

**SUBMIT ORIGINAL AND FIVE ADDITIONAL COPIES, UNLESS FILING ELECTRONICALLY**

**APPLICATION FOR RATE ADJUSTMENT  
BEFORE THE PUBLIC SERVICE COMMISSION**

For Small Utilities Pursuant to 807 KAR 5:076  
(Alternative Rate Filing)

\_\_\_\_\_  
*(Name of Utility)*

\_\_\_\_\_  
*(Business Mailing Address - Number and Street, or P.O. Box)*

\_\_\_\_\_  
*(Business Mailing Address - City, State, and Zip)*

\_\_\_\_\_  
*(Telephone Number)*

**BASIC INFORMATION**

NAME, TITLE, ADDRESS, TELEPHONE NUMBER and E-MAIL ADDRESS of the person to whom correspondence or communications concerning this application should be directed:

\_\_\_\_\_  
*(Name)*

\_\_\_\_\_  
*(Address - Number and Street or P.O. Box)*

\_\_\_\_\_  
*(Address - City, State, Zip)*

\_\_\_\_\_  
*(Telephone Number)*

\_\_\_\_\_  
*(Email Address)*

**(For each statement below, the Applicant should check either "YES", "NO", or  
"NOT APPLICABLE" (N/A))**

YES NO N/A

1. a. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue.
- b. Applicant operates two or more divisions that provide different types of utility service. In its immediate past calendar year of operation, Applicant had \$5,000,000 or less in gross annual revenue from the division for which a rate adjustment is sought.
2. a. Applicant has filed an annual report with the Public Service Commission for the past year.
- b. Applicant has filed an annual report with the Public Service Commission for the two previous years.
3. Applicant's records are kept separate from other commonly-owned enterprises.

YES NO N/A

4. a. Applicant is a corporation that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
  - b. Applicant is a limited liability company that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
  - c. Applicant is a limited partnership that is organized under the laws of the state of \_\_\_\_\_, is authorized to operate in, and is in good standing in the state of Kentucky.
  - d. Applicant is a sole proprietorship or partnership.
  - e. Applicant is a water district organized pursuant to KRS Chapter 74.
  - f. Applicant is a water association organized pursuant to KRS Chapter 273.
5. a. A paper copy of this application has been mailed to Office of Rate Intervention, Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601-8204.
  - b. An electronic copy of this application has been electronically mailed to Office of Rate Intervention, Office of Attorney General at rateintervention@ag.ky.gov.
6. a. Applicant has 20 or fewer customers and has mailed written notice of the proposed rate adjustment to each of its customers no later than the date this application was filed with the Public Service Commission. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
  - b. Applicant has more than 20 customers and has included written notice of the proposed rate adjustment with customer bills that were mailed by the date on which the application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
  - c. Applicant has more than 20 customers and has made arrangements to publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in its service area, the first publication having been made by the date on which this Application was filed. A copy of this notice is attached to this application. **(Attach a copy of customer notice.)**
7. Applicant requires a rate adjustment for the reasons set forth in the attachment entitled "Reasons for Application." **(Attach completed "Reasons for Application" Attachment.)**

YES NO N/A

8. Applicant proposes to charge the rates that are set forth in the attachment entitled "Current and Proposed Rates." **(Attach completed "Current and Proposed Rates" Attachment.)**
9. Applicant proposes to use its annual report for the immediate past year as the test period to determine the reasonableness of its proposed rates. This annual report is for the 12 months ending December 31,\_\_\_\_\_.
10. Applicant has reason to believe that some of the revenue and expense items set forth in its most recent annual report have or will change and proposes to adjust the test period amount of these items to reflect these changes. A statement of the test period amount, expected changes, and reasons for each expected change is set forth in the attachment "Statement of Adjusted Operations." **(Attach a completed copy of appropriate "Statement of Adjusted Operations" Attachment and any invoices, letters, contracts, receipts or other documents that support the expected change in costs.)**
11. Based upon test period operations, and considering any known and measurable adjustments, Applicant requires additional revenues of \$ \_\_\_\_\_ and total revenues from service rates of \$ \_\_\_\_\_. The manner in which these amounts were calculated is set forth in "Revenue Requirement Calculation" Attachment. **(Attach a completed "Revenue Requirement Calculation" Attachment.)**
12. As of the **date of the filing of this application**, Applicant had \_\_\_\_\_customers.
13. A billing analysis of Applicant's current and proposed rates is attached to this application. **(Attach a completed "Billing Analysis" Attachment.)**
14. Applicant's depreciation schedule of utility plant in service is attached. **(Attach a schedule that shows per account group: the asset's original cost, accumulated depreciation balance as of the end of the test period, the useful lives assigned to each asset and resulting depreciation expense.)**
15. a. Applicant has outstanding evidences of indebtedness, such as mortgage agreements, promissory notes, or bonds.
- b. Applicant has attached to this application a copy of each outstanding evidence of indebtedness (e.g., mortgage agreement, promissory note, bond resolution).
- c. Applicant has attached an amortization schedule for each outstanding evidence of indebtedness.

- |   | YES                                 | NO                                  | N/A                                 |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| 16. a. Applicant is not required to file state and federal tax returns.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| b. Applicant is required to file state and federal tax returns.   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| c. Applicant's most recent state and federal tax returns are attached to this Application. <b>(Attach a copy of returns.)</b>   | <input type="checkbox"/>            | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
| 17. Approximately <u>0.00</u> (Insert dollar amount or percentage of total utility plant) of Applicant's total utility plant was recovered through the sale of real estate lots or other contributions. | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |                                     |
| 18. Applicant has attached a completed Statement of Disclosure of Related Party Transactions for each person who 807 KAR 5:076, §4(h) requires to complete such form.                                   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |                                     |

By submitting this application, the Applicant consents to the procedures set forth in 807 KAR 5:076 and waives any right to place its proposed rates into effect earlier than six months from the date on which the application is accepted by the Public Service Commission for filing.

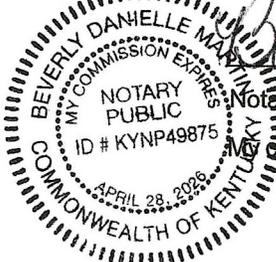
I am authorized by the Applicant to sign and file this application on the Applicant's behalf, have read and completed this application, and to the best of my knowledge all the information contained in this application and its attachments is true and correct.

Signed *T. Bell*  
Officer of the Company/Authorized Representative  
 Title Superintendent  
 Date 12/30/24

COMMONWEALTH OF KENTUCKY  
 COUNTY OF Webster

Before me appeared Trevor Baldwin, who after being duly sworn, stated that he/she had read and completed this application, that he/she is authorized to sign and file this application on behalf of the Applicant, and that to the best of his/her knowledge all the information contained in this application and its attachments is true and correct.

*Beverly Martz*  
 Notary Public  
 My commission expires: April 28, 2026



**LIST OF ATTACHMENTS**  
**(Indicate all documents submitted by checking box)**

- Customer Notice of Proposed Rate Adjustment
- "Reasons for Application" Attachment
- Current and Proposed Rates" Attachment
- "Statement of Adjusted Operations" Attachment
- "Revenue Requirements Calculation" Attachment
- Attachment Billing Analysis" Attachment
- Depreciation Schedules
- Outstanding Debt Instruments (i.e., Bond Resolutions, Mortgages, Promissory Notes, Amortization Schedules.)
- State Tax Return
- Federal Tax Return
- Statement of Disclosure of Related Party Transactions - ARF Form 3

**LIST OF ATTACHMENTS**  
**Webster County Water District**

1. Customer Notice of Proposed Rate Adjustments
2. Statement of Reasons for Application
3. Current and Proposed Rates
4. Statement of Adjusted Operations and Revenue Requirements
5. Billing Analysis at Existing Rates
6. Billing Analysis at Proposed Rates
7. Depreciation Schedule
8. Wholesale Cost-of-Service Schedules
9. Statements of Disclosure of Related Party Transactions
10. Board Resolution

# Attachment #1

# WEBSTER COUNTY WATER DISTRICT CUSTOMER NOTICE

Notice is hereby given that the Webster County Water District expects to file an application with the Kentucky Public Service Commission on or about July 1, 2024, seeking approval of a proposed adjustment to its water rates. The proposed rates shall not become effective until the Public Service Commission has issued an order approving these rates.

| <b>CURRENT AND PROPOSED MONTHLY RATES</b> |         |         |           |                   |                                  |         |         |           |                   |                           |        |
|---|---------|---------|-----------|-------------------|----------------------------------|---------|---------|-----------|-------------------|---------------------------|--------|
| <b>Webster County Water District</b>      |         |         |           |                   |                                  |         |         |           |                   |                           |        |
| <u>CURRENT RATE SCHEDULE</u>              |         |         |           |                   | <u>PROPOSED RATE SCHEDULE</u>    |         |         |           |                   | <u>DIFFERENCE PERCENT</u> |        |
| <b><u>5/8" x 3/4" Meters</u></b>          |         |         |           |                   | <b><u>5/8" x 3/4" Meters</u></b> |         |         |           |                   |                           |        |
| First                                     | 2,000   | gallons | \$ 17.50  | Minimum Bill      | First                            | 2,000   | gallons | \$ 22.47  | Minimum Bill      | \$ 4.97                   | 28.42% |
| Next                                      | 4,000   | gallons | \$ 7.95   | per 1,000 gallons | Next                             | 4,000   | gallons | \$ 10.21  | per 1,000 gallons | \$ 2.26                   | 28.42% |
| Next                                      | 94,000  | gallons | \$ 6.95   | per 1,000 gallons | Next                             | 94,000  | gallons | \$ 8.92   | per 1,000 gallons | \$ 1.97                   | 28.42% |
| Over                                      | 100,000 | gallons | \$ 4.19   | per 1,000 gallons | Over                             | 100,000 | gallons | \$ 5.38   | per 1,000 gallons | \$ 1.19                   | 28.42% |
| <b><u>1" Meters</u></b>                   |         |         |           |                   | <b><u>1" Meters</u></b>          |         |         |           |                   |                           |        |
| First                                     | 10,000  | gallons | \$ 77.10  | Minimum Bill      | First                            | 10,000  | gallons | \$ 99.01  | Minimum Bill      | \$ 21.91                  | 28.42% |
| Next                                      | 90,000  | gallons | \$ 6.95   | per 1,000 gallons | Next                             | 90,000  | gallons | 8.92      | per 1,000 gallons | \$ 1.97                   | 28.42% |
| Over                                      | 100,000 | gallons | \$ 4.19   | per 1,000 gallons | Over                             | 100,000 | gallons | 5.38      | per 1,000 gallons | \$ 1.19                   | 28.42% |
| <b><u>1 1/2" Meters</u></b>               |         |         |           |                   | <b><u>2" Meters</u></b>          |         |         |           |                   |                           |        |
| First                                     | 15,000  | gallons | \$ 111.85 | Minimum Bill      | First                            | 15,000  | gallons | \$ 143.63 | Minimum Bill      | \$ 31.78                  | 28.42% |
| Next                                      | 85,000  | gallons | \$ 6.95   | per 1,000 gallons | Next                             | 85,000  | gallons | 8.92      | per 1,000 gallons | \$ 1.97                   | 28.42% |
| Over                                      | 100,000 | gallons | 4.19      | per 1,000 gallons | Over                             | 100,000 | gallons | 5.38      | per 1,000 gallons | \$ 1.19                   | 28.42% |
| <b><u>2" Meters</u></b>                   |         |         |           |                   | <b><u>2" Meters</u></b>          |         |         |           |                   |                           |        |
| First                                     | 20,000  | gallons | \$ 146.60 | Minimum Bill      | First                            | 20,000  | gallons | \$ 188.26 | Minimum Bill      | \$ 41.66                  | 28.42% |
| Next                                      | 80,000  | gallons | \$ 6.95   | per 1,000 gallons | Next                             | 80,000  | gallons | 8.92      | per 1,000 gallons | \$ 1.97                   | 28.42% |
| Over                                      | 100,000 | gallons | 4.19      | per 1,000 gallons | Over                             | 100,000 | gallons | 5.38      | per 1,000 gallons | \$ 1.19                   | 28.42% |
| <b><u>3" Meters</u></b>                   |         |         |           |                   | <b><u>3" Meters</u></b>          |         |         |           |                   |                           |        |
| First                                     | 30,000  | gallons | \$ 213.10 | Minimum Bill      | First                            | 30,000  | gallons | \$ 273.65 | Minimum Bill      | \$ 60.55                  | 28.42% |
| Next                                      | 70,000  | gallons | \$ 6.95   | per 1,000 gallons | Next                             | 70,000  | gallons | 8.92      | per 1,000 gallons | \$ 1.97                   | 28.42% |
| Over                                      | 100,000 | gallons | 4.19      | per 1,000 gallons | Over                             | 100,000 | gallons | 5.38      | per 1,000 gallons | \$ 1.19                   | 28.42% |
| <b><u>4" Meters</u></b>                   |         |         |           |                   | <b><u>4" Meters</u></b>          |         |         |           |                   |                           |        |
| First                                     | 50,000  | gallons | \$ 355.10 | Minimum Bill      | First                            | 50,000  | gallons | \$ 456.00 | Minimum Bill      | \$ 100.90                 | 28.42% |
| Next                                      | 50,000  | gallons | \$ 6.95   | per 1,000 gallons | Next                             | 50,000  | gallons | 8.92      | per 1,000 gallons | \$ 1.97                   | 28.42% |
| Over                                      | 100,000 | gallons | 4.19      | per 1,000 gallons | Over                             | 100,000 | gallons | 5.38      | per 1,000 gallons | \$ 1.19                   | 28.42% |
| <b><u>Wholesale</u></b>                   |         |         |           |                   | <b><u>Wholesale</u></b>          |         |         |           |                   |                           |        |
|   |         |         | \$ 3.70   | per 1,000 gallons |                                  |         |         | \$ 4.06   | per 1,000 gallons | \$ 0.36                   | 9.73%  |

