1,229,293	12,392,272	13,621,565	
3	Building & Related - Belmont Filters	7,062,923	57,463,689	64,526,611	
4		0	437,388	437,388	
5	Building & Related - HS to Roxborough Expressway	49,770	134,633	184,403	
6	Building & Related - Queen Lane RWPS	825,288	9,081,903	9,907,191	
7	Building & Related - Queen Lane HS FWPS	258,415	1,966,604	2,225,019	
8	Building & Related - Queen Lane Filters	7,877,481	92,025,078	99,902,560	
11	Building & Related - Roxborough HS FWPS	289,421	2,187,877	2,477,298	
12	Building & Related - Upper Roxborough Filters	107,656	409,431	517,087	
13	Building & Related - Lower Roxborough Filters	5,621	60,325	65,946	
14	Radios	0	6,056,174	6,056,174	NOT LINKED
15	Meters	0	69,547,636	69,547,636	
17	Building & Related - Torressdale RWPS	598,351	4,931,236	5,529,587	
18	Building & Related - Torresdale FWPS	702,634	10,344,527	11,047,162	
19	Building & Related - Torresdale HS FWPS	22,156	451,550	473,706	
20	Building & Related - Baxter Filters	5,547,086	101,242,102	106,789,188	
22	Building & Related - Foxchase FWPS	147,127	941,167	1,088,294	
23	Building & Related - OAk Lane FWPS	10,667	432,761	443,428	
24	Building & Related - Oak LAne Resevoir	797,291	5,751,690	6,548,981	
25	Building & Related - Lardner's Point FWPS	265,990	2,724,223	2,990,213	
26	Building & Related - East Park FWPS	428,363	1,389,945	1,818,308	
27	Building & Related - East Park Resevoir	1,758,238	15,635,049	17,393,287	
28	Building & Related - Race Street HP PS	0	0	0	
29	Building & Related - Fairhill HP PS	0	0	0	
30	Building & Related - West Oak Lane FWPS	167,882	504,757	672,639	
31	Building & Related - Load Control Center	323,377	3,776,461	4,099,838	
32	Building & Related - Distribution	545,985	12,593,597	13,139,582	
33	Building & Related - Automotive Garage	1,396,191	3,784,057	5,180,248	
34	Building & Related - ARA Towers	139,937	5,617,015	5,756,952	
36	Building & Related - Testing Laboratory	0	2,155,476	2,155,476	
37		0	1,304,177	1,304,177	
38		0	691,708	691,708	
39	Building & Related - Fairmount Water Works	290,552	3,665,706	3,956,258	
40	Building & Related - Meter Shop	242,313	1,527,622	1,769,935	
41		0	469,861	469,861	
42	Building & Related - Auto Repair Facility (Fox & Robts. S	360,603	630,480	991,083	
43	Building & Related - Centralized Laboratory	1,023,853	14,734,912	15,758,765	
44	Building & Related - Repair Shop	1,137	426,061	427,198	
45	Building & Related - Building Maintenance	123,985	2,832,212	2,956,197	
47	Building & Related - Central Stores	42,794	466,773	509,567	
48		0	384,076	384,076	
49	Building & Related - IBM Unit 29th & Cambria	93,298	435,740	529,038	
51	Building & Related - Sewer Maintenance	2,020,459	23,481,121	25,501,580	
54	Building & Related - NE Treatment	24,958,090	379,328,642	404,286,732	
55	Building & Related - SW Treatment	13,098,840	248,090,734	261,189,574	
56	Building & Related - SE Treatment	13,007,496	181,177,109	194,184,605	
57	Building & Related - Sewer Maintenance Headquarters Bl	547,712	3,494,592	4,042,304	
58	Building & Related - Frankford Grit	95,114	243,845	338,959	
59		0	403,228	403,228	
60	Building & Related - Bank Street PS	8,476	36,555	45,031	
61	Building & Related - Central Schuykill PS	1,030,852	9,826,977	10,857,829	
62	Building & Related - Neill Drive PS	82,033	1,642,476	1,724,509	
63	Building & Related - Mingo Creek PS	312,090	8,617,668	8,929,758	
65	Building & Related - Milnor Street PS	24,141	258,049	282,190	
66	Building & Related - Ford Road PS	26,349	232,926	259,275	
67	Building & Related - 42nd Street PS	158,832	1,990,480	2,149,312	
68	Building & Related - Sludge Management	9,109,085	98,076,882	107,185,967	
71	Building & Related - Broad & Boulevard PS	412	104,117	104,529	
72	Building & Related - Passyunk & Vare PS	0	100,000	100,000	
73	Building & Related - Industrial Waste	0	254,334	254,334	
75	Building & Related - Rennard Street PS	85,282	350,143	435,425	
76	Building & Related - Lockhart Street PS	61,527	108,002	169,529	
77	Building & Related - Linden Avenue PS	55,627	237,964	293,591	
80	Building & Related - Somerton Tanks	22,792	1,010,031	1,032,823	

81		0	514,265	514,265
85	Building & Related - Chappel Hill PS	0	0	0
86	Building & Related - Chappel Hill & Belfry Dr. PS	94,687	304,077	398,764
91	Building & Related - Lardner's Point Sewer System	377,749	1,595,816	1,973,564
92		0	5,376,570	5,376,570
94		0	377,778	377,778
95		0	1,756,644	1,756,644
	Total	264,307,661	2,988,666,037	3,252,973,698

(a) Location ID 0 (zero) includes the following:

Building & Related - Undetermined Location	64,096,241
Water Mains	672,569,491
Sewer Mains	993,694,814
Total -	1,730,360,546
Check -	1,730,360,546

CURRENTLY NOT IN USE

Reference: ACCESS Data Base File, Fixed.mdb, and Sractch-1

Depot	Location Description	FY 2007 Fixed Asset Listing: Sum Of Construction Cost $	Sum Of Engineering Cost $	Total $	Categories of Common A&G Plant
1,000	Water Mains	604,197,081	68,372,410	672,569,491	
2,000	Sewer Mains	901,531,065	92,163,749	993,694,814	
0	Building & Related - Undetermined Location	58,553,020	5,543,221	64,096,241	X
1	Building & Related - Belmont RWPS	3,785,893	314,959	4,100,852	
2	Building & Related - Belmont FWPS	12,392,272	1,229,293	13,621,565	
3	Building & Related - Belmont Filters	57,463,689	7,062,923	64,526,611	
4		437,388	0	437,388	
5	Building & Related - HS to Roxborough Expressway	134,633	49,770	184,403	
6	Building & Related - Queen LAne RWPS	9,081,903	825,288	9,907,191	
7	Building & Related - Queen Lane HS FWPS	1,966,604	258,415	2,225,019	
8	Building & Related - Queen Lane Filters	92,025,078	7,877,481	99,902,560	
11	Building & Related - Roxborough HS FWPS	2,187,877	289,421	2,477,298	
12	Building & Related - Upper Roxborough Filters	409,431	107,656	517,087	
13	Building & Related - Lower Roxborough Filters	60,325	5,621	65,946	
14	Radios	6,056,174	0	6,056,174	
15	Meters	69,547,636	0	69,547,636	
17	Building & Related - Torressdale RWPS	4,931,236	598,351	5,529,587	
18	Building & Related - Torresdale FWPS	10,344,527	702,634	11,047,162	
19	Building & Related - Torresdale HS FWPS	451,550	22,156	473,706	
20	Building & Related - Baxter Filters	101,242,102	5,547,086	106,789,188	
22	Building & Related - Foxchase FWPS	941,167	147,127	1,088,294	
23	Building & Related - OAk Lane FWPS	432,761	10,667	443,428	
24	Building & Related - Oak Lane Reservoir	5,751,690	797,291	6,548,981	
25	Building & Related - Lardner's Point FWPS	2,724,223	265,990	2,990,213	
26	Building & Related - East Park FWPS	1,389,945	428,363	1,818,308	
27	Building & Related - East Park Reservoir	15,635,049	1,758,238	17,393,287	
28	Building & Related - Race Street HP PS	0	0	0	
29	Building & Related - Fairhill HP PS	0	0	0	
30	Building & Related - West Oak Lane FWPS	504,757	167,882	672,639	
31	Building & Related - Load Control Center	3,776,461	323,377	4,099,838	X
32	Building & Related - Distribution	12,593,597	545,985	13,139,582	X
33	Building & Related - Automotive Garage	3,784,057	1,396,191	5,180,248	X
34	Building & Related - ARA Towers	5,617,015	139,937	5,756,952	X
36	Building & Related - Testing Laboratory	2,155,476	0	2,155,476	X
37	PC Equipment & Vehicles	1,304,177	0	1,304,177	
38	PC Equipment & Vehicles	691,708	0	691,708	
39	Building & Related - Fairmount Water Works	3,665,706	290,552	3,956,258	
40	Building & Related - Meter Shop	1,527,622	242,313	1,769,935	X
41	Vehicles	469,861	0	469,861	
42	Building & Related - Auto Repair Facility (Fox & Robts. S	630,480	360,603	991,083	X
43	Building & Related - Centralized Laboratory	14,734,912	1,023,853	15,758,765	X
44	Building & Related - Repair Shop	426,061	1,137	427,198	X
45	Building & Related - Building Maintenance	2,832,212	123,985	2,956,197	X
47	Building & Related - Central Stores	466,773	42,794	509,567	X
48		384,076	0	384,076	
49	Building & Related - IBM Unit 29th & Cambria	435,740	93,298	529,038	X
51	Building & Related - Sewer Maintenance	23,481,121	2,020,459	25,501,580	
54	Building & Related - NE Treatment	379,328,642	24,958,090	404,286,732	
55	Building & Related - SW Treatment	248,090,734	13,098,840	261,189,574	
56	Building & Related - SE Treatment	181,177,109	13,007,496	194,184,605	
57	Building & Related - Sewer Maintenance Headquarters Bl	3,494,592	547,712	4,042,304	
58	Building & Related - Frankford Grit	243,845	95,114	338,959	
59		403,228	0	403,228	
60	Building & Related - Bank Street PS	36,555	8,476	45,031	
61	Building & Related - Central Schuykill PS	9,826,977	1,030,852	10,857,829	
62	Building & Related - Neill Drive PS	1,642,476	82,033	1,724,509	
63	Building & Related - Mingo Creek PS	8,617,668	312,090	8,929,758	
65	Building & Related - Milnor Street PS	258,049	24,141	282,190	
66	Building & Related - Ford Road PS	232,926	26,349	259,275	
67	Building & Related - 42nd Street PS	1,990,480	158,832	2,149,312	
68	Building & Related - Sludge Management	98,076,882	9,109,085	107,185,967	(25,560,793)
71	Building & Related - Broad & Boulevard PS	104,117	412	104,529	
72	Building & Related - Passyunk & Vare PS	100,000	0	100,000	
73	Building & Related - Industrial Waste	254,334	0	254,334	

Sewer Plant Including Sewer's Share of Common Plant Above and Land Not Included on This Page

Total Sewer Plant This Page		2,019,319,668
Plus NE WPAP Including "Soft Costs" (a)	Plant-9	339,899,616
Less NE WPAP Excluding "Soft Costs" (a)	Plant-9	(288,234,876)
Plus SW WPAP Including "Soft Costs" (a)	Plant-9	217,453,559
Less SW WPAP Excluding "Soft Costs" (a)	Plant-9	(175,919,928)
Plus SE WPAP Including "Soft Costs" (a)	Plant-9	182,656,092
Less SE WPAP Excluding "Soft Costs" (a)	Plant-9	(149,960,651)
Plus Sludge Management Including "Soft Costs" (	Spltallo-3	100,896,383
Less Sludge Management Including "Soft Costs" (	This Page	(107,185,967)
Sewer Plant Including "Soft Costs" (a)		2,138,923,896
Land Not Included Here But Included in Spltallo-5		
NE WPCP	Spltallo-2	913,000
SW WPCP	Spltallo-3	664,000
SE WPCP	Spltallo-4	151,000
Sewer Share of Water & Sewer A&G		49,357,689
General Plant Land To Be Included with Mains (Spltallo-5)	Spltallo-5	1,816,000
Subtotal Sewer Plant		2,191,825,586
Less Facilities Excluded as Not Used and Useful (See Footnotes (a) & (b) on Spltallo-2.)		(4,296,000)
Total Sewer Plant		2,187,529,586
Total Sewer Plant (Rounded)		2,187,530,000
Total Sewer Plant from Spltallo-5	Spltallo-5	2,182,569,000
Difference		(4,961,000)

(a) See footnote (a) on Plant-9 for an explanation of "soft costs."

-0.23%

75	Building & Related - Rennard Street PS	350,143	85,282	435,425
76	Building & Related - Lockhart Street PS	108,002	61,527	169,529
77	Building & Related - Linden Avenue PS	237,964	55,627	293,591
80	Building & Related - Somerton Tanks	1,010,031	22,792	1,032,823
81	Vehicles	514,265	0	514,265
85	Building & Related - Chappel Hill PS	0	0	0
86	Building & Related - Chappel Hill & Belfry Dr. PS	304,077	94,687	398,764
91	Building & Related - Lardner's Point Sewer System	1,595,816	377,749	1,973,564
92	Vehicles	5,376,570	0	5,376,570
94	Vehicles	377,778	0	377,778
95	Vehicles	1,756,644	0	1,756,644
	Total	2,988,666,037	264,307,661	3,252,973,698

Water and Common A&G Total 1,147,252,017 Comparable total from WCOS08.XLS: 0 Difference = 1,147,252,017

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Philadelphia Water Department (PWD)
Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
The purpose of this worksheet is to allocate the wastewater system investment between
customer groups. FAL as of 6/30/07 plant investment data is summarized from worksheet Plant.

Fixed Asset Listing as of dat 6/30/07

The "Spltallo" worksheet allocates sewer treatment plant investment and annual depreciation to cost functions. It also allocates wastewater system investment to individual contract customers.

Range	Description	Page Number	Table
SPLTIndex	Index	Spltallo-1	
NEInvest	Northeast Water Pollution Control Treatment Plant Investment	Spltallo-2	
SWInvest	Southwest Water Pollution Control Treatment Plant Investment	Spltallo-3	
SEInvest	Southeast Water Pollution Control Treatment Plant Investment	Spltallo-4	
TotalInvest	Water Pollution Control Treatment Plant Investment	Spltallo-5	
NEALLO1	Allocation of Test Year Investment for the NE WPCP - Part 1	Spltallo-6	Tbls-A2
NEALLO2	Allocation of Test Year Investment for the NE WPCP - Part 2	Spltallo-7	
NEALLO3	NE WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-8	
SWALLO1	Allocation of Test Year Investment for the SW WPCP	Spltallo-9	Tbls-A3
SWALLO2	SW WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-10	
SEALLO1	Allocation of Test Year Investment for the SE WPCP	Spltallo-11	Tbls-A4
SEALLO2	SE WPCP Alloc of Federal Grants For WPAP Projects	Spltallo-12	
SWReAllo1	SW WPAP Sludge Thickener Allocated To NE and SE Plants - P	Spltallo-13	
SWReAllo2	Summary of SW WPAP Plant Allocated To NE and SE Plants - I	Spltallo-14	
SWReAllo3	SW WPAP Sludge Digestion Allocated To NE and SE Plants - P	Spltallo-15	
SWReAllo4	SW WPAP Sludge Gas Facilities Allocated To NE and SE Plants	Spltallo-16	
SWReAllo5	SW WPAP Sludge Disposal (Centrifuges) Allocated To NE and S	Spltallo-17	
SWReAllo6	SW WPAP Composting Facilities Allocated To NE and SE Plant	Spltallo-18	
SWReAllo7	SW WPAP Dewatering Facilities Allocated To NE and SE Plants	Spltallo-19	
SWReAllo8	SW Non-WPAP Sludge Disposal Facilities Allocated To NE and	Spltallo-20	
SWReAllo9	SW Non-WPAP Digesters Allocated To NE and SE Plants - Part	Spltallo-21	
SWReAllo10	SW WPAP Prelim. Trtmt Bldg Allocated To NE and SE Plants -	Spltallo-22	
SWReAllo11	SW WPAP Grit & Ash Transfer Allocated To NE and SE Plants	Spltallo-23	
ALLOC	Allocation of TY Plant Investment	Spltallo-24	Tbls-A41 currently developed on Retcos-23
INVSTCap1	WPCP Investment Per Unit Of Capacity	Spltallo-25	Data provided in Table A-17 to Table A-27
INVSTCap2	SW WPCP Treatment Plant Unit Costs	Spltallo-26	
INVSTCap3	Whlsl Units of Service for Treatment Plants	Spltallo-27	
TWNPALLO1	Abington Allocated Investment	Spltallo-28	Tbls-A17
TWNPALLO2	Cheltenham Allocated Investment	Spltallo-29	Tbls-A20
TWNPALLO3	Lower Merion Allocated Investment	Spltallo-30	Tbls-A22
TWNPALLO4	Lower Moreland Allocated Investment	Spltallo-31	Tbls-A23
TWNPALLO5	Lower Southhampton Allocated Investment	Spltallo-32	Tbls-A24
TWNPALLO6	Springfield (excl. Wyndmoor) Allocated Investment	Spltallo-33	Tbls-A25
CONVREV	Revisions to Conveyance Calculations	Spltallo-34	
TWNPALLO7	Springfield (Wyndmoor) Allocated Investment	Spltallo-35	Tbls-A26
TWNPALLO8	Bensalem Allocated Investment	Spltallo-36	Tbls-A18
TWNPALLO9	Bucks County Allocated Investment	Spltallo-37	Tbls-A19
TWNPALLO10	DELCORA Allocated Investment	Spltallo-38	Tbls-A21
TWNPALLO11	Upper Darby Allocated Investment	Spltallo-39	Tbls-A27
CONVALLO	Treatment Plant Conveyance Investment Alloc To Townships	Spltallo-40	
LANDALLO	Allocation Of Land Investment To Contract Customers	Spltallo-41	
NEPLTINV	Northeast Water Pollution Control Treatment Plant Investment	Spltallo-42	
TWNSHP	Township Contributed Investment	Spltallo-43	
TYDepr	Test Year Annual Depreciation Expense	Spltallo-44	
TYInvest	Test Year Depreciable Plant Investment	Spltallo-45	
RTLInvest	Depreciable Plant Invest Alloc To Retail Service	Spltallo-46	

NORTHEAST WATER POLLUTION CONTROL TREATMENT PLANT INVESTMENT

Test Year 2009

Line No.	Description	(1) Preliminary 6/30/07 Plant in Service $1,000 Plant-9 Plant-12	(2) Allocated Cap. Int. and Cap. Fringe Ben. $1,000	(3) Final 6/30/07 Plant in Service $1,000 (1)+(2)	(4) Test Year CWIP Plus Wt. Add'ns to Plant in Service $1,000 BOX 2	(5) Subtotal Columns (3)+(4) $1,000	(6) Allocate Test Year Common A&G $1,000 Spltallo-5	(7) FY 2009 Test Year Plant in Service $1,000
	WPCP (Non-Abatement)							
1	Frankford Grit Chamber	339	0	339		339	15	354
2	Plant Grit Chamber (a)	0	0	0		0	0	0
3	Pumping Station (a)	1,505	0	1,505		1,505	67	1,572
4	Settling and Aeration Tanks	42,412	0	42,412		42,412	1,886	44,298
5	Blower Bldg, Supernatant Tank Prim Sldge Hse & Scum Ejector Bldg	0	0	0		0	0	0
6	Sludge Digestion System	5,038	0	5,038		5,038	224	5,262
7	Lagoons	0	0	0		0	0	0
8	Sludge Dewatering	3,877	0	3,877		3,877	172	4,049
9	Centrifuge System (WO-79-2831)		0	0		0	0	0
10	Effluent Conduit	9	0	9		9	0	9
11	Chlorination Facilities	5,178	0	5,178		5,178	230	5,408
12	Aeration Tank No. 1	1,085	0	1,085		1,085	48	1,133
13	Sludge Thickener Building	3,256	0	3,256		3,256	145	3,401
14	Sludge Transfer Station	837	0	837		837	37	874
15	Subtotal	63,536	0	63,536	0	63,536	2,824	66,360
	Admin. & Gen. Facilities							
16	Admin. & Serv. Bldg.	8,489	0	8,489	0	8,489	377	8,866
17	Locker Bldg	0	0	0		0	0	0
18	Heating Plant	3,225	0	3,225		3,225	143	3,368
19	Electrical Substation	1,120	0	1,120		1,120	50	1,170
	Land & Site Preparation	Ref.B						
20	Land	913	0	913		913	41	954
21	Site (b)	10,926	0	10,926		10,926	486	11,412
22	Total Land & Site	11,839	0	11,839	0	11,839	527	12,366
23	Meter Vaults & Connecting Sewers	967	0	967		967	43	1,010
24	Engineering & Design	19,739	0	19,739		19,739	879	20,618
25	Subtotal A & G	45,379	0	45,379	0	45,379	2,019	47,398
26	Total WPCP (Non-WPAP)	108,915	0	108,915	0	108,915	4,843	113,758

BOX 1 - CHECK OF COL 1 vs. TOTAL FROM "PLANT"

Line 49 Less Line 20 (Land not included in PLANT)			447,900
Plus Total from Footnote (a)			4,296
Plus Total from Footnote (b)			0
Subtotal			452,196
Check from PLANT	452,196,961	/1,000 =	452,197
Plus items included under "Collection - Building & Related" from SPLANT91.WK4, LINK_NE36 (FHL Interceptor and "Other Collection"), included under Collection System on Spltallo-5.	4,093,470	/1,000 =	4,093
Less Frankford Grit Chamber from Plant-12	(338,959)	/1,000 =	(339)
Total			455,950
Check from Plant Worksheet: Plant-9	455,951,472	/1,000 =	455,951

BOX 2 - CWIP

Weighted Test Year Additions Plus CI and CFB (Abatement):		
Computer Monitoring & Control System		
Mod. to Exist. Sed. Tanks Set 2, Gen. Mech. Work		
Mod. to Exist. Sed. Tanks Set 2, Elect. Work		
Mod. to Exist. Sed. Tanks Set 2, Heating & Ventil.		
Mod. to Exist. Sed. Tanks Set 2, Plumbing		
Additional Outside Engr. Services		
		0
Weighted Test Year Additions Plus CI and CFB (Non-Abatement):		
Equip Storage Bldg & Storage Yard - Gen		
Equip Storage Bldg & Storage Yard - Mech		
Equip Storage Bldg & Storage Yard - Elec		
Stl Cabinets & Shelving at Old Admin Bldg		
		0
	Total	0

	WPAP							
27	Engr, Serv, Design, Testing	0	0	0	0	0	0	0
28	Electrical Building	1,108	0	1,108		1,108	49	1,157
29	Aeration Tank #1	37,286	0	37,286		37,286	1,658	38,944
30	Site	15,093	0	15,093		15,093	671	15,764
31	Sludge Digestion	33,274	0	33,274		33,274	1,480	34,754
32	Sludge Residue Fusion Plant (a)	0	0	0		0	0	0
33	New Preliminary Trtmt Bldg	39,635	0	39,635		39,635	1,763	41,398
34	Chlorination	21,028	0	21,028		21,028	935	21,963
35	Primary Sedimentation Tanks	50,996	0	50,996		50,996	2,268	53,264
36	New Scum Disposal Facilities		0	0		0	0	0
37	New Sludge Thickener Building	39,854	0	39,854		39,854	1,772	41,626
38	New Final Sedimentation Tanks	24,709	0	24,709	0	24,709	1,099	25,808
39	Blower Building	15,992	0	15,992		15,992	711	16,703
40	Meter Vaults & Connecting Sewers	13,325	0	13,325		13,325	593	13,918
41	New Aeration Tanks		0	0		0	0	0
42	New Centrifuge Building		0	0		0	0	0
43	Effluent Conduit	2,214	0	2,214		2,214	98	2,312
44	Sludge Transfer Station	23,630	0	23,630		23,630	1,051	24,681
45	Sludge Cake Staging Pad		0	0		0	0	0
46	Loading Terminal/Barges	5,289	0	5,289		5,289	235	5,524
47	Administration Bldg. (c)	16,465	0	16,465	0	16,465	732	17,197
48	Total WPAP	339,898	0	339,898	0	339,898	15,115	355,013
49	TOTAL PLANT	448,813	0	448,813	0	448,813	19,958	468,771
			0					

(a) Facilities excluded as not used or useful include:

	$
Plant Grit Chamber - 6/30/07	4,296
Plant Grit Chamber - 6/30/89	0
Plant Grit Chamber	4,296
Pumping Station	
Sludge Residue Fusion Plant	
	4,296

(b) Truck Maintenance Garage excluded as not used or useful:

$

(c) $9,514,300.0 of the WPAP facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to JRM (filed with PN 31416.0100 Miscellaneous Correspondence).

References:

SOUTHWEST WATER POLLUTION CONTROL TREATMENT PLANT INVESTMENT

Test Year 2009

Line No.	Description	(1) Preliminary 6/30/07 Plant in Service $1,000 Plant-9 BOX 4	(2) Allocated Cap. Int. and Cap. Fringe Ben. $1,000	(3) Final 6/30/07 Plant in Service $1,000 (1)+(2)	(4) Test Yr CWIP Plus Wt. Add'ns to Plant in Service $1,000 BOX 2	(5) Subtotal Columns $1,000 (3)+(4)	(6) Allocate Test Year Common A&G $1,000 Spltallo-5	(7) FY 2009 Test Year Plant in Service $1,000	(4) Test Yr CWIP Plus Wt. Add'ns to Plant in Service Less CI & FB $1,000 BOX 2
	WPCP (Non-Abatement)								
1	Screen, Blower, Primary Sludge Pump Sta. & Grit Chambers	6,550	0	6,550		6,550	291	6,841	0
2	Grease Burner	1,881	0	1,881	0	1,881	84	1,965	0
3	Sedimentation Tanks	12,563	0	12,563		12,563	559	13,122	0
4	Sludge Handling & Machine Shop	2,104	0	2,104		2,104	94	2,198	0
5	Sludge Digestion	7,286	0	7,286		7,286	324	7,610	0
6	Sludge Disposal	0	0	0	0	0	0	0	0
7	Belt Filter System	0	0	0		0	0	0	0
8	Centrifuge System		0	0		0	0	0	0
9	Outfall Line (SD-152-SW)		0	0		0	0	0	0
10	Chlorination Facilities	1,176	0	1,176		1,176	52	1,228	0
11	Dewatering Facilities	0	0	0		0	0	0	0
12	Aeration Tanks	677	0	677		677	30	707	0
13	Oxygen Supply	1,231	0	1,231		1,231	55	1,286	0
14	Effluent Pump Station	97	0	97		97	4	101	0
15	Sludge Thickener Building	1,854	0	1,854		1,854	82	1,936	0
16	Composting Facilities	989	0	989		989	44	1,033	0
17	Sludge Gas Facilities	2,925	0	2,925		2,925	130	3,055	0
18	Subtotal	39,333	0	39,333	0	39,333	1,749	41,082	0

BOX 1 - CHECK OF COL 1 vs. TOTAL FROM "PLANT"

Line 56 Less Line 23 (Land not including in PLANT)				403,621
Less Depot 68 included in line 56 (from BOX 4)				(100,896)
Subtotal				302,725
Less Mag. Flow Meter				0
Total				302,725
Check from Plant Worksheet:	Plant-9	302,723,205	/1,000 =	302,723

BOX 2 - CWIP

Weighted Test Year Additions Plus CI and CFB:		
Storm Sewers, Landscaping & Misc. Work		
Sludge Dewat Fac-Gen, Sludge P&D		
Sludge Dewat Fac-HVAC, Sludge P&D		
Sludge Dewat Fac-Plumb (Sludge P&D)		
Furn & Deliv Sludge Dewat Centrif		
Modify Incinerator at SW WPCP (Elect & Mech)		
Stormwater leachate		
Variable Speed Drives - RSP -- SW WPCP		
HVAC Flusing & Mech. Repair - SW WPCP		
Additional Outside Engr. Services		
		0
	Check	
Weighted Test Year Additions Plus CI and CFB (Non-Abatement):		
Influent Sampling		
Warehouse Shelving		
New Mix Bldg- Elec		
New Mix Bldg - HVAC		
New Mix Bldg - Mech, Struct		
Improvements to Polymer System		
		0
GRAND TOTA 0	Check	0

	Admin. & Gen. Facilities								
19	Office & Gen. Facilities	0	0	0		0	0	0	0
20	Electrical Substation	4	0	4		4	0	4	0
21	Elevated Water Tank	96	0	96		96	4	100	0
22	General Improvements	17,135	0	17,135	0	17,135	762	17,897	0
	Land & Site Preparation	Ref. B							
23	Land	664	0	664		664	30	694	0
24	Site	27,617	0	27,617		27,617	1,228	28,845	0
25	Total Land & Site	28,281	0	28,281	0	28,281	1,258	29,539	0
26	Shop & Maintenance Building	231	0	231		231	10	241	
27	Warehouse	854	0	854		854	38	892	
28	Subtotal A & G	46,601	0	46,601	0	46,601	2,072	48,673	0
29	Total WPCP (Non-WPAP)	85,934	0	85,934	0	85,934	3,821	89,755	0
	WPAP								
30	Influent Pumping Station	6,114	0	6,114	0	6,114	272	6,386	0
31	Preliminary Treatment Bldg	27,463	0	27,463		27,463	1,221	28,684	0
32	Primary Sedimentation Tanks	10,769	0	10,769		10,769	479	11,248	0
33	Aeration Tanks	15,861	0	15,861		15,861	705	16,566	0
34	Oxygen Supply	13,641	0	13,641		13,641	607	14,248	0
35	Compressor Bldg	3,610	0	3,610		3,610	161	3,771	0
36	Final Tanks	28,353	0	28,353		28,353	1,277	29,630	0
37	Elevated Water Tank	373	0	373		373	17	390	0
38	Scum Concentration Bldg	1,328	0	1,328		1,328	59	1,387	0
39	Sludge Thickener Bldg	16,652	0	16,652		16,652	740	17,392	0
40	Sludge Digestion Facilities	44,637	0	44,637		44,637	1,985	46,622	0
41	Composting Facility	60,059	0	60,059		60,059	2,671	62,730	0
42	Effluent Pumping Station	5,735	0	5,735		5,735	255	5,990	0
43	Outfall Conduit	0	0	0		0	0	0	0
44	Sludge Gas Facilities	10,399	0	10,399		10,399	462	10,861	0
45	Computer System		0	0		0	0	0	0
46	Admin. Bldg & General Improvements	2,902	0	2,902	0	2,902	129	3,031	0
47	Shop & Maintenance Bldg	3,276	0	3,276		3,276	146	3,422	0
48	Warehouse	1,922	0	1,922		1,922	85	2,007	0
49	Electrical Bldg	1,923	0	1,923		1,923	86	2,009	0
50	Site	22,496	0	22,496	0	22,496	1,000	23,496	0
51	New Centrifuges	15,853	0	15,853	0	15,853	705	16,558	0
52	Eng. Serv., Design, Testing		0	0	0	0	0	0	0
53	Dewatering Facilities	24,985	0	24,985	0	24,985	1,111	26,096	0
54	Grit & Ash Transfer Station		0	0		0	0	0	0
55	Total WPAP	318,351	0	318,351	0	318,351	14,156	332,524	0
56	TOTAL PLANT	404,285	0	404,285	0	404,285	17,977	422,279	0
	TEST VALUE		0						

Total	0

BOX 4 - COMPOSTING FACILITIES, SLUDGE DEWATERING, NEW CENTRIFUGES

	Per Fixed Asset Listing	Fixed Asset Listing Times 1/0.809 To Include ""Soft Costs" (a)
	Plant-9	
Investment related to composting operations includes:	$	$
Investment at Depot 68	48,587,327	60,058,501
Subtotal	48,587,327	60,058,501
Investment related to sludge dewatering includes:		
Investment at Depot 68	20,212,477	24,984,520
Subtotal	20,212,477	24,984,520
Investment related to new centrifuges includes:		
Investment at Depot 68	12,825,370	15,853,362
Subtotal	12,825,370	15,853,362
Total Depot 68 Increased to Include "Soft Costs"	81,625,174	100,896,383

(a) This factor is 1 divided by the ratio of Construction Costs to Total Costs from the PWD Reimbursement Status Report supplied by Joe Clare on 10/7/99 (BD-28a). The difference between Construction Cost and Total Cost is "soft cost" representing engineering, design, and administrative costs not included in the fixed asset listing.

3 - USED IN Spltallo-13

A&G Facilities	$ [Col. (7)]		
Sludge Thickener Bldg	17,392		
Total WPAP	332,524		
A&G:			
Computer System	0		
Administration Bldg	3,031		
Shop & Maint. Bldg	3,422		
Warehouse	2,007		
Electrical Bldg	2,009		
Site	23,496	TOTAL WPAP LESS A&G	298,559
Eng Serv, etc.	0	SLUDGE THICKENER BLDG	
Subtotal A&G	33,965	AS A % OF TOTAL WPAP LESS A&G	5.8253%

==> A&G RELATED TO SLUDGE THICKENER BLDG:

5.83% x 33,965 = 1,979

References:

SOUTHEAST WATER POLLUTION CONTROL TREATMENT PLANT INVESTMENT

Test Year 2009

Line No.	Description	(1) Preliminary 6/30/07 Plant in Service $1,000 Plant-9	(2) Allocated Cap. Int. and Cap. Fringe Ben. $1,000	(3) Final 6/30/07 Plant in Service $1,000 (1)+(2)	(4) Test Yr CWIP Plus Wt. Add'ns to Plant in Service $1,000	(5) Subtotal Columns $1,000 (3)+(4)	(6) Allocate Test Year Common A&G $1,000 Spltallo-5	(7) FY 2009 Test Year Plant in Service $1,000
	WPCP (Non-Abatement)							
1	Main Pumping Station	1,851	0	1,851		1,851	82	1,933
2	Screen, Admin., Garage, Machine Shop, Grit Chmbrs & Collecting Channel	5,430	0	5,430		5,430	241	5,671
3	Settling tanks & Floc. Channel	7,998	0	7,998		7,998	356	8,354
4	Grease Building	0	0	0		0	0	0
5	Blower & Prim. Sludge Pump. Sta.	0	0	0		0	0	0
6	Sludge Force Main	4,852	0	4,852		4,852	216	5,068
7	Main Effluent Conduit	883	0	883		883	39	922
8	Compressor Building	0	0	0		0	0	0
9	Subtotal	21,014	0	21,014	0	21,014	934	21,948
	Admin. & Gen. Facilities							
10	Electrical Substation			0		0	0	0
11	Storage Building	945	0	945		945	42	987
	Land & Site Preparation	Ref. B						
12	Land	151	0	151		151	7	158
13	Site	18,930	0	18,930		18,930	842	19,772
14	Total Land & Site	19,081	0	19,081	0	19,081	849	19,930
15	Other	0	0	0		0	0	0
16	Subtotal A & G	20,026	0	20,026	0	20,026	891	20,917
17	Total WPCP (Non WPAP)	41,040	0	41,040	0	41,040	1,825	42,865
	WPAP							
18	Scum Concentration Facilities	3,551	0	3,551		3,551	158	3,709
19	Influent Pump Station and Screen & Grit Chamber	24,149	0	24,149		24,149	1,074	25,223
20	Effluent Conduit	11,227	0	11,227		11,227	499	11,726
21	Compressor Bldg	24,046	0	24,046		24,046	1,069	25,115
22	Effluent Pump Station	12,487	0	12,487		12,487	555	13,042
23	Sludge Handling Facilities	0	0	0		0	0	0
24	Sludge Force Main	1,882	0	1,882		1,882	84	1,966
25	Primary Sedimentation	20,467	0	20,467		20,467	910	21,377
26	Aeration	22,570	0	22,570		22,570	1,004	23,574
27	Final Sedimentation	25,234	0	25,234		25,234	1,122	26,356
28	Site	41,099	0	41,099		41,099	1,827	42,926
29	Computer Systems		0	0		0	0	0
30	Switchgear		0	0		0	0	0
31	Storage Building	1,160	0	1,160		1,160	52	1,212
32	Admin. Complex		0	0		0	0	0
33	Yard		0	0		0	0	0
34	Grease Bldg	0	0	0		0	0	0
35	Eng. Serv., Design, Testing		0	0	0	0	0	0
36	Total WPAP	187,872	0	187,872	0	187,872	8,354	196,226
37	TOTAL PLANT	228,912	0	228,912	0	228,912	10,179	239,091
			0					
	TOTAL CAP INTEREST ALLOCATED TO NE, SW, SE		0					
			0					

BOX 1 - CHECK OF COL 1 vs. TOTAL FROM Plant WORKSHEET

Line 37 Less Line 12 (Land not including in Plant worksheet)				228,761
Plus Collection Related				
Subtotal				228,761
Less Mains included (a)		1,882,052	/1,000 =	(1,882)
Total				226,879
Check from Plant Worksheet:	Plant-9	226,880,046	/1,000 =	226,880

(a) Work Order SD-435-SE is listed under sewer Mains in Fixed Asset listing. This project has been included under the SE Plant data here, and removed from the total value of sewer mains on page SPLTALLO5 of this file.

BOX 2 - CWIP

Weighted Test Year Additions Plus CI and CFB:	
Additional Outside Engr. Services	
	0
Check	

References: A Spltallo-2, Spltallo-3, and Spltallo-4

FY 2009 TEST YEAR PLANT IN SERVICE

Line No.	Description	(1) (b) Total PIS @ 6/30/07 $1,000 Ref. A BOX 1 & 4	(2) Test Yr CWIP Plus Wt. Add'ns to Plant in Service $1,000 BOX 3	(3) FY 2009 Test Year Plant in Service $1,000 (1) + (2)	(4) Allocated Commn A&G Allocate On Col. 3 Excluding Mains $1,000 BOX 4 & Plant-12	(5) FY 2009 Test Year Plant in Service Including Gen. Plant $1,000 (3) + (4)
1	Collection System - Mains (a)	1,017,314	0	1,017,314	1,816	1,019,130
2	- FHL Interceptor	4,093		4,093		4,093
3	Pumping	27,978		27,978	1,244	29,222
	Treatment					
	Non - WPAP					
4	Northeast (NE)	108,576	0	108,576	4,828	113,404
5	Southeast (SE)	41,040	0	41,040	1,825	42,865
6	Southwest (SW)	85,934	0	85,934	3,821	89,755
7	Frankford Grit Chamber	339		339	15	354
8	Total Non - WPAP	235,889	0	235,889	10,489	246,378
	WPAP					
9	Northeast (NE)	339,898	0	339,898	15,115	355,013
10	Southeast (SE)	187,872	0	187,872	8,354	196,226
11	Southwest (SW)	318,351	0	318,351	14,156	332,507
12	Total WPAP	846,121	0	846,121	37,625	883,746
13	Total Treatment	1,082,010	0	1,082,010	48,114	1,130,124
14	Subtotal All Above	2,131,395	0	2,131,395	51,174	2,182,569
15	Common A&G Investment Plant-12 & below	51,174		51,174		
16	Total Plant	2,182,569	0	2,182,569	51,174	2,182,569

(a) Includes collection system building and related
(b) Includes land

BOX 1 - COLLECTIONS	$
Plant in Service at 6/30/07	
Collections - Mains	
Sewer Maint. (Plant-10)	25,501,580
Other Collection	0
Mains, $993,694,814, Less Mains Included with SE WPCP, $1,882,052, see Spltallo-4	991,812,762
Subtotal	1,017,314,342
FHL Interceptor (Spltallo-2)	4,093,470
Pumping	27,977,641

BOX 3 - CWIP	
Weighted Test Year Additions Plus CI and CFB:	
Sewer Reconstruction-Distribution System Rehab	
Sewers: Relieve Unsanitary Condition	
Sewers: Reconstruction	
Miscellaneous: Sewers	
Industrial Land Development	
Streets Department Contracts	
State-Highway Contracts	
FC	
	0

BOX 4 - Land not included in previous files/worksheets

Description	Cost $1,000
Sewer Maintenance Yard	19
Frankford Grit	14
Central Schuylkill PS	10
Neill Dr PS	1
Ford Rd PS	1
42nd St PS	1
Mill Cr Flood Control	142
Frankford Cr Flood Control	477
2925 E. Castor Ave	703
NE Corner Fox & Roberts	448
**********	
**********	
**********	
**********	
Total - Include with General Plant, Mains	1,816

TABLE A - 2

ALLOCATION OF TEST YEAR INVESTMENT FOR THE NORTHEAST WATER POLLUTION CONTROL PLANT TO FUNCTIONAL COST COMPONENTS

Test Year 2009

Line No.	Description	Col. (1) Reference	(1) Total Investment	(2) Retail, Abington, Bensalem, Bucks Cty W&SA, Lower Moreland, and Lower Southampton Capacity	(3) Retail, Abington, Bensalem, Bucks Cty W&SA, Cheltenham, Lower Moreland, and Lower Southampton Volume	(4) Capacity	(5) Suspended Solids	(6) BOD	Basis of Allocation
			$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
	NON-WATER POLLUTION ABATEMENT PROGRAM FACILITIES								
1	Preliminary Treatment Facilities	Spltallo-2, Ln 2	0			0			100% Capacity
2	Primary Sedimentation Basins	Spltallo-7	4,947		4,947				100% Volume
3	Pumping Station	Spltallo-2, Ln 3	1,572			1,572			100% Capacity
4	Aeration Facilities	Spltallo-7	16,348					16,348	100% BOD
5	Primary Sludge Pumps	Spltallo-7	1,097				1,097		100% SS
6	Scum Ejectors	Spltallo-7	172				172		100% SS
7	Effluent Conduit	Spltallo-2, Ln 10	9			9			100% Capacity
8	Final Sedimentation Basins	Spltallo-7	8,604		8,604				100% Volume
9	Recirculation Pumps	Spltallo-7	1,549		1,549				100% Volume
10	Digesters	Spltallo-7	16,843				12,632	4,211	75% SS - 25% BOD
11	Sludge Dewatering	Spltallo-2,Ln 8 & Spltallo-20,Ln 171	4,049				3,037	1,012	75% SS - 25% BOD
12	Centrifuge System	Spltallo-2, Ln 9	0				0	0	75% SS - 25% BOD
13	Sludge Lagoons	Spltallo-2, Ln 7	0				0	0	75% SS - 25% BOD
14	Frankford Grit Chamber	Spltallo-2, Ln 1	354			354			100% Capacity
15	Chlorination Facilities	Spltallo-2, Ln 11	5,408			5,408			100% Capacity
16	Aeration Tank No. 1	Spltallo-2, Ln 12	1,133					1,133	100% BOD
17	Sludge Thickener Building	Spltallo-2, Ln 13	3,401				1,701	1,700	50% SS - 50% BOD
18	Sludge Transfer Station	Spltallo-2, Ln 14	874				656	218	75% SS - 25% BOD
18	Subtotal All Above		66,360	0	15,100	7,343	19,295	24,622	
	Administrative and General Facilities								
19	Administrative and General Plant	Spltallo-2, Ln 25 - Ln 20	46,444						
20	Land	Spltallo-2, Ln 20	954						
21	Subtotal		47,398	0	10,785	5,245	13,782	17,586	
22	Total Non-Water Pollution Abatement Program Facilities		113,758	0	25,885	12,588	33,077	42,208	
	WATER POLLUTION ABATEMENT PROGRAM FACILITIES								
23	New Preliminary Treatment Building	Spltallo-2, Ln 33	41,398	10,350		31,048			100% Capacity
24	Primary Sedimentation Tanks Modificati	Spltallo-2, Ln 35	53,264		53,264				100% Volume
25	Blower Building	Spltallo-2, Ln 39	16,703					16,703	100% BOD
26	Aeration Tank No. 1	Spltallo-2, Ln 29	38,944					38,944	100% BOD
27	New Aeration Tanks	Spltallo-2, Ln 41	0					0	100% BOD
28	Chlorination Facilities	Spltallo-2, Ln 34	21,963			21,963			100% Capacity
29	New Scum Disposal Facilities	Spltallo-2, Ln 36	0				0		100% SS
30	New Sludge Thickener Building	Spltallo-2, Ln 37	41,626				20,813	20,813	50% SS - 50% BOD
31	Effluent Conduits	Spltallo-2, Ln 43	2,312			2,312			100% Capacity
32	New Final Sedimentation Tanks	Spltallo-2, Ln 38	25,808		25,808				100% Volume
33	Sludge Digestion System Modifications	Spltallo-2, Ln 31	34,754				26,066	8,688	75% SS - 25% BOD
34	Sludge Residue Fusion Plant	Spltallo-2, Ln 32	0				0	0	75% SS - 25% BOD
35	New Centrifuge Building	Spltallo-2, Ln 42	0				0	0	75% SS - 25% BOD
36	Composting Facilities	Spltallo-18,Ln 119	30,280				22,710	7,570	75% SS - 25% BOD
37	Sludge Dewatering	Spltallo-18,Ln 145	12,596				9,447	3,149	75% SS - 25% BOD
38	Frankford High Level Interceptor	(a)	0			0			100% Capacity
39	Sludge Transfer Station	Spltallo-2, Ln 44	24,681				18,511	6,170	75% SS - 25% BOD
40	Loading Terminal/Barges	Spltallo-2, Ln 46	5,524				4,143	1,381	75% SS - 25% BOD
41	Sludge Cake Staging Pad	Spltallo-2, Ln 45	0				0	0	75% SS - 25% BOD
42	Subtotal		349,853	10,350	79,072	55,323	101,690	103,418	
43	Admin. and General Facili	Spltallo-2,Ln48-[Spltallo-6,Lns 23-35+Lns 38-41]	48,036	1,421	10,857	7,596	13,962	14,200	
44	Adjustment for Joint Use Facilities	Spltallo-18, Ln 123 & 149	4,877				3,658	1,219	
45	Total Water Pollution Abatement Program facilities		402,766	11,771	89,929	62,919	119,310	118,837	
46	TOTAL NORTHEAST WPC PLANT BOOK COST		516,524	11,771	115,814	75,507	152,387	161,045	
47	Less Federal Grants	Spltallo-8	265,233	7,731	59,068	41,328	78,880	78,226	
48	ADJUSTED TOTAL NORTHEAST WPC PLANT INVESTMENT		251,291	4,040	56,746	34,179	73,507	82,819	

(a) Included under Collection System on Spltallo-5.

BOX 1 - CALCULATION OF LINES 2, 4 THRU 6, 8 THRU 10

	EPA Cost Estimates $1,000 PN 12065.100, Co(?) 15.3	Spread TY Plant on EPA Estimates
Primary Sedimentation Basins	1,150	4,947
Aeration Facilities		
Aeration Basins	2,500	
Blower Bldg. (Blowers)	1,300	
Subtotal	3,800	16,348
Primary Sludge Pumps		
Primary Basins Sludge Pumps	190	
"B" Road Pump Station	65	
Subtotal	255	1,097
Blower Bldg. (Scum Ejectors)	40	172
Final Sedimentation Basins	2,000	8,604
Recirculation Pumps		
Blower Bldg (Return Sludge Pmps)	260	
"C" Road Pump Station	100	
Subtotal	360	1,549
Digesters		
Sludge Digestion	3,900	
Blower Bldg (Supernatant Tanks)	15	
Subtotal	3,915	16,843
TOTAL	11,520	49,560
TEST YEAR PLANT	Spltallo-2	
Settling and Aeration Tanks	44,298	
Blower Bldg, Supernatant Tank Prim		
Sldge Hse & Scum Ejector Bldg	0	
Sludge Digestion System	5,262	
TOTAL	49,560	0

NORTHEAST WPC PLANT ALLOCATION OF ESTIMATED TEST YEAR FEDERAL GRANTS FOR WPAP PROJECTS

Line No.	Description	Col. (1) Reference	(1) Average Test Year Net Book Cost (a) $1,000	(2) Total Federal Grants @ 70.3% Percent $1,000 (1)*70.3% (d)	(3) Retail, Abington, Bensalem, Bucks Cty W&SA, Lower Moreland, and Lower Southampton - Capacity $1,000	(4) Retail, Abington, Bensalem, Bucks Cty W&SA, Cheltenham, Lower Moreland, and Lower Southampton Volume $1,000	(5) Capacity $1,000	(6) Suspended Solids $1,000	(7) BOD $1,000	Basis of Allocation
	WATER POLLUTION ABATEMENT PROGRAM FACILITIES									
1	New Preliminary Treatment Building	Spltallo-2, Ln 33	39,635	27,863	6,966		20,897			100% Capacity
2	Primary Sedimentation Tanks Modificatio	Spltallo-2, Ln 35	50,996	35,850		35,850				100% Volume
3	Blower Building	Spltallo-2, Ln 39	15,992	11,242					11,242	100% BOD
4	Aeration Tank No. 1	Spltallo-2, Ln 29	37,286	26,212					26,212	100% BOD
5	New Aeration Tanks	Spltallo-2, Ln 41	0	0					0	100% BOD
6	Chlorination Facilities	Spltallo-2, Ln 34	21,028	14,783			14,783			100% Capacity
7	New Scum Disposal Facilities	Spltallo-2, Ln 36	0	0				0		100% SS
8	New Sludge Thickener Building	Spltallo-2, Ln 37	39,854	28,017				14,009	14,008	50% SS - 50% BOD
9	Effluent Conduits	Spltallo-2, Ln 43	2,214	1,556			1,556			100% Capacity
10	New Final Sedimentation Tanks	Spltallo-2, Ln 38	24,709	17,370		17,370				100% Volume
11	Sludge Digestion System Modifications	Spltallo-2, Ln 31	33,274	23,392				17,544	5,848	75% SS - 25% BOD
12	Sludge Residue Fusion Plant	Spltallo-2, Ln 32	0	0				0	0	75% SS - 25% BOD
13	New Centrifuge Building	Spltallo-2, Ln 42	0	0				0	0	75% SS - 25% BOD
14	Composting Facilities (b)	Spltallo-18, Ln 107	28,991	20,728				15,546	5,182	75% SS - 25% BOD
15	Sludge Dewatering (b)	Spltallo-19, Ln 133	12,060	8,623				6,467	2,156	75% SS - 25% BOD
16	Frankford High Level Interceptor	Spltallo-6, Ln 38	0	0			0			100% Capacity
17	Sludge Transfer Station	Spltallo-2, Ln 44	23,630	16,612				12,459	4,153	75% SS - 25% BOD
18	Loading Terminal/Barges	Spltallo-2, Ln 46	5,289	3,718				2,789	929	75% SS - 25% BOD
19	Sludge Cake Staging Pad	Spltallo-2, Ln 45	0	0				0	0	75% SS - 25% BOD
20	Subtotal		334,958	235,966	6,966	53,220	37,236	68,814	69,730	
21	Admin. and Gen'l Facilities									
22	Receiving 3% Federal Grants (e)	3%	9,514	285	8	64	45	83	85	
23	All Other	(Spltallo-2,Lns 27,28,30,40,47) - Ln22	36,477	25,643	757	5,784	4,047	7,478	7,577	
24	Total Admin. and Gen'l Facilities		45,991	25,928	765	5,848	4,092	7,561	7,662	
25	Adjust. for Joint Use Facil	Spltallo-18, Ln 111 & Spltallo-19 Ln 137	4,670	3,339				2,505	834	
26	Total Water Poll. Abatement Prog. Facilities		385,619	265,233	7,731	59,068	41,328	78,880	78,226	
				265,233	Check					

(a) Excludes allocated fringe benefits, capitalized interest, and general plant.
(b) Includes allocated portion of SWWPCP facilities.
(c) Prior to adjustment for allocated portion of SWWPCP A&G.
(d) Federal grant Reimbursement Status Report received 10/7/99 from Joe Clare (BD-28a). Also filed with Support calcs for this study.
(e) $9,514,300.0 of the WPAP facilities received only about 3% federal grants, per Joe Clare 10/7/99 email to JRM (BD-28). Also filed with Support calcs for this study.

TABLE A - 3

ALLOCATION OF TEST YEAR INVESTMENT FOR THE SOUTHWEST WATER POLLUTION CONTROL PLANT TO FUNCTIONAL COST COMPONENTS

Test Year 2009

Line No.	Description	Col. (1) Reference		(1) Total Investment $1,000	(2) Retail - Capacity $1,000	(3) Retail, DELCORA, Lower Merion, Springfield (excluding Wyndmoor), and Upper Darby: Volume $1,000	(4) Capacity $1,000	(5) Suspended Solids $1,000	(6) BOD $1,000	Basis of Allocation	
	NON-WATER POLLUTION ABATEMENT PROGRAM FACILITIES										
1	Raw Wastewater Pumping Station	Spltallo-3	Ln 1	6,841	6,841					100% Capacity	
2	Sludge Digestion Facilities	Spltallo-21	Ln 195	5,132				3,745	1,387	75% SS - 25% BOD	
3	Sludge Disposal Facilities	Spltallo-20	Ln 173	0				0	0	75% SS - 25% BOD	
4	Scum Incineration	Spltallo-3	Ln 2	1,965				1,965		100% SS	SS/BOD 210
5	Outfall Line	Spltallo-3	Ln 9	0			0			100% Capacity	
6	Settling Tanks	Spltallo-3	Ln 3	13,122		13,122				100% Volume	
7	Sludge Handling	Spltallo-3	Ln 4	2,198				1,649	549	75% SS - 25% BOD	
8	Chlorination Facilities	Spltallo-3	Ln 10	1,228			1,228			100% Capacity	
9	Dewatering Facilities	Spltallo-3	Ln 11	0				0	0	75% SS - 25% BOD	
10	Aeration Tanks	Spltallo-3	Ln 12	707					707	100% BOD	
11	Oxygen Supply	Spltallo-3	Ln 13	1,286					1,286	100% BOD	
12	Effluent Pump Station	Spltallo-3	Ln 14	101			101			100% Capacity	
13	Sludge Thickener Building	Spltallo-3	Ln 15	1,936				968	968	50% SS - 50% BOD (a)	
14	Composting Facilities	Spltallo-3	Ln 16	1,033				775	258	75% SS - 25% BOD (a)	
15	Sludge Gas Facilities	Spltallo-3	Ln 17	3,055				2,291	764	75% SS - 25% BOD (a)	
16	Subtotal			38,604	6,841	13,122	1,329	11,393	5,919		
	Administrative and General Facilities										
17	Administrative and General Plant	Spltallo-3	Ln 28 - Ln 23	47,979							
18	Land	Spltallo-3	Ln 23	694							
19	Subtotal			48,673	8,625	16,545	1,676	14,365	7,462		
20	Adjustment for Joint Use Facilities	Spltallo-20, Ln 176 & Spltallo-21 Ln 198		(2,935)				(2,325)	(610)		
21	Total Non-Water Pollution Abatement Program Facilities			84,342	15,466	29,667	3,005	23,433	12,771		
	WATER POLLUTION ABATEMENT PROGRAM FACILITIES										
22	Influent Pumping Station	Spltallo-3	Ln 30	6,386	6,386					100% Capacity	
23	Preliminary Treatment Building	Spltallo-22	Ln 217	24,513			24,513			100% Capacity (a)	
24	Primary Sedimentation Tanks	Spltallo-3	Ln 32	11,248		11,248				100% Volume	
25	Aeration Tanks	Spltallo-3	Ln 33	16,566					16,566	100% BOD	SS/BOD 210
26	Oxygen Supply System	Spltallo-3	Ln 34	14,248					14,248	100% BOD	SS/BOD 210
27	Compressor Building	Spltallo-3	Ln 35	3,771					3,771	100% BOD	SS/BOD 210
28	Final Tanks	Spltallo-3	Ln 36	29,630		29,630				100% Volume	SS/BOD 210
29	Scum Concentration Building	Spltallo-3	Ln 38	1,387				1,387		100% SS	SS/BOD 210
30	Sludge Thickener Building	Spltallo-13	Ln 17	12,682				6,341	6,341	50% SS - 50% BOD (a)	
31	Sludge Digestion Facilities	Spltallo-15	Ln 43	31,442				22,942	8,500	75% SS - 25% BOD (a)	
32	Effluent Pumping Station	Spltallo-3	Ln 42	5,990			5,990			100% Capacity	
33	Outfall Conduit	Spltallo-3	Ln 43	0			0			100% Capacity	
34	New Centrifuges	Spltallo-17	Ln 95	11,167				8,148	3,019	75% SS - 25% BOD (a)	
35	Composting Facilities	Spltallo-18	Ln 121	21,811				16,359	5,452	75% SS - 25% BOD (a)	
36	Sludge Dewatering	Spltallo-19	Ln 147	9,075				6,806	2,269	75% SS - 25% BOD (a)	
37	Sludge Gas Facilities	Spltallo-16	Ln 69	7,325				5,345	1,980	75% SS - 25% BOD (a)	
38	Grit & Ash Transfer Station	Spltallo-23	Ln 243	0			0			100% Capacity (a)	
39	Subtotal			207,241	6,386	40,878	30,503	67,328	62,146		
40	Admin. and Gen'l. Facilities	See note (b)		34,355	1,059	6,776	5,057	11,161	10,302		
41	Adjust. for Joint Use Facilities	See note (c)		(10,345)			(474)	(7,385)	(2,486)		
42	Total Water Pollution Abatement Program Facilities			231,251	7,445	47,654	35,086	71,104	69,962		
43	TOTAL SOUTHWEST WPC PLANT BOOK COST			315,593	22,911	77,321	38,091	94,537	82,733		
44	Less Federal Grants	Spltallo-10		158,028	5,089	32,557	23,980	48,586	47,816		
45	ADJUSTED TOTAL SOUTHWEST WPC PLANT INVESTMENT			157,565	17,822	44,764	14,111	45,951	34,917		
				157,565	Check						
				100.00%	11.3%	28.4%	9.0%	29.2%	22.2%		

(a) Reflects weighting due to joint use facilities.
(b) Spltallo-3, Lns 45..50, 52
(c) Spltallo-13, Lns 20,46,72,98,123,124,149,150
and Spltallo-22 & Spltallo-23, Lns 220 and 246

SOUTHWEST WPC PLANT ALLOCATION OF ESTIMATED TEST YEAR FEDERAL GRANTS FOR WPAP PROJECTS

Line No.	Description	Col. (1) Reference	(1) Average Test Year Net Book Cost (a) $1,000	(2) Total Federal Grants @ 71.5% Percent $1,000 (1)*71.5% (g)	(3) Retail - Capacity $1,000	(4) Retail, DELCORA, Lower Merion, Springfield (excluding Wyndmoor), and Upper Darby: Volume $1,000	(5) Capacity	(6) Suspended Solids	(7) BOD	Basis of Allocation		
	WATER POLLUTION ABATEMENT PROGRAM FACILITIES											
1	Influent Pumping Station	Spltallo-3, Ln 30	6,114	4,372	4,372					100% Capacity		
2	Preliminary Treatment Building (b)	Spltallo-22 Ln203	23,470	16,781			16,781			100% Capacity (d)		ex
3	Primary Sedimentation Tanks	Spltallo-3, Ln 32	10,769	7,700		7,700				100% Volume		
4	Aeration Tanks	Spltallo-3, Ln 33	15,861	11,341					11,341	100% BOD	SS/BOD 210	
5	Oxygen Supply System	Spltallo-3, Ln 34	13,641	9,753					9,753	100% BOD	SS/BOD 210	
6	Compressor Building	Spltallo-3, Ln 35	3,610	2,581					2,581	100% BOD	SS/BOD 210	
7	Final Tanks	Spltallo-3, Ln 36	28,353	20,272		20,272				100% Volume	SS/BOD 210	
8	Scum Concentration Building	Spltallo-3, Ln 38	1,328	950				950		100% SS	SS/BOD 210	
9	Sludge Thickener Building (b)	Spltallo-13,Ln 4	12,142	8,682				4,341	4,341	50% SS - 50% BOD (d)		ex
10	Sludge Digestion Facilities (b)	Spltallo-15,Ln 30	30,103	21,523				15,704	5,819	75% SS - 25% BOD (d)		
11	Effluent Pumping Station	Spltallo-3, Ln 42	5,735	4,101			4,101			100% Capacity		
12	Outfall Conduit	Spltallo-3, Ln 43	0	0			0			100% Capacity		
13	New Centrifuges (b)	Spltallo-17,Ln 82	10,691	7,645				5,578	2,067	75% SS - 25% BOD (d)		
14	Composting Facilities (b)	Spltallo-18,Ln 108	20,883	14,931				11,198	3,733	75% SS - 25% BOD (d)		
15	Sludge Dewatering (b)	Spltallo-19,Ln 134	8,688	6,212				4,659	1,553	75% SS - 25% BOD (d)		
16	Sludge Gas Facilities (b)	Spltallo-16, Ln 56	7,013	5,014				3,658	1,356	75% SS - 25% BOD (d)		
17	Grit and Ash Transfer Station (b)	Spltallo-23, Ln229	0	0			0			100% Capacity (d)		ex
18	Subtotal		198,401	141,858	4,372	27,972	20,882	46,088	42,544			
19	Admin. and Gen'l. Facilities (c)	See note (e)	32,519	23,251	717	4,585	3,423	7,554	6,972			
20	Adjustment for Joint Use Facilities	See note (f)	(9,904)	(7,081)			(325)	(5,056)	(1,700)			
21	Total Water Poll. Abatement Prog. Facilities		221,016	158,028	5,089	32,557	23,980	48,586	47,816			
				158,028	Check							

(a) Excludes allocated fringe benefits, capitalized interest and general plant.
(b) Includes allocated portion of SWWPCP facilities.
(c) Prior to adjustment for allocated portion of SWWPCP A&G.
(d) Reflects weighting due to joint use facilities.
(e) Spltallo-3, Lns 45..50, 52, Cols (1) + (4)
(f) Spltallo-13, Ln 8; Spltallo-15, Ln 34; Spltallo-16 Ln 60; Spltallo-17, Ln 86; Spltallo-18, Lns 111 & 112; Spltallo-19, Lns 137 & 138; Spltallo-22, Ln 208; and Spltallo-23, Ln 234
(g) Federal grant Reimbursement Status Report received 10/7/99 from Joe Clare (BD-28a). Also filed with Support calcs for this study.

TABLE A - 4

ALLOCATION OF TEST YEAR INVESTMENT FOR THE SOUTHEAST WATER POLLUTION CONTROL PLANT TO FUNCTIONAL COST COMPONENTS
Test Year 2009

BOX 1 - CHECK OF TOTAL TREATMENT PLANT	Spltallo-2,3,4	Spltallo-6,9,11
	$	$
NE WPCP	468,771	516,524
SW WPCP	422,279	315,593
SE WPCP	239,091	298,024
Total	1,130,141	1,130,141
Error		0

Line No.	Description	Col. (1) Reference	(1) Total Investment $1,000	(2) Volume $1,000	(3) Capacity $1,000	(4) Suspended Solids $1,000	(5) BOD $1,000	Basis of Allocation	
			Retail and Springfield (Wyndmoor)						
	NON-WATER POLLUTION ABATEMENT PROGRAM FACILITIES								
1	Main Pumping Station	Spltallo-4, Ln 1	1,933		1,933			100% Capacity	
2	Grit Chambers	Spltallo-4, Ln 2	5,671		5,671			100% Capacity	
3	Grease Building	Spltallo-4, Ln 4	0			0		100% SS	
4	Outfall Line	Spltallo-4, Ln 7	922		922			100% Capacity	
5	Sludge Digestion Facilities	Spltallo-21,Ln 194	2,478			1,963	515	75% SS - 25% BOD	
6	Sludge Disposal Facilities	Spltallo-20,Ln 172	0			0	0	75% SS - 25% BOD	
7	Settling Tanks & Floc. Channel	Spltallo-4, Ln 3	8,354	8,354				100% Volume	
8	Compressor Building	Spltallo-4, Ln 8	0				0	100% BOD	
9	Sludge Force Main	Spltallo-4, Ln 6	5,068			3,801	1,267	75% SS - 25% BOD	
10	Subtotal		24,426	8,354	8,526	5,764	1,782		
	Administrative and General Facilities								
11	Administrative and General Plant	Spltallo-4,Ln 16 - Spltallo-11, Ln 12	20,759						
12	Land	Spltallo-4, Ln 12	158						
13	Subtotal		20,917	7,154	7,301	4,936	1,526		
14	Adjustment for Joint Use Facilities	Spltallo-20,Ln 176 & Spltallo-21, Ln 198	2,935			2,325	610		
15	Total Non-Water Pollution Abatement Program Facilities		48,278	15,508	15,827	13,025	3,918		
	WATER POLLUTION ABATEMENT PROGRAM FACILITIES								
16	Influent Pump. Stat. and Screen & Grit Chamber	Spltallo-4, Ln 19	25,223		25,223			100% Capacity	
17	Primary Sedimentation Tanks	Spltallo-4, Ln 25	21,377	21,377				100% Volume	
18	Compressor Building	Spltallo-4, Ln 21	25,115				25,115	100% BOD	
19	Air Supply Facilities	Spltallo-4, Ln 26	23,574				23,574	100% BOD	
20	Final Sedimentation	Spltallo-4, Ln 27	26,356	26,356				100% Volume	
21	Effluent Pumping Station	Spltallo-4, Ln 22	13,042		13,042			100% Capacity	
22	Effluent Conduit	Spltallo-4, Ln 20	11,726		11,726			100% Capacity	
23	Scum Concentration Facilities	Spltallo-4, Ln 18	3,709			3,709		100% SS	
24	Grease Building	Spltallo-4, Ln 34	0			0		100% SS	
25	Sludge Handling Facilities	Spltallo-4, Ln 23	0			0	0	75% SS - 25% BOD	
26	Sludge Force Main	Spltallo-4, Ln 24	1,966			1,475	491	75% SS - 25% BOD	
24a	Preliminary Treatment Bldg.	Spltallo-22, Ln216	4,171		4,171			100% Capacity (a)	x
27	Sludge Thickeners	Spltallo-13, Ln 16	4,710			2,355	2,355	50% SS - 50% BOD (a)	
28	Sludge Digesters	Spltallo-15, Ln 42	15,180			12,025	3,155	75% SS - 25% BOD (a)	
29	Sludge Disposal Facilities	Spltallo-17, Ln 94	5,391			4,271	1,120	75% SS - 25% BOD (a)	
30	Composting Facilities	Spltallo-18, Ln 120	10,639			7,979	2,660	75% SS - 25% BOD (a)	
31	Sludge Dewatering	Spltallo-19, Ln 146	4,425			3,319	1,106	75% SS - 25% BOD (a)	
29a	Grit and Ash Transfer Station	Spltallo-23, Ln242	0		0			100% Capacity (a)	x
32	Sludge Gas Facilities	Spltallo-16, Ln 68	3,536			2,801	735	75% SS - 25% BOD (a)	
33	Subtotal		200,140	47,733	54,162	37,934	60,311		
34	Admin. and Gen'l. Facilities	Spltallo-4, Ln 36 - Spltallo-11, Lns 16...26	44,138	10,527	11,945	8,366	13,300		
35	Adjustment for Joint Use Facilities	See note (b)	5,468		474	3,727	1,267		
36	Total Water Pollution Abatement Program Facilities		249,746	58,260	66,581	50,027	74,878		
37	TOTAL SOUTHEAST WPC PLANT BOOK COST		298,024	73,768	82,408	63,052	78,796		
38	Less Federal Grants	Spltallo-12	167,395	38,777	44,417	34,093	50,108		
39	ADJUSTED TOTAL SOUTHEAST WPC PLANT INVESTMENT		130,629	34,991	37,991	28,959	28,688		
			130,629	check					
	(a) Reflects weighting due to joint use facilities.		100.00%	26.8%	29.1%	22.2%	22.0%		

, 72, 98, 124, and 150, Spltallo-22 Ln 220 and Spltallo-23 Ln 24(

SOUTHEAST WPC PLANT ALLOCATION OF ESTIMATED TEST YEAR FEDERAL GRANTS FOR WPAP PROJECTS

Line No.	Description	Col. (1) Reference	(1) Average Test Year Net Book Cost (a) $1,000	(2) Total Federal Grants @ 69.6% Percent $1,000 (1)*69.6% (g)	(3) Retail and Springfield (Wyndmoor) Volume $1,000	(4) Capacity $1,000	(5) Suspended Solids $1,000	(6) BOD $1,000	Basis of Allocation
	WATER POLLUTION ABATEMENT PROGRAM FACILITIES								
1	Influent Pump. Sta. & Screen & Grit Chan	Spltallo-4, Ln 19	24,149	16,808		16,808			100% Capacity
2	Primary Sedimentation Tanks	Spltallo-4, Ln 25	20,467	14,245	14,245				100% Volume
3	Compressor Building	Spltallo-4, Ln 21	24,046	16,736				16,736	100% BOD
4	Air Supply Facilities	Spltallo-4, Ln 26	22,570	15,709				15,709	100% BOD
5	Final Sedimentation	Spltallo-4, Ln 27	25,234	17,563	17,563				100% Volume
6	Effluent Pumping Station	Spltallo-4, Ln 22	12,487	8,691		8,691			100% Capacity
7	Effluent Conduit	Spltallo-4, Ln 20	11,227	7,814		7,814			100% Capacity
8	Scum Concentration Facilities	Spltallo-4, Ln 18	3,551	2,471			2,471		100% SS
9	Grease Building	Spltallo-4, Ln 34	0	0			0		100% SS
10	Sludge Handling Facilities	Spltallo-4, Ln 23	0	0			0	0	75% SS - 25% BOD
11	Sludge Force Main	Spltallo-4, Ln 24	1,882	1,310			983	327	75% SS - 25% BOD
11a	Preliminary Treatment Bldg. (b)	Spltallo-22, Ln 202	3,993	2,855		2,855			100% Capacity (d)
12	Sludge Thickeners (b)	Spltallo-13, Ln 3	4,510	3,224			1,612	1,612	50% SS - 50% BOD (d)
13	Sludge Digesters (b)	Spltallo-15, Ln 29	14,534	10,392			8,232	2,160	75% SS - 25% BOD (d)
14	Sludge Disposal Facilities (b)	Spltallo-17, Ln 81	5,162	3,690			2,923	767	75% SS - 25% BOD (d)
15	Composting Facilities (b)	Spltallo-18, Ln 107	10,186	7,283			5,462	1,821	75% SS - 25% BOD (d)
16	Sludge Dewatering (b)	Spltallo-19, Ln 133	4,237	3,029			2,272	757	75% SS - 25% BOD (d)
16a	Grit and Ash Transfer Station	Spltallo-23, Ln 228	0	0		0			100% Capacity (d)
17	Sludge Gas Facilities (b)	Spltallo-16, Ln 55	3,386	2,421			1,918	503	75% SS - 25% BOD (d)
18	Subtotal		191,621	134,241	31,808	36,168	25,873	40,392	
19	Admin. and Gen'l. Facilities (c)	See note (e)	42,259	29,412	6,969	7,924	5,669	8,850	
20	Adjustment for Joint Use Facilities	See note (f)	5,234	3,742		325	2,551	866	
21	Total Water Poll. Abatement Prog. Facilities		239,114	167,395	38,777	44,417	34,093	50,108	
				167,395	Check				

(a) Excludes allocated fringe benefits, capitalized interest and general plant.
(b) Includes allocated portion of SWWPCP facilities.
(c) Prior to adjustment for allocated portion of SWWPCP A&G.
(d) Reflects weighting due to joint use facilities.
(e) Spltallo-4, Lns 28..33, 35
(f) Spltallo-13, Lns 8, 34, 60, 86, 112, and 138; Spltallo-22 Ln 208, and Spltallo-23 Ln 234
(g) Federal grant Reimbursement Status Report received 10/7/99 from Joe Clare (BD-28a). Also filed with Support calcs for this study.

