(W-02824A-07-0388)

ICR Water Users Association
Test Year Ended December 31, 2006
Computation of Increase in Gross Revenue
Requirements As Adjusted

ORIGINAL

0000085759

Witness: Bourassa

57

Line No.				
1	Fair Value Rate Base		$	(576,986)
2				
3	Adjusted Operating Income			4,498
4				
5	Current Rate of Return			N/A
6				
7	Required Operating Income Operating Margin =	11.00%	$	47,788
8				
9	Required Rate of Return on Fair Value Rate Base			N/A
10				
11	Operating Income Deficiency		$	43,290
12				
13	Gross Revenue Conversion Factor			1.0000
14				
15	Increase in Gross Revenue			
16	Requirement		$	43,290
17				
18	% Increase over Adjusted Revenues			11.07%
19				
20				

21	Customer	Present	Proposed	Dollar	Percent
22	Classification	Rates	Rates	Increase	Increase
23	(Residential Commercial, Irrigation)				
24	5/8 x 3/4 Inch Residential	$ 148,282	$ 174,804	$ 26,521	17.89%
25	3/4 Inch Residential	-	-	-	0.00%
26	1 Inch Residential	15,942	18,772	2,830	17.75%
27	2 Inch Residential	39,929	51,306	11,377	28.49%
28	Construction Water	417	788	371	88.92%
29				-	0.00%
30	Revenue Annualization	9,738	12,032	2,295	23.57%
31					
32	**Subtotal**	$ 214,308	$ 257,703	$ 43,394	20.25%
33					
34	Other Water Revenues	53,403	176,502	123,099	230.51%
35					
36					
37	**Total of Water Revenues (a)**	$ 267,712	$ 434,205	$ 166,493	62.19%
38					
39					
40	SUPPORTING SCHEDULES:				
41	Rebuttal B-1				
42	Settlement Schedule C-1				
43					

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ICR Water Users Association
Test Year Ended December 31, 2006
Income Statement

Exhibit
Settlement Schedules C-1
Page 1
Witness: Bourassa

Line No.		ADJUSTMENT LABEL->> Rebuttal Adjusted Results	1 Remove Golf Course Revenues	2 Wheeling Charges	3 Pumping Power Costs	4 Property Taxes	5 Revenues from Modified Well Agmt.	Adjusted Results	Required Rate Increase	Required with Rate Increase
1	**Revenues**									
2	Metered Water Revenues	$ 214,643						$ 214,643	$ 43,290	$ 257,933
3	Unmetered Water Revenues	-						-		-
4	Other Water Revenues	53,403	(46,944)	(4,957)			$ 175,000	176,502		176,502
5		$ 268,047	$ (46,944)	$ (4,957)	$ -	$ -	$ 175,000	$ 391,146	$ 43,290	$ 434,436
6	**Operating Expenses**									
7	Salaries and Wages - Employees	$ -						$ -		$ -
8	Purchased Water .	6,388						6,388		6,388
9	Purchased Power	16,239			79,492			95,731		95,731
10	Fuel for Power Production	-						-		-
11	Chemicals	2,516						2,516		2,516
12	Water Testing	4,029						4,029		4,029
13	Repairs and Maintenance	14,389						14,389		14,389
14	Office Expense	1,720						1,720		1,720
15	Contractual Services - Accounting .	32,549						32,549		32,549
16	Contractual Services - Legal .	513						513		513
17	Contractual Services - Operations	86,227						86,227		86,227
18	Contractual Services - Other .	-						-		-
19	Rental of Building/Real Property .	3,600						3,600		3,600
20	Rental of Equipment .	-						-		-
21	Transportation Expenses .	-						-		-
22	Telephone	751						751		751
23	Insurance	8,995						8,995		8,995
24	Reg. Comm. Exp.	20,000						20,000		20,000
25	Bad Debt Expense .	-						-		-
26	Miscellaneous Expenses .	235						235		235
27	Depreciation Expenses .	93,748						93,748		93,748
28	Property Taxes .	11,160				4,051		15,212		15,212
29	Payroll Taxes	-						-		-
30	Sales Tax Expense	-						-		-
31	Income Tax	45						45		45
32										
33	**Total Operating Expenses**	$ 303,105	$ -	$ -	$ 79,492	$ 4,051	$ -	$ 386,648	$ -	$ 386,648
34	**Operating Income**	$ (35,058)	$ (46,944)	$ (4,957)	$ (79,492)	$ (4,051)	$ 175,000	$ 4,498	$ 43,290	$ 47,788
35	**Other Income (Expense)**									
36	Interest Income	180						180		180
37	Other income	779						779		779
38	Interest Expense	-						-		-
39	Other Expense	-						-		-
40		-						-		-
41	**Total Other Income (Expense)**	$ 959	$ -	$ -	$ -	$ -	$ -	$ 959	$ -	$ 959
42	**Net Profit (Loss)**	$ (34,099)	$ (46,944)	$ (4,957)	$ (79,492)	$ (4,051)	$ 175,000	$ 5,457	$ 43,290	$ 48,747
43										
44	SUPPORTING SCHEDULES:									
45	Rebuttal C-1									
46	Proforma C-2									