If the Public Service Commission approves the proposed water rates, then the monthly water bill for a customer using an average of 4,000 gallons per month will increase from \$33.40 to \$42.89 including

the water loss reduction surcharge. This is an increase of \$9.49 or 28.41%. The chart below shows the current a proposed rates for an average customer’s bill by meter size:

| <b><u>CURRENT AND PROPOSED BILLS</u></b> |              |                 |                 |               |                   |
|--|--------------|-----------------|-----------------|---------------|-------------------|
| <b>Webster County Water District</b>     |              |                 |                 |               |                   |
| <u>Gallons</u>                           | <u>Meter</u> | <u>Existing</u> | <u>Proposed</u> |               |                   |
| <u>per Month*</u>                        | <u>Size</u>  | <u>Bill</u>     | <u>Bill</u>     | <u>Change</u> | <u>Percentage</u> |
| 4,000                                    | 5/8 x 3/4"   | 33.40           | 42.89           | \$ 9.49       | 28.41%            |
| 10,000                                   | 1"           | 77.10           | 99.01           | 21.91         | 28.42%            |
| 15,000                                   | 1 1/2"       | 111.85          | 143.63          | 31.78         | 28.41%            |
| 20,000                                   | 2"           | 146.60          | 188.26          | 41.66         | 28.42%            |
| 30,000                                   | 3"           | 213.10          | 273.65          | 60.55         | 28.41%            |
| 50,000                                   | 4"           | 355.10          | 456.00          | 100.90        | 28.41%            |

The rates contained in this notice are the rates proposed by Webster County Water District. However, the Public Service Commission may order rates to be charged that differ from these proposed rates. Such action may result in rates for consumers other than the rates shown in this notice.

Webster County Water District has available for inspection at its office the application which it submitted to the Public Service Commission. A person may examine this application at the District’s office located at 478 US-41 ALT, Dixon, KY 42409. You may contact the office at 270-639-9010.

A person may also examine the application at the Public Service Commission’s offices located at 211 Sower Boulevard, Frankfort, Kentucky, 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the Public Service Commission’s website at <http://psc.ky.gov>. Comments regarding the application may be submitted to the Public Service Commission through its website or by mail to Public Service Commission, PO Box 615, Frankfort, Kentucky, 40602. You may contact the Public Service Commission at 502-564-3940.

A person may submit a timely written request for intervention to the Public Service Commission, PO Box 615, Frankfort, KY, 40602, establishing the grounds for the request including the status and interest of the party. If the Public Service Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Public Service Commission may take final action on the application.

# Attachment #2

**REASONS FOR APPLICATION**

**(In the space below list all reasons why the Applicant requires a rate adjustment. Describe any event or occurrence of significance that may affect the Applicant's present or future financial condition, including but not limited to excessive water line losses, regulatory changes, major repairs, planned construction, and increases in wholesale water costs.)**

Webster County Water District is requesting a 28.09% increase to its retail rates and a 18.92% increase to its wholesale rate based on the wholesale cost of service study included as Attachment 7 to its application. The combined increases will generate an approximate total additional revenue of \$328,176. The District requires this increase for the following reasons:

1. To restore the District to a sound financial condition; and
2. To enable the District to enhance its financial capacity so it can continue to operate its system in compliance with the federal Safe Drinking Water Act, as amended in 1996, and KRS Chapter 151.

# Attachment #3

**CURRENT AND PROPOSED MONTHLY RATES  
Webster County Water District**

| <u>CURRENT RATE SCHEDULE</u>     |         |         |           | <u>PROPOSED RATE SCHEDULE</u> |       |        |         | <u>DIFFERENCE PERCENT</u> |                   |          |        |
|----------------------------------|---------|---------|-----------|-------------------------------|-------|--------|---------|---------------------------|-------------------|----------|--------|
| <b><u>5/8" x 3/4" Meters</u></b> |         |         |           |                               |       |        |         |                           |                   |          |        |
| First                            | 2,000   | gallons | \$ 17.50  | Minimum Bill                  | First | 2,000  | gallons | \$ 22.42                  | Minimum Bill      | \$ 4.92  | 28.11% |
| Next                             | 4,000   | gallons | \$ 7.95   | per 1,000 gallons             | Next  | 4,000  | gallons | \$ 10.18                  | per 1,000 gallons | \$ 2.23  | 28.05% |
| Next                             | 94,000  | gallons | \$ 6.95   | per 1,000 gallons             | Next  | 94,000 | gallons | \$ 8.90                   | per 1,000 gallons | \$ 1.95  | 28.06% |
| Over                             | 100,000 | gallons | \$ 4.19   | per 1,000 gallons             | Over  | #####  | gallons | \$ 5.37                   | per 1,000 gallons | \$ 1.18  | 28.16% |
| <b><u>1" Meters</u></b>          |         |         |           |                               |       |        |         |                           |                   |          |        |
| First                            | 10,000  | gallons | \$ 77.10  | Minimum Bill                  | First | 10,000 | gallons | \$ 98.76                  | Minimum Bill      | \$ 21.66 | 28.09% |
| Next                             | 90,000  | gallons | \$ 6.95   | per 1,000 gallons             | Next  | 90,000 | gallons | \$ 8.90                   | per 1,000 gallons | \$ 1.95  | 28.06% |
| Over                             | 100,000 | gallons | \$ 4.19   | per 1,000 gallons             | Over  | #####  | gallons | \$ 5.37                   | per 1,000 gallons | \$ 1.18  | 28.16% |
| <b><u>1 1/2" Meters</u></b>      |         |         |           |                               |       |        |         |                           |                   |          |        |
| First                            | 15,000  | gallons | \$ 111.85 | Minimum Bill                  | First | 15,000 | gallons | \$ 143.27                 | Minimum Bill      | \$ 31.42 | 28.09% |
| Next                             | 85,000  | gallons | \$ 6.95   | per 1,000 gallons             | Next  | 85,000 | gallons | \$ 8.90                   | per 1,000 gallons | \$ 1.95  | 28.06% |
| Over                             | 100,000 | gallons | 4.19      | per 1,000 gallons             | Over  | #####  | gallons | \$ 5.37                   | per 1,000 gallons | \$ 1.18  | 28.16% |
| <b><u>2" Meters</u></b>          |         |         |           |                               |       |        |         |                           |                   |          |        |
| First                            | 20,000  | gallons | \$ 146.60 | Minimum Bill                  | First | 20,000 | gallons | \$ 187.78                 | Minimum Bill      | \$ 41.18 | 28.09% |
| Next                             | 80,000  | gallons | \$ 6.95   | per 1,000 gallons             | Next  | 80,000 | gallons | \$ 8.90                   | per 1,000 gallons | \$ 1.95  | 28.06% |
| Over                             | 100,000 | gallons | 4.19      | per 1,000 gallons             | Over  | #####  | gallons | \$ 5.37                   | per 1,000 gallons | \$ 1.18  | 28.16% |
| <b><u>3" Meters</u></b>          |         |         |           |                               |       |        |         |                           |                   |          |        |
| First                            | 30,000  | gallons | \$ 216.10 | Minimum Bill                  | First | 30,000 | gallons | \$ 276.80                 | Minimum Bill      | \$ 60.70 | 28.09% |
| Next                             | 70,000  | gallons | \$ 6.95   | per 1,000 gallons             | Next  | 70,000 | gallons | \$ 8.90                   | per 1,000 gallons | \$ 1.95  | 28.06% |
| Over                             | 100,000 | gallons | 4.19      | per 1,000 gallons             | Over  | #####  | gallons | \$ 5.37                   | per 1,000 gallons | \$ 1.18  | 28.16% |
| <b><u>4" Meters</u></b>          |         |         |           |                               |       |        |         |                           |                   |          |        |
| First                            | 50,000  | gallons | \$ 355.10 | Minimum Bill                  | First | 50,000 | gallons | \$ 454.85                 | Minimum Bill      | \$ 99.75 | 28.09% |
| Next                             | 50,000  | gallons | \$ 6.95   | per 1,000 gallons             | Next  | 50,000 | gallons | \$ 8.90                   | per 1,000 gallons | \$ 1.95  | 28.06% |
| Over                             | 100,000 | gallons | 4.19      | per 1,000 gallons             | Over  | #####  | gallons | \$ 5.37                   | per 1,000 gallons | \$ 1.18  | 28.16% |
| <b><u>Wholesale</u></b>          |         |         |           |                               |       |        |         |                           |                   |          |        |
|                                  |         |         | \$ 3.70   | per 1,000 gallons             |       |        |         | \$ 4.40                   | per 1,000 gallons | \$ 0.70  | 18.92% |