SOUTHWEST PLANT INVESTMENT
ALLOCATED TO NE AND SE PLANTS

Line No.	Facility Description		(1) Total Investment $1,000 (2) + (3)	(2) Suspended Solids $1,000	(3) BOD $1,000	Basis of Allocation
	WPAP Plant - Sludge Thickener Facilities					
1	Book Cost Before Allocated A&G (a)		Spltallo-3, Ln 39 17,392	8,696	8,696	50% SS - 50% BOD
2	Book Cost Subject to Federal Grant		Spltallo-3, Ln 39 16,652	8,326	8,326	50% SS - 50% BOD
3	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10
4	Estimated Federal Grant		11,906	5,953	5,953	Ln 2 x Ln 3
5	Net Book Cost Before Alloc. A&G		5,486	2,743	2,743	Ln 1 - Ln 4
6	A&G Facilities (a)		Spltallo-3, BOX 3 1,979	990	989	50% SS - 50% BOD
			Spltallo-3, BOX 3	(Same calc. using data from col. (1) + (4))		
7	A&G subject to Federal Grant (b)		1,894	947	947	50% SS - 50% BOD
8	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10
9	Estimated Federal Grant		1,354	677	677	Ln 7 x Ln 8
10	Net A&G Facilities (a)		625	313	312	Ln 6 - Ln 9
11	Net Book Cost including A&G (a)		6,111	3,056	3,055	Ln 5 + Ln 10
12	Percent Allocable to:	NEWPCP		0.00%	0.00%	BOX 3
13		SEWPCP		27.08%	27.08%	BOX X
14		SWWPCP		72.92%	72.92%	BOX X
	Book Cost Before Allocated A&G					
15	Allocated to:	NEWPCP	0	0	0	Ln 1 x Ln 12
16		SEWPCP	4,710	2,355	2,355	Ln 1 x Ln 13
17		SWWPCP	12,682	6,341	6,341	Ln 1 x Ln 14
18	Total (a)		17,392	8,696	8,696	
	A&G					
19	Allocated to:	NEWPCP	0	0	0	Ln 6 x Ln 12
20		SEWPCP	536	268	268	Ln 6 x Ln 13
21		SWWPCP	1,443	722	721	Ln 6 x Ln 14
22	Total (a)		1,979	990	989	
	Federal Grants(excluding A&G)					
23	Allocated to:	NEWPCP	0	0	0	Ln 4 x Ln 12
24		SEWPCP	3,224	1,612	1,612	Ln 4 x Ln 13
25		SWWPCP	8,682	4,341	4,341	Ln 4 x Ln 14
26	Total (b)		11,906	5,953	5,953	

Book Cost Applicable to Federal Grants

		(4) Total Investment $1,000 (5)+(6)	(5) Suspended Solids $1,000		(6) BOD $1,000	
Allocated to:	NEWPCP	0	0	Col (2) Ln 2 x Ln 12	0	Col (3) Ln 2 x Ln 12
	SEWPCP	4,510	2,255	Ln 2 x Ln 13	2,255	Ln 2 x Ln 13
	SWWPCP	12,142	6,071	Ln 2 x Ln 14	6,071	Ln 2 x Ln 14
Total (a)		16,652	8,326		8,326	

A&G Applicable to Federal Grants

Allocated to:	NEWPCP	0	0	Ln 7 x Ln 12	0	Ln 7 x Ln 12
	SEWPCP	512	256	Ln 7 x Ln 13	256	Ln 7 x Ln 13
	SWWPCP	1,382	691	Ln 7 x Ln 14	691	Ln 7 x Ln 14
Total (a)		1,894	947		947	

Federal Grants - A&G

Allocated to:	NEWPCP	0	0	Col (2) Ln 9 x Ln 12	0	Col (3) Ln 9 x Ln 12
	SEWPCP	366	183	Ln 9 x Ln 13	183	Ln 9 x Ln 13
	SWWPCP	988	494	Ln 9 x Ln 14	494	Ln 9 x Ln 14
Total (b)		1,354	677		677	

BOX X - BOD & SS ALLOCATIONS BETWEEN PLANTS

BD-28b, WESTON Letter Dated 9-1-93
Attachments
Facilities common to SE and SW only:

	Secondary lbs BD-28b	
SEWPCP	65,000	27.08%
SWWPCP	175,000	72.92%
Total	240,000	100.00%

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

CHECK:	Total A & G	Fed Grant A & G	A & G CI & FB
WPAP Plant - Sludge Thickener Facilities	1,979	1,894	85
WPAP Plant - Sludge Digestion	5,304	5,078	226
WPAP Plant - Sludge Gas Facilities	1,236	1,183	53
WPAP Plant - Sludge Disposal Facilities (Centrifuges)	1,884	1,804	80
WPAP Plant - Composting Facilities	7,136	6,833	303
WPAP Plant - Dewatering Facilities	2,969	2,843	126
Non-WPAP Plant - Sludge Disposal Facilities (Disposal, Belt Filter, Centrifuge)	0	0	0
Non-WPAP Plant - Digesters	9,016	na	9,016
Total A&G Allocated to shared facilities	29,524	19,635	9,889
Total A&G	33,965		
Percent of total A&G	86.92%		
Total Non-A&G Facilities Shared Facilities	187,869		
Total Non-A&G Facilities	298,559		
	62.93%		

	WPAP Plant - Sludge Digestion		(1) Total Investment (2) +(3)	(2) Suspended Solids	(3) BOD	Basis of Allocation
			Spltallo-3, Ln 40			
27	Book Cost Before Allocated A&G (a)		46,622	34,967	11,655	75% SS - 25% BOD
			Spltallo-3, Ln 40			
28	Book Cost Subject to Federal Grant		44,637	33,478	11,159	75% SS - 25% BOD
29	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10
30	Estimated Federal Grant (c)		31,915	23,936	7,979	Ln 28 x Ln 29
31	Net Book Cost Before Alloc. A&G		14,707	11,031	3,676	Ln 27 - Ln 30
			Spltallo-3,BOX 3	(Same calc using Sludge Digest. Fac.)		
32	A&G Facilities (a)		5,304	3,978	1,326	75% SS - 25% BOD
			Spltallo-3,BOX 3	(Same calc using Sludge Digest Fac, cols (1)+(4))		
33	A&G subject to Federal Grant (b)		5,078	3,809	1,269	75% SS - 25% BOD
34	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10
35	Estimated Federal Grant		3,631	2,723	908	Ln 33 x Ln 34
36	Net A&G Facilities (a)		1,673	1,255	418	Ln 32 - Ln 35
37	Net Book Cost including A&G (a)		16,380	12,286	4,094	Ln 31 + Ln 36
38	Percent Allocable to:	NEWPCP		0.00%	0.00%	BOX 3
39		SEWPCP		34.39%	27.07%	BOX 3
40		SWWPCP		65.61%	72.93%	BOX 3
	Book Cost Before Allocated A&G					
41	Allocated to:	NEWPCP	0	0	0	Ln 27 x Ln 38
42		SEWPCP	15,180	12,025	3,155	Ln 27 x Ln 39
43		SWWPCP	31,442	22,942	8,500	Ln 27 x Ln 40
44	Total (a)		46,622	34,967	11,655	
	A&G					
45	Allocated to:	NEWPCP	0	0	0	Ln 32 x Ln 38
46		SEWPCP	1,727	1,368	359	Ln 32 x Ln 39
47		SWWPCP	3,577	2,610	967	Ln 32 x Ln 40
48	Total (a)		5,304	3,978	1,326	
	Federal Grants (excluding A&G)					
49	Allocated to:	NEWPCP	0	0	0	Ln 30 x Ln 38
50		SEWPCP	10,392	8,232	2,160	Ln 30 x Ln 39
51		SWWPCP	21,523	15,704	5,819	Ln 30 x Ln 40
52	Total (b)		31,915	23,936	7,979	

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

		(4) Total Investment $1,000 (5)+(6)	(5) Suspended Solids $1,000		(6) BOD $1,000	
Book Cost Applicable to Federal Grants				Col (2)		Col (3)
Allocated to:	NEWPCP	0	0	Ln 28 x Ln 38	0	Ln 28 x Ln 38
	SEWPCP	14,534	11,513	Ln 28 x Ln 39	3,021	Ln 28 x Ln 39
	SWWPCP	30,103	21,965	Ln 28 x Ln 40	8,138	Ln 28 x Ln 40
Total (a)		44,637	33,478		11,159	
A&G Applicable to Federal Grants						
Allocated to:	NEWPCP	0	0	Ln 33 x Ln 38	0	Ln 33 x Ln 38
	SEWPCP	1,654	1,310	Ln 33 x Ln 39	344	Ln 33 x Ln 39
	SWWPCP	3,424	2,499	Ln 33 x Ln 40	925	Ln 33 x Ln 40
Total (a)		5,078	3,809		1,269	

BOX 3 - BOD & SS ALLOCATIONS BETWEEN PLANTS

REF: BD-28b, WESTON Letter Dated 9-1-93 -
Facilities common to all plants (Sludge Dewatering & Composting):

	SS BD-28b	BOD BD-28b
NEWPCP	0.4827	0.4827
SEWPCP	0.1696	0.1696
SWWPCP	0.3477	0.3477

Facilities common to SE and SW only:

	Primary lbs BD-28b	Secondary lbs BD-28b	SS lbs	BOD lbs	SS lbs	BOD lbs		
SEWPCP	100,000	55,500	127,750	27,750	34.39%	27.07%	155,500	32.81%
SWWPCP	169,000	149,500	243,750	74,750	65.61%	72.93%	318,500	67.19%
Total	269,000	205,000	371,500	102,500	100.00%	100.00%	474,000	

				Col (2)		Col (3)
Federal Grants - A&G						
Allocated to:	NEWPCP	0	0	Ln 35 x Ln 38	0	Ln 35 x Ln 38
	SEWPCP	1,182	936	Ln 35 x Ln 39	246	Ln 35 x Ln 39
	SWWPCP	2,449	1,787	Ln 35 x Ln 40	662	Ln 35 x Ln 40
Total (b)		3,631	2,723		908	

			(1)	(2)	(3)		(4)	(5)		(6)	
	WPAP Plant - Sludge Gas Facilities		Total Investment (2) +(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment $1,000 (5)+(6)	Suspended Solids $1,000		BOD $1,000	
53	Book Cost Before Allocated A&G (a)		Spltallo-3, Ln 44 10,861	8,146	2,715	75% SS - 25% BOD					
54	Book Cost Subject to Federal Grant		Spltallo-3, Ln 44 10,399	7,799	2,600	75% SS - 25% BOD					
55	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10					
56	Estimated Federal Grant (c)		7,435	5,576	1,859	Ln 54 x Ln 55					
57	Net Book Cost Before Alloc. A&G		3,426	2,570	856	Ln 53 - Ln 56					
			Spltallo-3,BOX 3	(Same calc using Sludge Gas Fac)							
58	A&G Facilities (a)		1,236	927	309	75% SS - 25% BOD					
			Spltallo-3,BOX 3	(Same calc using Sludge Gas Fac, cols (1)+(4))							
59	A&G subject to Federal Grant (b)		1,183	887	296	75% SS - 25% BOD					
60	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10					
61	Estimated Federal Grant		846	635	211	Ln 59 x Ln 60					
62	Net A&G Facilities (a)		390	292	98	Ln 58 - Ln 61					
63	Net Book Cost including A&G (a)		3,816	2,862	954	Ln 57 + Ln 62					
64	Percent Allocable to:	NEWPCP		0.00%	0.00%	BOX 3					
65		SEWPCP		34.39%	27.07%	BOX 3					
66		SWWPCP		65.61%	72.93%	BOX 3					
	Book Cost Before Allocated A&G						Book Cost Applicable to Federal Grants			Col (2)	Col (3)
67	Allocated to:	NEWPCP	0	0	0	Ln 53 x Ln 64	Allocated to: NEWPCP	0	0	Ln 54 x Ln 64	0 Ln 54 x Ln 64
68		SEWPCP	3,536	2,801	735	Ln 53 x Ln 65	SEWPCP	3,386	2,682	Ln 54 x Ln 65	704 Ln 54 x Ln 65
69		SWWPCP	7,325	5,345	1,980	Ln 53 x Ln 66	SWWPCP	7,013	5,117	Ln 54 x Ln 66	1,896 Ln 54 x Ln 66
70	Total (a)		10,861	8,146	2,715		Total (a)	10,399	7,799		2,600
	A&G						A&G Applicable to Federal Grants				
71	Allocated to:	NEWPCP	0	0	0	Ln 58 x Ln 64	Allocated to: NEWPCP	0	0	Ln 59 x Ln 64	0 Ln 59 x Ln 64
72		SEWPCP	403	319	84	Ln 58 x Ln 65	SEWPCP	385	305	Ln 59 x Ln 65	80 Ln 59 x Ln 65
73		SWWPCP	833	608	225	Ln 58 x Ln 66	SWWPCP	798	582	Ln 59 x Ln 66	216 Ln 59 x Ln 66
74	Total (a)		1,236	927	309		Total (a)	1,183	887		296
	Federal Grants(excluding A&G)						Federal Grants - A&G			Col (2)	Col (3)
75	Allocated to:	NEWPCP	0	0	0	Ln 56 x Ln 64	Allocated to: NEWPCP	0	0	Ln 61 x Ln 64	0 Ln 61 x Ln 64
76		SEWPCP	2,421	1,918	503	Ln 56 x Ln 65	SEWPCP	275	218	Ln 61 x Ln 65	57 Ln 61 x Ln 65
77		SWWPCP	5,014	3,658	1,356	Ln 56 x Ln 66	SWWPCP	571	417	Ln 61 x Ln 66	154 Ln 61 x Ln 66
78	Total (b)		7,435	5,576	1,859		Total (b)	846	635		211

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

			(1)	(2)	(3)		(4)	(5)		(6)	
	WPAP Plant - Sludge Disposal Facilities (C		Total Investment (2) +(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment $1,000 (5)+(6)	Suspended Solids $1,000		BOD $1,000	
			Spltallo-3, Ln 51								
79	Book Cost Before Allocated A&G (a)		16,558	12,419	4,139	75% SS - 25% BOD					
			Spltallo-3, Ln 51								
80	Book Cost Subject to Federal Grant		15,853	11,890	3,963	75% SS - 25% BOD					
81	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10					
82	Estimated Federal Grant (c)		11,335	8,501	2,834	Ln 80 x Ln 81					
83	Net Book Cost Before Alloc. A&G		5,223	3,918	1,305	Ln 79 - Ln 82					
			Spltallo-3, BOX 3	(Same calc using Sludge Disp Fac)							
84	A&G Facilities (a)		1,884	1,413	471	75% SS - 25% BOD					
			Spltallo-3, BOX 3	(Same calc using Sludge Disp Fac, cols (1)+(4))							
85	A&G subject to Federal Grant (b)		1,804	1,353	451	75% SS - 25% BOD					
86	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10					
87	Estimated Federal Grant		1,290	968	322	Ln 85 x Ln 86					
88	Net A&G Facilities (a)		594	445	149	Ln 84 - Ln 87					
89	Net Book Cost including A&G (a)		5,817	4,363	1,454	Ln 83 + Ln 88					
90	Percent Allocable to:	NEWPCP		0.00%	0.00%	BOX 3					
91		SEWPCP		34.39%	27.07%	BOX 3					
92		SWWPCP		65.61%	72.93%	BOX 3					
	Book Cost Before Allocated A&G						Book Cost Applicable to Federal Grants			Col (2)	Col (3)
93	Allocated to:	NEWPCP	0	0	0	Ln 79 x Ln 90	Allocated to: NEWPCP	0	0	Ln 80 x Ln 90	0 Ln 80 x Ln 90
94		SEWPCP	5,391	4,271	1,120	Ln 79 x Ln 91	SEWPCP	5,162	4,089	Ln 80 x Ln 91	1,073 Ln 80 x Ln 91
95		SWWPCP	11,167	8,148	3,019	Ln 79 x Ln 92	SWWPCP	10,691	7,801	Ln 80 x Ln 92	2,890 Ln 80 x Ln 92
96	Total (a)		16,558	12,419	4,139		Total (a)	15,853	11,890		3,963
	A&G						A&G Applicable to Federal Grants				
97	Allocated to:	NEWPCP	0	0	0	Ln 84 x Ln 90	Allocated to: NEWPCP	0	0	Ln 85 x Ln 90	0 Ln 85 x Ln 90
98		SEWPCP	613	486	127	Ln 84 x Ln 91	SEWPCP	587	465	Ln 85 x Ln 91	122 Ln 85 x Ln 91
99		SWWPCP	1,271	927	344	Ln 84 x Ln 92	SWWPCP	1,217	888	Ln 85 x Ln 92	329 Ln 85 x Ln 92
100	Total (a)		1,884	1,413	471		Total (a)	1,804	1,353		451
	Federal Grants (excluding A&G)						Federal Grants - A&G			Col (2)	Col (3)
101	Allocated to:	NEWPCP	0	0	0	Ln 82 x Ln 90	Allocated to: NEWPCP	0	0	Ln 87 x Ln 90	0 Ln 87 x Ln 90
102		SEWPCP	3,690	2,923	767	Ln 82 x Ln 91	SEWPCP	420	333	Ln 87 x Ln 91	87 Ln 87 x Ln 91
103		SWWPCP	7,645	5,578	2,067	Ln 82 x Ln 92	SWWPCP	870	635	Ln 87 x Ln 92	235 Ln 87 x Ln 92
104	Total (b)		11,335	8,501	2,834		Total (b)	1,290	968		322

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

			(1)	(2)	(3)		(4)	(5)		(6)	
	WPAP Plant - Composting Facilities		Total Investment (2) +(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment $1,000 (5)+(6)	Suspended Solids $1,000		BOD $1,000	
105	Book Cost Before Allocated A&G (a)		Spltallo-3, Ln 41 62,730	47,048	15,682	75% SS - 25% BOD					
106	Book Cost Subject to Federal Grant		Spltallo-3, Ln 41 60,059	45,044	15,015	75% SS - 25% BOD					
107	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10					
108	Estimated Federal Grant (c)		42,942	32,206	10,736	Ln 106 x Ln 107					
109	Net Book Cost Before Alloc. A&G		19,788	14,842	4,946	Ln 105 - Ln 108					
			Spltallo-3, BOX 3	(Same calc using Sludge Compost Fac)							
110	A&G Facilities (a)		7,136	5,352	1,784	75% SS - 25% BOD					
			Spltallo-3, BOX 3	(Same calc using Sludge Compost Fac, cols (1)+(4))							
111	A&G subject to Federal Grant (b)		6,833	5,125	1,708	75% SS - 25% BOD					
112	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10					
113	Estimated Federal Grant		4,886	3,665	1,221	Ln 111 x Ln 112					
114	Net A&G Facilities (a)		2,250	1,687	563	Ln 110 - Ln 113					
115	Net Book Cost including A&G (a)		22,038	16,529	5,509	Ln 109 + Ln 114					
116	Percent Allocable to:	NEWPCP		48.27%	48.27%	BOX 3					
117		SEWPCP		16.96%	16.96%	BOX 3					
118		SWWPCP		34.77%	34.77%	BOX 3					
	Book Cost Before Allocated A&G						Book Cost Applicable to Federal Grants			Col (2)	Col (3)
119	Allocated to:	NEWPCP	30,280	22,710	7,570	Ln 105 x Ln 116	Allocated to: NEWPCP	28,991	21,743	Ln 106 x Ln 116	7,248 Ln 106 x Ln 116
120		SEWPCP	10,639	7,979	2,660	Ln 105 x Ln 117	SEWPCP	10,186	7,639	Ln 106 x Ln 117	2,547 Ln 106 x Ln 117
121		SWWPCP	21,811	16,359	5,452	Ln 105 x Ln 118	SWWPCP	20,883	15,662	Ln 106 x Ln 118	5,221 Ln 106 x Ln 118
122	Total (a)		62,730	47,048	15,682		Total (a)	60,060	45,044		15,016
	A&G						A&G Applicable to Federal Grants				
123	Allocated to:	NEWPCP	3,444	2,583	861	Ln 110 x Ln 116	Allocated to: NEWPCP	3,298	2,474	Ln 111 x Ln 116	824 Ln 111 x Ln 116
124		SEWPCP	1,211	908	303	Ln 110 x Ln 117	SEWPCP	1,159	869	Ln 111 x Ln 117	290 Ln 111 x Ln 117
125		SWWPCP	2,481	1,861	620	Ln 110 x Ln 118	SWWPCP	2,376	1,782	Ln 111 x Ln 118	594 Ln 111 x Ln 118
126	Total (a)		7,136	5,352	1,784		Total (a)	6,833	5,125		1,708
	Federal Grants (excluding A&G)						Federal Grants - A&G			Col (2)	Col (3)
127	Allocated to:	NEWPCP	20,728	15,546	5,182	Ln 108 x Ln 116	Allocated to: NEWPCP	2,358	1,769	Ln 113 x Ln 116	589 Ln 113 x Ln 116
128		SEWPCP	7,283	5,462	1,821	Ln 108 x Ln 117	SEWPCP	829	622	Ln 113 x Ln 117	207 Ln 113 x Ln 117
129		SWWPCP	14,931	11,198	3,733	Ln 108 x Ln 118	SWWPCP	1,699	1,274	Ln 113 x Ln 118	425 Ln 113 x Ln 118
130	Total (b)		42,942	32,206	10,736		Total (b)	4,886	3,665		1,221

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

			(1)	(2)	(3)		(4)	(5)		(6)	
	WPAP Plant - Dewatering Facilities		Total Investment (2) +(3)	Suspended Solids	BOD	Basis of Allocation	Total Investment $1,000 (5)+(6)	Suspended Solids $1,000		BOD $1,000	
131	Book Cost Before Allocated A&G (a)		Spltallo-3, Ln 53 26,096	19,572	6,524	75% SS - 25% BOD					
132	Book Cost Subject to Federal Grant		Spltallo-3, Ln 53 24,985	18,739	6,246	75% SS - 25% BOD					
133	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10					
134	Estimated Federal Grant (c)		17,864	13,398	4,466	Ln 132 x Ln 133					
135	Net Book Cost Before Alloc. A&G		8,232	6,174	2,058	Ln 131 - Ln 134					
			Spltallo-3, BOX 3	(Same calc using Sludge Dewat Fac)							
136	A&G Facilities (a)		2,969	2,227	742	75% SS - 25% BOD					
			Spltallo-3, BOX 3	(Same calc using Sludge Dewat Fac, cols (1)+(4))							
137	A&G subject to Federal Grant (b)		2,843	2,132	711	75% SS - 25% BOD					
138	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10					
139	Estimated Federal Grant		2,033	1,525	508	Ln 137 x Ln 138					
140	Net A&G Facilities (a)		936	702	234	Ln 136 - Ln 139					
141	Net Book Cost including A&G (a)		9,168	6,876	2,292	Ln 135 + Ln 140					
142	Percent Allocable to:	NEWPCP		48.27%	48.27%	BOX 3					
143		SEWPCP		16.96%	16.96%	BOX 3					
144		SWWPCP		34.77%	34.77%	BOX 3					
	Book Cost Before Allocated A&G						Book Cost Applicable to Federal Grants			Col (2)	Col (3)
145	Allocated to:	NEWPCP	12,596	9,447	3,149	Ln 131 x Ln 142	Allocated to: NEWPCP	12,060	9,045	Ln 132 x Ln 142	3,015 Ln 132 x Ln 142
146		SEWPCP	4,425	3,319	1,106	Ln 131 x Ln 143	SEWPCP	4,237	3,178	Ln 132 x Ln 143	1,059 Ln 132 x Ln 143
147		SWWPCP	9,075	6,806	2,269	Ln 131 x Ln 144	SWWPCP	8,688	6,516	Ln 132 x Ln 144	2,172 Ln 132 x Ln 144
148	Total (a)		26,096	19,572	6,524		Total (a)	24,985	18,739		6,246
	A&G						A&G Applicable to Federal Grants				
149	Allocated to:	NEWPCP	1,433	1,075	358	Ln 136 x Ln 142	Allocated to: NEWPCP	1,372	1,029	Ln 137 x Ln 142	343 Ln 137 x Ln 142
150		SEWPCP	504	378	126	Ln 136 x Ln 143	SEWPCP	483	362	Ln 137 x Ln 143	121 Ln 137 x Ln 143
151		SWWPCP	1,032	774	258	Ln 136 x Ln 144	SWWPCP	988	741	Ln 137 x Ln 144	247 Ln 137 x Ln 144
152	Total (a)		2,969	2,227	742		Total (a)	2,843	2,132		711
	Federal Grants (excluding A&G)						Federal Grants - A&G			Col (2)	Col (3)
153	Allocated to:	NEWPCP	8,623	6,467	2,156	Ln 134 x Ln 142	Allocated to: NEWPCP	981	736	Ln 139 x Ln 142	245 Ln 139 x Ln 142
154		SEWPCP	3,029	2,272	757	Ln 134 x Ln 143	SEWPCP	345	259	Ln 139 x Ln 143	86 Ln 139 x Ln 143
155		SWWPCP	6,212	4,659	1,553	Ln 134 x Ln 144	SWWPCP	707	530	Ln 139 x Ln 144	177 Ln 139 x Ln 144
156	Total (b)		17,864	13,398	4,466		Total (b)	2,033	1,525		508

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

			(1)	(2)	(3)	
			Total Investment (2) +(3)	Suspended Solids	BOD	Basis of Allocation
	Non-WPAP Plant - Sludge Disposal Facilities (Disposal, Belt Filter, Centrifuge)					
			BOX 1			
157	Book Cost Before Allocated A&G (a)		0	0	0	75% SS - 25% BOD
			Input			
158	Book Cost Subject to Federal Grant		0	0	0	75% SS - 25% BOD
159	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10
160	Estimated Federal Grant (c)		0	0	0	Ln 158 x Ln 159
161	Net Book Cost Before Alloc. A&G		0	0	0	Ln 157 - Ln 160
			Spltallo-3, BOX 3	(Same calc using Non WPAP Sludge Disp Fac, but CWIP on sludge disposal not allocated any SW WPCP A&G Facilities per JRM)		
162	A&G Facilities (a)		0	0	0	75% SS - 25% BOD
163	A&G subject to Federal Grant (b)		na			
			0	0	0	75% SS - 25% BOD
164	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10
165	Estimated Federal Grant		0	0	0	Ln 162 x Ln 164
166	Net A&G Facilities (a)		0	0	0	Ln 162 - Ln 165
167	Net Book Cost including A&G (a)		0	0	0	Ln 161 + Ln 166
168	Percent Allocable to:	NEWPCP		0.00%	0.00%	BOX 3
169		SEWPCP		34.39%	27.07%	BOX 3
170		SWWPCP		65.61%	72.93%	BOX 3
			(1)	(2)	(3)	
	Book Cost Before Allocated A&G			(1)*.75	(1)-(2)	
171	Allocated to:	NEWPCP	0	0	0	BOX 1
172		SEWPCP	0	0	0	BOX 1
173		SWWPCP	0	0	0	BOX 1
174	Total (a)		0	0	0	
	A&G					
175	Allocated to:	NEWPCP	0	0	0	Ln 162 x Ln 168
176		SEWPCP	0	0	0	Ln 162 x Ln 169
177		SWWPCP	0	0	0	Ln 162 x Ln 170
178	Total (a)		0	0	0	

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.

BOX 1 - SPLIT OF BOOK COSTS BEFORE ALLOCATION OF A&G

Book costs consist of):	Spltallo-3				$1,000
Sludge Disposal (Ln 6)					0
Belt Filter System (Ln 7)					0
Centrifuge System (Ln 8)					0
Subtotal					0
CWIP Sludge disposal costs included in subtotal are					0
All Other costs					0
Allocation of costs between plants:					
CWIP Sludge disposal costs:					
	NEWPCP		48.27%		0
	SEWPCP		16.96%		0
	SWWPCP		34.77%		0
		BOD	SS	Weighted	0
All Other costs:		0.25	0.75		
	NEWPCP	0.00%	0.00%	0.00%	0
	SEWPCP	34.39%	27.07%	28.90%	0
	SWWPCP	65.61%	72.93%	71.10%	0
					0
Total Allocated Costs:					
	NEWPCP		0.00%		0
	SEWPCP		0.00%		0
	SWWPCP		0.00%		0
					0

			(1)	(2)	(3)	
			Total Investment (2) +(3)	Suspended Solids	BOD	Basis of Allocation
	Non-WPAP Plant - Digesters					
			Spltallo-3, Ln 5			
179	Book Cost Before Allocated A&G (a)		7,610	5,708	1,902	75% SS - 25% BOD
			Input			
180	Book Cost Subject to Federal Grant		0	0	0	75% SS - 25% BOD
181	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10
182	Estimated Federal Grant (c)		0	0	0	Ln 180 x Ln 181
183	Net Book Cost Before Alloc. A&G		7,610	5,708	1,902	Ln 179 - Ln 182
			Spltallo-3, BOX 3	(Same calc using Non WPAP Digesters)		
184	A&G Facilities (a)		9,016	6,762	2,254	75% SS - 25% BOD
185	A&G subject to Federal Grant (b)		na	0	0	75% SS - 25% BOD
186	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10
187	Estimated Federal Grant		0	0	0	Ln 185 x Ln 186
188	Net A&G Facilities (a)		9,016	6,762	2,254	Ln 184 - Ln 187
189	Net Book Cost including A&G (a)		16,626	12,470	4,156	Ln 183 + Ln 188
190	Percent Allocable to:	NEWPCP		0.00%	0.00%	BOX 3
191		SEWPCP		34.39%	27.07%	BOX 3
192		SWWPCP		65.61%	72.93%	BOX 3
	Book Cost Before Allocated A&G					
193	Allocated to:	NEWPCP	0	0	0	Ln 179 x Ln 190
194		SEWPCP	2,478	1,963	515	Ln 179 x Ln 191
195		SWWPCP	5,132	3,745	1,387	Ln 179 x Ln 192
196	Total (a)		7,610	5,708	1,902	
	A&G					
197	Allocated to:	NEWPCP	0	0	0	Ln 184 x Ln 190
198		SEWPCP	2,935	2,325	610	Ln 184 x Ln 191
199		SWWPCP	6,081	4,437	1,644	Ln 184 x Ln 192
200	Total (a)		9,016	6,762	2,254	

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.

SOUTHWEST PLANT INVESTMENT
ALLOCATED TO NE AND SE PLANTS

Line No.	Facility Description		(1) Total Investment $1,000 (2) +(3)	(2) Capacity $1,000	(3) BOD $1,000	Basis of Allocation
	WPAP Plant - Preliminary Treatment Bldg					
201	Book Cost Before Allocated A&G (a)		Spltallo-3, Ln 31 28,684	28,684	0	100% Capacity - 0% BOD
202	Book Cost Subject to Federal Grant		Spltallo-3, Ln 31 27,463	27,463	0	100% Capacity - 0% BOD
203	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10
204	Estimated Federal Grant		19,636	19,636	0	Ln 202 x Ln 203
205	Net Book Cost Before Alloc. A&G		9,048	9,048	0	Ln 201 - Ln 204
206	A&G Facilities (a)		Spltallo-3, BOX 3 3,263	3,263	0	100% Capacity - 0% BOD
207	A&G subject to Federal Grant (b)		Spltallo-3, BOX 3 3,124	(Same calc. using data from col. (1) + (4)) 3,124	0	100% Capacity - 0% BOD
208	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10
209	Estimated Federal Grant		2,234	2,234	0	Ln 207 x Ln 208
210	Net A&G Facilities (a)		1,029	1,029	0	Ln 206 - Ln 209
211	Net Book Cost including A&G (a)		10,077	10,077	0	Ln 205 + Ln 210
212	Percent Allocable to:	NEWPCP		0.00%	0.00%	
213		SEWPCP		14.54%	0.00%	0.1454; BD-28c, Fax Dated 9/22/93 from J. S. Clare III
214		SWWPCP		85.46%	0.00%	0.8546; BD-28c, Fax Dated 9/22/93 from J. S. Clare III
	Book Cost Before Allocated A&G					
215	Allocated to:	NEWPCP	0	0	0	Ln 201 x Ln 212
216		SEWPCP	4,171	4,171	0	Ln 201 x Ln 213
217		SWWPCP	24,513	24,513	0	Ln 201 x Ln 214
218	Total (a)		28,684	28,684	0	
	A&G					
219	Allocated to:	NEWPCP	0	0	0	Ln 206 x Ln 212
220		SEWPCP	474	474	0	Ln 206 x Ln 213
221		SWWPCP	2,789	2,789	0	Ln 206 x Ln 214
222	Total (a)		3,263	3,263	0	
	Federal Grants(excluding A&G)					
223	Allocated to:	NEWPCP	0	0	0	Ln 204 x Ln 212
224		SEWPCP	2,855	2,855	0	Ln 204 x Ln 213
225		SWWPCP	16,781	16,781	0	Ln 204 x Ln 214
226	Total (b)		19,636	19,636	0	

		(4) Total Investment $1,000 (5)+(6)	(5) Capacity $1,000		(6) BOD $1,000	
	Book Cost Applicable to Federal Grants			Col (2)		Col (3)
Allocated to:	NEWPCP	0	0	Ln 202 x Ln 212	0	Ln 202 x Ln 212
	SEWPCP	3,993	3,993	Ln 202 x Ln 213	0	Ln 202 x Ln 213
	SWWPCP	23,470	23,470	Ln 202 x Ln 214	0	Ln 202 x Ln 214
Total (a)		27,463	27,463		0	
	A&G Applicable to Federal Grants					
Allocated to:	NEWPCP	0	0	Ln 207 x Ln 212	0	Ln 207 x Ln 212
	SEWPCP	454	454	Ln 207 x Ln 213	0	Ln 207 x Ln 213
	SWWPCP	2,670	2,670	Ln 207 x Ln 214	0	Ln 207 x Ln 214
Total (a)		3,124	3,124		0	
	Federal Grants - A&G			Col (2)		Col (3)
Allocated to:	NEWPCP	0	0	Ln 209 x Ln 212	0	Ln 209 x Ln 212
	SEWPCP	325	325	Ln 209 x Ln 213	0	Ln 209 x Ln 213
	SWWPCP	1,909	1,909	Ln 209 x Ln 214	0	Ln 209 x Ln 214
Total (b)		2,234	2,234		0	

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

Line No.	Facility Description		(1) Total Investment $1,000 (2) +(3)	(2) Capacity $1,000	(3) BOD $1,000	Basis of Allocation	(4) Total Investment $1,000 (5)+(6)	(5) Capacity $1,000	(6) BOD $1,000
	WPAP Plant - Grit & Ash Transfer Station								
227	Book Cost Before Allocated A&G (a)		Spltallo-3, Ln 54 0	0	0	100% Capacity - 0% BOD			
228	Book Cost Subject to Federal Grant		Spltallo-3, Ln 54 0	0	0	100% Capacity - 0% BOD			
229	Estimated Federal Grant - %		71.5%	71.5%	71.5%	Spltallo-10			
230	Estimated Federal Grant		0	0	0	Ln 228 x Ln 229			
231	Net Book Cost Before Alloc. A&G		0	0	0	Ln 227 - Ln 230			
232	A&G Facilities (a)		Spltallo-3, BOX 3 0	0	0	100% Capacity - 0% BOD			
233	A&G subject to Federal Grant (b)		Spltallo-3, BOX 3 0	(Same calc. using data from col. (1) + (4)) 0	0	100% Capacity - 0% BOD			
234	Estimated Federal Grant - % (c)		71.5%	71.5%	71.5%	Spltallo-10			
235	Estimated Federal Grant		0	0	0	Ln 233 x Ln 234			
236	Net A&G Facilities (a)		0	0	0	Ln 232 - Ln 235			
237	Net Book Cost including A&G (a)		0	0	0	Ln 231 + Ln 236			
238	Percent Allocable to:	NEWPCP		0.00%	0.00%				
239		SEWPCP		29.08%	0.00%	BD-28c, Fax Dated 9/22/93 from J. S. Clare III			
240		SWWPCP		70.92%	0.00%	BD-28c, Fax Dated 9/22/93 from J. S. Clare III			
	Book Cost Before Allocated A&G						Book Cost Applicable to Federal Grants		Col (2) / Col (3)
241	Allocated to:	NEWPCP	0	0	0	Ln 227 x Ln 238	Allocated to: NEWPCP 0	0	Ln 228 x Ln 238 / 0 Ln 228 x Ln 238
242		SEWPCP	0	0	0	Ln 227 x Ln 239	SEWPCP 0	0	Ln 228 x Ln 239 / 0 Ln 228 x Ln 239
243		SWWPCP	0	0	0	Ln 227 x Ln 240	SWWPCP 0	0	Ln 228 x Ln 240 / 0 Ln 228 x Ln 240
244	Total (a)		0	0	0		Total (a) 0	0	0
	A&G						A&G Applicable to Federal Grants		
245	Allocated to:	NEWPCP	0	0	0	Ln 232 x Ln 238	Allocated to: NEWPCP 0	0	Ln 233 x Ln 238 / 0 Ln 233 x Ln 238
246		SEWPCP	0	0	0	Ln 232 x Ln 239	SEWPCP 0	0	Ln 233 x Ln 239 / 0 Ln 233 x Ln 239
247		SWWPCP	0	0	0	Ln 232 x Ln 240	SWWPCP 0	0	Ln 233 x Ln 240 / 0 Ln 233 x Ln 240
248	Total (a)		0	0	0		Total (a) 0	0	0
	Federal Grants(excluding A&G)						Federal Grants - A&G		Col (2) / Col (3)
249	Allocated to:	NEWPCP	0	0	0	Ln 230 x Ln 238	Allocated to: NEWPCP 0	0	Ln 235 x Ln 238 / 0 Ln 235 x Ln 238
250		SEWPCP	0	0	0	Ln 230 x Ln 239	SEWPCP 0	0	Ln 235 x Ln 239 / 0 Ln 235 x Ln 239
251		SWWPCP	0	0	0	Ln 230 x Ln 240	SWWPCP 0	0	Ln 235 x Ln 240 / 0 Ln 235 x Ln 240
252	Total (b)		0	0	0		Total (b) 0	0	0

(a) Includes allocated fringe benefits, capitalized interest, and general plant.
(b) Excludes allocated fringe benefits and capitalized interest.
(c) Adjusted for Work Progress Grant percentages.

Tbls-A41 currently developed on Retcos-23

TEST YEAR INVESTMENT IN THE WASTEWATER SYSTEM
SUMMARY OF ALLOCATIONS TO FUNCTIONAL COST COMPONENTS
TEST YEAR 2009

Line No.	Cost Component	(1) Total Direct Investment Incl. A&G $1,000	(2) Investment Allocated to Contract Service $1,000	(3) Investment Allocated to Retail Service $1,000 (1) - (2)	(4) Col. (1) Reference		(5) Col. (2) Reference	
	COLLECTION SYSTEM							
1	Sewers (a) - Capacity	1,000,622	9,018	991,604	Spltallo-5	Ln 1..2 - Contrib. of $22,600.6	Spltallo-40	Ln 1
2	Pumping Stations - Capacity	29,222	252	28,970	Spltallo-5	Ln 3	Spltallo-40	Ln 2
3	Total Collection System	1,029,844	9,270	1,020,574				
	WATER POLLUTION CONTROL PLANTS							
	Northeast Plant:							
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton							
4	- Capacity	4,040	944	3,096	Spltallo-6	Ln 48	Spltallo-40	Ln 4
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton							
5	Volume	56,746	15,688	41,058	Spltallo-6	Ln 48	Spltallo-40	Ln 5
6	Capacity	34,179	8,155	26,024	Spltallo-6	Ln 48	Spltallo-40	Ln 6
7	Suspended Solids	73,507	12,616	60,891	Spltallo-6	Ln 48	Spltallo-40	Ln 7
8	BOD	82,819	19,306	63,513	Spltallo-6	Ln 48	Spltallo-40	Ln 8
9	Subtotal	247,251	55,765	191,486				
10	Total Northeast Plant	251,291	56,709	194,582				
	Southwest Plant:							
11	Retail - Capacity	17,822	0	17,822	Spltallo-9	Ln 45		Input
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby							
12	Volume	44,764	19,112	25,652	Spltallo-9	Ln 45	Spltallo-40	Ln 12
13	Capacity	14,111	5,193	8,918	Spltallo-9	Ln 45	Spltallo-40	Ln 13
14	Suspended Solids	45,951	12,973	32,978	Spltallo-9	Ln 45	Spltallo-40	Ln 14
15	BOD	34,917	14,301	20,616	Spltallo-9	Ln 45	Spltallo-40	Ln 15
16	Total Southwest Plant	157,565	51,579	105,986				
	Southeast Plant:							
	Retail and Springfield (Wyndmoor)							
17	Volume	34,991	318	34,673	Spltallo-11	Ln 39	Spltallo-40	Ln 17
18	Capacity	37,991	212	37,779	Spltallo-11	Ln 39	Spltallo-40	Ln 18
19	Suspended Solids	28,959	90	28,869	Spltallo-11	Ln 39	Spltallo-40	Ln 19
20	BOD	28,688	79	28,609	Spltallo-11	Ln 39	Spltallo-40	Ln 20
21	Total Southeast Plant	130,629	699	129,930		29,297,638		
22	Total Water Pollution Control Plants	539,485	108,987	430,498				
23	Total Investment	1,569,329	118,257	1,451,072		22,600,638		

FY2001 balance sheet contributions of $29,297,638.0 from local sources includes $6,697,000.0 wholesale wastewater capital contributions calculated in this file (also see memo dated 12/20/99 to Joe Clare filed with #31416.0100 Misc. Corr.) See hand notes filed with letter (and Support calcs) which explain that, with exception of wholesale contributions, all local contributions are stormwater related. $29,297,638.0 less $6,697,000.0 wholesale conveyance contributions for the townships of Bensalem, Bucks County, DELCORA, Lower Merion, Lower Southampton, and Upper Darby calculated on sheet Spltallo-40.

(a) Total sewers investment from Spltallo-5 includes Storm and Flood Relief and is reduced here by stormwater contributions of $22,600,638.0.

BOX 1 - CHECK OF TOTAL PLANT ON Spltallo-24 vs Spltallo-5

	Ref:	$1,000
Total Plant	Spltallo-5	2,182,569
Less Fed Grants - NE	Spltallo-8	(265,233)
Less Fed Grants - SW	Spltallo-10	(158,028)
Less Fed Grants - SE	Spltallo-12	(167,395)
Less Contributions	(a)	(22,601)
Total		1,569,312
Total Per This Page		1,569,329
Difference		17

No Longer a Presentation Table
Data provided in Table A-17 to Table A-27
WATER POLLUTION CONTROL PLANT INVESTMENT PER UNIT OF CAPACITY

Test Year 2009

Line No.	Cost Component	(1) Direct Investment $ Spltallo-24	(2) Units of Capacity	(3) Unit Investment $ (1)/(4)	(4) Input Units of Capacity			
	Northeast Water Pollution Control Plant							
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton							
1	- Capacity	4,040,000	370 mgd = 49,470 Mcf/day	81.6657 /Mcf/day	49,470	Mcf/day		
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton							
2	Volume	56,746,000	76,650 mg = 10,247,000 Mcf	5.5378 /Mcf	10,247,000	Mcf		
3	Capacity	34,179,000	420 mgd = 56,150 Mcf/day	608.7088 /Mcf/day	56,150	Mcf/day		
4	Suspended Solids	73,507,000	173,240,000 lbs	424.3073 /1,000 lbs	173,240,000	lbs		
5	BOD	82,819,000	128,491,000 lbs	644.5510 /1,000 lbs	128,491,000	lbs		
	Southwest Water Pollution Control Plant							
6	Retail - Capacity	17,822,000	50 mgd = 6,684 Mcf/day	2,666.3674 /Mcf/day	6,684	Mcf/day		
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby							
7	Volume	44,764,000	73,000 mg = 9,759,000 Mcf	4.5869 /Mcf	9,759,000	Mcf		
8	Capacity	14,111,000	400 mgd = 53,476 Mcf/day	263.8754 /Mcf/day	53,476	Mcf/day	(200 mgd):	
9	Suspended Solids	45,951,000	133,824,000	343.3698 /1,000 lbs (a)	178,354,000	lbs	130,287,000	lbs
10	BOD	34,917,000	83,723,000	417.0520 /1,000 lbs (a)	123,377,000	lbs	71,232,000	lbs
	Southeast Water Pollution Control Plant							
	Retail and Springfield (Wyndmoor)							
11	Volume	34,991,000	40,880 mg = 5,465,000 Mcf	6.4027 /Mcf	5,465,000	Mcf		
12	Capacity	37,991,000	224 mgd = 29,947 Mcf/day	1,268.6079 /Mcf/day	29,947	Mcf/day		
13	Suspended Solids	28,959,000	66,065,000 lbs	438.3410 /1,000 lbs	66,065,000	lbs		
14	BOD	28,688,000	56,940,000 lbs	503.8286 /1,000 lbs	56,940,000	lbs		

mg - million gallons
mgd - million gallons per day
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

(a) Unit investment adjusted for additional A&G in water plant associated with sewer plant.

DEVELOPMENT OF UNIT COSTS FOR SOUTHWEST TREATMENT PLANT
Weighted between 200 mgd and 210 mgd facilities

	200 mgd 1,000		210 mgd 1,000	
Total SS Cost $94,537,000				
Non-Abatement:				
Direct	9,428	Spltallo-9, Ln 16 Less ------>	1,965	Spltallo-9, Ln 4
Admin. & General	9,963	Spltallo-9,Ln 19+Ln 20 Less ->	2,077	Spltallo-9,(Ln 19 + Ln 20)/Ln 16 * Line above [1,965]
Abatement:				
Direct	65,941	Spltallo-9, Ln 39 Less ------>	1,387	Spltallo-9,(Ln 25..29)
Admin. & General	3,698	Spltallo-9,Ln 40+Ln 41 Less ->	78	Spltallo-9,(Ln 40 + Ln 41)/Ln 39 * Line above [1,387]
	89,030		5,507	
Less Federal Grants:				
Direct	45,138	Spltallo-10, Ln 18 Less ------>	950	Spltallo-10,(Ln 4..8)
Admin. & General	2,447	Spltallo-10,Ln 19+Ln 20 Less ->	51	Spltallo-10,(Ln 19 + Ln 18)/Ln 18 * Line above [950]
Net Investment	41,445		4,506	
Total BOD Cost $82,733,000				
Non-Abatement:				
Direct	5,919	Spltallo-9, Ln 16 Less ------>	0	Spltallo-9, Ln 4
Admin. & General	6,852	Spltallo-9,Ln 19+Ln 20 Less ->	0	Spltallo-9,(Ln 19 + Ln 20)/Ln 16 * Line above [0]
Abatement:				
Direct	27,561	Spltallo-9, Ln 39 Less ------>	34,585	Spltallo-9,(Ln 25..29)
Admin. & General	3,466	Spltallo-9,Ln 40+Ln 41 Less ->	4,350	Spltallo-9,(Ln 40 + Ln 41)/Ln 39 * Line above [34585]
	43,798		38,935	
Less Federal Grants:				
Direct	18,869	Spltallo-10, Ln 18 Less ------>	23,675	Spltallo-10,(Ln 4..8)
Admin. & General	2,338	Spltallo-10,Ln 19+Ln 20 Less ->	2,934	Spltallo-10,(Ln 19 + Ln 20)/Ln 18 * Line above [23675]
Net Investment	22,591		12,326	

	Net Investment	Units		Unit Investment	
210 mgd					
SS	4,506,000	178,354	1,000 lbs	$25.2644	per 1,000 lbs
BOD	12,326,000	123,377	1,000 lbs	$99.9052	per 1,000 lbs
200 mgd					
SS	41,445,000	130,287	1,000 lbs	$318.1054	per 1,000 lbs
BOD	22,591,000	71,232	1,000 lbs	$317.1468	per 1,000 lbs
Total					
SS	45,951,000	133,824	1,000 lbs	$343.3698	per 1,000 lbs
BOD	34,917,000	83,723	1,000 lbs	$417.0520	per 1,000 lbs

SW WPCP			
1972/73 Design:	MGD	mg/l	Lbs
Design Flows	210		
Design SS		279	178,354,000
Design BOD		193	123,377,000
Design Flows	200		
Design SS		279	169,861,000
Design BOD		193	117,502,000
1984/85 Rating:			
Design Flows	200		
Design SS		214	130,287,000
Design BOD		117	71,232,000

Reference: Units-2

		Northeast WPC Plant								Southwest WPC Plant				WPC Plant	
	Units	Abington	Bensalem	Bucks County	Cheltenham	Lower Moreland	Lower Southhampton	Total Northeast	DELCORA	Lower Merion	Springfield (Excluding Wyndmoor)	Upper Darby	Total Southwest	Springfield (Wyndmoor)	Total
Contract Maximum Units															
Capacity:															
Sanitary Wastewater	(Mcf/day)	799	1,014	7,351	1,793	775	1,364	13,096	13,392	2,728	397	3,024	19,541	167	32,804
Infiltration	(Mcf/day)	20	20	170	40	20	30	300	0	60	10	70	140	0	440
Total	(Mcf/day)	819	1,034	7,521	1,833	795	1,394	13,396	13,392	2,788	407	3,094	19,681	167	33,244
															33,244
Volume:															
Sanitary Wastewater	(Mcf)	217,292	299,271	1,171,123	654,370	70,755	348,409	2,761,220	2,439,840	707,553	156,150	829,545	4,133,088	48,797	6,943,105
Infiltration	(Mcf)	4,400	5,600	40,200	9,800	4,200	7,500	71,700	0	14,900	2,200	16,600	33,700	900	106,300
Total	(Mcf)	221,692	304,871	1,211,323	664,170	74,955	355,909	2,832,920	2,439,840	722,453	158,350	846,145	4,166,788	49,697	7,049,405
Suspended Solids:															
Sanitary Wastewater	(1,000 lbs)	2,481	3,734	13,400	5,431	592	3,651	29,289	21,771	7,250	1,200	7,349	37,570	200	67,059
Infiltration	(1,000 lbs)	27	35	251	61	26	47	447	0	93	14	104	211	6	664
Total	(1,000 lbs)	2,508	3,769	13,651	5,492	618	3,698	29,736	21,771	7,343	1,214	7,453	37,781	206	67,723
BOD:															
Sanitary Wastewater	(1,000 lbs)	2,102	5,340	13,400	4,777	568	3,651	29,838	19,487	6,871	1,050	6,831	34,239	155	64,232
Infiltration	(1,000 lbs)	7	9	63	15	7	12	113	0	23	3	26	52	1	166
Total	(1,000 lbs)	2,109	5,349	13,463	4,792	575	3,663	29,951	19,487	6,894	1,053	6,857	34,291	156	64,398

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 17

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO ABINGTON TOWNSHIP

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $	(2) Number of Contract Units	(3) Infiltration/ Inflow Capacity Allocation Factor	(4) Allocated Investment $	(5) Allocated Investment Rounded $
			Spltallo-25	Spltallo-27	Ref A.	(2)*(3)*(4)	
	Treatment						
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
1	- Capacity	Mcf/day	81.6657	819		66,884	67,000
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
2	- Volume	Mcf	5.5378	221,692		1,227,686	1,228,000
3	- Capacity	Mcf/day	608.7088	819		498,533	499,000
4	- SS	1,000 lbs	424.3073	2,508		1,064,163	1,064,000
5	- BOD	1,000 lbs	644.5510	2,109		1,359,358	1,359,000
6	Total Treatment					4,216,624	4,217,000
	Conveyance						
7	Shady Lane & City Line	cfs	58,421	1.368	1.0225	81,718	82,000
8	Pennypack & City Line	cfs	49,045	7.694	1.0225	385,843	386,000
9	Cottman and Orville	cfs	45,328	0.480	1.0225	22,247	22,000
10	Total Conveyance					489,808	490,000
11	Total Allocated System Investment					4,706,432	4,707,000

	Investment	Reference
Abington	4,707,000	Line 11, Column (6)
Bensalem	8,558,000	Spltallo-36
Bucks County	27,936,000	Spltallo-37
Cheltenham	10,562,000	Spltallo-29
DELCORA	30,328,000	Spltallo-38
Lower Merion	11,254,000	Spltallo-30
Lower Moreland	2,232,000	Spltallo-31
Lower Southampton	8,354,000	Spltallo-32
Springfield (less W)	2,457,000	Spltallo-33
Springfield	1,030,000	Spltallo-35
Upper Darby	10,839,000	Spltallo-39

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 20

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO CHELTENHAM TOWNSHIP

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $ Spltallo-25	(2) Number of Contract Units Spltallo-27	(3) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(4) Allocated Investment $ (2)*(3)*(4)	(5) Allocated Investment Rounded $
	Treatment						
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
1	- Capacity	Mcf/day	0	1,833		0	0
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
2	- Volume	Mcf	5.5378	664,170		3,678,041	3,678,000
3	- Capacity	Mcf/day	608.7088	1,833		1,115,763	1,116,000
4	- SS	1,000 lbs	424.3073	5,492		2,330,296	2,330,000
5	- BOD	1,000 lbs	644.5510	4,792		3,088,688	3,089,000
6	Total Treatment					10,212,788	10,213,000
	Conveyance						
7	Cheltenham and Tacony Creek	cfs	15,378	18.000	1.0225	283,032	283,000
8	Bouvier Street	cfs	23,315	2.750	1.0225	65,559	66,000
9	Total Conveyance					348,591	349,000
10	Total Allocated System Investment					10,561,379	10,562,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 22

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER MERION TOWNSHIP

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $ Spltallo-25	(2) Number of Contract Units Spltallo-27	(3) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(4) Allocated Investment $ (2)*(3)*(4)	(5) Allocated Investment Rounded $
	Treatment						
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
1	Volume	Mcf	4.5869	722,453		3,313,820	3,314,000
2	Capacity	Mcf/day	263.8754	2,788		735,685	736,000
3	Suspended Solids	1,000 lbs	343.3698	7,343		2,521,364	2,521,000
4	BOD	1,000 lbs	417.0520	6,894		2,875,156	2,875,000
5	Total Treatment					9,446,025	9,446,000
	Conveyance						
6	City Avenue & 73rd Street	cfs	30,189	2.860	1.0225	88,283	88,000
7	City Avenue & 66rd Street	cfs	35,407	15.880	1.0225	574,914	575,000
8	City Avenue & Overbrook Station	cfs	69,259	2.290	1.0225	162,172	162,000
9	City Avenue & 59rd Street	cfs	132,481	0.330	1.0225	44,702	45,000
10	City Avenue & 54th Street	cfs	57,917	0.050	1.0225	2,961	3,000
11	City Avenue & 51st Street	cfs	60,355	8.470	1.0225	522,709	523,000
12	City Avenue & Conshohocken Avenue	cfs	103,583	0.390	1.0225	41,306	41,000
	City Avenue & Presidential Boulevard						
13	Sewers and Meter Station	cfs	134,831	1.300	1.0225	179,224	179,000
14	Neill Drive Pump Station	cfs	143,297	1.300	1.0225	190,478	190,000
	Barclay Building & Friends Central School						
15	Charged Inside Rates	cfs	43,227	0.052	1.0225	2,298	2,000
16	Total Conveyance					1,809,047	1,808,000
17	Total Allocated System Investment					11,255,072	11,254,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 23

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER MORELAND TOWNSHIP

Test Year 2009

		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Cost Component	Units	Investment Per Unit $ Spltallo-25	Number of Contract Units Spltallo-27	Infiltration/ Inflow Capacity Allocation Factor Ref. A	Allocated Investment $ (2)*(3)*(4)	Allocated Investment Rounded $
	Treatment						
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
1	- Capacity	Mcf/day	81.6657	795		64,924	65,000
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
2	- Volume	Mcf	5.5378	74,955		415,086	415,000
3	- Capacity	Mcf/day	608.7088	795		483,923	484,000
4	- SS	1,000 lbs	424.3073	618		262,222	262,000
5	- BOD	1,000 lbs	644.5510	575		370,617	371,000
6	Total Treatment					1,596,772	1,597,000
	Conveyance						
7	Woodhaven Road and City Line	cfs	195,719	0.414	1.0225	82,851	83,000
8	Erwin Street and County Line	cfs	94,589	0.065	1.0225	6,287	6,000
9	Moreland Road and Pine Road	cfs	64,910	0.035	1.0225	2,323	2,000
10	Pine Road and Radburn Road	cfs	66,406	0.038	1.0225	2,580	3,000
11	Welsh Road and County Line	cfs	66,860	0.606	1.0225	41,429	41,000
12	City Line and Red Lion	cfs	66,860	0.017	1.0225	1,162	1,000
13	Conveyance Line	cfs	62,555	7.796	1.0225	498,652	499,000
14	Total Conveyance					635,284	635,000
15	Total Allocated System Investment					2,232,056	2,232,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 24

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO LOWER SOUTHAMPTON TOWNSHIP

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $ Spltallo-25	(2) Number of Contract Units Spltallo-27	(3) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(4) Allocated Investment $ (2)*(3)*(4)	(5) Allocated Investment Rounded $
	Treatment						
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
1	- Capacity	Mcf/day	81.6657	1,394		113,842	114,000
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
2	- Volume	Mcf	5.5378	355,909		1,970,953	1,971,000
3	- Capacity	Mcf/day	608.7088	1,394		848,540	849,000
4	- SS	1,000 lbs	424.3073	3,698		1,569,088	1,569,000
5	- BOD	1,000 lbs	644.5510	3,663		2,360,990	2,361,000
6	Total Treatment					6,863,413	6,864,000
	Conveyance						
7	Trevose and City Line	cfs	92,315	15.790	1.0225	1,490,451	1,490,000
8	Total Conveyance					1,490,451	1,490,000
9	Total Allocated System Investment					8,353,864	8,354,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 25

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO SPRINGFIELD (EXCL. WYNDMOOR) TOWNSHIP

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $ Spltallo-25	(2) Number of Contract Units Spltallo-27	(3) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(4) Allocated Investment $ (2)*(3)*(4)	(5) Allocated Investment Rounded $
	Treatment						
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
1	Volume	Mcf	4.5869	158,350		726,336	726,000
2	Capacity	Mcf/day	263.8754	407		107,397	107,000
3	Suspended Solids	1,000 lbs	343.3698	1,214		416,851	417,000
4	BOD	1,000 lbs	417.0520	1,053		439,156	439,000
5	Total Treatment					1,689,740	1,689,000
	|SEE NOTE ON REVISIONS TO CONVEYANCE INFO MADE ON 9/29/95 BY JLW -->>						
	Conveyance (1)						
	Erdenheim and Stenton			Spltallo-34			
6	Sewers	cfs	139,780	2.000	1.0225	285,850	286,000
7	Central Schuylkill Pump Station	cfs	13,211	2.000	1.0225	27,016	27,000
8	Meter Station	ea	35,702	1.000	1.0225	36,505	37,000
9	Total					349,371	350,000
	Northwestern and Stenton			Spltallo-34			
10	Sewers	cfs	139,780	2.600	1.0225	371,605	372,000
11	Central Schuylkill Pump Station	cfs	13,211	2.600	1.0225	35,121	35,000
12	Meter Station	ea	10,270	1.000	1.0225	10,501	11,000
13	Total					417,227	418,000
14	Total Conveyance					766,598	768,000
15	Total Allocated System Investment					2,456,338	2,457,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

(1) Excludes connection at Northwestern and Thomas which accounts for less than one half of one percent of township flow.

NOTE

Prior to 9/29/95, the below descriptions of facilities and units were used in B&V calculations. However, after talking to J. Palladino on 9/28/95, JLW discovered that there are now 3 connection points for Springfield Excl. Wyndmoor (aka Erdenheim). Nomenclature of the three connections are different as well.

Prior to 9/29/95:

Conveyance	Units	Investment Per Unit	Contract Units	Allocation Factor	Allocated Investment	Investment Rounded
Stenton and Erdenheim						
Sewers	cfs	139,780	4.000	1.0225	571,700	572,000
Central Schuylkill Pump Station	cfs	13,211	4.000	1.0225	54,033	54,000
Meter Station	ea	35,702	1.000	1.0225	36,505	37,000
Total					662,238	662,000
Northwestern & Wissahickon						
Sewers	cfs	139,780	0.200	1.0225	28,585	29,000
Central Schuylkill Pump Station	cfs	13,211	0.200	1.0225	2,702	3,000
Meter Station	ea	51,349	0.200	1.0225	10,501	11,000
Total					41,788	42,000
Total Conveyance					704,026	704,000

9/29/95 Revisions:

1. Stenton and Erdenheim is called Erdenheim and Stenton.
2. Northwestern and Wissahickon is called Northwestern and Stenton
3. A third connection exists (v. small and not metered, flow assumed to be 0.8 MG per quarter) called Northwestern and Thomas.
4. A large portion of the flow through the E & S connection has been shifted to the N & S connection, as mentioned in the contract dated 3/4/74, item 7.

Prior:					
March 1, 1961 Contract					
E & S	4.00	cfs	2.15	mgd	
N & S	0.20	cfs	0.10	mgd	
March 4, 1974 Contract					
E & S	1.85	cfs	0.75	mgd	<-- Revised dist. of E&S flows
N & S	0.20	cfs	0.10	mgd	
N & S	2.15	cfs	1.40	mgd	<-- Revised dist. of E&S flows
N & S	2.35	cfs	1.50	mgd	
Revised:					
E & S	2.00	cfs	1.10	mgd	
N & S	2.60	cfs	2.10	mgd	
Total	4.60	cfs	3.20	mgd	<-- Totals redistributed in proportion to March 4, 1974 contract units

5. Meter Station investment at N & S (formerly N & W) is revised to $10,270 rather than 0.2 * $51,349 to be consistent with E & S connection.

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 26

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO SPRINGFIELD (WYNDMOOR) TOWNSHIP

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $ Spltallo-25	(2) Number of Contract Units Spltallo-27	(3) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(4) Allocated Investment $ (2)*(3)*(4)	(5) Allocated Investment Rounded $
	Treatment						
	Retail and Springfield (Wyndmoor)						
1	Volume	Mcf	6.4027	49,697		318,195	318,000
2	Capacity	Mcf/day	1268.6079	167		211,858	212,000
3	Suspended Solids	1,000 lbs	438.3410	206		90,298	90,000
4	BOD	1,000 lbs	503.8286	156		78,597	79,000
5	Total Treatment					698,948	699,000
	Conveyance						
6		cfs	167,854	1.930	1.0225	331,247	331,000
7	Total Conveyance					331,247	331,000
8	Total Allocated System Investment					1,030,195	1,030,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 18

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO BENSALEM TOWNSHIP

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $ Spltallo-25	(2) Number of Contract Units Spltallo-27	(3) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(4) Allocated Investment $ (2)*(3)*(4)	(5) Allocated Investment Rounded $
	Treatment						
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
1	- Capacity	Mcf/day	81.6657	1,034		84,442	84,000
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
2	- Volume	Mcf	5.5378	304,871		1,688,315	1,688,000
3	- Capacity	Mcf/day	608.7088	1,034		629,405	629,000
4	- SS	1,000 lbs	424.3073	3,769		1,599,214	1,599,000
5	- BOD	1,000 lbs	644.5510	5,349		3,447,703	3,448,000
6	Total Treatment					7,449,079	7,448,000
	Conveyance						
7	A-1	cfs	84,833	0.370	1.0225	32,094	32,000
8	A-2	cfs	105,688	0.880	1.0225	95,098	95,000
9	A-3	cfs	117,743	0.120	1.0225	14,447	14,000
10	A-4	cfs	115,847	0.080	1.0225	9,476	9,000
11	B	cfs	131,354	0.840	1.0225	112,820	113,000
12	C	cfs	72,634	0.750	1.0225	55,701	56,000
13	D	cfs	67,910	0.460	1.0225	31,941	32,000
14	E	cfs	204,911	0.380	1.0225	79,618	80,000
15	F	cfs	49,726	0.580	1.0225	29,490	29,000
16	G-1	cfs	48,680	0.270	1.0225	13,439	13,000
17	G-2	cfs	48,680	0.510	1.0225	25,385	25,000
18	H	cfs	64,044	2.720	1.0225	178,119	178,000
19	J-1	cfs	133,427	0.676	1.0225	92,226	92,000
20	J-2	cfs	38,820	0.161	1.0225	6,391	6,000
21	J-3	cfs	258,008	0.383	1.0225	101,040	101,000
22	K-1	cfs	204,907	0.430	1.0225	90,092	90,000
23	K-2	cfs	66,776	2.130	1.0225	145,433	145,000
24	Total Conveyance					1,112,810	1,110,000
25	Total Allocated System Investment					8,561,889	8,558,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 19

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO BUCKS COUNTY

Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $ Spltallo-25	(2) Number of Contract Units Spltallo-27	(3) Infiltration/ Inflow Capacity Allocation Factor Ref. A	(4) Allocated Investment $ (2)*(3)*(4)	(5) Allocated Investment Rounded $
	Treatment						
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
1	- Capacity	Mcf/day	81.6657	7,521		614,208	614,000
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
2	- Volume	Mcf	5.5378	1,211,323		6,708,065	6,708,000
3	- Capacity	Mcf/day	608.7088	7,521		4,578,099	4,578,000
4	- SS	1,000 lbs	424.3073	13,651		5,792,219	5,792,000
5	- BOD	1,000 lbs	644.5510	13,463		8,677,590	8,678,000
6	Total Treatment					26,370,181	26,370,000
	Conveyance						
7	Large Sewers	cfs	18,000	85.080	1.0225	1,565,897	1,566,000
8							
9							
10	Total Conveyance					1,565,897	1,566,000
11	Total Allocated System Investment					27,936,078	27,936,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 21

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO DELCORA

Test Year 2009

Line No.	Cost Component	(1) Units	(2) Investment Per Unit $ Spltallo-25	(3) Number of Contract Units Spltallo-27	(4) Infiltration/ Inflow Capacity Allocation Factor	(5) Allocated Investment $ (2)*(3)*(4)	(6) Allocated Investment Rounded $
	Treatment						
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
1	Volume	Mcf	4.5869	2,439,840		11,191,302	11,191,000
2	Capacity	Mcf/day	263.8754	13,392		3,533,819	3,534,000
3	Suspended Solids	1,000 lbs	343.3698	21,771		7,475,504	7,476,000
4	BOD	1,000 lbs	417.0520	19,487		8,127,092	8,127,000
5	Total Treatment					30,327,717	30,328,000
6	Conveyance						
						0	0
7	Total Conveyance					0	0
8	Total Allocated System Investment					30,327,717	30,328,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

Reference: A. 1.5% I/I allowance x 1.5 peak factor

TABLE A - 27

WASTEWATER SYSTEM INVESTMENT ALLOCATED TO UPPER DARBY
Test Year 2009

Line No.	Cost Component	Units	(1) Investment Per Unit $	(2) Number of Contract Units	(3) Infiltration/ Inflow Capacity Allocation Factor	(4) Allocated Investment $	(5) Allocated Investment Rounded $
			Spltallo-25	Spltallo-27	Ref. A	(2)*(3)*(4)	
	Treatment						
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
1	Volume	Mcf	4.5869	846,145		3,881,183	3,881,000
2	Capacity	Mcf/day	263.8754	3,094		816,430	816,000
3	Suspended Solids	1,000 lbs	343.3698	7,453		2,558,963	2,559,000
4	BOD	1,000 lbs	417.0520	6,857		2,859,726	2,860,000
5	Total Treatment					10,116,302	10,116,000
6	Conveyance						
7	60th Street and Cobbs Creek Parkway	cfs	20,191	35.000	1.0225	722,585	723,000
8	Total Conveyance					722,585	723,000
9	Total Allocated System Investment					10,838,887	10,839,000

cfs - cubic feet per second
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TREATMENT PLANT AND CONVEYANCE SYSTEM
INVESTMENT ALLOCATED TO TOWNSHIPS

		NEWPCP							SWPCP			SEWPCP	
Line No.	Cost Component	Abington $ Spltallo-28	Bensalem $ Spltallo-36	Bucks County $ Spltallo-37	Cheltenham $ Spltallo-29	Lower Moreland $ Spltallo-31	Lower Southampton $ Spltallo-32	DELCORA $ Spltallo-38	Lower Merion $ Spltallo-30	Springfield (ex Wynd.) $ Spltallo-33	Upper Darby $ Spltallo-39	Springfield including Wynd $ Spltallo-36	Total $
	COLLECTION SYSTEM												
1	Sewers - Capacity	490,000	1,110,000	1,566,000	349,000	635,000	1,490,000	0	1,618,000	706,000	723,000	331,000	9,018,000
2	Pumping Stations - Capacity	0	0	0	0	0	0	0	190,000	62,000	0	0	252,000
3	Total Collection System	490,000	1,110,000	1,566,000	349,000	635,000	1,490,000	0	1,808,000	768,000	723,000	331,000	9,270,000
	WATER POLLUTION CONTROL PLANTS												
	Northeast Plant:												
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton												
4	- Capacity	67,000	84,000	614,000	0	65,000	114,000						944,000
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton												
5	Volume	1,228,000	1,688,000	6,708,000	3,678,000	415,000	1,971,000						15,688,000
6	Capacity	499,000	629,000	4,578,000	1,116,000	484,000	849,000						8,155,000
7	Suspended Solids	1,064,000	1,599,000	5,792,000	2,330,000	262,000	1,569,000						12,616,000
8	BOD	1,359,000	3,448,000	8,678,000	3,089,000	371,000	2,361,000						19,306,000
9	Subtotal	4,150,000	7,364,000	25,756,000	10,213,000	1,532,000	6,750,000						55,765,000
10	Total Northeast Plant	4,217,000	7,448,000	26,370,000	10,213,000	1,597,000	6,864,000						56,709,000
	Southwest Plant:												
11	Retail - Capacity												
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby												
12	Volume							11,191,000	3,314,000	726,000	3,881,000		19,112,000
13	Capacity							3,534,000	736,000	107,000	816,000		5,193,000
14	Suspended Solids							7,476,000	2,521,000	417,000	2,559,000		12,973,000
15	BOD							8,127,000	2,875,000	439,000	2,860,000		14,301,000
16	Total Southwest Plant							30,328,000	9,446,000	1,689,000	10,116,000		51,579,000
	Southeast Plant:												
	Retail and Springfield (Wyndmoor)												
17	Volume											318,000	318,000
18	Capacity											212,000	212,000
19	Suspended Solids											90,000	90,000
20	BOD											79,000	79,000
21	Total Southeast Plant											699,000	699,000
22	Total Water Pollution Control Plants	4,217,000	7,448,000	26,370,000	10,213,000	1,597,000	6,864,000	30,328,000	9,446,000	1,689,000	10,116,000	699,000	108,987,000
23	Total Investment	4,707,000	8,558,000	27,936,000	10,562,000	2,232,000	8,354,000	30,328,000	11,254,000	2,457,000	10,839,000	1,030,000	118,257,000
	Total Investment Rounded from Spltallo-29 thru Spltallo-39.	4,707,000	8,558,000	27,936,000	10,562,000	2,232,000	8,354,000	30,328,000	11,254,000	2,457,000	10,839,000	1,030,000	118,257,000
	Total Collection System (above)	490,000	1,110,000	1,566,000	349,000	635,000	1,490,000	0	1,808,000	768,000	723,000	331,000	9,270,000
	Total Water Pollution Control Plants (Difference)	4,217,000	7,448,000	26,370,000	10,213,000	1,597,000	6,864,000	30,328,000	9,446,000	1,689,000	10,116,000	699,000	108,987,000

ALLOCATION OF LAND INVESTMENT TO CONTRACT CUSTOMERS

(a) Total SWWPCP Investment	157,565,000	Spltallo-24	Ln 16
(b) Total DELCORA Allocated Treatment Plant Investment	30,328,000	Spltallo-40	Ln 16
(c) Total Upper Darby Allocated Treatment Plant Investment	10,116,000	Spltallo-40	Ln 16
(c1) Total Lower Merion Allocated Treatment Plant Investment	9,446,000	Spltallo-40	Ln 16
(d) Total SWWPCP Land Investment	694,000	Spltallo-9	Ln 18
(e) Total SWWPCP Depreciable Plant Investment	156,871,000	(a) - (d)	

Lower Merion Allocated Land=	(c1)-{((e)/(a))*(c1)}=	42,000
DELCORA Allocated Land =	(b)-{((e)/(a))*(b)} =	134,000
Upper Darby Allocated Land =	(c)-{((e)/(a))*(c)} =	45,000

(a) Total NEWPCP Investment	251,291,000	Spltallo-24	Ln 10
(b) Total Bensalem Allocated Treatment Plant Investment	7,448,000	Spltallo-40	Ln 10
(c) Total Bucks County Allocated Treatment Plant Investment	26,370,000	Spltallo-40	Ln 10
(d) Total Lower Southampton Allocated Treatment Plant Investment	6,864,000	Spltallo-40	Ln 10
(e) Total NEWWPCP Land Investment	954,000	Spltallo-6	Ln 20
(f) Total NEWPCP Depreciable Plant Investment	250,337,000	(a) - (e)	

Bensalem Allocated Land =	(b)-{((f)/(a))*(b)} =	28,000
Bucks County Allocated Land =	(c)-{((f)/(a))*(c)} =	100,000
Lower Southampton Allocated Land =	(d)-{((f)/(a))*(d)} =	26,000

	(1) Total Land $1,000 Spltallo-8 Spltallo-9 Spltallo-10	(2) Total Investment $1,000 Spltallo-24	(3) Total Investment Alloc to Contract Customers $1,000 Spltallo-24	(4) Total Land Alloc to Contract Customers $1,000 (a)	
NEWPCP	954	251,291	56,709	61	(excl. Bensalem, Bucks County, and Lower Southampton above)
SWWPCP	694	157,565	51,579	6	(excl. DELCORA, Lower Merion and Upper Darby above)
SEWPCP	158	130,629	699	1	
Total	1,806	539,485	108,987	68	

(a) (1)*(3)/(2) - Bensalem, Bucks Co., Lower Southampton, DELCORA, Lower Merion, and Upper Darby above.

TOTAL DEPRECIABLE PUMPING AND TREATMENT INVESTMENT FOR CONTRACT CUSTOMERS

Contract Customer	(1) Total Treatment Investment $1,000 Spltallo-40	(2) Less Land $1,000 Spltallo-41	(3) Total Depreciable Treatment Investment $1,000 (1)-(2)	(4) Pumping Investment $1,000 Spltallo-40	(5) Total Depreciable P & T Investment $1,000 (3)+(4)
Abington	4,217	16	4,201		4,201
Bensalem	7,448	28	7,420		7,420
Bucks County	26,370	100	26,270		26,270
Cheltenham	10,213	39	10,174		10,174
Lower Moreland	1,597	6	1,591		1,591
Lower Southampton	6,864	26	6,838		6,838
Total NEWPCP	56,709	215	56,494		56,494
DELCORA	30,328	134	30,194		30,194
Lower Merion	9,446	42	9,404	190	9,594
Springfield (excluding Wynd)	1,689	6	1,683	62	1,745
Upper Darby	10,116	45	10,071		10,071
Total SWWPCP	51,579	227	51,352	252	51,604
Springfield (including Wynd)	699	1	698		698
Total SEWPCP	699	1	698		698
Total Treatment	108,987	443	108,544	252	108,796

DELCORA CONTRIBUTED INVESTMENT

		(1)	(2)	(3)
		Total Investment $1,000 Spltallo-40	Allocated Land $1,000 Spltallo-41	Depreciable Investment $1,000 (1)-(2)
Collection-	Capacity			
Treat & Pumping-				
	Volume	11,191	49	11,142
	Capacity	3,534	16	3,518
	Suspended Solids	7,476	33	7,443
	BOD	8,127	36	8,091
	Total	30,328	134	30,194

UPPER DARBY CONTRIBUTED INVESTMENT

		(1)	(2)	(3)
		Total Investment $1,000 Spltallo-40	Allocated Land $1,000 Spltallo-41	Depreciable Investment $1,000 (1)-(2)
Collection-	Capacity	723		723
Treat & Pumping-				
	Volume	3,881	17	3,864
	Capacity	816	4	812
	Suspended Solids	2,559	11	2,548
	BOD	2,860	13	2,847
	Total	10,116	45	10,071

BENSALEM CONTRIBUTED INVESTMENT

		Total Investment $1,000 Spltallo-40	Allocated Land $1,000 Spltallo-41	Depreciable Investment $1,000 (1)-(2)
Collection-	Capacity	1,110		1,110
Treat & Pumping-				
	Volume	1,688	6	1,682
	Capacity	713	3	710
	Suspended Solids	1,599	6	1,593
	BOD	3,448	13	3,435
	Total	7,448	28	7,420

BUCKS COUNTY CONTRIBUTED INVESTMENT

		Total Investment $1,000 Spltallo-40	Allocated Land $1,000 Spltallo-41	Depreciable Investment $1,000 (1)-(2)
Collection-	Capacity	1,566		1,566
Treat & Pumping-				
	Volume	6,708	25	6,683
	Capacity	5,192	20	5,172
	Suspended Solids	5,792	22	5,770
	BOD	8,678	33	8,645
	Total	26,370	100	26,270

LOWER SOUTHAMPTON CONTRIBUTED INVESTMENT

		Total Investment $1,000 Spltallo-40	Allocated Land $1,000 Spltallo-41	Depreciable Investment $1,000 (1)-(2)
Collection-	Capacity	1,490		1,490
Treat & Pumping-				
	Volume	1,971	7	1,964
	Capacity	963	4	959
	Suspended Solids	1,569	6	1,563
	BOD	2,361	9	2,352
	Total	6,864	26	6,838

LOWER MERION CONTRIBUTED INVESTMENT

		Total Investment $1,000 Spltallo-40	Allocated Land $1,000 Spltallo-41	Depreciable Investment $1,000 (1)-(2)
Collection-	Capacity	1,618		1,618
Treat & Pumping-				
	Volume	3,314	15	3,299
	Capacity	736	3	733
	Suspended Solids	2,521	11	2,510
	BOD	2,875	13	2,862
	Total	9,446	42	9,404

TEST YEAR ANNUAL DEPRECIATION EXPENSE

Line No.	Cost Component	(1) Total Investment $1,000 Spltallo-24	(2) Less Contributed Plant (a) $1,000 Spltallo-43	(3) Less Land (d) $1,000 Spltallo-5 Spltallo-41	(4) Depreciable Plant $1,000 (1)-(2)-(3)	(5) Annual Depr Rate % Input	(6) Annual Depreciation Expense $1,000 (4)*(5)
	COLLECTION SYSTEM						
1	Sewers - Capacity	1,000,622	6,507	1,816	992,299	2.00%	19,846
2	Pumping Stations - Capacity	29,222	190		29,032	2.50%	726
3	Total Collection System	1,029,844	6,697	1,816 (b)	1,021,331		20,572
	WATER POLLUTION CONTROL PLANTS						
	Northeast Plant:						
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
4	Volume (c)	56,746	10,329	215	46,202		
5	Capacity	38,219	6,841	145	31,233		
6	Suspended Solids	73,507	8,926	279	64,302		
7	BOD	82,819	14,432	315	68,072		
8	Total Northeast Plant	251,291	40,528	954	209,809	2.50%	5,245
	Southwest Plant:						
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby						
9	Volume	44,764	18,305	197	26,262		
10	Capacity	31,933	5,063	141	26,729		
11	Suspended Solids	45,951	12,501	202	33,248		
12	BOD	34,917	13,800	154	20,963		
13	Total Southwest Plant	157,565	49,669	694	107,202	2.50%	2,680
	Southeast Plant:						
	Retail and Springfield (Wyndmoor)						
14	Volume	34,991		42	34,949		
15	Capacity	37,991		46	37,945		
16	Suspended Solids	28,959		35	28,924		
17	BOD	28,688		35	28,653		
18	Total Southeast Plant	130,629		158	130,471	2.50%	3,262
19	Total Water Pollution Control Plants	539,485	90,197	1,806	447,482		11,187
20	Total Investment	1,569,329	96,894	3,622	1,468,813		31,759

(a) Contributed Plant includes Bensalem, Bucks County, Lower Southampton, DELCORA, Lower Merion, and Upper Darby.
(b) All land backed out of Sewers, instead of Sewers and Pump Stations, because land only added into Sewers on SPLTALLO5, BOX 4.
(c) Typical Volume calculation in Column (2) from numbers on Spltallo-43 is: 1,682.0 (Bensalem) + 6,683.0 (Bucks Co.) + 1,964.0 (Lower Southampton) = 10,329.0 (excludes land)
(d) Total land including contributed land.

AVERAGE TEST YEAR DEPRECIABLE PLANT INVESTMENT ALLOCABLE TO CONTRACT CUSTOMERS

Line No.	Cost Component	(1) Total Investment $1,000 Spltallo-24	(2) Investment Allocated to Contract Service $1,000 Spltallo-40	(3) Investment Allocated to Retail Service $1,000 (1)-(2)	(4) Contract Customer Land excl. Contributed Plant (a) $1,000 Spltallo-41 Prorated on (3)	(5) Contract Customer Depreciable Plant incl. Contributed Plant $1,000 (2)-(4)	(6) Contributed Plant (incl. Land) $1,000 Spltallo-43 Spltallo-44	(7) Contract Customer Depreciable Plant $1,000 (5)-(6)
	COLLECTION SYSTEM							
1	Sewers - Capacity	1,000,622	9,018	991,604		9,018	6,507	2,511
2	Pumping Stations - Capacity	29,222	252	28,970		252	190	62
3	Total Collection System	1,029,844	9,270	1,020,574		9,270	6,697	2,573
	WATER POLLUTION CONTROL PLANTS							
	Northeast Plant:							
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton							
4	Volume (b)	56,746	15,688	41,058	13	15,675	10,367	5,308
5	Capacity	38,219	9,099	29,120	9	9,090	6,868	2,222
6	Suspended Solids	73,507	12,616	60,891	19	12,597	8,960	3,637
7	BOD	82,819	19,306	63,513	20	19,286	14,487	4,799
8	Total Northeast Plant	251,291	56,709	194,582	61	56,648	40,682	15,966
	Southwest Plant:							
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby							
9	Volume	44,764	19,112	25,652	1	19,111	18,386	725
10	Capacity	31,933	5,193	26,740	2	5,191	5,086	105
11	Suspended Solids	45,951	12,973	32,978	2	12,971	12,556	415
12	BOD	34,917	14,301	20,616	1	14,300	13,862	438
13	Total Southwest Plant	157,565	51,579	105,986	6	51,573	49,890	1,683
	Southeast Plant:							
	Retail and Springfield (Wyndmoor)							
14	Volume	34,991	318	34,673	1	317		317
15	Capacity	37,991	212	37,779		212		212
16	Suspended Solids	28,959	90	28,869		90		90
17	BOD	28,688	79	28,609		79		79
18	Total Southeast Plant	130,629	699	129,930	1	698		698
19	Total Water Pollution Control Plants	539,485	108,987	430,498	68	108,919	90,572	18,347
20	Total Investment	1,569,329	118,257	1,451,072	68	118,189	97,269	20,920

(a) Contributed Plant includes Bensalem, Bucks County, Lower Southampton, DELCORA, Lower Merion, and Upper Darby.
(b) Typical Volume calculation in Column (6) from numbers on Spltallo-43 is: 1,688.0 (Bensalem) + 6,708.0 (Bucks Co.) + 1,971.0 (Lower Southampton) = 10,367.0

DETERMINATION OF DEPRECIABLE PLANT INVESTMENT ALLOCABLE TO RETAIL SERVICE TEST YEAR 2009

Line No.	Cost Component	(1) Total Depreciable Plant $1,000 Spltallo-44	(2) Contract Customers Depreciable Plant $1,000 Spltallo-45	(3) Net Depreciable Plant Allocable to Retail $1,000 (1)-(2)
	COLLECTION SYSTEM			
1	Sewers - Capacity	992,299	2,511	989,788
2	Pumping Stations - Capacity	29,032	62	28,970
3	Total Collection System	1,021,331	2,573	1,018,758
	WATER POLLUTION CONTROL PLANTS			
	Northeast Plant:			
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton			
4	Volume	46,202	5,308	40,894
5	Capacity	31,233	2,222	29,011
6	Suspended Solids	64,302	3,637	60,665
7	BOD	68,072	4,799	63,273
8	Total Northeast Plant	209,809	15,966	193,843
	Southwest Plant:			
	Retail, DELCORA, Lower Merion, Springfield, (excluding Wyndmoor), and Upper Darby			
9	Volume	26,262	725	25,537
10	Capacity	26,729	105	26,624
11	Suspended Solids	33,248	415	32,833
12	BOD	20,963	438	20,525
13	Total Southwest Plant	107,202	1,683	105,519
	Southeast Plant:			
	Retail and Springfield (Wyndmoor)			
14	Volume	34,949	317	34,632
15	Capacity	37,945	212	37,733
16	Suspended Solids	28,924	90	28,834
17	BOD	28,653	79	28,574
18	Total Southeast Plant	130,471	698	129,773
19	Total Water Pollution Control Plants	447,482	18,347	429,135
20	Total Investment	1,468,813	20,920	1,447,893

Philadelphia Water Department (PWD)
Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet allocates Sewer Operation and Maintenance Expense to Functional Cost Components.

The "Somallo" worksheet allocates Sewer utility operation and maintenance expense to functional cost components. It also allocates O&M expense to the individual contract customers.

