

WATER UTILITY COMPANIES
For the Year Ended December 31, 2008
DEFINITION OF GROSS OPERATING REVENUES

Gross operating revenues consist of revenues from all water sales, miscellaneous service revenues and, when regulated by the OPUC, total sewer sales.

Specifically, gross operating revenues include total annual revenues from:

- Residential customer water sales
- Commercial/industrial customer water sales
- Irrigation customer water sales
- Multiple family dwellings water sales
- Water sales to public authorities (excluding sales to other water utilities)
- Water sales to golf courses and/or other recreational uses
- Water sales to special contract or agreements
- Fire protection and/or hydrant maintenance charges
- Miscellaneous service charges, with the exemption of pass through payments
- Wastewater (sewer) sales, if applicable

Miscellaneous service revenues include revenue on maintenance or installation services provided by the water utility on customer premise, late payment charges, trouble call charges (if not a pass through), disconnect/reconnect charges, field visit charges, and other charges recorded in the Miscellaneous Services Revenue account.

Gross operating revenues do not include payments that are passed through to other service contractors and not maintained by the utility.

For water and wastewater utilities that utilize accrual accounting, the calendar year assessment is based on total gross operating revenues before uncollectibles.

For water and wastewater utilities that utilize cash-basis accounting, the calendar year assessment is based on gross operating revenue receipts as of year end.

CHECKLIST

- Did you fully complete the Annual Fee Statement, including water consumption and number of customer information?
- Did you put a check in the "Original" box (top right of form)?
- Did you list the appropriate contact person for Line No. 14?
- Did you sign and date in the CERTIFICATION box (Line 15)?
- Did you include your check or money order payable to the Public Utility Commission of Oregon?
- Did you sign and date your check?