**Section 285.5315 Schedule E-7: Bill Comparisons – Water and Sewer**

 a) Bill comparisons shall be calculated for the test year for each residential, commercial, industrial, or any other class rate schedule or combination of rate schedules, with its associated rate rider on which such customers are serviced. Show rates with different seasonal charges (winter, summer) for each season. The bill comparisons shall demonstrate the full range of per­cent increases and decreases that are expected to occur by reporting the consumption levels that produce the maximum percentage increase and the minimum percent increase or maximum percent decrease, whichever occurs. The format for comparisons of present and proposed bills shall show the present bill, the proposed bill, the dollar difference and the per­centage difference as described in subsections (b) and (c).

 b) Water utilities:

 1) For residential customers, present comparisons by 1,000 gallon or 100 cubic foot increments for usage from 0 to 20 units with an indi­cation of the average use;

 2) For those commercial and industrial customers with usage levels less than 1000 units per month, present comparisons by 50,000 gallon or 5,000 cubic foot increments for usage from 0 to 1000 units; and

 3) For those industrial and commercial customers with usage levels greater than 1000 units per month, present comparisons by 100,000 gallon or cubic foot increments for usage from 0 to 1,000,000 units and by 500,000 gallon or cubic foot increments from 1,000,000 to the maximum usage by any customer.

 c) Sewer utilities:

 1) For flat rate service, the rate for each type of service;

 2) For rates based on water usage:

 A) For residential customers, present comparisons by 1,000 gal­lon or 100 cubic foot increments for usage from 0 to 20 units with an indication of the average use;

 B) For those commercial and industrial customers with usage levels less than 1000 units per month, present comparisons by 50,000 gallon or 5,000 cubic foot increments for usage from 0 to 1000 units; and

 C) For those industrial and commercial customers with usage levels greater than 1000 units per month, present com­parisons by 100,000 gallon or cubic foot increments for usage from 0 to 1,000,000 units and by 500,000 gallon or cubic foot increments from 1,000,000 to the maximum usage by any customer.

 d) The dollar amounts computed for current bills and proposed bills shall include the charges resulting from purchased water adjustments and sewage treatment rates, where applicable, that were in effect on the date of filing. Separately state municipal tax charges, franchise fees and the fire protection charge for the largest municipality.