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SO&M	Test Year O&M Expenses - Sewer	Somallo-4		
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Ref: LINKS Links!C65
OMtwo-2 Rreq Model File

Summary of Combined
O&M Expense Projections
(Liquidated Encumbrances Have Not Been Deducted Yet)

		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2009 Test Year		
		$	$	$	$	$	$	$	$	$		
Operations Division:												
Class 100		66,967,000	69,774,200	71,538,000	74,063,600	77,420,700	80,149,800	82,972,900	85,893,300	69,774,200	Ref A	
Class 200		63,903,000	63,713,100	65,522,000	69,357,750	74,620,500	78,092,600	81,761,400	85,639,800	63,713,100	Ref A	
Class 300		34,589,000	39,938,500	42,580,500	45,431,700	48,510,100	51,835,300	55,428,500	59,312,900	39,938,500	Ref A	
Class 400		1,203,000	1,389,300	1,431,000	1,473,900	1,518,100	1,563,600	1,610,500	1,658,800	1,389,300	Ref A	
Total		166,662,000	174,815,100	181,071,500	190,326,950	202,069,400	211,641,300	221,773,300	232,504,800	174,815,100		
Interdepartmental Charges:												
WRB		19,855,000	20,302,700	20,818,300	21,442,900	22,184,500	22,850,100	23,535,600	24,241,700	20,302,700	Ref A	
Law Department		2,768,000	2,989,100	3,056,600	3,148,200	3,265,900	3,363,800	3,464,700	3,568,700	2,989,100	Ref A	
Public Properties		2,959,000	3,541,600	3,647,800	3,757,200	3,869,900	3,986,000	4,105,600	4,228,800	3,541,600	Ref A	
Water Dept. (Xfer to Gen'l. Fund)		18,953,000	20,580,900	20,992,500	21,622,300	22,487,200	23,161,800	23,856,700	24,572,400	20,580,900	Ref A	
Total		44,535,000	47,414,300	48,515,200	49,970,600	51,807,500	53,361,700	54,962,600	56,611,600	47,414,300		
Human Resources:												
Class 100		1,399,000	1,481,700	1,520,100	1,574,700	1,647,100	1,706,100	1,767,200	1,830,500	1,481,700	Ref A	
Class 200		1,125,000	1,230,400	1,267,300	1,305,300	1,344,500	1,384,800	1,426,300	1,469,100	1,230,400	Ref A	
Class 300		66,000	121,600	125,200	129,000	132,900	136,900	141,000	145,200	121,600	Ref A	
Class 400		6,000	5,600	5,800	6,000	6,200	6,400	6,600	6,800	5,600	Ref A	
Total		2,596,000	2,839,300	2,918,400	3,015,000	3,130,700	3,234,200	3,341,100	3,451,600	2,839,300		
Finance and Administration:												
Class 100		7,122,000	7,446,400	7,635,900	7,906,800	8,266,600	8,559,400	8,862,300	9,175,800	7,446,400	Ref A	
Class 200		5,480,000	5,511,300	5,444,900	5,608,200	5,776,400	5,949,700	6,128,200	6,312,000	5,511,300	Ref A	
Class 300		885,000	989,900	1,019,600	1,050,200	1,081,700	1,114,200	1,147,600	1,182,000	989,900	Ref A	
Class 400		122,000	480,800	495,200	510,100	525,400	541,200	557,400	574,100	480,800	Ref A	
Total		13,609,000	14,428,400	14,595,600	15,075,300	15,650,100	16,164,500	16,695,500	17,243,900	14,428,400		
Planning & Engineering												
Class 100		8,831,000	9,754,900	10,003,200	10,358,100	10,829,400	11,213,000	11,609,900	12,020,500	9,754,900	Ref A	
Class 200		10,986,000	14,835,900	14,354,000	14,784,600	15,228,100	15,684,900	16,155,400	16,640,100	14,835,900	Ref A	
Class 300		1,016,000	1,143,100	1,177,400	1,212,700	1,249,100	1,286,600	1,325,200	1,365,000	1,143,100	Ref A	
Class 400		786,000	1,120,800	1,154,400	1,189,000	1,224,700	1,261,400	1,299,200	1,338,200	1,120,800	Ref A	
Total		21,619,000	26,854,700	26,689,000	27,544,400	28,531,300	29,445,900	30,389,700	31,363,800	26,854,700		
Information Science & Technology												
Class 100		3,297,000	3,586,900	3,678,400	3,809,200	3,982,700	4,124,000	4,270,200	4,421,500	3,586,900	Ref A	
Class 200		2,379,000	2,477,800	2,552,100	2,628,700	2,707,600	2,788,800	2,872,500	2,958,700	2,477,800	Ref A	
Class 300		209,000	209,800	216,100	222,600	229,300	236,200	243,300	250,600	209,800	Ref A	
Class 400		193,000	237,800	244,900	252,200	259,800	267,600	275,600	283,900	237,800	Ref A	
Total		6,078,000	6,512,300	6,691,500	6,912,700	7,179,400	7,416,600	7,661,600	7,914,700	6,512,300		
Customer Affairs:												
Class 100		1,442,000	1,639,500	1,682,600	1,743,800	1,824,700	1,890,900	1,959,400	2,030,400	1,639,500	Ref A	50/50
Class 200		1,964,000	2,333,000	2,403,000	2,475,100	2,549,400	2,625,900	2,704,700	2,785,800	2,333,000	Ref A	50/50
Class 300		199,000	204,200	210,300	216,600	223,100	229,800	236,700	243,800	204,200	Ref A	50/50
Class 400		11,000	11,300	11,600	11,900	12,300	12,700	13,100	13,500	11,300	Ref A	50/50
Total		3,616,000	4,188,000	4,307,500	4,447,400	4,609,500	4,759,300	4,913,900	5,073,500	4,188,000		
Total Water Department:												
Class 100		89,058,000	93,683,600	96,058,200	99,456,200	103,971,200	107,643,200	111,441,900	115,372,000	93,683,600		
Class 200		85,837,000	90,101,500	91,543,300	96,159,650	102,226,500	106,526,700	111,048,500	115,805,500	90,101,500		
Class 300		36,964,000	42,607,100	45,329,100	48,262,800	51,426,200	54,839,000	58,522,300	62,499,500	42,607,100		
Class 400		2,321,000	3,245,600	3,342,900	3,443,100	3,546,500	3,652,900	3,762,400	3,875,300	3,245,600		
Class 500												
Fringe Benefits	72.81%	73,300,000	76,799,900	81,849,400	88,084,700	95,712,900	102,999,600	110,838,600	119,272,100	76,799,900	Ref A	
Indemnities		6,270,000	6,270,000	6,458,100	6,651,800	6,851,400	7,056,900	7,268,600	7,486,700	6,270,000	Ref A	
Subtotal		293,750,000	312,707,700	324,581,000	342,058,250	363,734,700	382,718,300	402,882,300	424,311,100	312,707,700		
Interdepartmental		44,535,000	47,414,300	48,515,200	49,970,600	51,807,500	53,361,700	54,962,600	56,611,600	47,414,300		
Total		338,285,000	360,122,000	373,096,200	392,028,850	415,542,200	436,080,000	457,844,900	480,922,700	360,122,000		

Cash Flow Figures

Ref: LINKS OMtwo-5

Summary of Water Utility
O & M Expense Projections
(Liquidated Encumbrances Have Not Been Deducted Yet)

		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2009 Test Year $	
Operations Division:											
Class 100		27,173,000	28,313,200	29,029,000	30,053,838	31,414,700	32,521,800	33,667,900	34,854,300	28,313,200	Ref A
Class 200		18,697,500	18,822,500	19,345,800	20,701,300	22,637,100	23,786,900	25,048,076	26,388,300	18,822,500	Ref A
Class 300		21,896,500	25,491,300	27,382,100	29,433,300	31,654,400	34,062,500	36,677,100	39,510,500	25,491,300	Ref A
Class 400		471,000	543,300	560,000	576,900	594,100	612,600	629,500	649,800	543,300	Ref A
Total		68,238,000	73,170,300	76,316,900	80,765,338	86,300,300	90,983,800	96,022,576	101,402,900	73,170,300	
Interdepartmental Charges:											
WRB		6,909,540	7,065,340	7,244,768	7,462,129	7,720,206	7,951,835	8,190,389	8,436,112	7,065,340	Ref A
Law Department		1,024,160	1,105,967	1,130,942	1,164,834	1,208,383	1,244,606	1,281,939	1,320,419	1,105,967	Ref A
Public Properties		1,065,240	1,274,976	1,313,208	1,352,592	1,393,164	1,434,960	1,478,016	1,522,368	1,274,976	Ref A
Water Dept. (Xfer to Gen'l. Fund)		6,823,080	7,409,124	7,557,300	7,784,028	8,095,392	8,338,248	8,588,412	8,846,064	7,409,124	Ref A
Total		15,822,020	16,855,407	17,246,218	17,763,583	18,417,145	18,969,649	19,538,756	20,124,963	16,855,407	
Human Resources:											
Class 100		433,690	459,327	471,231	488,157	510,601	528,891	547,832	567,455	459,327	Ref A
Class 200		348,750	381,424	392,863	404,643	416,795	429,288	442,153	455,421	381,424	Ref A
Class 300		20,460	37,696	38,812	39,990	41,199	42,439	43,710	45,012	37,696	Ref A
Class 400		1,860	1,736	1,798	1,860	1,922	1,984	2,046	2,108	1,736	Ref A
Total		804,760	880,183	904,704	934,650	970,517	1,002,602	1,035,741	1,069,996	880,183	
Finance and Administration:											
Class 100		2,706,360	2,829,632	2,901,642	3,004,584	3,141,308	3,252,572	3,367,674	3,486,804	2,829,632	Ref A
Class 200		2,082,400	2,094,294	2,069,062	2,131,116	2,195,032	2,260,886	2,328,716	2,398,560	2,094,294	Ref A
Class 300		336,300	376,162	387,448	399,076	411,046	423,396	436,088	449,160	376,162	Ref A
Class 400		46,360	182,704	188,176	193,838	199,652	205,656	211,812	218,158	182,704	Ref A
Total		5,171,420	5,482,792	5,546,328	5,728,614	5,947,038	6,142,510	6,344,290	6,552,682	5,482,792	
Planning & Engineering											
Class 100		3,135,005	3,462,990	3,551,136	3,677,126	3,844,437	3,980,615	4,121,515	4,267,278	3,462,990	Ref A
Class 200		4,383,414	5,919,524	5,727,246	5,899,055	6,076,012	6,258,275	6,446,005	6,639,400	5,919,524	Ref A
Class 300		406,400	457,240	470,960	485,080	499,640	514,640	530,080	546,000	457,240	Ref A
Class 400		314,400	448,320	461,760	475,600	489,880	504,560	519,680	535,280	448,320	Ref A
Total		8,239,219	10,288,074	10,211,102	10,536,861	10,909,969	11,258,090	11,617,280	11,987,958	10,288,074	
Information Science & Technology											
Class 100		1,701,252	1,850,840	1,898,054	1,965,547	2,055,073	2,127,984	2,203,423	2,281,494	1,850,840	Ref A
Class 200		1,308,450	1,362,790	1,403,655	1,445,785	1,489,180	1,533,840	1,579,875	1,627,285	1,362,790	Ref A
Class 300		114,950	115,390	118,855	122,430	126,115	129,910	133,815	137,830	115,390	Ref A
Class 400		106,150	130,790	134,695	138,710	142,890	147,180	151,580	156,145	130,790	Ref A
Total		3,230,802	3,459,810	3,555,259	3,672,472	3,813,258	3,938,914	4,068,693	4,202,754	3,459,810	
Customer Affairs:											
Class 100		721,000	819,750	841,300	871,900	912,350	945,450	979,700	1,015,200	819,750	Ref A
Class 200		982,000	1,166,500	1,201,500	1,237,550	1,274,700	1,312,950	1,352,350	1,392,900	1,166,500	Ref A
Class 300		99,500	102,100	105,150	108,300	111,550	114,900	118,350	121,900	102,100	Ref A
Class 400		5,500	5,650	5,800	5,950	6,150	6,350	6,550	6,750	5,650	Ref A
Total		1,808,000	2,094,000	2,153,750	2,223,700	2,304,750	2,379,650	2,456,950	2,536,750	2,094,000	
Total Water Department:											
Class 100		35,870,307	37,735,739	38,692,363	40,061,152	41,878,469	43,357,312	44,888,044	46,472,531	37,735,739	
Class 200		27,802,514	29,747,032	30,140,126	31,819,449	34,088,819	35,582,139	37,197,175	38,901,866	29,747,032	
Class 300		22,874,110	26,579,888	28,503,325	30,588,176	32,843,950	35,287,785	37,939,143	40,810,402	26,579,888	
Class 400		945,270	1,312,500	1,352,229	1,392,858	1,434,594	1,478,330	1,521,168	1,568,241	1,312,500	
Class 500											
Fringe Benefits	72.81%	29,092,776	30,507,942	32,516,021	34,995,404	38,027,366	40,924,843	44,042,866	47,398,294	30,507,942	Ref A
Indemnities		2,319,900	2,319,900	2,389,497	2,461,166	2,535,018	2,611,053	2,689,382	2,770,079	2,319,900	Ref A
Subtotal		118,904,877	128,203,001	133,593,561	141,318,205	150,808,216	159,241,462	168,277,778	177,921,413	128,203,001	
Interdepartmental		15,822,020	16,855,407	17,246,218	17,763,583	18,417,145	18,969,649	19,538,756	20,124,963	16,855,407	
Total		134,726,897	145,058,408	150,839,779	159,081,788	169,225,361	178,211,111	187,816,534	198,046,376	145,058,408	

Ref A: LINKS OMtwo-7
Ref B: LINKS OMtwo-6

Summary of Sewer Utility
O & M Expense Projections
(Liquidated Encumbrances Have Not Been Deducted Yet)

		FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2009 Test Year	
Operations Division:											
Class 100		39,794,000	41,461,000	42,509,000	44,009,762	46,006,000	47,628,000	49,305,000	51,039,000	41,461,000	Ref A
Class 200		45,205,500	44,890,600	46,176,200	48,656,450	51,983,400	54,305,700	56,713,324	59,251,500	44,890,600	Ref A
Class 300		12,692,500	14,447,200	15,198,400	15,998,400	16,855,700	17,772,800	18,751,400	19,802,400	14,447,200	Ref A
Class 400		732,000	846,000	871,000	897,000	924,000	951,000	981,000	1,009,000	846,000	Ref A
Total		98,424,000	101,644,800	104,754,600	109,561,612	115,769,100	120,657,500	125,750,724	131,101,900	101,644,800	
Interdepartmental Charges:											
WRB		12,945,460	13,237,360	13,573,532	13,980,771	14,464,294	14,898,265	15,345,211	15,805,588	13,237,360	Ref A
Law Department		1,743,840	1,883,133	1,925,658	1,983,366	2,057,517	2,119,194	2,182,761	2,248,281	1,883,133	Ref A
Public Properties		1,893,760	2,266,624	2,334,592	2,404,608	2,476,736	2,551,040	2,627,584	2,706,432	2,266,624	Ref A
Water Dept. (Xfer to Gen'l. Fund)		12,129,920	13,171,776	13,435,200	13,838,272	14,391,808	14,823,552	15,268,288	15,726,336	13,171,776	Ref A
Total		28,712,980	30,558,893	31,268,982	32,207,017	33,390,355	34,392,051	35,423,844	36,486,637	30,558,893	
Human Resources:											
Class 100		965,310	1,022,373	1,048,869	1,086,543	1,136,499	1,177,209	1,219,368	1,263,045	1,022,373	Ref A
Class 200		776,250	848,976	874,437	900,657	927,705	955,512	984,147	1,013,679	848,976	Ref A
Class 300		45,540	83,904	86,388	89,010	91,701	94,461	97,290	100,188	83,904	Ref A
Class 400		4,140	3,864	4,002	4,140	4,278	4,416	4,554	4,692	3,864	Ref A
Total		1,791,240	1,959,117	2,013,696	2,080,350	2,160,183	2,231,598	2,305,359	2,381,604	1,959,117	
Finance and Administration:											
Class 100		4,415,640	4,616,768	4,734,258	4,902,216	5,125,292	5,306,828	5,494,626	5,688,996	4,616,768	Ref A
Class 200		3,397,600	3,417,006	3,375,838	3,477,084	3,581,368	3,688,814	3,799,484	3,913,440	3,417,006	Ref A
Class 300		548,700	613,738	632,152	651,124	670,654	690,804	711,512	732,840	613,738	Ref A
Class 400		75,640	298,096	307,024	316,262	325,748	335,544	345,588	355,942	298,096	Ref A
Total		8,437,580	8,945,608	9,049,272	9,346,686	9,703,062	10,021,990	10,351,210	10,691,218	8,945,608	
Planning & Engineering											
Class 100		5,695,995	6,291,910	6,452,064	6,680,974	6,984,963	7,232,385	7,488,385	7,753,222	6,291,910	Ref A
Class 200		6,602,586	8,916,376	8,626,754	8,885,545	9,152,088	9,426,625	9,709,395	10,000,700	8,916,376	Ref A
Class 300		609,600	685,860	706,440	727,620	749,460	771,960	795,120	819,000	685,860	Ref A
Class 400		471,600	672,480	692,640	713,400	734,820	756,840	779,520	802,920	672,480	Ref A
Total		13,379,781	16,566,626	16,477,898	17,007,539	17,621,331	18,187,810	18,772,420	19,375,842	16,566,626	
Information Science & Technology											
Class 100		1,595,748	1,736,060	1,780,346	1,843,653	1,927,627	1,996,016	2,066,777	2,140,006	1,736,060	Ref A
Class 200		1,070,550	1,115,010	1,148,445	1,182,915	1,218,420	1,254,960	1,292,625	1,331,415	1,115,010	Ref A
Class 300		94,050	94,410	97,245	100,170	103,185	106,290	109,485	112,770	94,410	Ref A
Class 400		86,850	107,010	110,205	113,490	116,910	120,420	124,020	127,755	107,010	Ref A
Total		2,847,198	3,052,490	3,136,241	3,240,228	3,366,142	3,477,686	3,592,907	3,711,946	3,052,490	
Customer Affairs:											
Class 100		721,000	819,750	841,300	871,900	912,350	945,450	979,700	1,015,200	819,750	Ref A
Class 200		982,000	1,166,500	1,201,500	1,237,550	1,274,700	1,312,950	1,352,350	1,392,900	1,166,500	Ref A
Class 300		99,500	102,100	105,150	108,300	111,550	114,900	118,350	121,900	102,100	Ref A
Class 400		5,500	5,650	5,800	5,950	6,150	6,350	6,550	6,750	5,650	Ref A
Total		1,808,000	2,094,000	2,153,750	2,223,700	2,304,750	2,379,650	2,456,950	2,536,750	2,094,000	
Total Sewer Department:											
Class 100		53,187,693	55,947,861	57,365,837	59,395,048	62,092,731	64,285,888	66,553,856	68,899,469	55,947,861	
Class 200		58,034,486	60,354,468	61,403,174	64,340,201	68,137,681	70,944,561	73,851,325	76,903,634	60,354,468	
Class 300		14,089,890	16,027,212	16,825,775	17,674,624	18,582,250	19,551,215	20,583,157	21,689,098	16,027,212	
Class 400		1,375,730	1,933,100	1,990,671	2,050,242	2,111,906	2,174,570	2,241,232	2,307,059	1,933,100	
Class 500											
Fringe Benefits	72.81%	44,207,224	46,291,958	49,333,379	53,089,296	57,685,534	62,074,757	66,795,734	71,873,806	46,291,958	Ref A
Indemnities	2,770,079	3,950,100	3,950,100	4,068,603	4,190,634	4,316,382	4,445,847	4,579,218	4,716,621	3,950,100	Ref A
Subtotal Excluding Indepartment		174,845,123	184,504,699	190,987,439	200,740,045	212,926,484	223,476,838	234,604,522	246,389,687	184,504,699	
Interdepartmental		28,712,980	30,558,893	31,268,982	32,207,017	33,390,355	34,392,051	35,423,844	36,486,637	30,558,893	
Total		203,558,103	215,063,592	222,256,421	232,947,062	246,316,839	257,868,889	270,028,366	282,876,324	215,063,592	

SPLIT OF TOTAL FRINGES LINKS OMtwo-6

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	TY 2009	
Human Resources	703,110	745,959	795,915	857,532	932,811	1,004,847	1,082,472	1,166,100	745,959	Ref B
Finance and Administration	3,214,700	3,368,708	3,592,590	3,868,862	4,206,700	4,529,968	4,877,850	5,252,454	3,368,708	Ref B
Planning & Engineering	4,147,350	4,590,981	4,896,195	5,272,681	5,733,082	6,173,617	6,647,821	7,158,274	4,590,981	Ref B
Information Science & Technology	1,162,084	1,266,725	1,351,038	1,455,049	1,582,148	1,703,825	1,834,796	1,975,785	1,266,725	Ref B
Operations	28,974,206	30,252,764	32,258,126	34,732,865	37,760,649	40,655,636	43,770,637	47,122,357	30,252,764	Ref B
Customer Affairs	525,000	598,150	638,400	688,100	748,850	807,050	869,750	937,300	598,150	Ref B
Dept. Of Revenue (Wrb)	4,549,004	4,449,835	4,720,350	5,056,456	5,469,106	5,858,481	6,275,630	6,722,446	4,449,835	Ref B
Law Dept.	931,770	1,018,836	1,080,765	1,157,751	1,252,188	1,341,333	1,436,778	1,539,090	1,018,836	Ref B
Total	44,207,224	46,291,958	49,333,379	53,089,296	57,685,534	62,074,757	66,795,734	71,873,806	46,291,958	Ref B
Law Dept. - Water	547,230	598,364	634,735	679,949	735,412	787,767	843,822	903,910	598,364	Ref B
									Check	

Ref : LINKS OMtwo-9

Operations Division	Estimated FY 2008			Estimated FY 2009			Estimated FY 2010			Estimated FY 2011			Estimated FY 2012		
Class 100	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	2,767,000		2,767,000	2,884,200		2,884,200	2,957,000		2,957,000	3,060,000		3,060,000	3,199,700		3,199,700
Queen Lane Treatment Plant	2,565,000		2,565,000	2,673,000		2,673,000	2,741,000		2,741,000	2,837,000		2,837,000	2,966,000		2,966,000
Belmont Treatment Plant	2,398,000		2,398,000	2,499,000		2,499,000	2,562,000		2,562,000	2,653,000		2,653,000	2,773,000		2,773,000
Conveyance Headquarters	543,000		543,000	566,000		566,000	580,000		580,000	601,000		601,000	628,000		628,000
Load Control	1,106,000		1,106,000	1,152,000		1,152,000	1,181,000		1,181,000	1,223,000		1,223,000	1,278,000		1,278,000
Distribution	12,084,000		12,084,000	12,591,000		12,591,000	12,909,000		12,909,000	13,365,000		13,365,000	13,971,000		13,971,000
Pumping	1,935,000	0	1,935,000	2,016,000	0	2,016,000	2,067,000	0	2,067,000	2,140,000	0	2,140,000	2,237,000	0	2,237,000
Emergency & Support Services	0		0	0		0	0		0	0		0	0		0
	23,398,000	0	23,398,000	24,381,200	0	24,381,200	24,997,000	0	24,997,000	25,879,000	0	25,879,000	27,052,700	0	27,052,700
Sludge Engineering Services		0	0		0	0		0	0		0	0		0	0
Sludge Utilization		0	0		0	0		0	0		0	0		0	0
Sludge Processing		3,632,000	3,632,000		3,784,000	3,784,000		3,880,000	3,880,000		4,017,000	4,017,000		4,199,000	4,199,000
NEWPCP		6,306,000	6,306,000		6,570,000	6,570,000		6,736,000	6,736,000		6,974,000	6,974,000		7,290,000	7,290,000
SWWPCP		6,555,000	6,555,000		6,830,000	6,830,000		7,003,000	7,003,000		7,250,000	7,250,000		7,578,000	7,578,000
SEWPCP		3,228,000	3,228,000		3,363,000	3,363,000		3,448,000	3,448,000		3,570,000	3,570,000		3,732,000	3,732,000
Industrial Waste		1,029,000	1,029,000		1,072,000	1,072,000		1,099,000	1,099,000		1,138,000	1,138,000		1,189,000	1,189,000
Sewer Maintenance		6,873,000	6,873,000		7,161,000	7,161,000		7,342,000	7,342,000		7,601,000	7,601,000		7,946,000	7,946,000
Inlet Cleaning		3,993,000	3,993,000		4,160,000	4,160,000		4,265,000	4,265,000		4,416,000	4,416,000		4,616,000	4,616,000
Interceptors/Flow Control		3,065,000	3,065,000		3,193,000	3,193,000		3,274,000	3,274,000		3,389,000	3,389,000		3,543,000	3,543,000
Data & Flow Control		0	0		0	0		0	0		0	0		0	0
Collector System Support		1,342,000	1,342,000		1,398,000	1,398,000		1,433,000	1,433,000		1,484,000	1,484,000		1,551,000	1,551,000
		36,023,000	36,023,000		37,531,000	37,531,000		38,480,000	38,480,000		39,839,000	39,839,000		41,644,000	41,644,000
	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
ALLOCATED COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Treatment Headquarters	256,000	255,000	511,000	266,000	266,000	532,000	273,000	272,000	545,000	283,000	282,000	565,000	295,000	295,000	590,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	1,304,000	1,303,000	2,607,000	1,358,000	1,358,000	2,716,000	1,393,000	1,392,000	2,785,000	1,442,000	1,441,000	2,883,000	1,507,000	1,507,000	3,014,000
Materials Management	810,000	809,000	1,619,000	844,000	843,000	1,687,000	865,000	865,000	1,730,000	896,000	895,000	1,791,000	936,000	936,000	1,872,000
Customer Service	525,000	525,000	1,050,000	547,000	547,000	1,094,000	561,000	561,000	1,122,000	581,000	580,000	1,161,000	607,000	607,000	1,214,000
Meter Shop	880,000	879,000	1,759,000	917,000	916,000	1,833,000	940,000	939,000	1,879,000	973,000	973,000	1,946,000	1,017,000	1,017,000	2,034,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3,775,000	3,771,000	7,546,000	3,932,000	3,930,000	7,862,000	4,032,000	4,029,000	8,061,000	4,175,000	4,171,000	8,346,000	4,362,000	4,362,000	8,724,000
Total Class 100	27,173,000	39,794,000	66,967,000	28,313,200	41,461,000	69,774,200	29,029,000	42,509,000	71,538,000	30,054,000	44,010,000	74,064,000	31,414,700	46,006,000	77,420,700

Ref: LINKS OMtwo-9

Operations Division	Estimated FY 2013			Estimated FY 2014			Estimated FY 2015			Test Year 2009		
Class 100	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	3,311,800		3,311,800	3,427,900		3,427,900	3,549,300		3,549,300	2,884,200	0	2,884,200
Queen Lane Treatment Plant	3,070,000		3,070,000	3,179,000		3,179,000	3,291,000		3,291,000	2,673,000	0	2,673,000
Belmont Treatment Plant	2,871,000		2,871,000	2,972,000		2,972,000	3,076,000		3,076,000	2,499,000	0	2,499,000
Conveyance Headquarters	650,000		650,000	673,000		673,000	697,000		697,000	566,000	0	566,000
Load Control	1,323,000		1,323,000	1,370,000		1,370,000	1,418,000		1,418,000	1,152,000	0	1,152,000
Distribution	14,463,000		14,463,000	14,973,000		14,973,000	15,500,000		15,500,000	12,591,000	0	12,591,000
Pumping	2,316,000	0	2,316,000	2,397,000	0	2,397,000	2,482,000	0	2,482,000	2,016,000	0	2,016,000
Emergency & Support Services	0		0	0		0	0		0	0	0	0
	28,004,800	0	28,004,800	28,991,900	0	28,991,900	30,013,300	0	30,013,300	24,381,200	0	24,381,200
Sludge Engineering Services		0	0		0	0		0	0	0	0	0
Sludge Utilization		0	0		0	0		0	0	0	0	0
Sludge Processing		4,347,000	4,347,000		4,500,000	4,500,000		4,658,000	4,658,000	0	3,784,000	3,784,000
NEWPCP		7,547,000	7,547,000		7,813,000	7,813,000		8,088,000	8,088,000	0	6,570,000	6,570,000
SWWPCP		7,846,000	7,846,000		8,122,000	8,122,000		8,408,000	8,408,000	0	6,830,000	6,830,000
SEWPCP		3,863,000	3,863,000		3,999,000	3,999,000		4,140,000	4,140,000	0	3,363,000	3,363,000
Industrial Waste		1,231,000	1,231,000		1,275,000	1,275,000		1,320,000	1,320,000	0	1,072,000	1,072,000
Sewer Maintenance		8,226,000	8,226,000		8,516,000	8,516,000		8,815,000	8,815,000	0	7,161,000	7,161,000
Inlet Cleaning		4,779,000	4,779,000		4,947,000	4,947,000		5,121,000	5,121,000	0	4,160,000	4,160,000
Interceptors/Flow Control		3,668,000	3,668,000		3,797,000	3,797,000		3,931,000	3,931,000	0	3,193,000	3,193,000
Data & Flow Control		0	0		0	0		0	0	0	0	0
Collector System Support		1,606,000	1,606,000		1,662,000	1,662,000		1,721,000	1,721,000	0	1,398,000	1,398,000
		43,113,000	43,113,000		44,631,000	44,631,000		46,202,000	46,202,000	0	37,531,000	37,531,000
	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total			
	$	$	$	$	$	$	$	$	$			
ALLOCATED COSTS												
Treatment Headquarters	306,000	305,000	611,000	317,000	316,000	633,000	328,000	327,000	655,000	266,000	266,000	532,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	1,560,000	1,560,000	3,120,000	1,615,000	1,615,000	3,230,000	1,672,000	1,671,000	3,343,000	1,358,000	1,358,000	2,716,000
Materials Management	969,000	969,000	1,938,000	1,003,000	1,003,000	2,006,000	1,039,000	1,038,000	2,077,000	844,000	843,000	1,687,000
Customer Service	629,000	628,000	1,257,000	651,000	650,000	1,301,000	674,000	673,000	1,347,000	547,000	547,000	1,094,000
Meter Shop	1,053,000	1,053,000	2,106,000	1,090,000	1,090,000	2,180,000	1,128,000	1,128,000	2,256,000	917,000	916,000	1,833,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
	4,517,000	4,515,000	9,032,000	4,676,000	4,674,000	9,350,000	4,841,000	4,837,000	9,678,000	3,932,000	3,930,000	7,862,000
Total Class 100	32,521,800	47,628,000	80,149,800	33,667,900	49,305,000	82,972,900	34,854,300	51,039,000	85,893,300	28,313,200	41,461,000	69,774,200

Ref: LINKS OMtwo-11

CLASS 200	Estimated FY 2008			Estimated FY 2009			Estimated FY 2010			Estimated FY 2011			Estimated FY 2012		
	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	989,700		989,700	987,000		987,000	1,015,400		1,015,400	1,077,700		1,077,700	1,160,000		1,160,000
Queen Lane Treatment Plant	843,600		843,600	842,000		842,000	866,000		866,000	917,100		917,100	988,200		988,200
Belmont Treatment Plant	517,200		517,200	516,800		516,800	531,300		531,300	563,100		563,100	608,000		608,000
Conveyance Headquarters	1,539,000		1,539,000	1,498,000		1,498,000	1,543,000		1,543,000	1,589,000		1,589,000	1,637,000		1,637,000
Load Control	7,643,050		7,643,050	7,980,600		7,980,600	8,183,100		8,183,100	9,102,050		9,102,050	10,519,800		10,519,800
Distribution	318,000		318,000	310,000		310,000	319,000		319,000	329,000		329,000	339,000		339,000
Pumping	324,000	0	324,000	315,000	0	315,000	324,000	0	324,000	334,000	0	334,000	344,000	0	344,000
Emergency & Support Services	0		0	0		0	0		0	0		0	0		0
	12,174,550	0	12,174,550	12,449,400	0	12,449,400	12,781,800	0	12,781,800	13,911,950	0	13,911,950	15,596,000	0	15,596,000
		Somallo-9			Somallo-9			Somallo-9			Somallo-9			Somallo-9	
Sludge Engineering Services (a)		0	0		0	0		0	0		0	0		0	0
Sludge Utilization (a)		(16,000)	(16,000)		(16,000)	(16,000)		(16,000)	(16,000)		(16,000)	(16,000)		(16,000)	(16,000)
Sludge Processing (a)		14,871,300	14,871,300		14,449,100	14,449,100		14,956,000	14,956,000		15,528,000	15,528,000		16,150,000	16,150,000
NEWPCP (a)		5,331,900	5,331,900		5,436,700	5,436,700		5,623,600	5,623,600		6,188,400	6,188,400		7,018,400	7,018,400
SWWPCP (a)		4,910,600	4,910,600		5,057,900	5,057,900		5,221,900	5,221,900		5,795,100	5,795,100		6,654,300	6,654,300
SEWPCP (a)		1,728,900	1,728,900		1,788,500	1,788,500		1,847,500	1,847,500		2,061,500	2,061,500		2,384,700	2,384,700
Industrial Waste (a)		129,000	129,000		125,000	125,000		129,000	129,000		133,000	133,000		137,000	137,000
Sewer Maintenance (a)		2,582,600	2,582,600		2,516,800	2,516,800		2,600,600	2,600,600		2,701,000	2,701,000		2,814,600	2,814,600
Inlet Cleaning (a)		60,000	60,000		58,000	58,000		60,000	60,000		62,000	62,000		64,000	64,000
Interceptors/Flow Control (a)		2,747,600	2,747,600		2,763,400	2,763,400		2,853,700	2,853,700		3,078,100	3,078,100		3,397,400	3,397,400
Data & Flow Control (a)		0	0		0	0		0	0		0	0		0	0
Collector System Support (a)		9,000	9,000		9,000	9,000		9,000	9,000		9,000	9,000		9,000	9,000
		32,354,900	32,354,900		32,188,400	32,188,400		33,285,300	33,285,300		35,540,100	35,540,100		38,613,400	38,613,400
	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
ALLOCATED COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Treatment Headquarters	60,000	59,000	119,000	58,000	57,900	115,900	60,000	59,000	119,000	62,000	61,000	123,000	64,000	63,000	127,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	3,542,950	3,542,950	7,085,900	3,472,050	3,472,650	6,944,700	3,574,950	3,574,950	7,149,900	3,711,350	3,710,350	7,421,700	3,871,050	3,871,050	7,742,100
Materials Management	135,000	134,000	269,000	131,000	130,900	261,900	135,000	135,000	270,000	139,000	139,000	278,000	143,000	143,000	286,000
Customer Service	2,663,000	2,663,000	5,326,000	2,593,000	2,592,200	5,185,200	2,671,000	2,670,000	5,341,000	2,751,000	2,750,000	5,501,000	2,833,000	2,833,000	5,666,000
Warranty Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meter Shop	122,000	122,000	244,000	119,000	118,600	237,600	123,000	122,000	245,000	126,000	126,000	252,000	130,000	130,000	260,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6,522,950	6,520,950	13,043,900	6,373,050	6,372,250	12,745,300	6,563,950	6,560,950	13,124,900	6,789,350	6,786,350	13,575,700	7,041,050	7,040,050	14,081,100
Total Class 200	18,697,500	38,875,850	57,573,350	18,822,450	38,560,650	57,383,100	19,345,750	39,846,250	59,192,000	20,701,300	42,326,450	63,027,750	22,637,050	45,653,450	68,290,500

(a) Less Liquidated Encumbrances - Sewer Utility

Ref A: LINKS OMtwo-11

CLASS 200	Estimated FY 2013 Water	Estimated FY 2013 Sewer	Estimated FY 2013 Total	Estimated FY 2014 Water	Estimated FY 2014 Sewer	Estimated FY 2014 Total	Estimated FY 2015 Water	Estimated FY 2015 Sewer	Estimated FY 2015 Total	Test Year 2009 Water	Test Year 2009 Sewer	Test Year 2009 Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	1,214,600		1,214,600	1,272,200		1,272,200	1,332,000		1,332,000	987,000	0	987,000
Queen Lane Treatment Plant	1,034,300		1,034,300	1,083,500		1,083,500	1,135,900		1,135,900	842,000	0	842,000
Belmont Treatment Plant	636,900		636,900	667,200		667,200	699,900		699,900	516,800	0	516,800
Conveyance Headquarters	1,686,000		1,686,000	1,737,000		1,737,000	1,789,000		1,789,000	1,498,000	0	1,498,000
Load Control	11,279,400		11,279,400	12,094,600		12,094,600	12,970,400		12,970,400	7,980,600	0	7,980,600
Distribution	349,000		349,000	359,000		359,000	370,000		370,000	310,000	0	310,000
Pumping	354,000	0	354,000	365,000	0	365,000	376,000	0	376,000	315,000	0	315,000
Emergency & Support Services	0		0	0		0	0		0	0	0	0
	16,554,200	0	16,554,200	17,578,500	0	17,578,500	18,673,200	0	18,673,200	12,449,400	0	12,449,400
		Somallo-10			Somallo-10			Somallo-10				
Sludge Engineering Services (a)		0	0		0	0		0	0	0	0	0
Sludge Utilization (a)		(16,000)	(16,000)		(16,000)	(16,000)		(16,000)	(16,000)	0	(16,000)	(16,000)
Sludge Processing (a)		16,741,800	16,741,800		17,353,500	17,353,500		17,986,400	17,986,400	0	14,449,100	14,449,100
NEWPCP (a)		7,505,100	7,505,100		8,023,900	8,023,900		8,577,100	8,577,100	0	5,436,700	5,436,700
SWWPCP (a)		7,140,400	7,140,400		7,660,000	7,660,000		8,215,600	8,215,600	0	5,057,900	5,057,900
SEWPCP (a)		2,565,000	2,565,000		2,758,300	2,758,300		2,965,600	2,965,600	0	1,788,500	1,788,500
Industrial Waste (a)		141,000	141,000		146,000	146,000		151,000	151,000	0	125,000	125,000
Sewer Maintenance (a)		2,917,700	2,917,700		3,024,000	3,024,000		3,134,500	3,134,500	0	2,516,800	2,516,800
Inlet Cleaning (a)		66,000	66,000		68,000	68,000		70,000	70,000	0	58,000	58,000
Interceptors/Flow Control (a)		3,596,100	3,596,100		3,807,100	3,807,100		4,030,200	4,030,200	0	2,763,400	2,763,400
Data & Flow Control (a)		0	0		0	0		0	0	0	0	0
Collector System Support (a)		9,000	9,000		9,000	9,000		9,000	9,000	0	9,000	9,000
		40,666,100	40,666,100		42,833,800	42,833,800		45,123,400	45,123,400	0	32,188,400	32,188,400

ALLOCATED COSTS	Water $	Sewer $	Total $	Water $	Sewer $	Total $	Water $	Sewer $	Total $	Water $	Sewer $	Total $
Treatment Headquarters	66,000	65,000	131,000	68,000	67,000	135,000	70,000	69,000	139,000	58,000	57,900	115,900
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	4,006,650	4,005,650	8,012,300	4,146,600	4,146,600	8,293,200	4,293,100	4,293,100	8,586,200	3,472,050	3,472,650	6,944,700
Materials Management	148,000	147,000	295,000	152,000	152,000	304,000	157,000	156,000	313,000	131,000	130,900	261,900
Customer Service	2,918,000	2,918,000	5,836,000	3,006,000	3,005,000	6,011,000	3,096,000	3,095,000	6,191,000	2,593,000	2,592,200	5,185,200
Warranty Program	0	0	0	0	0	0	0	0	0	0	0	0
Meter Shop	94,000	174,000	268,000	97,000	179,000	276,000	99,000	185,000	284,000	119,000	118,600	237,600
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
	7,232,650	7,309,650	14,542,300	7,469,600	7,549,600	15,019,200	7,715,100	7,798,100	15,513,200	6,373,050	6,372,250	12,745,300
Total Class 200	23,786,850	47,975,750	71,762,600	25,048,100	50,383,400	75,431,500	26,388,300	52,921,500	79,309,800	18,822,450	38,560,650	57,383,100

(a) Less Liquidated Encumbrances - Sewer Utility

Ref: LINKS OMone-11

	Estimated FY 2008			Estimated FY 2009			Estimated FY 2010			Estimated FY 2011			Estimated FY 2012		
	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $
Sludge Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Utilization	0	16,000	(16,000)	0	16,000	(16,000)	0	16,000	(16,000)	0	16,000	(16,000)	0	16,000	(16,000)
Sludge Processing	17,419,300	2,548,000	14,871,300	16,997,100	2,548,000	14,449,100	17,504,000	2,548,000	14,956,000	18,076,000	2,548,000	15,528,000	18,698,000	2,548,000	16,150,000
NEWPCP	6,760,900	1,429,000	5,331,900	6,865,700	1,429,000	5,436,700	7,052,600	1,429,000	5,623,600	7,617,400	1,429,000	6,188,400	8,447,400	1,429,000	7,018,400
SWWPCP	6,027,600	1,117,000	4,910,600	6,174,900	1,117,000	5,057,900	6,338,900	1,117,000	5,221,900	6,912,100	1,117,000	5,795,100	7,771,300	1,117,000	6,654,300
SEWPCP	2,158,900	430,000	1,728,900	2,218,500	430,000	1,788,500	2,277,500	430,000	1,847,500	2,491,500	430,000	2,061,500	2,814,700	430,000	2,384,700
Industrial Waste	140,000	11,000	129,000	136,000	11,000	125,000	140,000	11,000	129,000	144,000	11,000	133,000	148,000	11,000	137,000
Sewer Maintenance	2,886,600	304,000	2,582,600	2,820,800	304,000	2,516,800	2,904,600	304,000	2,600,600	3,005,000	304,000	2,701,000	3,118,600	304,000	2,814,600
Inlet Cleaning	71,000	11,000	60,000	69,000	11,000	58,000	71,000	11,000	60,000	73,000	11,000	62,000	75,000	11,000	64,000
Interceptors/Flow Control	3,210,600	463,000	2,747,600	3,226,400	463,000	2,763,400	3,316,700	463,000	2,853,700	3,541,100	463,000	3,078,100	3,860,400	463,000	3,397,400
Data & Flow Control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collector System Support	10,000	1,000	9,000	10,000	1,000	9,000	10,000	1,000	9,000	10,000	1,000	9,000	10,000	1,000	9,000
	38,684,900	6,330,000	32,354,900	38,518,400	6,330,000	32,188,400	39,615,300	6,330,000	33,285,300	41,870,100	6,330,000	35,540,100	44,943,400	6,330,000	38,613,400
		6,330,000	32,354,900		6,330,000	32,188,400		6,330,000	33,285,300		6,330,000	35,540,100		6,330,000	38,613,400

Ref: LINKS OMone-11

	Estimated FY 2013			Estimated FY 2014			Estimated FY 2015			Test Year 2009		
	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $	Unadjusted Class 200 $	Liquidated Encumbrances $	Adjusted Class 200 $
Sludge Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Utilization	0	16,000	(16,000)	0	16,000	(16,000)	0	16,000	(16,000)	0	16,000	(16,000)
Sludge Processing	19,289,800	2,548,000	16,741,800	19,901,500	2,548,000	17,353,500	20,534,400	2,548,000	17,986,400	16,997,100	2,548,000	14,449,100
NEWPCP	8,934,100	1,429,000	7,505,100	9,452,900	1,429,000	8,023,900	10,006,100	1,429,000	8,577,100	6,865,700	1,429,000	5,436,700
SWWPCP	8,257,400	1,117,000	7,140,400	8,777,000	1,117,000	7,660,000	9,332,600	1,117,000	8,215,600	6,174,900	1,117,000	5,057,900
SEWPCP	2,995,000	430,000	2,565,000	3,188,300	430,000	2,758,300	3,395,600	430,000	2,965,600	2,218,500	430,000	1,788,500
Industrial Waste	152,000	11,000	141,000	157,000	11,000	146,000	162,000	11,000	151,000	136,000	11,000	125,000
Sewer Maintenance	3,221,700	304,000	2,917,700	3,328,000	304,000	3,024,000	3,438,500	304,000	3,134,500	2,820,800	304,000	2,516,800
Inlet Cleaning	77,000	11,000	66,000	79,000	11,000	68,000	81,000	11,000	70,000	69,000	11,000	58,000
Interceptors/Flow Control	4,059,100	463,000	3,596,100	4,270,100	463,000	3,807,100	4,493,200	463,000	4,030,200	3,226,400	463,000	2,763,400
Data & Flow Control	0	0	0	0	0	0	0	0	0	0	0	0
Collector System Support	10,000	1,000	9,000	10,000	1,000	9,000	10,000	1,000	9,000	10,000	1,000	9,000
	46,996,100	6,330,000	40,666,100	49,163,800	6,330,000	42,833,800	51,453,400	6,330,000	45,123,400	38,518,400	6,330,000	32,188,400
		6,330,000	40,666,100		6,330,000	42,833,800		6,330,000	45,123,400		6,330,000	32,188,400

Ref: LINKS OMtwo-13

	Estimated FY 2008			Estimated FY 2009			Estimated FY 2010			Estimated FY 2011			Estimated FY 2012		
CLASS 300	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	7,591,470		7,591,470	544,800		544,800	561,300		561,300	578,800		578,800	596,000		596,000
Queen Lane Treatment Plant	5,377,500		5,377,500	654,000		654,000	674,000		674,000	694,000		694,000	715,000		715,000
Belmont Treatment Plant	4,380,100		4,380,100	507,000		507,000	522,000		522,000	538,000		538,000	554,000		554,000
Conveyance Headquarters	10,000		10,000	11,000		11,000	11,000		11,000	12,000		12,000	12,000		12,000
Load Control	104,000		104,000	116,000		116,000	119,000		119,000	123,000		123,000	127,000		127,000
Distribution	357,700		357,700	369,000		369,000	380,000		380,000	391,000		391,000	403,000		403,000
Pumping	372,300	0	372,300	413,000	0	413,000	425,000	0	425,000	438,000	0	438,000	451,000	0	451,000
Emergency & Support Services	0		0	0		0	0		0	0		0	0		0
	18,193,070	0	18,193,070	2,614,800	0	2,614,800	2,692,300	0	2,692,300	2,774,800	0	2,774,800	2,858,000	0	2,858,000
		Somallo-13			Somallo-13			Somallo-13			Somallo-13			Somallo-13	
Sludge Engineering Services (a)		0	0		0	0		0	0		0	0		0	0
Sludge Utilization (a)		0	0		0	0		0	0		0	0		0	0
Sludge Processing (a)		1,262,500	1,262,500		1,555,800	1,555,800		1,717,800	1,717,800		1,893,600	1,893,600		2,084,400	2,084,400
NEWPCP (a)		2,116,400	2,116,400		2,487,500	2,487,500		2,656,400	2,656,400		2,837,200	2,837,200		3,031,900	3,031,900
SWWPCP (a)		857,900	857,900		989,200	989,200		1,043,300	1,043,300		1,101,300	1,101,300		1,163,500	1,163,500
SEWPCP (a)		684,200	684,200		802,800	802,800		857,700	857,700		916,100	916,100		978,400	978,400
Industrial Waste (a)		50,900	50,900		57,100	57,100		59,200	59,200		61,300	61,300		63,400	63,400
Sewer Maintenance (a)		754,000	754,000		847,000	847,000		874,000	874,000		902,000	902,000		931,000	931,000
Inlet Cleaning (a)		87,700	87,700		99,100	99,100		102,900	102,900		106,800	106,800		110,800	110,800
Interceptors/Flow Control (a)		1,702,100	1,702,100		2,007,700	2,007,700		2,160,100	2,160,100		2,323,900	2,323,900		2,502,100	2,502,100
Data & Flow Control (a)		0	0		0	0		0	0		0	0		0	0
Collector System Support (a)		4,000	4,000		5,000	5,000		5,000	5,000		5,000	5,000		6,000	6,000
		7,519,700	7,519,700		8,851,200	8,851,200		9,476,400	9,476,400		10,147,200	10,147,200		10,871,500	10,871,500
	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
ALLOCATED COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Treatment Headquarters	10,600	10,600	21,200	12,500	12,400	24,900	13,600	13,600	27,200	14,600	14,600	29,200	15,700	15,700	31,400
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	35,000	35,000	70,000	39,000	39,000	78,000	40,000	40,000	80,000	41,500	41,500	83,000	42,500	42,500	85,000
Materials Management	3,607,250	3,607,250	7,214,500	4,018,600	4,018,500	8,037,100	4,140,400	4,140,400	8,280,800	4,265,650	4,265,650	8,531,300	4,394,550	4,394,550	8,789,100
Customer Service	11,400	11,300	22,700	12,700	12,600	25,300	13,000	13,000	26,000	13,500	13,500	27,000	14,000	14,000	28,000
Meter Shop	39,200	39,100	78,300	43,500	43,500	87,000	45,000	45,000	90,000	46,000	46,000	92,000	47,500	47,500	95,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3,703,450	3,703,250	7,406,700	4,126,300	4,126,000	8,252,300	4,252,000	4,252,000	8,504,000	4,381,250	4,381,250	8,762,500	4,514,250	4,514,250	9,028,500
Total Class 300	21,896,520	11,222,950	33,119,470	6,741,100	12,977,200	19,718,300	6,944,300	13,728,400	20,672,700	7,156,050	14,528,450	21,684,500	7,372,250	15,385,750	22,758,000

(a) Less Liquidated Encumbrances - Sewer Utility

Ref: LINKS OMtwo-13

CLASS 300	Estimated FY 2013			Estimated FY 2014			Estimated FY 2015			Test Year 2009		
	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	612,400		612,400	632,400		632,400	651,500		651,500	544,800	0	544,800
Queen Lane Treatment Plant	736,000		736,000	758,000		758,000	781,000		781,000	654,000	0	654,000
Belmont Treatment Plant	571,000		571,000	588,000		588,000	605,000		605,000	507,000	0	507,000
Conveyance Headquarters	12,000		12,000	13,000		13,000	13,000		13,000	11,000	0	11,000
Load Control	131,000		131,000	134,000		134,000	139,000		139,000	116,000	0	116,000
Distribution	415,000		415,000	428,000		428,000	441,000		441,000	369,000	0	369,000
Pumping	465,000	0	465,000	479,000	0	479,000	493,000	0	493,000	413,000	0	413,000
Emergency & Support Services	0		0	0		0	0		0	0	0	0
	2,942,400	0	2,942,400	3,032,400	0	3,032,400	3,123,500	0	3,123,500	2,614,800	0	2,614,800
		Somallo-14			Somallo-14			Somallo-14				
Sludge Engineering Services (a)		0	0		0	0		0	0	0	0	0
Sludge Utilization (a)		0	0		0	0		0	0	0	0	0
Sludge Processing (a)		2,292,500	2,292,500		2,518,500	2,518,500		2,763,900	2,763,900	0	1,555,800	1,555,800
NEWPCP (a)		3,241,500	3,241,500		3,466,200	3,466,200		3,707,200	3,707,200	0	2,487,500	2,487,500
SWWPCP (a)		1,229,100	1,229,100		1,299,500	1,299,500		1,375,000	1,375,000	0	989,200	989,200
SEWPCP (a)		1,046,000	1,046,000		1,118,200	1,118,200		1,196,500	1,196,500	0	802,800	802,800
Industrial Waste (a)		65,500	65,500		67,600	67,600		69,700	69,700	0	57,100	57,100
Sewer Maintenance (a)		961,000	961,000		992,000	992,000		1,024,000	1,024,000	0	847,000	847,000
Inlet Cleaning (a)		115,900	115,900		120,100	120,100		125,400	125,400	0	99,100	99,100
Interceptors/Flow Control (a)		2,693,800	2,693,800		2,901,300	2,901,300		3,125,800	3,125,800	0	2,007,700	2,007,700
Data & Flow Control (a)		0	0		0	0		0	0	0	0	0
Collector System Support (a)		6,000	6,000		6,000	6,000		6,000	6,000	0	5,000	5,000
		11,651,300	11,651,300		12,489,400	12,489,400		13,393,500	13,393,500	0	8,851,200	8,851,200
ALLOCATED COSTS												
Treatment Headquarters	17,400	16,400	33,800	18,700	17,700	36,400	20,100	19,100	39,200	12,500	12,400	24,900
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	44,000	44,000	88,000	45,000	45,000	90,000	47,000	46,000	93,000	39,000	39,000	78,000
Materials Management	4,528,100	4,528,100	9,056,200	4,665,350	4,665,350	9,330,700	4,806,800	4,806,800	9,613,600	4,018,600	4,018,500	8,037,100
Customer Service	14,000	14,000	28,000	15,000	14,000	29,000	15,000	15,000	30,000	12,700	12,600	25,300
Meter Shop	49,000	49,000	98,000	51,000	50,000	101,000	52,000	52,000	104,000	43,500	43,500	87,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
	4,652,500	4,651,500	9,304,000	4,795,050	4,792,050	9,587,100	4,940,900	4,938,900	9,879,800	4,126,300	4,126,000	8,252,300
Total Class 300	7,594,900	16,302,800	23,897,700	7,827,450	17,281,450	25,108,900	8,064,400	18,332,400	26,396,800	6,741,100	12,977,200	19,718,300

(a) Less Liquidated Encumbrances - Sewer Utility

Ref: OMtwo-13

	Estimated FY 2008			Estimated FY 2009			Estimated FY 2010			Estimated FY 2011			Estimated FY 2012		
	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $
Sludge Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Utilization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Processing	1,700,500	438,000	1,262,500	1,993,800	438,000	1,555,800	2,155,800	438,000	1,717,800	2,331,600	438,000	1,893,600	2,522,400	438,000	2,084,400
NEWPCP	2,572,400	456,000	2,116,400	2,943,500	456,000	2,487,500	3,112,400	456,000	2,656,400	3,293,200	456,000	2,837,200	3,487,900	456,000	3,031,900
SWWPCP	969,900	112,000	857,900	1,101,200	112,000	989,200	1,155,300	112,000	1,043,300	1,213,300	112,000	1,101,300	1,275,500	112,000	1,163,500
SEWPCP	810,200	126,000	684,200	928,800	126,000	802,800	983,700	126,000	857,700	1,042,100	126,000	916,100	1,104,400	126,000	978,400
Industrial Waste	56,900	6,000	50,900	63,100	6,000	57,100	65,200	6,000	59,200	67,300	6,000	61,300	69,400	6,000	63,400
Sewer Maintenance	817,000	63,000	754,000	910,000	63,000	847,000	937,000	63,000	874,000	965,000	63,000	902,000	994,000	63,000	931,000
Inlet Cleaning	99,700	12,000	87,700	111,100	12,000	99,100	114,900	12,000	102,900	118,800	12,000	106,800	122,800	12,000	110,800
Interceptors/Flow Control	1,958,100	256,000	1,702,100	2,263,700	256,000	2,007,700	2,416,100	256,000	2,160,100	2,579,900	256,000	2,323,900	2,758,100	256,000	2,502,100
Data & Flow Control	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collector System Support	5,000	1,000	4,000	6,000	1,000	5,000	6,000	1,000	5,000	6,000	1,000	5,000	7,000	1,000	6,000
	8,989,700	1,470,000	7,519,700	10,321,200	1,470,000	8,851,200	10,946,400	1,470,000	9,476,400	11,617,200	1,470,000	10,147,200	12,341,500	1,470,000	10,871,500
		1,470,000	7,519,700		1,470,000	8,851,200		1,470,000	9,476,400		1,470,000	10,147,200		1,470,000	10,871,500

Ref: OMtwo-13

	Estimated FY 2013			Estimated FY 2014			Estimated FY 2015			Test Year 2009		
	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $	Unadjusted Class 300 $	Liquidated Encumbrances $	Adjusted Class 300 $
Sludge Engineering Services	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Utilization	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Processing	2,730,500	438,000	2,292,500	2,956,500	438,000	2,518,500	3,201,900	438,000	2,763,900	1,993,800	438,000	1,555,800
NEWPCP	3,697,500	456,000	3,241,500	3,922,200	456,000	3,466,200	4,163,200	456,000	3,707,200	2,943,500	456,000	2,487,500
SWWPCP	1,341,100	112,000	1,229,100	1,411,500	112,000	1,299,500	1,487,000	112,000	1,375,000	1,101,200	112,000	989,200
SEWPCP	1,172,000	126,000	1,046,000	1,244,200	126,000	1,118,200	1,322,500	126,000	1,196,500	928,800	126,000	802,800
Industrial Waste	71,500	6,000	65,500	73,600	6,000	67,600	75,700	6,000	69,700	63,100	6,000	57,100
Sewer Maintenance	1,024,000	63,000	961,000	1,055,000	63,000	992,000	1,087,000	63,000	1,024,000	910,000	63,000	847,000
Inlet Cleaning	127,900	12,000	115,900	132,100	12,000	120,100	137,400	12,000	125,400	111,100	12,000	99,100
Interceptors/Flow Control	2,949,800	256,000	2,693,800	3,157,300	256,000	2,901,300	3,381,800	256,000	3,125,800	2,263,700	256,000	2,007,700
Data & Flow Control	0	0	0	0	0	0	0	0	0	0	0	0
Collector System Support	7,000	1,000	6,000	7,000	1,000	6,000	7,000	1,000	6,000	6,000	1,000	5,000
	13,121,300	1,470,000	11,651,300	13,959,400	1,470,000	12,489,400	14,863,500	1,470,000	13,393,500	10,321,200	1,470,000	8,851,200
		1,470,000	11,651,300		1,470,000	12,489,400		1,470,000	13,393,500		1,470,000	8,851,200

CLASS 400	Estimated FY 2008			Estimated FY 2009			Estimated FY 2010			Estimated FY 2011			Estimated FY 2012		
	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	28,000		28,000	32,300		32,300	32,000		32,000	32,900		32,900	35,100		35,100
Queen Lane Treatment Plant	30,000		30,000	35,000		35,000	36,000		36,000	37,000		37,000	38,000		38,000
Belmont Treatment Plant	37,000		37,000	43,000		43,000	44,000		44,000	46,000		46,000	47,000		47,000
Conveyance Headquarters	22,000		22,000	25,000		25,000	26,000		26,000	27,000		27,000	27,000		27,000
Load Control	45,000		45,000	52,000		52,000	54,000		54,000	55,000		55,000	57,000		57,000
Distribution	199,000		199,000	230,000		230,000	237,000		237,000	244,000		244,000	251,000		251,000
Pumping	46,000	0	46,000	53,000	0	53,000	55,000	0	55,000	56,000	0	56,000	58,000	0	58,000
Emergency & Support Services	0		0	0		0	0		0	0		0	0		0
	407,000	0	407,000	470,300	0	470,300	484,000	0	484,000	497,900	0	497,900	513,100	0	513,100
Sludge Engineering Services		0	0		0	0		0	0		0	0		0	0
Sludge Utilization		0	0		0	0		0	0		0	0		0	0
Sludge Processing		41,000	41,000		47,000	47,000		48,000	48,000		50,000	50,000		51,000	51,000
NEWPCP		164,000	164,000		189,000	189,000		195,000	195,000		201,000	201,000		207,000	207,000
SWWPCP		174,000	174,000		201,000	201,000		207,000	207,000		213,000	213,000		220,000	220,000
SEWPCP		90,000	90,000		104,000	104,000		107,000	107,000		110,000	110,000		114,000	114,000
Industrial Waste		11,000	11,000		13,000	13,000		13,000	13,000		14,000	14,000		14,000	14,000
Sewer Maintenance		74,000	74,000		85,000	85,000		88,000	88,000		90,000	90,000		93,000	93,000
Inlet Cleaning		37,000	37,000		43,000	43,000		44,000	44,000		46,000	46,000		47,000	47,000
Interceptors/Flow Control		75,000	75,000		87,000	87,000		90,000	90,000		92,000	92,000		95,000	95,000
Data & Flow Control		0	0		0	0		0	0		0	0		0	0
Collector System Support		4,000	4,000		5,000	5,000		5,000	5,000		5,000	5,000		5,000	5,000
		670,000	670,000		774,000	774,000		797,000	797,000		821,000	821,000		846,000	846,000

ALLOCATED COSTS	Water	Sewer	Total	Water	Sewer	Total	Water	Sewer	Total						
	$	$	$	$	$	$	$	$	$						
Treatment Headquarters	8,000	7,000	15,000	9,000	8,000	17,000	9,000	9,000	18,000	9,000	9,000	18,000	10,000	9,000	19,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	25,000	25,000	50,000	29,000	29,000	58,000	30,000	30,000	60,000	31,000	31,000	62,000	32,000	31,000	63,000
Materials Management	8,000	8,000	16,000	9,000	9,000	18,000	10,000	9,000	19,000	10,000	9,000	19,000	10,000	10,000	20,000
Customer Service	5,000	4,000	9,000	5,000	5,000	10,000	5,000	5,000	10,000	6,000	5,000	11,000	6,000	5,000	11,000
Meter Shop	18,000	18,000	36,000	21,000	21,000	42,000	22,000	21,000	43,000	23,000	22,000	45,000	23,000	23,000	46,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	64,000	62,000	126,000	73,000	72,000	145,000	76,000	74,000	150,000	79,000	76,000	155,000	81,000	78,000	159,000
Total Class 400	471,000	732,000	1,203,000	543,300	846,000	1,389,300	560,000	871,000	1,431,000	576,900	897,000	1,473,900	594,100	924,000	1,518,100

Ref: OMtwo-15

CLASS 400	Estimated FY 2013 Water	Estimated FY 2013 Sewer	Estimated FY 2013 Total	Estimated FY 2014 Water	Estimated FY 2014 Sewer	Estimated FY 2014 Total	Estimated FY 2015 Water	Estimated FY 2015 Sewer	Estimated FY 2015 Total	Test Year 2009 Water	Test Year 2009 Sewer	Test Year 2009 Total
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	36,600		36,600	35,500		35,500	39,800		39,800	32,300	0	32,300
Queen Lane Treatment Plant	39,000		39,000	41,000		41,000	42,000		42,000	35,000	0	35,000
Belmont Treatment Plant	48,000		48,000	50,000		50,000	51,000		51,000	43,000	0	43,000
Conveyance Headquarters	28,000		28,000	29,000		29,000	30,000		30,000	25,000	0	25,000
Load Control	59,000		59,000	60,000		60,000	62,000		62,000	52,000	0	52,000
Distribution	259,000		259,000	267,000		267,000	275,000		275,000	230,000	0	230,000
Pumping	60,000	0	60,000	61,000	0	61,000	63,000	0	63,000	53,000	0	53,000
Emergency & Support Services	0		0	0		0	0		0	0	0	0
	529,600	0	529,600	543,500	0	543,500	562,800	0	562,800	470,300	0	470,300
Sludge Engineering Services		0	0		0	0		0	0	0	0	0
Sludge Utilization		0	0		0	0		0	0	0	0	0
Sludge Processing		53,000	53,000		54,000	54,000		56,000	56,000	0	47,000	47,000
NEWPCP		213,000	213,000		219,000	219,000		226,000	226,000	0	189,000	189,000
SWWPCP		226,000	226,000		233,000	233,000		240,000	240,000	0	201,000	201,000
SEWPCP		117,000	117,000		121,000	121,000		124,000	124,000	0	104,000	104,000
Industrial Waste		15,000	15,000		15,000	15,000		16,000	16,000	0	13,000	13,000
Sewer Maintenance		96,000	96,000		99,000	99,000		101,000	101,000	0	85,000	85,000
Inlet Cleaning		48,000	48,000		50,000	50,000		51,000	51,000	0	43,000	43,000
Interceptors/Flow Control		98,000	98,000		101,000	101,000		104,000	104,000	0	87,000	87,000
Data & Flow Control		0	0		0	0		0	0	0	0	0
Collector System Support		6,000	6,000		6,000	6,000		6,000	6,000	0	5,000	5,000
		872,000	872,000		898,000	898,000		924,000	924,000	0	774,000	774,000
ALLOCATED COSTS												
Treatment Headquarters	10,000	9,000	19,000	10,000	10,000	20,000	10,000	10,000	20,000	9,000	8,000	17,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	33,000	32,000	65,000	34,000	33,000	67,000	35,000	34,000	69,000	29,000	29,000	58,000
Materials Management	10,000	10,000	20,000	11,000	10,000	21,000	11,000	10,000	21,000	9,000	9,000	18,000
Customer Service	6,000	5,000	11,000	6,000	6,000	12,000	6,000	6,000	12,000	5,000	5,000	10,000
Meter Shop	24,000	23,000	47,000	25,000	24,000	49,000	25,000	25,000	50,000	21,000	21,000	42,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
	83,000	79,000	162,000	86,000	83,000	169,000	87,000	85,000	172,000	73,000	72,000	145,000
Total Class 400	612,600	951,000	1,563,600	629,500	981,000	1,610,500	649,800	1,009,000	1,658,800	543,300	846,000	1,389,300

Class 100		FY 2009 Test Year Class 100 Somallo-6	Class 100 (a)	Class 100 & Class 500	Adjusted Test Year
Direct - Wastewater Treatment		Somallo-4			
NEWPCP		6,570,000	7,115,647	12,810,085	12,997,772
SWWPCP		6,830,000	7,397,241	13,317,030	13,512,142
SEWPCW		3,363,000	3,642,302	6,557,127	6,653,199
Total		16,763,000	18,155,190	32,684,241	33,163,113
Collection					
Sewer Maintenance		7,161,000	7,755,730	13,962,407	16,688,206
Inlet Cleaning		4,160,000	4,505,494	8,111,105	8,111,105
Interceptors/Flow Control		3,193,000	3,458,183	6,225,663	(b)
Data & Flow Control		0	0	0	-
Collection System Support		1,398,000	1,514,106	2,725,799	-
Total		15,912,000	17,233,513	31,024,974	24,799,311
General Support					
Industrial Waste		1,072,000	1,161,031	2,090,169	2,090,169
Sludge Engineering Services		0	0	0	0
Sludge Utilization		0	0	0	0
Sludge Processing		3,784,000	4,098,266	7,377,986	7,377,986
Total		4,856,000	5,259,297	9,468,154	9,468,155
Total - Direct		37,531,000	40,648,000	73,177,369	67,430,579
Indirect					
Treatment HQ		266,000	266,000	478,872	-
Operations Administration		1,358,000	-	-	-
Security		0	-	-	-
Building Maintenance		0	-	-	-
Materials Management		843,000	-	-	-
Customer Service (c)		547,000	547,000	984,748	984,748
Automotive Maintenance		0	-	-	-
Machine Shops		0	-	-	-
Meter Shop		916,000	-	-	-
Total - Indirect		3,930,000	813,000	1,463,620	984,748
Total		41,461,000	41,461,000	74,640,989	68,415,327
Other		Somallo-4			
Human Services		1,022,373	1,022,373	1,840,547	1,840,547
Finance and Administration		4,616,768	4,616,768	8,311,428	8,311,428
Customer Affairs		819,750	819,750	1,475,771	1,475,771
Planning & Engineering		6,291,910	6,291,910	11,327,136	11,327,136
Information Science & Technology		1,736,060	1,736,060	3,125,376	3,125,376
Total Other		14,486,861	14,486,861	26,080,258	26,080,258
	Somallo-4				
Total Class 100	55,947,861	55,947,861	55,947,861	100,721,247	94,495,585
	0				
Class 500		44,773,387	44,773,387	-	-
Total		100,721,248	100,721,248	100,721,247	94,495,585

(a) Adjusted for allocation of indirect costs.
(b) Include with Pumping Stations
(c) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.

TY Sewage Pumping
Not included in Table to left:

Class 100	0
Class 200	0
Class 300	0
Class 400	0
	0

		(1) Direct Cost $	(2) To Col (D) Direct Cost $	(3) Direct Cost Plus Overhead (To Col (G)) $	(4) Percent Increase	(5) Column (3) Repeated Here $
Direct - Wastewater Treatment		Somallo-6				
NEWPCP		6,570,000	6,570,000	12,997,772	197.84%	12,997,772
SWWPCP		6,830,000	6,830,000	13,512,142	197.84%	13,512,142
SEWPCW		3,363,000	3,363,000	6,653,199	197.84%	6,653,199
Total		16,763,000	16,763,000	33,163,113		33,163,113
		Estimated Distribution of Pumping Class 100				
Flow Control	Ann. Infl. Rate	3%				
Central Schuykill (SW)		333,875	-		180.03%	601,065
Neill Drive (NE)		6,611	-		180.03%	11,902
Other		3,117,697	-		180.03%	5,612,696
Total		3,458,183				6,225,663
		3,458,183				

Class 200	(1) FY 2009 Test Year Class 200 (5) & Somallo-8	(2) Net Adjustment to Test Year Power Somallo-21 $	(3) FY 2009 Test Year Class 200 (1) + (2) $	(4) Class 200 (a)	(5) Adjusted Test Year
Direct - Wastewater Treatment					
NEWPCP	5,436,700	17,600	5,454,300	5,948,050	5,972,640
SWWPCP	5,057,900	529,100	5,587,000	6,092,762	6,118,000
SEWPCW	1,788,500	6,900	1,795,400	1,957,928	1,966,000
Total	12,283,100	553,600	12,836,700	13,998,740	14,056,640
Collection					
Sewer Maintenance	2,516,750	0	2,516,750	2,744,578	2,754,393
Inlet Cleaning	58,000	0	58,000	63,250	63,250
Interceptors/Flow Control	2,763,400	0	2,763,400	3,013,556	(b)
Data & Flow Control	0	0	0	0	-
Collection System Support	9,000	0	9,000	9,815	-
Total	5,347,150	0	5,347,150	5,831,199	2,817,643
General Support					
Industrial Waste	125,000		125,000	136,316	136,316
Sludge Engineering Services	0		0	0	0
Sludge Utilization	(16,000)		(16,000)	(17,447)	(17,447)
Sludge Processing	14,449,100	(517,100)	13,932,000	15,193,192	15,193,192
Total	14,558,100	(517,100)	14,041,000	15,312,061	15,312,061
Total - Direct	32,188,350	36,500	32,224,850	35,142,000	32,186,344
Indirect					
Treatment HQ	57,900	0	57,900	57,900	-
Operations Administration	3,472,650	0	3,472,650	805,000	805,000 (c)
Security	0	0	0	-	-
Building Maintenance	0	0	0	-	-
Materials Management	130,900	0	130,900	-	-
Customer Service (d)	2,592,200	0	2,592,200	2,592,200	2,592,200
Warranty Program	0	0	0	0	0
Automotive Maintenance	0	0	0	-	-
Machine Shops	0	0	0	-	-
Meter Shop	118,600	0	118,600	-	-
Total - Indirect	6,372,250	0	6,372,250	3,455,100	3,397,200
Total	38,560,600	36,500	38,597,100	38,597,100	35,583,544
Other	Somallo-4				
Admin & Human Services	848,976		848,976	848,976	848,976
Finance and Administration	3,417,006		3,417,006	3,417,006	3,417,006
Customer Affairs	1,166,500		1,166,500	1,166,500	1,166,500
Planning & Engineering	8,916,376		8,916,376	8,916,376	8,916,376
Information Science & Technology	1,115,010		1,115,010	1,115,010	1,115,010
Total Other	15,463,868	0	15,463,868	15,463,868	15,463,868
Total Class 200	54,024,468	36,500	54,060,968	54,060,968	51,047,412

	(6) FY 2006 $	(7) FY 2007 $	(8) Annual Inflation Factor	(9) Direct Test Year Somallo-8 $	(10) Col (9) Direct Cost $	(11) Direct Cost Plus Overhead Col (5) $	(12) Percent Increase	(13) Col (11) Less Pumping Below $
Direct - Wastewater Treatment								
NEWPCP				5,436,700	5,436,700	5,972,640	109.86%	5,972,640
SWWPCP				5,057,900	5,057,900	6,118,000	120.96%	6,118,000
SEWPCW				1,788,500	1,788,500	1,966,000	109.92%	1,966,000
Total				12,283,100	12,283,100	14,056,640		14,056,640
Pumping	BD-24	BD-24			Input (a)			
Central Schuykill (SW)	800,000	810,000	3.00%	859,000	0	859,000		859,000
Neill Drive (NE)	35,000	39,000	3.00%	41,000	0	41,000		41,000
Other						2,113,556		2,113,556
Total		849,000		900,000	0	3,013,556		3,013,556

(a) If Direct Test Year costs for Central Schuykill and Neill Drive are greater than Interceptors/Flow Control Expense, reduce the amounts from BD-24 by the variance to be consistent with the Interceptors/Flow Control expense amount.

FY 2008 Budget Operations Administration - Class 200

Direct Costs from Budget (BD 19-1)	Water & Sewer $	Budget Factor	Adj. Budget $	Sewer Share	Sewer Costs $	Ann. Infl.	TY Costs $
250 Professional, Consultant & Spec. Services (Automated Meter Reading)	1,603,000	97.50%	1,562,925	50.00%	781,463	3.00%	805,000
Power	585,000	101.00%	590,850	50.00%	295,425		
All Other	5,049,000	97.50%	4,922,775	50.00%	2,461,388		
Total	7,237,000		7,076,550		3,538,275		

	51,047,412
	3,013,556
	(3,397,200)
	50,663,768

Somallo-4 ($60,354,468.0, Total O&M) - Somallo-10 ($6,330,000.0 Liq. Encum.) = $54,024,468.0

(a) Adjusted for allocation of indirect costs.
(b) Include with Pumping Stations
(c) This is the Sewer Utility share of Class 200 - Automated Meter Reading. This cost will be assigned directly to Joint Direct Expense on Somallo-38 and will be allocated to the Customer - Equivalent Bill cost category. It is assumed this cost will continue to be a part of Class 200 costs throughout the study period.
(d) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.
USE (Rounding Error add to Sewer Maintenance) (50)

Class 300	FY 2009 Test Year Class 300	Class 300 (a)	Adjusted Test Year
Direct - Wastewater Treatment			
NEWPCP	2,487,500	3,639,993	3,647,201
SWWPCP	989,200	1,447,510	1,450,376
SEWPCW	802,800	1,174,748	1,177,074
Total	4,279,500	6,262,251	6,274,651
Collection			
Sewer Maintenance	847,250	1,239,793	1,247,110
Inlet Cleaning	99,100	145,014	145,014
Interceptors/Flow Control	2,007,700	2,937,895	(b)
Data & Flow Control	0	0	-
Collection System Support	5,000	7,317	-
Total	2,959,050	4,330,019	1,392,124
General Support			
Industrial Waste	57,100	83,555	83,555
Sludge Engineering Services	0	0	0
Sludge Utilization	0	0	0
Sludge Processing	1,555,800	2,276,625	2,276,625
Total	1,612,900	2,360,180	2,360,180
Total - Direct	8,851,450	12,952,450	10,026,955
Indirect			
Treatment HQ	12,400	12,400	-
Operations Administration	39,000	-	-
Security	0	-	-
Building Maintenance	0	-	-
Materials Management	4,018,500	-	-
Customer Service (c)	12,600	12,600	12,600
Automotive Maintenance	0	-	-
Machine Shops	0	-	-
Meter Shop	43,500	-	-
Total - Indirect	4,126,000	25,000	12,600
Total	12,977,450	12,977,450	10,039,555
Other	Somallo-4		
Admin & Human Services	83,904	83,904	83,904
Finance and Administration	613,738	613,738	613,738
Public Affairs	102,100	102,100	102,100
Planning & Engineering	685,860	685,860	685,860
Information Science & Technology	94,410	94,410	94,410
Total Other	1,580,012	1,580,012	1,580,012
Total Class 300	14,557,462	14,557,462	11,619,567
Possible Error ===>	(250)		

	(1) Direct Cost $	(2) Col (D) Direct Cost $	(3) Direct Cost Plus Overhead Col (F) $	(4) Percent Increase	(5) Column 3 Less Pumping Below $
Direct - Wastewater Treatment					
NEWPCP	2,487,500	2,487,500	3,647,201	146.62%	3,647,201
SWWPCP	989,200	989,200	1,450,376	146.62%	1,450,376
SEWPCW	802,800	802,800	1,177,074	146.62%	1,177,074
Total	4,279,500	4,279,500	6,274,651		6,274,651
Other			2,937,895		2,937,895

Somallo-14($1,470,000.0 Liq. Encum.) = $14,557,212.0
(a) Adjusted for allocation of indirect costs.
(b) Include with Pumping Stations
(c) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.
USE (Rounding Error add to Sewer Maintenanc 250

Class 400	FY 2009 Test Year Class 400	Class 400 (a)	Adjusted Test Year
Direct - Wastewater Treatment			
NEWPCP	189,000	203,407	206,468
SWWPCP	201,000	216,321	219,576
SEWPCW	104,000	111,928	113,612
Total	494,000	531,656	539,656
Collection			
Sewer Maintenance	85,000	91,479	96,860
Inlet Cleaning	43,000	46,278	46,278
Interceptors/Flow Control	87,000	93,632	(b)
Data & Flow Control	0	0	-
Collection System Support	5,000	5,381	-
Total	220,000	236,770	143,138
General Support			
Industrial Waste	13,000	13,991	13,991
Sludge Engineering Services	0	0	0
Sludge Utilization	0	0	0
Sludge Processing	47,000	50,583	50,583
Total	60,000	64,574	64,574
Total - Direct	774,000	833,000	747,368
Indirect			
Treatment HQ	8,000	8,000	-
Operations Administration	29,000	-	-
Security	0	-	-
Building Maintenance	0	-	-
Materials Management	9,000	-	-
Customer Service (c)	5,000	5,000	5,000
Automotive Maintenance	0	-	-
Machine Shops	0	-	-
Meter Shop	21,000	-	-
Total - Indirect	72,000	13,000	5,000
Total	846,000	846,000	752,368
Other	Somallo-4		
Admin & Human Services	3,864	3,864	3,864
Finance and Administration	298,096	298,096	298,096
Public Affairs	5,650	5,650	5,650
Planning & Engineering	672,480	672,480	672,480
Information Science & Technology	107,010	107,010	107,010
Total Other	1,087,100	1,087,100	1,087,100
Somallo-4			
Total Class 400 1,933,100	1,933,100	1,933,100	1,839,468

(a) Adjusted for allocation of indirect costs.
(b) Include with Pumping Stations
(c) Allocate 100% to Customer - Equivalent Meters and Services cost function as part of Joint Direct Expense on Somallo-38.
USE (Rounding Error add to Sewer Maintenanc 0

	(1) Direct Cost $	(2) Col (D) Direct Cost $	(3) Direct Cost Plus Overhead Col (F) $	(4) Percent Increase	(5) Column 3 Less Pumping Below $
Direct - Wastewater Treatment					
NEWPCP	189,000	189,000	206,468	109.24%	206,468
SWWPCP	201,000	201,000	219,576	109.24%	219,576
SEWPCW	104,000	104,000	113,612	109.24%	113,612
Total	494,000	494,000	539,656		539,656
Other					93,632

Ref: Rreq08.xls: OMone-11, OMtwo-10

CLASS 220	(1) FY 2009 Test Year $	(2) Water	(3) Sewer	(4) FY 2009 Test Year $ (1)*(3)	(5) Test Year Adjustment $ (4)	(6) Estimated Test Year Adjusted $ (4)+(5)	(7) Less Pumping Station Power $ Somallo-18	(8) Test Year Power Excl. Pump. Sta. Power $ (6)-(7)	(9) Test Year Adjustments: Prorate Coll. Sys. Costs to Trtmt Plts $ (8)	(10) Assign Plan. & Eng. Cogen. Costs to Trtmt Plts $	(11) Estimated Adjusted Test Year Power $ (8)+(9)+(10)	(12) Estimated Adjusted Test Year Power $ (11)	(13) Plus Pumping Station Power $ (7)	(14) Test Year Power Incl. Pump. Sta. Power $ (12)+(13)	(15) Net Adjustment to Test Year Power $ (14)-(4)
DIRECT COSTS															
Sludge Engineering Services	0			0		0		0			0	0		0	0
Sludge Utilization	0			0		0		0			0	0		0	0
Sludge Processing	517,100			517,100	(517,100)	0		0			0	0		0	(517,100)
NEWPCP	3,877,700			3,877,700		3,877,700	41,000	3,836,700		17,600	3,854,300	3,854,300	41,000	3,895,300	17,600
SWWPCP	4,200,900			4,200,900	517,100	4,718,000	859,000	3,859,000		12,000	3,871,000	3,871,000	859,000	4,730,000	529,100
SEWPCP	1,599,500			1,599,500		1,599,500	0	1,599,500		6,900	1,606,400	1,606,400	0	1,606,400	6,900
Industrial Waste	0			0		0		0			0	0		0	0
Sewer Maintenance	150,800			150,800		150,800		150,800			150,800	150,800		150,800	0
Inlet Cleaning	0			0		0		0			0	0		0	0
Interceptors/Flow Control	1,373,400			1,373,400		1,373,400		1,373,400			1,373,400	1,373,400		1,373,400	0
Data & Flow Control	0			0		0		0			0	0		0	0
Collector System Support	0			0		0		0	0		0	0		0	0
Subtotal	11,719,400			11,719,400	0	11,719,400	900,000	10,819,400	0	36,500	10,855,900	10,855,900	900,000	11,755,900	36,500
ALLOCATED COSTS		Water	Sewer												
Treatment Headquarters	0	50.00%	50.00%	0		0		0			0	0		0	0
Machine Shops	0	50.00%	50.00%	0		0		0			0	0		0	0
Building Maintenance	0	50.00%	50.00%	0		0		0			0	0		0	0
Security	0	50.00%	50.00%	0		0		0			0	0		0	0
Operations Administration	630,100	50.00%	50.00%	315,050		315,050		315,050			315,050	315,050		315,050	0
Materials Management	0	50.00%	50.00%	0		0		0			0	0		0	0
Customer Service	0	50.00%	50.00%	0		0		0			0	0		0	0
Meter Shop	0	50.00%	50.00%	0		0		0			0	0		0	0
Automotive Maintenance	0	35.00%	65.00%	0		0		0			0	0		0	0
Subtotal	630,100			315,050		315,050		315,050	0	0	315,050	315,050	0	315,050	0
Total Sewer Power Costs	12,349,500			12,034,450		12,034,450		11,134,450	0	36,500	11,170,950	11,170,950	900,000	12,070,950	36,500

Direct Expenses Only		(1) Personal Services (Class 100 & 500) $ Somallo-17	(2) Purchase of Services (Class 200) Power $ Somallo-21	(3) Sludge $	(4) Other $	(5) Total $ Somallo-18	(6) Materials & Supplies (Class 300) $ Somallo-19	(7) Equipment (Class 400) $ Somallo-20	(8) Total $	
NEWPCP		12,997,772	3,854,300	(a)	2,118,340	5,972,640	3,137,201	206,468	22,314,081	
SWWPCP		13,512,142	3,871,000	(a)	2,247,000	6,118,000	1,450,376	219,576	21,300,094	
SEWPCP		6,653,199	1,606,400	(a)	359,600	1,966,000	1,177,074	113,612	9,909,885	
(BOX 2 this page)										
Sludge Disposal (BRC)										
NEWPCP	48.0%	3,538,937	(b)	8,016,020	-	8,016,020	1,092,010	24,263	12,671,230	
SWWPCP	35.8%	2,641,991	(b)	4,927,244	-	4,927,244	815,239	18,113	8,402,587	
SEWPCP	16.2%	1,197,058	(b)	2,232,481	-	2,232,481	369,376	8,207	3,807,122	
Subtotal		7,377,986	0	15,175,745	-	15,175,745	2,276,625	50,583	24,880,939	24,880,939
						(BOX 1 this page)				
Sewer Maintenance		16,688,206	150,800	-	2,603,593	2,754,393	1,247,110	96,860	20,786,569	
Inlet Cleaning		8,111,105	-	-	63,250	63,250	145,014	46,278	8,365,647	
Pumping Stations										
Central Schuylkill		601,065	859,000	-	-	859,000	0	-	1,460,065	
Neill Drive		11,902	41,000	-	-	41,000	-	-	52,902	
Other		5,612,696	2,113,556	-	-	2,113,556	3,447,895	93,632	11,267,779	
Industrial Waste Unit		2,090,169	0	-	136,316	136,316	83,555	13,991	2,324,031	
Total Direct Expense		73,656,242	12,496,056	15,175,745	7,528,099	35,199,900	12,964,850	841,000	122,661,992	122,661,992
Other (Joint Use (c))		26,080,258				15,463,868	1,580,012	1,087,100	44,211,238	
Total		99,736,500				50,663,768	14,544,862	1,928,100	166,873,230	166,873,230
Check Total O&M		99,736,500	(Oper+FB+Indem-Dept of Rev-Law Dept)			56,993,768	16,014,612	1,928,100	174,672,980	
Less Liq. Encumberances		na				6,330,000	1,470,000	na	7,800,000	
		99,736,500				50,663,768	14,544,612	1,928,100	166,872,980	
ERROR (see note to rt.)		0				0	250	0	250	

<<< This error is produced in the RREQ04.WK4 file, worksheet OMtwo, because there are two allocations of O&M: one in total (OMtwo-7), and one for detailed "Operations" (OMtwo-11 & -12). There is no simple way to avoid this error. ROUNDING difference added to Sewer Maintenance Line.

BOX 1 - Class 200 SLUDGE COSTS ALLOCATION BETWEEN TRTMT PLANTS:

	$
Sludge Engineering Services	0
Sludge Utilization	(17,447)
Sludge Processing	15,193,192
Total	15,175,745

NOTE: FY 2008 Budget, (BD-19, pg 52-70)
This cost includes 1,410,000 of sludge barging costs from NE to BRC for the FY 2008 budget. Use an annual inflation rate of 3.00% from OMone-6, times the budget adjustment factor of 97.50% from OMone-7 of RREQ04.XLS. Therefore, projected expenses for the FY 2009 Test Year are:
FY 2009 Test Year = $1,415,993

CONCLUSION:
SPREAD TOTAL SLUDGE COSTS LESS NE SLUDGE BARGING COSTS TO ALL PLANTS, THEN ADD SLUDGE BARGING COSTS TO NE PLANT ONLY.

BOX 2 - Assume pounds to BRC are in proportion to total pounds influent to plants.

		Pltdes-5	lbs	Proportion of lbs to BRC	Estimated % lbs to BRC
Northeast Plant	Influent Flow - mgd	180			
	Influent Suspended Solids - n	221	331,765	248,824	
	Influent BOD - mg/l	150	225,180	56,295	
				305,119	48.0%
Southwest Plant	Influent Flow - mgd	190			
	Influent Suspended Solids - n	154	244,028	183,021	
	Influent BOD - mg/l	113	179,060	44,765	
				227,786	35.8%
Southeast Plant	Influent Flow - mgd	90			
	Influent Suspended Solids - n	150	112,590	84,443	
	Influent BOD - mg/l	100	75,060	18,765	
				103,208	16.2%
				636,113	100.0%

(a) Financed from R&R Fund.
(b) BRC power included in SWWPCP.
(c) Human Resources, Finance & Administration, Customer Affairs, Planning & Engr., and Info. Sci. & Tech.

	(1)	(2)		(3)	(4)		(5)	(6)	(7)		(8)	
	Classes 100 & 500 Personal Services			Class 220 Power			Other O&M					
	mhrs/yr (a)	Expense		Distrib. (a)	Expense		Expense	Distrib. (a)	Expense		Total	
				%			$					
Raw Wastewater Pumping	14,400	651,472		12.10	466,370			8.10	194,314		1,312,156	
Preliminary Treatment	28,000	1,266,751		0.10	3,854			12.80	307,065		1,577,670	
Primary Sedimentation	11,300	511,225		0.80	30,834			6.00	143,937		685,996	
Aeration	46,700	2,112,760		66.30	2,555,401			9.00	215,905		4,884,066	
Secondary Sedimentation	11,400	515,749		0.80	30,834			6.90	165,527		712,110	
Recirculating Pumping	8,400	380,025		2.80	107,920			2.60	62,372		550,317	
Chlorination	7,900	357,405		0.20	7,709		3,063,067	1.10	26,388		3,454,569	
Primary Sludge Pumping	2,300	104,055		0.10	3,854			1.10	26,388		134,297	
Secondary Sludge Thickening	5,600	253,350		7.50	289,073			1.30	31,186		573,609	
Sludge Digestion	44,000	1,990,609		1.70	65,523			16.90	405,421		2,461,553	
Sludge Holding Tanks	3,200	144,772		0.00	0			2.40	57,575		202,347	
Sludge Dewatering	8,100	366,453		1.80	69,377			1.90	45,580		481,410	
Sludge Lagoon	0	0		0.00	0			0.00	0		0	
Grit and Screening Incineration	18,000	814,340		1.60	61,669			5.40	129,543		1,005,552	
Scum and Grease Incineration	4,300	194,537		0.10	3,854			1.50	35,984		234,375	
Laboratory	14,900	674,093		0.00	0			11.60	278,277		952,370	
Subtotal	228,500	10,337,596		95.9	3,696,272		3,063,067	88.6	2,125,462		19,222,397	
Yardwork and A&G	58,800	2,660,176		4.10	158,028			11.40	273,480		3,091,684	Check
Subtotal	287,300	12,997,772	Somallo-22	100.00	3,854,300	Somallo-22	3,063,067	100.0	2,398,942	Somallo-22	22,314,081	22,314,081 Somallo-22
Sludge Disposal												
Contract Dewatering									(c)		0	
Biosolids Reclamation Center		3,538,937	Somallo-22		(b)		0		9,132,293	Somallo-22	12,671,230	Check
Subtotal		3,538,937			0		0		9,132,293		12,671,230	12,671,230 Somallo-22
Total O&M		16,536,709			3,854,300		3,063,067		11,531,235		34,985,311	
											0	

(a) Reference #13321.300, B-9.0.
(b) BRC power included in SWWPCP power.
(c) Financed from R&R Fund.

