

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: MINUTES OF MEETING HELD
MONDAY, NOVEMBER 21, 1994

PRESENT: HOLMES R. SHAVER, PRESIDENT
STEVEN A. GRIMM, COMMISSIONER

ABSENT: JEAN GRAPES, COMMISSIONER

On this date, the County Commission met in regular session. They signed purchase orders, invoices and other correspondence.

On this date, the County Commission, upon a motion made by Holmes R. Shaver, seconded by Steven A. Grimm and passed, approved minutes from Thursday, September 29, 1994 and Monday, October 17, 1994; upon a motion made by Steven A. Grimm, seconded by Holmes R. Shaver and passed, approved minutes from Monday, October 3, 1994, Thursday, October 6, 1994, Thursday, October 13, 1994 and Thursday, October 20, 1994.

On this date, the County Commission approved Exonerations for Earl R. & Geraldine L. Davis - City District; Broadway Baptist Church - City District; Larry K. & Leslie G. Sulfridge - Williams District; Byrl Galland - Walker District; James E. & Carolyn Whited - City District; Vincent & Elizabeth A. Dennison - Williams District; and Patsy & Judy R. Minnite, Jr. - Vienna District.

On this date, the County Commission approved Personal Property Improvers for David C. Akers - Tygart District; Kanawha Lhaso Apsos c/o Rose Curfman - Clay District; Nalley Vehicle Lease c/o Robert Tumlin - City District; and Terry T. & Deanna R. Mounts - Clay District.

At 9:30 A.M., the County Commission of Wood County, upon a motion made by Steven A. Grimm, seconded by Holmes R. Shaver and

passed, entered into a Consultation Agreement by and between the County Commission of Wood County, West Virginia and Tiano-Knopp Associates, Inc. Administrative, management and Project Oversight Services will be provided by Tiano-Knopp Associates, Inc. to the Wood County Commission regarding their grantee status in the Military Affairs and Public Safety Grants and in the Criminal Justice and Highway Safety Grants. The term of the said Agreement is for a twelve-month period beginning October 1, 1994 and continuing through September 30, 1995. The consultation fees for the twelve-month period is in the amount of twenty-six thousand dollars (\$26,000.00) to be paid on a monthly basis. Terms of the said Agreement may be changed only by mutual consent in writing by the above stated parties. An Order was prepared regarding this matter.

At 10:00 A.M., the County Commission held a hearing in regard to the John P. Wetzel estate. Attorney Joseph Brown informed the Commission that the petition requests that he be appointed as Administrator of the estate at the request of Mrs. Wetzel's sister and sister-in-law. Mrs. Wetzel qualified, but was in an automobile accident, and can no longer do her duties. The County Commission, upon a motion made by Steven A. Grimm, seconded by Holmes R. Shaver and passed, removed Betty Lou Wetzel as Administratrix. The County Commission, upon a motion made by Steven A. Grimm, seconded by Holmes R. Shaver and passed, appointed Joseph Brown as Administrator d.b.n. with a bond of \$20,000.00.

At 10:30 A.M., the County Commission met with the Lubeck Public Service District Board Members and representatives from the Mid-Ohio

Valley Regional Council to discuss the Missouri Run, Hope Hill, Hopewell Water Project. Also present were residents from these areas. (A list of those in attendance is attached to these minutes.) James Smith, from the District, stated that they are trying to provide water in the best way that they know how; however, in trying to provide water to one group, they may delay water to another group; the District would like to proceed with providing water to one of the groups. James Cox presented a run down of the water project to the County Commission. The financing of the project was discussed. Mr. Smith asked permission from the Commission to reallocate grant funds in the amount of \$400,000.00 so that they may provide water to Hope Hill and Missouri Run; they then hope to receive a grant or loan in the amount of \$750,000.00 to proceed with the Hopewell part of the project. Fred Rader, from the Regional Council explained to the County Commission how they could reallocate the grant funds by asking for a change in scope of the current grant. Commissioner Grimm stated that he would like to sit down with everyone at a meeting and further discuss this matter before the County Commission makes a decision. More discussion took place. Terry Hofmann, resident, asked questions. The County Commission would like for those in attendance, along with other residents, to meet before a Public Hearing is held. Mr. Smith stated that he would like to speak with Hopewell residents, then with Hope Hill and Missouri Run residents so that he could get input from all of the residents.