# Attachment #4

## SCHEDULE OF ADJUSTED OPERATIONS

### Webster County Water District

|  | <u>Test Year</u> | <u>Adjustments</u> | <u>Ref.</u> | <u>Proforma</u>  |
|--|------------------|--------------------|-------------|------------------|
| <b><u>Operating Revenues</u></b>       |                  |                    |             |                  |
| Total Metered Retail Sales             | 1,193,865        | (25,563)           | (A)         | 1,168,302        |
| Sales for Resale                       | 560,393          | 128,387            | (B)         | 688,780          |
| Other Water Revenues:                  |                  |                    |             |                  |
| Forfeited Discounts                    | 16,044           |                    |             | 16,044           |
| Misc. Service Revenues                 | 8,066            |                    |             | 8,066            |
| Other Water Revenues                   | 4,988            |                    |             | 4,988            |
| <b>Total Operating Revenues</b>        | <b>1,783,356</b> | <b>102,824</b>     |             | <b>1,886,180</b> |
| <b><u>Operating Expenses</u></b>       |                  |                    |             |                  |
| Operation and Maintenance              |                  |                    |             |                  |
| Salaries and Wages - Employees         | 455,364          | (3,600)            | (C)         |                  |
|  |                  | 66,461             | (D)         | 518,225          |
| Salaries and Wages - Officers          | 17,400           |                    |             | 17,400           |
| Employee Pensions and Benefits         | 203,125          | 62,068             | (E)         |                  |
|  |                  | 17,122             | (D)         |                  |
|  |                  | 4,263              | (F)         | 286,578          |
| Purchased Water                        |                  |                    |             | -                |
| Purchased Power                        | 206,032          |                    |             | 206,032          |
| Chemicals                              | 417,020          |                    |             | 417,020          |
| Materials and Supplies                 | 201,513          | (8,400)            | (C)         | 193,113          |
| Contractual Services                   | 17,625           |                    |             | 17,625           |
| Rental of Building/Real Property       | 342              |                    |             | 342              |
| Transportation Expenses                | 31,286           |                    |             | 31,286           |
| Insurance - Gen. Liab. & Workers Comp. | 18,517           |                    |             | 18,517           |
| Insurance - Other                      | 346              |                    |             | 346              |
| Advertising Expenses                   | 737              |                    |             | 737              |
| Bad Debt                               | 1,237            |                    |             | 1,237            |
| Miscellaneous Expenses                 | 594,198          | (567,492)          | (H)         | 26,706           |
| Total Operation and Mnt. Expenses      | 2,164,742        | (429,578)          |             | 1,735,164        |
| Depreciation Expense                   | 453,328          | 110,520            | (G)         |                  |
|  |                  | (43,431)           | (G)         | 520,417          |
| Taxes Other Than Income                | 38,858           | 1,062              | (D)         | 39,920           |
| <b>Total Operating Expenses</b>        | <b>2,656,928</b> | <b>(361,427)</b>   |             | <b>2,295,501</b> |
| <b>Total Utility Operating Income</b>  | <b>(873,572)</b> | <b>464,252</b>     |             | <b>(409,320)</b> |

### REVENUE REQUIREMENTS

|  |                  |
|--|------------------|
| <b>Pro Forma Operating Expenses</b>                  | 2,295,501        |
| Plus: Average Annual Principal and Interest Payments | -                |
| Additional Working Capital                           | -                |
| <b>Total Revenue Requirement</b>                     | <b>2,295,501</b> |
| Less: Other Water Revenues                           | 29,098           |
| Interest Income                                      | 81,144           |
| Wholesale Revenue                                    | 688,780          |
| <b>Revenue Required From Sales of Water</b>          | <b>1,496,479</b> |
| Less: Revenue from Sales with Present Rates          | 1,168,302        |
| <b>Required Revenue Increase</b>                     | <b>328,176</b>   |
| <b>Percent Increase</b>                              | <b>28.09%</b>    |

## REFERENCES

- A. The Current Billing Analysis results in pro forma water sales revenue of \$1,168,302. This reflects a full year at the retail rates that were effective in 2023 and indicates reduction to water sales of \$25,563 is required.
- B. Based on the wholesale Cost of Service Study (COSS), Revenues from Wholesale Rates of \$688,780 are required. Therefore, an increasing adjustment of \$128,387 is required.
- C. Salaries and Wages and Materials and Supplies are reduced by \$3,600 and \$8,400 respectively to reflect expenses related to tapping fees.
- D. Since 2023, there have been increases in wage rate and changes in personnel. These changes result in an annual wage increases of \$66,461 for the test year, increased payroll taxes of \$1,062, and additional pension and benefits of \$17,122.
- E. Per Webster County's 2023 audit, the District actual pension expense of \$48,377 and OPEB expenses of \$32,608. Pursuant to the rules designated by GASB 68 and 75, the District's audit included pension and benefits reductions of \$8,860 and \$53,208 respectively. Pursuant to Commission precedent on this matter, an adjustment of \$62,068 is required to increase pension and benefits to it actual paid values.
- F. An adjustment of \$4,263 was made to reflect the limitations imposed by the Commission on employer contributions towards employee health and dental insurance premiums.
- G. The 2023 Annual Report submitted by Webster County Water District understated depreciation expense by \$110,520. Further, the PSC requires adjustments to a water utility's depreciation expense when asset lives fall outside the ranges recommended by NARUC in its publication titled "Depreciation Practices for Small Utilities." Therefore, adjustments are included to bring asset lives to the midpoint of the recommended ranges resulting in a decrease in depreciation expense of \$43,431 as shown in Table A.
- H. Miscellaneous expenses were incorrectly entered on the 2023 Annual Report. The correct amount of Miscellaneous expenses were composed of:

|   |          |
|---|----------|
| 00675-0003 Miscellaneous                            | \$ 2,646 |
| 00675-0005 Administrative & Distribution Tele Expen | \$11,421 |
| 00675-0008 Administrative Services & Office Expense | \$12,638 |

**Table A**  
**DEPRECIATION EXPENSE ADJUSTMENTS**  
**Webster County Water District**

| <u>Asset</u>  | <u>Date in Service</u> | <u>Original Cost *</u> | <u>Reported Life</u> | <u>Depr. Exp.</u> | <u>Proforma Life</u> | <u>Depr. Exp.</u> | <u>Depreciation Expense Adjustment</u> |
|---|------------------------|------------------------|----------------------|-------------------|----------------------|-------------------|--|
| <b><u>General Plant</u></b>                         |                        |                        |                      |                   |                      |                   |  |
| Structures & Improvements                           | varies                 | \$ 243,608             | varies               | 11,375            | 37.5                 | 6,496             | (4,879)                                |
| Communication & Computer Eqmt.                      | varies                 | \$ 25,886              | varies               | 2,589             | 10.0                 | 2,589             | (0)                                    |
| Office Furniture & Equipment                        | varies                 | \$ 92,473              | varies               | 9,134             | 22.5                 | 4,110             | (5,024)                                |
| Power Operated Equipment                            |                        |                        |                      |                   | 12.5                 | -                 | -                                      |
| Lab Equipment                                       | varies                 | \$ 30,221              | varies               | 2,562             | 17.5                 | 1,727             | (835)                                  |
| Tank Repairs & Painting                             |                        |                        |                      |                   | 15.0                 | -                 | -                                      |
| <b><u>Source of Supply Plant</u></b>                |                        |                        |                      |                   |                      |                   |  |
| Structures & Improvements                           | varies                 | \$ 64,265              | varies               | 1,476             | 37.5                 | 1,714             | 238                                    |
| Supply Mains  | varies                 | \$ 333,289             | varies               | 6,666             | 62.5                 | 5,333             | (1,333)                                |
| <b><u>Pumping Plant</u></b>                         |                        |                        |                      |                   |                      |                   |  |
| Structures & Improvements                           | varies                 | \$ 5,688,038           | varies               | 114,163           | 37.5                 | 151,681           | 37,518                                 |
| Telemetry   |                        |                        |                      |                   | 10.0                 | -                 | -                                      |
| Pumping Equipment                                   | varies                 | \$ 791,507             | varies               | 36,189            | 20.0                 | 39,575            | 3,386                                  |
| <b><u>Transmission &amp; Distribution Plant</u></b> |                        |                        |                      |                   |                      |                   |  |
| Structures & Improvements                           | varies                 | \$ 5,870               | varies               | 117               | 37.5                 | 157               | 40                                     |
| Hydrants  | varies                 | \$ 61,651              | varies               | (99)              | 50.0                 | 1,233             | 1,332                                  |
| Transmission & Distribution Mains                   | varies                 | \$ 10,167,558          | varies               | 233,197           | 50.0                 | 203,351           | (29,846)                               |
| Meter Installations                                 | varies                 | \$ 538,231             | varies               | 48,293            | 45.0                 | 11,961            | (36,332)                               |
| Meter Change-outs                                   |                        |                        |                      |                   | 15.0                 | -                 | -                                      |
| Pump Equipment                                      | varies                 | \$ 286,495             | varies               | 23,303            | 20.0                 | 14,325            | (8,978)                                |
| Tank Fence  |                        |                        |                      |                   | 37.5                 | -                 | -                                      |
| Services  |                        |                        |                      |                   | 40.0                 | -                 | -                                      |
| Reservoirs & Tanks                                  | varies                 | \$ 2,592,801           | varies               | 52,575            | 45.0                 | 57,618            | 5,043                                  |
| Tank Painting & Repairs                             |                        |                        |                      |                   | 15.0                 | -                 | -                                      |
| <b><u>Transportation Equipment</u></b>              |                        |                        |                      |                   |                      |                   |  |
| Entire Group  | varies                 | \$ 60,308              | varies               | 10,678            | 7.0                  | 8,615             | (2,063)                                |
| <b><u>Water Treatment Plant</u></b>                 |                        |                        |                      |                   |                      |                   |  |
| Structures and Improvements                         | varies                 | \$ 351,390             | varies               | 10,857            | 37.5                 | 9,370             | (1,487)                                |
| Water Treatment Equipment                           | varies                 | \$ 15,479              | varies               | 774               | 27.5                 | 563               | (211)                                  |
| <b>TOTALS</b>                                       |                        | <b>\$ 21,349,070</b>   |                      | <b>\$ 563,849</b> |                      | <b>\$ 520,417</b> | <b>\$ (43,432)</b>                     |

\* Includes only costs associated with assets that contributed to depreciation expense in the test year.

|                                    |                   |   |
|------------------------------------|-------------------|---|
| Allowed Depreciation               | \$ 520,417        |   |
| Less: Reported Depreciation        | <u>\$ 563,848</u> |   |
| Adjustment to Allowed Depreciation | \$ (43,431)       | G |

# Attachment #5

**CURRENT BILLING ANALYSIS - CURRENT USAGE & EXISTING RATES**  
**Webster County Water District**

**SUMMARY**

|                          | No. of Bills | Gallons Sold | Revenue        |      |
|--------------------------|--------------|--------------|----------------|------|
| 5/8" X 3/4" Meters       | 24,905       | 99,586,091   | \$ 874,972     |      |
| 1" Meters                | 185          | 9,883,740    | 65,997         |      |
| 1 1/2" Meters            | 60           | 10,427,400   | 55,604         |      |
| 2" Meters                | 272          | 31,958,633   | 185,296        |      |
| 3" Meters                | -            | -            | -              |      |
| 4" Meters                | 24           | 1,074,550    | 12,184         |      |
| Totals                   | 25,556       | 346,106,049  | \$ 1,194,054   |      |
| Less Billing Adjustments |              |              | \$ (25,752)    |      |
| Net Total                |              |              | \$ 1,168,302   |      |
| Less PSC Annual Report   |              |              | \$ (1,193,865) |      |
| SAO Adjustment           |              |              | \$ (25,563)    | 2.1% |

**5/8" x 3/4" METERS**

|          | USAGE   | BILLS  | GALLONS    | FIRST<br>2,000 | NEXT<br>4,000 | NEXT<br>94,000 | ALL OVER<br>100,000 | TOTAL      |
|----------|---------|--------|------------|----------------|---------------|----------------|---------------------|------------|
| FIRST    | 2,000   | 8,758  | 8,079,564  | 8,079,564      | -             | -              | -                   | 8,079,564  |
| NEXT     | 4,000   | 12,485 | 44,488,898 | 24,970,000     | 19,518,898    | -              | -                   | 44,488,898 |
| NEXT     | 94,000  | 3,630  | 41,441,149 | 7,260,000      | 14,520,000    | 19,661,149     | -                   | 41,441,149 |
| ALL OVER | 100,000 | 32     | 5,576,480  | 64,000         | 128,000       | 3,008,000      | 2,376,480           | 5,576,480  |
| TOTAL    |         | 24,905 | 99,586,091 | 40,373,564     | 34,166,898    | 22,669,149     | 2,376,480           | 99,586,091 |

**REVENUE BY RATE INCREMENT**

|          | BILLS   | GALLONS    | RATE                | REVENUE    |
|----------|---------|------------|---------------------|------------|
| FIRST    | 2,000   | 24,905     | 40,373,564 \$ 17.50 | \$ 435,838 |
| NEXT     | 4,000   |            | 34,166,898 \$ 7.95  | 271,627    |
| NEXT     | 94,000  |            | 22,669,149 \$ 6.95  | 157,551    |
| ALL OVER | 100,000 |            | 2,376,480 \$ 4.19   | 9,957      |
| TOTAL    | 24,905  | 99,586,091 |                     | \$ 874,972 |