RECAP SCHEDULES:
Proforma A-1

ICR Water Users Association
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 1

Exhibit
Settlement Schedule C-2
Page 1
Witness: Bourassa

Line No.			
1	Remove Golf Course Revenues		
2			
3			
4	Golf Course Revenues (Expense Reimbursements and Wheeling Charges)	$	46,944
5			
6			
7	Adjustment to Revenues/Expenses	$	(46,944)
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

ICR Water Users Association
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 2

Exhibit
Settlement Schedule C-2
Page 2
Witness: Bourassa

Line No.					
1	Remove Wheeling Charges For Golf Course Water and Construction Water				
2					
3					
4	Golf Course Water Wheeling Charges				
5	Quantity of Water Delivered in acre feet		383.69		
6	Wheeling Charge per acre foot	$	11.59		
7	Total Wheeling Charges			$	4,447
8					
9					
10	Construction Water Wheeling Charges				
11	Quantity of Water Delivered in acre feet		43.99		
12	Wheeling Charge per acre foot	$	11.59		
13	Total Wheeling Charges			$	510
14					
15	Total Wheeling Charges			$	4,957
16					
17					
18	Adjustment to Revenues/Expenses			$	(4,957)
19					
20					

ICR Water Users Association
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit
Settlement Schedule C-2
Page 3
Witness: Bourassa

Line No.			
1	Purchased Power Costs Paid By Talking Rock Golf Course		
2			
3			
4	TRR Pumping Station	$	34,241
5	TRR Well Field		38,480
6	Double Adobe Station		6,771
7			
8	Total Power Costs Paid By Golf Course	$	79,492
9			
10			
11			
12			
13	Adjustment to Revenues/Expenses	$	79,492
14			
15			
16			
17			
18			
19			
20			

ICR Water Users Association
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 4

Exhibit
Settlement Schedule C-2
Page 4
Witness: Bourassa

Line No.			
1	Adjust Property Taxes to Reflect Proposed Revenues:		
2			
3	Adjusted Revenues in year ended 12/31/2006	$	391,146
4	Adjusted Revenues in year ended 12/31/2006		391,146
5	Proposed Revenues		434,436
6			
7	Average of three year's of revenue	$	405,576
8	Average of three year's of revenue, times 2	$	811,151
9	Add:		
10	Construction Work in Progess at 10%	$	-
11	Deduct:		
12	Book Value of Transportation Equipment		-
13			
14	Full Cash Value	$	811,151
15	Assessment Ratio		23.50%
16	Assessed Value		190,621
17	Property Tax Rate		7.9800%
18			
19	Property Tax		15,212
20	Tax on Parcels		0
21			
22	Total Property Tax at Proposed Rates Rebuttal	$	15,212
23	Property Taxes per Direct Filing		11,160
24	Change in Property Taxes	$	4,051
25			
26			
27	Adjustment to Revenues and/or Expenses	$	4,051
28			

ICR Water Users Association
Test Year Ended December 31, 2006
Adjustment to Revenues and Expenses
Adjustment Number 5

Exhibit
Settlement Schedule C-2
Page 5
Witness: Bourassa

Line No.			
1	Proposed Misc. Revenues from Golf Course under Special Contract		
2			
3	Annual Base Charge	$	50,000
4	Annual Commodity Charge		125,000
5	Total	$	175,000
6			
7			
8			
9	Adjustment to Revenues and/or Expenses	$	175,000
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