Allocation of Chemical Costs		$
Chlorine		0
Various (including Sodium Hypochlorite)		2,261,300
Less expense of Sodium Hypochlorite for retail sewage odor control at Central Schuylkill PS (pumps to SWWPCP)		0
Less expense of Sodium Hypochlorite for Bucks Co. sewage odor control (pumps to NEWPCP)		(510,000)
Potassium Permanganate, etc.		3,135,700
Total		4,887,000
NEWPCP	1,343,500	3,063,067
SWWPCP	357,200	814,386
SEWPCP	442,800	1,009,547
Total	$2,143,500	4,887,000
	LINKS	
	OMone-12	

0

	(1)	(2)		(3)	(4)		(5)	(6)	(7)		(8)	
	Classes 100 & 500 Personal Services			Class 220 Power				Other O&M				
	mhrs/yr (a)	Expense		Distrib. (a)	Expense		Expense	Distrib. (a)	Expense		Total	
Raw Wastewater Pumping	2,500	133,098		2.10	81,291			1.05	32,577		246,966	
Preliminary Treatment	33,000	1,756,898		0.14	5,419			12.02	372,928		2,135,245	
Flocculation	6,000	319,436		6.73	260,518			6.23	193,290		773,244	
Primary Sedimentation	8,700	463,182		0.53	20,516			3.51	108,900		592,598	
Aeration	17,700	942,336		65.57	2,538,215			6.84	212,216		3,692,767	
Secondary Sedimentation	15,000	798,590		1.35	52,259			7.37	228,659		1,079,508	
Recirculating Pumping	5,600	298,140		3.58	138,582			3.07	95,249		531,971	
Chlorination	8,500	452,534		0.29	11,226		814,386	1.05	32,577		1,310,723	
Effluent Pumping	7,000	372,675		0.88	34,065			0.35	10,859		417,599	
Primary Sludge Pumping	6,400	340,732		0.08	3,097			3.95	122,551		466,380	
Secondary Sludge Thickening	5,300	282,168		8.76	339,100			0.70	21,718		642,986	
Sludge Digestion	27,000	1,437,462		2.73	105,678			9.21	285,746		1,828,886	
Sludge Holding Tanks	4,600	244,901		0.00	0			3.25	100,833		345,734	
Sludge Dewatering	21,000	1,118,026		2.00	77,420			19.47	604,070		1,799,516	
Sludge Lagoon	200	10,648		0.00	0			0.18	5,585		16,233	
Grit and Screening Incineration	18,500	984,928		1.24	48,000			4.12	127,826		1,160,754	
Scum and Grease Incineration	4,700	250,225		0.19	7,355			1.32	40,954		298,534	
Laboratory	12,800	681,463		0.00	0			7.89	244,792		926,255	
Subtotal	204,500	10,887,442		96.17	3,722,741		814,386	91.58	2,841,330		18,265,899	
Yardwork and A&G	49,300	2,624,700		3.83	148,259			8.42	261,236		3,034,195	Check
Subtotal	253,800	13,512,142	Somallo-22	100.00	3,871,000	Somallo-22	814,386	100.00	3,102,566	Somallo-22	21,300,094	21,300,094 Somallo-22
Sludge Disposal												
Contract Dewatering									(c)		0	
Biosolids Reclamation Center		2,641,991	Somallo-22		(b)		0		5,760,596	Somallo-22	8,402,587	Check
Subtotal		2,641,991			0		0		5,760,596		8,402,587	8,402,587 Somallo-22
Total O&M		16,154,133			3,871,000		814,386		8,863,162		29,702,681	

0

(a) Reference #13321.300, B-9.0.
(b) BRC power included in SWWPCP power.
(c) Financed from R&R Fund.

	(1)	(2)		(3)	(4)		(5)	(6)	(7)		(8)	
	Classes 100 & 500 Personal Services			Class 220 Power				Other O&M				
	mhrs/yr (a)	Expense		Distrib. (a)	Expense		Expense	Distrib. (a)	Expense		Total	
Raw Wastewater Pumping	13,800	638,041		22.80	366,259			6.20	39,726		1,044,026	
Preliminary Treatment	19,600	906,204		0.00	0			18.10	115,974		1,022,178	
Flocculation	6,000	277,409		35.10	563,846			7.60	48,696		889,951	
Primary Sedimentation	7,000	323,644		1.40	22,490			4.90	31,396		377,530	
Aeration	7,000	323,644		30.40	488,346			7.60	48,696		860,686	
Secondary Sedimentation	8,700	402,243		1.00	16,064			6.20	39,726		458,033	
Recirculating Pumping	4,200	194,186		2.40	38,554			3.70	23,707		256,447	
Chlorination	6,700	309,774		0.30	4,819		1,009,547	1.50	9,611		1,333,751	
Effluent Pumping	5,300	245,045		2.70	43,373			3.20	20,504		308,922	
Primary Sludge Pumping	5,600	258,915		0.10	1,606			5.80	37,163		297,684	
Waste Sludge Pumping	4,100	189,563		0.30	4,819			3.70	23,707		218,089	
Sludge Holding Tanks	2,900	134,081		0.00	0			2.90	18,581		152,662	
Scum Pumping	5,600	258,915		0.30	4,819			5.80	37,163		300,897	
Primary Sludge Transfer Pumping	2,900	134,081		2.10	33,734			2.10	13,456		181,271	
Waste Activated Sludge Xfer Pumping	2,700	124,834		1.10	17,670			2.00	12,815		155,319	
Laboratory	9,600	443,855		0.00	0			8.10	51,900		495,755	
Subtotal	111,700	5,164,434		100.0	1,606,399		1,009,547	89.4	572,821		8,353,201	
Yardwork and A&G	32,200	1,488,765		0.00	1			10.60	67,918		1,556,684	Check
Subtotal	143,900	6,653,199	Somallo-22	100.0	1,606,400	Somallo-22	1,009,547	100.0	640,739	Somallo-22	9,909,885	9,909,885 Somallo-22
Sludge Disposal												
Contract Dewatering									(c)		0	
Biosolids Reclamation Center		1,197,058	Somallo-22		(b)		0		2,610,064	Somallo-22	3,807,122	Check
Subtotal		1,197,058			0		0		2,610,064		3,807,122	3,807,122 Somallo-22
Total O&M		7,850,257			1,606,400		1,009,547		3,250,803		13,717,007	
											0	

(a) Reference #13321.300, B-9.0.
(b) BRC power included in SWWPCP power.
(c) Financed from R&R Fund.

Line No.	Process	(1) Treatment Plant Responsibility for Personal Services & Contributions Total $	(2) SWWPCP $	(3) SEWPCP $	(4) Treatment Plant Responsibility for Purchase of Services, Mat'ls & Supp., and Equipment Total $	(5) SWWPCP $	(6) SEWPCP $	(7) Treatment Plant Responsibility for Power Requirements Total $	(8) SWWPCP $	(9) SEWPCP $	(10) Basis of Allocation SWWPCP %	(11) SEWPCP %	
		Somallo-24			Somallo-24			Somallo-24					
1	Raw Wastewater Pumping	133,098	133,098	0	32,577	32,577	0	81,291	81,291	0	100	0	
2	Preliminary Treatment	1,756,898	1,756,898	0	372,928	372,928	0	5,419	5,419	0	100	0	
3	Flocculation	319,436	319,436	0	193,290	193,290	0	260,518	260,518	0	100	0	
4	Primary Sedimentation	463,182	463,182	0	108,900	108,900	0	20,516	20,516	0	100	0	
5	Aeration	942,336	942,336	0	212,216	212,216	0	2,538,215	2,538,215	0	100	0	
6	Secondary Sedimentation	798,590	798,590	0	228,659	228,659	0	52,259	52,259	0	100	0	
7	Recirculating Pumping	298,140	298,140	0	95,249	95,249	0	138,582	138,582	0	100	0	
8	Chlorination	452,534	452,534	0	846,963	846,963	0	11,226	11,226	0	100	0	
9	Effluent Pumping	372,675	372,675	0	10,859	10,859	0	34,065	34,065	0	100	0	
10	Primary Sludge Pumping	340,732	340,732	0	122,551	122,551	0	3,097	3,097	0	100	0	
11	Secondary Sludge Thickening	282,168	282,168	0	21,718	21,718	0	339,100	339,100	0	100	0	
12	Sludge Digestion	1,437,462	1,078,096	359,366	285,746	214,309	71,437	105,678	79,258	26,420	75.0	25.0	(d)
13	Sludge Holding Tanks	244,901	183,676	61,225	100,833	75,625	25,208	0	0	0	75.0	25.0	(d)
14	Sludge Dewatering	1,118,026	838,519	279,507	604,070	453,052	151,018	77,420	58,065	19,355	75.0	25.0	(d)
15	Sludge Lagoon	10,648	7,986	2,662	5,585	4,189	1,396	0	0	0	75.0	25.0	(d)
16	Grit and Screening Incineration	984,928	738,696	246,232	127,826	95,869	31,957	48,000	36,000	12,000	75.0	25.0	(d)
17	Scum and Grease Incineration	250,225	187,669	62,556	40,954	30,715	10,239	7,355	5,516	1,839	75.0	25.0	(d)
18	Laboratory	681,463	681,463	0	244,792	244,792	0	0	0	0	100	0	
19	Subtotal	10,887,442	9,875,894	1,011,548	3,655,716	3,364,461	291,255	3,722,741	3,663,127	59,614			
20	Yardwork and A&G (a)	2,624,700	2,389,600	235,100	409,495	372,800	36,695	(b)					
21	Subtotal	13,512,142	12,265,494	1,246,648	4,065,211	3,737,261	327,950	3,722,741	3,663,127	59,614			
22	Non-Process Related Sludge Disposal	2,641,991	2,641,991	0	5,760,596	5,760,596	0	(c)					
23	Total	16,154,133	14,907,485	1,246,648	9,825,807	9,497,857	327,950	3,722,741	3,663,127	59,614			
		0	16,154,133		0	9,825,807		0	3,722,741				

(a) Allocate Total Yardwork and A&G on the basis of Line 19, sum of Columns 1 through 6.

Class 100 & 500		Power		All Other		
Somallo-24		Somallo-24		Somallo-24		
$2,624,700	+	$148,259	+	$261,236	=	$3,034,195

SWWPCP Allocated Portion

$$\$2{,}624{,}700 * \frac{\$9{,}875{,}894 + \$3{,}364{,}461}{\$10{,}887{,}442 + \$3{,}655{,}716} = \$2{,}389{,}600$$

$$\$409{,}495 * \frac{\$9{,}875{,}894 + \$3{,}364{,}461}{\$10{,}887{,}442 + \$3{,}655{,}716} = \$372{,}800$$

SEWPCP Allocated Portion

$2,624,700	-	$2,389,600	=	$235,100
$409,495	-	$372,800	=	$36,695

(b) Included in Column 4.
(c) BRC power included in SWWPCP power.
(d) Allocated between SW & SE on basis total sludge: 75.0% to SW and 25.0% to SE (BD-25). 75.0% for SW 25.0% for SE

Ref: Somallo-23 * Somallo-29

Table_A7

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE NORTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total Operation and Maintenance Expense	Retail and Cheltenham Volume	Retail and Cheltenham Capacity	(2) Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Volume	(3) Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Capacity	(4) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Volume	(5) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Capacity	(6) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Suspended Solids	(7) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton BOD
		$	$	$	$	$	$	$	$	$
	Personal Services:	Somallo-23								
1	Raw Wastewater Pumping	651,472				651,472				
2	Preliminary Treatment	1,266,751					899,393	367,358		
3	Primary Sedimentation	511,225					511,225			
4	Aeration	2,112,760								2,112,760
5	Secondary Sedimentation	515,749					515,749			
6	Recirculating Pumping	380,025					380,025			
7	Chlorination	357,405					218,017	139,388		
8	Primary Sludge Pumping	104,055							104,055	
9	Secondary Sludge Thickening	253,350							126,675	126,675
10	Sludge Digestion	1,990,609							1,492,957	497,652
11	Sludge Holding Tanks	144,772							108,579	36,193
12	Sludge Dewatering	366,453							274,840	91,613
13	Sludge Lagoon	0								
14	Grit and Screening Incineration	814,340					545,608	268,732		
15	Scum and Grease Incineration	194,537							194,537	
16	Laboratory	674,093							337,047	337,046
17	Subtotal Personal Services	10,337,596	0	0	0	651,472	3,070,017	775,478	2,638,690	3,201,939
	Purchase of Services, Materials, Supplies, and Equipment:									
18	Raw Wastewater Pumping	194,314				194,314				
19	Preliminary Treatment	307,065						307,065		
20	Primary Sedimentation	143,937					143,937			
21	Aeration	215,905								215,905
22	Secondary Sedimentation	165,527					165,527			
23	Recirculating Pumping	62,372					62,372			
24	Chlorination	3,089,455					3,089,455			
25	Primary Sludge Pumping	26,388							26,388	
26	Secondary Sludge Thickening	31,186							15,593	15,593
27	Sludge Digestion	405,421							304,066	101,355
28	Sludge Holding Tanks	57,575							43,181	14,394
29	Sludge Dewatering	45,580							34,185	11,395
30	Sludge Lagoon	0								
31	Grit and Screening Incineration	129,543						129,543		
32	Scum and Grease Incineration	35,984							35,984	
33	Laboratory	278,277							139,139	139,138
34	Subtotal Purchase of Services, Materials, Supplies & Equipment	5,188,529	0	0	0	194,314	3,461,291	436,608	598,536	497,780
35	Subtotal All Above	15,526,125	0	0	0	845,786	6,531,308	1,212,086	3,237,226	3,699,719
	Administrative and General:									
36	Personal Services	2,660,176	0	0	0	167,643	790,008	199,554	679,015	823,956
37	Other	431,508	0	0	0	16,160	287,861	36,311	49,778	41,398
38	Subtotal Administration & General	3,091,684	0	0	0	183,803	1,077,869	235,865	728,793	865,354

Ref: Somallo-23 * Somallo-29

Table_A7

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE NORTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total Operation and Maintenance Expense	Retail and Cheltenham Volume	Retail and Cheltenham Capacity	(2) Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Volume	(3) Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Capacity	(4) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Volume	(5) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Capacity	(6) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Suspended Solids	(7) Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton BOD
		$	$	$	$	$	$	$	$	$
	Power Requirements:	Somallo-23								
39	Raw Wastewater Pumping	466,370			396,415	69,955				
40	Preliminary Treatment	3,854					3,276	578		
41	Primary Sedimentation	30,834					26,209	4,625		
42	Aeration	2,555,401								2,555,401
43	Secondary Sedimentation	30,834					26,209	4,625		
44	Recirculating Pumping	107,920					91,732	16,188		
45	Chlorination	7,709					6,553	1,156		
46	Primary Sludge Pumping	3,854							3,854	
47	Secondary Sludge Thickening	289,073							144,537	144,536
48	Sludge Digestion	65,523							49,142	16,381
49	Sludge Holding Tanks	0								
50	Sludge Dewatering	69,377							52,033	17,344
51	Sludge Lagoon	0								
52	Grit and Screening Incineration	61,669					52,419	9,250		
53	Scum and Grease Incineration	3,854							3,854	
54	Laboratory	0								
55	Subtotal Power Requirements	3,696,272	0	0	396,415	69,955	206,398	36,422	253,420	2,733,662
56	Sludge Disposal	12,671,230							9,503,423	3,167,807
57	Total Northeast WPC Plant Expense	34,985,311	0	0	396,415	1,099,544	7,815,575	1,484,373	13,722,862	10,466,542
		0	34,985,311							

Basis of Allocation

Line No.		Retail and Cheltenham Volume %	Retail and Cheltenham Capacity %	Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Volume %	Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Capacity %	Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Volume %	Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Capacity %	Solids %	BOD %	Reference
Personal Services:										PN 16281.300 - SOM-33 and 34
1	Raw Wastewater Pumping				100					
2	Preliminary Treatment					71	29			(a)
3	Primary Sedimentation					100				
4	Aeration								100	
5	Secondary Sedimentation					100				
6	Recirculating Pumping					100				
7	Chlorination					61	39			(a)
8	Primary Sludge Pumping							100		
9	Secondary Sludge Thickening							50	50	#13321.300;A-16
10	Sludge Digestion							75	25	#13321.300;A-16
11	Sludge Holding Tanks							75	25	#13321.300;A-16
12	Sludge Dewatering							75	25	#13321.300;A-16
13	Sludge Lagoon									
14	Grit and Screening Incineration					67	33			(a)
15	Scum and Grease Incineration							100		
16	Laboratory							50	50	Assume
17	Subtotal Personal Services									
Purchase of Services, Materials, Supplies, and Equipment:										
18	Raw Wastewater Pumping				100					
19	Preliminary Treatment						100			
20	Primary Sedimentation					100				
21	Aeration								100	
22	Secondary Sedimentation					100				
23	Recirculating Pumping					100				
24	Chlorination					100				
25	Primary Sludge Pumping							100		
26	Secondary Sludge Thickening							50	50	#13321.300;A-16
27	Sludge Digestion							75	25	#13321.300;A-16
28	Sludge Holding Tanks							75	25	#13321.300;A-16
29	Sludge Dewatering							75	25	#13321.300;A-16
30	Sludge Lagoon									
31	Grit and Screening Incineration						100			
32	Scum and Grease Incineration							100		
33	Laboratory							50	50	Assume
34	Subtotal Purchase of Services, Materials, Supplies & Equipment									
35	Subtotal All Above									
Administrative and General:										
36	Personal Services									Allocated on subtotal Personal Services (Line 17)
37	Other									Allocated on subtotal Purchase of Services, Etc. (Line 34)
38	Subtotal Administration & General									
Power Requirements:										
39	Raw Wastewater Pumping			85	15					(c)
40	Preliminary Treatment					85	15			(c)
41	Primary Sedimentation					85	15			(c)
42	Aeration								100	
43	Secondary Sedimentation					85	15			(c)
44	Recirculating Pumping					85	15			(c)
45	Chlorination					85	15			(c)
46	Primary Sludge Pumping							100		
47	Secondary Sludge Thickening							50	50	
48	Sludge Digestion							75	25	#13321.300;A-16
49	Sludge Holding Tanks									
50	Sludge Dewatering							75	25	#13321.300;A-16
51	Sludge Lagoon									
52	Grit and Screening Incineration					85	15			(c)
53	Scum and Grease Incineration							100		
54	Laboratory									
55	Subtotal Power Requirements									
56	Sludge Disposal							75	25	#13321.300;A-16
57	Total Northeast WPC Plant Expense									

(a) Assume Operation is Volume related & Maintenance is Capacity related.

	manhours (Ref. #12065, H-10.1)					
	Operation	Maintenance	Total	Operation	Maintenance	Total
	mhrs	mhrs	mhrs			
Preliminary Treatment	20,000	8,000	28,000	71%	29%	100%
Chlorination	4,800	3,100	7,900	61%	39%	100%
Grit & Screenings Incineration	12,000	6,000	18,000	67%	33%	100%
Frankford Grit Cham. 1978 Rpt, Table 28 (b)	71,000	62,000	133,000	53%	47%	100%

(b) The Frankford Grit Chamber will not be in service during the test period.

(c) Reference #10207.300, SI-1.1.1

(d) Line 56, sludge disposal represents NEWPCP allocated share of related expenses incurred at the SWWPCP.

Line No.	Summary of Allocated O&M	Total Operation and Maintenance Expense $	Retail and Cheltenham Volume $	Retail and Cheltenham Capacity $	Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Volume $	Retail, Abington Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton Capacity $	Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Volume $	Retail, Cheltenham, Abington Bensalem, Bucks County W&SA Lower Moreland, and Lower Southampton Capacity $	Suspended Solids $	BOD $
					Somallo-23&Somallo-27&Somallo-28					
1	Total Direct O&M	34,985,311	0	0	396,415	1,099,544	7,815,575	1,484,373	13,722,862	10,466,542
2	Less Direct Power	3,696,272	0	0	396,415	69,955	206,398	36,422	253,420	2,733,662
3	Less A&G Power	158,028	0	0	0	5,900	105,428	13,300	18,200	15,200
4	Less Sludge Disp. Power	0	0	0	0	0	0	0	0	0
5	Direct O&M Less Power	31,131,011	0	0	0	1,023,689	7,503,749	1,434,651	13,451,242	7,717,680

Ref: Somallo-26 * allocation percentages this page

TABLE A - 8

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHWEST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total Operation and Maintenance Expense	(2) Retail Volume	(3) Retail Capacity	(4) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Volume	(5) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Capacity	(6) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Suspended Solids	(7) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby BOD	Basis of Allocation: Reference	Retail Volume	Retail Capacity	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Volume	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Capacity	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Suspended Solids	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby BOD
		$	$	$	$	$	$	$		%	%	%	%	%	%
	Personal Services:	Somallo-26							PN 16281.300 - SOM-36 and 37						
1	Raw Wastewater Pumping	133,098		133,098							100				
2	Preliminary Treatment	1,756,898			1,282,536	474,362			(a)			73	27		
3	Flocculation	319,436			319,436							100			
4	Primary Sedimentation	463,182			463,182							100			
5	Aeration	942,336						942,336							100
6	Secondary Sedimentation	798,590			798,590							100			
7	Recirculating Pumping	298,140			298,140							100			
8	Chlorination	452,534			266,995	185,539			(a)			59	41		
9	Effluent Pumping	372,675				372,675							100		
10	Primary Sludge Pumping	340,732					340,732							100	
11	Secondary Sludge Thickening	282,168					138,262	143,906						49	51
12	Sludge Digestion	1,078,096					808,572	269,524						75	25
13	Sludge Holding Tanks	183,676					137,757	45,919						75	25
14	Sludge Dewatering	838,519					628,889	209,630						75	25
15	Sludge Lagoon	7,986					5,990	1,996						75	25
16	Grit and Screening Incineration	738,696			502,313	236,383			(a)			68	32		
17	Scum and Grease Incineration	187,669					187,669							100	
18	Laboratory	681,463					340,732	340,731	Assume					50	50
19	Subtotal Personal Services	9,875,894	0	133,098	3,931,192	1,268,959	2,588,603	1,954,042							
	Purchase of Services, Materials, Supplies, and Equipment:	Somallo-26													
20	Raw Wastewater Pumping	32,577		32,577							100				
21	Preliminary Treatment	372,928				372,928							100		
22	Flocculation	193,290			193,290							100			
23	Primary Sedimentation	108,900			108,900							100			
24	Aeration	212,216						212,216							100
25	Secondary Sedimentation	228,659			228,659							100			
26	Recirculating Pumping	95,249			95,249							100			
27	Chlorination	846,963			846,963							100			
28	Effluent Pumping	10,859				10,859							100		
29	Primary Sludge Pumping	122,551					122,551							100	
30	Secondary Sludge Thickening	21,718					10,642	11,076						49	51
31	Sludge Digestion	214,309					160,732	53,577						75	25
32	Sludge Holding Tanks	75,625					56,719	18,906						75	25
33	Sludge Dewatering	453,052					339,789	113,263						75	25
34	Sludge Lagoon	4,189					3,142	1,047						75	25
35	Grit and Screening Incineration	95,869				95,869							100		
36	Scum and Grease Incineration	30,715					30,715							100	
37	Laboratory	244,792					122,396	122,396	Assume					50	50
38	Subtotal Purchase of Services, Materials, Supplies & Equipment	3,364,461	0	32,577	1,473,061	479,656	846,686	532,481							
39	Subtotal All Above	13,240,355	0	165,675	5,404,253	1,748,615	3,435,289	2,486,523							
	Administrative and General:	Somallo-26													
40	Personal Services	2,389,600	0	32,205	951,202	307,041	626,346	472,806	Allocated on subtotal Personal Services (Line 17)						
41	Other	372,800	0	3,610	163,223	53,148	93,817	59,002	Allocated on subtotal Purchase of Services, Etc. (Line 34)						
42	Subtotal Administration & General	2,762,400	0	35,815	1,114,425	360,189	720,163	531,808							

Ref: Somallo-26 * allocation percentages this page

TABLE A - 8

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHWEST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total Operation and Maintenance Expense	(2) Retail Volume	(3) Retail Capacity	(4) Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Volume	(5) Capacity	(6) Suspended Solids	(7) BOD
		$	$	$	$	$	$	$
	Power Requirements:	Somallo-26						
43	Raw Wastewater Pumping	81,291	69,097	12,194				
44	Preliminary Treatment	5,419			4,606	813		
45	Flocculation	260,518			221,440	39,078		
46	Primary Sedimentation	20,516			17,439	3,077		
47	Aeration	2,538,215						2,538,215
48	Secondary Sedimentation	52,259			44,420	7,839		
49	Recirculating Pumping	138,582			117,795	20,787		
50	Chlorination	11,226			9,542	1,684		
51	Effluent Pumping	34,065			28,955	5,110		
52	Primary Sludge Pumping	3,097					3,097	
53	Secondary Sludge Thickening	339,100					166,159	172,941
54	Sludge Digestion	79,258					59,444	19,814
55	Sludge Holding Tanks	0						
56	Sludge Dewatering	58,065					43,549	14,516
57	Sludge Lagoon	0						
58	Grit and Screening Incineration	36,000			30,600	5,400		
59	Scum and Grease Incineration	5,516					5,516	
60	Laboratory	0						
61	Subtotal Power Requirements	3,663,127	69,097	12,194	474,797	83,788	277,765	2,745,486
		Somallo-24						
62	Sludge Disposal	8,402,587					6,301,940	2,100,647
63	Total Southwest WPC Plant Expense	28,068,469	69,097	213,684	6,993,475	2,192,592	10,735,157	7,864,464
		0	28,068,469					

Basis of Allocation

Line No.	Reference	Retail Volume %	Retail Capacity %	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Volume %	Capacity %	Suspended Solids %	BOD %
43	(b)	85	15				
44	(b)			85	15		
45	(b)			85	15		
46	(b)			85	15		
47							100
48	(b)			85	15		
49	(b)			85	15		
50	(b)			85	15		
51	(b)			85	15		
52						100	
53						49	51
54						75	25
55						75	25
56						75	25
57	(b)					75	25
58				85	15		
59						100	
60						50	50
61						75	25
62						75	25
63							

(a) Assume Operation is Volume related & Maintenance is Capacity related.

	manhours (Ref. #12065, H-11.1) Operation mhrs	Maintenance mhrs	Total mhrs	Operation	Maintenance	Total
Preliminary Treatment	24,000	9,000	33,000	73%	27%	100%
Chlorination	5,000	3,500	8,500	59%	41%	100%
Grit & Screenings Incineration	12,500	6,000	18,500	68%	32%	100%

(b) Reference #10207.300, SI-1.1.1

(c) Line 62, sludge disposal represents allocated share of related expenses incurred at the SWWPCP.

Rangename: SWCOS03T

Line No.		Total Operation and Maintenance Expense $	Retail Volume $	Retail Capacity $	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Volume $	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Capacity $	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby Suspended Solids $	Retail, DELCORA, Lower Merion Springfield (w/o Wyndmoor) and Upper Darby BOD $
	Summary of Allocated O&M							
					Somallo-26&Somallo-31&Somallo-32			
1	Total Direct O&M	28,068,469	69,097	213,684	6,993,475	2,192,592	10,735,157	7,864,464
2	Less Direct Power	3,663,127	69,097	12,194	474,797	83,788	277,765	2,745,486
3	Less A&G Power	134,973	0	1,307	59,095	19,242	33,967	21,362
4	Less Sludge Disp. Power	0	0	0	0	0	0	0
5	Direct O&M Less Power	24,270,369	0	200,183	6,459,583	2,089,562	10,423,425	5,097,616

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ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total Operation and Maintenance Expense $	(2) Retail and Springfield (Wyndmoor) Volume $	(3) Capacity $	(4) Suspended Solids $	(5) BOD $	Reference	Basis of Allocation: Retail and Springfield (Wyndmoor) Volume %	Capacity %	Suspended Solids %	BOD %
	Personal Services:	Somallo-25 & Somallo-26					PN 16281.300 - SOM-39 and 40				
1	Raw Wastewater Pumping	638,041		638,041					100		
2	Preliminary Treatment	906,204	652,467	253,737			(a)	72	28		
3	Flocculation	277,409	277,409					100			
4	Primary Sedimentation	323,644	323,644					100			
5	Aeration	323,644				323,644					100
6	Secondary Sedimentation	402,243	402,243					100			
7	Recirculating Pumping	194,186	194,186					100			
8	Chlorination	309,774	195,158	114,616			(a)	63	37		
9	Effluent Pumping	245,045		245,045					100		
10	Primary Sludge Pumping	258,915			258,915					100	
11	Waste Sludge Pumping	189,563			161,129	28,434				85	15
12	Secondary Sludge Thickening	0									
13	Sludge Digestion	359,366			305,461	53,905				85	15
14	Sludge Holding Tanks	195,306			166,010	29,296				85	15
15	Sludge Dewatering	279,507			237,581	41,926				85	15
16	Sludge Lagoon	2,662			2,263	399				85	15
17	Grit and Screening Incineration	246,232	167,438	78,794			(a)	68	32		
18	Scum and Grease Incineration	62,556			62,556					100	
19	Scum Pumping	258,915			258,915					100	
20	Primary Sludge Transfer Pumping	134,081			134,081					100	
21	Waste Activated Sludge Xfer Pumping	124,834			106,109	18,725				85	15
22	Laboratory	443,855			221,928	221,927	Assume			50	50
23	Subtotal Personal Services	6,175,982	2,212,545	1,330,233	1,914,948	718,256					
	Purchase of Services, Materials, Supplies, and Equipment:										
24	Raw Wastewater Pumping	39,726		39,726					100		
25	Preliminary Treatment	115,974		115,974					100		
26	Flocculation	48,696	48,696					100			
27	Primary Sedimentation	31,396	31,396					100			
28	Aeration	48,696				48,696					100
29	Secondary Sedimentation	39,726	39,726					100			
30	Recirculating Pumping	23,707	23,707					100			
31	Chlorination	1,019,158	1,019,158					100			
32	Effluent Pumping	20,504		20,504					100		
33	Primary Sludge Pumping	37,163			37,163					100	
34	Waste Sludge Pumping	23,707			20,151	3,556				85	15
35	Secondary Sludge Thickening	0									
36	Sludge Digestion	71,437			60,721	10,716				85	15
37	Sludge Holding Tanks	43,789			37,221	6,568				85	15
38	Sludge Dewatering	151,018			128,365	22,653				85	15
39	Sludge Lagoon	1,396			1,187	209				85	15
40	Grit and Screening Incineration	31,957		31,957					100		
41	Scum and Grease Incineration	10,239			10,239					100	
42	Scum Pumping	37,163			37,163					100	
43	Primary Sludge Transfer Pumping	13,456			13,456					100	
44	Waste Activated Sludge Xfer Pumping	12,815			10,893	1,922				85	15
45	Laboratory	51,900			25,950	25,950	Assume			50	50
46	Subtotal Purchase of Services, Materials, Supplies & Equipment	1,873,623	1,162,683	208,161	382,509	120,270					
47	Subtotal All Above	8,049,605	3,375,228	1,538,394	2,297,457	838,526					
	Administrative and General:										
48	Personal Services	1,723,865	617,574	371,300	534,508	200,483	Allocated on subtotal Personal Services (Line 23)				
49	Other	104,613	64,918	11,623	21,357	6,715	Allocated on subtotal Purchase of Services, Etc. (Line 46)				
50	Subtotal Administration & General	1,828,478	682,492	382,923	555,865	207,198					

TABLE A - 9

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR THE SOUTHEAST WPC PLANT TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total Operation and Maintenance Expense $	(2) Retail and Springfield (Wyndmoor) Volume $	(3) Capacity $	(4) Suspended Solids $	(5) BOD $	Basis of Allocation: Reference	Retail and Springfield (Wyndmoor) Volume %	Capacity %	Suspended Solids %	BOD %
Power Requirements:		Somallo-25 & Somallo-26									
51	Raw Wastewater Pumping	366,259	311,320	54,939			(b)	85	15		
52	Preliminary Treatment	0					(b)	85	15		
53	Flocculation	563,846	479,269	84,577			(b)	85	15		
54	Primary Sedimentation	22,490	19,117	3,373			(b)	85	15		
55	Aeration	488,346				488,346					100
56	Secondary Sedimentation	16,064	13,654	2,410			(b)	85	15		
57	Recirculating Pumping	38,554	32,771	5,783			(b)	85	15		
58	Chlorination	4,819	4,096	723			(b)	85	15		
59	Effluent Pumping	43,373	36,867	6,506			(b)	85	15		
60	Primary Sludge Pumping	1,606			1,606					100	
61	Waste Sludge Pumping	4,819			4,096	723				85	15
62	Secondary Sludge Thickening	0									
63	Sludge Digestion	26,420			22,457	3,963				85	15
64	Sludge Holding Tanks	0									
65	Sludge Dewatering	19,355			16,452	2,903				85	15
66	Sludge Lagoon	0									
67	Grit and Screening Incineration	12,000	10,200	1,800			(b)	85	15		
68	Scum and Grease Incineration	1,839			1,839					100	
69	Scum Pumping	4,819			4,819					100	
70	Primary Sludge Transfer Pumping	33,734			33,734					100	
71	Waste Activated Sludge Xfer Pumping	17,670			15,020	2,650				85	15
72	Laboratory	0									
73	Subtotal Power Requirements	1,666,013	907,294	160,111	100,023	498,585					
74	Sludge Disposal	3,807,122			3,236,054	571,068				85	15
75	Total Southeast WPC Plant Expense	15,351,218	4,965,014	2,081,428	6,189,399	2,115,377					
		(1)	15,351,218								

(a) Assume Operation is Volume related & Maintenance is Capacity related.

	manhours (Ref. #12065, H-12.1) Operation mhrs	Maintenance mhrs	Total mhrs	Operation	Maintenance	Total
Preliminary Treatment	13,000	5,000	18,000	72%	28%	100%
Chlorination	4,200	2,500	6,700	63%	37%	100%
Grit & Screenings Incineration	12,500	6,000	18,500	68%	32%	100%

(b) Reference #10207.300, SI-1.1.1

(c) Line 74, sludge disposal represents allocated share of related expenses incurred at the SWWPCP.

Rangename: SECOST

Line No.		Total Operation and Maintenance Expense $	Retail and Springfield (Wyndmoor) Volume $	Capacity $	Suspended Solids $	BOD $
	Summary of Allocated O&M					
1	Total Direct O&M	15,351,218	4,965,014	2,081,428	6,189,399	2,115,377
2	Less Direct Power	1,666,013	907,294	160,111	100,023	498,585
3	Less A&G Power	13,286	8,245	1,476	2,712	853
4	Less Sludge Disp. Power	0	0	0	0	0
5	Direct O&M Less Power	13,671,919	4,049,475	1,919,841	6,086,664	1,615,939
			13,671,919			

TABLE A - 6

ALLOCATION OF TEST YEAR OPERATION AND MAINTENANCE EXPENSE FOR THE COLLECTION SYSTEM TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total $1,000 Somallo-22	(2) All Customers Capacity $1,000	(3) Retail Volume $1,000	(4) Retail Capacity $1,000	(5) Storm Capacity $1,000	(6) Retail and Lower Merion Volume $1,000	(7) Retail and Lower Merion Capacity $1,000	(8) Retail & Springfield (excluding Wyndmoor) Volume $1,000	(9) Retail & Springfield (excluding Wyndmoor) Capacity $1,000	(10) Direct to Bucks County $1,000 Somallo-23	Allocation Basis Volume	Allocation Basis Capacity
1	Sewer Maintenance	20,787	20,787										
2	Inlet Cleaning	8,366				8,366							
	Pump Stations												
	Neill Drive												
3	Power	41.0					35.0	6.0				85	15
4	Other	11.9						11.9					
	Central Schuylkill												
5	Power	859							730	129		85	15
6	Other	601								601			
	All Other Pumping Stations												
7	Power	2,114		1,797	317							85	15
8	Other	9,154			9,154						0		
9	Total Collection System	41,934	20,787	1,797	9,471	8,366	35	18	730	730	0		

	Rreq-28
Total Operating Expense from COS Table ($)	203,451,000
Total Operating Expense in this page ($1,000)	$203,450
ROUNDING ERROR - INCLUDE ON LINE 1 TOTAL !!!	($1)
USE ==>	0
Test Cell ==>	$41,934

Sewer Maint		20,787	20,787	Somallo-22
General Fund - Sewer Maint		376	376	Somallo-38
Inlet Cleaning		8,366	8,366	Above
General Fund - Inlet Cleaning		1,129	1,129	Somallo-38
Pump Stations				
Neill Drive				
Power		41	41	Above
Other		12	12	Above
Central Schuylkill				
Power		859	859	Above
Other		601	601	Above
All Other Pumping Stations				
Power		2,114	2,114	
Other		9,154	9,154	Above
Bucks County Direct		0	0	
Total Water Pollution Control Plants		78,691	78,691	Somallo-39
Total Customer Costs		25,870	25,870	Somallo-39
Subtotal	147,999		147,999	
A&G		74,004	74,004	
Clean Streams Grant		(500)	(500)	Somallo-39
All Other Op./Non-Op. Income	(12,367)		(12,367)	Somallo-55
				Somallo-55
Subtotal	209,136		209,136	
Less Water Treatment Plant Sludge Allocated to Water Utility and To Be Deducted from Retail COS			(5,686)	Retcos-16
Total Operating Expense in this file			203,450	

TABLE A - 10

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE FOR PAYMENTS TO OTHER FUNDS, INDUSTRIAL WASTE UNIT, AND ADMINISTRATIVE AND GENERAL EXPENSE TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Total	(2) A&G	(3) Equivalent Bills-All Customers	(4) Streets	(5) Direct to Excess Strength	(6) Equivalent Meters-All Customers	(7) Equivalent Services ≤2" Meter Customers
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
1	Water Revenue Bureau (Class 100...Class 500)	Somallo-4 17,687		17,687				
2	Joint Direct Expense (Class 100...Class 500) (a)	Somallo-38 63,314	This page 57,455	This page 2,264			3,595	0
3	Payment to Law Department	Somallo-4 2,902	2,902					
4	Payment to Public Properties (b)	Somallo-4 2,267	(Payment to Public Properties (b) * 0.00) 2,267	0				
5	Payment to General Fund	Somallo-4 13,172	11,380		(Payment to General Fund * 13.6%, OMtwo-4) 1,792			
6	Industrial Waste Unit (c) Somallo-17, Somallo-18, Somallo-19, Somallo-20	2,324				(Industrial Waste Unit (c) * 0.33) 767	1,557	
	Total	101,666	74,004	19,951	1,792	767	5,152	0
			A&G	Equiv. Bills	Streets	Excess Strgth	Equiv. Meters	Eq. Meters & Services

(a) Includes Human Resources, Finance and Administration, Plng & Engr and Info Sci & Tech, Customer Affairs, and $14,740,000.0 allowance for working capital (Residual Fund Deposit Plus Deposit From (To) Rate Stabilization Fund). SI-101 — A&G 1.00, Equiv. Bills 0.00

(b) Class 800: Payments to General Fund (Off. of Fleet Mgmt, Mayor's Off. of Info. Svcs., Managing Dir. Off., Streets Dept., Pub. Prop., Licenses & Insp., Records Dept., Dir. of Fin., Rev. Dept., Procurement Dept., City Treas., Civil Svc. Comm., Personnel Dept., Auditing Dept.). SI-101 — A&G 1.00, Equiv. Bills 0

(c) Industrial Waste Unit — Excess Strgth 0.33, Equiv. Meters 0.67

Joint Expense Allocated to Sewer Utility (Incl Stormwater Costs)

		FY 2009 Test Year $1,000	A&G $1,000	Equivalent Bills-All Customers $1,000	Equivalent Meters & Services $1,000
	Somallo-17, Somallo-18, Somallo-19, Somallo-20				
Human Resources		2,777	2,777	0	
Finance and Administration		12,640	12,640	0	
Customer Affairs		2,750	2,750	0	
Planning & Engineering		21,602			
Less Service Fee for Cogeneration Costs assigned directly to NE, SW, and SE treatment plants (Somallo-21)	Somallo-21	(37)			
Net Planning & Engineering		21,565	21,565	0	
Information Science & Tech.					
CBIS		1,459		1,459	
All Other		2,983	2,983		
Total IST		4,442			
Operations Admin. Class 200 - AMR		805		805	
Operations Cust. Svcs. Classes 100...500 (all)		3,595			3,595
Warranty Program Class 264		0			0
Subtotal		48,574	42,715	2,264	3,595
Plus Residual Fund Deposit		5,979	5,979	0	
Plus Deposit From (To) RSF		8,761	8,761	0	
Total		63,314	57,455	2,264	3,595

Information Science & Technology

	Class 100 Direct $	Wastewater Overheads Calc from Somallo-17 $	Classes 200...400 $	Class 100 Direct $	Stormwater Overheads Calc from Somallo-17 $	Classes 200...400 $
CBIS	405,900	324,800	-	404,700	323,900	-
All Other	925,400	740,600	1,316,400	0	0	0
Total	1,331,300	1,065,400	1,316,400	404,700	323,900	0

Water Revenue Bureau

	Direct $	Wastewater Total Including Overheads Somallo-17 $	Direct $	Stormwater Overheads Calc from Somallo-17 $
Meter Reading	913,700	1,220,800	0	0
All Other	6,171,000	8,245,400	6,152,600	8,220,800
		Somallo-4 & Somallo-5		Somallo-4 & Somallo-5
Total	7,084,700	9,466,300	6,152,600	8,220,800

Allocation of Payment to General Fund - Streets

	Percent	FY 2009 Test Year $1,000
	PN 19289.100 SI-101	
Sewer Maintenance		
All Customers - Capacity	21.0%	376
Inlet Cleaning		
Retail - Storm Capacity	63.0%	1,129
Northeast Plant:		
Retl, Abington, Bensalem, Bucks Cty W&SA Cheltenham, Lower Moreland, and Lower Southampton		
Suspended Solids	5.3%	95
Southwest Plant:		
Retail, DELCORA, Lower Merion, Springfld (Excluding Wyndmoor), and Upper Darby		
Suspended Solids	5.4%	97
Southeast Plant:		
Retail and Springfield (Wyndmoor)		
Suspended Solids	5.3%	95
Total Payment to General Fund - Streets		1,792

TABLE A - 11

TEST YEAR OPERATION AND MAINTENANCE EXPENSE
SUMMARY OF ALLOCATIONS TO FUNCTIONAL COST COMPONENTS

Line No.		(1) Direct Operation & Maintenance Expense	(2) Administr. & General Expense	(3) Total Operation & Maintenance Expense	(4) O&M Expense Deductions: Less Interest Income	(5) O&M Expense Deductions: Pennsylvania Clean Streams Grants (a)	(6) Net Operation & Maintenance Expense	(7) Allocation of Administrative and General Expense: Direct Operation & Maintenance Expense	(8) Power Expense	(9) Treatment Plant A&G Power Expense	(10) Sludge Disposal Power	(11) Direct O&M Less Power Expense	(12) Allocation of Admin. & General Expense	
		$1,000 Somallo-28, Somallo-32, Somallo-35, Somallo-37 & Somallo-38	$1,000 (12)	$1,000 (1)+(2)	$1,000 Prorate Somallo-55 on (3)	$1,000 Prorate on Somallo-55 on (3)	$1,000 (3)-(4)-(5)	$1,000 (1)	$1,000 Somallo-30, Somallo-33, Somallo-36, & Somallo-37	$1,000 Somallo-30, Somallo-33, & Somallo-36	$1,000 Somallo-30, Somallo-33, & Somallo-36	$1,000 (7)-(8)-(9)-(10)	$1,000 Prorate Somallo-38 on (11)	
	COLLECTION SYSTEM													
	Sewer Maintenance													
1	All Customers - Capacity	21,163	11,545	32,708	227		32,481	21,163				21,163	11,545	
	Inlet Cleaning													
2	Retail - Storm Capacity	9,495	5,180	14,675	102		14,573	9,495				9,495	5,180	
	Neill Drive Pumping Station													
	Retail and Lower Merion													
3	Total Volume	35	0	35	0		35	35	35			0	0	
4	Total Capacity	17.9	6.0	23.9	0		23.9	18	6			12	6	
	Central Schuykill Pumping Station													
	Retail and Springfield (excl. Wyndmoor)													
5	Total Volume	730	0	730	5		725	730	730			0	0	
6	Total Capacity	730	328	1,058	7		1,051	730	129			601	328	
	All Other Pumping Stations													
	Retail													
7	Total Volume	1,797	0	1,797	12		1,785	1,797	1,797			0	0	
8	Total Capacity	9,471	4,994	14,465	101		14,364	9,471	317			9,154	4,994	
9	Direct to Bucks County	0	0	0	0		0	0				0	0	
10	Total Collection Systems	43,439	22,053	65,492	454	0	65,038	43,439	3,014	0	0	40,425	22,053	
	WATER POLLUTION CONTROL PLANTS													
	Northeast Plant:													
	Retail and Cheltenham													
	Volume	0	0	0	0	0	0	0	0	0	0	0	0	
	Capacity	0	0	0	0	0	0	0	0	0	0	0	0	
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton													
11	Volume	396	0	396	3	2	391	396	396	0	0	0	0	
12	Capacity	1,100	559	1,659	12	7	1,640	1,100	70	6	0	1,024	559	
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton													
13	Volume	7,816	4,094	11,910	83	51	11,776	7,816	206	105	0	7,505	4,094	
14	Capacity	1,484	783	2,267	16	10	2,241	1,484	36	13	0	1,435	783	
15	Suspended Solids	13,818	7,390	21,208	147	91	20,970	13,818	253	18	0	13,547	7,390	
16	BOD	10,467	4,210	14,677	102	63	14,512	10,467	2,734	15	0	7,718	4,210	
	Southwest Plant:													
	Retail													
17	Volume	69	0	69	0	0	69	69	69	0	0	0	0	
18	Capacity	214	110	324	2	1	321	214	12	1	0	201	110	
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby													
19	Volume	6,993	3,524	10,517	73	45	10,399	6,993	475	59	0	6,459	3,524	
20	Capacity	2,193	1,140	3,333	23	14	3,296	2,193	84	19	0	2,090	1,140	
21	Suspended Solids	10,832	5,739	16,571	117	72	16,382	10,832	278	34	0	10,520	5,739	
22	BOD	7,864	2,781	10,645	74	46	10,525	7,864	2,745	21	0	5,098	2,781	
	Southeast Plant:													
	Retail and Springfield (Wyndmoor)													
23	Volume	4,965	2,209	7,174	50	31	7,093	4,965	907	8	0	4,050	2,209	
24	Capacity	2,081	1,047	3,128	22	13	3,093	2,081	160	1	0	1,920	1,047	
25	Suspended Solids	6,284	3,372	9,656	67	41	9,548	6,284	100	3	0	6,181	3,372	
26	BOD	2,115	881	2,996	21	13	2,962	2,115	499	1	0	1,615	881	
27	Total Water Pollution Control Plants	78,691	37,839	116,530	812	500	115,218	78,691	9,024	304	0	69,363	37,839	
	CUSTOMER COSTS													
	All Customers													
28	Equivalent Bills	19,951	10,884	30,835	214		30,621	19,951				19,951	10,884	
	Equivalent Meters													
29	Industrial Waste Unit	1,557	849	2,406	17		2,389	1,557				1,557	849	
30	Other	3,595	1,961	5,556	39		5,517	3,595				3,595	1,961	
31	Warranty Program (Retail Customers with ≤ 2" meters)	0	0	0	0		0	0				0	0	
32	Excess Strength Wastewater - Direct	767	418	1,185	8		1,177	767				767	418	
33	Total Customer Costs	25,870	14,112	39,982	278	0	39,704	25,870	0	0	0	25,870	14,112	
34	Total Operation and Maintenance Expense	148,000	74,004	222,004	1,544	500	219,960	148,000	12,038	304	0	135,658	74,004	74,004

(a) Net Operation & Maintenance Expense is being developed for Wholesale Customers, therefore, Other Operating Revenue associated with retail customers is not included in this table. The table for retail service customers is on pages Somallo-54 and Retcos-3.

(Net O&M above)(O Op Rev)(Clean Str)(Wtr Sludge)

Check: 219,959,900 - 12,867,000 + 500,000 - 5,686,000 = 203,450,900

Total O&M to be derived from rates from File: Rreq08.xls - SCOS equals 203,451,000.0

Check: Column (1) + Column (2) = 222,003,900.0

Total O&M Revenue Requirements from File: Rreq08.xls - SCOS equals 216,318,000.0 plus 5,686,000.0 Water Treatment Plant Sludge cost = 222,004,000.0

TABLE 0

UNIT PUMPING AND TREATMENT OPERATION AND MAINTENANCE EXPENSE APPLICABLE FOR CONTRACT SERVICE

Test Year 2009

Line No.		(1) Net Operating Expense $1,000	(2) Projected Test Year Units of Service		(3) Unit Operating Expense $/unit	Total Volume Units Incl. I/I Mcf	Total Volume Units Excl. I/I Mcf	Adjusted Unit Operating Expense $/unit
	PUMPING STATIONS	Somallo-39				Units-2	Units-2	
	Neill Drive Pumping Station	Col (6)						
	Retail and Lower Merion		Units-5					
1	Total Volume	35	69,650	Mcf	0.5025	345,900	331,000	0.5251
2	Total Capacity	23.9	370	Mcf/day	64.5946	2,788	2,728	66.0153
	Central Schuykill Pumping Station							
	Retail and Springfield (excl. Wyndmoor)							
3	Total Volume	725	2,715,700	Mcf	0.2670	136,200	134,000	0.2714
4	Total Capacity	1,051	22,110	Mcf/day	47.5351	407	397	48.7325
5	All Other Pumping Stations - Direct to Bucks County	0	Direct		Direct	-	-	Direct
	WATER POLLUTION CONTROL PLANTS							
	Northeast Plant:							
	Retail and Cheltenham							
	Volume	0	NA	Mcf	0.000000	370,800	361,000	0.0000
	Capacity	0	NA	Mcf/day	0.000000	1,833	1,793	0.0000
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton							
6	Volume	391	6,499,000	Mcf	0.0602	1,685,900	1,624,000	0.0625
7	Capacity	1,640	39,280	Mcf/day	41.7515	11,563	11,303	42.7119
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton		Units-4 & Units-7					
8	Volume	11,776	8,783,000	Mcf	1.3408	2,056,700	1,985,000	1.3892
9	Capacity	2,241	53,084	Mcf/day	42.2161	13,396	13,096	43.1832
10	Suspended Solids	20,970	115,646	1,000 lbs	181.3292	23,061	22,614	184.9134
11	BOD	14,512	78,503	1,000 lbs	184.8592	19,046	18,933	185.9625
	Southwest Plant:							
	Retail							
12	Volume	69	NA	Mcf	0.000000	NA	NA	
13	Capacity	321	NA	Mcf/day	0.000000	NA	NA	
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby		Units-4 & Units-7					
14	Volume	10,399	9,271,000	Mcf	1.1217	1,070,700	1,037,000	1.1582
15	Capacity	3,296	56,034	Mcf/day	58.8214	6,289	6,149	60.1606
16	Suspended Solids	16,382	85,064	1,000 lbs	192.5844	11,206	10,995	196.2802
17	BOD	10,525	62,424	1,000 lbs	168.6050	9,638	9,586	169.5196
	Southeast Plant:							
	Retail and Springfield (Wyndmoor)		Units-4 & Units-7					
18	Volume	7,093	4,392,000	Mcf	1.6150	21,900	21,000	1.6842
19	Capacity	3,093	26,545	Mcf/day	116.5191	167	167	116.5191
20	Suspended Solids	9,548	39,251	1,000 lbs	243.2549	120	114	256.0578
21	BOD	2,962	26,171	1,000 lbs	113.1787	91	90	114.4362

NA - Not Applicable
Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 29

OPERATING EXPENSE ALLOCATED TO ABINGTON TOWNSHIP

Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $
	Collection System:	Spltallo-28				
1	Sewer Maintenance (a)	490,000	x	3.20%		15,680
	NE Treatment Plants:	Operating Expense Per Unit Somallo-40		Test Yr. No. of Units Units-2		
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton					
2	Volume	0.0602	$/Mcf	111,400	Mcf	6,706
3	Capacity	41.7515	$/Mcf/day	819	Mcf/day	34,194
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton					
4	Volume	1.3408	$/Mcf	111,400	Mcf	149,365
5	Capacity	42.2161	$/Mcf/day	819	Mcf/day	34,575
6	Suspended Solids	181.3292	$/1,000 lbs	1,249	1,000 lbs	226,480
7	BOD	184.8592	$/1,000 lbs	1,042	1,000 lbs	192,623
8	Customer Costs					13,800
9	Total					673,423
10	Total - Rounded					673,000

(a) Based on investment in sewers serving Abington.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

CUSTOMER COSTS FOR TOWNSHIP CUSTOMERS

Contract Customer	(1) No. of Customers Metered Standardized (Ref. PN 13321.300; B-31)	(2) Not Standardized	(3) Estimated Total No. of Samples Collected (c)	(4) Sampling Cost $ Col. (3)*(a)	(5) Billing Cost (b) $	(6) Calibration & Certification Number of Sites	(7) Billing Cost (d) $ Col. (6)*(d)	(8) Total Customer Cost $ (4)+(5)+(7)
Abington	2		8	800	6,500	1	6,500	13,800
Bensalem	10	2	104	10,400	6,500	5	32,500	49,400
Bucks County		1	32	3,200	6,500	1	6,500	16,200
Cheltenham	3		12	1,200	6,500	4	26,000	33,700
DELCORA		1	365	36,500	6,500		0	43,000
Lower Merion	5	2	84	8,400	6,500	6	39,000	53,900
Lower Moreland	3		12	1,200	6,500	2	13,000	20,700
Lower Southhampton		1	32	3,200	6,500	1	6,500	16,200
Springfield (Excld. Wyndmoor)	3		12	1,200	6,500	3	19,500	27,200
Springfield (Wyndmoor)	3		12	1,200	6,500		0	7,700
Upper Darby	2		8	800	6,500	1	6,500	13,800
Total	31	7		68,100	71,500		156,000	295,600

(b) $80 (Ref. PN 16281.300; SOM-59) for FY1992. For FY 2008 Test Year, USE: 100

(b) $5000 (Ref. PN 16281.300; SOM-59) for FY1992. For FY 2009 Test Year, USE: 6,500

(c) Assume 8 samplings per connection per quarter for all non-standardized connections. Assume 1 sample per quarter per connection for all standardized connections. (Ref. PN 13321.300; B-31 & PN 16281.300; SOM-59)

(d) Assume a cost of calibration and quantification of $6,500.0 per site per JRM email of 12/28/00. 6,500

TABLE A - 30

OPERATING EXPENSE ALLOCATED TO BENSALEM TOWNSHIP
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-36							
1	Sewer Maintenance (a)	1,110,000	x	3.20%		35,520	0	35,520	
		Operating Expense Per Unit		Test Yr. No. of Units					
	NE Treatment Plants:								
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton	Somallo-40		Units-2					Ref: Column (3)
2	Volume	0.0602	$/Mcf	165,600	Mcf	9,969		9,969	
3	Capacity	41.7515	$/Mcf/day	1,034	Mcf/day	43,171		43,171	
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton								
4	Volume	1.3408	$/Mcf	165,600	Mcf	222,036		222,036	
5	Capacity	42.2161	$/Mcf/day	1,034	Mcf/day	43,651		43,651	
6	Suspended Solids	181.3292	$/1,000 lbs	2,261	1,000 lbs	409,985		409,985	
7	BOD	184.8592	$/1,000 lbs	2,385	1,000 lbs	440,889		440,889	
8	Customer Costs					49,400	0	49,400	49,400
9	Total					1,254,621	0	1,254,621	
10	Total - Rounded					1,255,000	0	1,255,000	Ref: JRM-1 Filing of 01/2004.

(a) Based on investment in sewers serving Bensalem.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

ALLOCATION OF SEWER MAINTENANCE O&M TO TOWNSHIPS

Develop a ratio of total collection system (sewer mains) O&M divided by total collection system (sewer mains) investment and multiply the ratio by each respective township allocated sewer mains investment.

	Somallo-39	
Total Collection System (Sewer Mains) O&M = $1,000		32,708
Total Collection System (Sewer Mains) Investment =	Spltallo-5	
Mains (a) = $1,000		1,019,130
FHL Interceptors = $1,000		4,093
Total - $1,000		1,023,223

(a) Includes Stormwater Investment.

Ratio =	3.20%
Use	3.20%

		Adjusted O&M Expense
1	Abington	673,000
2	Bensalem	1,255,000
3	Bucks County	6,118,000
4	Cheltenham	1,664,000
5	DELCORA	6,709,000
6	Lower Merion	1,869,000
7	Lower Moreland	407,000
8	Lower Southampton	1,823,000
9	Springfield (less W)	979,000
10	Springfield	113,000
11	Upper Darby	2,776,000
		24,386,000

TABLE A - 31

OPERATING EXPENSE ALLOCATED TO BUCKS COUNTY W&SA
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-37							
1	Sewer Maintenance (a)	1,566,000	x	3.20%		50,112	0	50,112	
2	Direct to Bucks County					0			
		Operating Expense Per Unit		Test Yr. No. of Units					
	NE Treatment Plants:	Somallo-40		Units-2					
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton								Ref: Column (3)
3	Volume	0.0602	$/Mcf	1,009,200	Mcf	60,754		60,754	
4	Capacity	41.7515	$/Mcf/day	7,521	Mcf/day	314,013		314,013	
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton								
5	Volume	1.3408	$/Mcf	1,009,200	Mcf	1,353,135		1,353,135	
6	Capacity	42.2161	$/Mcf/day	7,521	Mcf/day	317,507		317,507	
7	Suspended Solids	181.3292	$/1,000 lbs	11,981	1,000 lbs	2,172,505		2,172,505	
8	BOD	184.8592	$/1,000 lbs	9,919	1,000 lbs	1,833,618		1,833,618	
9	Customer Costs					16,200	0	16,200	16,200
10	Total					6,117,844	0	6,117,844	
11	Total - Rounded					6,118,000	0	6,118,000	

(a) Based on investment in sewers serving Bucks County.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 32

OPERATING EXPENSE ALLOCATED TO CHELTENHAM TOWNSHIP
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-29							
1	Sewer Maintenance (a)	349,000	x	3.20%		11,168	0	11,168	
		Operating Expense Per Unit		Test Yr. No. of Units					
	NE Treatment Plants:	Somallo-40		Units-2					
	Retail and Cheltenham								
2	Volume	NA	$/Mcf	370,800	Mcf	0	0	0	
3	Capacity	NA	$/Mcf/day	1,833	Mcf/day	0	0	0	
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton								Basis For Adjustment - Not Required
4	Volume	1.3408	$/Mcf	370,800	Mcf	497,169		497,169	
5	Capacity	42.2161	$/Mcf/day	1,833	Mcf/day	77,382		77,382	
6	Suspended Solids	181.3292	$/1,000 lbs	3,057	1,000 lbs	554,323		554,323	
7	BOD	184.8592	$/1,000 lbs	2,651	1,000 lbs	490,062		490,062	
8	Customer Costs					33,700		33,700	
9	Total					1,663,804	0	1,663,804	
10	Total - Rounded					1,664,000	0	1,664,000	

(a) Based on investment in sewers serving Cheltenham.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 35

OPERATING EXPENSE ALLOCATED TO LOWER MORELAND TOWNSHIP

Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $ Spltallo-31		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:								
1	Sewer Maintenance (a)	635,000	x	3.20%		20,320	0	20,320	
		Operating Expense Per Unit Somallo-40		Test Yr. No. of Units Units-2					
	NE Treatment Plants:								
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton								Ref: Column (3)
2	Volume	0.0602	$/Mcf	68,200	Mcf	4,106		4,106	
3	Capacity	41.7515	$/Mcf/day	795	Mcf/day	33,192		33,192	
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton								
4	Volume	1.3408	$/Mcf	68,200	Mcf	91,443		91,443	
5	Capacity	42.2161	$/Mcf/day	795	Mcf/day	33,562		33,562	
6	Suspended Solids	181.3292	$/1,000 lbs	625	1,000 lbs	113,331		113,331	
7	BOD	184.8592	$/1,000 lbs	490	1,000 lbs	90,581		90,581	
8	Customer Costs					20,700	0	20,700	20,700
9	Total					407,235	0	407,235	
10	Total - Rounded					407,000	0	407,000	

(a) Based on investment in sewers serving Lower Moreland.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 36

OPERATING EXPENSE ALLOCATED TO LOWER SOUTHAMPTON TOWNSHIP
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-32							
1	Sewer Maintenance (a)	1,490,000	x	3.20%		47,680	0	47,680	
		Operating Expense Per Unit		Test Yr. No. of Units					
	NE Treatment Plants:	Somallo-40		Units-2					
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton								Ref: Column (3)
2	Volume	0.0602	$/Mcf	331,500	Mcf	19,956		19,956	
3	Capacity	41.7515	$/Mcf/day	1,394	Mcf/day	58,202		58,202	
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton								
4	Volume	1.3408	$/Mcf	331,500	Mcf	444,475		444,475	
5	Capacity	42.2161	$/Mcf/day	1,394	Mcf/day	58,849		58,849	
6	Suspended Solids	181.3292	$/1,000 lbs	3,888	1,000 lbs	705,008		705,008	
7	BOD	184.8592	$/1,000 lbs	2,559	1,000 lbs	473,055		473,055	
8	Customer Costs					16,200	0	16,200	16,200
9	Total					1,823,425	0	1,823,425	
10	Total - Rounded					1,823,000	0	1,823,000	

(a) Based on investment in sewers serving Lower Southampton.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 33

OPERATING EXPENSE ALLOCATED TO DELCORA
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $		
	Collection System:	Spltallo-38								
1	Sewer Maintenance (a)	0	x	3.20%		0	0	0		
	SW Treatment Plants: Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby	Operating Expense Per Unit Somallo-40		Test Yr. No. of Units Units-2					Operating Expense Per Unit	Column (3)
2	Volume	1.1217	$/Mcf	1,404,000	Mcf	1,574,867		1,585,026	1.1289	1,574,867
3	Capacity	58.8214	$/Mcf/day	13,392	Mcf/day	787,736		792,817	59.2008	787,736
4	Suspended Solids	192.5844	$/1,000 lbs	12,528	1,000 lbs	2,412,697		2,428,260	193.8266	2,412,697
5	BOD	168.6050	$/1,000 lbs	11,214	1,000 lbs	1,890,736		1,902,932	169.6925	1,890,736
6	Customer Costs					43,000				
7	Total					6,709,036	0	6,709,035		
8	Total - Rounded					6,709,000	0	6,709,000		

(a) Based on investment in sewers serving DELCORA.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 37

OPERATING EXPENSE ALLOCATED TO SPRINGFIELD (EXCLUDING WYNDMOOR) TOWNSHIP
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-33							
1	Sewer Maintenance (a)	768,000	x	3.20%		24,576	0	24,576	
		Operating Expense Per Unit		Test Yr. No. of Units					
	Central Schuylkill Pump Station	Somallo-40		Units-2					
	Retail and Springfield (excluding Wyndmoor)								Basis For Adjustment - Not Required
2	Volume	0.2670	$/Mcf	136,200	Mcf	36,365		36,365	
3	Capacity	47.5351	$/Mcf/day	407	Mcf/day	19,347		19,347	
	SW Treatment Plants:								
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby								
4	Volume	1.1217	$/Mcf	136,200	Mcf	152,776		152,776	
5	Capacity	58.8214	$/Mcf/day	407	Mcf/day	23,940		23,940	
6	Suspended Solids	192.5844	$/1,000 lbs	1,971	1,000 lbs	379,584		379,584	
7	BOD	168.6050	$/1,000 lbs	1,868	1,000 lbs	314,954		314,954	
8	Customer Costs					27,200		27,200	
9	Total					978,742	0	978,742	
10	Total - Rounded					979,000	0	979,000	

(a) Based on investment in sewers serving Springfield (excl. Wyndmoor).

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 34

OPERATING EXPENSE ALLOCATED TO LOWER MERION TOWNSHIP
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-30							
1	Sewer Maintenance (a)	1,808,000	x	3.20%		57,856	0	57,856	
		Operating Expense Per Unit		Test Yr. No. of Units					
	Neill Drive Pump Station	Somallo-40		Units-2					
	Retail and Lower Merion								Basis For Adjustment - Not Required
2	Volume	0.5025	$/Mcf	13,500	Mcf	6,784		6,784	
3	Capacity	64.5946	$/Mcf/day	115	Mcf/day	7,428		7,428	
	SW Treatment Plants:								
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby								
4	Volume	1.1217	$/Mcf	345,900	Mcf	387,996		387,996	
5	Capacity	58.8214	$/Mcf/day	2,788	Mcf/day	163,994		163,994	
6	Suspended Solids	192.5844	$/1,000 lbs	3,563	1,000 lbs	686,178		686,178	
7	BOD	168.6050	$/1,000 lbs	2,997	1,000 lbs	505,309		505,309	
8	Customer Costs					53,900		53,900	
9	Total					1,869,445	0	1,869,445	
10	Total - Rounded					1,869,000	0	1,869,000	

(a) Based on investment in sewers serving Lower Merion.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 39

OPERATING EXPENSE ALLOCATED TO UPPER DARBY TOWNSHIP
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-39							
1	Sewer Maintenance (a)	723,000	x	3.20%		23,136	0	23,136	
		Operating Expense Per Unit		Test Yr. No. of Units					
	SW Treatment Plants:	Somallo-40		Units-2					
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby								Basis For Adjustment - Not Required
2	Volume	1.1217	$/Mcf	588,600	Mcf	660,233		660,233	
3	Capacity	58.8214	$/Mcf/day	3,094	Mcf/day	181,993		181,993	
4	Suspended Solids	192.5844	$/1,000 lbs	5,672	1,000 lbs	1,092,339		1,092,339	
5	BOD	168.6050	$/1,000 lbs	4,773	1,000 lbs	804,752		804,752	
6	Customer Costs					13,800		13,800	
7	Total					2,776,253	0	2,776,253	
8	Total - Rounded					2,776,000	0	2,776,000	

(a) Based on investment in sewers serving Upper Darby.

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

TABLE A - 38

OPERATING EXPENSE ALLOCATED TO SPRINGFIELD (INCLUDING WYNDMOOR) TOWNSHIP
Test Year 2009

Line No.	COST COMPONENT	(1) Allocated Investment $		(2)		(3) Allocated Operating Expense $	(4) Adjustment for Contract $	(5) Total Adjusted Operating Expense $	
	Collection System:	Spltallo-35							
1	Sewer Maintenance (a)	331,000	x	3.20%		10,592	0	10,592	
		Operating Expense Per Unit		Test Yr. No. of Units					
	SE Treatment Plants:	Somallo-40		Units-2					
	Retail, Springfield (Wyndmoor)								Basis For Adjustment - Not Required
2	Volume	1.6150	$/Mcf	21,900	Mcf	35,369		35,369	
3	Capacity	116.5191	$/Mcf/day	167	Mcf/day	19,459		19,459	
4	Suspended Solids	243.2549	$/1,000 lbs	120	1,000 lbs	29,191		29,191	
5	BOD	113.1787	$/1,000 lbs	91	1,000 lbs	10,299		10,299	
6	Customer Costs					7,700		7,700	
7	Total					112,610	0	112,610	
8	Total - Rounded					113,000	0	113,000	

(a) Based on investment in sewers serving Springfield (incl. Wyndmoor).

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

If changes are made to range SUMMARY, transfer changes to range SUMMARY in File RETAIL.

SUMMARY OF OPERATION AND MAINTENANCE EXPENSE
ALLOCATED TO CONTRACT CUSTOMERS

Line No.		Abington $ Somallo-41	Bensalem $ Somallo-42	Bucks County $ Somallo-44	Cheltenham $ Somallo-45	Lower Moreland $ Somallo-46	Lower Southampton $ Somallo-47	DELCORA $ Somallo-48	Lower Merion $ Somallo-50	Springfield w/o Wyndmoo $ Somallo-49	Upper Darby $ Somallo-51	Springfield (Wyndmoor) $ Somallo-52	Total $
	COLLECTION SYSTEM												
	Sewer Maintenance												
1	All Customers - Capacity	15,680	35,520	50,112	11,168	20,320	47,680	0	57,856	24,576	23,136	10,592	296,640
	Inlet Cleaning												
2	Retail - Storm Capacity												0
	Pumping Stations												
3	Total Volume								6,784	36,365			43,149
4	Total Capacity								7,428	19,347			26,775
5	Direct to Bucks County			0									0
6	Total Collection System	15,680	35,520	50,112	11,168	20,320	47,680	0	72,068	80,288	23,136	10,592	366,564
7	Total Coll. System Rounded to $1,000	16,000	36,000	50,000	11,000	20,000	48,000	0	72,000	80,000	23,000	11,000	367,000
	WATER POLLUTION CONTROL PLANTS												
	Northeast Plant:												
	Retail and Cheltenham												
8	Volume				0								0
9	Capacity				0								0
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton												
10	Volume	6,706	9,969	60,754		4,106	19,956						101,491
11	Capacity	34,194	43,171	314,013		33,192	58,202						482,772
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton												
12	Volume	149,365	222,036	1,353,135	497,169	91,443	444,475						2,757,623
13	Capacity	34,575	43,651	317,507	77,382	33,562	58,849						565,526
14	Suspended Solids	226,480	409,985	2,172,505	554,323	113,331	705,008						4,181,632
15	BOD	192,623	440,889	1,833,618	490,062	90,581	473,055						3,520,828
16	Total Northeast Plant	643,943	1,169,701	6,051,532	1,618,936	366,215	1,759,545	0	0	0	0	0	11,609,872
	Southwest Plant:												
	Retail												
17	Volume												
18	Capacity												
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby												
19	Volume							1,585,026	387,996	152,776	660,233		2,786,031
20	Capacity							792,817	163,994	23,940	181,993		1,162,744
21	Suspended Solids							2,428,260	686,178	379,584	1,092,339		4,586,361
22	BOD							1,902,932	505,309	314,954	804,752		3,527,947
23	Total Southwest Plant	0	0	0	0	0	0	6,709,035	1,743,477	871,254	2,739,317	0	12,063,083
	Southeast Plant:												
	Retail and Springfield (Wyndmoor)												
24	Volume											35,369	35,369
25	Capacity											19,459	19,459
26	Suspended Solids											29,191	29,191
27	BOD											10,299	10,299
28	Total Southeast Plant	0	0	0	0	0	0	0	0	0	0	94,318	94,318
29	Total Water Pollution Control Plants	643,943	1,169,701	6,051,532	1,618,936	366,215	1,759,545	6,709,035	1,743,477	871,254	2,739,317	94,318	23,767,273
30	Total WPCP Rounded to $1,000	644,000	1,170,000	6,052,000	1,619,000	366,000	1,760,000	6,709,000	1,743,000	871,000	2,739,000	94,000	23,767,000
31	CUSTOMER COSTS	13,800	49,400	16,200	33,700	20,700	16,200	43,000	53,900	27,200	13,800	7,700	295,600
32	Customer Costs Rounded to $1,000	14,000	49,000	16,000	34,000	21,000	16,000	43,000	54,000	27,000	14,000	8,000	296,000
33	Total Allocated O&M	673,423	1,254,621	6,117,844	1,663,804	407,235	1,823,425	6,752,035	1,869,445	978,742	2,776,253	112,610	24,429,437
34	Total Rounded From Somallo-44	673,000	1,255,000	6,118,000	1,664,000	407,000	1,823,000	6,709,000	1,869,000	979,000	2,776,000	113,000	24,386,000

TABLE 0

OPERATION AND MAINTENANCE EXPENSE ALLOCATED TO RETAIL SERVICE CUSTOMERS TEST YEAR 2009

Line No.		(1) Net Operation and Maintenance Expense $1,000 Somallo-39	(2) Less Operation and Maintenance Expense Allocated to Contract Service $1,000 Somallo-53 Somallo-41	(3) Operation and Maintenance Expense Allocated to Retail Service $1,000 (1)-(2)	(4) Less Retail Operation & Maintenance Expense Deductions: Other Operating Revenue $1,000 Prorate Somallo-55 on Col. (3)	(5) Net Operation and Maintenance Expense To Be Allocated To Retail Service $1,000 (3)-(4)	Net Operation and Maintenance Expense $1,000 Somallo-39
	COLLECTION SYSTEM						
	Sewer Maintenance						
1	All Customers - Capacity	32,481	254	32,227	1,783	30,444	32,481
	Inlet Cleaning						
2	Retail - Storm Capacity	14,573		14,573	806	13,767	14,573
	Neill Drive Pumping Station						
	Retail and Lower Merion						
3	Total Volume	35	7	28	2	26	35
4	Total Capacity	24	7	17	1	16	24
	Central Schuylkill Pumping Station						
	Retail and Springfield (excl. Wyndmoor)						
5	Total Volume	725	36	689	38	651	725
6	Total Capacity	1,051	19	1,032	57	975	1,051
	All Other Pumping Stations						
	Retail						
7	Total Volume	1,785		1,785	99	1,686	1,785
8	Total Capacity	14,364		14,364	795	13,569	14,364
9	Direct to Bucks County	0	0	0	0	0	
10	Total Collection Systems	65,038	323	64,715	3,581	61,134	65,038
	WATER POLLUTION CONTROL PLANTS						
	Northeast Plant:						
	Retail and Cheltenham						
11	Volume	0	0	0	0	0	0
12	Capacity	0	0	0	0	0	0
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton						
13	Volume	391	101	290	16	274	391
14	Capacity	1,640	483	1,157	64	1,093	1,640
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton						
15	Volume	11,776	2,758	9,018	499	8,519	11,776
16	Capacity	2,241	566	1,675	93	1,582	2,241
17	Suspended Solids	20,970	4,182	16,788	930	15,858	20,970
18	BOD	14,512	3,521	10,991	608	10,383	14,512
	Southwest Plant:						
	Retail						
19	Volume	69	0	69	4	65	69
20	Capacity	321	0	321	18	303	321
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby						
21	Volume	10,399	2,786	7,613	421	7,192	10,399
22	Capacity	3,296	1,163	2,133	118	2,015	3,296
23	Suspended Solids	16,382	4,586	11,796	653	11,143	16,382
24	BOD	10,525	3,528	6,997	387	6,610	10,525
	Southeast Plant:						
	Retail and Springfield (Wyndmoor)						
25	Volume	7,093	35	7,058	391	6,667	7,093
26	Capacity	3,093	19	3,074	170	2,904	3,093
27	Suspended Solids	9,548	29	9,519	527	8,992	9,548
28	BOD	2,962	10	2,952	163	2,789	2,962
29	Total Water Pollution Control Plants	115,218	23,767	91,451	5,062	86,389	115,218

	CUSTOMER COSTS							
	All Customers							
30	Equivalent Bills	30,621	228	30,393	1,682	28,711	30,621	
	Equivalent Meters							
31	Industrial Waste Unit	2,389	68	2,321	128	2,193	2,389	
32	Other	5,517		5,517	305	5,212	5,517	
33	Warranty Program (Retail Customers with ≤ 2" meters)	0		0	0	0	0	
34	Excess Strength Wastewater - Direct	1,177		1,177	65	1,112	1,177	
35	Total Customer Costs	39,704	296	39,408	2,180	37,228	39,704	
36	Total Operation and Maintenance Expense	219,960	24,386	195,574	10,823	184,751	219,960	
		219,960	24,386	195,574	10,823	184,751	18,623	Sewer Liquidated Encumbrances + Column (4) Total
							201,337	

	2008	2009	2010	2011	2012	2013	2014	2015	TY 2009	
	$	$	$	$	$	$	$	$		
Sewer Liq. Encumb.	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	
Clean Streams Grant	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	
Other Op/Non-op Revenue	0	0	0	0	0	0	0	0	12,867,000	
Interest on Op Funds	0	0	0	0	0	0	0	0	1,544,000	
										11,323,000

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Philadelphia Water Department (PWD)

Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet allocates the retail cost of service to retail customer classes

The "Retcos" worksheet develops unit costs of service and allocates the retail cost of service among retail customer classes. It summarizes the allocated cost of service for contract customers, and it summarizes the cost of providing stormwater treatment.

Range	Description	Page Number	Table	
RETIndex	Index	Retcos-1		
WWUnits	Units Of Wastewater Service	Retcos-2		
TOTOM	Total Contract and Retail O&M	Retcos-3		
DEPR	Test Year Depreciation	Retcos-4		
COLLSYS	Allocation Of Costs Between Sanitary and Stormwater	Retcos-5		
CONTRTPLN	Depreciable Plant Allocable To Contract Customers	Retcos-6		
RTLDPLNT	Determination Of Depreciable Plant Allocable To Retail Service	Retcos-7		
WWUCOS	Unit Costs Of Retail Wastewater Service	Retcos-8	TABLE - 34	Rreq Model File
ICROR	Inside City Rate Of Return	Retcos-9		
LUMPSUM	Annual Lump Sum Costs For Sewer Maintenance, Customer Related Costs, And Capital Costs	Retcos-10		
CTRCTCOS	Summary Of Allocated Cost Of Service for Contract Customers	Retcos-11	TABLE - 33	Rreq Model File
RTLCC	Allocation Of O&M Expense To Retail Service - Customer Costs	Retcos-12		
RTLPLNT	Allocation Of O&M Expense To Retail Service - Plant	Retcos-13		
RTLII	Allocated Infiltration/Inflow Costs for Inside City Retail Service	Retcos-14	Tbls-A44	
RTLCCALLC	Allocation Of Capital Costs To Retail Service	Retcos-15		
RTLCOS	Retail Cost Of Service	Retcos-16		
RTLCOSSUM	Retail Cost Of Service Summary	Retcos-17		
CSTDBT	Calculation of Average Cost of Debt	Retcos-18		
RTLCOLL	Allocation Of O&M Expense To Retail Service - Collection System	Retcos-19		
GSCOS	General Service Excluding Senior Citizens Cost Of Service	Retcos-20		
RTLIICST	Estimated Infiltration/Inflow Costs for Inside City Retail Service	Retcos-21		
RTLSINVEST	Retail Sewer Investment And Annual Costs Related To Sanitary Wastewater And Storm Water Functions	Retcos-22		
RTLPINVEST	Plant Investment Allocated To Retail Service Customers	Retcos-23	Tbls-A41	
CONTINV	DELCORA Contributed Investment	Retcos-24		
SWCOS	Storm Water Cost Summary	Retcos-25		

This table is designed to calculate Water Treatment Plant Sludge for each year of the study period and then pass the data to RREQ08.XLS, Rreq-23 and Rreq-28.
Whenever revenue requirements are changed, the "Update Table" macro button will need to be invoked several times in order for the fiscal year sludge calculations to stabilize and remain unchanged. For example, if the test year is the second year of the study period, the "Update Table" macro button will need to be invoked at least four times until the sludge value for that test year stops changing. It is suggested that the "Update Table" macro button be invoked until all years stabilize.
NOTE: For the macro to operate properly, there must be positive beginning values for Water Treatment Plant Sludge below. If ERR is in the row below, the macro will not work.
Replace ERR with a reasonable value, and the macro should work. **The linked RREQ.XLS & WCOS.XLS files must be opened to run the macro**
After running the macro, copy the Water Treatment Plant Sludge values to the Previous Iteration's Values line. Do the same with O&M values.

Check to see if Macro needs re-running **(7,628,854)**

Prev O&M Iteration's Values	5,300,247	5,685,549	5,717,245	6,022,492	6,389,384	6,764,013	7,104,572	7,521,781		
Update Table	2008	2009	2010	2011	2012	2013	2014	2015	Test Year	
	$	$	$	$	$	$	$	$	$	
O&M Portion of Line Below	5,300,247	5,685,549	5,717,245	6,022,492	6,389,384	6,764,013	7,104,572	7,521,781	5,685,549	7,388,219
Water Treatment Plant Sludg	7,236,282	7,628,854	7,879,256	8,214,499	8,517,793	9,253,744	9,620,816	10,356,901		9,531,412
Previous Iteration's Values	7,236,282	7,628,854	7,879,256	8,214,499	8,517,793	9,253,744	9,620,816	10,356,901		

Table last updated: Wednesday, February 20, 2008 - 5:59:05 PM

Customer Class	Test Year Mcf	Capacity Flow Rate: Collection System Mcf/day	Capacity Flow Rate: Pumping and Treatment Mcf/day	Strength: Suspended Solids 1,000 lbs	Strength: BOD 1,000 lbs	Equivalent Bills	Customer Equivalent Meters	Equivalent Service
	Units-6	Units-6	Units-6	Units-6	Units-6	Units-6	Units-6	Units-6
General Service excluding Senior Citizens	5,497,628	60,250	22,594	80,617	78,902	5,337,752	497,162	439,349
Senior Citizens	93,940	1,029	386	1,378	1,348	197,546	16,467	16,462
Wastewater Only	0	0	0	0	0	0	0	0
Surcharge	0	0	0	4,396	12,874	0	0	0
Housing Authority	210,615	2,308	866	3,088	3,023	79,738	9,191	6,251
"N" Charities	254,097	2,785	1,044	3,726	3,647	13,352	7,235	142
"6 Cent" Charities	249,221	2,731	1,024	3,655	3,577	53,964	18,912	2,431
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0
Water Treatment Plant Sludge	535,349	5,867	2,200	22,960	0	0	0	0
Fire Meters	0	0	0	0	0	0	0	0
Leased Properties (821)	0	0	0	0	0	0	0	0
Municipal (820)	508,250	5,570	2,089	7,453	7,294	30,693	14,267	1,180
Subtotal Retail Sanitary	7,349,100	80,540	30,203	127,273	110,665	5,713,045	563,234	465,813
I/I	10,543,600	231,092	72,216	65,774	16,444			
Total Retail Service	17,892,700	311,632	102,419	193,047	127,109	5,713,045	563,234	465,813
Contract Service:	Units-13	Units-13	Units-13	Units-13	Units-13			
Sanitary	4,447,000	32,804	32,804	46,251	39,823			
I/I	106,300	440	440	663	166			
Total	4,553,300	33,244	33,244	46,914	39,989			
Total System	22,446,000	344,876	135,663	239,961	167,098			

(a) Adjusted to exclude 5% not entering sewers.