**1" METERS**

|          | USAGE   | BILLS | GALLONS   | FIRST<br>10,000 | NEXT<br>90,000 | ALL OVER<br>100,000 | TOTAL     |
|----------|---------|-------|-----------|-----------------|----------------|---------------------|-----------|
| FIRST    | 10,000  | 71    | 120,360   | 120,360         | -              | -                   | 120,360   |
| NEXT     | 90,000  | 81    | 3,492,900 | 810,000         | 2,682,900      | -                   | 3,492,900 |
| ALL OVER | 100,000 | 33    | 6,270,480 | 330,000         | 2,970,000      | 2,970,480           | 6,270,480 |
| TOTAL    |         | 185   | 9,883,740 | 1,260,360       | 5,652,900      | 2,970,480           | 9,883,740 |

#### REVENUE BY RATE INCREMENT

|          | BILLS   | GALLONS   | RATE      | REVENUE            |
|----------|---------|-----------|-----------|--------------------|
| FIRST    | 10,000  | 185       | 1,260,360 | \$ 77.10 \$ 14,264 |
| NEXT     | 90,000  |           | 5,652,900 | \$ 6.95 39,288     |
| ALL OVER | 100,000 |           | 2,970,480 | \$ 4.19 12,446     |
| TOTAL    | 185     | 9,883,740 |           | \$ 65,997          |

#### 1 1/2" METERS

|          | USAGE   | BILLS | GALLONS    | FIRST<br>15,000 | NEXT<br>85,000 | ALL OVER<br>100,000 | TOTAL      |
|----------|---------|-------|------------|-----------------|----------------|---------------------|------------|
| FIRST    | 15,000  | 17    | 62,000     | 62,000          | -              | -                   | 62,000     |
| NEXT     | 85,000  | 12    | 503,100    | 180,000         | 323,100        | -                   | 503,100    |
| ALL OVER | 100,000 | 31    | 9,862,300  | 465,000         | 2,635,000      | 6,762,300           | 9,862,300  |
|          |         | 60    | 10,427,400 | 707,000         | 2,958,100      | 6,762,300           | 10,427,400 |

#### REVENUE BY RATE INCREMENT

|          | BILLS   | GALLONS    | RATE      | REVENUE            |
|----------|---------|------------|-----------|--------------------|
| FIRST    | 15,000  | 60         | 707,000   | \$ 111.85 \$ 6,711 |
| NEXT     | 85,000  |            | 2,958,100 | \$ 6.95 20,559     |
| ALL OVER | 100,000 |            | 6,762,300 | \$ 4.19 28,334     |
| TOTAL    | 60      | 10,427,400 |           | \$ 55,604          |

#### 2" METERS

|       | USAGE  | BILLS | GALLONS | FIRST<br>20,000 | NEXT<br>80,000 | ALL OVER<br>100,000 | TOTAL   |
|-------|--------|-------|---------|-----------------|----------------|---------------------|---------|
| FIRST | 20,000 | 69    | 494,850 | 494,850         | -              | -                   | 494,850 |

|          |         |     |            |           |            |            |            |
|----------|---------|-----|------------|-----------|------------|------------|------------|
| NEXT     | 80,000  | 115 | 6,346,583  | 2,300,000 | 4,046,583  | -          | 6,346,583  |
| ALL OVER | 100,000 | 88  | 25,117,200 | 1,760,000 | 7,040,000  | 16,317,200 | 25,117,200 |
|          |         | 272 | 31,958,633 | 4,554,850 | 11,086,583 | 16,317,200 | 31,958,633 |

**REVENUE BY RATE INCREMENT**

|          |         | BILLS | GALLONS    | RATE      | REVENUE    |
|----------|---------|-------|------------|-----------|------------|
| FIRST    | 20,000  | 272   | 4,554,850  | \$ 146.60 | \$ 39,875  |
| NEXT     | 80,000  |       | 11,086,583 | \$ 6.95   | 77,052     |
| ALL OVER | 100,000 |       | 16,317,200 | \$ 4.19   | 68,369     |
| TOTAL    |         | 272   | 31,958,633 |           | \$ 185,296 |

**4" METERS**

|          | USAGE   | BILLS | GALLONS   | FIRST<br>50,000 | NEXT<br>50,000 | ALL OVER<br>100,000 | TOTAL     |
|----------|---------|-------|-----------|-----------------|----------------|---------------------|-----------|
| FIRST    | 50,000  | 18    | 68,550    | 68,550          | -              | -                   | 68,550    |
| NEXT     | 50,000  | 2     | 155,000   | 100,000         | 55,000         | -                   | 155,000   |
| ALL OVER | 100,000 | 4     | 851,000   | 200,000         | 200,000        | 451,000             | 851,000   |
|          |         | 24    | 1,074,550 | 368,550         | 255,000        | 451,000             | 1,074,550 |

**REVENUE BY RATE INCREMENT**

|          |         | BILLS | GALLONS   | RATE      | REVENUE   |
|----------|---------|-------|-----------|-----------|-----------|
| FIRST    | 50,000  | 24    | 368,550   | \$ 355.10 | \$ 8,522  |
| NEXT     | 50,000  |       | 255,000   | \$ 6.95   | 1,772     |
| ALL OVER | 100,000 |       | 451,000   | \$ 4.19   | 1,890     |
| TOTAL    |         | 24    | 1,074,550 |           | \$ 12,184 |

# Attachment #6

**CURRENT BILLING ANALYSIS - CURRENT USAGE & PROPOSED RATES**  
**Webster County Water District**

**SUMMARY**

|                                      | No. of Bills | Gallons Sold | Revenue      |       |
|--------------------------------------|--------------|--------------|--------------|-------|
| 5/8" X 3/4" Meters                   | 24,905       | 99,586,091   | \$ 1,120,706 |       |
| 1" Meters                            | 185          | 9,883,740    | 84,533       |       |
| 1 1/2" Meters                        | 60           | 10,427,400   | 71,237       |       |
| 2" Meters                            | 296          | 29,027,128   | 237,370      |       |
| 3" Meters                            | -            | -            | -            |       |
| 4" Meters                            | 17           | 940,810      | 15,034       |       |
| Totals                               | 25,556       | 346,106,049  | \$ 1,528,880 |       |
| Less Billing Adjustments             |              |              | (25,752)     |       |
| Net Total                            |              |              | 1,503,129    |       |
| Revenue Required from Existing Rates |              |              | (1,496,479)  |       |
| Difference                           |              |              | \$ 6,650     | -0.4% |

**5/8" x 3/4" METERS**

|          | USAGE   | BILLS  | GALLONS    | FIRST<br>2,000 | NEXT<br>4,000 | NEXT<br>94,000 | ALL OVER<br>100,000 | TOTAL      |
|----------|---------|--------|------------|----------------|---------------|----------------|---------------------|------------|
| FIRST    | 2,000   | 8,758  | 8,079,564  | 8,079,564      | -             | -              | -                   | 8,079,564  |
| NEXT     | 4,000   | 12,485 | 44,488,898 | 24,970,000     | 19,518,898    | -              | -                   | 44,488,898 |
| NEXT     | 94,000  | 3,630  | 41,441,149 | 7,260,000      | 14,520,000    | 19,661,149     | -                   | 41,441,149 |
| ALL OVER | 100,000 | 32     | 5,576,480  | 64,000         | 128,000       | 3,008,000      | 2,376,480           | 5,576,480  |
| TOTAL    |         | 24,905 | 99,586,091 | 40,373,564     | 34,166,898    | 22,669,149     | 2,376,480           | 99,586,091 |

**REVENUE BY RATE INCREMENT**

|          | BILLS   | GALLONS    | RATE       | REVENUE             |
|----------|---------|------------|------------|---------------------|
| FIRST    | 2,000   | 24,905     | 40,373,564 | \$ 22.42 \$ 558,370 |
| NEXT     | 4,000   |            | 34,166,898 | \$ 10.18 347,819    |
| NEXT     | 94,000  |            | 22,669,149 | \$ 8.90 201,755     |
| ALL OVER | 100,000 |            | 2,376,480  | \$ 5.37 12,762      |
| TOTAL    | 24,905  | 99,586,091 |            | \$ 1,120,706        |

**1" METERS**

|          | USAGE   | BILLS | GALLONS   | FIRST<br>10,000 | NEXT<br>90,000 | ALL OVER<br>100,000 | TOTAL     |
|----------|---------|-------|-----------|-----------------|----------------|---------------------|-----------|
| FIRST    | 10,000  | 71    | 120,360   | 120,360         | -              | -                   | 120,360   |
| NEXT     | 90,000  | 81    | 3,492,900 | 810,000         | 2,682,900      | -                   | 3,492,900 |
| ALL OVER | 100,000 | 33    | 6,270,480 | 330,000         | 2,970,000      | 2,970,480           | 6,270,480 |
| TOTAL    |         | 185   | 9,883,740 | 1,260,360       | 5,652,900      | 2,970,480           | 9,883,740 |

**REVENUE BY RATE INCREMENT**

|          | BILLS   | GALLONS   | RATE      | REVENUE            |
|----------|---------|-----------|-----------|--------------------|
| FIRST    | 10,000  | 185       | 1,260,360 | \$ 98.76 \$ 18,271 |
| NEXT     | 90,000  |           | 5,652,900 | \$ 8.90 50,311     |
| ALL OVER | 100,000 |           | 2,970,480 | \$ 5.37 15,951     |
| TOTAL    | 185     | 9,883,740 |           | \$ 84,533          |

**1 1/2" METERS**

|          | USAGE   | BILLS | GALLONS    | FIRST<br>15,000 | NEXT<br>85,000 | ALL OVER<br>100,000 | TOTAL      |
|----------|---------|-------|------------|-----------------|----------------|---------------------|------------|
| FIRST    | 15,000  | 17    | 62,000     | 62,000          | -              | -                   | 62,000     |
| NEXT     | 85,000  | 12    | 503,100    | 180,000         | 323,100        | -                   | 503,100    |
| ALL OVER | 100,000 | 31    | 9,862,300  | 465,000         | 2,635,000      | 6,762,300           | 9,862,300  |
|          |         | 60    | 10,427,400 | 707,000         | 2,958,100      | 6,762,300           | 10,427,400 |

**REVENUE BY RATE INCREMENT**

|          | BILLS   | GALLONS    | RATE      | REVENUE            |
|----------|---------|------------|-----------|--------------------|
| FIRST    | 15,000  | 60         | 707,000   | \$ 143.27 \$ 8,596 |
| NEXT     | 85,000  |            | 2,958,100 | \$ 8.90 26,327     |
| ALL OVER | 100,000 |            | 6,762,300 | \$ 5.37 36,314     |
| TOTAL    | 60      | 10,427,400 |           | \$ 71,237          |

**2" METERS**

|       | USAGE  | BILLS | GALLONS | FIRST<br>20,000 | NEXT<br>80,000 | ALL OVER<br>100,000 | TOTAL   |
|-------|--------|-------|---------|-----------------|----------------|---------------------|---------|
| FIRST | 20,000 | 69    | 494,850 | 494,850         | -              | -                   | 494,850 |

|          |         |     |            |           |            |            |            |
|----------|---------|-----|------------|-----------|------------|------------|------------|
| NEXT     | 80,000  | 115 | 6,346,583  | 2,300,000 | 4,046,583  | -          | 6,346,583  |
| ALL OVER | 100,000 | 88  | 25,117,200 | 1,760,000 | 7,040,000  | 16,317,200 | 25,117,200 |
|          |         | 272 | 31,958,633 | 4,554,850 | 11,086,583 | 16,317,200 | 31,958,633 |