On this date, the County Commission of Wood County, upon a motion made by Steven A. Grimm, seconded by Holmes R. Shaver and

passed, authorized Holmes R. Shaver in his official capacity as President and on behalf of the County Commission, to sign the Request for Reimbursement in regard to the Drug Control and System Improvement Grant Number 94-DC-049. Expenses in the amount of one thousand two hundred sixty dollars (\$1,260.00) were incurred by the County during the month of October, 1994. However, the Request for Reimbursement is in the amount of one thousand one hundred thirty-four dollars (\$1,134.00) since there is a ten percent (10%) matching fund requirement set forth in the said Grant to be met by the County. In addition to the Request for Reimbursement, the Monthly Progress Report and the Project Financial Report are being submitted to the Criminal Justice and Highway Safety Office, Charleston, WV. All documentation pertaining to the said Drug Control and System Improvement Grant is on file in the Office of the County Administrator. An Order was prepared regarding this matter.

On this date, the County Commission of Wood County, upon a motion made by Steven A. Grimm, seconded by Holmes R. Shaver and passed, authorized Holmes R. Shaver, in his official capacity as President and on behalf of the County Commission, to sign the Request for Reimbursement in regard to the Drug Control and System Improvement Grant Number 94-DC-057. Expenditures for the salary of Glenn R. Neal, Assistant Prosecuting Attorney, were in the amount of two thousand six hundred sixty-six dollars and sixty-six cents (\$2,666.66), plus the amount of benefits, which include social security, health insurance, retirement and workers' compensation, during the month of October, 1994. However, the Request for

Reimbursement is in the amount of eight hundred forty-four dollars (\$844.00) which represents compensation at sixteen dollars (\$16.00) per hour, the allowable compensation under the said Grant, for 52.75 hours allocated to the duties of the Drug Prosecutor by Assistant Neal as defined and set forth in the said Grant. In addition to the Request for Reimbursement, the Monthly Progress Report and the Project Financial Report are being submitted to the Criminal Justice and Highway Safety Office, Charleston, West Virginia. All documentation pertaining to the said Drug Control and System Improvement Grant is on file in the Office of the County Administrator. An Order was prepared regarding this matter.

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of two thousand five hundred fifty-three dollars and thirty-four cents (\$2,553.34) which represents reimbursement to the County for expenses incurred during the period of July 1, 1994 through September 30, 1994 in regard to the Section 408 - Alcohol Incentive Fund Grant Number AI94-07. Receipt of the said check is pursuant to an Order appearing in Order Book 56, at Page 103 and bearing the date of October 17, 1994 at which time the Request for Reimbursement was signed by Holmes R. Shaver, President of the Wood County Commission. All documentation pertaining to the said Section 408 - Alcohol Incentive Fund Grant is on file in the Office of the County Administrator. An Order was prepared regarding this matter.

Having no further scheduled appointments or business to attend to, the County Commission adjourned at 4:00 P.M.

Approved:

THE COUNTY COMMISSION OF WOOD COUNTY



 Holmes R. Shaver, President



 Steven A. Grimm, Commissioner
PURCHASE ORDERS SIGNED ON NOVEMBER 21, 1994

No.	19250	Miller Communications	\$	88.00
	19282	Miller Communications		725.00
	19298	AT&T Global Information		270.95
	19301	Easton Printing		30.85
	19308	Neutron Industries		119.00
	19317	Viking Office Products		261.83
	19334	Broadwaters Motorcar		16.00
	19345	Mahone Tire Service		105.30
	19350	Broadwaters Motorcar		250.22
	19353	Wal-Mart		43.02
	19354	Broadwaters Motorcar		14.08
	19363	Dils Motor Company		26.71
	19364	Broadwaters Motorcar		10.50
	19369	Mahone Tire Service		7.00
	19386	Miller Communications		48.00
	19389	Miller Communications		63.00
	19403	Broadwaters Motorcar		50.80
	19412	Miller Communications		123.75
	19417	Parkersburg Office Supply		58.39
	19433	Computer Installers & De-Installers		108.00
	19434	Parkersburg Office Supply		5.66
	19435	Kramer's Photo Supply		38.00