ICR Water Users Association
Revenue Summary
Test Year Ended December 31, 2006

Exhibit
Settlement Schedule H-1
Page 1
Witness: Bourassa

Line No.	Customer Classification and/or Meter Size	Total Revenues at Present Rates	Total Revenues at Proposed Rates	Dollar Change	Percent Change	Additional Bills	Addition Gallons
1	5/8 x 3/4 Inch Residential	$ 148,282	$ 174,804	$ 26,521	17.89%		
2	3/4 Inch Residential	-	-	-	0.00%		
3	1 Inch Residential	15,942	18,772	2,830	17.75%		
4	2 Inch Residential	39,929	51,306	11,377	28.49%		
5	Construction Water	417	788	371	88.92%		
6		-	-	-			
7		-	-	-			
8							
9							
10	Subtotals of Revenues	$ 204,571	$ 245,670	$ 41,100	20.09%		
11							
12	Other Water Revenues	53,403	176,502	123,099	230.51%		
13							
14							
15	**Subtotals of Revenues**	$ 257,974	$ 422,173	$ 164,199	63.65%	Additional	Addition
16	**Revenue Annualizations:**					Bills	Gallons
17	5/8 Inch residential	$ 1,547	$ 1,705	$ 158	10.21%	51	15,439
18	3/4 Inch Residential	-	-	-	0.00%	-	-
19	1 Inch Residential	1,344	1,534	191	14.18%	26	113,976
20	2 Inch Residential	6,847	8,793	1,946	28.42%	17	1,508,161
21	Construction Water	-	-	-	0.00%		
22		-		-	0.00%		
23	**Subtotal Revenue Annualization**	9,738	12,032	2,295	23.57%	94	1,637,576
24							
25	**Revenue Reconciliation**				0.00%		
26							
27	**Total Revenues Per Bill Count**	$ 267,712	$ 434,205	$ 166,493	62.19%		
28	**With Annualization**						

ICR Water Users Association
Analysis of Revenue by Detailed Class
Test Year Ended December 31, 2006

Exhibit
Settlement Schedule H-2
Page 1
Witness: Bourassa

Line No.	Customer Classification and/or Meter Size	(a) Average Number of Customers at 12/31/2004	Average Consumption	Revenues Present Rates	Revenues Proposed Rates	Proposed Increase Dollar Amount	Proposed Increase Percent Amount	Percent of Customers
1	5/8 x 3/4 Inch Residential	330	7,085	$ 37.04	$ 40.77	$ 4	10.09%	92.56%
2	3/4 Inch Residential	-	-	-	-	-	0.00%	0.00%
3	1 Inch Residential	18	9,470	73.72	83.64	10	13.46%	5.01%
4	2 Inch Residential	9	82,182	387.31	489.71	102	26.44%	2.41%
5	Construction Water	0	149,000	417.20	788.17	371	88.92%	0.02%
6								
7								
8								
9								
10								
11								
12								
13								
14	Totals	356						100.00%
15								
16	Actual Year End Number							
17	of Customers:	364						
18								
19								
20								
21								

ICR Water Users Association
Present and Proposed Rates
Test Year Ended December 31, 2006

Exhibit
Settlement Schedule H-3
Page 1
Witness: Bourassa

Line No.	Customer Classification and Meter Size (Residential, Commercial, Irrigation)		Present Rates	Proposed Rates (a)	Percent Change
1	**Monthly Usage Charge for:**				
2	5/8 x 3/4 Inch		$ 20.00	$ 21.60	8.00%
3	3/4 Inch		20.00	32.40	62.00%
4	1 Inch		50.00	54.00	8.00%
5	1 1/2 Inch		100.00	108.00	8.00%
6	2 Inch		160.00	172.80	8.00%
7	3 Inch		300.00	345.60	15.20%
8	4 Inch		500.00	540.00	8.00%
9	5 Inch		N/A	N/A	
10	6 Inch		1,000.00	1,080.00	8.00%
11					
12					
13					
14					
15	Gallons included in Minimum		1,000	-	
16					
17	**Tier 1:** (Gallon upper limit, up to, but not exceeding)				
18	5/8 x 3/4 Inch	Residential, Commercial, Irrigation	All gallons over min.	Please See	
19	34 Inch	Residential, Commercial, Irrigation	All gallons over min.	Pages 2 and 3	
20	1 Inch	Residential, Commercial, Irrigation	All gallons over min.		
21	1.5 Inch	Residential, Commercial, Irrigation	All gallons over min.		
22	2 Inch	Residential, Commercial, Irrigation	All gallons over min.		
23	3 Inch	Residential, Commercial, Irrigation	All gallons over min.		
24	4 Inch	Residential, Commercial, Irrigation	All gallons over min.		
25	6 Inch	Residential, Commercial, Irrigation	All gallons over min.		
26	8 Inch	Residential, Commercial, Irrigation	All gallons over min.		
27					
28	**Tier 2:** (Gallon upper limit, up to, but not exceeding)				
29	5/8 x 3/4 Inch	Residential, Commercial, Irrigation		Please See	
30	3/4 Inch	Residential, Commercial, Irrigation		Pages 2 and 3	
31	1 Inch	Residential, Commercial, Irrigation			
32	1.5 Inch	Residential, Commercial, Irrigation			
33	2 Inch	Residential, Commercial, Irrigation			
34	3 Inch	Residential, Commercial, Irrigation			
35	4 Inch	Residential, Commercial, Irrigation			
36	6 Inch	Residential, Commercial, Irrigation			
37	8 Inch	Residential, Commercial, Irrigation			
38					