**REVENUE BY RATE INCREMENT**

|          | USAGE   | BILLS | GALLONS    | RATE      | REVENUE    |
|----------|---------|-------|------------|-----------|------------|
| FIRST    | 20,000  | 272   | 4,554,850  | \$ 187.78 | \$ 51,076  |
| NEXT     | 80,000  |       | 11,086,583 | \$ 8.90   | 98,671     |
| ALL OVER | 100,000 |       | 16,317,200 | \$ 5.37   | 87,623     |
| TOTAL    |         | 272   | 31,958,633 |           | \$ 237,370 |

**4" METERS**

|          | USAGE   | BILLS | GALLONS   | FIRST<br>50,000 | NEXT<br>50,000 | ALL OVER<br>100,000 | TOTAL     |
|----------|---------|-------|-----------|-----------------|----------------|---------------------|-----------|
| FIRST    | 50,000  | 18    | 68,550    | 68,550          | -              | -                   | 68,550    |
| NEXT     | 50,000  | 2     | 155,000   | 100,000         | 55,000         | -                   | 155,000   |
| ALL OVER | 100,000 | 4     | 851,000   | 200,000         | 200,000        | 451,000             | 851,000   |
|          |         | 24    | 1,074,550 | 368,550         | 255,000        | 451,000             | 1,074,550 |

**REVENUE BY RATE INCREMENT**

|          | USAGE   | BILLS | GALLONS   | RATE      | REVENUE   |
|----------|---------|-------|-----------|-----------|-----------|
| FIRST    | 50,000  | 24    | 368,550   | \$ 454.85 | \$ 10,916 |
| NEXT     | 50,000  |       | 255,000   | \$ 8.90   | 1,696     |
| ALL OVER | 100,000 |       | 451,000   | \$ 5.37   | 2,422     |
| TOTAL    |         | 24    | 1,074,550 |           | \$ 15,034 |

# Attachment #7

**WEBSTER COUNTY WATER DISTRICT  
DEPRECIATION SCHEDULE**

| DESCRIPTION   | DATE IN<br>SERVICE | METHOD | LIFE | COST OR<br>BASIS | 2023<br>DEPRECIATION |
|---|--------------------|--------|------|------------------|----------------------|
| <b><u>A-LAND &amp; RIGHTS -SOURCE OF SUPPLY (303-0002)</u></b>        |                    |        |      |                  |                      |
| WELL PROPERTY   | 7/1/1994           | N/A    | N/A  | 4,132.00         |                      |
| EASEMENTS   | 12/12/2002         | N/A    | N/A  | 660.00           |                      |
| EASEMENTS   | 6/30/2003          | N/A    | N/A  | 1,431.00         |                      |
| EASEMENTS   | 6/30/2004          | N/A    | N/A  | 444.00           |                      |
| EASEMENTS   | 11/8/2005          | N/A    | N/A  | 180.00           |                      |
| EASEMENTS   | 4/21/2006          | N/A    | N/A  | 924.00           |                      |
| CHRIS MITCHELL PROPERTY   | 6/30/2011          | N/A    | N/A  | 1,325.00         |                      |
| EASEMENTS   | 12/13/2018         | N/A    | N/A  | 204.00           |                      |
| EASEMENTS   | 6/30/2022          | N/A    | N/A  | 52.50            |                      |
| EASEMENTS   | 3/30/2023          | N/A    | N/A  | 200.00           |                      |
| TOTAL (303-0002)  |                    |        |      | 9,552.50         |                      |
| <b><u>B-LAND-WATER TREATMENT PLANT (303-0003)</u></b>                 |                    |        |      |                  |                      |
| 303.3 LAND  | 7/1/1981           | N/A    | N/A  | 27,371.00        |                      |
| LAND & LAND RIGHTS  | 7/1/1993           | N/A    | N/A  | 251.00           |                      |
| LAND-STAGE 1  | 11/15/1993         | N/A    | N/A  | 1,500.00         |                      |
| LAND & RIGHT OF WAY   | 5/28/1995          | N/A    | N/A  | 29,200.00        |                      |
| LAND FOR SLURRY PIT   | 2/23/1998          | N/A    | N/A  | 30,829.80        |                      |
| WHITEOAK EASEMENT   | 10/31/2001         | N/A    | N/A  | 14.00            |                      |
| LOT-DARREN & MOL  | 3/1/2003           | N/A    | N/A  | 5,019.00         |                      |
| NET FOR B-LAND-WATER TREATMENT (303-0003)                             |                    |        |      | 94,184.80        |                      |
| <b><u>C-LAND-TRANS &amp; DISTRIBUTION (303-0004)</u></b>              |                    |        |      |                  |                      |
| 303.4 LAND  | 7/1/1991           | N/A    | N/A  | 4,636.00         |                      |
| LAND & RIGHTS   | 4/5/1995           | N/A    | N/A  | 6,709.00         |                      |
| EASEMENT-DISTRIBUTION   | 2/7/1995           | N/A    | N/A  | 228.00           |                      |
| EASEMENT  | 9/11/2003          | N/A    | N/A  | 167.68           |                      |
| NET FOR C-LAND-TRANS & DISTRIBUTION (303-0004)                        |                    |        |      | 11,740.68        |                      |
| <b><u>D-LAND-OFFICE (303-0005)</u></b>                                |                    |        |      |                  |                      |
| LAND-OFFICE BUILDING  | 6/19/2003          | N/A    | N/A  | 7,000.00         |                      |
| NET FOR D-LAND-OFFICE (303-0005)                                      |                    |        |      | 7,000.00         |                      |
| <b><u>E-STRUCTURES &amp; IMPROVES-SOURCE OF SUPPLY (304-0002)</u></b> |                    |        |      |                  |                      |
| 304.2 STRUCTURES & IMPROVEMENTS                                       | 7/1/1981           | N/A    | N/A  | 50,000.00        | 1,000.00             |
| PUMPSITE IMPROVEMENTS   | 7/1/1994           | N/A    | N/A  | 6,546.85         | 218.23               |
| PUMP STATION STRUCTURE  | 7/1/1994           | N/A    | N/A  | 1,864.69         | 62.16                |
| PUMP STATION STRUCTURE  | 7/1/1994           | N/A    | N/A  | 5,853.66         | 195.82               |
| SPECS   | 7/1/2004           | N/A    | N/A  | 3.95             | -                    |
| NET FOR E-STRUCTURES & IMPROVE-SOURCE OF SUPPLY (304-0002)            |                    |        |      | 64,269.15        | 1,476.21             |
| <b><u>F-STRUCTURES &amp; IMPROVE-WATER TREATMENT(304-0003)</u></b>    |                    |        |      |                  |                      |
| STRUCTURE & IMPROVEMENTS  | 7/1/1981           | SL     | 30   | 543,831.00       | -                    |
| STORAGE TRAILER   | 7/1/1988           | SL     | 10   | 1,795.15         | -                    |
| STRUCTURE & IMPROVEMENTS  | 12/1/1989          | SL     | 10   | 5,000.00         | -                    |

|                           |            |    |    |            |          |
|---------------------------|------------|----|----|------------|----------|
| IMPROVEMENTS              | 7/1/1993   | SL | 30 | 7,479.29   | 124.65   |
| PLANT ROOF                | 7/1/1994   | SL | 10 | 4,992.50   | -        |
| ROOF-WATER TREATMENT      | 6/9/1995   | SL | 20 | 9,829.35   | -        |
| A/C-WATER TREATMENT       | 5/30/1995  | SL | 10 | 1,082.95   | -        |
| ROAD & SLUDGE PIT         | 6/30/2004  | SL | 20 | 3,234.73   | 161.74   |
| NEW ROOF                  | 1/1/2014   | SL | 15 | 11,850.00  | 790.00   |
| INTERCONNECT PROJECT      | 6/30/2014  | SL | 20 | 1,905.00   | 95.25    |
| PHASE III UPGRADE         | 6/30/2014  | SL | 20 | 37,335.00  | 1,866.75 |
| TANK REHAB-VANDERBURG     | 11/12/2018 | SL | 30 | 146,669.23 | 4,888.97 |
| CONCRETE TANK             | 6/30/2021  | SL | 30 | 27,801.67  | 926.72   |
| CHEMICAL TANKS            | 6/30/2022  | SL | 30 | 19,998.00  | 333.30   |
| TELEMETRY CONTROL UPGRADE | 7/1/2022   | SL | 30 | 65,049.12  | 1,084.15 |
| MAIN BREAKER REPLACEMENT  | 11/8/2022  | SL | 30 | 24,352.34  | 405.87   |
| TELEMETRY CONTROL UPGRADE | 3/30/2023  | SL | 30 | 3,195.00   | 53.25    |
| STRUCTURE & IMPROVEMENTS  | 8/31/2023  | SL | 10 | 2,522.86   | 126.14   |

NET FOR F-STRUCTURE & IMPROVE-WATER TREATMENT (304-0003)

917,923.19

10,856.79

**G-STRUCTURES & IMPROVEMENTS-OFFICE (304-0005)**

|                           |            |    |    |            |          |
|---------------------------|------------|----|----|------------|----------|
| BUILDING                  | 7/1/1989   | SL | 30 | 33,828.00  | -        |
| PLANT DOORS               | 11/3/2000  | SL | 10 | 3,685.48   | -        |
| NEW OFFICE BUILDING       | 6/30/2003  | SL | 30 | 142,275.00 | 4,742.50 |
| SLUDGE PIT                | 6/30/2004  | SL | 20 | 16,427.50  | 821.38   |
| ROOF                      | 6/5/2009   | SL | 15 | 5,800.00   | 386.67   |
| PROPERTY-RITZ ROAD        | 9/21/2009  | SL |    | 517.50     | -        |
| IMPROVEMENTS              | 6/30/2010  | SL | 10 | 25,730.00  | -        |
| PUMP STATIN DEED          | 6/30/2011  | SL | 10 | 44.00      | -        |
| SEAL & STRIPE PARKING LOT | 6/30/2014  | SL | 7  | 4,285.00   | -        |
| ROOF-MT PLEASANT          | 5/31/2015  | SL | 15 | 7,699.71   | 513.31   |
| HVAC-PLANT                | 8/8/2016   | SL | 15 | 2,659.00   | 177.27   |
| OFFICE RENOVATION         | 10/15/2016 | SL | 30 | 15,259.88  | 508.66   |
| SHOP BUILDING             | 1/19/2017  | SL | 30 | 12,296.00  | 409.87   |
| ACTUATOR                  | 3/18/2020  | SL | 10 | 7,489.95   | 749.00   |
| CHLORINATOR               | 4/30/2020  | SL | 10 | 2,800.00   | 280.00   |
| CHLORINE BOOSTER          | 6/25/2020  | SL | 10 | 700.00     | 70.00    |
| REPAIR PUMPS              | 6/29/2020  | SL | 10 | 607.50     | 60.75    |
| LINE LOCATOR              | 6/30/2020  | SL | 10 | 3,880.00   | 388.00   |
| ELECTRICAL EQUIPMENT      | 7/7/2020   | SL | 10 | 21,137.00  | 2,113.70 |
| LAND DEED                 | 10/19/2023 | SL | 10 | 55.00      | 2.75     |
| INSIDE HEAT UNIT          | 2/9/2023   | SL | 15 | 4,520.00   | 150.67   |

NET FOR G-STRUCTURES & IMPROVEMENTS-OFFICE (304-0005)

311,696.52

11,374.53

**H-STRUCTURE & IMPROVEMENTS-TRANS & DIST (304-0006)**

|                           |          |    |    |          |        |
|---------------------------|----------|----|----|----------|--------|
| STRUCTURES & IMPROVEMENTS | 7/1/1981 | SL | 50 | 5,870.11 | 117.41 |
|---------------------------|----------|----|----|----------|--------|

NET FOR H-STRUCTURE & IMPROVEMENTS-TRANS & DIST (304-0006)