OPERATION AND MAINTENANCE EXPENSE ALLOCATED TO RETAIL SERVICE CUSTOMERS

Test Year 2009

Line No.		(1) Net Operation & Maintenance Expense $1,000 Somallo-54	(2) Operation and Maintenance Expense Allocated to Contract Service $1,000 Somallo-54	(3) Operation and Maintenance Expense Allocated to Retail Service $1,000 (1)-(2)	(4) Retail O&M Expense Deductions - Other Operating Revenue $1,000 Prorate on Col. (3)	(5) Net O&M Expense To Be Allocated To Retail Service $1,000 (3)-(4)
	COLLECTION SYSTEM					
	Sewer Maintenance					
1	All Customers - Capacity	32,481	254	32,227	1,783	30,444
	Inlet Cleaning					
2	Retail - Storm Capacity	14,573	0	14,573	806	13,767
	Neill Drive Pumping Station					
	Retail and Lower Merion					
3	Total Volume	35	7	28	2	26
4	Total Capacity	24	7	17	1	16
	Central Schuykill Pumping Station					
	Retail and Springfield (excl. Wyndmoor)					
5	Total Volume	725	36	689	38	651
6	Total Capacity	1,051	19	1,032	57	975
	All Other Pumping Stations					
	Retail					
7	Total Volume	1,785	0	1,785	99	1,686
8	Total Capacity	14,364	0	14,364	795	13,569
9	Direct to Bucks County	0	0	0	0	0
10	Total Collection Systems	65,038	323	64,715	3,581	61,134
	WATER POLLUTION CONTROL PLANTS					
	Northeast Plant:					
	Retail and Cheltenham					
11	Volume	0	0	0	0	0
12	Capacity	0	0	0	0	0
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton					
13	Volume	391	101	290	16	274
14	Capacity	1,640	483	1,157	64	1,093
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton					
15	Volume	11,776	2,758	9,018	499	8,519
16	Capacity	2,241	566	1,675	93	1,582
17	Suspended Solids	20,970	4,182	16,788	930	15,858
18	BOD	14,512	3,521	10,991	608	10,383
	Southwest Plant:					
	Retail					
19	Volume	69	0	69	4	65
20	Capacity	321	0	321	18	303
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby					
21	Volume	10,399	2,786	7,613	421	7,192
22	Capacity	3,296	1,163	2,133	118	2,015
23	Suspended Solids	16,382	4,586	11,796	653	11,143
24	BOD	10,525	3,528	6,997	387	6,610
	Southeast Plant:					
	Retail and Springfield (Wyndmoor)					
25	Volume	7,093	35	7,058	391	6,667
26	Capacity	3,093	19	3,074	170	2,904
27	Suspended Solids	9,548	29	9,519	527	8,992
28	BOD	2,962	10	2,952	163	2,789
29	Total Water Pollution Control Plants	115,218	23,767	91,451	5,062	86,389

CUSTOMER COSTS

	All Customers					
30	Equivalent Bills	30,621	228	30,393	1,682	28,711
	Equivalent Meters					
31	Industrial Waste Unit	2,389	68	2,321	128	2,193
32	Other	5,517	0	5,517	305	5,212
33	Warranty Program (Retail Customers with ≤ 2" meters)	0	0	0	0	0
34	Excess Strength Wastewater - Direct	1,177	0	1,177	65	1,112
35	Total Customer Costs	39,704	296	39,408	2,180	37,228
36	Total Operation and Maintenance Expense	219,960	24,386	195,574	10,823	184,751
		219,960	24,386	195,574	10,823	184,751

TEST YEAR DEPRECIATION

Line No.	Cost Component	(1) Total Investment	(2) Less Contrib. Plant	(3) Less Land	(4) Depreciable Plant	(5) Annual Depreciation Rate	(6) Annual Depreciation	(7) Less Contrib. Plant	(8) Less Land
		$	$	$	$	$	$	$1,000	$1,000
		Spltallo-24	(7) * 1,000	(8) * 1,000	(1) - (2) - (3)		(4) * (5)	Spltallo-44	Spltallo-44
	Collection System								
1	Sewers-Capacity	1,000,622,362	6,507,000	1,816,000	992,299,362	2.0%	19,845,987	6,507	1,816
2	Pumping Stations Capacity	29,222,000	190,000		29,032,000	2.5%	725,800	190	0
3	Total Collection System	1,029,844,362	6,697,000	1,816,000	1,021,331,362		20,571,787		
	Water Pollution Control Plants								
	Northeast Plant								
	Retail, Abington, Bensalem, Bucks Cty. W&SA, Cheltenham, Lower Moreland, & Lower Southampton								
4	Volume	56,746,000	10,329,000	215,000	46,202,000			10,329	215
5	Capacity	38,219,000	6,841,000	145,000	31,233,000			6,841	145
6	Suspended Solids	73,507,000	8,926,000	279,000	64,302,000			8,926	279
7	BOD	82,819,000	14,432,000	315,000	68,072,000			14,432	315
8	Total Northeast Plant	251,291,000	40,528,000	954,000	209,809,000	2.5%	5,245,225		
	Southwest Plant								
	Retail, DELCORA, Lower Merion, Springfield (excl. Wyndmoor), & Upper Darby								
9	Volume	44,764,000	18,305,000	197,000	26,262,000			18,305	197
10	Capacity	31,933,000	5,063,000	141,000	26,729,000			5,063	141
11	Suspended Solids	45,951,000	12,501,000	202,000	33,248,000			12,501	202
12	BOD	34,917,000	13,800,000	154,000	20,963,000			13,800	154
13	Total Southwest Plant	157,565,000	49,669,000	694,000	107,202,000	2.5%	2,680,050		
	Southeast Plant								
	Retail & Springfield (Wyndmoor)								
14	Volume	34,991,000		42,000	34,949,000			0	42
15	Capacity	37,991,000		46,000	37,945,000			0	46
16	Suspended Solids	28,959,000		35,000	28,924,000			0	35
17	BOD	28,688,000		35,000	28,653,000			0	35
18	Total Southeast Plant	130,629,000		158,000	130,471,000	2.5%	3,261,775		
19	Total Allocated Treatment Plants	539,485,000	90,197,000	1,806,000	447,482,000	2.5%	11,187,050		
20	Total Allocated System Investment	1,569,329,362	96,894,000	3,622,000	1,468,813,362		31,758,837		

Allocation of Collection System Investment in Mains to Sanitary and Stormwater

Due to the lack of any current information, use the estimated split of Retail Sewer Investment to Sanitary and Stormwater which was used in #7770.003; i.e., 30% to Sanitary and 70% to Stormwater. Assume depreciable plant is split on the same basis. The split in #7770.003 was based on an inch-foot analysis of two areas in Philadelphia, PA., and Louisville, KY involving combined and separated sewers.

	Total	Sanitary	Stormwater
Retail Sewer Investment	100%	30%	70%
	Retcos-6		
	$991,604,000	$297,481,200	$694,122,800 (a)
	Retcos-4		
Less Land	$1,816,000		
Retail Depreciable Sewer Investment	$989,788,000	$296,936,400	$692,851,600

Allocation of O&M Expense to Sanitary and Stormwater

Due to the lack of any current information, use the estimated split of Retail Sewer Maintenance to Sanitary and Stormwater which was used in #7770.003 (SG-1.1); i.e., 30% to Sanitary and 70% to Stormwater. Assign Inlet Cleaning O&M 100% to Stormwater. The split in #7770.003 was based on an inch-foot analysis of two areas in Philadelphia, Pa., and Louisville, Ky.

	Total	Sanitary	Stormwater
Collection System	100%	30%	70%
	Retcos-3		
Retail Sewer Maintenance O&M - Capacity	$30,444,000	$9,133,200	21,310,800
	Retcos-3		
Inlet Cleaning O&M - Capacity	$13,767,000		13,767,000
Total Collection System	$44,211,000	$9,133,200	$35,077,800
Equivalent Bills - All Customers			
	This page	This page	This page
Customer O&M - Equivalent Bills	$28,711,000	$15,831,000	$12,880,000

(a) Excludes estimated local stormwater contributions of $22,600,638.0.

Summary of Customer O&M Allocated Between Sanitary and Stormwater Utilities
0620BILL.XLS

Equivalent Bills - All Customers	Total	Sanitary Equiv. Bills	Stormwater Equiv. Bills
	$	$	$
		Somallo-38	Somallo-38
Water Revenue Bureau	17,687,000	9,466,000	8,221,000
Joint Direct Expense			
CBIS	1,459,000	730,000	729,000
Other Joint Direct Expense	805,000	805,000	
Payment to Public Properties	0	0	
Subtotal	19,951,000	11,001,000	8,950,000
Total Including Allocated A&G and Deduction of Other Operating Revenue	Retcos-3		
Prorated on Subtotal Above	28,711,000	15,831,000	12,880,000

AVERAGE TEST YEAR DEPRECIABLE PLANT ALLOCABLE TO CONTRACT CUSTOMERS

Line No.	Cost Component	(1) Total Investment $ (8) * 1,000	(2) Investment Allocated to Contract Service $ (9) * 1,000	(3) Investment to Be Allocated To Retail Service $ (1) - (2)	(4) Contract Customer Land excl. Contributed Plant $ (10) * 1,000	(5) Contract Cust. Depreciable Plant incl. Contributed Plant $ (2) - (4)	(6) Contributed Plant (incl. land) $ (11) * 1,000	(7) Contract Customer Depreciable Plant $ (5) - (6)	(8) Total Investment $ Spltallo-45	(9) Investment Allocated to Contract Service $ Spltallo-45	(10) Contract Customer Land excl. Contributed Plant $ Spltallo-45	(11) Contributed Plant (incl. land) $ Spltallo-45	(12) Investment Allocated to Contract Service $ Spltallo-45
	Collection System												
1	Sewers-Capacity	1,000,622,000	9,018,000	991,604,000		9,018,000	6,507,000	2,511,000	1,000,622	9,018		6,507	2,511
2	Pumping Stations Capacity	29,222,000	252,000	28,970,000		252,000	190,000	62,000	29,222	252		190	62
3	Total Collection System	1,029,844,000	9,270,000	1,020,574,000		9,270,000	6,697,000	2,573,000	1,029,844				
	Water Pollution Control Plants												
	Northeast Plant												944
	Retail, Abington, Bensalem, Bucks Cty. W&SA, Cheltenham, Lower Moreland, & Lower Southampton												
4	Volume	56,746,000	15,688,000	41,058,000	12,900	15,675,100	10,367,000	5,308,100	56,746	15,688		10,367	15,688
5	Capacity	38,219,000	9,099,000	29,120,000	9,100	9,089,900	6,868,000	2,221,900	38,219	9,099		6,868	8,155
6	Suspended Solids	73,507,000	12,616,000	60,891,000	19,100	12,596,900	8,960,000	3,636,900	73,507	12,616		8,960	12,616
7	BOD	82,819,000	19,306,000	63,513,000	19,900	19,286,100	14,487,000	4,799,100	82,819	19,306		14,487	19,306
8	Total Northeast Plant	251,291,000	56,709,000	194,582,000	61,000	56,648,000	40,682,000	15,966,000	251,291		61		
	Southwest Plant												
	Retail, DELCORA, Lower Merion, Springfield (excl. Wyndmoor), & Upper Darby												0
9	Volume	44,764,000	19,112,000	25,652,000	1,500	19,110,500	18,386,000	724,500	44,764	19,112		18,386	19,112
10	Capacity	31,933,000	5,193,000	26,740,000	1,500	5,191,500	5,086,000	105,500	31,933	5,193		5,086	5,193
11	Suspended Solids	45,951,000	12,973,000	32,978,000	1,900	12,971,100	12,556,000	415,100	45,951	12,973		12,556	12,973
12	BOD	34,917,000	14,301,000	20,616,000	1,100	14,299,900	13,862,000	437,900	34,917	14,301		13,862	14,301
13	Total Southwest Plant	157,565,000	51,579,000	105,986,000	6,000	51,573,000	49,890,000	1,683,000	157,565		6		
	Southeast Plant												
	Retail & Springfield (Wyndmoor)												
14	Volume	34,991,000	318,000	34,673,000	1,000	317,000		317,000	34,991	318	1		318
15	Capacity	37,991,000	212,000	37,779,000	0	212,000		212,000	37,991	212			212
16	Suspended Solids	28,959,000	90,000	28,869,000	0	90,000		90,000	28,959	90			90
17	BOD	28,688,000	79,000	28,609,000	0	79,000		79,000	28,688	79			79
18	Total Southeast Plant	130,629,000	699,000	129,930,000	1,000	698,000		698,000	130,629				
19	Total Allocated Treatment Plants	539,485,000	108,987,000	430,498,000	68,000	108,919,000	90,572,000	18,347,000	539,485				
20	Total Allocated System Investment	1,569,329,000	118,257,000	1,451,072,000	68,000	118,189,000	97,269,000	20,920,000	1,569,329				

Determination of Depreciable Plant Allocable to Retail Service

Line No.	Cost Component	(1) Total Depreciable Plant $ Retcos-4	(2) Depreciable Plant Allocable to Contract Cust. $ Spltallo-46	(3) Net Depreciable Plant Allocable to Retail $ (1) - (2)
	Collection System			
1	Sewers-Capacity	992,299,362	2,511,000	989,788,362
2	Pumping Stations Capacity	29,032,000	62,000	28,970,000
3	Total Collection System	1,021,331,362	2,573,000	1,018,758,362
	Water Pollution Control Plants			
	Northeast Plant			
	Retail, Abington, Bensalem, Bucks Cty. W&SA, Cheltenham, Lower Moreland, & Lower Southampton			
4	Volume	46,202,000	5,308,000	40,894,000
5	Capacity	31,233,000	2,222,000	29,011,000
6	Suspended Solids	64,302,000	3,637,000	60,665,000
7	BOD	68,072,000	4,799,000	63,273,000
8	Total Northeast Plant	209,809,000	15,966,000	193,843,000
	Southwest Plant			
	Retail, DELCORA, Lower Merion, Springfield (excluding Wyndmoor), & Upper Darby			
9	Volume	26,262,000	725,000	25,537,000
10	Capacity	26,729,000	105,000	26,624,000
11	Suspended Solids	33,248,000	415,000	32,833,000
12	BOD	20,963,000	438,000	20,525,000
13	Total Southwest Plant	107,202,000	1,683,000	105,519,000
	Southeast Plant			
	Retail & Springfield (Wyndmoor)			
14	Volume	34,949,000	317,000	34,632,000
15	Capacity	37,945,000	212,000	37,733,000
16	Suspended Solids	28,924,000	90,000	28,834,000
17	BOD	28,653,000	79,000	28,574,000
18	Total Southeast Plant	130,471,000	698,000	129,773,000
19	Total Allocated Treatment Plants	447,482,000	18,347,000	429,135,000
20	Total Allocated System Investment	1,468,813,362	20,920,000	1,447,893,362

Inside City Rate of Return:	5.13%
Sewer Depr. Rate:	2.0%
Trtmt Plant Depr. Rate:	2.5%
Outside City Rate of Return	7.5%

Debt	5.25%	49.40%	2.59%	1,669,810,000	49.4%
Equity	8.90%	50.60%	4.50%	1,710,387,709	50.6%
RISK Adjustment			0.38%		
Total			7.47%	3,380,197,709	
			OC	3,380,197,709	
			Accum Depr	0	
			OCLD	3,380,197,709	

UNIT COSTS OF RETAIL WASTEWATER SERVICE
Test Year 2009

Line No.		(1) Total	(2) Collection System: Pumping Station Volume	(3) Collection System: Pumping Station Capacity	(4) Collection System: Sanitary Sewers - Capacity	(5) Collection System: Storm Costs	(6) Water Pollution Control Plants: Volume	(7) Water Pollution Control Plants: Capacity	(8) Water Pollution Control Plants: Suspended Solids	(9) Water Pollution Control Plants: BOD	(10) Customer Costs: Meter Costs	(11) Customer Costs: Billing: Sanitary	(12) Customer Costs: Billing: Stormwater	(13) Customer Costs: Industrial Waste Unit: Retail Customers	(14) Customer Costs: Industrial Waste Unit: Direct Excess Strength Wastewater	(15) Customer Costs: Warranty Program
	Total Units of Service															
1	Units		Mcf	Mcf/day	Mcf/day	Equiv. Meters	Mcf	Mcf/day	1,000 lbs.	1,000 lbs.	Equivalent Meters	Equivalent Bills	Equivalent Bills	Equivalent Meters	$	Equivalent Service Meters
2	Quantity Retcos-2		17,892,700	102,419	311,632	563,234	17,892,700	102,419	193,047	127,109	563,234	5,713,045	5,713,045	563,234		465,813
	Operation and Maintenance Expense		Retcos-3	Retcos-3	Retcos-5	Retcos-5	Retcos-3	Retcos-3	Retcos-3	Retcos-3	Retcos-3	Retcos-5	Retcos-5	Retcos-3	Retcos-3	Retcos-3
3	Total Expense - $	184,750,900	2,363,000	14,559,900	9,133,200	35,077,800	22,717,000	7,897,000	35,993,000	19,782,000	5,212,000	15,831,000	12,880,000	2,193,000	1,112,000	0
4	Unit Expense - $/unit		0.1321	142.1601	29.3076	62.2793	1.2696	77.1048	186.4468	155.6302	9.2537	2.7710	2.2545	3.8936		0.0000
		61,133,900														
	Capital Costs			Retcos-6	Retcos-5	Retcos-5 (b)	Retcos-6	Retcos-6	Retcos-6	Retcos-6						
5	Total Plant Investment - $	1,451,072,000		28,970,000	297,481,200	694,122,800	101,383,000	93,639,000	122,738,000	112,738,000						
6	Unit Plant Investment - $/unit			282.8577	954.5913	1232.3880	5.6662	914.2737	635.7934	886.9396						
				Retcos-7	Retcos-5	Retcos-5	Retcos-5	Retcos-5	Retcos-5	Retcos-5						
7	Depreciable Plant Investment - $	1,447,893,000		28,970,000	296,936,400	692,851,600	101,063,000	93,368,000	122,332,000	112,372,000						
8	Unit Depreciable Plant Investment - $/unit			282.8577	952.8431	1230.1310	5.6483	911.6277	633.6902	884.0601						
9	Depreciation Expense - $	31,248,600		724,500	5,938,700	13,857,000	2,526,600	2,334,200	3,058,300	2,809,300						
10	Unit Depreciation Expense - $/unit			7.0714	19.0569	24.6026	0.1412	22.7907	15.8423	22.1015						
	Return on Investment															
11	Total Cost - $	74,415,300		1,485,700	15,255,700	35,596,700	5,199,200	4,802,100	6,294,400	5,781,500						
12	Unit Cost (a) - $/unit			14.5058	48.9543	63.2006	0.2906	46.8867	32.6054	45.4850						
	Total Unit Capital Costs															
13	(Line 10 + Line 12) - $/unit			21.5772	68.0112	87.8032	0.4318	69.6774	48.4477	67.5865						
	Total Unit Costs															
14	(Line 4 + Line 13) - $/unit		0.1321	163.7373	97.3188	150.0825	1.7014	146.7822	234.8945	223.2167	9.2537	2.7710	2.2545	3.8936	0.0000	0.0000
	Total Retail Cost of Service	290,414,800	2,363,000	16,770,100	30,327,600	84,531,500	30,442,800	15,033,300	45,345,700	28,372,800	5,212,000	15,831,000	12,880,000	2,193,000	1,112,000	0
		290,414,800			b					c	c	b	a	a		
					21,194,400	49,453,700						21,043,000	97,411,500			

|	Check on Retail Return:	100
	(a) Retail rate of return = 5.1283 %.	
|	(b) Excludes estimated local stormwater contributions of $22,600,638.0.	

INSIDE CITY RATE OF RETURN

Line No.		(1) Contract Customer Investment $	(2) Total System Investment $	(3) Percent Return %	(4) Return $	
	Total System Net of Federal Grants and Collection System Assessments	Retcos-6	Retcos-6			
1	Collection System		1,029,844,000			
2	WPC Plants		539,485,000			
3	Total System		1,569,329,000		80,601,163 (a)	
	Less Contract Customers					
4	Total Allocated Investment	118,257,000	118,257,000			
5	Less Contributed Plant	97,269,000		Retcos-8	Retcos-11	
6	Net Investment for Return	20,988,000		7.50%	1,574,100	1,574,100
					Below	
	Contract Customers Management Fee				2,655,689	
	DELCORA RRR Payment				1,956,000	
	DELCORA RRR Credit				0	
7	Net to Retail Rate Base		1,451,072,000	5.128303%	74,415,374	

(a) Calculation of total return:

COS = O&M + Annual Depreciation + Return

				Retail $	Contract $	Total $	Totals from This Page $	Difference in Totals $
COS =	313,868,000	LINKS		Retcos-12, Retcos-13				
O&M =	203,451,000	LINKS		Retcos-19	Retcos-11			
Wtr Plt O&M Sludge Cost =	5,686,000		O&M	184,750,900	24,386,000	209,136,900	209,137,000	(100)
Wtr Plt Cap Sludge Cost =	1,943,000			Retcos-8	Retcos-11			
	Retcos-4		Depreciation	31,248,600	510,445	31,759,045	31,758,837	208
Annual Depr =	$31,758,837			Retcos-8	Retcos-11			
Return = COS-	$315,811,000	110,417,000	Return	74,415,300	1,574,100	75,989,400	80,601,163	(74)
O&M-	($203,451,000)	1,943,000			Rates-6 & Rates-7		‖	‖
Ann Depr	($31,758,837)	(31,758,837)	Mgmt Fee		2,655,689	2,655,689	‖	‖
					Rates-7		‖	‖
Return =	$80,601,163	80,601,163	DELCORA RRR Pmt		1,956,000	1,956,000	‖	‖
			DELCORA RRR Credit		0	0	‖	‖
				290,414,800	31,082,234	321,497,034	321,497,000	34

ANNUAL LUMP SUM COSTS FOR SEWER MAINTENANCE, CUSTOMER RELATED COSTS, AND CAPITAL COSTS FOR FACILITIES USED BY WHOLESALE CONTRACT CUSTOMERS

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			(12)
		Allocated Investment		Depreciable Plant			Annual Lump Sum								
					Treatment			Depreciation Expense		Return on Investment					
Line		Collection	Treatment	Collection	and Pumping	Sewer	Customer	Collection	Treatment	Collection	Treatment	Total Annual			
No.	Contract Customers	System	and Pumping	System	Investment Less Land	Maintenance Expense (c)	Related Costs	System	and Pumping	System	and Pumping	Lump Sum Cost			Land
		$	$	$	$	$	$	$	$	$	$	$			$1,000
		Spltallo-40	Spltallo-40	(1)	(2)-(12)	Somallo-53	Somallo-53	(b)	(b)	(b)	(b)	(5)+...+(10) Rounded			Spltallo-42
1	Abington	490,000	4,217,000	490,000	4,201,000	16,000	14,000	9,800	105,025	36,750	316,275	498,000			16
2	Bensalem	1,110,000	7,448,000	1,110,000	7,420,000	36,000	49,000	(a)	(a)	(a)	(a)	85,000			28
3	Bucks County	1,566,000	26,370,000	1,566,000	26,270,000	50,000	16,000	(a)	(a)	(a)	(a)	66,000	L. Merion		100
4	Cheltenham	349,000	10,213,000	349,000	10,174,000	11,000	34,000	6,980	254,350	26,175	765,975	1,098,000	Pumping		39
5	DELCORA	0	30,328,000	0	30,194,000	0	43,000	(a)	(a)	(a)	(a)	43,000	Spltallo-40		134
6	Lower Merion	1,618,000	9,636,000	1,618,000	9,594,000	58,000	54,000	(a)	(a)	(a)	(a)	112,000	190,000		42
7	Lower Moreland	635,000	1,597,000	635,000	1,591,000	20,000	21,000	12,700	39,775	47,625	119,775	261,000	9,446,000		6
8	Lower Southampton	1,490,000	6,864,000	1,490,000	6,838,000	48,000	16,000	(a)	(a)	(a)	(a)	64,000			26
9	Springfield (less Wyndmoor)	706,000	1,751,000	706,000	1,745,000	24,000	27,000	14,120	43,625	52,950	131,325	293,000	Springfield(less Wyndmoor)	62,000	6
10	Springfield (Wyndmoor)	331,000	699,000	331,000	698,000	11,000	8,000	6,620	17,450	24,825	52,425	120,000	Springfield(less Wyndmoor)	1,689,000	1
11	Upper Darby	723,000	10,116,000	723,000	10,071,000	23,000	14,000	(a)	(a)	(a)	(a)	37,000			45
12	Total	9,018,000	109,239,000	9,018,000	108,796,000	297,000	296,000	50,220	460,225	188,325	1,385,775	2,677,000			443

(a) It is assumed that Bensalem, Bucks County, DELCORA, Lower Merion, Lower Southampton and Upper Darby contributes their entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

(b) Collection System Annual Depreciation Rate: 2.0%
Trtmt & Pumping Plant Annual Depreciation Rate: 2.5%
Township Customers Rate of Return: 7.50%

(c) Excludes $0.0 Pumping Stations-Direct to Bucks County, $14,000.0 Pumping Stations-Lower Merion volume and capacity costs recovered through volume and capacity rates, and $56,000.0 Pumping Stations-Springfield (excl Wyndmoor) volume and capacity costs recovered through volume and capacity rates.

SUMMARY OF ALLOCATED COST OF SERVICE FOR CONTRACT CUSTOMERS

Test Year 2009

	(1)	(2)	(3)	(4)	(5)	(6)		(7)
Customer	Allocated Investment	Allocated Depreciable Investment	O&M Expense	Depreciation Expense	Return on Investment	Allocated Cost of Service	O&M Expense	Lump Sum Costs
	$	$	$	$	$	$	$	$
	Retcos-10	Retcos-10	Somallo-53	Retcos-10	Retcos-10		(3)	Retcos-10
Abington	4,707,000	4,691,000	673,000	114,825	353,025	1,140,850	673,000	498,000
Bensalem	8,558,000	8,530,000	1,255,000	(a)	(a)	1,255,000	1,255,000	85,000
Bucks County	27,936,000	27,836,000	6,118,000	0	0	6,118,000	6,118,000	66,000
Cheltenham	10,562,000	10,523,000	1,664,000	261,330	792,150	2,717,480	1,664,000	1,098,000
DELCORA	30,328,000	30,194,000	6,709,000	(a)	(a)	6,709,000	6,709,000	43,000
Lower Merion	11,254,000	11,212,000	1,869,000	(a)	(a)	1,869,000	1,869,000	112,000
Lower Moreland	2,232,000	2,226,000	407,000	52,475	167,400	626,875	407,000	261,000
Lower Southampton	8,354,000	8,328,000	1,823,000	(a)	(a)	1,823,000	1,823,000	64,000
Springfield (less Wyndmoor)	2,457,000	2,451,000	979,000	57,745	184,275	1,221,020	979,000	293,000
Springfield (Wyndmoor)	1,030,000	1,029,000	113,000	24,070	77,250	214,320	113,000	120,000
Upper Darby	10,839,000	10,794,000	2,776,000	(a)	(a)	2,776,000	2,776,000	37,000
Total	118,257,000	117,814,000	24,386,000	510,445	1,574,100	26,470,545	24,386,000	2,677,000

(a) It is assumed that Bensalem, Bucks County, DELCORA, Lower Merion, Lower Southampton, and Upper Darby contribute their entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

ALLOCATION OF O&M EXPENSE TO RETAIL SERVICE - CUSTOMER COSTS

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Customer Costs											
		Meter Costs		Sanitary Billing Costs		Stormwater Billing Costs		Industrial Waste Unit					
Line No.	Customer Class	Equivalent Meters (a)	Cost	Equivalent Bills	Cost	Equivalent Bills	Cost	Equivalent Meters	Retail Customers	Direct	Warranty Program Equivalent Service	Cost	Total Retail Customer Cost O&M
			$		$		$		$	$		$	$
		Retcos-2	Retcos-8	Retcos-2	Retcos-8	Retcos-2	Retcos-8	Retcos-2	Retcos-8	Retcos-8	Retcos-2	Retcos-8	
	Retail Service		x Col.(1)		x Col.(3)		x Col.(5)		x Col.(7)			x Col.(9)	
1	General Service excluding Senior Citizens	497,162	4,600,588	5,337,752	14,791,064	5,337,752	12,033,903	497,162	1,935,742		439,349	0	33,361,297
2	Senior Citizens	16,467	152,381	197,546	547,400	197,546	445,367	16,467	64,116		16,462	0	1,209,264
3	Wastewater Only	0	0	0	0	0	0	0	0		0	0	0
4	Surcharge	0	0	0	0	0	0	0	0	1,112,000	0	0	1,112,000
5	Housing Authority	9,191	85,051	79,738	220,954	79,738	179,769	9,191	35,786		6,251	0	521,560
6	"N" Charities	7,235	66,951	13,352	36,998	13,352	30,102	7,235	28,170		142	0	162,221
7	"6 Cent" Charities	18,912	175,006	53,964	149,534	53,964	121,662	18,912	73,636		2,431	0	519,838
8	Scheduled (Flat Rate)	0	0	0	0	0	0	0	0		0	0	0
9	Water Treatment Plant Sludge	0	0	0	0	0	0	0	0		0	0	0
10	Private Fire Connections	0	0	0	0	0	0	0	0		0	0	0
11	Leased City Properties	0	0	0	0	0	0	0	0		0	0	0
12	Municipal	14,267	132,023	30,693	85,050	30,693	69,197	14,267	55,550		1,180	0	341,820
13	Subtotal	563,234	5,212,000	5,713,045	15,831,000	5,713,045	12,880,000	563,234	2,193,000	1,112,000	465,813	0	37,228,000
14	Infiltration and Inflow		0		0		0		0				0
15	Total Retail Service	563,234	5,212,000	5,713,045	15,831,000	5,713,045	12,880,000	563,234	2,193,000	1,112,000	465,813	0	37,228,000
16	Units Costs Retcos-8		$9.2537		$2.7710		$2.2545		$3.8936			$0.0000	

(a) Excludes 0 unmetered equivalent meters.

ALLOCATION OF O & M EXPENSE TO RETAIL SERVICE

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				WPC Treatment Plant Allocation of O&M							
Line No.	Customer Class		Annual Volume Mcf Retcos-2	Volume Cost $ Line 16 * Col.(1)	Capacity Units Mcf/day Retcos-2	Capacity Cost $ Line 16 * Col.(3)	SS Units 1,000 lbs Retcos-2	SS Cost $ Line 16 * Col.(5)	BOD Units 1,000 lbs Retcos-2	BOD Cost $ Line 16 * Col.(7)	Total Retail WPC Plant O & M $
	Retail Service										
1	General Service excluding Senior Citizens		5,497,628	6,979,789	22,594	1,742,106	80,617	15,030,782	78,902	12,279,534	36,032,211
2	Senior Citizens		93,940	119,267	386	29,762	1,378	256,924	1,348	209,790	615,743
3	Wastewater Only		0	0	0	0	0	0	0	0	0
4	Surcharge		0	0	0	0	4,396	819,620	12,874	2,003,583	2,823,203
5	Housing Authority		210,615	267,397	866	66,773	3,088	575,748	3,023	470,470	1,380,388
6	"N" Charities		254,097	322,601	1,044	80,497	3,726	694,701	3,647	567,583	1,665,382
7	"6 Cent" Charities		249,221	316,411	1,024	78,955	3,655	681,463	3,577	556,689	1,633,518
8	Scheduled (Flat Rate)		0	0	0	0	0	0	0	0	0
9	Water Treatment Plant Sludge		535,349	679,679	2,200	169,631	22,960	4,280,819	0	0	5,130,129
10	Private Fire Connections		0	0	0	0	0	0	0	0	0
11	Leased City Properties		0	0	0	0	0	0	0	0	0
12	Municipal		508,250	645,274	2,089	161,072	7,453	1,389,588	7,294	1,135,167	3,331,101
13	Subtotal		7,349,100	9,330,418	30,203	2,328,796	127,273	23,729,645	110,665	17,222,816	52,611,675
14	Infiltration and Inflow		10,543,600	13,386,582	72,216	5,568,204	65,774	12,263,355	16,444	2,559,184	33,777,325
15	Total Retail Service		17,892,700	22,717,000	102,419	7,897,000	193,047	35,993,000	127,109	19,782,000	86,389,000
16	Units Costs	Retcos-8		$1.2696		$77.1048		$186.4468		$155.6302	

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ALLOCATED INFILTRATION/INFLOW COSTS
INSIDE CITY RETAIL SERVICE

Test Year 2009

(a) "In the Water Commissioner's rate decision in the 1990 rate proceeding, it was directed that 20 percent of the total infiltration/inflow costs should be recovered through the service charge on an equivalent meter basis and 80 percent of the cost of infiltration/inflow was to be recovered from the volume charge. In accordance with the most recent rate proceeding decision issued in 1993, the rate design for the current study reflects a 30 percent recovery of infiltration/inflow costs through the service charge and 70 percent through the volume charge as a gradualistic move towards what is perceived to be more cost causative based charges." (Direct Testimony of J. Rowe McKinley and Exhibits JRM-1 and JRM-2, February 2001, pg 65.)

		(1)	(2)	(3)	(4)	(5)						
		Allocated Infiltration/Inflow COS					O&M Allocation Detail			Capital Cost Allocation Detail		
Line No.	Customer Class	Volume Mcf	Equivalent Meters	Operation & Maintenance $	Capital Cost $	Total $	30% of (3) Prorate on (2) $	70% of (3) Prorate on (1) $	Total $	30% of (4) Prorate on (2) $	70% of (4) Prorate on (1) $	Total $
		(a)	(a)	Prorate Ln 13	Prorate Ln 13							
	Retail Service	70.0%	30.0%	on (1) and (2)	on (1) and (2)							
		Retcos-2	Retcos-2									
1	General Service excluding Senior Citizens	5,497,628	497,162	43,312,062	25,848,048	69,160,109	13,825,207	29,486,855	43,312,062	8,250,695	17,597,353	25,848,048
2	Senior Citizens	93,940	16,467	961,773	573,973	1,535,746	457,919	503,855	961,773	273,280	300,694	573,973
3	Wastewater Only	0	0	0	0	0	0	0	0	0	0	0
4	Surcharge	0	0	0	0	0	0	0	0	0	0	0
5	Housing Authority	210,615	9,191	1,385,232	826,687	2,211,919	255,586	1,129,646	1,385,232	152,530	674,157	826,687
6	"N" Charities	254,097	7,235	1,564,054	933,406	2,497,461	201,193	1,362,862	1,564,054	120,069	813,337	933,406
7	"6 Cent" Charities	249,221	18,912	1,862,622	1,111,587	2,974,209	525,910	1,336,712	1,862,622	313,856	797,732	1,111,587
8	Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	0	0	0
9	Water Treatment Plant Sludge	0	0	0	0	0	0	0	0	0	0	0
10	Private Fire Connections	0	0	0	0	0	0	0	0	0	0	0
11	Leased City Properties	0	0	0	0	0	0	0	0	0	0	0
12	Municipal	508,250	14,267	3,122,769	1,863,626	4,986,396	396,740	2,726,029	3,122,769	236,769	1,626,857	1,863,626
13	Total Retail	6,813,751	563,234	52,208,512	31,157,328	83,365,840	15,662,554	36,545,958	52,208,512	9,347,198	21,810,130	31,157,328
				Retcos-12	Retcos-15							
				Retcos-13								
				Retcos-19								

ALLOCATION OF CAPITAL COSTS TO RETAIL SERVICE

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
				Sewers				Water Pollution Control Plants								
		Pumping Stations		Sanitary		Storm		Volume		Capacity		Suspended Solids		BOD		Total Retail
Line No.	Customer Class	Capacity Units Mcf/day Retcos-2	Capital Costs $ Retcos-8 x Col.(1)	Capacity Units Mcf/day Retcos-2	Capital Costs $ Retcos-8 x Col.(3)	Equivalent Meters (a) Retcos-2	Capital Costs $ Retcos-8 x Col.(5)	Volume Units Mcf Retcos-2	Capital Costs $ Retcos-8 x col.(7)	Capacity Units Mcf/day Retcos-2	Capital Costs $ Retcos-8 x col.(9)	SS Units 1,000 lbs. Retcos-2	Capital Costs $ Retcos-8 x col.(11)	BOD Units 1,000 lbs. Retcos-2	Capital Costs $ Retcos-8 x col.(13)	Capital Costs $
	Retail Service															
1	General Service excluding Senior Citizens	22,594	487,515	60,250	4,097,675	497,162	43,652,668	5,497,628	2,373,876	22,594	1,574,291	80,617	3,905,708	78,902	5,332,710	61,424,443
2	Senior Citizens	386	8,329	1,029	69,984	16,467	1,445,855	93,940	40,563	386	26,895	1,378	66,761	1,348	91,107	1,749,494
3	Wastewater Only	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Surcharge	0	0	0	0	0	0	0	0	0	0	4,396	212,976	12,874	870,109	1,083,085
5	Housing Authority	866	18,686	2,308	156,970	9,191	806,999	210,615	90,944	866	60,341	3,088	149,606	3,023	204,314	1,487,860
6	"N" Charities	1,044	22,527	2,785	189,411	7,235	635,256	254,097	109,719	1,044	72,743	3,726	180,516	3,647	246,488	1,456,660
7	"6 Cent" Charities	1,024	22,095	2,731	185,739	18,912	1,660,534	249,221	107,614	1,024	71,350	3,655	177,076	3,577	241,757	2,466,165
8	Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Water Treatment Plant Sludge	2,200	47,470	5,867	399,022	0	0	535,349	231,164	2,200	153,290	22,960	1,112,359	0	0	1,943,305
10	Private Fire Connections	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Leased City Properties	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Municipal	2,089	45,075	5,570	378,822	14,267	1,252,688	508,250	219,462	2,089	145,556	7,453	361,081	7,294	492,976	2,895,660
13	Subtotal	30,203	651,697	80,540	5,477,623	563,234	49,454,000	7,349,100	3,173,342	30,203	2,104,466	127,273	6,166,083	110,665	7,479,461	74,506,672
14	Infiltration and Inflow	72,216	1,558,303	231,092	15,716,377			10,543,600	4,552,658	72,216	5,031,534	65,774	3,186,917	16,444	1,111,539	31,157,328
15	Total Retail Service	102,419	2,210,000	311,632	21,194,000	563,234	49,454,000	17,892,700	7,726,000	102,419	7,136,000	193,047	9,353,000	127,109	8,591,000	105,664,000
16	Unit Costs		$21.5772		$68.0112		$87.8032		$0.4318		$69.6774		$48.4477		$67.5865	
			1,558,219													
(a) Excludes 0 unmetered equivalent meters and 0 private fire connection equivalent meters.																
(b) Capital Cost Control Figures:			2,209,900		21,194,500		249,887,100		7,726,100		7,136,300		9,352,700		8,590,900	306,097,500
			21.5771		68.0113		49,453,700		0.4318		69.6775		48.4478		67.5869	
							200,433,400									

RETAIL TEST YEAR COST OF SERVICE

Line No.	Customer Class	(1) Collection System $ Retcos-19	(2) Treatment Plants $ Retcos-13	(3) Customer Costs $ Retcos-12	(4) Allocated I/I O&M $ Retcos-14	(5) O&M Total $	(6) Capital Costs $ Retcos-15	(7) Allocated I/I Capital Cost $ Retcos-14	(8) Capital Cost Total $	(9) Total Cost of Service $ (5) + (8)			
		O&M					CAPITAL COSTS						
	Retail Service												
1	General Service excluding Senior Citizens	36,666,867	36,032,211	33,361,297	43,312,062	149,372,437	61,424,443	25,848,048	87,272,491	236,644,927			
2	Senior Citizens	1,122,995	615,743	1,209,264	961,773	3,909,775	1,749,494	573,973	2,323,467	6,233,242			
3	Wastewater Only	0	0	0	0	0	0	0	0	0			
4	Surcharge	0	2,823,203	1,112,000	0	3,935,203	1,083,085	0	1,083,085	5,018,288			
5	Housing Authority	790,984	1,380,388	521,560	1,385,232	4,078,164	1,487,860	826,687	2,314,547	6,392,711			
6	"N" Charities	714,194	1,665,382	162,221	1,564,054	4,105,851	1,456,660	933,406	2,390,066	6,495,918			
7	"6 Cent" Charities	1,436,359	1,633,518	519,838	1,862,622	5,452,337	2,466,165	1,111,587	3,577,752	9,030,089			
8	Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	0			
9	Water Treatment Plant Sludge	555,420	5,130,129	0	0	5,685,549	1,943,305	0	1,943,305	7,628,854			
10	Private Fire Connections	0	0	0	0	0	0	0	0	0		5,685,549	O&M
11	Leased City Properties	0	0	0	0	0	0	0	0	0		1,943,305	Cap
12	Municipal	1,415,894	3,331,101	341,820	3,122,769	8,211,584	2,895,660	1,863,626	4,759,286	12,970,871		7,628,854	Total
13	Total Retail	42,702,713	52,611,675	37,228,000	52,208,512	184,750,900	74,506,672	31,157,328	105,664,000	290,414,900			
14	Less Water Treatment Plant Sludge Allocated to the Water Utility	(555,420)	(5,130,129)	0	0	(5,685,549)	(1,943,305)	0	(1,943,305)	Test Cell (7,628,854)	Retcos-1 (7,628,854)	Rreq-28 (7,629,000)	(5,686,000)
15	Net Retail Cost of Service	42,147,293	47,481,546	37,228,000	52,208,512	179,065,351	72,563,367	31,157,328	103,720,695	282,786,046			
						176,979,924							
CHECK SUM										290,414,900	287,397,455		

WASTEWATER RETAIL COST OF SERVICE

Test Year 2009

Line No.	Customer Class	(1) Operation and Maintenance Expense $	(2) Capital Costs $	(3) Total Cost of Service $
	Retail Service	Retcos-16	Retcos-16	
1	General Service excluding Senior Citizens	149,372,437	87,272,491	236,644,927
2	Senior Citizens	3,909,775	2,323,467	6,233,242
	Wastewater Only	0	0	0
3	Surcharge	3,935,203	1,083,085	5,018,288
4	Housing Authority	4,078,164	2,314,547	6,392,711
5	"N" Charities	4,105,851	2,390,066	6,495,918
6	"6 Cent" Charities	5,452,337	3,577,752	9,030,089
	Scheduled (Flat Rate)	0	0	0
	Water Treatment Plant Sludge	0	0	0
	Private Fire Connections	0	0	0
	Leased City Properties	0	0	0
7	Municipal	8,211,584	4,759,286	12,970,871
8	Total Retail	179,065,351	103,720,695	282,786,046

CURRENTLY NOT IN USE

ALLOCATION OF O & M EXPENSE TO RETAIL SERVICE - COLLECTION SYSTEM

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Collection System							
			Pumping Stations			Sanitary Sewers		Storm Sewers		Total Retail
Line No.	Customer Class	Annual Volume	Volume Cost	Capacity Units	Capacity Cost	Capacity Units	Cost	Equivalent Meters (a)	Cost	Collection System O & M
		Mcf	$	Mcf/day	$	Mcf/day	$		$	$
		Retcos-13	Line 16 * Col.(1)	Retcos-2	Line 16 * Col.(3)	Retcos-2	Line 16 * Col.(5)	Retcos-2	Line 16 * Col.(7)	
	Retail Service									
1	General Service excluding Senior Citizens	5,497,628	726,237	22,594	3,211,965	60,250	1,765,783	497,162	30,962,882	36,666,867
2	Senior Citizens	93,940	12,410	386	54,874	1,029	30,158	16,467	1,025,553	1,122,995
3	Wastewater Only	0	0	0	0	0	0	0	0	0
4	Surcharge	0	0	0	0	0	0	0	0	0
5	Housing Authority	210,615	27,822	866	123,111	2,308	67,642	9,191	572,409	790,984
6	"N" Charities	254,097	33,566	1,044	148,415	2,785	81,622	7,235	450,591	714,194
7	"6 Cent" Charities	249,221	32,922	1,024	145,572	2,731	80,039	18,912	1,177,826	1,436,359
8	Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	0
9	Water Treatment Plant Sludge	535,349	70,720	2,200	312,752	5,867	171,948	0	0	555,420
10	Private Fire Connections	0	0	0	0	0	0	0	0	0
11	Leased City Properties	0	0	0	0	0	0	0	0	0
12	Municipal	508,250	67,140	2,089	296,972	5,570	163,243	14,267	888,539	1,415,894
13	Subtotal	7,349,100	970,817	30,203	4,293,661	80,540	2,360,435	563,234	35,077,800	42,702,713
14	Infiltration and Inflow	10,543,600	1,392,183	72,216	10,266,239	231,092	6,772,765			18,431,187
15	Total Retail	17,892,700	2,363,000	102,419	14,559,900	311,632	9,133,200	563,234	35,077,800	61,133,900
			Retcos-8		Retcos-8		Retcos-8		Retcos-8	
16	Units Costs		$0.1321		$142.1601		$29.3076		$62.2793	

(a) Excludes 0 private fire connection equivalent meters.

TABLE

GENERAL SERVICE EXCLUDING SENIOR CITIZENS COST OF SERVICE

Test Year 2009

Line No.		(1) Units of Service		(2) Unit Cost of Service $	(3) Total Cost of Service $	Column (3) Reference	
	Collection System	Retcos-2		Retcos-8			
	Pumping System						
1	Volume	5,497,628	Mcf	0.1321	726,237	Retcos-15	Retcos-19
2	Capacity	22,594	Mcf/day	163.7373	3,699,480	Retcos-15	Retcos-19
3	Sanitary Sewers - Capacity	60,250	Mcf/day	97.3188	5,863,458	Retcos-15	Retcos-19
	Storm Water Costs						
4	Equivalent Meters	497,162	Equiv. Meters	150.0825	74,615,550	Retcos-15	Retcos-19
	Water Pollution Control Plants						
5	Volume	5,497,628	Mcf	1.7014	9,353,665	Retcos-13	Retcos-15
6	Capacity	22,594	Mcf/day	146.7822	3,316,397	Retcos-13	Retcos-15
7	Suspended Solids	80,617	1,000 lbs	234.8945	18,936,490	Retcos-13	Retcos-15
8	BOD	78,902	1,000 lbs	223.2167	17,612,244	Retcos-13	Retcos-15
	Customer Costs						
9	Meter	497,162	Equiv. Meters	9.2537	4,600,588	Retcos-12	
10	Billing - Sanitary	5,337,752	Equiv. Bills	2.7710	14,791,064	Retcos-12	
11	Billing - Stormwater	5,337,752	Equiv. Bills	2.2545	12,033,903	Retcos-12	
12	Warranty Program	439,349	Equiv. Service	0.0000	0	Retcos-12	
13	Industrial Waste Unit	497,162	Equiv. Meters	3.8936	1,935,742	Retcos-12	
	Infiltration Costs						
14	Equivalent Meters	497,162	Equiv. Meters	41.7329	20,748,033	Retcos-14 * 30%	
15	Volume	5,497,628	Mcf	8.8060	48,412,076	Retcos-14 * 70%	
16	Total Cost of Service				236,644,927		

Mcf - Thousand cubic feet
Mcf/day - Thousand cubic feet per day
lbs - pounds

TABLE
ESTIMATED INFILTRATION/INFLOW COSTS
INSIDE CITY RETAIL SERVICE
Test Year 2009

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
									Stormwater Related I/I Costs			Volume Related I/I Costs			
Line				Unit Cost (a)			Total Inside City I/I Costs		Recovered Through Service Charge			Recovered Through Volume Charge			
No.	Cost Component	Units	O&M	Capital	Total	O&M	Capital	Total	O&M	Capital	Total	O&M	Capital	Total	Total
			$/unit	$/unit	$/unit	$	$	$	$	$	$	$	$	$	$
	COLLECTION SYSTEM	Retcos-2			Retcos-8	(1) * (2)	(1) * (3)	(5) + (6)	(5) * 30%	(6) * 30%	(8) + (9)	(5) * 70%	(6) * 70%	(11) + (12)	(10) + (13)
	Pumping Stations:														
1	Volume	10,543,600 Mcf	0.1321	0.0000	0.1321	1,392,810	0	1,392,810	417,843	0	417,843	974,967	0	974,967	1,392,810
2	Capacity	72,216 Mcf/day	142.1601	21.5772	163.7373	10,266,234	1,558,219	11,824,453	3,079,870	467,466	3,547,336	7,186,364	1,090,753	8,277,117	11,824,453
3	Total Pumping Stations					11,659,043	1,558,219	13,217,262	3,497,713	467,466	3,965,179	8,161,330	1,090,753	9,252,084	13,217,262
4	Sanitary Sewers: Capacity	231,092 Mcf/day	29.3076	68.0112	97.3188	6,772,752	15,716,844	22,489,596	2,031,826	4,715,053	6,746,879	4,740,926	11,001,791	15,742,717	22,489,596
	WATER POLLUTION CONTROL PLANTS														
5	Volume	10,543,600 Mcf	1.2696	0.4318	1.7014	13,386,155	4,552,726	17,938,881	4,015,846	1,365,818	5,381,664	9,370,308	3,186,909	12,557,217	17,938,881
6	Capacity	72,216 Mcf/day	77.1048	69.6774	146.7822	5,568,200	5,031,823	10,600,023	1,670,460	1,509,547	3,180,007	3,897,740	3,522,276	7,420,016	10,600,023
7	Suspended Solids	65,774 1,000 lbs	186.4468	48.4477	234.8945	12,263,352	3,186,599	15,449,951	3,679,006	955,980	4,634,985	8,584,346	2,230,619	10,814,966	15,449,951
8	BOD	16,444 1,000 lbs	155.6302	67.5865	223.2167	2,559,183	1,111,392	3,670,575	767,755	333,418	1,101,173	1,791,428	777,975	2,569,403	3,670,575
9	Total WPCP					33,776,890	13,882,541	47,659,431	10,133,067	4,164,762	14,297,829	23,643,823	9,717,779	33,361,601	47,659,431
10	Total Inside City					52,208,685	31,157,604	83,366,289	15,662,605	9,347,281	25,009,887	36,546,079	21,810,323	58,356,402	83,366,289

Mcf - Thousand cubic feet
Mcf/day - Thousand cubic feet per day
lbs - pounds

(a) Total unit operating expense and unit capital cost.

TABLE
RETAIL SEWER INVESTMENT AND ANNUAL COSTS
RELATED TO SANITARY WASTEWATER AND STORM WATER FUNCTIONS
Test Year 2009

Line No.		(1) Total $	(2) Sanitary Wastewater $	(3) Storm Water $
		Retcos-5 & Retcos-6	Retcos-5	Retcos-5
	Average Test Year Plant Investment:			
1	Sewers	991,604,000	297,481,200	694,122,800
2	All Other	459,468,000	459,468,000	
3	Total	1,451,072,000	756,949,200	694,122,800
	Average Test Year Operating Expense:	Retcos-5 & Retcos-16	Retcos-5	Retcos-5
4	Sewer Maintenance	30,444,000	9,133,200	21,310,800
5	Inlet Cleaning	13,767,000		13,767,000
6	Billing	28,711,000	15,831,000	12,880,000
7	All Other	106,143,351	106,143,351	
8	Total	179,065,351	131,107,551	47,957,800

TABLE A - 41

TEST YEAR INVESTMENT IN THE WASTEWATER SYSTEM
SUMMARY OF ALLOCATIONS TO FUNCTIONAL COST COMPONENTS

Test Year 2009

Line No.	Cost Component	(1) Total Direct Investment Incl. A&G $ Retcos-6	(2) Investment Allocated to Contract Service $ Retcos-6	(3) Investment Allocated To Retail Service $ (1)-(2)
	Collection System			
1	Sewers-Capacity	1,000,622,000	9,018,000	991,604,000
2	Pumping Stations Capacity	29,222,000	252,000	28,970,000
3	Total Collection System	1,029,844,000	9,270,000	1,020,574,000
	Water Pollution Control Plants			
	Northeast Plant			
	Retail, Abington, Bensalem, Bucks Cty. W&SA, Cheltenham, Lower Moreland, & Lower Southampton			
4	Volume	56,746,000	15,688,000	41,058,000
5	Capacity	38,219,000	9,099,000	29,120,000
6	Suspended Solids	73,507,000	12,616,000	60,891,000
7	BOD	82,819,000	19,306,000	63,513,000
8	Total Northeast Plant	251,291,000	56,709,000	194,582,000
	Southwest Plant			
	Retail, DELCORA, Lower Merion, Springfield (excluding Wyndmoor), & Upper Darby			
9	Volume	44,764,000	19,112,000	25,652,000
10	Capacity	31,933,000	5,193,000	26,740,000
11	Suspended Solids	45,951,000	12,973,000	32,978,000
12	BOD	34,917,000	14,301,000	20,616,000
13	Total Southwest Plant	157,565,000	51,579,000	105,986,000
	Southeast Plant			
	Retail & Springfield (Wyndmoor)			
14	Volume	34,991,000	318,000	34,673,000
15	Capacity	37,991,000	212,000	37,779,000
16	Suspended Solids	28,959,000	90,000	28,869,000
17	BOD	28,688,000	79,000	28,609,000
18	Total Southeast Plant	130,629,000	699,000	129,930,000
19	Total Allocated Treatment Plants	539,485,000	108,987,000	430,498,000
20	Total Allocated System Investment	1,569,329,000	118,257,000	1,451,072,000

	(1)	(2)	(3)	(4)	(5)
	Total Investment (4) * 1,000	Allocated Land (5) * 1,000	Depreciable Investment (1) - (2)	Total Investment Spltallo-43	Allocated Land Spltallo-43
Volume	11,191,000	49,000	11,142,000	11,191	49
Capacity	3,534,000	16,000	3,518,000	3,534	16
Suspended Solids	7,476,000	33,000	7,443,000	7,476	33
BOD	8,127,000	36,000	8,091,000	8,127	36
Total	30,328,000	134,000	30,194,000		

Storm Water Cost Summary
Test Year 2009

	(1) Storm Costs $		(2) Infiltration/ Inflow $		(3) Total $
Capital Costs					
Collection System					
Sewers	49,454,000	Retcos-15	(a)		49,454,000
Pumping Stations			467,500	0.30*Retcos-15	467,500
Treatment			4,164,800	0.30*Retcos-15	4,164,800
Total Capital Costs	49,454,000		4,632,300		54,086,300
Operation & Maintenance Expense					
Collection System					
Sewers	21,310,800	Retcos-5	(a)		21,310,800
Pumping Stations			3,497,500	0.30*(Retcos-19)	3,497,500
Treatment			10,133,200	0.30*(Retcos-13)	10,133,200
Inlet Cleaning (Collection System)	13,767,000	Retcos-5			13,767,000
Customer Costs	12,880,000	Retcos-12			12,880,000
Total Operation & Maintenance Expense	47,957,800		13,630,700		61,588,500
Subtotal Excluding Customer Costs	84,531,800		18,263,000		102,794,800
Total Costs Including Customer Costs	97,411,800		18,263,000		115,674,800

Storm water costs include storm water billing costs, the storm water share of collection system costs, and the storm water share of treatment costs. The storm water share of collection system costs are assumed to be 70% (Retcos-5) of Collection System - Sewers O&M and depreciation and return related to 70% of the collection system investment. These amounts are shown in Column 1 along with storm water billing costs.

Storm water treatment costs are costs associated with treating infiltration/inflow that are to be recovered from customers on an equivalent meter basis. In this study 30% (Retcos-14) of the treatment costs for I/I are to be recovered from customers on this basis. Also in this study 30% of Collection System - Pumping Stations costs related to pumping I/I are recovered from customers on this same basis. These costs are shown in Column 2.

CROSS CHECK:

Collection System Stormwater COS				I/I Recovered in Service Charge (a)			Billing Costs Recovered in Service Charge			Total Stormwater COS
Unit Cost	$/eq. meter	150.0825	Retcos-8	Trtmt Plant Capital Costs - $	13,882,648	Retcos-15				
Units of Ser	eq. meters	563,234	Retcos-8	Trtmt Plant O&M - $	33,777,325	Retcos-13				
				Pump. Sta. Capital Costs - $	1,558,303	Retcos-15				
				Pump. Sta. O&M - $	11,658,422	Retcos-19				
				Total - $	60,876,698					
COS		$84,531,567		Total * 30%	$18,263,009	Retcos-14	Customer Billing Costs	$12,880,000	Retcos-12	$115,674,576

(a) Only Treatment Plant and Pumping Stations related costs are considered here since sewer related collection system costs allocated to Stormwater are reflected in the Collection System Stormwater COS of $84,531,566.8and to include an additional 30% of Sewers O&M (an additional $6,746,878.8 (Retcos-21)) would be recovering Collection System - Sewers I/I related O&M twice.

Philadelphia Water Department (PWD)

Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet develops retail cost of service wastewater rates.

The "Ratedsn" worksheet develops retail cost of service wastewater rates for treating a Mcf of wastewater.

Range	Description	Page Number	Table
RDSNIndex	Index	Ratedsn-1	
ICRTLCOS	Inside City Retail Service Unit Costs Of Service For Rate Design	Ratedsn-2	
CSTSERV	Total Retail Cost of Service	Ratedsn-3	
RTLUCOS	Retail Unit Costs of Service	Ratedsn-4	
RTLADJCOS	Adjusted Retail Unit Costs	Ratedsn-5	Tbls-A46
DSCUSTCOS	Discount Customer COS Recovered by Other Retail Customers	Ratedsn-6	
ADJSUR	Adjusted COS Rates for Surcharge Customers	Ratedsn-7	
AVGCOST	Average Cost for Each Mcf of Water Billed - Adjusted COS Basis	Ratedsn-8	Tbls-A48
TYCOS	Test Year COS Adjusted to Recover Discounted COS from All Classes	Ratedsn-9	

Allocated Infiltration/Inflow COS	$83,365,840	Retcos-14	
Retail Equivalent Meters	563,234	Retcos-14	
Billing unit conversion factor	0.95		
Sen. Cit., 6 cent, N charities discount	25.00%	WCOS08.xls - Retcos-4	
Housing Authority discount	5.00%	WCOS08.xls - Retcos-4	
Total Test Year COS	313,868,000	Rreq-28	
Water Treatment Plant Sludge	7,628,854	Retcos-16	
Contract Customers COS	$26,470,545	Retcos-11	
Cont Cust TY Receipts Under Exist. Rates	25,282,000	Cust-16	Rreq File
Domestic SS strength (ppm)	235	Units-9	
Domestic BOD strength (ppm)	230	Units-9	
TY Surcharge SS units - 1,000 lbs	4,396	Units-9	
TY Surcharge BOD units - 1,000 lbs	12,874	Units-9	

Line No.	Customer Class	Total Cost of Service $ Retcos-16
	Retail Service	
1	General Service excluding Senior Citizens	236,644,927
2	Senior Citizens	6,233,242
3	Wastewater Only	0
4	Surcharge	5,018,288
5	Housing Authority	6,392,711
6	"N" Charities	6,495,918
7	"6 Cent" Charities	9,030,089
8	Scheduled (Flat Rate)	0
9	Water Treatment Plant Sludge	7,628,854
10	Private Fire Connections	0
11	Leased City Properties	0
12	Municipal	12,970,871
13	Total Retail	290,414,900

Line No.		(1) Collection System: Pumping Station Volume Retcos-8	(2) Collection System: Pumping Station Capacity Retcos-8	(3) Collection System: Sanitary Sewers - Capacity Retcos-8	(4) Collection System: Storm Costs Retcos-8	(5) Water Pollution Control Plants: Volume Retcos-8	(6) Water Pollution Control Plants: Capacity Retcos-8	(7) Water Pollution Control Plants: Suspended Solids Retcos-8	(8) Water Pollution Control Plants: BOD Retcos-8	(9) Customer Costs: Meter Costs Retcos-8	(10) Customer Costs: Billing: Sanitary Retcos-8	(11) Customer Costs: Billing: Stormwater Retcos-8	(12) Customer Costs: Industrial Waste Unit: Retail Customers Retcos-8	(13) Customer Costs: Industrial Waste Unit: Direct Excess Strength Wastewater Retcos-8	(14) Customer Costs: Warranty Program Retcos-8
	O&M Expense														
1	Total Expense - $	2,363,000	14,559,900	9,133,200	35,077,800	22,717,000	7,897,000	35,993,000	19,782,000	5,212,000	15,831,000	12,880,000	2,193,000	1,112,000	0
2	Unit Expense - $/unit	0.1321	142.1601	29.3076	62.2793	1.2696	77.1048	186.4468	155.6302	9.2537	2.7710	2.2545	3.8936	#N/A	0.0000
				21,194,400	49,453,700										
3	Total Unit Capital Costs		21.5772	68.0112	87.8032	0.4318	69.6774	48.4477	67.5865	0.0000	0.0000	0.0000	0.0000	#N/A	0.0000
4	Total Unit Costs	0.1321	163.7373	97.3188	150.0825	1.7014	146.7822	234.8945	223.2167	9.2537	2.7710	2.2545	3.8936	#N/A	0.0000

TABLE A - 46

INSIDE CITY RETAIL SERVICE UNIT COSTS OF SERVICE FOR RATE DESIGN

Test Year 2009

Line No.	Cost Component	Units	(1) Unadjusted Unit Cost $/unit Ratedsn-4	(2) COS Deficit Recovery Factor Ratedsn-6	(3) Billing Units Conversion Factor Ratedsn-2	(4) Total Adjustment Factor (3)*(4)	(5) Adjusted Unit Cost $/unit (2)*(5)		(6)	
	Collection System									
	Pumping Station									
1	Volume	Mcf	0.1321	1.0208	0.95	0.9698	0.1281	/Mcf		
2	Capacity	Mcf/day	163.7373	1.0208	0.95	0.9698	158.7924	Mcf/day	$13.2327	/month
3	Sanitary Sewers - Capacity	Mcf/day	97.3188	1.0208	0.95	0.9698	94.3798	Mcf/day	$7.8650	/month
4	Storm Costs Related to Equivalent Meters	Eq. Meters	150.0825	1.0208	1.00	1.0208	153.2042	/year	$12.7670	/month
	WPC Plants									
5	Volume	Mcf	1.7014	1.0208	0.95	0.9698	1.6500	/Mcf		
6	Capacity	Mcf/day	146.7822	1.0208	0.95	0.9698	142.3494	Mcf/day	$11.8625	/month
7	Suspended Solids	1,000 lbs	234.8945	1.0208	0.95	0.9698	227.8007	/1,000 lbs		
8	BOD	1,000 lbs	223.2167	1.0208	0.95	0.9698	216.4756	/1,000 lbs		
	Customer Costs									
9	Meter Costs	Eq. Meters	9.2537	1.0208	1.00	1.0208	9.4462	/year	$0.7872	/month
	Billing Costs									
10	Sanitary	Eq. Bills	2.7710	1.0208	1.00	1.0208	2.8286	/monthly bill		
11	Stormwater	Eq. Bills	2.2545	1.0208	1.00	1.0208	2.3014	/monthly bill		
12	Industrial Waste Unit - Retail	Eq. Meters	3.8936	1.0208	1.00	1.0208	3.9746	/year	$0.3312	/month
13	Warranty Program	Eq. Service	0.0000	1.0208	1.00	1.0208	0.0000	/year	$0.0000	/month
14	Infiltration/Inflow - Customer Related (a)	Eq. Meters	44.4038	1.0208	1.00	1.0208	45.3274	/year	$3.7773	/month
15	Infiltration/Inflow - Volume Related (a)	Volume	8.5645	1.0208	0.95	0.9698	8.3059	/Mcf		

(a)	Allocated Infiltration/Inflow COS	$83,365,840	Ratedsn-2
	% Allocated I/I to Retail Equiv. Mtrs.	30%	Retcos-14
	Retail Equivalent Meters	563,234	Ratedsn-2
	$/Eq Meter/year	$44.4038	
	Total Retail I/I COS	$83,365,840	Retcos-14
	% Alloc. I/I to Retail Vol.	70%	Retcos-14
	Retail Sanitary TY Volume - Mcf	6,813,751	Units-13
	I/I Cost	8.5645	$/Mcf

Test Year COS for Senior Citizens, "6 Cent" and "N" Charities to be Recovered from All Other Retail and Development of COS Deficit Recovery Factor
Universities, Colleges, Hospitals, Charities, Board of Education and Senior Citizens are billed at 75% of regular rates.

	(1)	(2)	(3)
	Allocated COS Ratedsn-3	Discount (a) (1) * Ratedsn-2	Adjusted COS (1)-(2)
Test Year Allocated COS			
Housing Authority	$6,392,711	$319,636	$6,073,075
Senior Citizens	6,233,242	1,558,311	4,674,931
"6 Cent" Charities	9,030,089	2,257,522	6,772,567
"N" Charities	6,495,918	1,623,979	4,871,939
Total Discount Customers	$28,151,960	$5,759,448	$22,392,512

Approx COS to be recovered from these classes = $22,392,512

Approximate portion of Discount Customers COS to be recovered by other retail:

$28,151,960 - $22,392,512 = $5,759,448

Percent increase in Allocated COS of all retail

Above		See (b) below Difference Between Wholesale COS and TY Under Existing Rates		Ratedsn-2*Ratedsn-9 0.0% TY Surcharge Cost of Service								
$5,759,448	+		+	$0							* 100 =	2.0790%
Ratedsn-2		Retcos-9		Ratedsn-2*Ratedsn-9		Above						
[$313,868,000	-	$31,082,234	-	$0	-	$5,759,448	]					
Total System COS		Wholesale COS		0.0% TY Surcharge Cost of Service		Discount Customers amount of COS not recovered from them (approx.)						

(a) Senior Citizens, "6 Cent" and "N" charities receive a 25 percent discount and the Housing Authority receives a 5 percent discount.
(b) It is assumed wholesale projected revenues will approximate the TY cost of service, and therefore, there will be no surplus or deficit of revenues to decrease or increase, respectively, the COS of retail customers.

Adjusted COS Rates for Surcharge Customers

		Suspended Solids		BOD	
Excess Strength Wastewater					
Unadjusted Unit Cost	Ratedsn-4	$234.8945	/1,000 lbs	$223.2167	/1,000 lbs
Times adder for COS deficit recovery (a)		0.9698		0.9698	
Times adder for Excess Strength Direct (b)		1.2847		1.2847	
Adjusted Unit Charge - Excess Strength		$292.6435	/1,000 lbs	$278.0947	/1,000 lbs
	USE	$0.293	/lb SS	$0.278	/lb BOD
	===	======		======	
Units of Service		4,396	1,000 lbs	12,874	1,000 lbs

(a) Ratedsn-5, Line 7 times Billing unit conversion factor from Ratedsn-2.

(b) Industrial Waste Unit - Direct

			Ratedsn-4			
Excess Strength Wastewater			$1,112,000			
---	---	=	---	---	---	= 28.4669%
Total Surcharge Class COS		$5,018,288	-	$1,112,000		
		Ratedsn-9				

TABLE A - 48

DEVELOPMENT OF COST OF SERVICE VOLUME CHARGE PER MCF OF NORMAL STRENGTH SANITARY WASTEWATER

Line No.	Cost Component	(1) Units	(2) Adjusted Unit Cost $/unit Ratedsn-5	(3) Number of Units	(4) Total Cost $ (2)*(3)
	Collection System				
	Pumping Stations				
1	Volume	Mcf	0.1281	1.0000	0.1281
2	Capacity	Mcf/day/mo.	13.2327	(a) 0.0493	0.6524
3	Sanitary Sewers: Capacity	Mcf/day/mo.	7.8650	(b) 0.1316	1.0350
	Water Pollution Control Plants				
4	Volume	Mcf	1.6500	1.0000	1.6500
5	Capacity	Mcf/day/mo.	11.8625	(a) 0.0493	0.5848
6	Suspended Solids	1,000 lbs	227.8007	(c) 0.0147	3.3487
7	BOD	1,000 lbs	216.4756	(d) 0.0143	3.0956
8	Total Cost per Mcf				10.4946
9	Infiltration/Inflow Cost	Mcf	8.3059	1.0000	Ratedsn-5 8.3059
10	Total Cost + Infiltration/Inflow per Mcf				18.8005
11	Total Cost per Mcf - Rounded				18.80

Mcf - thousand cubic feet
Mcf/day - thousand cubic feet per day
lbs - pounds

(a) (1.0 Mcf * 1 month/30.4 days) * 1.5 (a) (1.0 Mcf * 1 month/30.4 days) * 1.5 = 0.0493 Mcf/day/mo
(b) (1.0 Mcf * 1 month/30.4 days) * 4.0 (b) (1.0 Mcf * 1 month/30.4 days) * 4.0 = 0.1316 Mcf/day/mo
(c) 1.0 Mcf @ 235 mg/l
(d) 1.0 Mcf @ 230 mg/l

(c) (1.0 Mcf * Units-9 235 ppm * 0.00748 million gals / Mcf * 8.34 lbs/gal / 1,000 = 0.0147 1,000 lbs
(d) (1.0 Mcf * Units-9 230 ppm * 0.00748 million gals / Mcf * 8.34 lbs/gal / 1,000 = 0.0143 1,000 lbs

	Development of Miscellaneous Sewer Charge				
12	Groundwater Charge	Mcf	7.9068	1.0000	7.9068

ADDITIONAL COST OF SERVICE TO BE RECOVERED FROM ALL RETAIL CUSTOMER CLASSES

Line No.	Customer Class	(1) Total Cost of Service $ Ratedsn-3	(2) Adjustment Factor		(3) Adjusted COS $
	Retail Service				
1	General Service excluding Senior Citizens	236,644,927	1.0208	(a)	241,564,311
2	Senior Citizens	6,233,242	0.7656	(b)	4,772,170
3	Wastewater Only	0	1.0208	(a)	0
4	Surcharge	5,018,288	1.0208	(c)	5,122,668
5	Housing Authority	6,392,711	0.9698	(b)	6,199,651
6	"N" Charities	6,495,918	0.7656	(b)	4,973,275
7	"6 Cent" Charities	9,030,089	0.7656	(b)	6,913,436
8	Scheduled (Flat Rate)	0	1.0208	(a)	0
9	Water Treatment Plant Sludge	7,628,854	1.0000	(d)	7,628,854
10	Private Fire Connections	0	1.0208	(a)	0
11	Leased City Properties	0	1.0208	(a)	0
12	Municipal	12,970,871	1.0208	(a)	13,240,535
13	Total Retail	290,414,900			290,414,900
	Wholesale Contract Customers	Ratedsn-2 & Retcos-9			Ratedsn-2 & Retcos-9
14	Allocations	26,470,545			26,470,545
15	Management Fee	2,655,689			2,655,689
16	DELCORA RRR Payment	1,956,000			1,956,000
17	Total Contract Customers	31,082,234			31,082,234
18	Total COS	321,497,134			321,497,134
				Difference	0
				% Difference	0.00%

(a) Percent increase in Allocated COS of all retail is 1.02079 Ratedsn-6
(b) Senior Citizens and charities pay only 25% of general service rates and the Housing Authority pays 5% of general service rates.
(c) Surcharge 1.0208 x 1.0000 1.0208
(d) Water Treatment Plant Sludge does not share in the recovery of unrecovered costs of service from other classes.

Line No.	Customer Class	(1) Initial Allocated Cost of Service $	(2) Deficit to Be Recovered From Retail Classes $	(3) (1) $	(4) Line 4 Below Prorated on (3) $
		Above	Above		
1	Senior Citizens	6,233,242	1,461,072	6,233,242	1,275,000
2	Charities	15,526,007	3,639,296	15,526,007	3,176,000
3	Housing Authority	6,392,711	193,060	6,392,711	1,308,000
					Ratedsn-6
4	Total	28,151,960	5,293,428	28,151,960	5,759,448 <=== Initial estimate of Discount Customers COS recovered by other retail

Philadelphia Water Department (PWD)
Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet develops retail practical wastewater volume rates

The "Rates" worksheet develops contract service lump sum charges and unit costs.

Range	Description	Page Number	Table
RATESIndex	Index	Rates-1	
WHLCOST	Wholesale Lump Sum Costs - Maintenance, Customer & Capital Costs	Rates-2	
WHLALLO	Summary of Allocated Costs for Wholesale Customers	Rates-3	
IIRATE	Contract Service Rate Design Adjustment to Recover I/I Costs	Rates-4	
WHLCHARG	Summary Of Charges For Wholesale Contract Customers	Rates-5	36
CTRCTREV1	Contract Service Revenues - Page 1	Rates-6	
CTRCTREV2	Contract Service Revenues - Page 2	Rates-7	
PLANTOM	Unit Net O&M Costs by Plant	Rates-8	
LUMPSUM2	Annual Lump Sum Costs For Sewer Maintenance, Customer Related Costs, An	Rates-9	

ANNUAL LUMP SUM COSTS FOR SEWER MAINTENANCE, CUSTOMER RELATED COSTS, AND CAPITAL COSTS FOR FACILITIES USED BY WHOLESALE CONTRACT CUSTOMERS

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								Annual Lump Sum Costs				
		Allocated Investment		Depreciable Plant				Depreciation	Expense (b)	Return on Investment		
Line No.	Contract Customers	Collection System	Treatment and Pumping	Collection System	Treatment and Pumping Investment	Sewer Maintenance Expense (c)	Customer Related Costs	Collection System	Treatment and Pumping	Collection System	Treatment and Pumping	Total Annual Lump Sum Cost
		$	$	$	$	$	$	$	$	$	$	$
		Retcos-10	Retcos-10	Retcos-10	Retcos-10 (b)	Retcos-10	Retcos-10					(5)+...+(10)
1	Abington	490,000	4,217,000	490,000	4,201,000	16,000	14,000	9,800	105,000	36,800	316,300	497,900
2	Bensalem	1,110,000	7,448,000	1,110,000	7,420,000	36,000	49,000	(a)	(a)	(a)	(a)	85,000
3	Bucks County	1,566,000	26,370,000	1,566,000	26,270,000	50,000	16,000	(a)	(a)	(a)	(a)	66,000
4	Cheltenham	349,000	10,213,000	349,000	10,174,000	11,000	34,000	7,000	254,400	26,200	766,000	1,098,600
5	DELCORA	0	30,328,000	0	30,194,000	0	43,000	(a)	(a)	(a)	(a)	43,000
6	Lower Merion	1,618,000	9,636,000	1,618,000	9,594,000	58,000	54,000	(a)	(a)	(a)	(a)	112,000
7	Lower Moreland	635,000	1,597,000	635,000	1,591,000	20,000	21,000	12,700	39,800	47,600	119,800	260,900
8	Lower Southampton	1,490,000	6,864,000	1,490,000	6,838,000	48,000	16,000	(a)	(a)	(a)	(a)	64,000
9	Springfield (less Wyndmoor)	706,000	1,751,000	706,000	1,745,000	24,000	27,000	14,100	43,600	53,000	131,300	293,000
10	Springfield (Wyndmoor)	331,000	699,000	331,000	698,000	11,000	8,000	6,600	17,500	24,800	52,400	120,300
11	Upper Darby	723,000	10,116,000	723,000	10,071,000	23,000	14,000	(a)	(a)	(a)	(a)	37,000
12	Total	9,018,000	109,239,000	9,018,000	108,796,000	297,000	296,000	50,200	460,300	188,400	1,385,800	2,677,700

(a) It is assumed that Bensalem, Bucks County, DELCORA, Lower Merion, Lower Southampton and Upper Darby contributes its entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

(b) Collection System Annual Depreciation Rate: 2.00%
Trtmt & Pumping Plant Annual Depreciation Rate: 2.50%
Township Customers Rate of Return: 7.50%

(c) Excludes $0.0 Pumping Stations-Direct to Bucks County, $14,000.0 Pumping Stations-Lower Merion volume and capacity costs recovered through volume and capacity rates, and $56,000.0 Pumping Stations-Springfield (excl Wyndmoor) volume and capacity costs recovered through volume and capacity rates.

Ref: Retcos-11

SUMMARY OF ALLOCATED COST OF SERVICE FOR CONTRACT CUSTOMERS
Test Year 2009

Customer	Allocated Investment $	Allocated Depreciation Investment $	O&M Expense $	Depreciation Expense $	Return on Investment $	Allocated Cost of Service $ Rounded
Abington	4,707,000	4,691,000	673,000	114,825	353,025	1,141,000
Bensalem	8,558,000	8,530,000	1,255,000	(a)	(a)	1,255,000
Bucks County	27,936,000	27,836,000	6,118,000	0	0	6,118,000
Cheltenham	10,562,000	10,523,000	1,664,000	261,330	792,150	2,717,000
DELCORA	30,328,000	30,194,000	6,709,000	(a)	(a)	6,709,000
Lower Merion	11,254,000	11,212,000	1,869,000	(a)	(a)	1,869,000
Lower Moreland	2,232,000	2,226,000	407,000	52,475	167,400	627,000
Lower Southampton	8,354,000	8,328,000	1,823,000	(a)	(a)	1,823,000
Springfield (less Wyndmoor)	2,457,000	2,451,000	979,000	57,745	184,275	1,221,000
Springfield (Wyndmoor)	1,030,000	1,029,000	113,000	24,070	77,250	214,000
Upper Darby	10,839,000	10,794,000	2,776,000	(a)	(a)	2,776,000
Total	118,257,000	117,814,000	24,386,000	510,445	1,574,100	26,470,000

(a) It is assumed that DELCORA, Bucks County, Bensalem, Lower Merion, Lower Southampton and Upper Darby contribute their entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

Ref: Rates-8

RATE DESIGN ADJUSTMENT TO UNIT O&M EXPENSE IN ORDER TO RECOVER COSTS ASSOCIATED WITH I/I WHEN RATES ARE APPLIED

CONTRACT ADJUSTMENTS CURRENTLY NOT IN USE

These calculations can be used to determine the "CONTRACT ADJUSTMENT" required to achieve the target (or adopted rates).

Line No.	Contract Customer	Unit Costs Volume $/Mcf Rates-8	Capacity $/Mcf/day Rates-8	Suspended Solids $/1,000 lbs Rates-8	BOD $/1,000 lbs Rates-8		Target/Adopted Unit Costs Volume $/Mcf	Capacity $/Mcf/day	Suspended Solids $/1,000 lbs	BOD $/1,000 lbs
	Abington, Bensalem, Bucks County, Lower Moreland and Lower Southampton						CURRENTLY NOT IN USE			
1	Northeast WP CP - Preliminary Trtmt.	0.0625	42.7119							
2	Northeast WP CP - Other	1.3892	43.1832	184.9134	185.9625					
3	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
4	Total	1.4517	85.8951	184.9134	185.9625	Target	#N/A	#N/A	#N/A	#N/A
	Cheltenham									
5	Northeast WP CP	0.0000	0.0000							
6	Northeast WP CP - Other	1.3892	43.1832	184.9134	185.9625					
7	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
8	Total	1.3892	43.1832	184.9134	185.9625	Target	#N/A	#N/A	#N/A	#N/A
	DELCORA									
9	Southwest WP CP	1.1217	58.8214	192.5844	168.6050					
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
	Total	1.1217	58.8214	192.5844	168.6050	Target	#N/A	#N/A	#N/A	#N/A
	Lower Merion									
10	Southwest WP CP	1.1582	60.1606	196.2802	169.5196	Target	#N/A	#N/A	#N/A	#N/A
11	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
12	Neill Drive Pumping Station	0.5251	66.0153							
13	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
14	Total (a)	1.6833	126.1759	196.2802	169.5196	Target	#N/A	#N/A	#N/A	#N/A
	Springfield (less Wyndmoor)									
15	Southwest WP CP	1.1582	60.1606	196.2802	169.5196					
16	Central Schuylkill Pumping Station	0.2714	48.7325							
17	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
18	Total (b)	1.4296	108.8931	196.2802	169.5196	Target	#N/A	#N/A	#N/A	#N/A
	Upper Darby									
19	Southwest WP CP	1.1582	60.1606	196.2802	169.5196					
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
	Total	1.1582	60.1606	196.2802	169.5196	Target	#N/A	#N/A	#N/A	#N/A
	Springfield (Wyndmoor)									
20	Southeast WP CP	1.6842	116.5191	256.0578	114.4362					
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000	Adjustment	#N/A	#N/A	#N/A	#N/A
	Total	1.6842	116.5191	256.0578	114.4362	Target	#N/A	#N/A	#N/A	#N/A

(a) $1.1582 and $60.1606 rates are applied to all Lower Merion volume and capacity whereas $0.5251 and $66.0153 are applied to only to volume and capacity units related to flow through the City Line Avenue and Presidential Drive connection.
(b) $1.4296 and $108.8931 are applicable to all Springfield (less Wyndmoor) volume and capacity units.

A lag factor is applied to all wholesale customer rates equal	1.0000		
Months in effective test year:	12.00		
Months to collect COS:	12.00		
BUT, DELCORA is for	12.00	months, or an adjustment factor of	1.0000

TABLE 36

SUMMARY OF TEST YEAR CHARGES FOR WHOLESALE CONTRACT CUSTOMERS

Test Year 2009

Line No.	Contract Customers		(1) Annual Lump Sum Cost $ Rates-2	(2) Unit Costs Volume $/ Mcf Rates-4	(3) Unit Costs Capacity (a) $/cfs Rates-4	(4) Unit Costs Suspended Solids $/1,000 lbs Rates-4	(5) Unit Costs BOD $/1,000 lbs Rates-4
1	Abington	NE	497,900	1.4517	7,421	184.91	185.96
2	Bensalem	NE	85,000	1.4517	7,421	184.91	185.96
3	Bucks County (b)	NE	66,000	1.4517	7,421	184.91	185.96
4	Cheltenham	NE	1,098,600	1.3892	3,731	184.91	185.96
5	DELCORA	SW	43,000	1.1217	5,082	192.58	168.61
6	Lower Merion (c) (d)	SW	112,000	1.1582	5,198	196.28	169.52
7	Lower Moreland	NE	260,900	1.4517	7,421	184.91	185.96
8	Lower Southampton	NE	64,000	1.4517	7,421	184.91	185.96
9	Springfield (less Wyndmoor)	SW	293,000	1.4296	9,408	196.28	169.52
10	Springfield (Wyndmoor)	SE	120,300	1.6842	10,067	256.06	114.44
11	Upper Darby	SW	37,000	1.1582	5,198	196.28	169.52
12	Total		2,677,700				

(a) Annual Cost.
(b) Charges for recovery of costs associated with odor control of Bucks County wastewater are in addition to the charges shown herein.
(c) For flow through City Line Avenue and Presidential Drive connection, an additional cost of $0.5251 per Mcf is applicable for costs related to the Neill Drive Pump Station.
(d) For contract capacity at the City Line Avenue and Presidential Drive connection, an additional charge of $66.02 per Mcf/day ($5,703.7 per cfs) is applicable to costs related to Neill Drive Pump Station.
(e) All costs inflated 0.0% due to new rates being in place 12.0 months of an effective 12 month test year.

COMPARISON OF CONTRACT SERVICE REVENUES
UNDER EXISTING AND ADJUSTED RATES
Test Year 2009

	(1)	(2)	(3)	(4)	(5)	(6)				
		Existing Rates		Adjusted Rates			Column (5) Charges Before Management Fee	Allocated Cost of Service from Rates-2	Calculated Revenues Less COS	
	Units of Service	Unit Charge	Revenue	Unit Charge	Revenue	Revenue Difference			Amount	Percent of COS
		$/unit	$	$/unit	$	$	$	$	$	%
Abington			(1) * (2)	Rates-5	(1) * (4)	(5) - (3)		Rates-2		
O&M Charges										
Volume (Mcf)	107,000	1.0735	114,865	1.4517	155,332	40,467				
Capacity (cfs)	9.2470	4,574	42,296	7,421	68,622	26,326				
Suspended Solids (1,000 lbs)	1,222	154.16	188,379	184.91	225,960	37,581				
BOD (1,000 lbs)	1,035	151.50	156,800	185.96	192,469	35,669				
Subtotal			502,340		642,383	140,043				
Lump Sum Charge		417,000	417,000	497,900	497,900	80,900	1,140,283	1,141,000	(717)	-0.06%
Management Fee		10.00%	91,934	10%	114,028	22,094				
Total Service Charge			1,011,274		1,254,311	243,037				
Bensalem										
O&M Charges										
Volume (Mcf)	160,000	1.0735	171,760	1.4517	232,272	60,512				
Capacity (cfs)	11.7400	4,574	53,699	7,421	87,123	33,424				
Suspended Solids (1,000 lbs)	2,226	154.16	343,153	184.91	411,610	68,457				
BOD (1,000 lbs)	2,376	151.50	359,957	185.96	441,841	81,884				
Subtotal			928,569		1,172,846	244,277				
Lump Sum Charge		78,000	78,000	85,000	85,000	7,000	1,257,846	1,255,000	2,846	0.23%
Management Fee		10.00%	100,657	10%	125,785	25,128				
Total Service Charge			1,107,226		1,383,631	276,405				
Bucks County										
O&M Charges										
Volume (Mcf)	969,000	1.0735	1,040,222	1.4517	1,406,697	366,475				
Capacity (cfs)	85.0800	4,574	389,156	7,421	631,379	242,223				
Suspended Solids (1,000 lbs)	11,728	154.16	1,807,950	184.91	2,168,624	360,674				
BOD (1,000 lbs)	9,854	151.50	1,492,853	185.96	1,832,450	339,597				
Subtotal			4,730,181		6,039,150	1,308,969				
Lump Sum Charge (a)		49,000	49,000	66,000	66,000	17,000	6,105,150	6,118,000	(12,850)	-0.21%
Management Fee		10.00%	477,918	10%	610,515	132,597				
Total Service Charge			5,257,099		6,715,665	1,458,566				
Cheltenham										
O&M Charges										
Volume (Mcf)	361,000	1.0052	362,877	1.3892	501,501	138,624				
Capacity (cfs)	20.7500	2,137	44,343	3,731	77,418	33,075				
Suspended Solids (1,000 lbs)	2,995	154.16	461,699	184.91	553,805	92,106				
BOD (1,000 lbs)	2,635	151.50	399,195	185.96	490,005	90,810				
Subtotal			1,268,114		1,622,729	354,615				
Lump Sum Charge		898,000	898,000	1,098,600	1,098,600	200,600	2,721,329	2,717,000	4,329	0.16%
Management Fee		10.00%	216,611	10%	272,133	55,522				
Total Service Charge			2,382,725		2,993,462	610,737				

Lower Moreland

O&M Charges										
Volume (Mcf)	63,000	1.0735	67,631	1.4517	91,457	23,826				
Capacity (cfs)	5.9410	4,574	27,174	7,421	44,088	16,914				
Suspended Solids (1,000 lbs)	590	154.16	90,952	184.91	109,097	18,145				
BOD (1,000 lbs)	476	151.50	72,113	185.96	88,517	16,404				
Subtotal			257,870		333,159	75,289				
Lump Sum Charge		225,000	225,000	260,900	260,900	35,900	594,059	627,000	(32,941)	-5.25%
Management Fee		12.00%	57,944	12%	71,287	13,343				
Total Service Charge			540,814		665,346	124,532				

(a) See footnote (a) on sheet Rates-7.