Exhibit
Settlement Schedule H-3
Page 2
Witness: Bourassa

ICR Water Users Association
Present and Proposed Rates
Test Year Ended December 31, 2006

Line No.	Customer Classification and Meter Size		Present Rates	Proposed Rates
1	Tier 3: (Gallon upper limit, up to, but not exceeding)			
2	5/8 x 3/4 Inch	Residential, Commercial, Irrigation		Please See
3	3/4 Inch	Residential, Commercial, Irrigation		Pages 2 and 3
4	1 Inch	Residential, Commercial, Irrigation		
5	1.5 Inch	Residential, Commercial, Irrigation		
6	2 Inch	Residential, Commercial, Irrigation		
7	3 Inch	Residential, Commercial, Irrigation		
8	4 Inch	Residential, Commercial, Irrigation		
9	6 Inch	Residential, Commercial, Irrigation		
10	8 Inch	Residential, Commercial, Irrigation		
11				
12			Present	Proposed	Percent Change
13	Commodity Rates (per 1,000 gallons in excess of gallons in Each Tier)				
14	All customer classes except Bulk Water	Tier 1	$ 2.80	$ 2.380	-15.00%
15	All customer classes except Bulk Water	Tier 2	2.80	$ 3.130	11.79%
16	All customer classes except Bulk Water	Tier 3	2.80	$ 4.130	47.50%
17					
18					
19					
20			Proposed Rates		
21			From	To	
22			Gallons	Gallons	
23	**5/8 and 3/4 Inch Meters**	Average Usage 7,085			Price
24	Tier 1	over	-	up to 4,000	$ 2.380
25	Tier 2	over	4,000	up to 9,000	$ 3.130
26	Tier 3	over	9,000		$ 4.130
27					
28					
29	**1 Inch Meter**	Average Usage 9,470			
30	Tier 1	over	-	up to 22,500	$ 3.130
31	Tier 2	over	22,500		$ 4.130
32	Tier 3				
33					
34					

ICR Water Users Association
Present and Proposed Rates
Test Year Ended December 31, 2006

Exhibit
Settlement Schedule H-3
Page 3
Witness: Bourassa

Line No.	Customer Classification and Meter Size				Proposed Rates From Gallons	Proposed Rates To Gallons		Percent Change
1								
2								
3	**1.5 Inch Meter**							
4	Tier 1	(100/20)*(4,000) =			-	45,000	$	3.130
5	Tier 2	(100/20)*(9,000) =			45,000		$	4.130
6	Tier 3							
7								
8	**2 Inch Meter**	Average Usage	82,182					
9	Tier 1	(160/20)*(4,000) =			-	72,000	$	3.130
10	Tier 2	(160/20)*(9,000) =			72,000		$	4.130
11	Tier 3							
12								
13	**3 Inch Meter**							
14	Tier 1	(320/20)*(4,000) =			-	144,000	$	3.130
15	Tier 2	(320/20)*(9,000) =			144,001		$	4.130
16	Tier 3							
17								
18	**4 Inch Meter**							
19	Tier 1	(500/20)*(4,000) =			-	225,000	$	3.130
20	Tier 2	(500/20)*(9,000) =			225,001		$	4.130
21	Tier 3							
22								
23								
24	**6 Inch Meter**							
25	Tier 1	(1000/20)*(4,000) =			-	450,000	$	3.130
26	Tier 2	(1000/20)*(9,000) =			450,001		$	4.130
27	Tier 3							
28								
29	**Constuction Water**	Average Usage	149,000	All Gallons	No Tariff		$	4.130

