

EXHIBIT A

INSTRUCTIONS FOR CALCULATIONS OF CREDITS TO TOWN SHARE SHEET (SEWER BILLING)

<u>LINE</u>	<u>DETAIL</u>	<u>CALCULATION METHOD</u>
111	Regular Salaries - Maintenance	Credit 100% to both Farmingdale & Randolph
126	Overtime Salaries - Maintenance	Credit 100% to both Farmingdale & Randolph
140	Billing Clerk Salary	Credit 100% to both Farmingdale & Randolph
205	Billing Expenses	Credit 100% to both Farmingdale & Randolph
215	Postage	Credit 100% to both Farmingdale & Randolph
220	Telephone & Telemetering	Credit to both Farmingdale and Randolph SGPS and Libby Hill PS. Credit Randolph MAPS
225	Lights & Power	Credit SGPS to F-dale and both MAPS and SGPS to Randolph Credit Libby Hill PS & D+H to both F-dale and Randolph
255	Water	Credit SGPS to F-dale and both MAPS and SGPS to Randolph
275	Maintenance Equip Repair	Credit 100% to both Farmingdale and Randolph
282	Manhole Rehabilitation	Credit 100% to both Farmingdale and Randolph
284	Contractual	Credit 100% to both Farmingdale and Randolph
285	Other Contractual	Credit registry of deeds to both towns
286	Sewer Back-up	Credit 100% to both towns
346	Clothing - Maintenance	Credit 100% to both towns
391	Construction Materials - Maintenance	Credit 100% to both towns
396	Other Materials & Supplies - Maint.	Credit 100% to both towns
420	Easements	Credit 100% to both towns
525	Equipment	Credit Hurco Smoker Payment to both towns
600	Debt Service	Credit 1985 construction bond payments plus 61.5% of 99 SRF for Oak, Sheburne & Bartlett to both towns.

Revised 6/15/05