5,870.11

117.41

**I-STRUCTURES & IMPROVEMENTS-RIVER INTAKE (304-0007)**

|                        |            |    |    |              |           |
|------------------------|------------|----|----|--------------|-----------|
| RIVER INTAKE STRUCTURE | 4/1/1999   | SL | 50 | 898,289.00   | 17,965.78 |
| PLANT STRUCTURE        | 5/9/2000   | SL | 50 | 4,449,874.00 | 88,997.48 |
| PLANT EQUIPMENT        | 5/9/2000   | SL | 10 | 44,673.00    | -         |
| RAW WATER INTAKE       | 5/5/2000   | SL | 50 | 28,975.00    | 579.50    |
| RIVER INTAKE           | 5/9/2000   | SL | 50 | 139,122.00   | 2,782.44  |
| METAL ROOF             | 12/12/2002 | SL | 10 | 1,850.00     | -         |
| RIVER INTAKE           | 12/15/2004 | SL | 50 | 5,831.00     | 116.62    |
| RIVER INTAKE           | 6/30/2005  | SL | 50 | 69,145.63    | 1,382.91  |
| AIR CONDITIONER        | 6/30/2008  | SL | 15 | 2,352.00     | 156.80    |
| REHAB MT PLEASANT TANK | 6/30/2011  | SL | 50 | 88,182.85    | 1,763.65  |
| ROOF-PUMP STATION      | 6/22/2018  | SL | 15 | 1,129.16     | 75.28     |
| VFD DRIVE FOR PUMP     | 11/8/2019  | SL | 15 | 5,137.50     | 342.50    |

|  |               |    |              |            |
|--|---------------|----|--------------|------------|
| NET FOR I-STRUCTURES & IMPROVEMENTS-RIVER INTAKE(304-0007)       |               |    | 5,734,561.14 | 114,162.96 |
| <b><u>I-STRUCTURES &amp; IMPROVEMENTS-PUMPING (304-0007)</u></b> |               |    |              |            |
| PUMP STATION-S   | 11/15/1993 SL | 30 | 248,056.17   | 8,268.54   |
| PUMP STATION-C   | 8/15/1993 SL  | 30 | 148,946.18   | 4,964.87   |
| HEATER   | 1/31/2000 SL  | 10 | 1,441.24     | -          |
| STRAEFFER PUMP   | 6/28/2002 SL  | 10 | 11,303.00    | -          |
| SPECIALTY EQUIPMENT  | 7/12/2002 SL  | 10 | 13,168.28    | -          |
| PUMP STATION-RITZ ROAD   | 10/14/2009 SL | 30 | 119,229.55   | 3,974.32   |
| TANK PAINTING  | 11/19/2009 SL | 15 | 199,470.40   | 13,928.03  |
| 4 VARIABLE FREQUENCY DRIVES                                      | 5/12/2016 SL  | 15 | 22,192.00    | 1,479.47   |
| CLEARWELL REPAIRS  | 5/30/2016 SL  | 15 | 53,611.64    | 3,574.11   |
| NET FOR J-STRUCTURES & IMPEOVEMENTS-PUMPING (304-0007)           |               |    | 817,418.46   | 36,189.34  |
| <b><u>K-SUPPLY MAIN/INTERCONNECT (309-0002)</u></b>              |               |    |              |            |
| 309.2 SUPPLY MAIN  | 7/8/1981 SL   | 50 | 61,190.00    | 1,223.80   |
| PROVIDENCE INTERCONNECT  | 12/1/1997 SL  | 50 | 47,571.88    | 951.44     |
| SUPPLY MAINS   | 6/30/1998 SL  | 10 | 35,380.87    | -          |
| RAW WATER INTAKE   | 4/1/1999 SL   | 50 | 220,481.00   | 4,409.62   |
| SUPPLY MAINS   | 6/30/2007 SL  | 50 | 4,043.34     | 80.87      |
| NET FOR K-SUPPLY MAIN/INTERCONNECT                               |               |    | 368,667.09   | 6,665.73   |
| <b><u>L-ELECTRIC PUMPING EQUIPMENT (311-0002)</u></b>            |               |    |              |            |
| ELECTRIC PUMPING EQUIPMENT                                       | 7/1/1981 SL   | 50 | 7,600.00     | 252.00     |
| NEW PUMP   | 7/1/1987 SL   | 20 | 2,062.39     | -          |
| PUMPING EQUIPMENT  | 7/1/1991 SL   | 50 | 2,915.74     | -          |
| PUMPING EQUIPMENT  | 7/1/1992 SL   | 20 | 5,236.17     | -          |
| PUMPING EQUIPMENT  | 7/1/1993 SL   | 20 | 7,639.59     | -          |
| PUMPS & INSTALLATION   | 7/1/1994 SL   | 20 | 4,975.84     | -          |
| MOTOR-DIXON PUMP STATION   | 7/3/1996 SL   | 10 | 1,750.94     | -          |
| JACUZZI PUMP   | 11/20/1996 SL | 10 | 2,936.13     | -          |
| CHEMICAL FEED PUMP   | 2/16/1999 SL  | 10 | 580.00       | -          |
| MCC BUCKET   | 8/13/1999 SL  | 10 | 2,842.00     | -          |
| MOTOX PROTECTOR  | 8/13/1999 SL  | 10 | 426.00       | -          |
| EQUIPMENT  | 9/9/1999 SL   | 10 | 405.00       | -          |
| CL2 DETECTOR   | 8/13/1999 SL  | 10 | 1,322.00     | -          |
| PUMP MOTOR   | 2/10/2000 SL  | 10 | 3,367.31     | -          |
| PUMP MOTOR   | 3/11/2002 SL  | 10 | 8,942.52     | -          |
| FLOW METER   | 2/18/2003 SL  | 10 | 859.90       | -          |
| EQUIPMENT  | 3/12/2004 SL  | 10 | 1,430.48     | -          |
| PUMPING EQUIPMENT  | 6/30/2006 SL  | 10 | 14,691.91    | -          |
| PUMPING EQUIPMENT  | 6/30/2007 SL  | 10 | 12,868.67    | -          |
| PUMP & INTAKE  | 6/30/2008 SL  | 10 | 7,096.22     | -          |
| PUMPING EQUIPMENT  | 6/30/2012 SL  | 10 | 35,503.94    | -          |
| PUMP & LABOR   | 1/1/2014 SL   | 10 | 25,135.83    | 2,513.18   |
| HIGH SERVICE PUMP  | 1/1/2014 SL   | 10 | 7,733.42     | 772.64     |
| MOTOR PUMPING EQUIPMENT  | 1/1/2014 SL   | 10 | 25,340.00    | 2,534.00   |
| 60 & 30 HP MOTORS  | 6/30/2014 SL  | 10 | 19,046.10    | 1,904.61   |
| PUMP REPAIRS   | 6/30/2014 SL  | 10 | 28,896.00    | 2,889.60   |
| PUMP REPAIRS-MT PLEASANT   | 7/28/2015 SL  | 10 | 23,530.00    | 2,353.00   |
| GOULD PUMP   | 11/9/2016 SL  | 10 | 4,232.11     | 423.21     |
| PUMP & INTAKE  | 12/1/2023 SL  | 10 | 96,766.25    | 4,838.31   |
| NET FOR L-ELECTRIC PUMPING EQUIPMENT (311-0002)                  |               |    | 356,132.46   | 18,480.55  |
| <b><u>M-WATER TREATMENT EQUIPMENT (320-0003)</u></b>             |               |    | 102,507.12   | -          |
| 2 TURBICLIMETERS   | 6/30/2023 SL  | 10 | 15,479.49    | 773.97     |

**M-WATER TREATMENT EQUIPMENT (320-0003)**

117,986.61

773.97

**N-RESERVOIRS & STANDPIPES (330-0004)**

|  |               |    |              |           |
|--|---------------|----|--------------|-----------|
| DISTRICT RESERV & STANDPIPES                 | 7/1/1981 SL   | 50 | 316,687.00   | 6,333.74  |
| TANK PAINTING                                | 7/1/1990 SL   | 10 | 28,378.02    | -         |
| TANK PAINTING                                | 7/1/1991 SL   | 10 | 56,177.96    | -         |
| TANK-STAGE 1                                 | 11/15/1993 SL | 50 | 320,611.17   | 6,412.22  |
| TANK-STAGE 1                                 | 7/1/1994 SL   | 50 | 28,494.70    | 569.89    |
| 300,000 GAL ELEVATED TANK                    | 10/31/1996 SL | 50 | 403,719.81   | 8,074.40  |
| 545,000 GAL GROUND TANK                      | 9/30/1996 SL  | 50 | 264,143.46   | 5,282.87  |
| TOWER COVER                                  | 11/13/2002 SL | 10 | 1,950.00     | -         |
| HILL TANK                                    | 12/11/2003 SL | 50 | 21,245.00    | 424.50    |
| HILL TANK                                    | 12/1/2004 SL  | 50 | 487,628.24   | 9,752.56  |
| HILL TANK                                    | 6/30/2005 SL  | 50 | 66,729.05    | 1,334.58  |
| TANK PAINTING                                | 6/30/2007 SL  | 50 | 195,693.18   | 3,913.86  |
| DISTRIBUTION RES & STANDPIPES                | 12/31/2009 SL | 50 | 36,739.11    | 734.78    |
| MIXING SYSTEM & REPAIRS                      | 6/30/2012 SL  | 50 | 220,859.54   | 4,417.19  |
| PAINTING-300,000 ELEVATED TANK               | 1/1/2014 SL   | 20 | 24,012.00    | 1,200.60  |
| WATER TANK REHAB-OAK HEIGHTS                 | 8/15/2019 SL  | 50 | 206,112.00   | 4,122.24  |
| PIPES  | 6/30/2023 SL  | 50 | 127.17       | 1.27      |
| NET FOR N-RESERVOIRS & STANDPIPES (330-0004) |               |    | 2,679,307.41 | 52,574.70 |