ICR Water Users Association
Present and Proposed Rates
Test Year Ended December 31, 2006

Exhibit
Schedule H-3
Page 4
Witness: Bourassa

Meter and Service Line Charges

Line No.		Present Service Line Charge	Present Meter Install-ation Charge	Total Present Charge	Proposed Service Line Charge	Proposed Meter Install-ation Charge	Total Proposed Charge
7	5/8 x 3/4 Inch			$ 250.00	$ 385.00	$ 135.00	$ 520.00
8	3/4 Inch			250.00	385.00	215.00	600.00
9	1 Inch			300.00	435.00	255.00	690.00
10	1 1/2 Inch			450.00	470.00	465.00	935.00
11	2 Inch Turbo			625.00	630.00	965.00	1,595.00
12	2 Inch Compound			625.00	630.00	1,690.00	2,320.00
13	3 Inch Turbo			825.00	805.00	1,470.00	2,275.00
14	3 Inch Compound			825.00	845.00	2,265.00	3,110.00
15	4 Inch Turbo			1,450.00	1,170.00	2,350.00	3,520.00
16	4 Inch Compound			1,450.00	1,230.00	3,245.00	4,475.00
17	6 Inch Turbo			3,100.00	1,730.00	4,545.00	6,275.00
18	6 Inch Compound			3,100.00	1,770.00	6,280.00	8,050.00
19	8 Inch			NA	At Cost	At Cost	At Cost
20	10 Inch			NA	At Cost	At Cost	At Cost
21	12 Inch			NA	At Cost	At Cost	At Cost

Other Charges:

Establishment	$ 25.00	$ 25.00	Establishment (R14-2-403.D.1)
Establishment (After Hours)	$ 50.00	$ 50.00	Establishment (After Hours) (R14-2-403.D.2)
Reconnection (Delinquent)	$ 20.00	$ 20.00	Meter Test (R14-2-408.F)
Reconnection (Delinquent) after hours	N/A	$ 40.00	Deposit (R14-2-403.B)
Meter Test	$ 20.00	$ 20.00	Deposit Interest (R14-2-403.B.3)
Deposit	PER RULE	PER RULE	Re-establishment (R14-2-403.D.1)
Deposit Interest	PER RULE	6.00%	NSF Check (R14-2-409.F.1)
Re-establishment (Within 12 months)	PER RULE	PER RULE	Deferred Payment (R14-2-409.G.6)
NSF Check	$ 15.00	$ 15.00	Meter Re-read (R14-2-408.C.2)
Deferred Payment	1.5%	1.5%	
Meter Re-read	$ 10.00	$ 10.00	
Late Fee	(a)	(a)	

ICR Water Users Association
Bill Comparison of Present and Proposed Rates
Customer Classification 5/8 Inch Meter
Test Year Ended December 31, 2006
(Excludes all Revenue Related Taxes)

Exhibit
Settlement Schedule H-4
Page 1
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 20.00	$ 21.60	$ 1.60	8.00%
1,000	20.00	23.98	$ 3.98	19.90%
2,000	22.80	26.36	$ 3.56	15.61%
3,000	25.60	28.74	$ 3.14	12.27%
4,000	28.40	31.12	$ 2.72	9.58%
5,000	31.20	34.25	$ 3.05	9.78%
6,000	34.00	37.38	$ 3.38	9.94%
7,000	36.80	40.51	$ 3.71	10.08%
8,000	39.60	43.64	$ 4.04	10.20%
9,000	42.40	46.77	$ 4.37	10.31%
10,000	45.20	50.90	$ 5.70	12.61%
12,000	50.80	59.16	$ 8.36	16.46%
14,000	56.40	67.42	$ 11.02	19.54%
16,000	62.00	75.68	$ 13.68	22.06%
18,000	67.60	83.94	$ 16.34	24.17%
20,000	73.20	92.20	$ 19.00	25.96%
25,000	87.20	112.85	$ 25.65	29.42%
30,000	101.20	133.50	$ 32.30	31.92%
35,000	115.20	154.15	$ 38.95	33.81%
40,000	129.20	174.80	$ 45.60	35.29%
45,000	143.20	195.45	$ 52.25	36.49%
50,000	157.20	216.10	$ 58.90	37.47%
60,000	185.20	257.40	$ 72.20	38.98%
70,000	213.20	298.70	$ 85.50	40.10%
80,000	241.20	340.00	$ 98.80	40.96%
90,000	269.20	381.30	$ 112.10	41.64%
100,000	297.20	422.60	$ 125.40	42.19%