Reference: LINKS Cust-14

COMPARISON OF CONTRACT SERVICE REVENUES UNDER EXISTING AND ADJUSTED RATES
Test Year 2009

	(1)	(2)	(3)	(4)	(5)	(6)				
		Existing Rates		Adjusted Rates						
	Units of Service	Unit Charge $/unit	Revenue $	Unit Charge $/unit	Revenue $	Revenue Difference $				
Lower Southampton			(1) * (2)	Rates-5	(1) * (4)	(5) - (3)				
O&M Charges										
Volume (Mcf)	324,000	1.0735	347,814	1.4517	470,351	122,537				
Capacity (cfs)	15.7900	4,574	72,223	7,421	117,178	44,955				
Suspended Solids (1,000 lbs)	3,841	154.16	592,116	184.91	710,239	118,123				
BOD (1,000 lbs)	2,547	151.50	385,863	185.96	473,640	87,777				
Subtotal			1,398,016		1,771,408	373,392				
Lump Sum Charge		60,000	60,000	64,000	64,000	4,000	1,835,408	1,823,000	12,408	0.68%
Management Fee		10.00%	145,802	10%	183,541	37,739				
Total Service Charge			1,603,818		2,018,949	415,131				
DELCORA										
O&M Charges										
Volume (Mcf)	1,404,000	0.9441	1,325,516	1.1217	1,574,867	249,351				
Capacity (cfs)	155.0000	3,785	586,675	5,082	787,710	201,035				
Suspended Solids (1,000 lbs)	12,526	159.97	2,003,748	192.58	2,412,257	408,509				
BOD (1,000 lbs)	11,212	122.88	1,377,694	168.61	1,890,455	512,761				
Subtotal			5,293,633		6,665,289	1,371,656				
Lump Sum Charge		0	0	43,000	43,000	43,000	6,708,289	6,709,000	(711)	-0.01%
Management Fee		10.00%	529,363	10%	670,829	141,466				
Rehabilitation, Replacement, and Renewal (RRR) Payment			1,956,000		1,956,000	0				
Credit for Prior Years' Over Payment of RRR			0		0	0				
Total Service Charge			7,778,996		9,335,118	1,556,122				
Lower Merion										
O&M Charges										
Volume (Mcf) (b)	331,000	0.9719	321,699	1.1582	390,453	68,754				
Capacity (cfs) (c)	31.5700	3,848	121,481	5,198	171,693	50,212				
Suspended Solids (1,000 lbs)	3,469	162.64	564,199	196.28	680,896	116,697				
BOD (1,000 lbs)	2,974	122.94	365,618	169.52	504,151	138,533				
Subtotal			1,372,997		1,747,193	374,196				
Lump Sum Charge		105,000	105,000	112,000	112,000	7,000	1,859,193	1,869,000	(9,807)	-0.52%
Management Fee		10.00%	147,800	10%	185,919	38,119				
Total Service Charge			1,625,797		2,045,112	419,315				
Springfield (excl. Wyndmoor)										
O&M Charges										
Volume (Mcf)	134,000	1.1856	158,870	1.4296	191,566	32,696				
Capacity (cfs)	4.6000	8,868	40,793	9,408	43,277	2,484				
Suspended Solids (1,000 lbs)	1,956	162.64	318,124	196.28	383,924	65,800				
BOD (1,000 lbs)	1,864	122.94	229,157	169.52	315,985	86,828				
Subtotal			746,944		934,752	187,808				
Lump Sum Charge		254,000	254,000	293,000	293,000	39,000	1,227,752	1,221,000	6,752	0.55%
Management Fee		10.00%	100,094	10%	122,775	22,681				
Total Service Charge			1,101,038		1,350,527	249,489				

Upper Darby										
O&M Charges										
Volume (Mcf)	571,000	0.9719	554,955	1.1582	661,332	106,377				
Capacity (cfs)	35.0000	3,848	134,680	5,198	181,930	47,250				
Suspended Solids (1,000 lbs)	5,557	162.64	903,791	196.28	1,090,728	186,937				
BOD (1,000 lbs)	4,738	122.94	582,481	169.52	803,186	220,705				
Subtotal			2,175,907		2,737,176	561,269				
Lump Sum Charge		35,000	35,000	37,000	37,000	2,000	2,774,176	2,776,000	(1,824)	-0.07%
Management Fee		10.00%	221,091	10%	277,418	56,327				
Total Service Charge			2,431,998		3,051,594	619,596				
Springfield (Wyndmoor)										
O&M Charges										
Volume (Mcf)	21,000	1.5780	33,138	1.6842	35,368	2,230				
Capacity (cfs)	1.9300	8,066	15,567	10,067	19,429	3,862				
Suspended Solids (1,000 lbs)	114	221.43	25,243	256.06	29,191	3,948				
BOD (1,000 lbs)	90	94.55	8,510	114.44	10,300	1,790				
Subtotal			82,458		94,288	11,830				
Lump Sum Charge		101,000	101,000	120,300	120,300	19,300	214,588	214,000	588	0.27%
Management Fee		10.00%	18,346	10%	21,459	3,113				
Total Service Charge			201,804		236,047	34,243				
Total Contract Service Revenue			25,042,589		31,049,762	6,007,173				
					less DELCORA RRR Payment divided by (1+10%) management fee (except Cheltenham)					
		Whlsl COS=	26,470,000	minus	1,461,941	25,008,059	94.5%			

(a) The PWD recovers the direct costs for sodium hypochlorite for odor control of Bucks County wastewater directly from Bucks County based on actual expenses incurred. Therefore, remove this cost from the lump sum charge and note on the schedule of contract customer charges that those costs are recovered directly from Bucks County.
(b) The volume charge revenue includes charges for flows through the City Line and Presidential Drive connection.
(c) The capacity charge revenue includes charges for flows through the City Line and Presidential Drive connection.

Ref: Somallo-40

Line No.		(1) Total Net Operating Expense $1,000	(2) Projected Test Year Units of Service		(3) Unit Operating Expense $/unit	(4) Contract Customer Total Volume Units Incl. I/I Mcf	(5) Contract Customer Total Volume Units Excl. I/I Mcf	(6) Adjusted Unit Operating Expense $/unit ((3)*(4)) / (5)
	PUMPING STATIONS							
	Neill Drive Pumping Station							
	Retail and Lower Merion							
1	Total Volume	35	69,650	Mcf	0.5025	345,900	331,000	0.5251
2	Total Capacity	24	370	Mcf/day	64.5946	2,788	2,728	66.0153
	Central Schuykill Pumping Station							
	Retail and Springfield (excl. Wyndmoor)							
3	Total Volume	725	2,715,700	Mcf	0.2670	136,200	134,000	0.2714
4	Total Capacity	1,051	22,110	Mcf/day	47.5351	407	397	48.7325
	WATER POLLUTION CONTROL PLANTS							
	Northeast Plant:							
	Retail and Cheltenham							
5	Volume	0	NA	Mcf	0.0000	370,800	361,000	0.0000
6	Capacity	0	NA	Mcf/day	0.0000	1,833	1,793	0.0000
	Retail, Abington, Bensalem, Bucks County W&SA, Lower Moreland, and Lower Southampton							
7	Volume	391	6,499,000	Mcf	0.0602	1,685,900	1,624,000	0.0625
8	Capacity	1,640	39,280	Mcf/day	41.7515	11,563	11,303	42.7119
	Retail, Abington, Bensalem, Bucks County W&SA, Cheltenham, Lower Moreland, and Lower Southampton							
9	Volume	11,776	8,783,000	Mcf	1.3408	2,056,700	1,985,000	1.3892
10	Capacity	2,241	53,084	Mcf/day	42.2161	13,396	13,096	43.1832
11	Suspended Solids	20,970	115,646	1,000 lbs	181.3292	23,061	22,614	184.9134
12	BOD	14,512	78,503	1,000 lbs	184.8592	19,046	18,933	185.9625
	Southwest Plant:							
	Retail							
13	Volume	69	NA	Mcf	0.0000	NA	NA	
14	Capacity	321	NA	Mcf/day	0.0000	NA	NA	
	Retail, DELCORA, Lower Merion, Springfield (Excluding Wyndmoor), and Upper Darby							
15	Volume	10,399	9,271,000	Mcf	1.1217	1,070,700	1,037,000	1.1582
16	Capacity	3,296	56,034	Mcf/day	58.8214	6,289	6,149	60.1606
17	Suspended Solids	16,382	85,064	1,000 lbs	192.5844	11,206	10,995	196.2802
18	BOD	10,525	62,424	1,000 lbs	168.6050	9,638	9,586	169.5196
	Southeast Plant:							
	Retail and Springfield (Wyndmoor)							
19	Volume	7,093	4,392,000	Mcf	1.6150	21,900	21,000	1.6842
20	Capacity	3,093	26,545	Mcf/day	116.5191	167	167	116.5191
21	Suspended Solids	9,548	39,251	1,000 lbs	243.2549	120	114	256.0578
22	BOD	2,962	26,171	1,000 lbs	113.1787	91	90	114.4362

Ref: Rates-2

ANNUAL LUMP SUM COSTS FOR SEWER MAINTENANCE, CUSTOMER RELATED COSTS, AND CAPITAL COSTS FOR FACILITIES USED BY WHOLESALE CONTRACT CUSTOMERS

		Allocated Investment		Depreciable Plant		Annual Lump Sum						
								Depreciation Expense		Return on Investment		
Line No.	ontract Customers	Collection System $	Treatment and Pumping $	Collection System $	Treatment and Pumping Investment $	Sewer Maintenance Expense $	Customer Related Costs $	Collection System $	Treatment and Pumping $	Collection System $	Treatment and Pumping $	Total Annual Lump Sum Cost $
1	Abington											
2	Bensalem (a)											
3	Bucks County (a)											
4	Cheltenham											
5	DELCORA (a)											
6	Lower Merion (a)											
7	Lower Moreland											
8	Lower Southampton (a)											
9	Springfield (less Wyndmoor)											
10	Springfield (Wyndmoor)											
11	Upper Darby (a)											
12	Total	9,018,000	109,239,000	9,018,000	108,796,000	297,000	296,000	50,200	460,300	188,400	1,385,800	2,677,700

(a) It is assumed that Bensalem, Bucks County, DELCORA, Lower Merion, Lower Southampton and Upper Darby contributes its entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investment.

(b) Collection System Annual Depreciation Rate: 2.0%
Trtmt & Pumping Plant Annual Depreciation Rate: 2.5%
Township Customers Rate of Return: 7.5%

Philadelphia Water Department (PWD)
Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet develops retail practical wastewater service charges

The "Servchg" worksheet develops the cost of service monthly service charge for 5/8 inch meters.

Range	Description	Page Number	Table
SERVIndex	Index	Servchg-1	
SRVCHG	Service Charge Design	Servchg-2	
ADJRTLCOS	Adjusted Retail COS Unit Costs	Servchg-3	
ADJCOSSUM	Summary of Adjusted COS Service Charges	Servchg-4	Tbls-A47
EQMBR	Equivalent Meter & Bill Ratios	Servchg-5	

	Collection System Stormwater Costs	Customer Costs: Meter Costs	Billing Costs: Sanitary	Billing Costs: Stormwater	Industrial Waste Costs	Infiltration/ Inflow Costs	Warranty Costs	Total Cost	Reference
Units	Eq. Meters	Eq. Meters	Eq. Bills	Eq. Bills	Eq. Meters	Eq. Meters	Eq. Service		
5/8 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		Servchg-3
Units	1.0	1.0	1.0	1.0	1.0	1.0	1.0		Servchg-3
Total Cost - $	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000	22.7927	
3/4 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	1.5	1.5	1.00	1.00	1.5	1.5	1.0		Servchg-3
Total Cost - $	19.1505	1.1808	2.8286	2.3014	0.4968	5.6660	0.0000	31.6241	
1 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	2.5	2.5	1.1	1.1	2.5	2.5	1.1		Servchg-3
Total Cost - $	31.9175	1.9680	3.1115	2.5315	0.8280	9.4433	0.0000	49.7998	
1-1/4 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	3.8	3.8	1.2	1.2	3.8	3.8	1.2		Servchg-3
Total Cost - $	48.5146	2.9914	3.3943	2.7617	1.2586	14.3537	0.0000	73.2743	
1-1/2 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	5.0	5.0	1.2	1.2	5.0	5.0	1.2		Servchg-3
Total Cost - $	63.8350	3.9360	3.3943	2.7617	1.6560	18.8865	0.0000	94.4695	
2 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	8.0	8.0	1.5	1.5	8.0	8.0	2.1		Servchg-3
Total Cost - $	102.1360	6.2976	4.2429	3.4521	2.6496	30.2184	0.0000	148.9966	
3 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	15.0	15.0	2.0	2.0	15.0	15.0	0.0		Servchg-3
Total Cost - $	191.5050	11.8080	5.6572	4.6028	4.9680	56.6595	0.0000	275.2005	
4 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	25.0	25.0	4.0	4.0	25.0	25.0	0.0		Servchg-3
Total Cost - $	319.1750	19.6800	11.3144	9.2056	8.2800	94.4325	0.0000	462.0875	
6 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	50.0	50.0	7.0	7.0	50.0	50.0	0.0		Servchg-3
Total Cost - $	638.3500	39.3600	19.8002	16.1098	16.5600	188.8650	0.0000	919.0450	
8 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	80.0	80.0	10.0	10.0	80.0	80.0	0.0		Servchg-3
Total Cost - $	1021.3600	62.9760	28.2860	23.0140	26.4960	302.1840	0.0000	1,464.3160	
10 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	115.0	115.0	15.0	15.0	115.0	115.0	0.0		Servchg-3
Total Cost - $	1468.2050	90.5280	42.4290	34.5210	38.0880	434.3895	0.0000	2,108.1605	
12 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	215.0	215.0	20.0	20.0	215.0	215.0	0.0		Servchg-3
Total Cost - $	2744.9050	169.2480	56.5720	46.0280	71.2080	812.1195	0.0000	3,900.0805	
14 Inch Meter									
Unit Costs - $/unit	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000		above
Units	225.0	225.0	23.0	23.0	225.0	225.0	0.0		Servchg-3
Total Cost - $	2872.5750	177.1200	65.0578	52.9322	74.5200	849.8925	0.0000	4,092.0975	

Rate Design - Retail COS Unit Costs Adjusted to Subsidize Discount
Customers and to Reflect Conversion to Billing Units from Wastewater Units

Line No.	Cost Component	Units	(1) Adjusted Unit Cost $/unit			(2)				Stormwater Billing	Stormwater IA/GA	Sanitary Service Charge	Volume Charge
	Collection System		Ratedsn-5			Ratedsn-5							
	Pumping Station												
1	Volume	Mcf	0.1281	/Mcf									
2	Capacity	Mcf/day	158.7924	/year	=	$13.2327	/month						
3	Sanitary Sewers	Mcf/day	94.3798	/year	=	$7.8650	/month						
4	Storm Costs Related to Equivalent Meters	Eq Meters	153.2042	/year	=	$12.7670	/month	Service Charge	84,531,500		84,531,500		
	WPC Plants												
5	Volume	Mcf	1.6500	/Mcf									
6	Capacity	Mcf/day	142.3494	/year	=	$11.8625	/month						
7	Suspended Solids	1,000 lbs	227.8007	/1,000 lbs									
8	BOD	1,000 lbs	216.4756	/1,000 lbs									
	Customer Costs												
9	Meter Costs	Eq Meters	9.4462	/year	=	$0.7872	/month	Service Charge	5,212,000			5,212,000	
	Billing Costs												
10	Sanitary	Eq Bills	2.8286	/monthly bill				Service Charge	15,831,000			15,831,000	
11	Stormwater	Eq Bills	2.3014	/monthly bill				Service Charge	12,880,000	12,880,000			
12	Industrial Waste Unit - Retail	Eq Meters	3.9746	/year	=	$0.3312	/month	Service Charge	2,193,000			2,193,000	
13	Warranty Program	Eq Service	0.0000	/year	=	$0.0000	/month	Service Charge	0			0	
14	Infiltration/Inflow	Eq Meters	45.3274	/year	=	$3.7773	/month	Service Charge	25,009,752		18,263,000		6,746,752
15	Infiltration/Inflow	Volume	8.3059	/Mcf									
									145,657,252	12,880,000	102,794,500	23,236,000	
												14,296,248	

Test Year Equivalent Bills and Equivalent Meters Factors

		5/8" Meter	3/4" Meter	1" Meter	1-1/4" Meter	1-1/2" Meter	2" Meter	3" Meter	4" Meter	6" Meter	8" Meter	10" Meter	12" Meter	14" Meter
Equivalent Bills Factors	Units-11	1.0	1.0	1.1	1.2	1.2	1.5	2.0	4.0	7.0	10.0	15.0	20.0	23.0
Equivalent Meters Factors	Units-12	1.0	1.5	2.5	3.8	5.0	8.0	15.0	25.0	50.0	80.0	115.0	215.0	225.0
Equivalent Service Factors	Units-12	1.0	1.0	1.1	1.2	1.2	2.1	10.0	12.0	15.0	19.0	25.0	28.0	45.0

Meter Size inches	Calculated Service Charge $ Servchg-2	Rounded Service Charge $	Lag Factor @ 105.20% $ LagRate-14
5/8	22.79	22.79	23.98
3/4	31.62	31.62	33.26
1	49.80	49.80	52.39
1-1/4	73.27	73.27	77.08
1-1/2	94.47	94.47	99.38
2	149.00	149.00	156.75
3	275.20	275.20	289.51
4	462.09	462.09	486.12
6	919.05	919.05	966.84
8	1,464.32	1,464.32	1,540.46
10	2,108.16	2,108.16	2,217.78
12	3,900.08	3,900.08	4,102.88
14	4,092.10	4,092.10	4,304.89

TABLE A - 47

DEVELOPMENT OF COST OF SERVICE MONTHLY SERVICE CHARGE FOR CUSTOMERS WITH 5/8-INCH METERS

Test Year 2009

Line No.	Cost Component	(1) Units	(2) Unit Costs $/Unit Servchg-2	(3) Number of Units Servchg-2	(4) Total Cost $ (2) * (3)			
	Collection System							
1	Storm Water Costs	Eq. Meter	12.7670	1.0	12.7670	7.4821	7.4821	Use for table
	Customer Costs							
2	Meter Costs	Eq. Meter	0.7872	1.0	0.7872		0.7872	
	Billing Costs							
3	Sanitary	Eq. Bills	2.8286	1.0	2.8286		2.8286	
4	Stormwater	Eq. Bills	2.3014	1.0	2.3014		2.3014	
5	Industrial Waste Unit	Eq. Meter	0.3312	1.0	0.3312		0.3312	
6	Warranty Program	Eq. Service	0.0000	1.0	0.0000		0.0000	
7	I/I Costs - Storm Water Costs	Eq. Meter	3.7773	1.0	3.7773	2.2137	2.2137	Use for table
8	Total Service Charge				22.7927	9.6958	15.9442	
							16.773	
9	Total Service Charge - Rounded				22.80			
10	Total Less Infiltration/Inflow Costs							
11	Total Less Infiltration/Inflow Costs - Rounded							

TABLE 19

EQUIVALENT METER AND BILL RATIOS

Meter Size inches	Equiv. Meter and Capacity Ratio Servchg-3	Equivalent Bill Ratio Servchg-3	Equiv. Meter and Service Ratio Servchg-3
5/8	1.0	1.0	1.0
3/4	1.0	1.5	1.0
1	1.1	2.5	1.1
1-1/4	1.2	3.8	1.2
1-1/2	1.2	5.0	1.2
2	1.5	8.0	2.1
3	2.0	15.0	10.0
4	4.0	25.0	12.0
6	7.0	50.0	15.0
8	10.0	80.0	19.0
10	15.0	115.0	25.0
12	20.0	215.0	28.0
14	23.0	225.0	45.0

Philadelphia Water Department (PWD)

Financial Planning and Rate Design Model - SCOS08.xls

Description of Worksheet:
This worksheet takes the COS rates and determines the percentage increase required in the rates so that receipts fro
billings recover the cost of providing service

The "LagRate" worksheet refines cost of service rates to recognize billing lag and rate implementation refinements and develops proposed Sewer utility rates for the test year and two following years.

Range	Description	Page Number	Table
LAGIndex	Index	LagRate-1	
COSRates	Existing and COS Rates	LagRate-2	
BILLCONS	Projected Accounts, Bills and Consumption	LagRate-3	
PBILLERates	Projected Gross Billings Under Existing Rates	LagRate-4	
BILLMETER	FY 07, Bills by Meter Size & Billed Volume	LagRate-5	
BILLMETER	FY 2009 Bills by Meter Size & Billed Volume	LagRate-6	
EBILLS	FY 07, Billings Under Existing Rates	LagRate-7	
BILLTABFTI	FY 2009 Bill Tab Adjustment Factors	LagRate-7a	
EUNITCHRG	Unit Charges Under Existing Rates	LagRate-8	
PBILLS	Billings Under COS Rates	LagRate-9	
PUNITCHRG	Unit Charges Under COS Rates	LagRate-10	
PBILLPRates	Projected Billings Under COS Rates	LagRate-11	
PBILLSUM	Summary of Projected Billings Under COS Rates	LagRate-12	
RECPTS	Calculation of Receipts (Under Proposed Rates) Reflecting Lag	LagRate-13	
TYRECPTS	Test Year Receipts with Lag	LagRate-14	
ADJCOS	Modified COS Rates to Account for Lag	LagRate-15	
CTRCTUnits	Contract Service Customers Billing Units	LagRate-16	
WHLCHRGS	Summary of Existing Charges for Wholesale Contract Customers	LagRate-17	
PRATES	Proposed Contract Rates and Percent Incr. Over Existing Rates	LagRate-18	
CTRCTANAI	Cntrct Serv. Proposed Rates Receipts Analysis - Part 1	LagRate-19	
CTRCTANAI	Cntrct Serv. Proposed Rates Receipts Analysis - Part 2	LagRate-19a	
COSCLASS	COS & Adjusted COS by Class	LagRate-20	
CTRCTACOS	Contract Customers Allocated Cost of Service	LagRate-21	
EREVCOM	Comparison of Revenue Under Existing Rates to COS	LagRate-22	
CTRCTREVC	Comparison of Contract Revenues Under Existing Rates and Adjusted	LagRate-23	
TYCSTSERV	Test Year Cost of Service	LagRate-24	
PRATESGS	Proposed Wastewater Rates for General Service	LagRate-25	
TYPBILLS	Typical Bills for Water and Wastewater	LagRate-26	
PWWRCALC	Determination of Projected Wastewater Receipts	LagRate-27	
TYRCPTCAL	Calculation of TY Receipts	LagRate-28	
PWWRCPTS	Projected Wastewater Receipts	LagRate-29	
PHASEDRAT	Phased Rates for Stormwater Transition	LagRate-30	
PHRATESTA	Four Years of Phased Rates (No trending)	LagRate-31	
PHASE1BILL	Transition Phase 1 Typical Bills	LagRate-32	
PHASE2BILL	Transition Phase 2 Typical Bills	LagRate-33	
PHASE3BILL	Transition Phase 3 Typical Bills	LagRate-34	
CHRGCMP1	Comparison 1 of Typical Bills	LagRate-35	
CHRGCMP2	Comparison 2 of Typical Bills	LagRate-36	
PROPRCPTS	Page 1 of FY 2009 Proposed Receipts Calcs	LagRate-37	
PROPRCPTS:	Page 2 of FY 2009 Proposed Receipts Calcs	LagRate-38	
SWCPEM	Stormwater Cost Per 5/8 Inch Equivalent Meter	LagRate-39	
SSERVCHGS	2009 Components of Sewer Service Charges	LagRate-40	
SSERVCHGS	2010 Components of Sewer Service Charges	LagRate-41	
SSERVCHGS	2011 Components of Sewer Service Charges	LagRate-42	
SSERVCHGS	Summary of Components of Regular Sewer Service Charge	LagRate-43	
SSERVCHGS	Summary of Components of Discount Sewer Service Charge	LagRate-44	

Reference:
OPTION 0 COS

TEST YEAR COS RATES
TEST YEAR 2009

(Prior to Application of Lag Factor Adjustment)

	Meter Size inches	Meter Code	General Service Service Charge $/Bill Servchg-4	Discount Service Charge (a) $/Bill Ratedsn-2
15.11	5/8	R	22.79	17.09
37.91	3/4	Z	31.62	23.72
61.18	1	Q	49.80	37.35
89.77	1-1/4	Y	73.27	54.95
118.37	1-1/2	P	94.47	70.85
188.19	2	X	149.00	111.75
350.10	3	O	275.20	206.40
585.83	4	W	462.09	346.57
1,166.66	6	N	919.05	689.29
1,862.86	8	V	1,464.32	1,098.24
2,679.42	10	E	2,108.16	1,581.12
4,977.74	12	T	3,900.08	2,925.06
5,217.47	14	H	4,092.10	3,069.08

Monthly Water Usage	Charge Per Mcf Ratedsn-8	Charge Per Mcf calc here
General Service Volume Charg	18.80	14.10

Wastewater Surcharge	Charge $/lb Ratedsn-7
BOD in excess of 250 mg/l	0.278
SS in excess of 350 mg/l	0.293

TABLE 0

GENERAL SERVICE
(Effective July 1, 2007)

Meter Size inches	Meter Code	General Service Service Charge $/Bill Cust-24	Discount Service Charge (a) $/Bill
5/8	R	16.59	12.44
3/4	Z	86.24	64.68
1	Q	140.01	105.01
1-1/4	Y	209.69	157.27
1-1/2	P	273.41	205.06
2	X	434.70	326.03
3	O	809.69	607.27
4	W	1,353.88	1,015.41
6	N	2,701.17	2,025.88
8	V	4,313.96	3,235.47
10	E	6,205.43	4,654.07
12	T	11,548.42	8,661.32
14	H		0.00

Monthly Water Usage	Charge $/Mcf Cust-24
General Service Volume Charge	17.72
Discount Volume Charge (a)	13.29

Wastewater Surcharge	Charge $/lb
BOD in excess of 250 mg/l	0.270
SS in excess of 350 mg/l	0.247

TABLE __

GENERAL SERVICE
(Effective July 1, 2006)

Meter Size inches	Meter Code	General Service Service Charge $/Bill Cust-24	Discount Service Charge (a) $/Bill
5/8	R	16.03	12.02
3/4	Z	82.09	61.57
1	Q	133.22	99.92
1-1/4	Y	199.48	149.61
1-1/2	P	260.07	195.05
2	X	413.44	310.08
3	O	770.03	577.52
4	W	1,287.62	965.72
6	N	2,568.89	1,926.67
8	V	4,102.58	3,076.94
10	E	5,901.45	4,426.09
12	T	10,981.96	8,236.47
14	H		0.00

Monthly Water Usage	Charge $/Mcf Cust-24
General Service Volume Charge	17.02
Discount Volume Charge (a)	12.77

Wastewater Surcharge	Charge $/lb	
BOD in excess of 250 mg/l	0.261	**Update**
SS in excess of 350 mg/l	0.242	

(a) Universities, Colleges, Hospitals, Charities, Board of Education and Senior Citizens are billed at 75% of regular rate

References: Cust-21 & Cust-22

Projected Number of Accounts
"Water and Sewer" plus "Water Only"

	Fiscal Year Ending June 30										Test Year
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2009
General Service											
5/8" (excluding Senior Citizens)	424,902	430,778	431,258	431,738	432,218	432,698	433,178	433,658	434,138	434,618	431,738
>5/8" (excluding Senior Citizens)	10,511	10,236	9,936	9,636	9,336	9,036	8,736	8,436	8,136	7,836	9,636
Senior Citizens (5/8")	25,111	18,637	17,557	16,477	15,397	14,317	13,237	12,157	11,077	9,997	16,477
Senior Citizens (>5/8")	9	3	3	3	3	3	3	3	3	3	3
Housing Authority	6,258	6,195	6,265	6,335	6,405	6,475	6,545	6,615	6,685	6,755	6,335
"N" Charities	351	341	347	347	347	347	347	347	347	347	347
"6 Cent" Charities	2,849	2,878	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872	2,872
Scheduled (Flat Rate)			0	0	0	0	0	0	0	0	0
Fire Meters	3,785	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894	3,894
City Properties Leased to Others (821) (a)	0	0	0	0	0	0	0	0	0	0	0
Municipal (820)	1,295	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268
Total	475,071	474,230	473,400	472,570	471,740	470,910	470,080	469,250	468,420	467,590	472,570

Projected Number of Bills
"Water and Sewer" plus "Water Only"
(Number of Accounts x 12)

	Fiscal Year Ending June 30										Test Year
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2009
General Service											
5/8" (excluding Senior Citizens)	5,098,825	5,169,337	5,175,097	5,180,857	5,186,617	5,192,377	5,198,137	5,203,897	5,209,657	5,215,417	5,180,857
>5/8" (excluding Senior Citizens)	126,132	122,832	119,232	115,632	112,032	108,432	104,832	101,232	97,632	94,032	115,632
Senior Citizens (5/8")	301,334	223,648	210,688	197,728	184,768	171,808	158,848	145,888	132,928	119,968	197,728
Senior Citizens (>5/8")	108	36	36	36	36	36	36	36	36	36	36
Housing Authority	75,096	74,340	75,180	76,020	76,860	77,700	78,540	79,380	80,220	81,060	76,020
"N" Charities	4,212	4,092	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164
"6 Cent" Charities	34,188	34,536	34,464	34,464	34,464	34,464	34,464	34,464	34,464	34,464	34,464
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	45,420	46,728	46,728	46,728	46,728	46,728	46,728	46,728	46,728	46,728	46,728
City Properties Leased to Others (821) (a)											
Municipal (820)	15,540	15,216	15,216	15,216	15,216	15,216	15,216	15,216	15,216	15,216	15,216
Total	5,700,855	5,690,765	5,680,805	5,670,845	5,660,885	5,650,925	5,640,965	5,631,005	5,621,045	5,611,085	5,670,845

Projected Consumption
"Water and Sewer" plus "Water Only"

	Fiscal Year Ending June 30										Test Year
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2009
	mcf	mcf	mcf	mcf	mcf	mcf	mcf	mcf	mcf	mcf	mcf
General Service											
5/8" (excluding Senior Citizens)	3,925,798	3,893,087	3,844,300	3,805,100	3,766,000	3,727,100	3,688,300	3,654,100	3,619,900	3,585,800	3,805,100
>5/8" (excluding Senior Citizens)	2,263,152	2,133,680	1,987,700	1,927,700	1,867,700	1,807,700	1,747,700	1,687,700	1,627,700	1,567,700	1,927,700
Senior Citizens (5/8")	159,545	111,515	105,300	98,900	92,400	85,900	79,400	72,900	66,500	60,000	98,900
Senior Citizens (>5/8")	188	29	100	100	100	100	100	100	100	100	100
Housing Authority	240,840	204,518	219,300	221,700	224,200	226,600	229,100	231,500	234,000	236,400	221,700
"N" Charities	265,809	254,136	267,497	267,497	267,497	267,497	267,497	267,497	267,497	267,497	267,497
"6 Cent" Charities	284,479	246,914	263,603	263,603	263,603	263,603	263,603	263,603	263,603	263,603	263,603
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	0	0	0
Fire Meters	Unmetered	Unmetered	0	0	0	0	0	0	0	0	0
City Properties Leased to Others (821) (a)	0	0	0	0	0	0	0	0	0	0	
Municipal (820)	625,016	349,435	460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000	460,000
Total	7,764,826	7,193,313	7,147,800	7,044,600	6,941,500	6,838,500	6,735,700	6,637,400	6,539,300	6,441,100	7,044,600
Bucks County	761,176	709,198	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000	725,000
Total	8,526,002	7,902,511	7,872,800	7,769,600	7,666,500	7,563,500	7,460,700	7,362,400	7,264,300	7,166,100	7,769,600

(a) Included with General Service for this update

Reference Cust-26

PROJECTED WASTEWATER BILLINGS UNDER EXISTING RATES

	Actual FY 2006		Actual FY 2007		Budget Year FY 2008		FY 2009		FY 2010		FY 2011	
	Volume Mcf	Billings $	Volume Mcf	Billings $	Volume Mcf	Billings $	Volume Mcf	Billings $	Volume Mcf	Billings $	Volume Mcf	Billings $
General Service (excluding Senior Citizens	6,073,093	213,981,097	5,918,795	226,532,392	5,730,676	232,734,000	5,634,273	231,247,000	5,537,970	229,593,000	5,441,866	227,949,000
Senior Citizens	159,553	5,345,684	111,428	4,144,249	105,278	4,018,000	98,885	3,774,000	92,391	3,526,000	85,898	3,279,000
Housing Authority	240,840	6,396,322	204,518	6,218,415	219,300	6,800,000	221,700	6,881,000	224,200	6,958,000	226,600	7,033,000
"N" Charities	265,786	6,508,278	254,110	6,567,657	267,470	7,077,000	267,470	7,083,000	267,470	7,083,000	267,470	7,083,000
"6 Cent" Charities	282,759	11,356,635	245,729	11,603,203	262,338	12,225,000	262,338	12,230,000	262,338	12,230,000	262,338	12,230,000
Scheduled (Flat Rate)	0	0		0	0	0	0	0	0	0	0	0
Fire Meters	3,038	47,450	2,005	30,170	2,750	49,000	2,750	49,000	2,750	49,000	2,750	49,000
City Prop. Leased to Others (821)	0	0	0	0	0	0	0	0	0	0	0	0
Municipal (820) (Includes Sewer Only)	761,806	17,205,488	574,793	13,876,094	535,000	14,478,000	535,000	14,487,000	535,000	14,487,000	535,000	14,487,000
S Only (incl. Ground Water Charges)	146,536	2,046,468	147,787	2,432,912	150,000	2,503,000	150,000	2,506,000	150,000	2,506,000	150,000	2,506,000
Total	7,933,410	262,887,422	7,459,165	271,405,093	7,272,812	279,884,000	7,172,416	278,257,000	7,072,119	276,432,000	6,971,922	274,616,000

	FY 2012		FY 2013		FY 2014		FY 2015	
	Volume Mcf	Billings $	Volume Mcf	Billings $	Volume Mcf	Billings $	Volume Mcf	Billings $
General Service (excluding Senior Citizens	5,345,862	226,301,000	5,254,442	224,732,000	5,163,022	223,166,000	5,071,702	221,603,000
Senior Citizens	79,404	3,031,000	72,911	2,783,000	66,517	2,537,000	60,023	2,289,000
Housing Authority	229,100	7,110,000	231,500	7,185,000	234,000	7,262,000	236,400	7,337,000
"N" Charities	267,470	7,083,000	267,470	7,083,000	267,470	7,083,000	267,470	7,083,000
"6 Cent" Charities	262,338	12,230,000	262,338	12,230,000	262,338	12,230,000	262,338	12,230,000
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0
Fire Meters	2,750	49,000	2,750	49,000	2,750	49,000	2,750	49,000
City Prop. Leased to Others (821)	0	0	0	0	0	0	0	0
Municipal (820)	535,000	14,487,000	535,000	14,487,000	535,000	14,487,000	535,000	14,487,000
S Only (incl. Ground Water Charges)	150,000	2,506,000	150,000	2,506,000	150,000	2,506,000	150,000	2,506,000
Total	6,871,924	272,797,000	6,776,411	271,055,000	6,681,097	269,320,000	6,585,683	267,584,000

	TY-2 2007	TY-1 2008	TY 2009
Test Year 2009 Total Billings	271,405,093	279,884,000	$278,257,000

Test Year 2009 Total Volume Charge	$126,014,192
Test Year 2009 Total less Municipal & Fire Volume Charge	$116,052,098
Test Year 2009 Municipal & Fire Volume Charge	$9,962,095
Test Year 2009 Total Service Charge	$152,242,808
Test Year 2009 Total less Municipal Service Charge	$145,501,262
Test Year 2009 Municipal Service Charge	$6,741,546

Reference: Cust-25

Meter Size inches	Meter Code	General Service (a) Annual Number of Bills	General Service (a) Annual Consumption Mcf	Senior Citizens Annual Number of Bills	Senior Citizens Annual Consumption Mcf	Housing Authority Annual Number of Bills	Housing Authority Annual Consumption Mcf	"N" Charities Annual Number of Bills	"N" Charities Annual Consumption Mcf	"6 Cent" Charities Annual Number of Bills	"6 Cent" Charities Annual Consumption Mcf
5/8	R	5,153,056		223,427		72,696		388		17,380	
3/4	Z	1,016		3		0		34		59	
1	Q	58,212		29		213		136		4,507	
1-1/4	Y	0		0		0		0		0	
1-1/2	P	20,652		0		156		168		2,235	
2	X	23,199		0		204		515		3,251	
3	O	8,606		0		456		1,007		2,544	
4	W	5,057		0		312		1,169		3,673	
6	N	2,026		0		204		565		533	
8	V	394		0		96		76		60	
10	E	138		0		0		12		0	
12	T	0		0		0		0		0	
14	H		LagRate-4		LagRate-4		LagRate-4		LagRate-4		LagRate-4
		5,272,356	5,918,795	223,459	111,428	74,337	204,518	4,070	254,110	34,242	245,729

Meter Size inches	Meter Code	Scheduled (Flat Rate) Annual Number of Bills	Scheduled (Flat Rate) Annual Consumption Mcf	Fire Meters Annual Number of Bills	Fire Meters Annual Consumption Mcf	City Properties Annual Number of Bills	City Properties Annual Consumption Mcf	Municipal (Incl. Sewer Only) Annual Number of Bills	Municipal (Incl. Sewer Only) Annual Consumption Mcf	Sewer Only Customers: Total Meters Sewer Only accts	Total Meters Consumption Mcf	Large Meters Sewer Only accts	Large Meters Consumption Mcf	Ground Water Sewer Only accts	Ground Water Consumption Mcf	Total Sewer Only accts	Total Consumption Mcf
5/8	R	0		0				2,760		38						38	
3/4	Z	0		0				144		2						2	
1	Q	0		0				1,524		3		Included in total at left		Included in total at left		3	
1-1/4	Y	0		0				12		0						0	
1-1/2	P	0		0		Included with General Service for this update.		876		3						3	
2	X	0		0				2,884		8						8	
3	O	0		0				1,457		4						4	
4	W	0		0				772		1						1	
6	N	0		0				443		5						5	
8	V	0		0				144		4						4	
10	E	0		0				156		0						0	
12	T	0		0				12		1						1	
14	H		LagRate-4		LagRate-4				LagRate-4		LagRate-4					0	
		0		0	2,005	0		11,184	574,793	69	147,787	0		0		69	147,787

NOTE: Excludes Water Only Customers and Wastewater Only Customers

(a) Excludes Senior Citizens

Meter Size inches	Meter Code	General Service (a) Annual Number of Bills	General Service (a) Annual Consumption Mcf	Senior Citizens Annual Number of Bills	Senior Citizens Annual Consumption Mcf	Housing Authority Annual Number of Bills	Housing Authority Annual Consumption Mcf	"N" Charities Annual Number of Bills	"N" Charities Annual Consumption Mcf	"6 Cent" Charities Annual Number of Bills	"6 Cent" Charities Annual Consumption Mcf
5/8	R	5,157,489		197,518		74,342		395		17,346	
3/4	Z	1,017		3		0		35		59	
1	Q	58,262		26		218		138		4,498	
1-1/4	Y	0		0		0		0		0	
1-1/2	P	20,670		0		160		171		2,231	
2	X	23,219		0		209		524		3,245	
3	O	8,613		0		466		1,024		2,539	
4	W	5,061		0		319		1,189		3,666	
6	N	2,028		0		209		575		532	
8	V	394		0		98		77		60	
10	E	138		0		0		12		0	
12	T	0		0		0		0		0	
14	H	0		0		0		0		0	
		LagRate-11	LagRate-4	LagRate-11	LagRate-4	LagRate-11	LagRate-4	LagRate-11	LagRate-4	LagRate-11	LagRate-4
		5,276,892	5,634,273	197,546	98,885	76,020	221,700	4,140	267,470	34,175	262,338
REVCHECK		5,276,671	x	197,543	x	x	x	x	x	34,176	x

Meter Size inches	Meter Code	Scheduled (Flat Rate) Annual Number of Bills	Scheduled (Flat Rate) Annual Consumption Mcf	Fire Meters Annual Number of Bills	Fire Meters Annual Consumption Mcf	City Properties Annual Number of Bills	City Properties Annual Consumption Mcf	Municipal (Incl. Sewer Only) Annual Number of Bills	Municipal (Incl. Sewer Only) Annual Consumption Mcf	Sewer Only Customers: Total Meters Sewer Only Bills	Total Meters Consumption Mcf	Large Meters Sewer Only Bills	Large Meters Consumption Mcf	Ground Water Sewer Only Bills	Ground Water Consumption Mcf	Total Sewer Only Bills	Total Consumption Mcf
5/8	R	0		0		0		3,642		460						460	
3/4	Z	0		0		0		190		19						19	
1	Q	0		0		0		2,011		41		Included in		Included in		41	
1-1/4	Y	0		0		0		16		0		total at left		total at left		0	
1-1/2	P	0		0		0		1,156		40						40	
2	X	0		0		0		3,806		92						92	
3	O	0		0		0		1,923		48						48	
4	W	0		0		0		1,019		11						11	
6	N	0		0		0		585		55						55	
8	V	0		0		0		190		44						44	
10	E	0		0		0		206		0						0	
12	T	0		0		0		16		12						12	
14	H	0		0		0		0		0						0	
		LagRate-11	LagRate-4	LagRate-11	LagRate-4	LagRate-11		LagRate-11	LagRate-4	LagRate-11	LagRate-4						
		0	0	0	2,750	0	0	14,760	535,000	822	150,000	0		0		822	150,000
REVCHECK		x	x	x	x			12,012	x	x	x						

NOTE: Excludes Water Only Customers and Wastewater Only Customers

(a) Excludes Senior Citizens

This page is using billing data from FY 07,and sewer only data from FY 07

Meter Size inches	Meter Code	General Service (a)(b) Service Charge Billings $ LagRate-5 x	General Service (a)(b) Volume Charge Billings $ LagRate-2	Senior Citizens (b) Service Charge Billings $ LagRate-5 x LagRate-2	Senior Citizens (b) Volume Charge Billings $	Housing Authority (b) Service Charge Billings $ LagRate-5 x LagRate-2	Housing Authority (b) Volume Charge Billings $	"N" Charities (b) Service Charge Billings $ LagRate-5 x LagRate-2	"N" Charities (b) Volume Charge Billings $	"6 Cent" Charities (b) Service Charge Billings $ LagRate-5 x LagRate-2	"6 Cent" Charities (b) Volume Charge Billings $	Scheduled (Flat Rate) (b) Service Charge Billings $ LagRate-5 x LagRate-2	Scheduled (Flat Rate) (b) Volume Charge Billings $
5/8	R	85,489,199		2,779,432		1,145,725		4,827		216,207		0	
3/4	Z	87,620		194		0		2,199		3,816		0	
1	Q	8,150,262		3,045		28,331		14,281		473,280		0	
1-1/4	Y	0		0		0		0		0		0	
1-1/2	P	5,646,463		0		40,519		34,450		458,309		0	
2	X	10,084,605		0		84,245		167,905		1,059,924		0	
3	O	6,968,192		0		350,758		611,521		1,544,895		0	
4	W	6,846,571		0		401,290		1,187,014		3,729,601		0	
6	N	5,472,570		0		523,487		1,144,622		1,079,794		0	
8	V	1,699,700		0		393,433		245,896		194,128		0	
10	E	856,349		0		0		55,849		0		0	
12	T	0		0		0		0		0		0	
14	H	0		0		0		0		0		0	
		131,301,533	104,881,047	2,782,671	1,480,878	2,967,788	3,442,856	3,468,565	3,377,122	8,759,954	3,265,738	0	0
REVCHECK:		x	104,831,972	x	1,480,644	2,967,756	3,442,036	x	3,377,200	x	3,271,177	x	x

Meter Size inches	Meter Code	Fire Meters (b) Service Charge Billings $ LagRate-5 x LagRate-2	Fire Meters (b) Volume Charge Billings $	City Properties (b) Service Charge Billings $ LagRate-5 x LagRate-2	City Properties (b) Volume Charge Billings $	Municipal (Incl. Sewer Only) Service Charge Billings $ LagRate-5 x LagRate-2	Municipal (Incl. Sewer Only) Volume Charge Billings $	Sewer Only: Small Meters Service Charge Billings $ LagRate-6 x LagRate-2	Small Meters Volume Charge Billings $	Large Meters Service Charge Billings $ LagRate-6 x LagRate-2	Large Meters Volume Charge Billings $	Ground Water Service Charge Billings $ LagRate-6 x LagRate-2	Ground Water Volume Charge Billings $	Total Sewer Only Service Charge Billings $ LagRate-6 x LagRate-2	Total Sewer Only Volume Charge Billings $
5/8	R	0		0		45,788									
3/4	Z	0		0		12,419									
1	Q	0		0		213,375		Volume		Volume		Volume		Volume	
1-1/4	Y	0		0		2,516		charge only		charge only		charge only		charge only	
1-1/2	P	0		0		239,507									
2	X	0		0		1,253,675									
3	O	0		0		1,179,718									
4	W	0		0		1,045,195									
6	N	0		0		1,196,618									
8	V	0		0		621,210									
10	E	0		0		968,047									
12	T	0		0		138,581									
14	H	0		0		0									
		0	35,522	0	0	6,916,651	10,185,328	0	2,618,793	0	0	0	0	0	2,618,793
		x	x			7,428,720	7,044,939	x	x						

(a) Excludes Senior Citizens
(b) Excludes Water Only and Wastewater Only

Comparison of FY03 Billings Under FY2003 and FY2004 Rates

	Calculated Amount $	FY2003 Rates $	FY2004 Rates $
General Service (excluding Senior Citizens	236,182,580	187,590,283	193,935,784
Senior Citizens	4,263,549	6,764,956	6,474,173
Housing Authority	6,410,644	4,911,332	5,357,792
"N" Charities	6,845,687	5,013,247	5,876,809
"6 Cent" Charities	12,025,692	8,073,158	9,825,036
Charities Weighted Average			
Scheduled (Flat Rate)	0	0	0
Fire Meters	35,522	12,265	12,884
City Prop. Leased to Others (821) (a)	0	0	0
Municipal (820) (Incl. Sewer Only)	17,101,979	17,823,494	20,784,468
S Only (incl. Ground Water Charges)	2,618,793	2,339,014	2,457,076
Total	285,484,446	232,527,749	244,724,022
Percent of Previous Year			**105.25%**

This page is using 2009 projected billing data times existing rates

Meter Size inches	Meter Code	General Service (a)(b) Service Charge Billings $	General Service (a)(b) Volume Charge Billings $	Senior Citizens (b) Service Charge Billings $	Senior Citizens (b) Volume Charge Billings $	Housing Authority (b) Service Charge Billings $	Housing Authority (b) Volume Charge Billings $	"N" Charities (b) Service Charge Billings $	"N" Charities (b) Volume Charge Billings $	"6 Cent" Charities (b) Service Charge Billings $	"6 Cent" Charities (b) Volume Charge Billings $	Scheduled (Flat Rate) (b) Service Charge Billings $	Scheduled (Flat Rate) (b) Volume Charge Billings $
		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2	
5/8	R	85,562,749		2,457,120		1,171,665		4,910		215,784		0	
3/4	Z	87,695		172		0		2,237		3,809		0	
1	Q	8,157,274		2,692		28,972		14,527		472,354		0	
1-1/4	Y	0		0		0		0		0		0	
1-1/2	P	5,651,321		0		41,437		35,043		457,412		0	
2	X	10,093,281		0		86,152		170,793		1,057,850		0	
3	O	6,974,187		0		358,699		622,038		1,541,872		0	
4	W	6,852,462		0		410,375		1,207,430		3,722,303		0	
6	N	5,477,279		0		535,339		1,164,309		1,077,681		0	
8	V	1,701,163		0		402,341		250,125		193,748		0	
10	E	857,086		0		0		56,809		0		0	
12	T	0		0		0		0		0		0	
14	H	0		0		0		0		0		0	
		131,414,496	99,839,318	2,459,984	1,314,182	3,034,979	3,732,098	3,528,221	3,554,676	8,742,814	3,486,472	0	0
		131,408,993	x	2,459,947	x	3,034,946	3,731,211	x	x	8,743,070	x	x	x

Meter Size inches	Meter Code	Fire Meters (b) Service Charge Billings $	Fire Meters (b) Volume Charge Billings $	City Properties (b) Service Charge Billings $	City Properties (b) Volume Charge Billings $	Municipal (Incl. Sewer Only) (b) Service Charge Billings $	Municipal (Incl. Sewer Only) (b) Volume Charge Billings $	Sewer Only: Small Meters Service Charge Billings $	Small Meters Volume Charge Billings $	Large Meters Service Charge Billings $	Large Meters Volume Charge Billings $	Ground Water Service Charge Billings $	Ground Water Volume Charge Billings $	Total Sewer Only Service Charge Billings $	Total Sewer Only Volume Charge Billings $
		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2		LagRate-6 x LagRate-2	
5/8	R	0		0		60,429									
3/4	Z	0		0		16,389									
1	Q	0		0		281,600		Volume		Volume		Volume		Volume	
1-1/4	Y	0		0		3,321		charge only		charge only		charge only		charge only	
1-1/2	P	0		0		316,088									
2	X	0		0		1,654,528									
3	O	0		0		1,556,924									
4	W	0		0		1,379,389									
6	N	0		0		1,579,228									
8	V	0		0		819,838									
10	E	0		0		1,277,573									
12	T	0		0		182,891									
14	H	0		0		0									
		0	48,730	0	0	9,128,198	9,480,200	0	2,658,000	0	0	0	0	0	2,658,000
		x	x	x	x	7,428,720	7,058,529	x	x						

Recap of FY 2007 Billings		
Service Charges	LagRate-7	
Total	$156,197,162	54.7%
Total less Municipal	$149,280,511	52.3%
Municipal	$6,916,651	2.4%
Volume Charge		
Total	$129,287,284	45.3%
Total less Municipal & Fire	$119,066,435	41.7%
Municipal & Fire	$10,220,850	3.6%

(a) Excludes Senior Citizens
(b) Excludes Water Only and Wastewater Only

Bill Tab Correction Factors Based on Billings Under Existing Rates

	(1) FY 2009 Calculated Billngs Amount $	(2) Unit Billings $/Mcf	(3) FY 2009Projected Billings from RevRec Amount $	(4) Unit Billings $/Mcf	(5) Bill Tab Adjustment Factors
	Above	(1) / LagRate-6	LagRate-4	(3) / LagRate-4	(4)/(2)
General Service (excluding Senior Citizens	231,253,814	41.0441	231,247,000	41.0429	100.00%
Senior Citizens	3,774,166	38.1672	3,774,000	38.1655	100.00%
Housing Authority	6,767,077	30.5236	6,881,000	31.0374	101.68%
"N" Charities	7,082,897	26.4811	7,083,000	26.4815	
"6 Cent" Charities	12,229,286	46.6165	12,230,000	46.6192	
Charities Weighted Average		39.2317		39.2338	100.00%
Scheduled (Flat Rate)	0	#DIV/0!	0	#DIV/0!	#DIV/0!
Fire Meters	48,730	17.7200	49,000	17.8182	100.55%
City Prop. Leased to Others (821) (a)	0	0.0000	0	0.0000	0.00%
Municipal (820) (Incl. Sewer Only)	18,608,398	34.7821	14,487,000	27.0785	77.85%
S Only (incl. Ground Water Charges)	2,658,000	17.7200	2,506,000	16.7067	94.28%
Total	282,422,367		278,257,000		98.53%

Comparison of FY05 Billings Under FY2003 and FY2004 Rates

	Calculated Amount $	FY2003 Rates $	FY2004 Rates $
General Service (excluding Senior Citizens	231,253,814	188,263,395	194,610,029
Senior Citizens	3,774,166	5,669,506	5,425,494
Housing Authority	6,767,077	4,680,101	5,107,858
"N" Charities	7,082,897	5,277,213	6,166,759
"6 Cent" Charities	12,229,286	8,196,065	9,951,816
Charities Weighted Average	0	0	0
Scheduled (Flat Rate)	0	14	14
Fire Meters	48,730	11,620	12,206
City Prop. Leased to Others (821) (a)	0	0	0
Municipal (820) (Incl. Sewer Only)	18,608,398	14,615,774	17,718,225
S Only (incl. Ground Water Charges)	2,658,000	2,338,937	2,456,996
Total	282,422,367	229,052,624	241,449,398
Percent of Previous Year			**105.41%**

File: SCOS08.xls **Philadelphia Water Department (PWD)** **P.N. 135647.0100** **DRAFT - For Discussion Only** **Test Year** **2009** **Budget Yr** **2008** **Ver. 1a**

EUNITCHRGS - Unit Charges Under Existing Rates **April 03, 2008 8:44 p.m.** **LagRate-8**

References:
A. LagRate-5
B. LagRate-6
C. LagRate-7

	FY 2007 Billing Data Applied to Existing Rates				FY 2009 Test Year "Water and Sewer" Plus "Water Only"					Water and Sewer Billings (Excluding Water Only)					
	Unit Volume Charge $/Mcf Ref. C / Ref. A	Unit Service Charge $/Bill Ref. C / Ref. A	Total Unit Charge $/Mcf Ref. C / Ref. A	Bill Tab Adjustment Factors	Billed Volume Mcf LagRate-3	Volume Charge Billings $	Bills LagRate-3	Service Charge Billings $	Total Billings $	Consumption Percent W&S of W&S and Water Only % Cust-20	Percent W&S of W&S and W Only No. of Bills FY 2009 Test Year % Cust-23	Volume Charge Billings $	Service Charge Billings $	Total Billings $	FY 2009 Test Year W&S Billings Divided by W&S and W Only Billings %
General Service (Excluding Senior Citizens	17.7200	24.9038	39.9040	100.00%	3,805,100	67,424,385	5,180,857	129,019,225	196,443,610	98.13%	99.63%	66,160,626	128,541,854	194,702,480	99.11%
					1,927,700	34,157,837	115,632	2,879,591	37,037,429	98.13%	99.63%	33,517,605	2,868,937	36,386,542	98.24%
														Combined	98.98%
Senior Citizens	13.2900	12.4527	38.2630	100.00%	98,900	1,314,323	197,728	2,462,139	3,776,463	99.88%	99.89%	1,312,798	2,459,431	3,772,229	99.89%
					100	1,329	36	448	1,777	99.88%	99.89%	1,327	448	1,775	99.89%
														Combined	99.89%
Housing Authority	16.8340	39.9234	31.3450	101.68%	221,700	3,794,927	76,020	3,086,070	6,880,997	100.00%	100.00%	3,794,927	3,086,070	6,880,997	100.00%
"N" Charities	13.2900	852.2272	26.9400	100.00%	267,497	3,555,186	4,164	3,548,825	7,104,011	99.99%	99.42%	3,554,831	3,528,242	7,083,073	99.71%
"6 Cent" Charities	13.2900	255.8248	48.9390	100.00%	263,603	3,503,433	34,464	8,817,121	12,320,554	99.52%	99.16%	3,486,616	8,743,057	12,229,673	99.26%
Scheduled (Flat Rate)	0.0000	0.0000	0.0000		0	0	0	0	0	0.00%	NA	0	0	0	NA
Fire Meters	17.7200	0.0000	17.7200	100.55%	0	0	46,728	0	0						
City Prop Leased to Others (821) (a)															
Municipal (820) (Incl. Sewer Only) (Incl. SO==>)	17.7200	618.4416	29.7530	77.85%	508,250	7,011,494	15,216	7,326,030	14,337,524	98.42%	97.00%	6,900,713	7,106,249	14,006,961	97.69%
Sewer Only (including Ground Water) - Ref. E	17.7200	0.0000	17.7200	94.28%	150,000	2,506,000	822	0	2,506,000	100.00%	100.00%	2,506,000	0	2,506,000	100.00%
Total					7,242,850	123,268,916	5,671,667	157,139,450	280,408,365			121,235,443	156,334,287	277,569,731	98.99%
Total less Municipal								149,813,420				114,334,731	149,228,038	263,562,769	
Total less Municipal and Fire						116,257,421						114,334,731	149,228,038	263,562,769	

(a) Included with General Service

This page uses FY 2009 billing data times COS rates.
Volume charges do not reflect billing delay

Meter Size inches	Meter Code	General Service (a)(b) Service Charge Billings $ LagRate-6 x	General Service (a)(b) Volume Charge Billings $ LagRate-2	Senior Citizens (b) Service Charge Billings $ LagRate-6 x	Senior Citizens (b) Volume Charge Billings $ LagRate-2	Housing Authority (b) Service Charge Billings $ LagRate-6 x	Housing Authority (b) Volume Charge Billings $ LagRate-2	"N" Charities (b) Service Charge Billings $ LagRate-6 x	"N" Charities (b) Volume Charge Billings $ LagRate-2	"6 Cent" Charities (b) Service Charge Billings $ LagRate-6 x	"6 Cent" Charities (b) Volume Charge Billings $ LagRate-2	Scheduled (Flat Rate) (b) Service Charge Billings $ LagRate-6 x	Scheduled (Flat Rate) (b) Volume Charge Billings $ LagRate-2
5/8	R	117,539,183		3,375,578		1,609,538		6,745		296,443		0	
3/4	Z	32,154		63		0		820		1,397		0	
1	Q	2,901,452		958		10,305		5,167		168,007		0	
1-1/4	Y	0		0		0		0		0		0	
1-1/2	P	1,952,673		0		14,317		12,108		158,040		0	
2	X	3,459,625		0		29,530		58,541		362,588		0	
3	O	2,370,409		0		121,916		211,420		524,054		0	
4	W	2,338,800		0		140,064		412,108		1,270,461		0	
6	N	1,863,597		0		182,144		396,147		366,673		0	
8	V	577,438		0		136,569		84,902		65,765		0	
10	E	291,176		0		0		19,300		0		0	
12	T	0		0		0		0		0		0	
14	H	0		0		0		0		0		0	
		133,326,506	105,924,332	3,376,598	1,394,279	2,244,385	3,959,562	1,207,257	3,771,327	3,213,428	3,698,966	0	0
REVCHECK		133,739,770	x	3,388,401	x	2,251,923	3,948,477	x	x	3,225,389	x		

Meter Size inches	Meter Code	Fire Meters (b) Service Charge Billings $ LagRate-6 x	Fire Meters (b) Volume Charge Billings $ LagRate-2	City Properties (b) Service Charge Billings $ LagRate-6 x	City Properties (b) Volume Charge Billings $ LagRate-2	Municipal (Incl. Sewer Only) Service Charge Billings $ LagRate-6 x	Municipal (Incl. Sewer Only) Volume Charge Billings $ LagRate-2	Sewer Only: Small Meters Service Charge Billings $ LagRate-6 x	Small Meters Volume Charge Billings $ LagRate-2	Large Meters Service Charge Billings $ LagRate-6 x	Large Meters Volume Charge Billings $ LagRate-2	Ground Water Service Charge Billings $ LagRate-6 x	Ground Water Volume Charge Billings $ LagRate-2	Total Sewer Only Service Charge Billings $ LagRate-6 x	Total Sewer Only Volume Charge Billings $ LagRate-2
5/8	R	0		0		83,012				0					
3/4	Z	0		0		6,009				0					
1	Q	0		0		100,162				0					
1-1/4	Y	0		0		1,160				0					
1-1/2	P	0		0		109,216		Volume		0				Volume	
2	X	0		0		567,114		charge only		0				charge only	
3	O	0		0		529,172				0					
4	W	0		0		470,796				0					
6	N	0		0		537,319				0					
8	V	0		0		278,284				0					
10	E	0		0		434,028				0					
12	T	0		0		61,765				0					
14	H	0		0		0				0					
		0	51,700	0	0	3,178,039	10,058,000	0	2,820,000	0	0	0	0	0	2,820,000
		x	x			2,595,939	7,555,608		x						

(a) Excludes Senior Citizens
(b) Excludes Water Only and Wastewater Only

References: A. LagRate-6
B. LagRate-9

	FY 2009 Billing Data Applied to COS Rates			FY 2009 Units Billings Under Existing Rates	Percent Change
	Unit Volume Charge $/Mcf	Unit Service Charge $/Bill	Total Unit Charge $/Mcf	$/Mcf	
	Ref. B / Ref. A	Ref. B / Ref. A	Ref. B / Ref. A	LagRate-7a	
General Service (Excluding Senior Citizens) (a	18.8000	25.2661	42.4630	41.0441	3.46%
Senior Citizens (a)	14.1000	17.0927	48.2470	38.1672	26.41%
Housing Authority (a)	17.8600	29.5236	27.9840	30.5236	-8.32%
"N" Charities (a)	14.1000	291.6080	18.6140	26.4811	-29.71%
"6 Cent" Charities (a)	14.1000	94.0286	26.3490	46.6165	-43.48%
Scheduled (Flat Rate) (a)	0.0000	0.0000	0.0000	#DIV/0!	#DIV/0!
Fire Meters (a)	18.8000	0.0000	18.8000	17.7200	6.09%
City Prop Leased to Others (821) (a)(b)					
Municipal (820) (Incl. Sewer Only)	18.8000	215.3143	24.7400	34.7821	-28.87%
Sewer Only (including Ground Water) - Ref. E	18.8000	0.0000	18.8000	17.7200	6.09%

(a) Excludes Water Only and Wastewater Only; i.e., includes W&S
(b) Included with General Service

References: A. Volume multiplied by Unit Volume Charge (LagRate-10)
B. Bills multiplied by Unit Service Charge (LagRate-10)
C. Volume multiplied by Total Unit Charge (LagRate-10)

		General Service	Senior Citizens	Housing Authority	"N" Charities	"6 Cent" Charities	Scheduled (Flat Rate)	Fire Meters	City Property (a)	Municipal	Sewer Only	Total	Total less Municipal	Total less Municipal and Fire
Unit Volume Charge - $/Mcf	LagRate-10	18.8000	14.1000	17.8600	14.1000	14.1000	0.0000	18.8000		18.8000	18.8000			
Unit Service Charge - $/Mcf	LagRate-10	25.2661	17.0927	29.5236	291.6080	94.0286	0.0000	0.0000		215.3143	0.0000			
Total Unit Charge - $/Mcf	LagRate-10	42.4630	48.2470	27.9840	18.6140	26.3490	0.0000	18.8000		24.7400	18.8000			
2008														
W&S Billed Volume - Mcf	LagRate-4	5,730,676	105,278	219,300	267,470	262,338	0	2,750		535,000	150,000	7,272,812		
Volume Charge Billings - $	Ref. A	107,736,709	1,484,420	3,916,698	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	133,537,819	123,479,819	123,428,119
Bills	LagRate-3	5,294,329	210,724	75,180	4,164	34,464	0	46,728		15,216	822	5,681,627		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	0.0%		97.00%	100.0%			
Bills		5,274,740	210,492	75,180	4,140	34,175	0	0		14,760	822	5,614,309		
Service Charge Billings - $	Ref. B	133,272,108	3,597,877	2,219,584	1,207,257	3,213,427	0	0		3,178,039	0	146,688,293	143,510,254	
Total Billings - $		241,008,817	5,082,296	6,136,282	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	280,226,112	266,990,073	
Alternate Total Billings - $	Ref. C	243,341,695	5,079,348	6,136,891	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	282,556,564		
2009														
W&S Billed Volume - Mcf	LagRate-4	5,634,273	98,885	221,700	267,470	262,338	0	2,750		535,000	150,000	7,172,416		
Volume Charge Billings - $	Ref. A	105,924,332	1,394,279	3,959,562	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	131,678,166	121,620,166	121,568,466
Bills	LagRate-3	5,296,489	197,764	76,020	4,164	34,464	0	46,728		15,216	822	5,671,667		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	100.0%		97.00%	100.0%			
Bills		5,276,892	197,546	76,020	4,140	34,175	0	46,728		14,760	822	5,651,083		
Service Charge Billings - $	Ref. B	133,326,481	3,376,595	2,244,384	1,207,257	3,213,427	0	0		3,178,039	0	146,546,183	143,368,144	
Total Billings - $		239,250,813	4,770,873	6,203,946	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	278,224,349	264,988,310	
Alternate Total Billings - $	Ref. C	239,248,134	4,770,905	6,204,053	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	278,221,722		
2010														
W&S Billed Volume - Mcf	LagRate-4	5,537,970	92,391	224,200	267,470	262,338	0	2,750		535,000	150,000	7,072,119		
Volume Charge Billings - $	Ref. A	104,113,836	1,302,713	4,004,212	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	129,820,754	119,762,754	119,711,054
Bills	LagRate-3	5,298,649	184,804	76,860	4,164	34,464	0	46,728		15,216	822	5,661,707		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	100.0%		97.00%	100.0%			
Bills		5,279,044	184,601	76,860	4,140	34,175	0	46,728		14,760	822	5,641,130		
Service Charge Billings - $	Ref. B	133,380,854	3,155,330	2,269,184	1,207,257	3,213,427	0	0		3,178,039	0	146,404,091	143,226,052	
Total Billings - $		237,494,690	4,458,043	6,273,396	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	276,224,845	262,988,805	
Alternate Total Billings - $	Ref. C	235,158,820	4,457,589	6,274,013	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	273,889,052		
2011														
W&S Billed Volume - Mcf	LagRate-4	5,441,866	85,898	226,600	267,470	262,338	0	2,750		535,000	150,000	6,971,922		
Volume Charge Billings - $	Ref. A	102,307,081	1,211,162	4,047,076	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	127,965,311	117,907,311	117,855,611
Bills	LagRate-3	5,300,809	171,844	77,700	4,164	34,464	0	46,728		15,216	822	5,651,747		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	100.0%		97.00%	100.0%			
Bills		5,281,196	171,655	77,700	4,140	34,175	0	46,728		14,760	822	5,631,176		
Service Charge Billings - $	Ref. B	133,435,226	2,934,047	2,293,984	1,207,257	3,213,427	0	0		3,178,039	0	146,261,981	143,083,942	
Total Billings - $		235,742,307	4,145,209	6,341,060	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	274,227,292	260,991,253	
Alternate Total Billings - $	Ref. C	231,077,956	4,144,321	6,341,174	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	269,562,082		
2012														
W&S Billed Volume - Mcf	LagRate-4	5,345,862	79,404	229,100	267,470	262,338	0	2,750		535,000	150,000	6,871,924		
Volume Charge Billings - $	Ref. A	100,502,206	1,119,596	4,091,726	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	126,113,521	116,055,521	116,003,821
Bills	LagRate-3	5,302,969	158,884	78,540	4,164	34,464	0	46,728		15,216	822	5,641,787		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	100.0%		97.00%	100.0%			
Bills		5,283,348	158,709	78,540	4,140	34,175	0	46,728		14,760	822	5,621,222		
Service Charge Billings - $	Ref. B	133,489,599	2,712,765	2,318,784	1,207,257	3,213,427	0	0		3,178,039	0	146,119,871	142,941,832	
Total Billings - $		233,991,805	3,832,362	6,410,510	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	272,233,392	258,997,353	
Alternate Total Billings - $	Ref. C	227,001,338	3,831,005	6,411,134	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	265,242,108		
2013														
W&S Billed Volume - Mcf	LagRate-4	5,254,442	72,911	231,500	267,470	262,338	0	2,750		535,000	150,000	6,776,411		
Volume Charge Billings - $	Ref. A	98,783,510	1,028,045	4,134,590	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	124,346,138	114,288,138	114,236,438
Bills	LagRate-3	5,305,129	145,924	79,380	4,164	34,464	0	46,728		15,216	822	5,631,827		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	100.0%		97.00%	100.0%			
Bills		5,285,500	145,763	79,380	4,140	34,175	0	46,728		14,760	822	5,611,268		
Service Charge Billings - $	Ref. B	133,543,972	2,491,483	2,343,583	1,207,257	3,213,427	0	0		3,178,039	0	145,977,762	142,799,723	
Total Billings - $		232,327,481	3,519,528	6,478,173	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	270,323,899	257,087,860	
Alternate Total Billings - $	Ref. C	223,119,371	3,517,737	6,478,296	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	261,114,034		
2014														
W&S Billed Volume - Mcf	LagRate-4	5,163,022	66,517	234,000	267,470	262,338	0	2,750		535,000	150,000	6,681,097		
Volume Charge Billings - $	Ref. A	97,064,814	937,890	4,179,240	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	122,581,936	112,523,936	112,472,236
Bills	LagRate-3	5,307,289	132,964	80,220	4,164	34,464	0	46,728		15,216	822	5,621,867		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	100.0%		97.00%	100.0%			
Bills		5,287,652	132,818	80,220	4,140	34,175	0	46,728		14,760	822	5,601,315		
Service Charge Billings - $	Ref. B	133,598,344	2,270,218	2,368,383	1,207,257	3,213,427	0	0		3,178,039	0	145,835,669	142,657,630	
Total Billings - $		230,663,158	3,208,108	6,547,623	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	268,417,605	255,181,566	
Alternate Total Billings - $	Ref. C	219,237,403	3,209,246	6,548,256	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	256,993,535		
2015														
W&S Billed Volume - Mcf	LagRate-4	5,071,702	60,023	236,400	267,470	262,338	0	2,750		535,000	150,000	6,585,683		
Volume Charge Billings - $	Ref. A	95,347,998	846,324	4,222,104	3,771,327	3,698,966	0	51,700		10,058,000	2,820,000	120,816,419	110,758,419	110,706,719
Bills	LagRate-3	5,309,449	120,004	81,060	4,164	34,464	0	46,728		15,216	822	5,611,907		
W&S of W&S&WO	Links Worksheet	99.63%	99.89%	100.00%	99.42%	99.16%	100.0%	100.0%		97.00%	100.0%			
Bills		5,289,804	119,872	81,060	4,140	34,175	0	46,728		14,760	822	5,591,361		
Service Charge Billings - $	Ref. B	133,652,717	2,048,936	2,393,183	1,207,257	3,213,427	0	0		3,178,039	0	145,693,560	142,515,521	
Total Billings - $		229,000,714	2,895,260	6,615,287	4,978,584	6,912,393	0	51,700		13,236,039	2,820,000	266,509,978	253,273,939	
Alternate Total Billings - $	Ref. C	215,359,682	2,895,930	6,615,418	4,978,687	6,912,344	0	51,700		13,235,900	2,820,000	252,869,660		

(a) Included with General Service

Reference: LagRate-11

Service Charge Billings

	Projected Billing Under COS Rates **Before** Adjusting for Bill Tab Correction Factors								Bill Tab Correction Factors LagRate-7a	Projected Billing Under COS Rates **After** Adjusting for Bill Tab Correction Factors							
	2008	2009	2010	2011	2012	2013	2014	2015		2008	2009	2010	2011	2012	2013	2014	2015
General Service	133,272,108	133,326,481	133,380,854	133,435,226	133,489,599	133,543,972	133,598,344	133,652,717	100.00%	133,268,181	133,322,552	133,376,923	133,431,295	133,485,666	133,540,037	133,594,408	133,648,779
Senior Citizens	3,597,877	3,376,595	3,155,330	2,934,047	2,712,765	2,491,483	2,270,218	2,048,936	100.00%	3,597,719	3,376,446	3,155,191	2,933,919	2,712,646	2,491,374	2,270,119	2,048,846
Subtotal	136,869,985	136,703,075	136,536,183	136,369,274	136,202,364	136,035,455	135,868,562	135,701,653		136,865,900	136,698,999	136,532,115	136,365,213	136,198,312	136,031,411	135,864,526	135,697,625
Housing Authority	2,219,584	2,244,384	2,269,184	2,293,984	2,318,784	2,343,583	2,368,383	2,393,183	101.68%	2,256,951	2,282,168	2,307,385	2,332,603	2,357,820	2,383,037	2,408,255	2,433,472
Charities & Schools	4,420,685	4,420,685	4,420,685	4,420,685	4,420,685	4,420,685	4,420,685	4,420,685	100.00%	4,420,872	4,420,872	4,420,872	4,420,872	4,420,872	4,420,872	4,420,872	4,420,872
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	100.00%	0	0	0	0	0	0	0	0
Fire Meters	0	0	0	0	0	0	0	0	100.55%	0	0	0	0	0	0	0	0
City Property	0	0	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0
Municipal	3,178,039	3,178,039	3,178,039	3,178,039	3,178,039	3,178,039	3,178,039	3,178,039	77.85%	2,474,165	2,474,165	2,474,165	2,474,165	2,474,165	2,474,165	2,474,165	2,474,165
Sewer Only	0	0	0	0	0	0	0	0	94.28%	0	0	0	0	0	0	0	0
Total	146,688,293	146,546,183	146,404,091	146,261,981	146,119,871	145,977,762	145,835,669	145,693,560		146,017,889	145,876,204	145,734,538	145,592,854	145,451,170	145,309,486	145,167,819	145,026,135
Total Less Municipal	143,510,254	143,368,144	143,226,052	143,083,942	142,941,832	142,799,723	142,657,630	142,515,521		143,543,723	143,402,039	143,260,372	143,118,688	142,977,004	142,835,320	142,693,653	142,551,969

Volume Charge Billings

	2008	2009	2010	2011	2012	2013	2014	2015		2008	2009	2010	2011	2012	2013	2014	2015
General Service	107,736,709	105,924,332	104,113,836	102,307,081	100,502,206	98,783,510	97,064,814	95,347,998	100.00%	107,733,534	105,921,211	104,110,768	102,304,066	100,499,244	98,780,599	97,061,954	95,345,188
Senior Citizens	1,484,420	1,394,279	1,302,713	1,211,162	1,119,596	1,028,045	937,890	846,324	100.00%	1,484,355	1,394,217	1,302,656	1,211,109	1,119,547	1,028,000	937,849	846,287
Subtotal	109,221,129	107,318,611	105,416,549	103,518,243	101,621,802	99,811,555	98,002,703	96,194,322		109,217,889	107,315,429	105,413,424	103,515,175	101,618,792	99,808,599	97,999,802	96,191,475
Housing Authority	3,916,698	3,959,562	4,004,212	4,047,076	4,091,726	4,134,590	4,179,240	4,222,104	101.68%	3,982,635	4,026,221	4,071,622	4,115,208	4,160,610	4,204,195	4,249,597	4,293,183
Charities & Schools	7,470,293	7,470,293	7,470,293	7,470,293	7,470,293	7,470,293	7,470,293	7,470,293	100.00%	7,470,610	7,470,610	7,470,610	7,470,610	7,470,610	7,470,610	7,470,610	7,470,610
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0	100.00%	0	0	0	0	0	0	0	0
Fire Meters	51,700	51,700	51,700	51,700	51,700	51,700	51,700	51,700	100.55%	51,986	51,986	51,986	51,986	51,986	51,986	51,986	51,986
City Property	0	0	0	0	0	0	0	0	0.00%	0	0	0	0	0	0	0	0
Municipal	10,058,000	10,058,000	10,058,000	10,058,000	10,058,000	10,058,000	10,058,000	10,058,000	77.85%	7,830,349	7,830,349	7,830,349	7,830,349	7,830,349	7,830,349	7,830,349	7,830,349
Sewer Only	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	94.28%	2,658,736	2,658,736	2,658,736	2,658,736	2,658,736	2,658,736	2,658,736	2,658,736
Total	133,537,819	131,678,166	129,820,754	127,965,311	126,113,521	124,346,138	122,581,936	120,816,419		131,212,206	129,353,331	127,496,728	125,642,064	123,791,083	122,024,476	120,261,081	118,496,339
Total Less Municipal and Fir	123,428,119	121,568,466	119,711,054	117,855,611	116,003,821	114,236,438	112,472,236	110,706,719		123,329,870	121,470,996	119,614,393	117,759,729	115,908,748	114,142,140	112,378,745	110,614,004

Total Service Charge and Volume Charge Billings

	2008	2009	2010	2011	2012	2013	2014	2015		2008	2009	2010	2011	2012	2013	2014	2015
General Service	241,008,817	239,250,813	237,494,690	235,742,307	233,991,805	232,327,481	230,663,158	229,000,714		241,001,716	239,243,764	237,487,692	235,735,361	233,984,910	232,320,636	230,656,361	228,993,967
Senior Citizens	5,082,296	4,770,873	4,458,043	4,145,209	3,832,362	3,519,528	3,208,108	2,895,260		5,082,073	4,770,664	4,457,847	4,145,027	3,832,194	3,519,374	3,207,967	2,895,133
Subtotal	246,091,114	244,021,686	241,952,732	239,887,516	237,824,166	235,847,009	233,871,266	231,895,975		246,083,789	244,014,427	241,945,539	239,880,388	237,817,103	235,840,009	233,864,328	231,889,100
Housing Authority	6,136,282	6,203,946	6,273,396	6,341,060	6,410,510	6,478,173	6,547,623	6,615,287		6,239,586	6,308,389	6,379,008	6,447,811	6,518,430	6,587,233	6,657,852	6,726,655
Charities & Schools	11,890,977	11,890,977	11,890,977	11,890,977	11,890,977	11,890,977	11,890,977	11,890,977		11,891,483	11,891,483	11,891,483	11,891,483	11,891,483	11,891,483	11,891,483	11,891,483
Scheduled (Flat Rate)	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0
Fire Meters	51,700	51,700	51,700	51,700	51,700	51,700	51,700	51,700		51,986	51,986	51,986	51,986	51,986	51,986	51,986	51,986
City Property	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0
Municipal	13,236,039	13,236,039	13,236,039	13,236,039	13,236,039	13,236,039	13,236,039	13,236,039		10,304,514	10,304,514	10,304,514	10,304,514	10,304,514	10,304,514	10,304,514	10,304,514
Sewer Only	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000	2,820,000		2,658,736	2,658,736	2,658,736	2,658,736	2,658,736	2,658,736	2,658,736	2,658,736
Total	280,226,112	278,224,349	276,224,845	274,227,292	272,233,392	270,323,899	268,417,605	266,509,978		277,230,094	275,229,535	273,231,266	271,234,918	269,242,252	267,333,961	265,428,899	263,522,474
										98.93%	98.92%	98.92%	98.91%	98.90%	98.89%	98.89%	98.88%
Total Less Municipal and Fir	266,938,373	264,936,610	262,937,105	260,939,553	258,945,653	257,036,160	255,129,866	253,222,239		266,873,594	264,873,035	262,874,765	260,878,418	258,885,752	256,977,461	255,072,399	253,165,974
										99.98%	99.98%	99.98%	99.98%	99.98%	99.98%	99.98%	99.98%
								Rreq08.xls - Cust-27		278,334,000	278,257,000	276,432,000	274,616,000	272,797,000	271,055,000	269,320,000	267,584,000
								Total divided by above line		99.60%	98.91%	98.84%	98.77%	98.70%	98.63%	98.56%	98.48%

	Proposed Increase	Months Effective	Cumulative Increase 2008 - 2015	Cumulative Increase 2010 - 2015
	Ver. 1a			
2008	0.00%	12	100.00%	
2009	4.56%	12	104.56%	
2010	4.48%	12	109.25%	104.48%
2011	4.40%	12	114.05%	109.08%
2012	4.30%	12	118.95%	113.76%
2013	10.01%	12	130.85%	125.15%
2014	4.03%	12	136.13%	130.20%
2015	8.67%	12	147.93%	141.48%

Gross Billing Adjustment Factor: 0.00% Cust-27

Line No.		(1) Number of months at Existing Rate	(2) Number of months at Proposed Rate	(3) Billings (a)	(4) Cumulative Percent Increase (b)	(5) FY 2009 COS Rate Adjustment	(6) FY 2010 COS Rate Adjustment	(7) FY 2011 COS Rate Adjustment	(8) FY 2012 COS Rate Adjustment	(9) Adjusted Billings (c)	(10) Receipts Factor (d) FY 2009	(11) FY 2010	(12) FY 2011	(13) FY 2012	(14) Receipts FY 2009	(15) FY 2010	(16) FY 2011
				LagRate-8 LagRate-11 LagRate-12		LagRate-14	LagRate-14	LagRate-14	LagRate-14	$	%	%	%	%	$ (6) x (7)	$	$
	SERVICE CHARGE																
	All classes less municipal																
	Existing Rates																
1	FY 2009	0.0		149,228,038	100.00%					0	85.50	9.00	2.50		0	0	0
	Adjusted COS Rates Effective July 1, 2008																
2	FY 2009		12.0	143,402,039	100.00%	105.20%				150,859,000	85.50	9.00	2.50		128,984,000	13,577,000	3,771,000
	FY 2010		12.0	143,260,372	104.48%	105.20%	104.80%			165,023,000		85.50	9.00	2.50		141,095,000	14,852,000
	FY 2011		12.0	143,118,688	109.08%	105.20%	104.80%	104.60%		180,029,000			85.50	9.00			153,925,000
	FY 2012		12.0	142,977,004	113.76%	105.20%	104.80%	104.60%	105.00%	196,955,000				85.50			
	Increase in service charge deposit due to rate increas															0	0
	Municipal																
	Existing Rates																
3	FY 2009	0.0		7,106,249	100.00%					0	100.00	0.00	0.00		0		
	Adjusted COS Rates Effective July 1, 2008																
4	FY 2009		12.0	2,474,165	100.00%	105.20%				2,603,000	100.00	0.00	0.00		2,603,000		
	FY 2010		12.0	2,474,165	104.48%	105.20%	104.80%			2,850,000		100.00	0.00	0.00		2,850,000	
	FY 2011		12.0	2,474,165	109.08%	105.20%	104.80%	104.60%		3,112,000			100.00	0.00			3,112,000
	FY 2012		12.0	2,474,165	113.76%	105.20%	104.80%	104.60%	105.00%	3,408,000				100.00			
	Increase in municipal service charge deposit due to rate increas																
	VOLUME CHARGE																
	All classes less municipal and fire																
	Existing Rates																
5	FY 2009	0.5		114,334,731	100.00%					4,764,000	85.50	9.00	2.50		4,073,000	429,000	119,000
	Adjusted COS Rates Effective July 1, 2008									(j)							
6	FY 2009		11.50	121,470,996	100.00%	105.20%				122,463,000	85.50	9.00	2.50		104,706,000	11,022,000	3,062,000
	FY 2010	0.5	11.50	119,614,393	104.48%	105.20%	104.80%			137,287,000		85.50	9.00	2.50		117,380,000	12,356,000
	FY 2011	0.5	11.50	117,759,729	109.08%	105.20%	104.80%	104.60%		147,870,000			85.50	9.00			126,429,000
	FY 2012	0.5	11.50	115,908,748	113.76%	105.20%	104.80%	104.60%	105.00%	159,090,000				85.50			
	Municipal and fire																
	Existing Rates																
7	FY 2009	0.5		6,900,713	100.00%					288,000	100.00	0.00	0.00		288,000		
	Adjusted COS Rates Effective July 1, 2008									(j)							
8	FY 2009		11.50	7,830,349	100.00%	105.20%				7,894,000	100.00	0.00	0.00		7,894,000		
	FY 2010	0.5	11.50	7,830,349	104.48%	105.20%	104.80%			8,987,000		100.00	0.00	0.00		8,987,000	
	FY 2011	0.5	11.50	7,830,349	109.08%	105.20%	104.80%	104.60%		9,832,000			100.00	0.00			9,832,000
	FY 2012	0.5	11.50	7,830,349	113.76%	105.20%	104.80%	104.60%	105.00%	10,747,000				100.00			
	SURCHARGE RATES																
	Existing Rates																
9	FY 2009	0.0			100.00%					0	85.50	9.00	2.50		0	0	0
	Adjusted COS Rates Effective July 1, 2008																
10	FY 2009 (g)		12.0	4,867,000	100.00%	105.20%				5,120,000	85.50	9.00	2.50		4,378,000	461,000	128,000
	FY 2010		12.0	4,867,000	104.48%	105.20%	104.80%			5,606,000		85.50	9.00	2.50		4,793,000	505,000
	FY 2011		12.0	4,867,000	109.08%	105.20%	104.80%	104.60%		6,122,000			85.50	9.00			5,234,000
	FY 2012		12.0	4,867,000	113.76%	105.20%	104.80%	104.60%	105.00%	6,704,000				85.50			
				(k)						(i)							
11	FY 2007 Billings (h)			262,115,000	100.00%					262,115,000	2.50				6,553,000		
12	FY 2008 Billings (h)			270,015,000	100.00%					270,015,000	9.00	2.50			24,301,000	6,750,000	
13	Total Receipts														283,780,000	307,344,000	333,325,000

	FY 2009	FY 2010	FY 2011
Required Receipts	282,860,000	294,983,000	305,712,000

(a) Billings under Adjusted COS Rates reflect an adjustment of 0.00%

(b) Adjusted billings under existing rates should reflect proposed increases in effect prior to the test year. Adjusted billings under COS rates should reflect proposed increases after the test ye

(c) Adjusted service charge billings are equal to the number of months effective times billings times the cumulative percent increase times the COS rate adjustme

Test year adjusted volume charge billings are equal to the number of months effective times billings times the cumulative percent increase times the COS rate adjustment. For each year after the test year, the adjusted volume charge bill

rates time the previous year's billings times the previous year's cumulative percent increase plus the number of months at COS rates times billings times the cumulative percent increase times the COS rate adjustme

Adjusted billings for FY 2007 and FY 2008 are equal to the billings times the cumulative percent increase times the 0.00% billings adjustmen

(d) Receipts Factor from Rreq08.xls - Wrev-6

(e) Not used.