**O-TRANSMISSION & DISTRIBUTION MAINS (331-0004)**

|                                     |               |    |              |           |
|-------------------------------------|---------------|----|--------------|-----------|
| TRANS & DIST MAINS                  | 7/1/1981 SL   | 50 | 2,155,802.00 | 43,116.04 |
| TRANS & DIST MAINS                  | 11/30/1984 SL | 50 | 40,454.66    | 809.09    |
| TRANS & DIST MAINS                  | 7/1/1985 SL   | 50 | 6,841.85     | 136.84    |
| TRANS & DIST MAINS                  | 7/1/1988 SL   | 40 | 4,977.00     | 124.43    |
| TRANS & DIST MAINS                  | 7/1/1989 SL   | 40 | 9,310.23     | 232.76    |
| TRANS & DIST MAINS                  | 7/1/1990 SL   | 40 | 327,143.13   | 8,178.58  |
| TRANS & DIST MAINS                  | 7/1/1991 SL   | 40 | 58,531.91    | 1,463.30  |
| TRANS & DIST MAINS                  | 7/1/1992 SL   | 40 | 16,378.53    | 409.46    |
| TRANS & DIST MAINS                  | 7/1/1993 SL   | 40 | 9,153.39     | 223.83    |
| TRANS & DIST MAINS-NALLY            | 7/1/1993 SL   | 40 | 4,790.28     | 119.76    |
| TRANS & DIST MAINS-COSTAIN COAL     | 11/1/1993 SL  | 40 | 28,978.92    | 724.47    |
| TRANS & DIST MAINS-WALKER           | 6/1/1993 SL   | 40 | 58,262.99    | 1,456.57  |
| TRANS & DIST MAINS-CDBG             | 8/15/1993 SL  | 40 | 439,743.55   | 10,993.59 |
| MAINS-STAGE 1                       | 11/15/1993 SL | 40 | 1,154,175.91 | 28,854.40 |
| TRANS & DIST MAINS                  | 7/1/1994 SL   | 40 | 4,644.20     | 116.11    |
| MAINS-CDBG                          | 7/1/1994 SL   | 40 | 406,384.61   | 10,159.62 |
| WATERLINE-STAGE 1                   | 7/1/1994 SL   | 40 | 99,270.96    | 2,481.77  |
| WATERLINE-STAGE WC                  | 8/31/1996 SL  | 40 | 38,088.62    | 952.22    |
| 43685 FT 12"                        | 10/31/1996 SL | 40 | 777,781.69   | 19,444.54 |
| 3" AND 4" LINE EXT                  | 6/30/1998 SL  | 40 | 107,415.59   | 2,685.39  |
| MAINS                               | 12/31/1999 SL | 40 | 33,369.00    | 834.23    |
| MAINS                               | 12/31/2000 SL | 40 | 74,666.00    | 1,866.65  |
| MAINS                               | 6/30/2001 SL  | 10 | 351,931.01   | -         |
| MAINS                               | 6/30/2002 SL  | 40 | 505,234.28   | 12,630.86 |
| MAINS                               | 6/30/2003 SL  | 40 | 727,854.52   | 18,196.36 |
| MAINS                               | 6/30/2004 SL  | 40 | 460,195.76   | 11,504.89 |
| MAINS                               | 6/30/2005 SL  | 40 | 897,529.14   | 22,438.79 |
| HWY 1525/120 MAINS                  | 6/30/2006 SL  | 40 | 434,938.44   | 10,873.46 |
| MAINS                               | 6/30/2006 SL  | 40 | 52,095.61    | 130.39    |
| MAINS                               | 6/30/2007 SL  | 40 | 93,209.24    | 2,330.23  |
| MAINS                               | 6/30/2008 SL  | 40 | 602,350.24   | 15,058.76 |
| HENDERSON RECONNECT                 | 9/2/2009 SL   | 40 | 54,455.48    | 1,361.39  |
| MAINS                               | 6/30/2010 SL  | 40 | 33,587.47    | 839.69    |
| MAINS-CARVILLE CLARK RD             | 6/30/2011 SL  | 40 | 2,502.54     | 62.56     |
| MAINS-NOBLE CROWLEY/JIM VILLINES RD | 6/30/2011 SL  | 40 | 16,664.84    | 416.62    |
| MAINS-WILKERSON                     | 1/1/2014 SL   | 40 | 10,500.64    | 262.52    |
| TURBIDIMETER                        | 1/1/2014 SL   | 40 | 11,115.00    | 277.88    |
| CLEAN CALIBRATE                     | 1/1/2014 SL   | 40 | 1,340.53     | 31.51     |

|   |              |    |                      |                   |
|---|--------------|----|----------------------|-------------------|
| MAINS                                   | 6/30/2014 SL | 40 | 3,627.47             | 90.69             |
| MAINS                                   | 6/30/2015 SL | 40 | 41,889.70            | 1,047.24          |
| MAINS                                   | 6/30/2019 SL | 40 | 7,834.95             | 195.87            |
| MAINS                                   | 6/30/2021 SL | 40 | 2,536.78             | 63.42             |
| NET FOR O-TRANS & DIST MAINS (331-0004) |              |    | <u>10,167,558.66</u> | <u>233,196.78</u> |

**P-METERS & INSTALLATION (334-0004)**

|  |              |    |                     |                  |
|--|--------------|----|---------------------|------------------|
| NEW METERS                                 | 6/30/2005 SL | 10 | 20,433.81           | -                |
| NEW METERS                                 | 6/30/2006 SL | 10 | 27,273.37           | -                |
| NEW METERS                                 | 6/30/2007 SL | 10 | 24,488.00           | -                |
| NEW METERS                                 | 6/30/2008 SL | 10 | 252,745.73          | -                |
| NEW METERS                                 | 6/30/2009 SL | 10 | 159,380.14          | -                |
| NEW METERS                                 | 6/30/2010 SL | 10 | 27,097.21           | -                |
| NEW METERS                                 | 6/30/2011 SL | 10 | 58,134.52           | -                |
| NEW METERS                                 | 6/30/2012 SL | 10 | 9,938.16            | -                |
| NEW METERS                                 | 1/1/2014 SL  | 10 | 17,691.60           | 1,769.16         |
| NEW METERS                                 | 6/30/2014 SL | 10 | 35,030.40           | 3,503.04         |
| NEW METERS                                 | 6/30/2015 SL | 10 | 33,419.12           | 3,341.91         |
| NEW METERS                                 | 6/30/2016 SL | 10 | 31,111.95           | 3,111.20         |
| NEW METERS                                 | 6/30/2017 SL | 10 | 28,061.98           | 2,806.20         |
| NEW METERS                                 | 6/30/2018 SL | 10 | 28,623.94           | 2,862.39         |
| NEW METERS                                 | 6/30/2019 SL | 10 | 58,942.48           | 5,894.24         |
| NEW METERS                                 | 6/30/2020 SL | 10 | 109,911.53          | 10,991.15        |
| NEW METERS                                 | 6/30/2021 SL | 10 | 84,835.06           | 8,483.50         |
| NEW METERS                                 | 6/30/2022 SL | 10 | 64,503.12           | 3,225.16         |
| NEW METERS                                 | 6/30/2023 SL | 10 | 46,099.61           | 2,304.98         |
| NET FOR P-METERS & INSTALLATION (334-0004) |              |    | <u>1,117,721.73</u> | <u>48,292.93</u> |

**Q-HYDRANTS (335-0004)**

|                               |               |    |                  |                |
|-------------------------------|---------------|----|------------------|----------------|
| HYDRANTS                      | 7/1/1991 SL   | 40 | 45,271.00        | (566.08)       |
| HYDRANTS                      | 7/1/1992 SL   | 40 | 580.00           | 14.50          |
| HYDRANTS                      | 11/15/1993 SL | 40 | 1,365.00         | 34.13          |
| HYDRANTS                      | 7/1/1994 SL   | 40 | 1,346.00         | 33.65          |
| HYDRANTS                      | 12/3/1995 SL  | 40 | 351.25           | 8.78           |
| HYDRANTS                      | 4/24/1996 SL  | 40 | 3,708.44         | 92.71          |
| HYDRANTS                      | 12/1/1999 SL  | 10 | 900.00           | -              |
| HYDRANTS                      | 8/31/2004 SL  | 40 | 2,157.16         | 53.93          |
| HYDRANTS                      | 6/30/2005 SL  | 40 | 1,112.50         | 27.81          |
| AUTO FLUSHER                  | 7/19/2009 SL  | 10 | 1,265.00         | (316.25)       |
| HYDRANTS                      | 6/30/2012 SL  | 10 | 1,699.78         | -              |
| HYDRANTS                      | 6/30/2014 SL  | 10 | 3,645.02         | 364.50         |
| HYDRANTS                      | 6/30/2021 SL  | 10 | 850.00           | 85.00          |
| HYDRANTS                      | 6/30/2023 SL  | 10 | 1,375.00         | 68.75          |
| NET FOR Q-HYDRANTS (335-0004) |               |    | <u>65,626.15</u> | <u>(98.57)</u> |

**R-OTHER PLANT & MISC EQUIPMENT (339-0004)**

|                                  |               |    |           |          |
|----------------------------------|---------------|----|-----------|----------|
| PORTABLE SCALES                  | 3/28/1995 SL  | 10 | 295.00    | -        |
| CHLORINE DETECTOR                | 4/26/1995 SL  | 10 | 1,622.24  | -        |
| WT PUMP                          | 5/2/1995 SL   | 10 | 3,025.00  | -        |
| HYDRO CLEANING SYSTEM            | 4/6/1995 SL   | 10 | 1,148.90  | -        |
| MONITOR & TRIPOD                 | 1/14/1997 SL  | 10 | 3,882.24  | -        |
| S-20 WITH ALUMINUM               | 5/22/1997 SL  | 10 | 903.73    | -        |
| UPS SYSTEM                       | 7/31/1997 SL  | 10 | 931.48    | -        |
| ANALOG MONITOR                   | 12/26/2001 SL | 10 | 3,842.00  | -        |
| FLOURIDE PUMP & REPAIRS          | 6/30/2005 SL  | 10 | 5,992.30  | -        |
| IHI 23497 EXCAVATOR              | 8/27/2015 SL  | 10 | 38,000.00 | 3,800.00 |
| PRAIRIE DOG 23524 BORING MACHINE | 9/23/2015 SL  | 10 | 10,215.95 | 1,021.60 |

NET FOR R-OTHER PLANT &amp; MISC EQUIPMENT (339-0004)

69,858.84

4,821.60

**S-OFFICE FURNITURE & EQUIPMENT (340-0005)**

|                        |               |    |           |          |
|------------------------|---------------|----|-----------|----------|
| FIRE EXTINGUISHERS     | 8/18/1992 SL  | 5  | 278.95    | -        |
| END TABLES             | 10/27/1993 SL | 5  | 269.00    | -        |
| 12 CHAIRS, TABLE       | 10/28/1993 SL | 5  | 2,669.10  | -        |
| 4 DESKS                | 10/28/1993 SL | 5  | 1,874.95  | -        |
| 3 CREDENZAS            | 10/28/1993 SL | 5  | 1,349.85  | -        |
| 8 CHAIRS               | 10/28/1993 SL | 5  | 1,400.00  | -        |
| PRINT & FRAMING        | 10/29/1993 SL | 5  | 324.82    | -        |
| REFRIGERATOR           | 11/1/1993 SL  | 5  | 510.00    | -        |
| BOOKCASES              | 12/10/1993 SL | 5  | 238.00    | -        |
| CHAIR & HAT TREE       | 12/18/1993 SL | 5  | 148.00    | -        |
| SOFTWARE               | 4/4/1999 SL   | 5  | 4,734.00  | -        |
| FILE CABINET           | 9/9/1999 SL   | 5  | 2,065.00  | -        |
| DRAWER FILE            | 4/5/1999 SL   | 5  | 826.00    | -        |
| DRAWER FILE            | 4/5/1999 SL   | 5  | 779.00    | -        |
| DESK                   | 6/20/2000 SL  | 5  | 190.00    | -        |
| TYPEWRITER STAND       | 8/7/2003 SL   | 10 | 469.95    | -        |
| SPATIA 011359 GI       | 12/17/2003 SL | 5  | 3,250.00  | -        |
| CAMERA & CAMCORDER     | 6/30/2005 SL  | 10 | 1,541.47  | -        |
| OFFICE EQUIPMENT       | 6/30/2006 SL  | 10 | 2,503.93  | -        |
| COPIER                 | 6/30/2008 SL  | 10 | 3,779.86  | -        |
| COMPUTER               | 1/23/2009 SL  | 5  | 1,475.79  | -        |
| OFFICE EQUIPMENT       | 6/30/2010 SL  | 10 | 10,163.04 | -        |
| SCADIA COMPUTER SYSTEM | 6/30/2011 SL  | 10 | 27,800.00 | -        |
| BAR CODE SCANNING      | 6/30/2012 SL  | 10 | 767.95    | -        |
| (2) IPADS & CASES      | 6/30/2012 SL  | 10 | 1,652.93  | -        |
| GPS COMPUTER           | 1/1/2014 SL   | 10 | 1,562.27  | 156.20   |
| GPS/GIS UNIT           | 1/1/2014 SL   | 10 | 13,596.10 | 1,359.61 |
| SOFTWARE               | 1/1/2014 SL   | 10 | 1,520.00  | 152.00   |
| COMPUTER CERTIFICATION | 6/30/2014 SL  | 10 | 1,519.15  | 151.92   |
| COMPUTER-ROBERT        | 1/7/2015 SL   | 5  | 739.93    | (296.00) |
| COMPUTER-MYRA          | 5/31/2015 SL  | 5  | 2,397.88  | (759.39) |
| HVAC                   | 7/7/2015 SL   | 15 | 2,316.00  | 154.40   |
| COPIER                 | 10/30/2015 SL | 10 | 4,480.73  | 448.07   |
| PHONE SYSTEM           | 3/28/2016 SL  | 10 | 3,140.00  | 314.00   |
| SECURITY CAMERA        | 2/17/2017 SL  | 10 | 528.76    | 52.88    |
| PLANT COMPUTER         | 12/7/2017 SL  | 5  | 909.49    | -        |
| PLANT COMPUTER         | 3/1/2018 SL   | 7  | 3,920.69  | 560.10   |
| SERVER                 | 9/30/2018 SL  | 10 | 2,176.88  | 217.69   |
| COMPUTERS AND SERVERS  | 6/30/2019 SL  | 7  | 13,199.82 | 1,885.69 |
| REFRIGERATOR           | 4/22/2020 SL  | 7  | 715.96    | 102.28   |
| COMPUTER CASE UPGRADE  | 5/27/2020 SL  | 10 | 3,375.00  | 337.50   |
| NEW OUTSIDE HVAC UNIT  | 5/29/2020 SL  | 15 | 3,848.00  | 256.54   |
| LAPTOP & SOFTWARE      | 10/18/2020 SL | 5  | 4,500.00  | 900.00   |
| TRAINING & SOFTWARE    | 12/15/2020 SL | 7  | 11,000.00 | 1,571.43 |
| COMPUTERS AND SERVERS  | 6/30/2021 SL  | 7  | 4,033.57  | 576.22   |
| PRINTER                | 6/30/2022 SL  | 7  | 1,836.97  | 131.21   |
| FRONT OFFICE COMPUTER  | 6/30/2022 SL  | 7  | 2,890.17  | 206.44   |
| REMOTE DEPOSIT SCANNER | 6/30/2022 SL  | 7  | 1,195.00  | 85.36    |
| PLANT COMPUTER         | 6/30/2023 SL  | 7  | 7,978.78  | 569.91   |