11/21/94

Name	Address
Larry, Donna Wright	Rt 3 Bx 149 Washington 26181
Julia Cochran	Rt 3 Bx 141A Washington ²⁶¹⁸¹
Darlene Hofmann	Rt #3 Box 142B Washington, WV 26181
Jerry Hofmann	Rt #3 Box 141 Wash WV 26181
James Cox	29 Wildwood Dr. Parkersburg, WV 26101
James E. Smith	13 EVANDALE TERRACE, PKBG. WV 26101
Fred L. Kuhn	P.O. Box 24 Park
Fred L. Kuhn	MOVCC
Benton Cochran	Rt. 3 Box 148 Washington WV 26181
Philip L. Pottlewanger CPA	P.O. Box 1281 Parkersburg, WV 26102
Charles Huffman	R-3 Box 246 Washington, WV 26181
Lee "CA" Johnson	PO BOX 103 Washington, WV 26181

LMH/HOPEWELL WATER PROJECT

- o The LMH/Hopewell water project was funded by Governor Caperton in September of 1992.
- o The total project was estimated to be \$570,000 (\$530,000 Small Cities Block Grant, \$40,000 customer contributions).
- o On February 14, 1994, a group of citizens attended the Wood County Commission meeting and stated that they were included in the survey but apparently would not receive water.
- o A review of the files indicated that the customers in question were included in the survey but would not receive water.
- o A closer review by the engineer indicated that the total project cost for the LMH side was \$500,000 and \$1.2 million for the Hopewell side (originally estimated at \$283,850 and \$247,250 respectively based on figures provided by Lubeck PSD in the spring of 1992).
- o A Farmer's Home Administration income survey was conducted for the Hopewell end and it is FmHA grant and loan eligible.
- o The Hopewell project would still be \$400,000 short of adequate funds assuming a \$430,000 commitment from FmHA in grant and loan funds and an increase in the SCBG award from \$530,000 to \$750,000 (figures based upon likely maximum grant and loan amounts).
- o Since the LMH portion has been waiting longer for water and engineering is basically complete, the Lubeck PSD is recommending that the Wood County Commission change the scope of the grant and proceed with the LMH portion at a funding level of \$400,000 SCBG and a \$100,000 taken out by Lubeck PSD.
- o The Lubeck PSD is currently filing a WV Infrastructure Council application for the Hopewell side of the project.
- o The Hopewell project should be a stand alone project since approximately \$965,000 in grant funds are needed to make financially feasible.
- o The amount of grant funds needed will decrease if the Infrastructure Council can make a loan at lower than anticipated interest rates.

**LUBECK PUBLIC SERVICE DISTRICT
HOPEWELL - ROUTE 68 PROJECT AREA**

The project costs and financing details for the Hopewell - Route 68 serving some 108 customers are as follows:

PROJECT COSTS:

Direct Material Costs	\$845,750
Plus Construction Contingency (Approximately 10%)	84,250 -----
Total Construction Costs	\$930,000
Plus Administrative Costs (Approximately 25%)	235,576
Plus Prefunded Debt Service (One Year's Service)	14,424 -----
Total Project Costs	<u>\$1,180,000</u> =====

Financing:

Grant	\$750,000
FmHA Grant	215,000
FmHA Loan	215,000 -----
Total Financing	<u>\$1,180,000</u> =====

Payment Financing:

FmHA Loan	
Bond Principal Borrowed	\$215,000
Bond Interest at	6.125%
Term of 40 years	480 months
Monthly Payment	1,201.75 monthly

ANNUAL OPERATING CASH FLOW:

REVENUE	
Water Revenue	\$21,435.41
EXPENSES	
Power & Pumping Expenses	\$2,471.87
Purification Expenses	1,061.71
Customer Accounting	1,234.20
Administration & General	1,601.82 -----
Total Expenses	6,369.60 -----
Cash Flow from Operations	\$15,065.81
Debt Service	14,421.00 -----
Cash Flow	<u>\$644.81</u> =====

PHILIP R. POSTLEWAIT, JR.