(f) Not used.

(g)	New Rate	Pounds	Billings
BOD	0.2780	12,874,000	3,578,972
SS	0.2930	4,396,000	1,288,028
		Total	4,867,000

(h) Adjusted Total Less Municipal and Fire Meters

(i) Column (3) times (1- BILLADJ) or (1-0.00000)

(j) FY 2010 Adjusted Billings include 11.5 months at FY 2010 rates and 0.5 months at FY 2009 rates; FY 2011 Adjusted Billings include 11.5 months at FY 2011 rates and 0.5 months at FY 2010 rates; and FY 2012 Adjusted Billings include 11.5 months at FY 2012 rates and 0.5 months at FY 2011 rates

(k)

FY 2007 Billings - (Rreq08.xls-Cust-27)	257,498,000	plus	4,616,879	262,115,000
FY 2008 Billings - (Rreq08.xls-Cust-27)	265,357,000	plus	4,658,000	270,015,000

	Percent Increase in Rates Required:	(0.003701)	(0.046908)	(0.098493)	(0.344926)
		0.996299	0.953092	0.901507	0.655074
	Adjustment Factors ==> **USE:**	1.052000 (a)	1.048000 (a)	1.046000 (a)	1.050000 (a)

Reference:		FY 2009 $	FY 2010 $	FY 2011 $	FY 2012 $
LagRate-13	Total Receipts	283,780,000	307,344,000	333,325,000	362,066,000
	Requirements:				
Rreq-28	COS	313,868,000	326,229,000	338,524,000	348,380,000
	Less Wholesale Customers (Including Mgmt Fee)				
LagRate-19	Under Old Rates	LagRate-19a			
	Under New Rates	(31,008,000)	(31,246,000)	(32,812,000)	(32,823,000)
	Less Monthly Billing Incr. in Volume Charges				
	Total Requirements	282,860,000	294,983,000	305,712,000	315,557,000
	Revenue Surplus/(Deficiency)	920,000	12,361,000	27,613,000	46,509,000
	Total Increasable Receipts	248,565,000	263,516,669	280,354,752	134,837,752
	ADJUSTMENT FACTOR REQUIRED	-0.3701%	-4.6908%	-9.8493%	-34.4926%

LagRate-13 * 4.2955%

Input from Model Application for FY 2010 , FY 2011 and FY 2012

	FY 2010 $	FY 2011 $	FY 2012 $
	LagRate-24	LagRate-24	LagRate-24
Total Wholesale w/Mgmt Fee	31,246,000	32,812,000	32,823,000

		Test Year FY 2009 Receipts of Test Year FY 2009 Billings $	Test Year FY 2010 Receipts of Test Year FY 2010 Billings $	Test Year FY 2011 Receipts of Test Year FY 2011 Billings $	Test Year FY 2012 Receipts of Test Year FY 2012 Billings $
	General Customers				
LagRate-13	Service Charge	128,984,000	141,095,000	153,925,000	168,397,000
LagRate-13	Volume Charge	108,779,000	117,380,000	126,429,000	136,022,000
	Total General Customers	237,763,000	258,475,000	280,354,000	304,419,000
	Municipal				
LagRate-13	Service Charge	2,603,000	2,850,000	3,112,000	3,408,000
LagRate-13	Volume Charge	8,182,000	8,987,000	9,832,000	10,747,000
	Total Municipal	10,785,000	11,837,000	12,944,000	14,155,000
LagRate-13	Surcharge	4,378,000	4,793,000	5,234,000	5,732,000
	Total	252,926,000	275,105,000	298,532,000	324,306,000

(a) This factor is determined by trial and error until the ADJUSTMENT FACTOR REQUIRED below becomes zero. Keep multiplyin
this factor by the factor in the highlighted cell above until the ADJUSTMENT FACTOR REQUIRED is as close to zero as possibl

(1)	(2)	(3)	(4)	(5)				
Meter Size inches	Meter Code	Lag Factor % LagRate-14	General Service Service Charge $/Bill LagRate-2 x Col. (3)	Discount Service Charge (a) $/Bill Col. (4) x (1-25%)	Existing Rates	Existing Rates		
5/8	R	105.2%	23.98	17.99	16.59	12.44	144.54%	144.61%
3/4	Z	105.2%	33.26	24.95	86.24	64.68	38.57%	38.57%
1	Q	105.2%	52.39	39.29	140.01	105.01	37.42%	37.42%
1-1/4	Y	105.2%	77.08	57.81	209.69	157.27	36.76%	36.76%
1-1/2	P	105.2%	99.38	74.54	273.41	205.06	36.35%	36.35%
2	X	105.2%	156.75	117.56	434.70	326.03	36.06%	36.06%
3	O	105.2%	289.51	217.13	809.69	607.27	35.76%	35.76%
4	W	105.2%	486.12	364.59	1,353.88	1,015.41	35.91%	35.91%
6	N	105.2%	966.84	725.13	2,701.17	2,025.88	35.79%	35.79%
8	V	105.2%	1,540.46	1,155.35	4,313.96	3,235.47	35.71%	35.71%
10	E	105.2%	2,217.78	1,663.34	6,205.43	4,654.07	35.74%	35.74%
12	T	105.2%	4,102.88	3,077.16	11,548.42	8,661.32	35.53%	35.53%
14	H	105.2%	4,304.89	3,228.67	0.00	0.00	#DIV/0!	#DIV/0!

Monthly Water Usage		Charge Per Mcf LagRate-2 x Col. (3)	Col. (4) x (1-25%)			
General Service Volume Cha	105.2%	19.78	14.84		17.72	111.63%
				discount vol charge	13.29	111.66%

Wastewater Surcharge		Charge $/lb LagRate-2 x Col. (3)		
BOD in excess of 250 mg/l	105.2%	0.292	0.270	108.15%
SS in excess of 350 mg/l	105.2%	0.308	0.247	124.70%

(a) Discount rate applies to Senior Citizens and Charities

Reference: File: Rreq08.xls - Cust-14

	Abington	Bensalem	Bucks County	Cheltenham	Lower Moreland	Lower Southampton	DELCORA	Lower Merion	Springfield (ex. Wyndmoor)	Upper Darby	Springfield (Wyndmoor)
FY 2006 Billing Units											
Volume (Mcf)	108,000	144,000	928,000	318,000	61,000	335,000	1,223,000	295,000	104,000	516,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,233	2,003	11,232	2,639	571	3,971	10,911	3,092	1,518	5,022	114
BOD (1,000 lbs.)	1,044	2,138	9,437	2,321	460	2,633	9,766	2,650	1,447	4,282	90
FY 2007 Billing Units											
Volume (Mcf)	115,000	173,000	1,008,000	456,000	71,000	315,000	1,560,000	366,000	171,000	626,000	25,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,313	2,407	12,200	3,784	664	3,734	13,917	3,836	2,496	6,093	136
BOD (1,000 lbs.)	1,112	2,569	10,251	3,328	536	2,476	12,458	3,288	2,379	5,194	108
FY 2008 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2009 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2010 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2011 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2012 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2013 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2014 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2015 Billing Units											
Volume (Mcf)	107,000	160,000	969,000	361,000	63,000	324,000	1,404,000	331,000	134,000	571,000	21,000
Capacity (cfs)	9.2470	11.7400	85.0800	20.7500	5.9410	15.7900	155.0000	31.5700	4.6000	35.0000	1.9300
SS (1,000 lbs.)	1,222	2,226	11,728	2,995	590	3,841	12,526	3,469	1,956	5,557	114
BOD (1,000 lbs.)	1,035	2,376	9,854	2,635	476	2,547	11,212	2,974	1,864	4,738	90
FY 2008 Existing (New) Rates	NE	NE	NE	NE	NE	NE	SW	SW	SW	SW	SE
Volume ($/Mcf)	1.0735	1.0735	1.0735	1.0052	1.0735	1.0735	0.9441	0.9719	1.1856	0.9719	1.5780
Capacity ($/cfs)	4,574	4,574	4,574	2,137	4,574	4,574	3,785	3,848	8,868	3,848	8,066
SS ($/1,000 lbs.)	154.16	154.16	154.16	154.16	154.16	154.16	159.97	162.64	162.64	162.64	221.43
BOD ($/1,000 lbs.)	151.50	151.50	151.50	151.50	151.50	151.50	122.88	122.94	122.94	122.94	94.55
Annual Lump Sum ($)	417,000	78,000	49,000	898,000	225,000	60,000	0	105,000	254,000	35,000	101,000
Management Fee (%)	10	10	10	10	12	10	10	10	10	10	10

RATE DESIGN ADJUSTMENT TO UNIT O&M EXPENSE IN ORDER TO RECOVER COSTS ASSOCIATED WITH I/I WHEN RATES ARE APPLIED

Line No.	Contract Customer	Volume	Unit Costs Capacity	Suspended Solids	Bod
		$/Mcf	$/Mcf/day	$/1,000 lbs	$/1,000 lbs
		Somallo-40	Somallo-40	Somallo-40	Somallo-40
	Abington, Bensalem, Bucks County, Lower Moreland, and Lower Southampton				
	Northeast WPCP - Preliminary Treatment	0.0625	42.7119		
	Northeast WPCP - Other	1.3892	43.1832	184.9134	185.9625
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	1.4517	85.8951	184.9134	185.9625
	Cheltenham				
	Northeast WPCP	0.0000	0.0000		
	Northeast WPCP - Other	1.3892	43.1832	184.9134	185.9625
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	1.3892	43.1832	184.9134	185.9625
	DELCORA				
	Southwest WPCP	1.1217	58.8214	192.5844	168.6050
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	1.1217	58.8214	192.5844	168.6050
	Lower Merion				
	Southwest WPCP	1.1582	60.1606	196.2802	169.5196
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Neill Drive Pumping Station	0.5251	66.0153		
	CONTRACT ADJUSTMENT	0.0000	0.0000		
	Total	1.6833	126.1759	196.2802	169.5196
	Springfield (less Wyndmoor)				
	Southwest WPCP	1.1582	60.1606	196.2802	169.5196
	Central Schuylkill Pumping Station	0.2714	48.7325		
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	1.4296	108.8931	196.2802	169.5196
	Upper Darby				
	Southwest WPCP	1.1582	60.1606	196.2802	169.5196
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	1.1582	60.1606	196.2802	169.5196
	Springfield (Wyndmoor)				
	Southeast WPCP	1.6842	116.5191	256.0578	114.4362
	CONTRACT ADJUSTMENT	0.0000	0.0000	0.0000	0.0000
	Total	1.6842	116.5191	256.0578	114.4362
	A lag factor is applied to all wholesale customer rates equal to	1.0000			
	Months in effective test year 12				
	Months to collect COS: 12				
	BUT, DELCORA is for 12 months, or an adjustment factor of			1.0000	

SUMMARY OF CHARGES FOR WHOLESALE CONTRACT CUSTOMERS EXCLUDING MANAGEMENT FEES

Contract Customers	(1) Annual Lump Sum Cost	(2) Volume	(3) Capacity (a)	(4) Suspended Solids	(5) BOD
		Unit Costs			
	$	$/Mcf	$/cfs	$/1,000 lbs	$/1,000 lbs
	Retcos-10	Above	Above	Above	Above
Abington	498,000	1.4517	7,421	184.9134	185.9625
Bensalem	85,000	1.4517	7421	184.9134	185.9625
Bucks County (b)	66,000	1.4517	7421	184.9134	185.9625
Cheltenham	1,098,000	1.3892	3,731	184.9134	185.9625
Lower Moreland	261,000	1.4517	7421	184.9134	185.9625
Lower Southampton	64,000	1.4517	7421	184.9134	185.9625
DELCORA (e)		1.1217	5,115	192.5844	168.6050
Lower Merion (c)(d)	112,000	1.1582	5,198	196.2802	169.5196
Springfield (less Wyndmoor)	293,000	1.4296	9,408	196.2802	169.5196
Upper Darby	37,000	1.1582	5,198	196.2802	169.5196
Springfield (Wyndmoor)	120,000	1.6842	10,067	256.0578	114.4362
Total	2,634,000				

(a) Annual Cost.
(b) Charges for recovery of costs associated with odor control of Bucks County W&SA wastewat are in addition to the charges shown herein
(c) For flow through City Line Avenue and Presidential Drive connection, an additional co of $0.5251 per Mcf is applicable for costs related to the Neill Drive Pump Station
(d) For contract capacity at the City Line Avenue and Presidential Drive connection, an additiona charge of $66.02 per Mcf/day ($5,703.7 per cfs) is applicable to costs related to Neill Drive Pump
(e) DELCORA Unit Costs from Somallo-48 and reflect recov and strength. To these charges for DELCORA are added

SUMMARY OF EXISTING CHARGES FOR WHOLESALE CONTRACT CUSTOMERS (EXCLUDING MANAGEMENT FEES)

Contract Customers	(1) Annual Lump Sum Cost	(2) Volume	(3) Capacity (e)	(4) Suspended Solids	(5) BOD
		Unit Costs			
	$	$/Mcf	$/cfs	$/1,000 lbs	$/1,000 lbs
	LagRate-16	LagRate-16	LagRate-16	LagRate-16	LagRate-16
Abington	417,000	1.0735	4,574	154.1567	151.4972
Bensalem	78,000	1.0735	4,574	154.1567	151.4972
Bucks County	49,000	1.0735	4,574	154.1567	151.4972
Cheltenham	898,000	1.0052	2,137	154.1567	151.4972
Lower Moreland	225,000	1.0735	4,574	154.1567	151.4972
Lower Southampton	60,000	1.0735	4,574	154.1567	151.4972
DELCORA	(f)	0.9441	3,785	159.9671	122.8767
Lower Merion (g)(h)	105,000	0.9719	3,848	162.6401	122.9381
Springfield (less Wyndmoor)	254,000	1.1856	8,868	162.6401	122.9381
Upper Darby	35,000	0.9719	3,848	162.6401	122.9381
Springfield	101,000	1.5780	8,066	221.4281	94.5516
Total	2,222,000				

(e) Annual Cost.
(f) DELCORA Unit Costs reflect recovery of lump sum costs in the unit charges for volume, capacit and strength.
(g) For flow through City Line Avenue and Presidential Drive connection, an additional co of $0.5952 per Mcf is applicable for costs related to the Neill Drive Pump Station
(h) For contract capacity at the City Line Avenue and Presidential Drive connection, an additiona charge of $49.72 per Mcf/day ($4,296 per cfs) is applicable to costs related to Neill Drive Pump Statio

	Reference	Abington	Bensalem	Bucks County	Cheltenham	Lower Moreland	Lower Southampton	DELCORA	Lower Merion	Springfield (ex. Wyndmoor)	Upper Darby	Springfield (Wyndmoor)
New Rates												
Volume ($/Mcf)	LagRate-17	1.4517	1.4517	1.4517	1.3892	1.4517	1.4517	1.1217	1.1582	1.4296	1.1582	1.6842
Percent Incr. Over Old Rat	LagRate-16	135.23%	135.23%	135.23%	138.20%	135.23%	135.23%	118.81%	119.17%	120.58%	119.17%	106.73%
Capacity ($/cfs)	LagRate-17	7,421	7,421	7,421	3,731	7,421	7,421	5,115	5,198	9,408	5,198	10,067
Percent Incr. Over Old Rat	LagRate-16	162.24%	162.24%	162.24%	174.59%	162.24%	162.24%	135.14%	135.08%	106.09%	135.08%	124.81%
SS ($/1,000 lbs.)	LagRate-17	184.91	184.91	184.91	184.91	184.91	184.91	192.58	196.28	196.28	196.28	256.06
Percent Incr. Over Old Rat	LagRate-16	119.95%	119.95%	119.95%	119.95%	119.95%	119.95%	120.39%	120.68%	120.68%	120.68%	115.64%
BOD ($/1,000 lbs.)	LagRate-17	185.96	185.96	185.96	185.96	185.96	185.96	168.61	169.52	169.52	169.52	114.44
Percent Incr. Over Old Rat	LagRate-16	122.75%	122.75%	122.75%	122.75%	122.75%	122.75%	137.21%	137.89%	137.89%	137.89%	121.03%
Annual Lump Sum ($)	LagRate-17	498,000	85,000	66,000	1,098,000	261,000	64,000	0	112,000	293,000	37,000	120,000
Percent Incr. Over Old Rat	LagRate-16	119.42%	108.97%	134.69%	122.27%	116.00%	106.67%	0.00%	106.67%	115.35%	105.71%	118.81%
Management Fee (%)		10	10	10	10	12	10	10	10	10	10	10

Reference: A. File: Rreq08.xls - Ver. 1a
B. Billing Units (LagRate-16) x Percent Increase over existing rates (LagRate-18

Contract Customers	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Test Year	FY 2009 Test Year Receipts Under Existing Rates
	Receipts											
	$	$	$	$	$	$	$	$	$	$	$	$
	Ref. B	Ref. B	Ref. B	Ref. B	Ref. B	Ref. B	Ref. B	Ref. B	Ref. B	Ref. B		
Camden - Ref. A				Tempory wastewater service to Camden ceased in January 1996							0	
Abington												
Volume	0	0	0	155,332	155,332	155,332	155,332	155,332	155,332	155,332	155,332	
Capacity	0	0	0	68,622	68,622	68,622	68,622	68,622	68,622	68,622	68,622	
SS	0	0	0	225,964	225,964	225,964	225,964	225,964	225,964	225,964	225,964	
BOD	0	0	0	192,471	192,471	192,471	192,471	192,471	192,471	192,471	192,471	
Annual Lump Sum	0	0	0	498,000	498,000	498,000	498,000	498,000	498,000	498,000	498,000	
Management Fee	0	0	0	114,039	114,039	114,039	114,039	114,039	114,039	114,039	114,039	
Subtotal	967,218	1,026,485	1,011,000	1,254,428	1,254,428	1,254,428	1,254,428	1,254,428	1,254,428	1,254,428	1,254,428	1,011,000
Bensalem												
Volume	0	0	0	232,272	232,272	232,272	232,272	232,272	232,272	232,272	232,272	
Capacity	0	0	0	87,123	87,123	87,123	87,123	87,123	87,123	87,123	87,123	
SS	0	0	0	411,617	411,617	411,617	411,617	411,617	411,617	411,617	411,617	
BOD	0	0	0	441,847	441,847	441,847	441,847	441,847	441,847	441,847	441,847	
Annual Lump Sum	0	0	0	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	
Management Fee	0	0	0	125,786	125,786	125,786	125,786	125,786	125,786	125,786	125,786	
Subtotal	1,362,146	1,274,828	1,107,000	1,383,645	1,383,645	1,383,645	1,383,645	1,383,645	1,383,645	1,383,645	1,383,645	1,107,000
Bucks County												
Volume	0	0	0	1,406,697	1,406,697	1,406,697	1,406,697	1,406,697	1,406,697	1,406,697	1,406,697	
Capacity	0	0	0	631,379	631,379	631,379	631,379	631,379	631,379	631,379	631,379	
SS	0	0	0	2,168,664	2,168,664	2,168,664	2,168,664	2,168,664	2,168,664	2,168,664	2,168,664	
BOD	0	0	0	1,832,474	1,832,474	1,832,474	1,832,474	1,832,474	1,832,474	1,832,474	1,832,474	
Annual Lump Sum (a)	0	0	0	66,000	66,000	66,000	66,000	66,000	66,000	66,000	66,000	
Management Fee	0	0	0	610,521	610,521	610,521	610,521	610,521	610,521	610,521	610,521	
Subtotal	16,328,391	5,924,742	5,257,000	6,715,735	6,715,735	6,715,735	6,715,735	6,715,735	6,715,735	6,715,735	6,715,735	5,257,000
Cheltenham												
Volume	0	0	0	501,501	501,501	501,501	501,501	501,501	501,501	501,501	501,501	
Capacity	0	0	0	77,418	77,418	77,418	77,418	77,418	77,418	77,418	77,418	
SS	0	0	0	553,816	553,816	553,816	553,816	553,816	553,816	553,816	553,816	
BOD	0	0	0	490,011	490,011	490,011	490,011	490,011	490,011	490,011	490,011	
Annual Lump Sum	0	0	0	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000	1,098,000	
Management Fee	0	0	0	272,075	272,075	272,075	272,075	272,075	272,075	272,075	272,075	
Subtotal	1,903,477	2,428,148	2,383,000	2,992,821	2,992,821	2,992,821	2,992,821	2,992,821	2,992,821	2,992,821	2,992,821	2,426,000
Lower Moreland												
Volume	0	0	0	91,457	91,457	91,457	91,457	91,457	91,457	91,457	91,457	
Capacity	0	0	0	44,088	44,088	44,088	44,088	44,088	44,088	44,088	44,088	
SS	0	0	0	109,099	109,099	109,099	109,099	109,099	109,099	109,099	109,099	
BOD	0	0	0	88,518	88,518	88,518	88,518	88,518	88,518	88,518	88,518	
Annual Lump Sum	0	0	0	261,000	261,000	261,000	261,000	261,000	261,000	261,000	261,000	
Management Fee	0	0	0	71,299	71,299	71,299	71,299	71,299	71,299	71,299	71,299	
Subtotal	435,827	535,697	541,000	665,461	665,461	665,461	665,461	665,461	665,461	665,461	665,461	541,000
Lower Southampton												
Volume	0	0	0	470,351	470,351	470,351	470,351	470,351	470,351	470,351	470,351	
Capacity	0	0	0	117,178	117,178	117,178	117,178	117,178	117,178	117,178	117,178	
SS	0	0	0	710,252	710,252	710,252	710,252	710,252	710,252	710,252	710,252	
BOD	0	0	0	473,646	473,646	473,646	473,646	473,646	473,646	473,646	473,646	
Annual Lump Sum	0	0	0	64,000	64,000	64,000	64,000	64,000	64,000	64,000	64,000	
Management Fee	0	0	0	183,543	183,543	183,543	183,543	183,543	183,543	183,543	183,543	
Subtotal	1,562,853	2,050,411	1,604,000	2,018,970	2,018,970	2,018,970	2,018,970	2,018,970	2,018,970	2,018,970	2,018,970	1,604,000

(a) See footnote at bottom of LagRate-19a

Reference: A. File: Rreq08.xls - Cust-16
B. Billing Units (LagRate-16) x Percent Increase over existing rates (LagRate-18), except FY 2006 through FY 2008 are under existing rate

Contract Customers	FY 2006 $ Ref. B	FY 2007 $ Ref. B	FY 2008 $ Ref. B	FY 2009 $ Ref. B	FY 2010 $ Ref. B	FY 2011 $ Ref. B	FY 2012 $ Ref. B	FY 2013 $ Ref. B	FY 2014 $ Ref. B	FY 2015 $ Ref. B	FY 2009 Test Year $	FY 2009 Test Year Receipts Under Existing Rates $
	Receipts											
DELCORA												
Volume	0	0	0	1,574,867	1,574,867	1,574,867	1,574,867	1,574,867	1,574,867	1,574,867	1,574,867	
Capacity	0	0	0	792,825	792,825	792,825	792,825	792,825	792,825	792,825	792,825	
SS	0	0	0	2,412,312	2,412,312	2,412,312	2,412,312	2,412,312	2,412,312	2,412,312	2,412,312	
BOD	0	0	0	1,890,399	1,890,399	1,890,399	1,890,399	1,890,399	1,890,399	1,890,399	1,890,399	
Annual Lump Sum	0	0	0	0	0	0	0	0	0	0	0	
Management Fee	0	0	0	667,040	667,040	667,040	667,040	667,040	667,040	667,040	667,040	
RRR Payment				1,956,439	1,956,439	1,956,439	0	0	0	0	1,956,439	
RRR Credit											0	
Subtotal	7,269,556	9,758,202	7,975,000	9,293,882	9,293,882	9,293,882	7,337,443	7,337,443	7,337,443	7,337,443	9,293,882	7,975,000
Lower Merion												
Volume (c)	0	0	0	390,453	390,453	390,453	390,453	390,453	390,453	390,453	390,453	
Capacity (c)	0	0	0	171,693	171,693	171,693	171,693	171,693	171,693	171,693	171,693	
SS	0	0	0	680,896	680,896	680,896	680,896	680,896	680,896	680,896	680,896	
BOD	0	0	0	504,151	504,151	504,151	504,151	504,151	504,151	504,151	504,151	
Annual Lump Sum	0	0	0	112,000	112,000	112,000	112,000	112,000	112,000	112,000	112,000	
Management Fee	0	0	0	185,919	185,919	185,919	185,919	185,919	185,919	185,919	185,919	
Subtotal	1,543,059	1,965,988	1,626,000	2,045,112	2,045,112	2,045,112	2,045,112	2,045,112	2,045,112	2,045,112	2,045,112	1,626,000
Springfield (less Wyndmoor)												
Volume	0	0	0	191,566	191,566	191,566	191,566	191,566	191,566	191,566	191,566	
Capacity	0	0	0	43,277	43,277	43,277	43,277	43,277	43,277	43,277	43,277	
SS	0	0	0	383,924	383,924	383,924	383,924	383,924	383,924	383,924	383,924	
BOD	0	0	0	315,985	315,985	315,985	315,985	315,985	315,985	315,985	315,985	
Annual Lump Sum	0	0	0	293,000	293,000	293,000	293,000	293,000	293,000	293,000	293,000	
Management Fee	0	0	0	122,775	122,775	122,775	122,775	122,775	122,775	122,775	122,775	
Subtotal	922,065	1,357,520	1,101,000	1,350,527	1,350,527	1,350,527	1,350,527	1,350,527	1,350,527	1,350,527	1,350,527	1,101,000
Upper Darby												
Volume	0	0	0	661,332	661,332	661,332	661,332	661,332	661,332	661,332	661,332	
Capacity	0	0	0	181,930	181,930	181,930	181,930	181,930	181,930	181,930	181,930	
SS	0	0	0	1,090,729	1,090,729	1,090,729	1,090,729	1,090,729	1,090,729	1,090,729	1,090,729	
BOD	0	0	0	803,184	803,184	803,184	803,184	803,184	803,184	803,184	803,184	
Annual Lump Sum	0	0	0	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	
Management Fee	0	0	0	277,418	277,418	277,418	277,418	277,418	277,418	277,418	277,418	
Subtotal	2,742,761	2,702,311	2,432,000	3,051,593	3,051,593	3,051,593	3,051,593	3,051,593	3,051,593	3,051,593	3,051,593	2,432,000
Springfield (Wyndmoor)												
Volume	0	0	0	35,368	35,368	35,368	35,368	35,368	35,368	35,368	35,368	
Capacity	0	0	0	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429	
SS	0	0	0	29,191	29,191	29,191	29,191	29,191	29,191	29,191	29,191	
BOD	0	0	0	10,299	10,299	10,299	10,299	10,299	10,299	10,299	10,299	
Annual Lump Sum	0	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
Management Fee	0	0	0	21,429	21,429	21,429	21,429	21,429	21,429	21,429	21,429	
Subtotal	193,937	211,330	202,000	235,716	235,716	235,716	235,716	235,716	235,716	235,716	235,716	202,000
Total	35,231,290	29,235,662	25,239,000	31,007,890	31,007,890	31,007,890	29,051,451	29,051,451	29,051,451	29,051,451	31,007,890	25,282,000
CHECK	35,231,290	29,235,662	25,239,000								CHECK	25,282,000

(a) Includes Direct charges to Bucks County for odor control of $0.0 per yea
(b) DELCORA Unit Costs reflect recovery of lump sum costs in the unit charges for volume, capacity, and strengt
(c) Includes charges for flow through the City Line Avenue and Presidential Drive connectio

Line No.	Customer Class	(1) Allocated Cost of Service $ Retcos-17	(2) Discounted COS $	(3) Cost of Service With Discount $ (1) or (2)	(4) Deficiency $ (1) - (3)	(5) Recovery of Deficiency $	(6) Adjusted Cost of Service $ (3) + (5)	(7) Percent Change ((6) - (1)) / (1)
1	General Service Excluding Senior Citizens	236,644,927		236,644,927	0	4,919,903	241,564,831	2.08%
2	Senior Citizens	6,233,242	4,674,932	4,674,932	1,558,311	97,193	4,772,124	-23.44%
3	Surcharge	5,018,288		5,018,288	0	104,331	5,122,619	2.08%
4	Housing Authority	6,392,711	6,073,076	6,073,076	319,636	126,261	6,199,336	-3.02%
5	Charities and Schools	15,526,007	11,644,505	11,644,505	3,881,502	242,092	11,886,597	-23.44%
6	Municipal (820)	12,970,871		12,970,871	0	269,667	13,240,538	2.08%
7	Total Retail Service	282,786,046	22,392,512	277,026,598	5,759,448	5,759,448	282,786,046	0.00%
8	Contract Service	31,082,234		31,082,234	0		31,082,234	0.00%
9	Total System	313,868,280	22,392,512	308,108,832	5,759,448	5,759,448	313,868,280	0.00%

SUMMARY OF ALLOCATED COST OF SERVICE FOR CONTRACT CUSTOMERS

Test Year 2009

	(1) Allocated Investment $	(2) Allocated Depreciable Investment $	(3) O&M Expense $	(4) Depreciation Expense (b) $	(5) Return on Investment (c) $	(6) Management Fee $	(7) DELCORA RRR Payment $	(8) Allocated Cost of Service $	FY 2009 Test Year Receipts Under Proposed Rates $	Difference $	
	Retcos-11	Retcos-11	Retcos-11	Retcos-11	Retcos-11	Rates-7	Rates-7				
Abington	4,707,000	4,691,000	673,000	114,825	353,025	114,028		1,254,878	1,254,428	450	
Bensalem	8,558,000	8,530,000	1,255,000	(a)	(a)	125,785		1,380,785	1,383,645	(2,860)	
Bucks County	27,936,000	27,836,000	6,118,000	0	0	610,515		6,728,515	6,715,735	12,780	Direct Chemical Costs
Cheltenham	10,562,000	10,523,000	1,664,000	261,330	792,150	272,133		2,989,613	2,992,821	(3,208)	
DELCORA	30,328,000	30,194,000	6,709,000	(a)	(a)	670,829	1,956,000	9,335,829	9,293,882	41,947	
Lower Merion	11,254,000	11,212,000	1,869,000	(a)	(a)	185,919		2,054,919	2,045,112	9,807	
Lower Moreland	2,232,000	2,226,000	407,000	52,475	167,400	71,287		698,162	665,461	32,701	
Lower Southampton	8,354,000	8,328,000	1,823,000	(a)	(a)	183,541		2,006,541	2,018,970	(12,429)	
Springfield (excl. Wyndmoor	2,457,000	2,451,000	979,000	57,745	184,275	122,775		1,343,795	1,350,527	(6,732)	
Springfield (Wyndmoor)	1,030,000	1,029,000	113,000	24,070	77,250	21,459		235,779	235,716	63	
Upper Darby	10,839,000	10,794,000	2,776,000	(a)	(a)	277,418		3,053,418	3,051,593	1,825	
Total	118,257,000	117,814,000	24,386,000	510,445	1,574,100	2,655,689	1,956,000	31,082,234	31,007,890	74,344	
								29,126,234			
								26,470,545			

(a) It is assumed that Bensalem, Bucks County, DELCORA, Lower Merion, Lower Southampton, and Upper Darby contribute the entire allocated plant investment, and therefore, are not allocated any depreciation expense or return on investmer
(b) Treatment Plant depreciation rate = 2.50%
(c) Outside City rate of return = 7.50%

COMPARISON OF TEST YEAR COSTS OF SERVICE AND ADJUSTED COST OF SERVICE WITH REVENUES UNDER EXISTING RATES TEST YEAR 2009

Line No.	Customer Class	(1) Revenue Under Existing Rates (a) $	(2) Allocated Cost of Service $ Retcos-17	(3) Adjusted Cost of Service $ LagRate-20	(4) Indicated Increase (Decrease) Required % (3)/(1)-1
1	General Service Excluding Senior Citizens	226,803,000	236,644,927	241,564,831	6.5
2	Senior Citizens	3,692,000	6,233,242	4,772,124	29.3
3	Housing Authority	6,651,000	6,392,711	6,199,336	(6.8)
4	Charities and Schools	18,704,000	15,526,007	11,886,597	(36.4)
5	Municipal (820)	14,487,000	12,970,871	13,240,538	(8.6)
6	Surcharge (Rreq08.xls - Cust-18)	4,562,000	5,018,288	5,122,619	12.3
7	Total Retail Service	274,899,000	282,786,046	282,786,046	2.9
8	Contract Service	25,282,000	31,082,234	31,082,234	22.9
9	Total System	300,181,000	313,868,280	313,868,280	4.6

(a) Test Year Revenues under existing rates

Receipts Factor (RECPTS)	2.50	9.00	85.50	
	Billings Under Existing Rates			
	2007 Billings LagRate-4	2008 Billings LagRate-4	2009 Billings LagRate-4	**Receipts**
General Service (excluding Senior Citizens	226,532,392	232,734,000	231,247,000	224,325,555
Senior Citizens	4,144,249	4,018,000	3,774,000	3,691,996
Housing Authority	6,218,415	6,800,000	6,881,000	6,650,715
"N" Charities	6,567,657	7,077,000	7,083,000	6,857,086
"6 Cent" Charities	11,603,203	12,225,000	12,230,000	11,846,980
Scheduled (Flat Rate)	0	0	0	0
Fire Meters	30,170	49,000	49,000	47,059
City Prop. Leased to Others (821)	0	0	0	0
Municipal (820)	13,876,094	14,478,000	14,487,000	14,487,000 **<=== No lag is applied to Municipal Service billings. No lag was applied in <<RREQ04.WK4>>Cust_27**
S Only (incl. Ground Water Charges)	2,432,912	2,503,000	2,506,000	2,428,723
Townships (LagRate-19a)	29,235,662	25,239,000	25,282,000	25,282,000
Total (excluding Surcharge)	300,640,755	305,123,000	303,539,000	295,617,115
Surcharge (above)			278,257,000	4,562,000
Total				300,179,115
Total Per Cash Flow (File: Rreq08.xls - Rreq-24)				300,181,000
Cash Flow Total Less This Page Total				1,885
Percent Error of Cash Flow Tota				0.0%

COMPARISON OF CONTRACT SERVICE REVENUE
UNDER EXISTING AND ADJUSTED RATES
TEST YEAR 2009

	(1)	(2)	(3)	(4)	(5)	(6)
		Existing Rates		Adjusted Rates		
	Units of Service	Unit Charge $/unit	Revenue $	Unit Charge $/unit	Revenue $	Revenue Difference $
	Rates-6	LagRate-16	(1) x (2)	LagRate-17	(1) x (4)	(5) - (3)
Abington						
O&M Charges						
Volume (Mcf)	107,000	1.0735	114,865	1.4517	155,332	40,467
Capacity (cfs)	9.2470	4,574	42,296	7,421	68,622	26,326
Suspended Solids (1,000 lbs)	1,222	154.16	188,379	184.91	225,964	37,585
BOD (1,000 lbs)	1,035	151.50	156,800	185.96	192,471	35,671
Subtotal			502,340		642,389	140,049
Lump Sum Charge		417,000	417,000	498,000	498,000	81,000
Management Fee		10%	91,934	10%	114,039	22,105
Total Service Charge			1,011,274		1,254,428	243,154
Bensalem						
O&M Charges						
Volume (Mcf)	160,000	1.0735	171,760	1.4517	232,272	60,512
Capacity (cfs)	11.7400	4,574	53,699	7,421	87,123	33,424
Suspended Solids (1,000 lbs)	2,226	154.16	343,153	184.91	411,617	68,464
BOD (1,000 lbs)	2,376	151.50	359,957	185.96	441,847	81,890
Subtotal			928,569		1,172,859	244,290
Lump Sum Charge		78,000	78,000	85,000	85,000	7,000
Management Fee		10%	100,657	10%	125,786	25,129
Total Service Charge			1,107,226		1,383,645	276,419
Bucks County						
O&M Charges						
Volume (Mcf)	969,000	1.0735	1,040,222	1.4517	1,406,697	366,475
Capacity (cfs)	85.0800	4,574	389,156	7,421	631,379	242,223
Suspended Solids (1,000 lbs)	11,728	154.16	1,807,950	184.91	2,168,664	360,714
BOD (1,000 lbs)	9,854	151.50	1,492,853	185.96	1,832,474	339,621
Subtotal			4,730,181		6,039,214	1,309,033
Lump Sum Charge (a)		49,000	49,000	66,000	66,000	17,000
Management Fee		10%	477,918	10%	610,521	132,603
Total Service Charge			5,257,099		6,715,735	1,458,636
Cheltenham						
O&M Charges						
Volume (Mcf)	361,000	1.0052	362,877	1.3892	501,501	138,624
Capacity (cfs)	20.7500	2,137	44,343	3,731	77,418	33,075
Suspended Solids (1,000 lbs)	2,995	154.16	461,699	184.91	553,816	92,117
BOD (1,000 lbs)	2,635	151.50	399,195	185.96	490,011	90,816
Subtotal			1,268,114		1,622,746	354,632
Lump Sum Charge		898,000	898,000	1,098,000	1,098,000	200,000
Management Fee		10%	216,611	10%	272,075	55,464
Total Service Charge			2,382,725		2,992,821	610,096
Lower Moreland						
O&M Charges						
Volume (Mcf)	63,000	1.0735	67,631	1.4517	91,457	23,826
Capacity (cfs)	5.9410	4,574	27,174	7,421	44,088	16,914
Suspended Solids (1,000 lbs)	590	154.16	90,952	184.91	109,099	18,147
BOD (1,000 lbs)	476	151.50	72,113	185.96	88,518	16,405
Subtotal			257,870		333,162	75,292
Lump Sum Charge		225,000	225,000	261,000	261,000	36,000
Management Fee		12%	57,944	12%	71,299	13,355
Total Service Charge			540,814		665,461	124,647
Lower Southampton						
O&M Charges						
Volume (Mcf)	324,000	1.0735	347,814	1.4517	470,351	122,537
Capacity (cfs)	15.7900	4,574	72,223	7,421	117,178	44,955
Suspended Solids (1,000 lbs)	3,841	154.16	592,116	184.91	710,252	118,136
BOD (1,000 lbs)	2,547	151.50	385,863	185.96	473,646	87,783
Subtotal			1,398,016		1,771,427	373,411
Lump Sum Charge		60,000	60,000	64,000	64,000	4,000
Management Fee		10%	145,802	10%	183,543	37,741
Total Service Charge			1,603,818		2,018,970	415,152

	(7)	(8)	(9)	(10)	(11)	(12)
		Existing Rates		Adjusted Rates		
	Units of Service	Unit Charge $/unit	Revenue $	Unit Charge $/unit	Revenue $	Revenue Difference $
	Ref. A	LagRate-16	(7) x (8)	LagRate-17	(7) x (10)	(11) - (9)
DELCORA						
O&M Charges						
Volume (Mcf)	1,404,000	0.9441	1,325,516	1.1217	1,574,867	249,351
Capacity (cfs)	155.0000	3,785	586,675	5,115	792,825	206,150
Suspended Solids (1,000 lbs)	12,526	159.97	2,003,748	192.58	2,412,312	408,564
BOD (1,000 lbs)	11,212	122.88	1,377,694	168.61	1,890,399	512,705
Subtotal			5,293,633		6,670,403	1,376,770
Lump Sum Charge		0	0	0	0	0
Management Fee		10%	529,363	10%	667,040	137,677
RRR Payment		LagRate-19a	1,956,439		1,956,439	0
RRR Credit		LagRate-19a	0		0	0
Total Service Charge			7,779,435		9,293,882	1,514,447
Lower Merion						
O&M Charges						
Volume (Mcf) (b)	331,000	0.9719	321,699	1.1582	390,453	68,754
Capacity (cfs) (b)	31.5700	3,848	121,481	5,198	171,693	50,212
Suspended Solids (1,000 lbs)	3,469	162.64	564,199	196.28	680,896	116,697
BOD (1,000 lbs)	2,974	122.94	365,618	169.52	504,151	138,533
Subtotal			1,372,997		1,747,193	374,196
Lump Sum Charge		105,000	105,000	112,000	112,000	7,000
Management Fee		10%	147,800	10%	185,919	38,119
Total Service Charge			1,625,797		2,045,112	419,315
Springfield (less Wyndmoor)						
O&M Charges						
Volume (Mcf)	134,000	1.1856	158,870	1.4296	191,566	32,696
Capacity (cfs)	4.6000	8,868	40,793	9,408	43,277	2,484
Suspended Solids (1,000 lbs)	1,956	162.64	318,124	196.28	383,924	65,800
BOD (1,000 lbs)	1,864	122.94	229,157	169.52	315,985	86,828
Subtotal			746,944		934,752	187,808
Lump Sum Charge		254,000	254,000	293,000	293,000	39,000
Management Fee		10%	100,094	10%	122,775	22,681
Total Service Charge			1,101,038		1,350,527	249,489
Upper Darby						
O&M Charges						
Volume (Mcf)	571,000	0.9719	554,955	1.1582	661,332	106,377
Capacity (cfs)	35.0000	3,848	134,680	5,198	181,930	47,250
Suspended Solids (1,000 lbs)	5,557	162.64	903,791	196.28	1,090,729	186,938
BOD (1,000 lbs)	4,738	122.94	582,481	169.52	803,184	220,703
Subtotal			2,175,907		2,737,175	561,268
Lump Sum Charge		35,000	35,000	37,000	37,000	2,000
Management Fee		10%	221,091	10%	277,418	56,327
Total Service Charge			2,431,998		3,051,593	619,595
Springfield (Wyndmoor)						
O&M Charges						
Volume (Mcf)	21,000	1.5780	33,138	1.6842	35,368	2,230
Capacity (cfs)	1.9300	8,066	15,567	10,067	19,429	3,862
Suspended Solids (1,000 lbs)	114	221.43	25,243	256.06	29,191	3,948
BOD (1,000 lbs)	90	94.55	8,510	114.44	10,299	1,789
Subtotal			82,458		94,287	11,829
Lump Sum Charge		101,000	101,000	120,000	120,000	19,000
Management Fee		10%	18,346	10%	21,429	3,083
Total Service Charge			201,804		235,716	33,912
Total Contract Service Revenue			25,043,028		31,007,890	5,964,862

(a) Includes charges for recovery of costs associated with odor control of Bucks County wastewate
(b) Includes charges for flow through the City Line Avenue and Presidential Drive connectio

Reference: Retcos-17
LagRate-21

WASTEWATER UTILITY
COST OF SERVICE
TEST YEAR 2009

Line No.	Customer Class	(1) Operation and Maintenance Expense (a) $	(2) Capital Cost (a) $	(3) Total Cost of Service $
1	General Service Excluding Senior Citizens	149,372,437	87,272,491	236,644,927
2	Senior Citizens	3,909,775	2,323,467	6,233,242
3	Surcharge	3,935,203	1,083,085	5,018,288
4	Housing Authority	4,078,164	2,314,547	6,392,711
5	Charities and Schools	9,558,188	5,967,819	15,526,007
6	Municipal	8,211,584	4,759,286	12,970,871
7	Total Retail Service	179,065,351	103,720,695	282,786,046
8	Contract Service	24,386,000	6,696,234	31,082,234
9	Total System	203,451,351	110,416,929	313,868,280

(a) Total cost of service excludes costs associated with water treatmen

Water Treatment Plant Sludge	0	0	0
Cost of Service to be Derived from Rate	203,451,351	110,416,929	313,868,280
Check with Rreq08.xls - Rreq-28	203,451,000	110,417,000	313,868,000
	351	(71)	280

PROPOSED WASTEWATER RATES FOR GENERAL SERVICE

Service Charge

Meter Size inches	Monthly Charge $
5/8	23.98
3/4	33.26
1	52.39
1 1/4	77.08
1 1/2	99.38
2	156.75
3	289.51
4	486.12
6	966.84
8	1,540.46
10	2,217.78
12	4,102.88

Quantity Charge

Monthly Water Usage	Charge Per Mcf $
All billable water usage	19.78
Groundwater Charge	8.32

Surcharge Rates

BOD ($/lb in excess of 250 mg/	0.292
SS ($/lb in excess of 350 mg/l)	0.308

Mcf - thousand cubic fee
mg/l - milligrams per liter

Comparison of Typical Water and Wastewater Bills
Under Existing and Proposed Rates

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
		Existing Charge			Proposed Charge						
Meter Size Inches	Monthly Use Mcf	Water $	Sewer $	Total $	Water $	Sewer $	Total $	Increase %	Water % Change	Sewer % Change	Monthly Use Mcf
5/8	0.0	5.10	16.59	21.69	5.22	23.98	29.20	34.6	2.35%	44.54%	0.00
5/8	0.3	11.64	21.91	33.55	12.65	29.91	42.57	26.9	8.69%	36.56%	0.30
5/8	0.5	16.00	25.45	41.45	17.61	33.87	51.48	24.2	10.03%	33.08%	0.50
5/8	0.7	20.36	28.99	49.35	22.56	37.83	60.39	22.4	10.80%	30.46%	0.70
5/8	0.8	22.54	30.77	53.31	25.04	39.80	64.84	21.6	11.07%	29.38%	0.80
5/8	1.7	42.16	46.71	88.87	47.33	57.61	104.94	18.1	12.26%	23.32%	1.70
5/8	2.7	60.79	64.43	125.22	68.74	77.39	146.13	16.7	13.08%	20.10%	2.70
5/8	3.3	71.15	75.07	146.22	80.72	89.25	169.98	16.2	13.45%	18.90%	3.30
1	1.7	44.94	170.13	215.07	50.12	86.02	136.14	(36.7)	11.52%	-49.44%	1.70
1	5.0	103.29	228.61	331.90	117.46	151.29	268.75	(19.0)	13.72%	-33.82%	5.00
1	8.0	155.10	281.77	436.87	177.37	210.63	388.00	(11.2)	14.36%	-25.25%	8.00
1	17.0	310.53	441.25	751.78	357.10	388.65	745.75	(0.8)	15.00%	-11.92%	17.00
2	7.0	148.17	558.74	706.91	167.73	295.21	462.94	(34.5)	13.20%	-47.17%	7.00
2	16.0	303.60	718.22	1,021.82	347.46	473.23	820.69	(19.7)	14.45%	-34.11%	16.00
2	33.0	597.19	1,019.46	1,616.65	686.95	809.49	1,496.44	(7.4)	15.03%	-20.60%	33.00
2	100.0	1,754.28	2,206.70	3,960.98	2,024.94	2,134.75	4,159.69	5.0	15.43%	-3.26%	100.00
4	30.0	581.69	1,885.48	2,467.17	663.52	1,079.52	1,743.04	(29.4)	14.07%	-42.75%	30.00
4	170.0	2,865.79	4,366.28	7,232.07	3,348.02	3,848.72	7,196.74	(0.5)	16.83%	-11.85%	170.00
4	330.0	5,323.39	7,201.48	12,524.87	6,288.82	7,013.52	13,302.34	6.2	18.14%	-2.61%	330.00
4	500.0	7,934.59	10,213.88	18,148.47	9,413.42	10,376.12	19,789.54	9.0	18.64%	1.59%	500.00
6	150.0	2,609.64	5,359.17	7,968.81	3,031.63	3,933.84	6,965.47	(12.6)	16.17%	-26.60%	150.00
6	500.0	7,985.64	11,561.17	19,546.81	9,464.63	10,856.84	20,321.47	4.0	18.52%	-6.09%	500.00
6	1,000.0	15,665.64	20,421.17	36,086.81	18,654.63	20,746.84	39,401.47	9.2	19.08%	1.59%	1,000.00
6	1,500.0	23,345.64	29,281.17	52,626.81	27,844.63	30,636.84	58,481.47	11.1	19.27%	4.63%	1,500.00
8	750.0	11,884.82	17,603.96	29,488.78	14,118.92	16,375.46	30,494.38	3.4	18.80%	-6.98%	750.00
8	1,500.0	23,404.82	30,893.96	54,298.78	27,903.92	31,210.46	59,114.38	8.9	19.22%	1.02%	1,500.00
8	2,000.0	31,084.82	39,753.96	70,838.78	37,093.92	41,100.46	78,194.38	10.4	19.33%	3.39%	2,000.00
8	3,000.0	42,584.82	57,473.96	100,058.78	51,063.92	60,880.46	111,944.38	11.9	19.91%	5.93%	3,000.00
10	600.0	9,655.07	16,837.43	26,492.50	11,436.51	14,085.78	25,522.29	(3.7)	18.45%	-16.34%	600.00
10	1,700.0	26,551.07	36,329.43	62,880.50	31,654.51	35,843.78	67,498.29	7.3	19.22%	-1.34%	1,700.00
10	3,300.0	46,109.07	64,681.43	110,790.50	55,329.51	67,491.78	122,821.29	10.9	20.00%	4.34%	3,300.00
10	6,000.0	77,159.07	112,525.43	189,684.50	93,048.51	120,897.78	213,946.29	12.8	20.59%	7.44%	6,000.00

Meter Size inches	FY 2009 Existing $/Bill	FY 2009 Proposed $/Bill	
	File: WCOS08.xl	File: WCOS08.xls	
	LagRate-2	LagRate-13	
5/8	5.10	5.22	102.4%
3/4	5.91	6.03	102.0%
1	7.88	8.01	101.6%
1-1/4	10.34	10.47	101.3%
1-1/2	12.29	12.41	101.0%
2	18.22	18.34	100.7%
3	31.33	31.45	100.4%
4	54.53	54.82	100.5%
6	105.58	106.03	100.4%
8	164.76	165.32	100.3%
10	239.01	239.91	100.4%
12	418.94	419.47	100.1%
14	#REF!	#REF!	#REF!
Monthly Water Usage			
	$/Mcf	$/Mcf	
First 2 Mcf	21.80	24.77	113.6%
Next 98 Mcf	17.27	19.97	115.6%
Next 1,900 Mcf	15.36	18.38	119.7%
Over 2,000 Mcf	11.50	13.97	121.5%

CURRENTLY NOT IN USE

CURRENTLY NOT IN USE

CURRENTLY NOT IN USE

Reference: 01/11/01 JRM email to Keith Readling and Bernie Brunwasser. The Philadelphia Water Department wants to take advantage of th
significant amount of work that Ogden, Black & Veatch, and others have put into developing a new basis for the allocation and recovery of the cos
associated with the stormwater system in the City of Philadelphia. The overall goal of those efforts fell short of final completion a
implementation. Nonetheless, there were findings of significance that came out of those studies, based upon partial and best data availabl
information. The existing methodology for the recovery of stormwater cost of service is based upon an allocation of costs to customers based up
the size of their water meter. The use of equivalent meters, whereby larger meters are weighted based upon the capacity of their meters relative to t
capacity of a 5/8" meter, is a surrogate measure of the potential size of the customer's property (larger meters tend to have associated larger prope
sizes). The proposed new methodology would allocate costs and assess stormwater costs based upon such parameters as the impervious as well a
the gross property areas of the customer. Of particular note in our preliminary findings, it was determined that the existing stormwater charge
residential accounts, the vast majority of whom have 5/8" meters, was larger than could be supported based on an allocation methodology th
utilized property size and impervious area. The Water Department would like to recognize the findings of the studies conducted by Ogden a
Black & Veatch related to the new stormwater cost recovery methodology in terms of moving the charge for a residential account (or more specifica
a 5/8" meter) to the indicated level of cost determined in the studies. This would be phased in over a period of, say, three or four years, with t
costs shifted from the 5/8" meters being recovered by the customers with larger sized meter

This calculation sheet develops proposed transition schedules of service charges recognizing anticipated future across-the-board rate increases.
Box 1 the FY2002 estimated stormwater cost per 5/8" equivalent meter based on results of the Ogden and Black & Veatch studies is from LagRate-39.
is anticipated that over a specified numbers of years input in Box 2 the stormwater charge for a 5/8" equivalent meter will move from the lev
calculated in the cost of service model per equivalent 5/8" meter shown in Box 3 to the level specified in Box 1. If the stormwater cost per 5/
equivalent meters is $6.00 in Box 1 and the transition period in Box 2 is 3 years, and the model calculated stormwater costs per equivalent 5/8" met
is $12.90, then the year 1 transition service charge for a 5/8" meter would be 1/3 of $6.00, or $2.00, plus 2/3 of $12.90, or $8.60, for a total of $10.6
Ignoring future rate increases, the second year's transition charge for a 5/8" meter would be 2/3 of $6.00, or $4.00, plus 1/3 of $12.90, or $4.30, for
total of $8.30. The third year's transition charge for a 5/8" meter would be $6.00. The amount of stormwater costs allocated to 5/8" meters by t
model that are shifted from 5/8" meters will be recovered from the larger meter sizes in proportion to their number of equivalent 5/8" mete

Box 1		
Estimate of stormwater cost per 5/8" equivalent meter	LagRate-39 $10.20	/eqv mtr/bill
Box 2		
Number of years of transition	0	years

Box 3	Adjusted for lag factor	
Model allocated stormwater cost per 5/8' equivalent meter excluding billing costs	Servchg-4	
Collection System - Stormwater Costs	$13.4309	/eqv mtr/bill
Infiltration/Inflow Costs - Storm Water Costs	$3.9737	/eqv mtr/bill
Total Stormwater Costs/Eqv 5/8" Meter	$17.4046	/eqv mtr/bill

PREVIOUSLY LINKED TO A BLANK CELL

Servchg-4	Servchg-4*105.2% (LagRate-15)	RangeValue
#REF!	$0.0000	$10.1378
#REF!	$3.9737	$2.4753
		$12.6131

Line No.																
		Erase when finished testing		LagRate-2	x Col. (3)	0.00	23.98	33.26	52.39	77.08	99.38	156.75	289.51	486.12	966.84	1,540.46
		Erase when finished testing		Servchg-4	0.00	22.79	31.62	49.80	73.27	94.47	149.00	275.20	462.09	919.05	1,464.32	2,108.16
			Total	5/8"	3/4"	1"	1 1/4"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	14"
1	Proposed Service Charges Before Transition	LagRate-15		23.98	33.26	52.39	77.08	99.38	156.75	289.51	486.12	966.84	1,540.46	2,217.78	4,102.88	4,304.89
2	Equivalent 5/8" Capacity Ratios	Units-12		1.00	1.50	2.50	3.80	5.00	8.00	15.00	25.00	50.00	80.00	115.00	215.00	225.00
3	Equivalent 5/8" Capacity Ratios			1.00	1.50	2.50	3.80	5.00	8.00	15.00	25.00	50.00	80.00	115.00	215.00	225.00
4	Meters	Units-12	467,020	454,859	105	5,138	1	1,930	2,475	1,175	915	321	70	29	2	0
5	Equivalent 5/8" Meters	Units-12	563,234	454,859	159	12,847	4	9,650	19,800	17,625	22,875	16,050	5,600	3,335	430	0
6	Equivalent 5/8" Meters for Meters >5/8'		108,375	#N/A	159	12,847	4	9,650	19,800	17,625	22,875	16,050	5,600	3,335	430	0

				FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
				1	2	3	4	5	6	7
	Proposed rate increases:	Erase when finished testing		0.00%	4.56%	4.48%	4.40%	4.30%	10.01%	4.03%
					0.00%	4.56%	4.48%	4.40%	4.30%	10.01%
					-4.69%	-9.85%	100.00%	100.00%	100.00%	100.00%
7	Annual		LagRate-13	4.56%	4.48%	4.40%	4.30%	10.01%	4.03%	8.67%
8	Rate Increase Adjustment Factors		LagRate-14	(a)	104.80%	104.60%	100.0%	100.0%	100.0%	100.0%
9	Cumulative Increases After FY 2009		calc here	100.00%	109.50%	119.57%	124.71%	137.19%	142.72%	155.09%
				1	1	1	1	1	1	1
10	Transition of FY 2009 5/8" Est. Stormwater Costs Over 0 Years		From Box 1	10.20	10.20	10.20	10.20	10.20	10.20	10.20
11	Times Cumulative Rate Increase After FY 2009		L 9 * L 10	10.20	11.17	12.20	12.72	13.99	14.56	15.82
				0	0	0	0	0	0	0
12	Transition of FY 2009 Other 5/8" Estimated Costs Over 0 Years		From Box 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Times Cumulative Rate Increase After FY 2009		L 9 * L 12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Total Transition Costs for 5/8" Meters Reflecting Rate Increase		L 11 + L 13	10.20	11.17	12.20	12.72	13.99	14.56	15.82
15	FY 2009 Total Stormwater Costs Per Equivalent 5/8" Meter		From Box 3	17.40	17.40	17.40	17.40	17.40	17.40	17.40
16	Times Cumulative Rate Increase Since FY 2009		L 9 * L 15	17.40	19.06	20.81	21.70	23.88	24.84	26.99
17	Equivalent 5/8" Meter Transition Charge Shortfall - $/eqv meter		L 16 - L 14	7.20	7.89	8.61	8.98	9.89	10.28	11.17
18	Billings Shortfall To Be Recovered from >5/8" Meter		L 5 (5/8") * L 17	3,274,985	3,588,838	3,916,336	4,084,634	4,498,556	4,675,951	5,080,775
19	Billings Shortfall Per Equivalent 5/8" Meter of Meters >5/8		L 18 / L 6 total	30.22	33.11	36.14	37.69	41.51	43.15	46.88

		Meter Size ==>	5/8"	3/4"	1"	1 1/4"	1 1/2"	2"	3"	4"	6"	8"	10"	12"	14"
	FY 2009														
20	Proposed Service Charges Before Adjusting for Transition	L 1 * FY 2009, L 9	23.98	33.26	52.39	77.08	99.38	156.75	289.51	486.12	966.84	1,540.46	2,217.78	4,102.88	4,304.89
21	Transition Adjustment - 5/8"	FY 2009, (L 17)	(7.20)												
22	Transition Adjustment - >5/8"	L 3 * FY 2009, L 19		45.33	75.55	114.84	151.10	241.76	453.30	755.50	1,511.00	2,417.60	3,475.30	6,497.30	6,799.50
23	Proposed Transition Service Charges		16.78	78.59	127.94	191.92	250.48	398.51	742.81	1,241.62	2,477.84	3,958.06	5,693.08	10,600.18	11,104.39
	FY 2010														
24	Proposed Service Charges Before Adjusting for Transition	L 1 * FY 2010, L 9	26.26	36.42	57.37	84.40	108.82	171.64	317.00	532.29	1,058.66	1,686.76	2,428.40	4,492.53	4,713.72
25	Transition Adjustment - 5/8"	FY 2010, (L 17)	(7.89)												
26	Transition Adjustment - >5/8"	L 3 * FY 2010, L 19		49.67	82.78	125.82	165.55	264.88	496.65	827.75	1,655.50	2,648.80	3,807.65	7,118.65	7,449.75
27	Proposed Transition Service Charges		18.37	86.09	140.15	210.22	274.37	436.52	813.65	1,360.04	2,714.16	4,335.56	6,236.05	11,611.18	12,163.47
	FY 2011														
28	Proposed Service Charges Before Adjusting for Transition	L 1 * FY 2011, L 9	28.67	39.77	62.64	92.17	118.83	187.43	346.17	581.26	1,156.07	1,841.96	2,651.84	4,905.89	5,147.44
29	Transition Adjustment - 5/8"	FY 2011, (L 17)	(8.61)												
30	Transition Adjustment - >5/8"	L 3 * FY 2011, L 19		54.21	90.35	137.33	180.70	289.12	542.10	903.50	1,807.00	2,891.20	4,156.10	7,770.10	8,131.50
31	Proposed Transition Service Charges		20.06	93.98	152.99	229.50	299.53	476.55	888.27	1,484.76	2,963.07	4,733.16	6,807.94	12,675.99	13,278.94
	FY 2012														
32	Proposed Service Charges Before Adjusting for Transition	L 1 * FY 2012, L 9	29.91	41.48	65.33	96.13	123.93	195.48	361.04	606.23	1,205.73	1,921.08	2,765.75	5,116.62	5,368.55
33	Transition Adjustment - 5/8"	FY 2012, (L 17)	(8.98)												
34	Transition Adjustment - >5/8"	L 3 * FY 2012, L 19		56.54	94.23	143.22	188.45	301.52	565.35	942.25	1,884.50	3,015.20	4,334.35	8,103.35	8,480.25
35	Proposed Transition Service Charges		20.93	98.02	159.56	239.35	312.38	497.00	926.39	1,548.48	3,090.23	4,936.28	7,100.10	13,219.97	13,848.80
	FY 2013														
36	Proposed Service Charges Before Adjusting for Transition	L 1 * FY 2013, L 9	32.90	45.63	71.87	105.74	136.34	215.04	397.17	666.90	1,326.39	2,113.33	3,042.53	5,628.66	5,905.79
37	Transition Adjustment - 5/8"	FY 2013, (L 17)	(9.89)												
38	Transition Adjustment - >5/8"	L 3 * FY 2013, L 19		62.27	103.78	157.74	207.55	332.08	622.65	1,037.75	2,075.50	3,320.80	4,773.65	8,924.65	9,339.75
39	Proposed Transition Service Charges		23.01	107.90	175.65	263.48	343.89	547.12	1,019.82	1,704.65	3,401.89	5,434.13	7,816.18	14,553.31	15,245.54
	FY 2014														
40	Proposed Service Charges Before Adjusting for Transition	L 1 * FY 2014, L 9	34.23	47.47	74.77	110.01	141.84	223.72	413.20	693.81	1,379.90	2,198.59	3,165.29	5,855.76	6,144.07
41	Transition Adjustment - 5/8"	FY 2014, (L 17)	(10.28)												
42	Transition Adjustment - >5/8"	L 3 * FY 2014, L 19		64.73	107.88	163.97	215.75	345.20	647.25	1,078.75	2,157.50	3,452.00	4,962.25	9,277.25	9,708.75
43	Proposed Transition Service Charges		23.95	112.20	182.65	273.98	357.59	568.92	1,060.45	1,772.56	3,537.40	5,650.59	8,127.54	15,133.01	15,852.82
	FY 2015														
44	Proposed Service Charges Before Adjusting for Transition	L 1 * FY 2015, L 9	37.19	51.58	81.25	119.54	154.13	243.11	449.01	753.93	1,499.49	2,389.13	3,439.59	6,363.23	6,676.53
45	Transition Adjustment - 5/8"	FY 2015, (L 17)	(11.17)												
46	Transition Adjustment - >5/8"	L 3 * FY 2015, L 19		70.32	117.20	178.14	234.40	375.04	703.20	1,172.00	2,344.00	3,750.40	5,391.20	10,079.20	10,548.00
47	Proposed Transition Service Charges		26.02	121.90	198.45	297.68	388.53	618.15	1,152.21	1,925.93	3,843.49	6,139.53	8,830.79	16,442.43	17,224.53

(a) Already reflected in FY 2009 rates

Sewer Rates

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Transition Phase 1 Rates		Transition Phase 2 Rates		Transition Phase 3 Rates		Transition Phase 4 Rates	
		FY 2009 Transition Rates		FY 2010 Transition Rates		FY 2011 Transition Rates		FY 2012 Transition Rates	
Meter Size inches	Meter Code	General Service Service Charge $/Bill LagRate-30	Discount Service Charge (a) $/Bill Col. (3) x (1-25%)	General Service Service Charge $/Bill LagRate-30	Discount Service Charge (a) $/Bill Col. (5) x (1-25%)	General Service Service Charge $/Bill LagRate-30	Discount Service Charge (a) $/Bill Col. (7) x (1-25%)	General Service Service Charge $/Bill LagRate-30	Discount Service Charge (a) $/Bill Col. (9) x (1-25%)
5/8	R	16.78	12.59	18.37	13.78	20.06	15.05	20.93	15.70
3/4	Z	78.59	58.94	86.09	64.57	93.98	70.49	98.02	73.52
1	Q	127.94	95.96	140.15	105.11	152.99	114.74	159.56	119.67
1-1/4	Y	191.92	143.94	210.22	157.67	229.50	172.13	239.35	179.51
1-1/2	P	250.48	187.86	274.37	205.78	299.53	224.65	312.38	234.29
2	X	398.51	298.88	436.52	327.39	476.55	357.41	497.00	372.75
3	O	742.81	557.11	813.65	610.24	888.27	666.20	926.39	694.79
4	W	1,241.62	931.22	1,360.04	1,020.03	1,484.76	1,113.57	1,548.48	1,161.36
6	N	2,477.84	1,858.38	2,714.16	2,035.62	2,963.07	2,222.30	3,090.23	2,317.67
8	V	3,958.06	2,968.55	4,335.56	3,251.67	4,733.16	3,549.87	4,936.28	3,702.21
10	E	5,693.08	4,269.81	6,236.05	4,677.04	6,807.94	5,105.96	7,100.10	5,325.08
12	T	10,600.18	7,950.14	11,611.18	8,708.39	12,675.99	9,506.99	13,219.97	9,914.98
14	H	11,104.39	8,328.29	12,163.47	9,122.60	13,278.94	9,959.21	13,848.80	10,386.60
Monthly Water Usage		Charge Per Mcf LagRate-15	Charge Per Mcf LagRate-15	Charge Per Mcf LagRate-15 * 109.50% (LagRate-30) or 109.50%) * Col (3)	Charge Per Mcf LagRate-15	Charge Per Mcf LagRate-15 * 119.57% (LagRate-30) or 119.57%) * Col (3)	Charge Per Mcf LagRate-15	Charge Per Mcf LagRate-15 * 124.71% (LagRate-30) or 124.71%) * Col (3)	Charge Per Mcf LagRate-15
General Service Volume Cha		19.78	14.84	21.66	16.25	23.65	17.74	24.67	18.50

Wastewater Surcharge	Charge $/lb LagRate-15	Charge $/lb LagRate-15 * 109.50% (LagRate-30) or 109.50%) * Col (3)	Charge $/lb LagRate-15 * 119.57% (LagRate-30) or 119.57%) * Col (3)	Charge $/lb LagRate-15 * 124.71% (LagRate-30) or 124.71%) * Col (3)
BOD in excess of 250 mg/l	0.292	0.320	0.349	0.364
SS in excess of 350 mg/l	0.308	0.337	0.368	0.384

(a) Discount rate applies to Senior Citizens and Charities

Water Rates

Meter Size inches	FY 2009 Existing $/Bill	FY 2009 Proposed $/Bill	FY 2009 Existing $/Bill	FY 2010 Proposed $/Bill atb increase = 9.60%	FY 2009 Existing $/Bill	FY 2011 Proposed $/Bill atb increase = 9.60%	FY 2009 Existing $/Bill	FY 2012 Proposed $/Bill atb increase = 9.60%
5/8	5.10	5.22	5.10	5.98	5.10	6.86	5.10	7.86
3/4	5.91	6.03	5.91	6.91	5.91	7.92	5.91	9.07
1	7.88	8.01	7.88	9.18	7.88	10.52	7.88	12.05
1-1/4	10.34	10.47	10.34	12.00	10.34	13.76	10.34	15.76
1-1/2	12.29	12.41	12.29	14.23	12.29	16.31	12.29	18.68
2	18.22	18.34	18.22	21.03	18.22	24.11	18.22	27.61
3	31.33	31.45	31.33	36.05	31.33	41.33	31.33	47.34
4	54.53	54.82	54.53	62.85	54.53	72.05	54.53	82.52
6	105.58	106.03	105.58	121.55	105.58	139.35	105.58	159.60
8	164.76	165.32	164.76	189.53	164.76	217.28	164.76	248.86
10	239.01	239.91	239.01	275.04	239.01	315.31	239.01	361.13
12	418.94	419.47	418.94	480.89	418.94	551.30	418.94	631.41
14	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Monthly Water Usage	$/Mcf	$/Mcf	$/Mcf	$/Mcf	$/Mcf	$/Mcf	$/Mcf	$/Mcf
First 2 Mcf	21.80	24.77	21.80	28.40	21.80	32.56	21.80	37.29
Next 98 Mcf	17.27	19.97	17.27	22.89	17.27	26.24	17.27	30.05
Next 1,900 Mcf	15.36	18.38	15.36	21.07	15.36	24.15	15.36	27.66
Over 2,000 Mcf	11.50	13.97	11.50	16.02	11.50	18.37	11.50	21.04

TABLE 0

Comparison of Typical Water and Wastewater Bills
Under Existing and Proposed Rates

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
		Existing Charge			Transition Phase 1 Charges						
Meter Size Inches	Monthly Use Mcf	Water $	Sewer $	Total $	Water $	Sewer $	Total $	Increase %	Water % Change	Sewer % Change	Monthly Use Mcf
	LagRate-26	LagRate-26	LagRate-2		LagRate-31	LagRate-31					
5/8	0.0	5.10	16.59	21.69	5.22	16.78	22.00	1.4	2.35%	1.15%	0.00
5/8	0.3	11.64	21.91	33.55	12.65	22.71	35.37	5.4	8.69%	3.69%	0.30
5/8	0.5	16.00	25.45	41.45	17.61	26.67	44.28	6.8	10.03%	4.79%	0.50
5/8	0.7	20.36	28.99	49.35	22.56	30.63	53.19	7.8	10.80%	5.63%	0.70
5/8	0.8	22.54	30.77	53.31	25.04	32.60	57.64	8.1	11.07%	5.97%	0.80
5/8	1.7	42.16	46.71	88.87	47.33	50.41	97.74	10.0	12.26%	7.90%	1.70
5/8	2.7	60.79	64.43	125.22	68.74	70.19	138.93	10.9	13.08%	8.93%	2.70
5/8	3.3	71.15	75.07	146.22	80.72	82.05	162.78	11.3	13.45%	9.31%	3.30
1	1.7	44.94	170.13	215.07	50.12	161.57	211.69	(1.6)	11.52%	-5.04%	1.70
1	5.0	103.29	228.61	331.90	117.46	226.84	344.30	3.7	13.72%	-0.77%	5.00
1	8.0	155.10	281.77	436.87	177.37	286.18	463.55	6.1	14.36%	1.57%	8.00
1	17.0	310.53	441.25	751.78	357.10	464.20	821.30	9.2	15.00%	5.20%	17.00
2	7.0	148.17	558.74	706.91	167.73	536.97	704.70	(0.3)	13.20%	-3.90%	7.00
2	16.0	303.60	718.22	1,021.82	347.46	714.99	1,062.45	4.0	14.45%	-0.45%	16.00
2	33.0	597.19	1,019.46	1,616.65	686.95	1,051.25	1,738.20	7.5	15.03%	3.12%	33.00
2	100.0	1,754.28	2,206.70	3,960.98	2,024.94	2,376.51	4,401.45	11.1	15.43%	7.70%	100.00
4	30.0	581.69	1,885.48	2,467.17	663.52	1,835.02	2,498.54	1.3	14.07%	-2.68%	30.00
4	170.0	2,865.79	4,366.28	7,232.07	3,348.02	4,604.22	7,952.24	10.0	16.83%	5.45%	170.00
4	330.0	5,323.39	7,201.48	12,524.87	6,288.82	7,769.02	14,057.84	12.2	18.14%	7.88%	330.00
4	500.0	7,934.59	10,213.88	18,148.47	9,413.42	11,131.62	20,545.04	13.2	18.64%	8.99%	500.00
6	150.0	2,609.64	5,359.17	7,968.81	3,031.63	5,444.84	8,476.47	6.4	16.17%	1.60%	7.00
6	500.0	7,985.64	11,561.17	19,546.81	9,464.63	12,367.84	21,832.47	11.7	18.52%	6.98%	16.00
6	1,000.0	15,665.64	20,421.17	36,086.81	18,654.63	22,257.84	40,912.47	13.4	19.08%	8.99%	33.00
6	1,500.0	23,345.64	29,281.17	52,626.81	27,844.63	32,147.84	59,992.47	14.0	19.27%	9.79%	100.00
8	750.0	11,884.82	17,603.96	29,488.78	14,118.92	18,793.06	32,911.98	11.6	18.80%	6.75%	30.00
8	1,500.0	23,404.82	30,893.96	54,298.78	27,903.92	33,628.06	61,531.98	13.3	19.22%	8.85%	170.00
8	2,000.0	31,084.82	39,753.96	70,838.78	37,093.92	43,518.06	80,611.98	13.8	19.33%	9.47%	330.00
8	3,000.0	42,584.82	57,473.96	100,058.78	51,063.92	63,298.06	114,361.98	14.3	19.91%	10.13%	500.00
10	600.0	9,655.07	16,837.43	26,492.50	11,436.51	17,561.08	28,997.59	9.5	18.45%	4.30%	600.00
10	1,700.0	26,551.07	36,329.43	62,880.50	31,654.51	39,319.08	70,973.59	12.9	19.22%	8.23%	1,700.00
10	3,300.0	46,109.07	64,681.43	110,790.50	55,329.51	70,967.08	126,296.59	14.0	20.00%	9.72%	3,300.00
10	6,000.0	77,159.07	112,525.43	189,684.50	93,048.51	124,373.08	217,421.59	14.6	20.59%	10.53%	3,300.00

CURRENTLY NOT IN USE

CURRENTLY NOT IN USE

TABLE 0

Comparison of Typical Combined Water and Wastewater Bills Under Existing and Proposed Rates

(1)	(2)	(3)	(4)	(5)
			FY 2009	
Meter Size Inches	Monthly Use Mcf	Existing Rates $	Proposed Rates $	Percent Proposed of Existing %
	LagRate-26	LagRate-32	LagRate-32	
5/8	0.0	21.69	22.00	1.4
5/8	0.3	33.55	35.37	5.4
5/8	0.5	41.45	44.28	6.8
5/8	0.7	49.35	53.19	7.8
5/8	0.8	53.31	57.64	8.1
5/8	1.7	88.87	97.74	10.0
5/8	2.7	125.22	138.93	10.9
5/8	3.3	146.22	162.78	11.3
1	1.7	215.07	211.69	(1.6)
1	5.0	331.90	344.30	3.7
1	8.0	436.87	463.55	6.1
1	17.0	751.78	821.30	9.2
2	7.0	706.91	704.70	(0.3)
2	16.0	1,021.82	1,062.45	4.0
2	33.0	1,616.65	1,738.20	7.5
2	100.0	3,960.98	4,401.45	11.1
4	30.0	2,467.17	2,498.54	1.3
4	170.0	7,232.07	7,952.24	10.0
4	330.0	12,524.87	14,057.84	12.2
4	500.0	18,148.47	20,545.04	13.2
6	150.0	7,968.81	8,476.47	6.4
6	500.0	19,546.81	21,832.47	11.7
6	1,000.0	36,086.81	40,912.47	13.4
6	1,500.0	52,626.81	59,992.47	14.0
8	750.0	29,488.78	32,911.98	11.6
8	1,500.0	54,298.78	61,531.98	13.3
8	2,000.0	70,838.78	80,611.98	13.8
8	3,000.0	100,058.78	114,361.98	14.3
10	600.0	26,492.50	28,997.59	9.5
10	1,700.0	62,880.50	70,973.59	12.9
10	3,300.0	110,790.50	126,296.59	14.0
10	6,000.0	189,684.50	217,421.59	14.6

TABLE 0

Comparison of Typical Combined Water and Wastewater Bills Under Existing and Proposed Rates

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			FY 2009							
Meter Size Inches	Monthly Use Mcf	Existing Rates $	Proposed Rates $	Percent of Existing %						CHECK $
	LagRate-26	LagRate-32	LagRate-32							
5/8	0.0	21.69	22.00	1.4						0.00
5/8	0.3	33.55	35.37	5.4						0.00
5/8	0.5	41.45	44.28	6.8						0.00
5/8	0.7	49.35	53.19	7.8						(0.00)
5/8	0.8	53.31	57.64	8.1						0.00
5/8	1.7	88.87	97.74	10.0						(0.00)
5/8	2.7	125.22	138.93	10.9						(0.00)
5/8	3.3	146.22	162.78	11.3						0.00
1	1.7	215.07	211.69	(1.6)						(0.00)
1	5.0	331.90	344.30	3.7						0.00
1	8.0	436.87	463.55	6.1						0.00
1	17.0	751.78	821.30	9.2						0.00
2	7.0	706.91	704.70	(0.3)						0.00
2	16.0	1,021.82	1,062.45	4.0						0.00
2	33.0	1,616.65	1,738.20	7.5						0.00
2	100.0	3,960.98	4,401.45	11.1						0.00
4	30.0	2,467.17	2,498.54	1.3						0.00
4	170.0	7,232.07	7,952.24	10.0						0.00
4	330.0	12,524.87	14,057.84	12.2						0.00
4	500.0	18,148.47	20,545.04	13.2						0.00
6	150.0	7,968.81	8,476.47	6.4						0.00
6	500.0	19,546.81	21,832.47	11.7						0.00
6	1,000.0	36,086.81	40,912.47	13.4						0.00
6	1,500.0	52,626.81	59,992.47	14.0						0.00
8	750.0	29,488.78	32,911.98	11.6						0.00
8	1,500.0	54,298.78	61,531.98	13.3						0.00
8	2,000.0	70,838.78	80,611.98	13.8						0.00
8	3,000.0	100,058.78	114,361.98	14.3						0.00
10	600.0	26,492.50	28,997.59	9.5						0.00
10	1,700.0	62,880.50	70,973.59	12.9						0.00
10	3,300.0	110,790.50	126,296.59	14.0						0.00
10	6,000.0	189,684.50	217,421.59	14.6						0.00

This page uses FY 2009 billing data times COS rates.