Present Rates:		
Monthly Minimum:		$ 20.00
Gallons in Minimum		1,000
Charge Per 1,000 Gallons		
		$ 2.80

Proposed Rates:		
Monthly Minimum:		$ 21.60
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	4,000	$ 2.380
Up to	9,000	$ 3.130
Over	9,000	$ 4.130

Average Usage				
7,085	$ 37.04	$ 40.77	$ 3.74	10.09%
Median Usage				
4,500	$ 29.80	$ 32.69	$ 2.89	9.68%

ICR Water Users Association
Bill Comparison of Present and Proposed Rates
Customer Classification 1 Inch Meter
Test Year Ended December 31, 2006
(Excludes all Revenue Related Taxes)

Exhibit
Settlement Schedule H-4
Page 2
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 50.00	$ 54.00	$ 4.00	8.00%
1,000	50.00	57.13	$ 7.13	14.26%
2,000	52.80	60.26	$ 7.46	14.13%
3,000	55.60	63.39	$ 7.79	14.01%
4,000	58.40	66.52	$ 8.12	13.90%
5,000	61.20	69.65	$ 8.45	13.81%
6,000	64.00	72.78	$ 8.78	13.72%
7,000	66.80	75.91	$ 9.11	13.64%
8,000	69.60	79.04	$ 9.44	13.56%
9,000	72.40	82.17	$ 9.77	13.49%
10,000	75.20	85.30	$ 10.10	13.43%
12,000	80.80	91.56	$ 10.76	13.32%
14,000	86.40	97.82	$ 11.42	13.22%
16,000	92.00	104.08	$ 12.08	13.13%
18,000	97.60	110.34	$ 12.74	13.05%
20,000	103.20	116.60	$ 13.40	12.98%
25,000	117.20	134.75	$ 17.55	14.97%
30,000	131.20	155.40	$ 24.20	18.45%
35,000	145.20	176.05	$ 30.85	21.25%
40,000	159.20	196.70	$ 37.50	23.56%
45,000	173.20	217.35	$ 44.15	25.49%
50,000	187.20	238.00	$ 50.80	27.14%
60,000	215.20	279.30	$ 64.10	29.79%
70,000	243.20	320.60	$ 77.40	31.83%
80,000	271.20	361.90	$ 90.70	33.44%
90,000	299.20	403.20	$ 104.00	34.76%
100,000	327.20	444.50	$ 117.30	35.85%

Present Rates:

Monthly Minimum:		$ 50.00
Gallons in Minimum		1,000
Charge Per 1,000 Gallons		
All gallons		$ 2.80

Proposed Rates:

Monthly Minimum:		$ 54.00
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	22,500	$ 3.130
Over	22,500	$ 4.130

Average Usage				
9,470	$ 73.72	$ 83.64	$ 9.93	13.46%
Median Usage				
1,500	$ 51.40	$ 58.70	$ 7.30	14.19%

ICR Water Users Association
Bill Comparison of Present and Proposed Rates
Customer Classification 2 Inch Meter
Test Year Ended December 31, 2006
(Excludes all Revenue Related Taxes)