CERTIFIED PUBLIC ACCOUNTANT

P.O. BOX 1281

PARKERSBURG, WEST VIRGINIA 26102

TELEPHONE (304) 422-7444

FACSIMILE (304) 422-4911

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

WEST VIRGINIA SOCIETY CERTIFIED PUBLIC ACCOUNTANTS

November 17, 1994

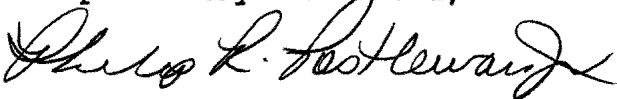
Lubeck Public Service District
P. O. Box 700
Parkersburg, West Virginia 26181

To the Board of Commissioners:

I have compiled the accompanying projected statement of revenue and expenses and cash flows of the Hopewell-Route 68 project of the Lubeck Public Service District for a one year period in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. I have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. I have no responsibility to update this report for events and circumstances occurring after the date of this report.

Respectfully submitted,



Philip R. Postlewait, Jr.
Certified Public Accountant

LUBECK PUBLIC SERVICE DISTRICT
HOPEWELL - ROUTE 68 PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

INCOME	
Water Revenue	\$21,102.00
Private Fire Protection	0.00
Penalties Received	333.41
Miscellaneous Income	0.00

Total Income	21,435.41

POWER & PUMPING	
Wages	889.73
Power Billing	1,456.76
Supplies	75.48
Maintenance	49.90

Total Power & Pumping	2,471.87

PURIFICATION	
Wages	38.53
Chemicals	914.66
Supplies	92.54
Maintenance	15.98

Total Purification	1,061.71

TRANSMISSION & DISTRIBUTION	
Operation Labor	0.00
Supplies	0.00
Maintenance of	
Structures	0.00
Mains	0.00
Pump House	0.00
Meters	0.00
Hydrants	0.00

Total Transmission & Distribution	0.00

LUBECK PUBLIC SERVICE DISTRICT
HOPEWELL - ROUTE 68 PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

EXPENSES (Continued)	
CUSTOMERS' ACCOUNTING	
Labor	590.15
Billing & Accounting	410.11
Miscellaneous	233.94
Uncollectible Accounts	0.00

Total Customers' Accounting	1,234.20

ADMINISTRATION & GENERAL	
Administrative Salaries	518.85
Office Supplies	82.60
Special Services	90.14
Insurance	64.95
Injuries and Damages	0.00
Welfare and Pension	602.97
Regulatory Commission Expense	19.96
Transportation	68.44
Maintenance	0.00
Taxes	153.91
Other Interest	0.00

Total Administrative & General	1,601.82

DEPRECIATION	30,000.00
INTEREST	13,961.47
AMORTIZATION	0.00

Total Expenses	50,331.07

Income Before Other Income	(28,895.66)

LUBECK PUBLIC SERVICE DISTRICT
HOPEWELL - ROUTE 68 PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

OTHER INCOME

Gain on Sale of Assets	0.00
Interest	0.00
Sinking Fund	0.00

Total Other Income	----- 0.00
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Net Income	----- (28,895.66) =====
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CASH FLOW

Interest	13,961.47
Depreciation	30,000.00
Sinking Fund Transfer	14,421.00

Net Cash Flow	----- \$644.81 =====
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LUBECK PUBLIC SERVICE DISTRICT
HOPEWELL - ROUTE 68 PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

ASSUMPTIONS USED IN PROJECTIONS:

1. The project costs and financing details for the Hopewell - Route 68 serving some 108 customers are as follows:

Project Costs:

Direct Material Costs	\$845,750
Plus Construction Contingency (Approximately 10%)	84,250 -----
Total Construction Costs	\$930,000
Plus Administrative Costs (Approximately 25%)	235,576
Plus Prefunded Debt Service (One Year's Service)	14,424 -----
Total Project Costs	\$1,180,000 =====

Financing:

Grant	\$750,000
FmHA Grant	215,000
FmHA Loan	215,000 -----
Total Financing	\$1,180,000 =====

Payment Financing:

FmHA Loan	
Bond Principal Borrowed	\$215,000
Bond Interest at	6.125%
Term of 40 years	480 months
Monthly Payment	1,201.75 monthly

LUBECK PUBLIC SERVICE DISTRICT
HOPEWELL - ROUTE 68 PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

ASSUMPTIONS USED IN PROJECTIONS (Continued):

2. Computations of annual revenue and gallonage used are as follows:

MONTHLY GALLONS USED	NUMBER OF CUSTOMERS	RATE MONTHLY	ANNUAL REVENUE	MONTHLY GALLONAGE
0-1000	5	\$9.45	\$567.00	5,000
1001-2000	10	\$9.45	1,134.00	20,000
2001-3000	14	\$9.45	1,587.60	42,000
3001-4000	17	\$12.60	2,570.40	68,000
4001-5000	17	\$15.75	3,213.00	85,000
5001-6000	13	\$18.10	2,823.60	78,000
6001-7000	11	\$20.45	2,699.40	77,000
7001-8000	8	\$22.80	2,188.80	64,000
8001-9000	6	\$25.15	1,810.80	54,000
9001-10,000	3	\$27.50	990.00	30,000
10,001-11,000	2	\$29.85	716.40	22,000
11,001-12,000	1	\$32.20	386.40	12,000
12,001-13,000	1	\$34.55	414.60	13,000
Total	108		\$21,102.00	570,000
Annual Gallons				6,840,000

3. Power & Pumping and Purification Expenses were computed based on annual gallonage for the project as a percentage of total gallonage for the year ended June 30, 1994 of approximately 2%.
4. Transmission & Distribution Expenses were not allocated in that this will be new construction; therefore, no maintenance is anticipated.
5. Customers' Accounting Expenses were allocated based on 108 customers to a total of 3,300 customers or 3.3%.
6. Administrative and General Expenses were calculated based upon an estimate of .75% annually.
7. Depreciation was based on a 40 year life.

PHILIP R. POSTLEWAIT, JR.

CERTIFIED PUBLIC ACCOUNTANT

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November 17, 1994

Lubeck Public Service District
P. O. Box 700
Parkersburg, West Virginia 26181

To the Board of Commissioners:

I have compiled the accompanying projected statement of revenue and expenses and cash flows of the Missouri Run - Hopehill project of the Lubeck Public Service District for a one year period in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. I have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. I have no responsibility to update this report for events and circumstances occurring after the date of this report.

Respectfully submitted,



Philip R. Postlewait, Jr.
Certified Public Accountant

LUBECK PUBLIC SERVICE DISTRICT
MISSOURI RUN - HOPEHILL PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

INCOME	
Water Revenue	\$10,612.20
Private Fire Protection	0.00
Penalties Received	167.67
Miscellaneous Income	0.00

Total Income	10,779.87

POWER & PUMPING	
Wages	444.87
Power Billing	728.38
Supplies	37.74
Maintenance	24.95

Total Power & Pumping	1,235.94

PURIFICATION	
Wages	19.26
Chemicals	457.33
Supplies	46.27
Maintenance	7.99

Total Purification	530.85

TRANSMISSION & DISTRIBUTION	
Operation Labor	0.00
Supplies	0.00
Maintenance of	
Structures	0.00
Mains	0.00
Pump House	0.00
Meters	0.00
Hydrants	0.00