Meter Size inches	Meter Code	General Service (a)(b) Service Charge Billings $	General Service (a)(b) Volume Charge Billings $	Senior Citizens (b) Service Charge Billings $	Senior Citizens (b) Volume Charge Billings $	Housing Authority (b) Service Charge Billings $	Housing Authority (b) Volume Charge Billings $	"N" Charities (b) Service Charge Billings $	"N" Charities (b) Volume Charge Billings $	"6 Cent" Charities (b) Service Charge Billings $	"6 Cent" Charities (b) Volume Charge Billings $	Scheduled (Flat Rate) (b) Service Charge Billings $	Scheduled (Flat Rate) (b) Volume Charge Billings $	General Service Service Charge $/Bill LagRate-31	Discount Service Charge $/Bill @75%
		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		16.78	12.59
														78.59	58.94
5/8	R	86,542,671		2,486,748		1,185,083		4,969		218,386		0		127.94	95.96
3/4	Z	79,916		156		0		2,038		3,471		0		191.92	143.94
1	Q	7,454,051		2,460		26,475		13,275		431,645		0		250.48	187.86
1-1/4	Y	0		0		0		0		0		0		398.51	298.88
1-1/2	P	5,177,363		0		37,962		32,103		419,046		0		742.81	557.11
2	X	9,252,987		0		78,980		156,571		969,758		0		1,241.62	931.22
3	O	6,398,123		0		329,071		570,659		1,414,515		0		2,477.84	1,858.38
4	W	6,284,274		0		376,348		1,107,319		3,413,679		0		3,958.06	2,968.55
6	N	5,024,423		0		491,077		1,068,043		988,578		0		5,693.08	4,269.81
8	V	1,560,817		0		369,148		229,490		177,764		0		10,600.18	7,950.14
10	E	786,321		0		0		52,119		0		0		11,104.39	8,328.29
12	T	0		0		0		0		0		0			
14	H	0		0		0		0		0		0		Charge Per Mcf LagRate-31	Charge Per Mcf @75%
		128,560,947	111,445,920	2,489,364	1,467,453	2,894,143	4,165,965	3,236,586	3,969,255	8,036,842	3,893,096	0	0		

Meter Size inches	Meter Code	Fire Meters (b) Service Charge Billings $	Fire Meters (b) Volume Charge Billings $	City Properties (b) Service Charge Billings $	City Properties (b) Volume Charge Billings $	Municipal (Incl. Sewer Only) Service Charge Billings $	Municipal (Incl. Sewer Only) Volume Charge Billings $	Sewer Only: Small Meters Service Charge Billings $	Small Meters Volume Charge Billings $	Large Meters Service Charge Billings $	Large Meters Volume Charge Billings $	Ground Water Service Charge Billings $	Ground Water Volume Charge Billings $	Total Sewer Only Service Charge Billings $	Total Sewer Only Volume Charge Billings $	Charge $/lb LagRate-31
		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		LagRate-6 x rates		19.78 14.84
																0.292
5/8	R	0		0		61,121				0						0.308
3/4	Z	0		0		14,935				0						
1	Q	0		0		257,324				0						
1-1/4	Y	0		0		3,039				0						
1-1/2	P	0		0		289,579		Volume		0				Volume		
2	X	0		0		1,516,784		charge only		0				charge only		
3	O	0		0		1,428,323				0						
4	W	0		0		1,265,014				0						
6	N	0		0		1,448,659				0						
8	V	0		0		752,201				0						
10	E	0		0		1,172,090				0						
12	T	0		0		167,874				0						
14	H	0		0		0				0						
		0	54,395	0	0	8,376,944	10,582,300	0	2,967,000	0	0	0	0	0	2,967,000	

(a) Excludes Senior Citizens
(b) Excludes Water Only and Wastewater Only

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
						LagRate-13			1/2 Mo Vol Chrg @ Exst Rates		Prior Year Receipts				Percent
	Service Charge	Volume Charge	Total	Bill Tab Factors	100% of (1) * (4)	11.5/12 of (2) * (4)	Total Billings	FY 2009 Receipts f FY 2009 Billing	Basis of Proration	Proration	Basis of Proration	Proration	FY 2009 Receipts	FY 2009 Adjusted COS	Receipts of Adjusted COS
	$	$	$		$	$	$	$	$	$	$	$	$	$	%
	LagRate-37	LagRate-37		LagRate-12				85.5% * (7)	LagRate-7		LagRate-7a		(8)+(10)+(12)	LagRate-22	
General Service Excl. Sen. C	128,560,947	111,445,920	240,006,867	100.00%	128,557,159	106,799,193	235,356,352	201,229,681	104,881,047	3,586,679	231,247,000	25,227,778	230,044,138	241,564,831	96.3%
Senior Citizens	2,489,364	1,467,453	3,956,818	100.00%	2,489,255	1,406,248	3,895,503	3,330,655	1,480,878	50,642	3,774,000	411,723	3,793,020	4,772,124	79.5%
Housing Authority	2,894,143	4,165,965	7,060,108	101.68%	2,942,866	4,059,594	7,002,460	5,987,103	3,442,856	117,737	6,881,000	750,679	6,855,520	6,199,336	110.6%
"N" Charities	3,236,586	3,969,255	7,205,841	100.00%	3,236,724	3,804,031	7,040,755	6,019,845	3,377,122	115,489	7,083,000	772,716	6,908,051	11,886,597	154.9%
"6 Cent" Charities	8,036,842	3,893,096	11,929,938	100.00%	8,037,183	3,731,042	11,768,226	10,061,833	3,265,738	111,680	12,230,000	1,334,226	11,507,739	Incl'd w/"N"	Incl'd w/"N"
Scheduled	0	0	0	100.00%	0	0	0	0	0	0	0	0	0	Incl'd w/G.S.	Incl'd w/G.S.
Fire Meters	0	54,395	54,395	100.0%	0	52,129	52,129	44,570	35,522	1,215	49,000	5,346	51,130		
Municipal Service	8,376,944	10,582,300	18,959,244	77.85%	6,521,614	7,895,255	14,416,868	14,416,868	LagRate-13==>	288,000	14,487,000	1,580,452	16,285,321	13,240,538	123.0%
Sewer Only	0	2,967,000	2,967,000	94.28%	0	2,680,774	2,680,774	2,292,062	2,618,793	89,556	2,506,000	273,391	2,655,009	Incl'd w/G.S.	Incl'd w/G.S.
										LagRate-13					
Subtotal	153,594,826	138,545,384	292,140,210		151,784,801	130,428,265	282,213,066	243,382,617	119,101,956	4,361,000	278,257,000	30,356,311	278,099,928	277,663,427	100.2%
Surcharge (COS)	5,018,288	<==LagRate-24==>	5,018,288	100.0%	5,018,288		5,018,288	4,290,636		LagRate-22==>	4,562,000	497,689	4,788,325	5,122,619	93.5%
Total	158,613,114	138,545,384	297,158,498		156,803,089	130,428,265	287,231,354	247,673,254			282,819,000	30,854,000	282,888,254	282,786,046	100.0%

		Receipts
Current Yr Receipts:		$
85.50% of Subtotal less Municipal		228,965,749
Plus 100% of Municipal		14,416,868
Plus 85.50% of Surcharge		4,290,636
Plus 1/2 Mo Vol @ Existing Rates	LagRate-13	4,361,000
Prior Yr Receipts:		
1st Prior Year	LagRate-13	24,301,000
2nd Prior Year	LagRate-13	6,553,000
Total Receipts		282,888,254
	vs LagRate-24==>	282,786,046
		100.0%
	difference	(102,208)

Estimated Parcel-Based Stormwater Charge for Residential (5/8") Accounts

A. Distribution of Residential Properties

	Distribution (Units) (Ref - Keith Readling 4/10/96)			Mean Property Size (sq. ft.) Impervious (Ref - Keith Readling 1/22/01)	Gross	Imp/Gross	
Row Homes	334,202	86%		1,060	2,090	51%	INPUT REFLECT WEIGHTED AVERAGE
Twins	44,372	11%		1,060	2,090	51%	INPUT REFLECT WEIGHTED AVERAGE
Single Family Detached	11,906	3%		1,060	2,090	51%	INPUT REFLECT WEIGHTED AVERAGE
Total	390,480	100%	Wt. Avg. =>	1,060	2,090	51%	

B. Cost of Service for Stormwater (Excludes Billing Costs) = $102,794,800 Retcos-25
Impervious Area Allocati $102,794,800 * 80% (a) = $82,235,800
Gross Area Allocation = $102,794,800 * 20% (a) = $20,559,000

(a) Citizen's Advisory Group consensus decision on how stormwater costs should be allocated/recover Impervious = 80.0%
Gross = 20%

C. Estimated Adjusted Billable Gross Area

Total Gross Area (Less Streets and Water Ways - per 1/26/01 e-mail from Keith Readling		1,000 sq. ft.	
Less: Fairmont Park (per 1/26/01 e-mail from Keith Readling		1,000 sq. ft.	
Less: Vacant Properties (per 10/30/95 memo, PN 58095)			
Twins		1,000 sq. ft.	
Row Homes		1,000 sq. ft.	
Manufacturing		1,000 sq. ft.	
Trade		1,000 sq. ft.	
Less: Allowance for Discount Customers (per 7/10/98 memo, PN 58095			
Senior Citizen		1,000 sq. ft.	
Charities and Schools		1,000 sq. ft.	
Adjusted Total	1,847,255	1,000 sq. ft.	1,891,550 per JRM 102%

D. Estimated Adjusted Billable Impervious Area

Total Impervious Area (Less Streets and Water Ways - per 1/26/01 e-mail from Keith Readling		1,477,627	1,000 sq. ft.	
Less: Fairmont Park (per 1/26/01 e-mail from Keith Readli	0.0 (above) * 10% (b) =	0	1,000 sq. ft.	
Less: Vacant Properties (per 10/30/95 memo, PN 58095)				
Twins	0.0 (above) * 51% impervious factor (above) =	0	1,000 sq. ft.	
Row Homes	0.0 (above) * 51% impervious factor (above) =	0	1,000 sq. ft.	
Manufacturing	0.0 (above) * 80% impervious factor (c) =	0	1,000 sq. ft.	
Trade	0.0 (above) * 70% impervious factor (c) =	0	1,000 sq. ft.	
Less: Allowance for Discount Customers (per 7/10/98 memo, PN 58095				
Senior Citizen	0.0 (above) * 51% impervious factor (above) =	0	1,000 sq. ft.	
Charities and Schools	0.0 (above) * 70% impervious factor (c) =	0	1,000 sq. ft.	
Adjusted Total		936,594	1,000 sq. ft.	1,062,270 per JRM 113%

(b) Estimated impervious are 10.0%
(c) See table in JRM 2/13/01 calcs in Support Calcs book Impervious Area Factor - Manufacturing 80.0%
Trade 70.0%
Gov. & Schools 70.0%

E. Unit Stormwater Costs

Gross Area	($20,559,000/12) / (1,847,255 1,000 sq. ft.) =	0.93	/1,000 sq. ft./mo.	0.464 /500 sq. ft./mo.	1.940
Impervious Area	($82,235,800/12) / (936,594 1,000 sq. ft.) =	7.32	/1,000 sq. ft./mo.	3.658 /500 sq. ft./mo.	7.755

F. Average Residential Charge

Gross Area	$0.93/1,000 sq. ft./mo. * 2.090 1,000 sq. ft. =	$1.94	$2.04	
Impervious Area	$7.32/1,000 sq. ft./mo. * 1.060 1,000 sq. ft. =	$7.76	$8.16	
Total		$9.70	$10.20	
Adjustment for Non-Water/Wastewater Accounts (d)		/ 1.000	NOT REQUIRED - ADJUSTED ABOVE	
		= $9.70 /mo.		
Adjustment for Lag/Compression/Collection for FY 2009		LagRate-14 * 1.052		
		$10.20 /mo.	USE 10.20 /mo.	17.4046

(d) During the recent stormwater study and in prior related studies, a comparison of the Water Department customer billin data base with the BRT data base and other related data bases has indicated that there are on the order of 40,000-60,00 properties in the City which are 1_not currently water/wastewater customers. Accordingly, an allowance must be made recognize that these properties are not going to be billed under the existing Water Department billing system, but that th gross and impervious area for these properties are included in the billable units in Items C and D above. If these custome had the same average size and impervious percentage as the existing customers, the adjustment factor could approac [474,300/(474,300+60,000)]=0.89, where 474,300 is the current customer count for the Water Department for the FY 200 test year. However, due to the preponderance of row homes in the 474,300 customer base, it is likely that the adjustme factor would be 80-85%. USE: 100.0% NOT REQUIRED FOR CURRENT ANALYSIS

		Collection System Stormwater Costs Equiv. Meters	Customer Costs: Meter Costs Equiv. Meters	Billing Costs: Sanitary Equiv. Bills	Billing Costs: Stormwater Equiv. Bills	Industrial Waste Costs Equiv. Meters	Infiltration/ Inflow Costs Equiv. Meters	Warranty Program Equiv. Service	Total Cost $	Reference
5/8 Inch Mete	2009 COS Service Charge	12.7670	0.7872	2.8286	2.3014	0.3312	3.7773	0.0000	22.7927	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	13.4309	0.8281	2.9757	2.4211	0.3484	3.9737	0.0000	23.9779	
	Proration of Transition Rate Adjustmen	(5.5561)					(1.6439)	0.0000	(7.2000)	LagRate-30
	Total Service Charge	7.8748	0.8281	2.9757	2.4211	0.3484	2.3298	0.0000	16.7779	
	Total Service Charge Rounded	7.87	0.83	2.98	2.42	0.35	2.33	0.00	16.78	LagRate-31
	Times (100%-25%) Charities Discount	5.90	0.62	2.24	1.82	0.26	1.75	0.00	12.59	LagRate-31
3/4 Inch Mete	2009 COS Service Charge	19.1505	1.1808	2.8286	2.3014	0.4968	5.6660	0.0000	31.6241	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	20.1463	1.2422	2.9757	2.4211	0.5226	5.9606	0.0000	33.2685	
	Proration of Transition Rate Adjustmen	34.9805					10.3495		45.3300	LagRate-30
	Total Service Charge	55.1268	1.2422	2.9757	2.4211	0.5226	16.3101	0.0000	78.5985	
	Total Service Charge Rounded	55.12	1.24	2.98	2.42	0.52	16.31	0.00	78.59	LagRate-31
	Times (100%-25%) Charities Discount	41.33	0.93	2.24	1.82	0.39	12.23	0.00	58.94	LagRate-31
1 Inch Meter:	2009 COS Service Charge	31.9175	1.9680	3.1115	2.5315	0.8280	9.4433	0.0000	49.7998	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	33.5772	2.0703	3.2733	2.6631	0.8711	9.9344	0.0000	52.3894	
	Proration of Transition Rate Adjustmen	58.3007					17.2493		75.5500	LagRate-30
	Total Service Charge	91.8779	2.0703	3.2733	2.6631	0.8711	27.1837	0.0000	127.9394	
	Total Service Charge Rounded	91.89	2.07	3.27	2.66	0.87	27.18	0.00	127.94	LagRate-31
	Times (100%-25%) Charities Discount	68.92	1.55	2.45	2.00	0.65	20.39	0.00	95.96	LagRate-31
1-1/4 Inch Me	2009 COS Service Charge	48.5146	2.9914	3.3943	2.7617	1.2586	14.3537	0.0000	73.2743	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	51.0374	3.1470	3.5708	2.9053	1.3240	15.1001	0.0000	77.0846	
	Proration of Transition Rate Adjustmen	88.6205					26.2195		114.8400	LagRate-30
	Total Service Charge	139.6579	3.1470	3.5708	2.9053	1.3240	41.3196	0.0000	191.9246	
	Total Service Charge Rounded	139.65	3.15	3.57	2.91	1.32	41.32	0.00	191.92	LagRate-31
	Times (100%-25%) Charities Discount	104.74	2.36	2.68	2.18	0.99	30.99	0.00	143.94	LagRate-31
1-1/2 Inch Me	2009 COS Service Charge	63.8350	3.9360	3.3943	2.7617	1.6560	18.8865	0.0000	94.4695	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	67.1544	4.1407	3.5708	2.9053	1.7421	19.8686	0.0000	99.3819	
	Proration of Transition Rate Adjustmen	116.6017					34.4983		151.1000	LagRate-30
	Total Service Charge	183.7561	4.1407	3.5708	2.9053	1.7421	54.3669	0.0000	250.4819	
	Total Service Charge Rounded	183.75	4.14	3.57	2.91	1.74	54.37	0.00	250.48	LagRate-31
	Times (100%-25%) Charities Discount	137.80	3.11	2.68	2.18	1.31	40.78	0.00	187.86	LagRate-31
2 Inch Meter:	2009 COS Service Charge	102.1360	6.2976	4.2429	3.4521	2.6496	30.2184	0.0000	148.9966	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	107.4471	6.6251	4.4635	3.6316	2.7874	31.7898	0.0000	156.7445	
	Proration of Transition Rate Adjustmen	186.5627					55.1973		241.7600	LagRate-30
	Total Service Charge	294.0098	6.6251	4.4635	3.6316	2.7874	86.9871	0.0000	398.5045	
	Total Service Charge Rounded	294.01	6.63	4.46	3.63	2.79	86.99	0.00	398.51	LagRate-31
	Times (100%-25%) Charities Discount	220.51	4.97	3.35	2.72	2.09	65.24	0.00	298.88	LagRate-31
3 Inch Meter:	2009 COS Service Charge	191.5050	11.8080	5.6572	4.6028	4.9680	56.6595	0.0000	275.2005	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	201.4633	12.4220	5.9514	4.8421	5.2263	59.6058	0.0000	289.5109	
	Proration of Transition Rate Adjustmen	349.8051					103.4949		453.3000	LagRate-30
	Total Service Charge	551.2684	12.4220	5.9514	4.8421	5.2263	163.1007	0.0000	742.8109	
	Total Service Charge Rounded	551.27	12.42	5.95	4.84	5.23	163.10	0.00	742.81	LagRate-31
	Times (100%-25%) Charities Discount	413.45	9.32	4.46	3.63	3.92	122.33	0.00	557.11	LagRate-31
4 Inch Meter:	2009 COS Service Charge	319.1750	19.6800	11.3144	9.2056	8.2800	94.4325	0.0000	462.0875	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	335.7721	20.7034	11.9027	9.6843	8.7106	99.3430	0.0000	486.1161	
	Proration of Transition Rate Adjustmen	583.0085					172.4915		755.5000	LagRate-30
	Total Service Charge	918.7806	20.7034	11.9027	9.6843	8.7106	271.8345	0.0000	1,241.6161	
	Total Service Charge Rounded	918.80	20.70	11.90	9.68	8.71	271.83	0.00	1,241.62	LagRate-31
	Times (100%-25%) Charities Discount	689.10	15.53	8.93	7.26	6.53	203.87	0.00	931.22	LagRate-31
6 Inch Meter:	2009 COS Service Charge	638.3500	39.3600	19.8002	16.1098	16.5600	188.8650	0.0000	919.0450	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	671.5442	41.4067	20.8298	16.9475	17.4211	198.6860	0.0000	966.8353	
	Proration of Transition Rate Adjustmen	1,166.0171					344.9829		1,511.0000	LagRate-30
	Total Service Charge	1,837.5613	41.4067	20.8298	16.9475	17.4211	543.6689	0.0000	2,477.8353	
	Total Service Charge Rounded	1,837.56	41.41	20.83	16.95	17.42	543.67	0.00	2,477.84	LagRate-31
	Times (100%-25%) Charities Discount	1,378.17	31.06	15.62	12.71	13.07	407.75	0.00	1,858.38	LagRate-31
8 Inch Meter:	2009 COS Service Charge	1,021.3600	62.9760	28.2860	23.0140	26.4960	302.1840	0.0000	1,464.3160	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	1,074.4707	66.2508	29.7569	24.2107	27.8738	317.8976	0.0000	1,540.4605	
	Proration of Transition Rate Adjustmen	1,865.6273					551.9727		2,417.6000	LagRate-30
	Total Service Charge	2,940.0980	66.2508	29.7569	24.2107	27.8738	869.8703	0.0000	3,958.0605	
	Total Service Charge Rounded	2,940.10	66.25	29.76	24.21	27.87	869.87	0.00	3,958.06	LagRate-31
	Times (100%-25%) Charities Discount	2,205.08	49.69	22.32	18.16	20.90	652.40	0.00	2,968.55	LagRate-31
10 Inch Meter	2009 COS Service Charge	1,468.2050	90.5280	42.4290	34.5210	38.0880	434.3895	0.0000	2,108.1605	Servchg-2
	Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
	2009 Adjusted COS Service Charge	1,544.5517	95.2355	44.6353	36.3161	40.0686	456.9778	0.0000	2,217.7850	
	Proration of Transition Rate Adjustmen	2,681.8393					793.4607		3,475.3000	LagRate-30
	Total Service Charge	4,226.3910	95.2355	44.6353	36.3161	40.0686	1,250.4385	0.0000	5,693.0850	
	Total Service Charge Rounded	4,226.37	95.24	44.64	36.32	40.07	1,250.44	0.00	5,693.08	LagRate-31
	Times (100%-25%) Charities Discount	3,169.78	71.43	33.48	27.24	30.05	937.83	0.00	4,269.81	LagRate-31

12 Inch Meter 2009 COS Service Charge	2,744.9050	169.2480	56.5720	46.0280	71.2080	812.1195	0.0000	3,900.0805	Servchg-2
Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
2009 Adjusted COS Service Charge	2,887.6401	178.0489	59.5137	48.4215	74.9108	854.3497	0.0000	4,102.8847	
Proration of Transition Rate Adjustmen	5,013.8736					1,483.4264		6,497.3000	LagRate-30
Total Service Charge	7,901.5137	178.0489	59.5137	48.4215	74.9108	2,337.7761	0.0000	10,600.1847	
Total Service Charge Rounded	7,901.51	178.05	59.51	48.42	74.91	2,337.78	0.00	10,600.18	LagRate-31
Times (100%-25%) Charities Discount	5,926.13	133.54	44.63	36.32	56.18	1,753.34	0.00	7,950.14	LagRate-31
14 Inch Meter 2009 COS Service Charge	2,872.5750	177.1200	65.0578	52.9322	74.5200	849.8925	0.0000	4,092.0975	Servchg-2
Times 105.20 lag factor	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520	1.0520		LagRate-14
2009 Adjusted COS Service Charge	3,021.9489	186.3302	68.4408	55.6847	78.3950	894.0869	0.0000	4,304.8865	
Proration of Transition Rate Adjustmen	5,247.0770					1,552.4230		6,799.5000	LagRate-30
Total Service Charge	8,269.0259	186.3302	68.4408	55.6847	78.3950	2,446.5099	0.0000	11,104.3865	
Total Service Charge Rounded	8,269.03	186.33	68.44	55.68	78.40	2,446.51	0.00	11,104.39	LagRate-31
Times (100%-25%) Charities Discount	6,201.77	139.75	51.33	41.76	58.80	1,834.88	0.00	8,328.29	LagRate-31

CURRENTLY NOT IN USE

CURRENTLY NOT IN USE

Rate Components of Regular Sewer Service Charges

	Collection System Stormwater Costs Equiv. Meters	Customer Costs: Meter Costs Equiv. Meters	Customer Costs: Billing Costs: Sanitary Equiv. Bills	Customer Costs: Billing Costs: Stormwater Equiv. Bills	Industrial Waste Costs Equiv. Meters	Infiltration/ Inflow Costs Equiv. Meters	Warranty Costs Equiv. Service	Total Cost $	Reference
FY 2009 Service Charges Details									
5/8 Inch Meter:	7.87	0.83	2.98	2.42	0.35	2.33	0.00	16.78	LagRate-40
3/4 Inch Meter:	55.12	1.24	2.98	2.42	0.52	16.31	0.00	78.59	LagRate-40
1 Inch Meter:	91.89	2.07	3.27	2.66	0.87	27.18	0.00	127.94	LagRate-40
1-1/4 Inch Mete	139.65	3.15	3.57	2.91	1.32	41.32	0.00	191.92	LagRate-40
1-1/2 Inch Mete	183.75	4.14	3.57	2.91	1.74	54.37	0.00	250.48	LagRate-40
2 Inch Meter:	294.01	6.63	4.46	3.63	2.79	86.99	0.00	398.51	LagRate-40
3 Inch Meter:	551.27	12.42	5.95	4.84	5.23	163.10	0.00	742.81	LagRate-40
4 Inch Meter:	918.80	20.70	11.90	9.68	8.71	271.83	0.00	1,241.62	LagRate-40
6 Inch Meter:	1,837.56	41.41	20.83	16.95	17.42	543.67	0.00	2,477.84	LagRate-40
8 Inch Meter:	2,940.10	66.25	29.76	24.21	27.87	869.87	0.00	3,958.06	LagRate-40
10 Inch Meter:	4,226.37	95.24	44.64	36.32	40.07	1,250.44	0.00	5,693.08	LagRate-40
12 Inch Meter:	7,901.51	178.05	59.51	48.42	74.91	2,337.78	0.00	10,600.18	LagRate-40

Rate Components of Discount Sewer Service Charges

	Collection System Stormwater Costs Equiv. Meters	Customer Costs: Meter Costs Equiv. Meters	Customer Costs: Billing Costs: Sanitary Equiv. Bills	Customer Costs: Billing Costs: Stormwater Equiv. Bills	Industrial Waste Costs Equiv. Meters	Infiltration/ Inflow Costs Equiv. Meters	Warranty Costs Equiv. Service	Total Cost $	Reference
FY 2009 Discount Service Charges Details									
5/8 Inch Meter:	5.90	0.62	2.24	1.82	0.26	1.75	0.00	12.59	LagRate-40
3/4 Inch Meter:	41.33	0.93	2.24	1.82	0.39	12.23	0.00	58.94	LagRate-40
1 Inch Meter:	68.92	1.55	2.45	2.00	0.65	20.39	0.00	95.96	LagRate-40
1-1/4 Inch Mete	104.74	2.36	2.68	2.18	0.99	30.99	0.00	143.94	LagRate-40
1-1/2 Inch Mete	137.80	3.11	2.68	2.18	1.31	40.78	0.00	187.86	LagRate-40
2 Inch Meter:	220.51	4.97	3.35	2.72	2.09	65.24	0.00	298.88	LagRate-40
3 Inch Meter:	413.45	9.32	4.46	3.63	3.92	122.33	0.00	557.11	LagRate-40
4 Inch Meter:	689.10	15.53	8.93	7.26	6.53	203.87	0.00	931.22	LagRate-40
6 Inch Meter:	1,378.17	31.06	15.62	12.71	13.07	407.75	0.00	1,858.38	LagRate-40
8 Inch Meter:	2,205.08	49.69	22.32	18.16	20.90	652.40	0.00	2,968.55	LagRate-40
10 Inch Meter:	3,169.78	71.43	33.48	27.24	30.05	937.83	0.00	4,269.81	LagRate-40
12 Inch Meter:	5,926.13	133.54	44.63	36.32	56.18	1,753.34	0.00	7,950.14	LagRate-40

Philadelphia Water Department (PWD)
Water Utility Financial Planning & Rate Design

Description of Worksheet:
This file contains linked references to and from other worksheet files.

The "Links" worksheet passes information to and from other model worksheets

Links from File: Rreq08.xls
Ref: Cust-23

	Total Number of Bills
General Service (excl. Senior Citizens)	
Bills	
5/8"	5,165,036
>5/8"	112,457
Total Bills	5,277,493
Equivalent Bills	
Senior Citizens	
Bills	
5/8"	197,507
>5/8"	36
Total Bills	197,543
Equivalent Bills	
Housing Authority	
Bills	76,020
Equivalent Bills	
Charities & Schools	
"N" Charities	
Bills	4,140
Equivalent Bills	
"6 Cent" Charities	
Bills	34,176
Equivalent Bills	
Municipal 820)	
Bills	14,867
Equivalent Bills	

Links from File: Rreq08.xls
UNITS OF WASTEWATER SERVICE
Average Test Year
Ref: Cust-23

Customer Class	FY 2009 Test Year Mcf (7)
General Service (5/8)	3,792,163
General Service (>5/8)	1,842,110
Senior Citizens (5/8)	98,801
Senior Citizens (>5/8)	83
Water Plant Sludge	535,349
Housing Authority	221,700
"N" Charities	267,470
"6 Cent" Charities	262,338
Scheduled (Flat Rate)	0
Unmetered (Wells)	150,000
Fire Meters	2,750
Leased Properties (821)	0
Municipal (820)	535,000
Subtotal Retail Sanitary	7,707,764

Link from WCOS03.XLS

Reference WCOS03.XLS

Water Plant A&G Investment ($) 49,357,689

Links from File: Rreq08.xls
Ref: Cust-12

Township	Test Year 2009 Wastewater Flows mg	Projected BOD mg/l	Projected SS mg/l
Abington	800	155	183
Bensalem	1,200	238	223
Bucks County	7,250	163	194
Cheltenham	2,700	117	133
DELCORA	10,500	128	143
Lower Merion	2,475	144	168
Lower Moreland	475	121	150
Lower Southampton	2,425	126	190
Springfield (w/o Wyndmoor)	1,000	223	234
Springfield (Wyndmoor)	160	69	87
Upper Darby	4,275	133	156

Links from File: Rreq08.xls
Ref: Rreq-28

COST OF SERVICE TO BE DERIVED FROM RATES	
Operating Expense	203,451,000
Capital Costs	110,417,000
Total COS	$313,868,000
Water Treatment Plant	Rreq-28
Allocated Sludge Costs	7,629,000
Contract Customers Test Yea	Cust-16
Receipts Under Existing Rate	25,282,000

Links from File: Rreq08.xls
Descr.: TY O&M Expenses - Combined W&S
Ref: OMtwo-2

Summary of Combined
O&M Expense Projections

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
	$	$	$	$	$	$	$	$
Operations Division:								
Class 100	66,967,000	69,774,200	71,538,000	74,063,600	77,420,700	80,149,800	82,972,900	85,893,300
Class 200	63,903,000	63,713,100	65,522,000	69,357,750	74,620,500	78,092,600	81,761,400	85,639,800
Class 300	34,589,000	39,938,500	42,580,500	45,431,700	48,510,100	51,835,300	55,428,500	59,312,900
Class 400	1,203,000	1,389,300	1,431,000	1,473,900	1,518,100	1,563,600	1,610,500	1,658,800
Total	99,695,000	105,040,900	109,533,500	116,263,350	124,648,700	131,491,500	138,800,400	146,611,500
Interdepartmental Charges:								
WRB	19,855,000	20,302,700	20,818,300	21,442,900	22,184,500	22,850,100	23,535,600	24,241,700
Law Department	2,768,000	2,989,100	3,056,600	3,148,200	3,265,900	3,363,800	3,464,700	3,568,700
Public Properties	2,959,000	3,541,600	3,647,800	3,757,200	3,869,900	3,986,000	4,105,600	4,228,800
Water Dept. (Xfer to Gen'l. Fund)	18,953,000	20,580,900	20,992,500	21,622,300	22,487,200	23,161,800	23,856,700	24,572,400
Total	44,535,000	47,414,300	48,515,200	49,970,600	51,807,500	53,361,700	54,962,600	56,611,600
Human Resources:								
Class 100	1,399,000	1,481,700	1,520,100	1,574,700	1,647,100	1,706,100	1,767,200	1,830,500
Class 200	1,125,000	1,230,400	1,267,300	1,305,300	1,344,500	1,384,800	1,426,300	1,469,100
Class 300	66,000	121,600	125,200	129,000	132,900	136,900	141,000	145,200
Class 400	6,000	5,600	5,800	6,000	6,200	6,400	6,600	6,800
Total	2,596,000	2,839,300	2,918,400	3,015,000	3,130,700	3,234,200	3,341,100	3,451,600
Finance and Administration:								
Class 100	7,122,000	7,446,400	7,635,900	7,906,800	8,266,600	8,559,400	8,862,300	9,175,800
Class 200	5,480,000	5,511,300	5,444,900	5,608,200	5,776,400	5,949,700	6,128,200	6,312,000
Class 300	885,000	989,900	1,019,600	1,050,200	1,081,700	1,114,200	1,147,600	1,182,000
Class 400	122,000	480,800	495,200	510,100	525,400	541,200	557,400	574,100
Total	13,609,000	14,428,400	14,595,600	15,075,300	15,650,100	16,164,500	16,695,500	17,243,900
Planning and Engineering:								
Class 100	8,831,000	9,754,900	10,003,200	10,358,100	10,829,400	11,213,000	11,609,900	12,020,500
Class 200	10,986,000	14,835,900	14,354,000	14,784,600	15,228,100	15,684,900	16,155,400	16,640,100
Class 300	1,016,000	1,143,100	1,177,400	1,212,700	1,249,100	1,286,600	1,325,200	1,365,000
Class 400	786,000	1,120,800	1,154,400	1,189,000	1,224,700	1,261,400	1,299,200	1,338,200
Total	21,619,000	26,854,700	26,689,000	27,544,400	28,531,300	29,445,900	30,389,700	31,363,800
Information Science and Technology								
Class 100	3,297,000	3,586,900	3,678,400	3,809,200	3,982,700	4,124,000	4,270,200	4,421,500
Class 200	2,379,000	2,477,800	2,552,100	2,628,700	2,707,600	2,788,800	2,872,500	2,958,700
Class 300	209,000	209,800	216,100	222,600	229,300	236,200	243,300	250,600
Class 400	193,000	237,800	244,900	252,200	259,800	267,600	275,600	283,900
Total	6,078,000	6,512,300	6,691,500	6,912,700	7,179,400	7,416,600	7,661,600	7,914,700
Customer Affairs:								
Class 100	1,442,000	1,639,500	1,682,600	1,743,800	1,824,700	1,890,900	1,959,400	2,030,400
Class 200	1,964,000	2,333,000	2,403,000	2,475,100	2,549,400	2,625,900	2,704,700	2,785,800
Class 300	199,000	204,200	210,300	216,600	223,100	229,800	236,700	243,800
Class 400	11,000	11,300	11,600	11,900	12,300	12,700	13,100	13,500
Total	3,616,000	4,188,000	4,307,500	4,447,400	4,609,500	4,759,300	4,913,900	5,073,500

Total Water Department:									
Class 100		89,058,000	93,683,600	96,058,200	99,456,200	103,971,200	107,643,200	111,441,900	115,372,000
Class 200		85,837,000	90,101,500	91,543,300	96,159,650	102,226,500	106,526,700	111,048,500	115,805,500
Class 300		36,964,000	42,607,100	45,329,100	48,262,800	51,426,200	54,839,000	58,522,300	62,499,500
Class 400		2,321,000	3,245,600	3,342,900	3,443,100	3,546,500	3,652,900	3,762,400	3,875,300
Class 500		0	0	0	0	0	0	0	0
Fringe Benefits @.....	72.81%	73,300,000	76,799,900	81,849,400	88,084,700	95,712,900	102,999,600	110,838,600	119,272,100
Indemnities		6,270,000	6,270,000	6,458,100	6,651,800	6,851,400	7,056,900	7,268,600	7,486,700
Subtotal		293,750,000	312,707,700	324,581,000	342,058,250	363,734,700	382,718,300	402,882,300	424,311,100
Interdepartmental		44,535,000	47,414,300	48,515,200	49,970,600	51,807,500	53,361,700	54,962,600	56,611,600
Total		338,285,000	360,122,000	373,096,200	392,028,850	415,542,200	436,080,000	457,844,900	480,922,700

Cash Flow Figures

Links from File: Rreq08.xls

Descr.: TY O&M Expenses - W&S Split
Ref: OMtwo-5

Summary of Water Utility
O & M Expense Projections

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Operations Division:								
Class 100	27,173,000	28,313,200	29,029,000	30,053,838	31,414,700	32,521,800	33,667,900	34,854,300
Class 200	18,697,500	18,822,500	19,345,800	20,701,300	22,637,100	23,786,900	25,048,076	26,388,300
Class 300	21,896,500	25,491,300	27,382,100	29,433,300	31,654,400	34,062,500	36,677,100	39,510,500
Class 400	471,000	543,300	560,000	576,900	594,100	612,600	629,500	649,800
Total	68,238,000	73,170,300	76,316,900	80,765,338	86,300,300	90,983,800	96,022,576	101,402,900
Interdepartmental Charges:								
WRB	6,909,540	7,065,340	7,244,768	7,462,129	7,720,206	7,951,835	8,190,389	8,436,112
Law Department	1,024,160	1,105,967	1,130,942	1,164,834	1,208,383	1,244,606	1,281,939	1,320,419
Public Properties	1,065,240	1,274,976	1,313,208	1,352,592	1,393,164	1,434,960	1,478,016	1,522,368
Water Dept. (Xfer to Gen'l. Fund)	6,823,080	7,409,124	7,557,300	7,784,028	8,095,392	8,338,248	8,588,412	8,846,064
Total	15,822,020	16,855,407	17,246,218	17,763,583	18,417,145	18,969,649	19,538,756	20,124,963
Human Resources:								
Class 100	433,690	459,327	471,231	488,157	510,601	528,891	547,832	567,455
Class 200	348,750	381,424	392,863	404,643	416,795	429,288	442,153	455,421
Class 300	20,460	37,696	38,812	39,990	41,199	42,439	43,710	45,012
Class 400	1,860	1,736	1,798	1,860	1,922	1,984	2,046	2,108
Total	804,760	880,183	904,704	934,650	970,517	1,002,602	1,035,741	1,069,996
Finance and Administration:								
Class 100	2,706,360	2,829,632	2,901,642	3,004,584	3,141,308	3,252,572	3,367,674	3,486,804
Class 200	2,082,400	2,094,294	2,069,062	2,131,116	2,195,032	2,260,886	2,328,716	2,398,560
Class 300	336,300	376,162	387,448	399,076	411,046	423,396	436,088	449,160
Class 400	46,360	182,704	188,176	193,838	199,652	205,656	211,812	218,158
Total	5,171,420	5,482,792	5,546,328	5,728,614	5,947,038	6,142,510	6,344,290	6,552,682
Planning and Engineering:								
Class 100	3,135,005	3,462,990	3,551,136	3,677,126	3,844,437	3,980,615	4,121,515	4,267,278
Class 200	4,383,414	5,919,524	5,727,246	5,899,055	6,076,012	6,258,275	6,446,005	6,639,400
Class 300	406,400	457,240	470,960	485,080	499,640	514,640	530,080	546,000
Class 400	314,400	448,320	461,760	475,600	489,880	504,560	519,680	535,280
Total	8,239,219	10,288,074	10,211,102	10,536,861	10,909,969	11,258,090	11,617,280	11,987,958
Information Science & Technology								
Class 100	1,701,252	1,850,840	1,898,054	1,965,547	2,055,073	2,127,984	2,203,423	2,281,494
Class 200	1,308,450	1,362,790	1,403,655	1,445,785	1,489,180	1,533,840	1,579,875	1,627,285
Class 300	114,950	115,390	118,855	122,430	126,115	129,910	133,815	137,830
Class 400	106,150	130,790	134,695	138,710	142,890	147,180	151,580	156,145
Total	3,230,802	3,459,810	3,555,259	3,672,472	3,813,258	3,938,914	4,068,693	4,202,754
Customer Affairs:								
Class 100	721,000	819,750	841,300	871,900	912,350	945,450	979,700	1,015,200
Class 200	982,000	1,166,500	1,201,500	1,237,550	1,274,700	1,312,950	1,352,350	1,392,900
Class 300	99,500	102,100	105,150	108,300	111,550	114,900	118,350	121,900
Class 400	5,500	5,650	5,800	5,950	6,150	6,350	6,550	6,750
Total	1,808,000	2,094,000	2,153,750	2,223,700	2,304,750	2,379,650	2,456,950	2,536,750

Total Water Department:									
Class 100		35,870,307	37,735,739	38,692,363	40,061,152	41,878,469	43,357,312	44,888,044	46,472,531
Class 200		27,802,514	29,747,032	30,140,126	31,819,449	34,088,819	35,582,139	37,197,175	38,901,866
Class 300		22,874,110	26,579,888	28,503,325	30,588,176	32,843,950	35,287,785	37,939,143	40,810,402
Class 400		945,270	1,312,500	1,352,229	1,392,858	1,434,594	1,478,330	1,521,168	1,568,241
Class 500									
Fringe Benefits @.....	72.81%	29,092,776	30,507,942	32,516,021	34,995,404	38,027,366	40,924,843	44,042,866	47,398,294
Indemnities		2,319,900	2,319,900	2,389,497	2,461,166	2,535,018	2,611,053	2,689,382	2,770,079
Subtotal		118,904,877	128,203,001	133,593,561	141,318,205	150,808,216	159,241,462	168,277,778	177,921,413
Interdepartmental		15,822,020	16,855,407	17,246,218	17,763,583	18,417,145	18,969,649	19,538,756	20,124,963
Total		134,726,897	145,058,408	150,839,779	159,081,788	169,225,361	178,211,111	187,816,534	198,046,376

Links from File: Rreq08.xls

Descr.: TY O&M Expenses - W&S Split
Ref: OMtwo-7

Summary of Sewer Utility
O & M Expense Projections

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Operations Division:								
Class 100	39,794,000	41,461,000	42,509,000	44,009,762	46,006,000	47,628,000	49,305,000	51,039,000
Class 200	45,205,500	44,890,600	46,176,200	48,656,450	51,983,400	54,305,700	56,713,324	59,251,500
Class 300	12,692,500	14,447,200	15,198,400	15,998,400	16,855,700	17,772,800	18,751,400	19,802,400
Class 400	732,000	846,000	871,000	897,000	924,000	951,000	981,000	1,009,000
Total	58,630,000	101,644,800	104,754,600	109,561,612	115,769,100	120,657,500	125,750,724	131,101,900
Interdepartmental Charges:								
WRB	12,945,460	13,237,360	13,573,532	13,980,771	14,464,294	14,898,265	15,345,211	15,805,588
Law Department	1,743,840	1,883,133	1,925,658	1,983,366	2,057,517	2,119,194	2,182,761	2,248,281
Public Properties	1,893,760	2,266,624	2,334,592	2,404,608	2,476,736	2,551,040	2,627,584	2,706,432
Water Dept. (Xfer to Gen'l. Fund)	12,129,920	13,171,776	13,435,200	13,838,272	14,391,808	14,823,552	15,268,288	15,726,336
Total	28,712,980	30,558,893	31,268,982	32,207,017	33,390,355	34,392,051	35,423,844	36,486,637
Human Resources:								
Class 100	965,310	1,022,373	1,048,869	1,086,543	1,136,499	1,177,209	1,219,368	1,263,045
Class 200	776,250	848,976	874,437	900,657	927,705	955,512	984,147	1,013,679
Class 300	45,540	83,904	86,388	89,010	91,701	94,461	97,290	100,188
Class 400	4,140	3,864	4,002	4,140	4,278	4,416	4,554	4,692
Total	1,791,240	1,959,117	2,013,696	2,080,350	2,160,183	2,231,598	2,305,359	2,381,604
Finance and Administration:								
Class 100	4,415,640	4,616,768	4,734,258	4,902,216	5,125,292	5,306,828	5,494,626	5,688,996
Class 200	3,397,600	3,417,006	3,375,838	3,477,084	3,581,368	3,688,814	3,799,484	3,913,440
Class 300	548,700	613,738	632,152	651,124	670,654	690,804	711,512	732,840
Class 400	75,640	298,096	307,024	316,262	325,748	335,544	345,588	355,942
Total	8,437,580	8,945,608	9,049,272	9,346,686	9,703,062	10,021,990	10,351,210	10,691,218
Planning and Engineering:								
Class 100	5,695,995	6,291,910	6,452,064	6,680,974	6,984,963	7,232,385	7,488,385	7,753,222
Class 200	6,602,586	8,916,376	8,626,754	8,885,545	9,152,088	9,426,625	9,709,395	10,000,700
Class 300	609,600	685,860	706,440	727,620	749,460	771,960	795,120	819,000
Class 400	471,600	672,480	692,640	713,400	734,820	756,840	779,520	802,920
Total	13,379,781	16,566,626	16,477,898	17,007,539	17,621,331	18,187,810	18,772,420	19,375,842
Information Science & Technology								
Class 100	1,595,748	1,736,060	1,780,346	1,843,653	1,927,627	1,996,016	2,066,777	2,140,006
Class 200	1,070,550	1,115,010	1,148,445	1,182,915	1,218,420	1,254,960	1,292,625	1,331,415
Class 300	94,050	94,410	97,245	100,170	103,185	106,290	109,485	112,770
Class 400	86,850	107,010	110,205	113,490	116,910	120,420	124,020	127,755
Total	2,847,198	3,052,490	3,136,241	3,240,228	3,366,142	3,477,686	3,592,907	3,711,946
Customer Affairs:								
Class 100	721,000	819,750	841,300	871,900	912,350	945,450	979,700	1,015,200
Class 200	982,000	1,166,500	1,201,500	1,237,550	1,274,700	1,312,950	1,352,350	1,392,900
Class 300	99,500	102,100	105,150	108,300	111,550	114,900	118,350	121,900
Class 400	5,500	5,650	5,800	5,950	6,150	6,350	6,550	6,750
Total	1,808,000	2,094,000	2,153,750	2,223,700	2,304,750	2,379,650	2,456,950	2,536,750

Total Water Department:									
Class 100		53,187,693	55,947,861	57,365,837	59,395,048	62,092,731	64,285,888	66,553,856	68,899,469
Class 200		58,034,486	60,354,468	61,403,174	64,340,201	68,137,681	70,944,561	73,851,325	76,903,634
Class 300		14,089,890	16,027,212	16,825,775	17,674,624	18,582,250	19,551,215	20,583,157	21,689,098
Class 400		1,375,730	1,933,100	1,990,671	2,050,242	2,111,906	2,174,570	2,241,232	2,307,059
Class 500									
Fringe Benefits @.....	72.81%	44,207,224	46,291,958	49,333,379	53,089,296	57,685,534	62,074,757	66,795,734	71,873,806
Indemnities		3,950,100	3,950,100	4,068,603	4,190,634	4,316,382	4,445,847	4,579,218	4,716,621
Subtotal		174,845,123	184,504,699	190,987,439	200,740,045	212,926,484	223,476,838	234,604,522	246,389,687
Interdepartmental		28,712,980	30,558,893	31,268,982	32,207,017	33,390,355	34,392,051	35,423,844	36,486,637
Total		203,558,103	215,063,592	222,256,421	232,947,062	246,316,839	257,868,889	270,028,366	282,876,324

SPLIT OF TOTAL FRINGES FROM O&M-2

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Ref: OMtwo-6

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Human Resources	703,110	745,959	795,915	857,532	932,811	1,004,847	1,082,472	1,166,100
Finance and Administration	3,214,700	3,368,708	3,592,590	3,868,862	4,206,700	4,529,968	4,877,850	5,252,454
Planning & Engineering	4,147,350	4,590,981	4,896,195	5,272,681	5,733,082	6,173,617	6,647,821	7,158,274
Information Science & Technology	1,162,084	1,266,725	1,351,038	1,455,049	1,582,148	1,703,825	1,834,796	1,975,785
Operations	28,974,206	30,252,764	32,258,126	34,732,865	37,760,649	40,655,636	43,770,637	47,122,357
Customer Affairs	525,000	598,150	638,400	688,100	748,850	807,050	869,750	937,300
Dept. Of Revenue (Wrb)	4,549,004	4,449,835	4,720,350	5,056,456	5,469,106	5,858,481	6,275,630	6,722,446
Law Dept.	931,770	1,018,836	1,080,765	1,157,751	1,252,188	1,341,333	1,436,778	1,539,090
Total	44,207,224	46,291,958	49,333,379	53,089,296	57,685,534	62,074,757	66,795,734	71,873,806
Law Dept. - Water	547,230	598,364	634,735	679,949	735,412	787,767	843,822	903,910

Links from File: Rreq08.xls

Descr.: Operations Division O&M - Class 100

Ref: OMtwo-9

Operations Division	Estimated FY 2008		Estimated FY 2009		Estimated FY 2010		Estimated FY 2011		Estimated FY 2012		Estimated FY 2013		Estimated FY 2014		Estimated FY 2015	
Class 100																
---	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
DIRECT COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Baxter Treatment Plant	2,767,000	0	2,884,200	0	2,957,000	0	3,060,000	0	3,199,700	0	3,311,800	0	3,427,900	0	3,549,300	0
Queen Lane Treatment Plant	2,565,000	0	2,673,000	0	2,741,000	0	2,837,000	0	2,966,000	0	3,070,000	0	3,179,000	0	3,291,000	0
Belmont Treatment Plant	2,398,000	0	2,499,000	0	2,562,000	0	2,653,000	0	2,773,000	0	2,871,000	0	2,972,000	0	3,076,000	0
Conveyance Headquarters	543,000	0	566,000	0	580,000	0	601,000	0	628,000	0	650,000	0	673,000	0	697,000	0
Load Control	1,106,000	0	1,152,000	0	1,181,000	0	1,223,000	0	1,278,000	0	1,323,000	0	1,370,000	0	1,418,000	0
Distribution	12,084,000	0	12,591,000	0	12,909,000	0	13,365,000	0	13,971,000	0	14,463,000	0	14,973,000	0	15,500,000	0
Pumping	1,935,000	0	2,016,000	0	2,067,000	0	2,140,000	0	2,237,000	0	2,316,000	0	2,397,000	0	2,482,000	0
Emergency & Support Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	23,398,000	0	24,381,200	0	24,997,000	0	25,879,000	0	27,052,700	0	28,004,800	0	28,991,900	0	30,013,300	0
Sludge Engineering Services		0		0		0		0		0		0		0		0
Sludge Utilization		0		0		0		0		0		0		0		0
Sludge Processing		3,632,000		3,784,000		3,880,000		4,017,000		4,199,000		4,347,000		4,500,000		4,658,000
NEWPCP		6,306,000		6,570,000		6,736,000		6,974,000		7,290,000		7,547,000		7,813,000		8,088,000
SWWPCP		6,555,000		6,830,000		7,003,000		7,250,000		7,578,000		7,846,000		8,122,000		8,408,000
SEWPCP		3,228,000		3,363,000		3,448,000		3,570,000		3,732,000		3,863,000		3,999,000		4,140,000
Industrial Waste		1,029,000		1,072,000		1,099,000		1,138,000		1,189,000		1,231,000		1,275,000		1,320,000
Sewer Maintenance		6,873,000		7,161,000		7,342,000		7,601,000		7,946,000		8,226,000		8,516,000		8,815,000
Inlet Cleaning		3,993,000		4,160,000		4,265,000		4,416,000		4,616,000		4,779,000		4,947,000		5,121,000
Interceptors/Flow Control		3,065,000		3,193,000		3,274,000		3,389,000		3,543,000		3,668,000		3,797,000		3,931,000
Data & Flow Control		0		0		0		0		0		0		0		0
Collector System Support		1,342,000		1,398,000		1,433,000		1,484,000		1,551,000		1,606,000		1,662,000		1,721,000
		36,023,000		37,531,000		38,480,000		39,839,000		41,644,000		43,113,000		44,631,000		46,202,000
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
ALLOCATED COSTS	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Treatment Headquarters	256,000	255,000	266,000	266,000	273,000	272,000	283,000	282,000	295,000	295,000	306,000	305,000	317,000	316,000	328,000	327,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	1,304,000	1,303,000	1,358,000	1,358,000	1,393,000	1,392,000	1,442,000	1,441,000	1,507,000	1,507,000	1,560,000	1,560,000	1,615,000	1,615,000	1,672,000	1,671,000
Materials Management	810,000	809,000	844,000	843,000	865,000	865,000	896,000	895,000	936,000	936,000	969,000	969,000	1,003,000	1,003,000	1,039,000	1,038,000
Customer Service	525,000	525,000	547,000	547,000	561,000	561,000	581,000	580,000	607,000	607,000	629,000	628,000	651,000	650,000	674,000	673,000
Meter Shop	880,000	879,000	917,000	916,000	940,000	939,000	973,000	973,000	1,017,000	1,017,000	1,053,000	1,053,000	1,090,000	1,090,000	1,128,000	1,128,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3,775,000	3,771,000	3,932,000	3,930,000	4,032,000	4,029,000	4,175,000	4,171,000	4,362,000	4,362,000	4,517,000	4,515,000	4,676,000	4,674,000	4,841,000	4,837,000
Total Class 100	27,173,000	39,794,000	28,313,200	41,461,000	29,029,000	42,509,000	30,054,000	44,010,000	31,414,700	46,006,000	32,521,800	47,628,000	33,667,900	49,305,000	34,854,300	51,039,000

Links from File: Rreq08.xls

Descr.: Operations Division O&M - Class 200
Ref: OMtwo-11

CLASS 200 b(Including Power)	Estimated FY 2008		Estimated FY 2009		Estimated FY 2010		Estimated FY 2011		Estimated FY 2012		Estimated FY 2013		Estimated FY 2014		Estimated FY 2015	
DIRECT COSTS	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $
Baxter Treatment Plant	989,700	0	987,000	0	1,015,400	0	1,077,700	0	1,160,000	0	1,214,600	0	1,272,200	0	1,332,000	0
Queen Lane Treatment Plant	843,600	0	842,000	0	866,000	0	917,100	0	988,200	0	1,034,300	0	1,083,500	0	1,135,900	0
Belmont Treatment Plant	517,200	0	516,800	0	531,300	0	563,100	0	608,000	0	636,900	0	667,200	0	699,900	0
Conveyance Headquarters	1,539,000	0	1,498,000	0	1,543,000	0	1,589,000	0	1,637,000	0	1,686,000	0	1,737,000	0	1,789,000	0
Load Control	7,643,050	0	7,980,600	0	8,183,100	0	9,102,050	0	10,519,800	0	11,279,400	0	12,094,600	0	12,970,400	0
Distribution	318,000	0	310,000	0	319,000	0	329,000	0	339,000	0	349,000	0	359,000	0	370,000	0
Pumping	324,000	0	315,000	0	324,000	0	334,000	0	344,000	0	354,000	0	365,000	0	376,000	0
Emergency & Support Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	12,174,550	0	12,449,400	0	12,781,800	0	13,911,950	0	15,596,000	0	16,554,200	0	17,578,500	0	18,673,200	0
Biosolids Engr Services (d)		0		0		0		0		0		0		0		0
Biosolids Utilization (d)		(16,000)		(16,000)		(16,000)		(16,000)		(16,000)		(16,000)		(16,000)		(16,000)
Biosolids Processing (d)		14,871,300		14,449,100		14,956,000		15,528,000		16,150,000		16,741,800		17,353,500		17,986,400
NEWPCP (d)		5,331,900		5,436,700		5,623,600		6,188,400		7,018,400		7,505,100		8,023,900		8,577,100
SWWPCP (d)		4,910,600		5,057,900		5,221,900		5,795,100		6,654,300		7,140,400		7,660,000		8,215,600
SEWPCP (d)		1,728,900		1,788,500		1,847,500		2,061,500		2,384,700		2,565,000		2,758,300		2,965,600
Industrial Waste (d)		129,000		125,000		129,000		133,000		137,000		141,000		146,000		151,000
Sewer Maintenance (d)		2,582,600		2,516,800		2,600,600		2,701,000		2,814,600		2,917,700		3,024,000		3,134,500
Inlet Cleaning (d)		60,000		58,000		60,000		62,000		64,000		66,000		68,000		70,000
Interceptors/Flow Control (d)		2,747,600		2,763,400		2,853,700		3,078,100		3,397,400		3,596,100		3,807,100		4,030,200
Data & Flow Control (d)		0		0		0		0		0		0		0		0
Collector System Support (d)		9,000		9,000		9,000		9,000		9,000		9,000		9,000		9,000
Subtotal		32,354,900		32,188,400		33,285,300		35,540,100		38,613,400		40,666,100		42,833,800		45,123,400
Subtotal Direct Costs		32,354,900		32,188,400		33,285,300		35,540,100		38,613,400		40,666,100		42,833,800		45,123,400
ALLOCATED COSTS	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $
Treatment Headquarters	60,000	59,000	58,000	57,900	60,000	59,000	62,000	61,000	64,000	63,000	66,000	65,000	68,000	67,000	70,000	69,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	3,542,950	3,542,950	3,472,050	3,472,650	3,574,950	3,574,950	3,711,350	3,710,350	3,871,050	3,871,050	4,006,650	4,005,650	4,146,600	4,146,600	4,293,100	4,293,100
Materials Management	135,000	134,000	131,000	130,900	135,000	135,000	139,000	139,000	143,000	143,000	148,000	147,000	152,000	152,000	157,000	156,000
Customer Service	2,663,000	2,663,000	2,593,000	2,592,200	2,671,000	2,670,000	2,751,000	2,750,000	2,833,000	2,833,000	2,918,000	2,918,000	3,006,000	3,005,000	3,096,000	3,095,000
Warranty Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Meter Shop	122,000	122,000	119,000	118,600	123,000	122,000	126,000	126,000	130,000	130,000	94,000	174,000	97,000	179,000	99,000	185,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6,522,950	6,520,950	6,373,050	6,372,250	6,563,950	6,560,950	6,789,350	6,786,350	7,041,050	7,040,050	7,232,650	7,309,650	7,469,600	7,549,600	7,715,100	7,798,100
Total Class 200	18,697,500	6,520,950	18,822,450	6,372,250	19,345,750	6,560,950	20,701,300	6,786,350	22,637,050	7,040,050	23,786,850	7,309,650	25,048,100	7,549,600	26,388,300	7,798,100

(d) Less Liquidated Encumbrances - Sewer Utility

Links from File: Rreq08.xls

Descr.: Operations Division O&M - Class 200 (Including Power)
Ref: OMone-11
Rangename: DETAIL

	FY' 06-07 2 year Average	Estimated FY 2008		Estimated FY 2009		Estimated FY 2010		Estimated FY 2011		Estimated FY 2012		Estimated FY 2013		Estimated FY 2014		Estimated FY 2015	
		Unadjusted Class 200	Liquidated Encumbrances	Unadjusted Class 200	Liquidated Encumbrances	Unadjusted Class 200	Liquidated Encumbrances	Unadjusted Class 200	Liquidated Encumbrances	Unadjusted Class 200	Liquidated Encumbrances	Unadjusted Class 200	Liquidated Encumbrances	Unadjusted Class 200	Liquidated Encumbrances	Unadjusted Class 200	Liquidated Encumbrances
		$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Sludge Engineering Services	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Utilization	0.25%	0	16,000	0	16,000	0	16,000	0	16,000	0	16,000	0	16,000	0	16,000	0	16,000
Sludge Processing	40.25%	17,419,300	2,548,000	16,997,100	2,548,000	17,504,000	2,548,000	18,076,000	2,548,000	18,698,000	2,548,000	19,289,800	2,548,000	19,901,500	2,548,000	20,534,400	2,548,000
NEWPCP	22.57%	6,760,900	1,429,000	6,865,700	1,429,000	7,052,600	1,429,000	7,617,400	1,429,000	8,447,400	1,429,000	8,934,100	1,429,000	9,452,900	1,429,000	10,006,100	1,429,000
SWWPCP	17.65%	6,027,600	1,117,000	6,174,900	1,117,000	6,338,900	1,117,000	6,912,100	1,117,000	7,771,300	1,117,000	8,257,400	1,117,000	8,777,000	1,117,000	9,332,600	1,117,000
SEWPCP	6.80%	2,158,900	430,000	2,218,500	430,000	2,277,500	430,000	2,491,500	430,000	2,814,700	430,000	2,995,000	430,000	3,188,300	430,000	3,395,600	430,000
Industrial Waste	0.17%	140,000	11,000	136,000	11,000	140,000	11,000	144,000	11,000	148,000	11,000	152,000	11,000	157,000	11,000	162,000	11,000
Sewer Maintenance	4.80%	2,886,600	304,000	2,820,800	304,000	2,904,600	304,000	3,005,000	304,000	3,118,600	304,000	3,221,700	304,000	3,328,000	304,000	3,438,500	304,000
Inlet Cleaning	0.18%	71,000	11,000	69,000	11,000	71,000	11,000	73,000	11,000	75,000	11,000	77,000	11,000	79,000	11,000	81,000	11,000
Interceptors/Flow Control	7.31%	3,210,600	463,000	3,226,400	463,000	3,316,700	463,000	3,541,100	463,000	3,860,400	463,000	4,059,100	463,000	4,270,100	463,000	4,493,200	463,000
Data & Flow Control	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collector System Support	0.02%	10,000	1,000	10,000	1,000	10,000	1,000	10,000	1,000	10,000	1,000	10,000	1,000	10,000	1,000	10,000	1,000
	100.00%	38,684,900	6,330,000	38,518,400	6,330,000	39,615,300	6,330,000	41,870,100	6,330,000	44,943,400	6,330,000	46,996,100	6,330,000	49,163,800	6,330,000	51,453,400	6,330,000
	6,329,600																

Links from File: Rreq08.xls

Descr.: Operations Division O&M - Class 300
Ref: OMtwo-13
Rangename: DETAIL

CLASS 300 DIRECT COSTS	Estimated FY 2008 Water $	Estimated FY 2008 Sewer $	Estimated FY 2009 Water $	Estimated FY 2009 Sewer $	Estimated FY 2010 Water $	Estimated FY 2010 Sewer $	Estimated FY 2011 Water $	Estimated FY 2011 Sewer $	Estimated FY 2012 Water $	Estimated FY 2012 Sewer $	Estimated FY 2013 Water $	Estimated FY 2013 Sewer $	Estimated FY 2014 Water $	Estimated FY 2014 Sewer $	Estimated FY 2015 Water $	Estimated FY 2015 Sewer $
Baxter Treatment Plant	7,591,470	0	544,800	0	561,300	0	578,800	0	596,000	0	612,400	0	632,400	0	651,500	0
Queen Lane Treatment Plant	5,377,500	0	654,000	0	674,000	0	694,000	0	715,000	0	736,000	0	758,000	0	781,000	0
Belmont Treatment Plant	4,380,100	0	507,000	0	522,000	0	538,000	0	554,000	0	571,000	0	588,000	0	605,000	0
Conveyance Headquarters	10,000	0	11,000	0	11,000	0	12,000	0	12,000	0	12,000	0	13,000	0	13,000	0
Load Control	104,000	0	116,000	0	119,000	0	123,000	0	127,000	0	131,000	0	134,000	0	139,000	0
Distribution	357,700	0	369,000	0	380,000	0	391,000	0	403,000	0	415,000	0	428,000	0	441,000	0
Pumping	372,300	0	413,000	0	425,000	0	438,000	0	451,000	0	465,000	0	479,000	0	493,000	0
Emergency & Support Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	18,193,070	0	2,614,800	0	2,692,300	0	2,774,800	0	2,858,000	0	2,942,400	0	3,032,400	0	3,123,500	0
Sludge Engineering Services (d)		0		0		0		0		0		0		0		0
Sludge Utilization (d)		0		0		0		0		0		0		0		0
Sludge Processing (d)		1,262,500		1,555,800		1,717,800		1,893,600		2,084,400		2,292,500		2,518,500		2,763,900
NEWPCP (d)		2,116,400		2,487,500		2,656,400		2,837,200		3,031,900		3,241,500		3,466,200		3,707,200
SWWPCP (d)		857,900		989,200		1,043,300		1,101,300		1,163,500		1,229,100		1,299,500		1,375,000
SEWPCP (d)		684,200		802,800		857,700		916,100		978,400		1,046,000		1,118,200		1,196,500
Industrial Waste (d)		50,900		57,100		59,200		61,300		63,400		65,500		67,600		69,700
Sewer Maintenance (d)		754,000		847,000		874,000		902,000		931,000		961,000		992,000		1,024,000
Inlet Cleaning (d)		87,700		99,100		102,900		106,800		110,800		115,900		120,100		125,400
Interceptors/Flow Control (d)		1,702,100		2,007,700		2,160,100		2,323,900		2,502,100		2,693,800		2,901,300		3,125,800
Data & Flow Control (d)		0		0		0		0		0		0		0		0
Collector System Support (d)		4,000		5,000		5,000		5,000		6,000		6,000		6,000		6,000
		7,519,700		8,851,200		9,476,400		10,147,200		10,871,500		11,651,300		12,489,400		13,393,500

ALLOCATED COSTS	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $										
Treatment Headquarters	10,600	10,600	12,500	12,400	13,600	13,600	14,600	14,600	15,700	15,700	17,400	16,400	18,700	17,700	20,100	19,100
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	35,000	35,000	39,000	39,000	40,000	40,000	41,500	41,500	42,500	42,500	44,000	44,000	45,000	45,000	47,000	46,000
Materials Management	3,607,250	3,607,250	4,018,600	4,018,500	4,140,400	4,140,400	4,265,650	4,265,650	4,394,550	4,394,550	4,528,100	4,528,100	4,665,350	4,665,350	4,806,800	4,806,800
Customer Service	11,400	11,300	12,700	12,600	13,000	13,000	13,500	13,500	14,000	14,000	14,000	14,000	15,000	14,000	15,000	15,000
Meter Shop	39,200	39,100	43,500	43,500	45,000	45,000	46,000	46,000	47,500	47,500	49,000	49,000	51,000	50,000	52,000	52,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3,703,450	3,703,250	4,126,300	4,126,000	4,252,000	4,252,000	4,381,250	4,381,250	4,514,250	4,514,250	4,652,500	4,651,500	4,795,050	4,792,050	4,940,900	4,938,900
Total Class 300	21,896,520	11,222,950	6,741,100	12,977,200	6,944,300	13,728,400	7,156,050	14,528,450	7,372,250	15,385,750	7,594,900	16,302,800	7,827,450	17,281,450	8,064,400	18,332,400

(d) Less Liquidated Encumbrances - Sewer Utility

Links from File: Rreq08.xls

Descr.: Operations Division O&M - Class 300
Ref: OMtwo-13
Rangename: DETAIL

	PN 16281.300 FY' 91-93 3 year Average	Estimated FY 2008		Estimated FY 2009		Estimated FY 2010		Estimated FY 2011		Estimated FY 2012		Estimated FY 2013		Estimated FY 2014		Estimated FY 2015	
		Unadjusted Class 300 $	Liquidated Encumbrances $	Unadjusted Class 300 $	Liquidated Encumbrances $	Unadjusted Class 300 $	Liquidated Encumbrances $	Unadjusted Class 300 $	Liquidated Encumbrances $	Unadjusted Class 300 $	Liquidated Encumbrances $	Unadjusted Class 300 $	Liquidated Encumbrances $	Unadjusted Class 300 $	Liquidated Encumbrances $	Unadjusted Class 300 $	Liquidated Encumbrances $
Sludge Engineering Services	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Utilization	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sludge Processing	29.90%	1,700,500	438,000	1,993,800	438,000	2,155,800	438,000	2,331,600	438,000	2,522,400	438,000	2,730,500	438,000	2,956,500	438,000	3,201,900	438,000
NEWPCP	31.01%	2,572,400	456,000	2,943,500	456,000	3,112,400	456,000	3,293,200	456,000	3,487,900	456,000	3,697,500	456,000	3,922,200	456,000	4,163,200	456,000
SWWPCP	7.63%	969,900	112,000	1,101,200	112,000	1,155,300	112,000	1,213,300	112,000	1,275,500	112,000	1,341,100	112,000	1,411,500	112,000	1,487,000	112,000
SEWPCP	8.56%	810,200	126,000	928,800	126,000	983,700	126,000	1,042,100	126,000	1,104,400	126,000	1,172,000	126,000	1,244,200	126,000	1,322,500	126,000
Industrial Waste	0.38%	56,900	6,000	63,100	6,000	65,200	6,000	67,300	6,000	69,400	6,000	71,500	6,000	73,600	6,000	75,700	6,000
Sewer Maintenance	4.26%	817,000	63,000	910,000	63,000	937,000	63,000	965,000	63,000	994,000	63,000	1,024,000	63,000	1,055,000	63,000	1,087,000	63,000
Inlet Cleaning	0.79%	99,700	12,000	111,100	12,000	114,900	12,000	118,800	12,000	122,800	12,000	127,900	12,000	132,100	12,000	137,400	12,000
Interceptors/Flow Control	17.44%	1,958,100	256,000	2,263,700	256,000	2,416,100	256,000	2,579,900	256,000	2,758,100	256,000	2,949,800	256,000	3,157,300	256,000	3,381,800	256,000
Data & Flow Control	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Collector System Support	0.04%	5,000	1,000	6,000	1,000	6,000	1,000	6,000	1,000	7,000	1,000	7,000	1,000	7,000	1,000	7,000	1,000
	100.00%	8,989,700	1,470,000	10,321,200	1,470,000	10,946,400	1,470,000	11,617,200	1,470,000	12,341,500	1,470,000	13,121,300	1,470,000	13,959,400	1,470,000	14,863,500	1,470,000
	1,470,400																

Links from File: Rreq08.xls

Descr.: Operations Division O&M - Class 400
Ref: OMtwo-15

CLASS 400 DIRECT COSTS	Estimated FY 2008 Water $	Estimated FY 2008 Sewer $	Estimated FY 2009 Water $	Estimated FY 2009 Sewer $	Estimated FY 2010 Water $	Estimated FY 2010 Sewer $	Estimated FY 2011 Water $	Estimated FY 2011 Sewer $	Estimated FY 2012 Water $	Estimated FY 2012 Sewer $	Estimated FY 2013 Water $	Estimated FY 2013 Sewer $	Estimated FY 2014 Water $	Estimated FY 2014 Sewer $	Estimated FY 2015 Water $	Estimated FY 2015 Sewer $
Baxter Treatment Plant	28,000	0	32,300	0	32,000	0	32,900	0	35,100	0	36,600	0	35,500	0	39,800	0
Queen Lane Treatment Plant	30,000	0	35,000	0	36,000	0	37,000	0	38,000	0	39,000	0	41,000	0	42,000	0
Belmont Treatment Plant	37,000	0	43,000	0	44,000	0	46,000	0	47,000	0	48,000	0	50,000	0	51,000	0
Conveyance Headquarters	22,000	0	25,000	0	26,000	0	27,000	0	27,000	0	28,000	0	29,000	0	30,000	0
Load Control	45,000	0	52,000	0	54,000	0	55,000	0	57,000	0	59,000	0	60,000	0	62,000	0
Distribution	199,000	0	230,000	0	237,000	0	244,000	0	251,000	0	259,000	0	267,000	0	275,000	0
Pumping	46,000	0	53,000	0	55,000	0	56,000	0	58,000	0	60,000	0	61,000	0	63,000	0
Emergency & Support Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	407,000	0	470,300	0	484,000	0	497,900	0	513,100	0	529,600	0	543,500	0	562,800	0
Sludge Engineering Services		0		0		0		0		0		0		0		0
Sludge Utilization		0		0		0		0		0		0		0		0
Sludge Processing		41,000		47,000		48,000		50,000		51,000		53,000		54,000		56,000
NEWPCP		164,000		189,000		195,000		201,000		207,000		213,000		219,000		226,000
SWWPCP		174,000		201,000		207,000		213,000		220,000		226,000		233,000		240,000
SEWPCP		90,000		104,000		107,000		110,000		114,000		117,000		121,000		124,000
Industrial Waste		11,000		13,000		13,000		14,000		14,000		15,000		15,000		16,000
Sewer Maintenance		74,000		85,000		88,000		90,000		93,000		96,000		99,000		101,000
Inlet Cleaning		37,000		43,000		44,000		46,000		47,000		48,000		50,000		51,000
Interceptors/Flow Control		75,000		87,000		90,000		92,000		95,000		98,000		101,000		104,000
Data & Flow Control		0		0		0		0		0		0		0		0
Collector System Support		4,000		5,000		5,000		5,000		5,000		6,000		6,000		6,000
		670,000		774,000		797,000		821,000		846,000		872,000		898,000		924,000

ALLOCATED COSTS	Water $	Sewer $	Water $	Sewer $	Water $	Sewer $										
Treatment Headquarters	8,000	7,000	9,000	8,000	9,000	9,000	9,000	9,000	10,000	9,000	10,000	9,000	10,000	10,000	10,000	10,000
Machine Shops	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Building Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Security	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operations Administration	25,000	25,000	29,000	29,000	30,000	30,000	31,000	31,000	32,000	31,000	33,000	32,000	34,000	33,000	35,000	34,000
Materials Management	8,000	8,000	9,000	9,000	10,000	9,000	10,000	9,000	10,000	10,000	10,000	10,000	11,000	10,000	11,000	10,000
Customer Service	5,000	4,000	5,000	5,000	5,000	5,000	6,000	5,000	6,000	5,000	6,000	5,000	6,000	6,000	6,000	6,000
Meter Shop	18,000	18,000	21,000	21,000	22,000	21,000	23,000	22,000	23,000	23,000	24,000	23,000	25,000	24,000	25,000	25,000
Automotive Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	64,000	62,000	73,000	72,000	76,000	74,000	79,000	76,000	81,000	78,000	83,000	79,000	86,000	83,000	87,000	85,000
Total Class 400	471,000	732,000	543,300	846,000	560,000	871,000	576,900	897,000	594,100	924,000	612,600	951,000	629,500	981,000	649,800	1,009,000

Links from File: Rreq08.xls
Ref: Cust-14

	(1) Test Year 2009 Units of Service	(2) Existing Rates Unit Charge $/unit	(3) Test Year 2009 Units of Service	(4) Existing Rates Unit Charge $/unit
	Abington		**Lower Southampton**	
O&M Charges				
Volume (Mcf)	107,000	1	324,000	1
Capacity (cfs)	9	4,574	16	4,574
Suspended Solids (1,000 lbs)	1,222	154	3,841	154
BOD (1,000 lbs)	1,035	151	2,547	151
Subtotal				
Lump Sum Charge		417,000		60,000
Management Fee		10.00%		10.00%
	Bensalem		**DELCORA**	
O&M Charges				
Volume (Mcf)	160,000	1	1,404,000	1
Capacity (cfs)	12	4,574	155	3,785
Suspended Solids (1,000 lbs)	2,226	154	12,526	160
BOD (1,000 lbs)	2,376	151	11,212	123
Subtotal				
Lump Sum Charge		78,000		0
Management Fee		10.00%		10.00%
	Bucks County		**Lower Merion**	
O&M Charges				
Volume (Mcf)	969,000	1	331,000	1
Capacity (cfs)	85	4,574	32	3,848
Suspended Solids (1,000 lbs)	11,728	154	3,469	163
BOD (1,000 lbs)	9,854	151	2,974	123
Subtotal				
Lump Sum Charge		49,000		105,000
Management Fee		10.00%		10.00%
	Cheltenham		**Springfield (excl. Wyndmoor)**	
O&M Charges				
Volume (Mcf)	361,000	1	134,000	1
Capacity (cfs)	21	2,137	5	8,868
Suspended Solids (1,000 lbs)	2,995	154	1,956	163
BOD (1,000 lbs)	2,635	151	1,864	123
Subtotal				
Lump Sum Charge		898,000		254,000
Management Fee		10.00%		10.00%

Links from File: Rreq08.xls

Descr.: TY Power Costs
Ref: Rreq08.xls: OMone-11, OMtwo-10

	(1) FY 2009 Test Year $	Water	Sewer
CLASS 220			
DIRECT COSTS			
Sludge Engineering Services	0		
Sludge Utilization	0		
Sludge Processing	517,100		
NEWPCP	3,877,700		
SWWPCP	4,200,900		
SEWPCP	1,599,500		
Industrial Waste	0		
Sewer Maintenance	150,800		
Inlet Cleaning	0		
Interceptors/Flow Control	1,373,400		
Data & Flow Control	0		
Collector System Support	0		
Subtotal	11,719,400		
ALLOCATED COSTS		Water	Sewer
Treatment Headquarters	0	50.00%	50.00%
Machine Shops	0	50.00%	50.00%
Building Maintenance	0	50.00%	50.00%
Security	0	50.00%	50.00%
Operations Administration	630,100	50.00%	50.00%
Materials Management	0	50.00%	50.00%
Customer Service	0	50.00%	50.00%
Meter Shop	0	50.00%	50.00%
Automotive Maintenance	0	35.00%	65.00%
Subtotal	630,100		
Total Sewer Power Costs	12,349,500		

Links from File: Rreq08.xls
Ref: Rreq08.xls: Cust-27, OMone-6, OMone-12, Rreq-5, Rreq-19

Deposit From (To) RSF	8,761,000
Residual Fund Deposit	5,979,000
Total Operating Expense from COS Table (	203,451,000

	Lower Moreland		Upper Darby	
O&M Charges				
Volume (Mcf)	63,000	1	571,000	1
Capacity (cfs)	6	4,574	35	3,848
Suspended Solids (1,000 lbs)	590	154	5,557	163
BOD (1,000 lbs)	476	151	4,738	123
Subtotal				
Lump Sum Charge		225,000		35,000
Management Fee		12.00%		10.00%

	Springfield (Wyndmoor)	
O&M Charges		
Volume (Mcf)	21,000	2
Capacity (cfs)	2	8,066
Suspended Solids (1,000 lbs)	114	221
BOD (1,000 lbs)	90	95
Subtotal		
Lump Sum Charge		101,000
Management Fee		10.00%

	Test Year
	2,009
Sewer Dept. Liq. Encumberances	7,800,000
Sewer Dept. Early Liq. of Encumb.	0
Total	7,800,000
Annual Increase in O&M	
Class 100	2.00%
Class 200, 300, & 400	3.00%
Allocation of Chemical Costs	
Chlorine	0
Various (including Sodium Hypochlorite)	2,261,300
Potassium Permanganate, etc.	3,135,700
Estimated Test Year Cost of Service - Sewer	
O&M	203,451,000
Total	313,868,000
Test Year Projected Townships Receipts	25,282

Links from File: Rreq08.xls
Ref: Rreq-5
Data

	2008	2009	2010	2011	2012	2013	2014	2015	Test Year 2009
	$	$	$	$	$	$	$	$	$
Sewer Liq. Encumb.	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000
Clean Streams Grant	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Other Op/Non-op Revenue	0	0	0	0	0	0	0	0	12,867,000
Interest on Op Funds	0	0	0	0	0	0	0	0	1,544,000

Links from File: Rreq08.xls
Ref: OMtwo-4

	Sewer
Percent Streets Dept. of Total Payment to General Fund	13.61%

FY 2009 Test Year Allocated Planning & Engineering Costs (bExcluding Class 500)

Ref:	Water	Wastewater	Stormwater	Total
	$	$	$	$
	Test Year O&M Prorated on FY 2008 Budget Distribution			
Planning & Engineering				
Class 100 - Office of Watersheds	261,300	1,482,900	0	1,744,200
Class 100 - All Other	3,201,700	4,809,000	0	8,010,700
Total Class 100	3,463,000	6,291,900	0	9,754,900
	35.50%	64.50%	0.00%	100.00%
Class 250 - Service Fee for Cogen. Facilities				
NE	0	17,600	0	17,600
SW	0	12,000	0	12,000
SE	0	6,900	0	6,900
Total Cogeneration Expense	0	36,500	0	36,500
Class 251 - CSO Compliance Program	0	0	0	0
Class 200 - All Other	5,919,500	8,879,900	0	14,799,400
Total Class 200	5,919,500	8,916,400	0	14,835,900
	0.00%	100.00%	0.00%	100.00%
Class 300	457,200	685,900	0	1,143,100
	40.00%	60.00%	0.00%	100.00%
Class 400	448,300	672,500	0	1,120,800
	40.00%	60.00%	0.00%	100.00%
Total Planning & Engineering	10,288,000	16,566,700	0	26,854,700

FY 2008 Test Year Allocated Information Science & Technology Costs (bExcluding Class 500)

Ref:	Water	Wastewater	Stormwater	Total
	$	$	$	$
	Test Year O&M Prorated on FY 2008 Budget Distribution			
Information Science & Technology				
Class 100 - CBIS	404,400	405,900	404,700	1,215,000
Class 100 - All Other	1,446,400	925,400	0	2,371,800
Total Class 100	1,850,800	1,331,300	404,700	3,586,800
	51.60%	37.10%	11.30%	100.00%
Class 200	1,362,800	1,115,000	0	2,477,800
	55.00%	45.00%	0.00%	100.00%
Class 300	115,400	94,400	0	209,800
	55.00%	45.00%	0.00%	100.00%
Class 400	130,800	107,000	0	237,800
	55.00%	45.00%	0.00%	100.00%
Total Information Science & Technology	3,459,800	2,647,700	404,700	6,512,200

FY 2008 Test Year Allocated Water Revenue Bureau Costs (bExcluding Class 500)

Ref:	Water	Wastewater	Stormwater	Total
	$	$	$	$
	Test Year O&M Prorated on FY 2008 Budget Distribution			
Water Revenue Bureau				
Meter Reading	913,600	913,700	0	1,827,300
All Other	6,151,700	6,171,000	6,152,600	18,475,300
Total Water Revenue Bureau	7,065,300	7,084,700	6,152,600	20,302,600

	Consumption Percent W&S of W&S and Water Only [(6) / (4)] % Cust-20	Percent W&S of W&S and W Only No. of Bills FY 2008 Test Year % Cust-23
General Service	98.13%	99.63%
Senior Citizens > 5/8"	99.88%	99.89%
Housing Authority	100.00%	100.00%
"N" Charities	99.99%	99.42%
"6 Cent" Charities	99.52%	99.16%
Unmetered	0.00%	NA
Leased Properties (821) (a)		
Municipal (820)	98.42%	97.00%

(a) Included with General Service for this update.

LINK FROM WCOS FILE:

Water and Common A&G Total	0

LINK TO WCOS FILE:

Water and Common A&G Total	1,147,252,017

LINKS TO OTHER FILES

	2008	2009	2010	2011	2012	2013	2014	2015	TY 2009	
Water Treatment Plant Sludge	7,236,282	7,628,854	7,879,256	8,214,499	8,517,793	9,253,744	9,620,816	10,356,901	7,628,854	Retcos-1

LINKS FROM OTHER FILES

	2008	2009	2010	2011	2012	2013	2014	2015	TY 2009		
Chemical Costs											
NEWPCP	1,135,400	1,343,500	1,464,400	1,596,200	1,739,900	1,896,500	2,067,200	2,253,200	1,343,500	OMone-12	Rreq Model File
SWWPCP	301,900	357,200	389,300	424,300	462,500	504,100	549,500	599,000	357,200	OMone-12	Rreq Model File
SEWPCP	374,200	442,800	482,700	526,100	573,400	625,000	681,200	742,500	442,800	OMone-12	Rreq Model File

LINKS FROM RREQ FILE

		Current Year	1st Prior Year	2nd Prior Year	Percent Increase	Months Effective	Total Service Revenue	Percent Increase	Months Effective	Total Service Revenue
		Wrev-6	Wrev-6	Wrev-6	Rreq-23	Rreq-23	Rreq-23	Rreq-24	Rreq-24	Rreq-24
	2006	85.39	9.00	2.50						
	2007	85.88	9.00	2.50						
	2008	85.50	9.00	2.50	0.00%	12	173,041	0.00%	12	299,070
	2009	85.50	9.00	2.50	9.60%	12	189,218	4.56%	12	313,868
	2010	85.50	9.00	2.50	9.60%	12	205,130	4.48%	12	326,229
	2011	85.50	9.00	2.50	9.60%	12	222,250	4.40%	12	338,524
	2012	85.50	9.00	2.50	9.60%	12	240,770	4.30%	12	348,380
	2013	85.50	9.00	2.50	17.60%	12	279,956	10.01%	12	381,037
	2014	85.50	9.00	2.50	4.90%	12	290,351	4.03%	12	394,196
	2015	85.50	9.00	2.50	7.80%	12	309,423	8.67%	12	425,963
TY - 2	2007	85.88	9.00	2.50						
TY - 1	2008	85.50	9.00	2.50						
TY	2009	85.50	9.00	2.50	9.60%	12	189,218		12	313,868
TY + 1	2010	85.50	9.00	2.50	9.60%	12	205,130		12	326,229
TY + 2	2011	85.50	9.00	2.50	9.60%	12	222,250		12	338,524
TY + 3	2012	85.50	9.00	2.50	9.60%	12	240,770		12	348,380