Exhibit
Settlement Schedule H-4
Page 3
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ 160.00	$ 172.80	$ 12.80	8.00%
1,000	160.00	175.93	$ 15.93	9.96%
2,000	162.80	179.06	$ 16.26	9.99%
3,000	165.60	182.19	$ 16.59	10.02%
4,000	168.40	185.32	$ 16.92	10.05%
5,000	171.20	188.45	$ 17.25	10.08%
6,000	174.00	191.58	$ 17.58	10.10%
7,000	176.80	194.71	$ 17.91	10.13%
8,000	179.60	197.84	$ 18.24	10.16%
9,000	182.40	200.97	$ 18.57	10.18%
10,000	185.20	204.10	$ 18.90	10.21%
12,000	190.80	210.36	$ 19.56	10.25%
14,000	196.40	216.62	$ 20.22	10.30%
16,000	202.00	222.88	$ 20.88	10.34%
18,000	207.60	229.14	$ 21.54	10.38%
20,000	213.20	235.40	$ 22.20	10.41%
25,000	227.20	253.55	$ 26.35	11.60%
30,000	241.20	274.20	$ 33.00	13.68%
35,000	255.20	294.85	$ 39.65	15.54%
40,000	269.20	315.50	$ 46.30	17.20%
45,000	283.20	336.15	$ 52.95	18.70%
50,000	297.20	356.80	$ 59.60	20.05%
60,000	325.20	398.10	$ 72.90	22.42%
70,000	353.20	439.40	$ 86.20	24.41%
80,000	381.20	480.70	$ 99.50	26.10%
90,000	409.20	522.00	$ 112.80	27.57%
100,000	437.20	563.30	$ 126.10	28.84%
150,000	577.20	769.80	$ 192.60	33.37%
200,000	717.20	976.30	$ 259.10	36.13%
250,000	857.20	1,182.80	$ 325.60	37.98%
300,000	997.20	1,389.30	$ 392.10	39.32%
350,000	1,137.20	1,595.80	$ 458.60	40.33%
400,000	1,277.20	1,802.30	$ 525.10	41.11%
450,000	1,417.20	2,008.80	$ 591.60	41.74%
500,000	1,557.20	2,215.30	$ 658.10	42.26%
Average Usage				
82,182	$ 387.31	$ 489.71	$ 102.40	26.44%
Median Usage				
22,500	$ 220.20	$ 243.23	$ 23.03	10.46%

Present Rates:

Monthly Minimum:		$ 160.00
Gallons in Minimum		1,000
Charge Per 1,000 Gallons		
All Gallons		$ 2.80

Proposed Rates:

Monthly Minimum:		$ 172.80
Gallons in Minimum		-
Charge Per 1,000 Gallons		
Up to	22,500	$ 3.130
Over	22,500	$ 4.130

ICR Water Users Association
Bill Comparison of Present and Proposed Rates
Customer Classification Construction Water
Test Year Ended December 31, 2006
(Excludes all Revenue Related Taxes)

Exhibit
Settlement Schedule H-4
Page 4
Witness: Bourassa

Usage	Present Bill	Proposed Bill	Dollar Increase	Percent Increase
-	$ -	$ 172.80	$ 172.80	0.00%
1,000	2.80	176.93	174.13	6218.93%
2,000	5.60	181.06	175.46	3133.21%
3,000	8.40	185.19	176.79	2104.64%
4,000	11.20	189.32	178.12	1590.36%
5,000	14.00	193.45	179.45	1281.79%
6,000	16.80	197.58	180.78	1076.07%
7,000	19.60	201.71	182.11	929.13%
8,000	22.40	205.84	183.44	818.93%
9,000	25.20	209.97	184.77	733.21%
10,000	28.00	214.10	186.10	664.64%
12,000	33.60	222.36	188.76	561.79%
14,000	39.20	230.62	191.42	488.32%
16,000	44.80	238.88	194.08	433.21%
18,000	50.40	247.14	196.74	390.36%
20,000	56.00	255.40	199.40	356.07%
25,000	70.00	276.05	206.05	294.36%
30,000	84.00	296.70	212.70	253.21%
35,000	98.00	317.35	219.35	223.83%
40,000	112.00	338.00	226.00	201.79%
45,000	126.00	358.65	232.65	184.64%
50,000	140.00	379.30	239.30	170.93%
60,000	168.00	420.60	252.60	150.36%
70,000	196.00	461.90	265.90	135.66%
80,000	224.00	503.20	279.20	124.64%
90,000	252.00	544.50	292.50	116.07%
100,000	280.00	585.80	305.80	109.21%
Average Usage				
149,000	$ 417.20	$ 788.17	$ 370.97	88.92%
Median Usage				
74,500	$ 208.60	$ 480.49	$ 271.89	130.34%

Present Rates:

Monthly Minimum:	$ -
Gallons in Minimum	
Charge Per 1,000 Gallons	$ 2.80

Proposed Rates:

Monthly Minimum:	$ 172.80
Gallons in Minimum	-
Charge Per 1,000 Gallons	$ 4.130