Total Transmission & Distribution	0.00

LUBECK PUBLIC SERVICE DISTRICT
MISSOURI RUN - HOPEHILL PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

EXPENSES (Continued)	
CUSTOMERS' ACCOUNTING	
Labor	357.66
Billing & Accounting	248.55
Miscellaneous	141.78
Uncollectible Accounts	0.00

Total Customers' Accounting	747.99

ADMINISTRATION & GENERAL	
Administrative Salaries	259.42
Office Supplies	41.30
Special Services	45.07
Insurance	32.47
Injuries and Damages	0.00
Welfare and Pension	301.49
Regulatory Commission Expense	9.98
Transportation	34.22
Maintenance	0.00
Taxes	76.96
Other Interest	0.00

Total Administrative & General	800.91

DEPRECIATION	12,500.00
INTEREST	6,739.03
AMORTIZATION	0.00

Total Expenses	22,554.72

Income Before Other Income	(11,774.85)

LUBECK PUBLIC SERVICE DISTRICT
MISSOURI RUN - HOPEHILL PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

OTHER INCOME	
Gain on Sale of Assets	0.00
Interest	0.00
Sinking Fund	222.00

Total Other Income	222.00

Net Income	(11,552.85)
	=====
CASH FLOW	
Interest	6,739.03
Depreciation	12,500.00
Sinking Fund Transfer	7,400.00

Net Cash Flow	286.18
	=====

LUBECK PUBLIC SERVICE DISTRICT
MISSOURI RUN - HOPEHILL PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

ASSUMPTIONS USED IN PROJECTIONS:

1. The project costs and financing details for the Missouri Run - Hopehill area serving some 54 customers are as follows:

Project Costs:

Direct Material Costs	\$365,555
Plus Construction Contingency (Approximately 10%)	36,445 -----
Total Construction Costs	\$402,000
Plus Administrative Costs (Approximately 25%)	98,000
Plus Prefunded Debt Service (One Year's Service)	7,400 -----
Total Project Costs	\$507,400 =====

Financing:

Small Cities Block Grant	\$400,000
Bond	100,000
Lubeck Public Service District	7,400 -----
Total Financing	\$507,400 =====

Payment Financing:

W. Va. Water Development Authority Bond	
Bond Principal Borrowed	\$100,000
Bond Interest at	6.75%
Term of 38.5 years	462 months

LUBECK PUBLIC SERVICE DISTRICT
MISSOURI RUN - HOPEHILL PROJECT AREA
PROJECTED STATEMENT OF REVENUE AND EXPENSES
AND CASH FLOW

ASSUMPTIONS USED IN PROJECTIONS (Continued):

2. Computations of annual revenue and gallonage used are as follows:

MONTHLY GALLONS USED	NUMBER OF CUSTOMERS	RATE MONTHLY	ANNUAL REVENUE	MONTHLY GALLONAGE
0-1000	2	\$9.45	\$226.80	2,000
1001-2000	5	\$9.45	567.00	10,000
2001-3000	7	\$9.45	793.80	21,000
3001-4000	9	\$12.60	1,360.80	36,000
4001-5000	8	\$15.75	1,512.00	40,000
5001-6000	7	\$18.10	1,520.40	42,000
6001-7000	5	\$20.45	1,227.00	35,000
7001-8000	4	\$22.80	1,094.40	32,000
8001-9000	3	\$25.15	905.40	27,000
9001-10,000	2	\$27.50	660.00	20,000
10,001-11,000	1	\$29.85	358.20	11,000
11,001-12,000	1	\$32.20	386.40	12,000
Total	54		\$10,612.20	288,000
Annual Gallons				3,456,000

3. Power & Pumping and Purification Expenses were computed based on annual gallonage for the project as a percentage of total gallonage for the year ended June 30, 1994 of approximately 1%.
4. Transmission & Distribution Expenses were not allocated in that this will be new construction; therefore, no maintenance is anticipated.
5. Customers' Accounting Expenses were allocated based on 54 customers to a total of 3,200 customers or 1.6%.
6. Administrative and General Expenses were calculated based upon an estimate of .5% annually.
7. Depreciation was based on a 40 year life.