NET FOR S-OFFICE FURNITURE &amp; FIXTURES(340-0005)

164,442.74

9,134.06

**T-TRANSPORTATION EQUIPMENT (341-0005)**

|                       |              |   |          |   |
|-----------------------|--------------|---|----------|---|
| CHEVROLET PICKUP      | 7/1/1994 SL  | 5 | 7,500.00 | - |
| 2 WHEEL TRAILER       | 6/2/1995 SL  | 5 | 450.00   | - |
| POLARKRAFT 50HP       | 12/5/1996 SL | 5 | 4,398.85 | - |
| BOAT EQUIPMENT        | 1/14/1997 SL | 5 | 632.43   | - |
| TRIMON 50HP           | 3/5/1997 SL  | 5 | 500.00   | - |
| EXTRA COSTS FOR TRUCK | 6/30/2005 SL | 5 | 1,559.90 | - |

|   |               |   |                   |                  |
|---|---------------|---|-------------------|------------------|
| 2007 CHEVY SILVERADO 1500                     | 6/30/2007 SL  | 5 | 17,419.97         | -                |
| TRACTOR & IMPLEMENTS                          | 6/30/2008 SL  | 5 | 37,781.94         | -                |
| 2011 FORD F-150                               | 6/30/2011 SL  | 5 | 21,673.48         | -                |
| 2013 DODGE PICKUP                             | 1/1/2014 SL   | 5 | 19,381.61         | -                |
| 2014 DODGE 4X4 PICKUP                         | 6/30/2014 SL  | 5 | 20,640.36         | -                |
| 2016 DODGE CARAVAN                            | 9/25/2015 SL  | 5 | 21,478.00         | -                |
| 2016 FORD F250 TRUCK                          | 6/15/2016 SL  | 5 | 25,052.98         | -                |
| DUMP TRAILER                                  | 7/25/2016 SL  | 5 | 5,250.97          | -                |
| IDAHO 3 POINT TRACTOR TRENCHER                | 1/19/2017 SL  | 5 | 7,588.00          | -                |
| 2017 CHEVY SILVERADO 1500 PICKUP              | 2/27/2017 SL  | 5 | 25,628.00         | -                |
| 2019 DODGE PICKUP                             | 10/15/2019 SL | 5 | 23,158.61         | 4,631.72         |
| 2021 DODGE 4X4 PICKUP                         | 6/30/2021 SL  | 5 | 23,310.00         | 4,662.00         |
| TRUCK DETAILING                               | 6/30/2022 SL  | 5 | 3,834.44          | 383.44           |
| SOLD 2014 DODGE 4X4 PICKUP                    |               |   | (20,640.36)       |                  |
| ENGINE REPLACEMENT                            | 6/30/2023 SL  | 5 | 10,005.22         | 1,000.52         |
| NET FOR T-TRANSPORTATION EQUIPMENT (341-0005) |               |   | <u>256,604.40</u> | <u>10,677.68</u> |

**U-TOOLS-SHOP & GARAGE (343-0005)**

|  |               |    |                  |          |
|--|---------------|----|------------------|----------|
| TOOLS                                    | 7/1/1994 SL   | 10 | 1,909.27         | -        |
| BOLT BIN                                 | 3/21/1996 SL  | 10 | 385.00           | -        |
| RIDGID TOOLS                             | 5/15/1996 SL  | 10 | 236.96           | -        |
| AIR CONDITIONER                          | 7/20/1999 SL  | 5  | 1,100.00         | -        |
| TOOL SET                                 | 12/18/2000 SL | 10 | 113.23           | -        |
| LINE LOCATOR                             | 11/15/2002 SL | 10 | 3,447.58         | -        |
| PALLET JACK                              | 2/11/2003 SL  | 5  | 480.00           | -        |
| TOOLS                                    | 6/30/2004 SL  | 10 | 5,906.49         | -        |
| TOOLS                                    | 6/30/2005 SL  | 5  | 202.42           | -        |
| 4 TON CABLE PULLER                       | 3/8/2006 SL   | 5  | 161.98           | -        |
| CHLORINE HOIST                           | 11/17/2006 SL | 5  | 4,337.41         | -        |
| DRILL                                    | 6/30/2011 SL  | 5  | 189.98           | -        |
| NET FOR U-TOOLS-SHOP & GARAGE (343-0005) |               |    | <u>18,470.32</u> | <u>-</u> |

**V-LAB EQUIPMENT (344-0005)**

|                                      |               |    |                  |                 |
|--------------------------------------|---------------|----|------------------|-----------------|
| LAB EQUIPMENT                        | 12/31/1999 SL | 10 | 7,418.00         | -               |
| EQUIPMENT                            | 1/1/1998 SL   | 10 | 925.82           | -               |
| SPECTROPHMETER                       | 6/30/2004 SL  | 10 | 5,050.00         | -               |
| CHLORINE ANALYZERS                   | 6/9/2015 SL   | 10 | 7,646.00         | 764.60          |
| AUTOMATIC CHEMICAL REGULATOR         | 6/29/2017 SL  | 10 | 10,635.50        | 1,063.50        |
| CHEMICAL FEED PUMP                   | 7/20/2017 SL  | 10 | 2,744.07         | 274.41          |
| TEST METER @ PLANT                   | 6/30/2022 SL  | 10 | 2,106.37         | 105.32          |
| TEST METER @ PLANT                   | 6/30/2022 SL  | 10 | 7,089.16         | 354.46          |
| RETIRED AUTOMATIC CHEMICAL REGULATOR |               |    | (10,635.50)      |                 |
| NET FOR V-LAB EQUIPMENT (344-0005)   |               |    | <u>32,979.42</u> | <u>2,562.29</u> |

**W-POWER OPERATED EQUIPMENT (345-0005)**

|   |              |    |                  |          |
|---|--------------|----|------------------|----------|
| WEEDEATER                                     | 6/30/1992 SL | 5  | 376.78           | -        |
| ECHO TRIMMER                                  | 7/1/1994 SL  | 5  | 377.12           | -        |
| LOAER   | 7/1/1994 SL  | 5  | 2,700.00         | -        |
| BACKHOE                                       | 7/1/1994 SL  | 5  | 4,300.00         | -        |
| UPRIGHT VAC                                   | 7/1/1994 SL  | 3  | 159.00           | -        |
| WET DRY VAC                                   | 7/1/1994 SL  | 3  | 99.99            | -        |
| LAWNMOWER                                     | 5/22/1995 SL | 10 | 1,205.83         | -        |
| PISTTSBURG TILLER                             | 5/22/1995 SL | 10 | 1,550.00         | -        |
| FORKLIFT                                      | 4/7/1999 SL  | 10 | 19,110.00        | -        |
| NET FOR W-POWER OPERATED EQUIPMENT (345-0005) |              |    | <u>29,878.72</u> | <u>-</u> |

**X-COMMUNICATION EQUIPMENT (346-0005)**

|  |               |    |                      |                   |
|--|---------------|----|----------------------|-------------------|
| COMMUNICATION EQUIPMENT                      | 7/1/1992 SL   | 5  | 1,513.15             | -                 |
| COMMUNICATION EQUIPMENT                      | 7/1/1993 SL   | 5  | 1,642.80             | -                 |
| TELE/RADIO CONTROL                           | 11/1/1993 SL  | 5  | 5,164.50             | -                 |
| MOBILE RADOIO                                | 12/27/1993 SL | 5  | 335.50               | -                 |
| COMMUNICATION EQUIPMENT                      | 7/1/1994 SL   | 5  | 3,451.13             | -                 |
| TELEMETRY                                    | 7/1/1994 SL   | 10 | 6,800.00             | -                 |
| TELEPHONES                                   | 6/7/1995 SL   | 10 | 259.97               | -                 |
| RADIO PHONE                                  | 4/23/1997 SL  | 5  | 564.25               | -                 |
| RADIO EQUIPMENT                              | 5/19/1999 SL  | 10 | 1,222.44             | -                 |
| RADIO EQUIPMENT                              | 1/30/2004 SL  | 10 | 1,056.50             | -                 |
| RADIO EQUIPMENT                              | 6/30/2005 SL  | 10 | 1,729.00             | -                 |
| BATTERY BACKUP                               | 11/8/2006 SL  | 5  | 305.00               | -                 |
| STAGE I SCADIA UPGRADE                       | 1/1/2014 SL   | 10 | 18,740.00            | 1,874.00          |
| RADIO FOR TRUCK                              | 7/8/2016 SL   | 5  | 478.00               | -                 |
| ANTENNA-OAK HEIGHTS                          | 8/24/2016 SL  | 10 | 1,862.00             | 186.20            |
| MODEM-PLANT                                  | 10/24/2016 SL | 10 | 1,165.00             | 116.50            |
| ANTENNA-MT PLEASANT                          | 10/26/2016 SL | 10 | 2,410.22             | 241.02            |
| REPLACEMENT ANTENNA                          | 10/31/2018 SL | 10 | 1,142.97             | 114.30            |
| RADIO FOR UNIT # 2                           | 12/12/2020 SL | 10 | 565.70               | 56.57             |
| NET FOR X-COMMUNICATION EQUIPMENT (346-0005) |               |    | <u>50,408.13</u>     | <u>2,588.59</u>   |
| <b>Y-MISCELLANEOUS EQUIPMENT (347-0005)</b>  |               |    |                      |                   |
| TILE PROBE                                   | 3/27/1996 SL  | 10 | 199.97               | -                 |
| VACUUM REGULATOR                             | 12/4/1996 SL  | 10 | 729.68               | -                 |
| RESPONDER                                    | 12/23/1996 SL | 10 | 992.78               | -                 |
| POWER WASHER                                 | 6/22/2003 SL  | 5  | 620.89               | -                 |
| PROBE  | 4/12/2004 SL  | 10 | <u>671.00</u>        | -                 |
| NET FOR Y-MISCELLANEOUS EQUIPMENT (347-0005) |               |    | <u>3,214.32</u>      | -                 |
| <b>GRAND TOTALS</b>                          |               |    | <u>23,473,073.55</u> | <u>563,847.55</u> |

# Attachment #8

**Table D**  
**SYSTEM INFORMATION**  
**Webster County Water District**

**Schedule of All Mains and Jointly Used Mains**

| <u>Main Size</u> | <u>Total System</u>  |                       |                     | <u>Joint Use</u>      |                     |
|------------------|----------------------|-----------------------|---------------------|-----------------------|---------------------|
|                  | <u>Length (feet)</u> | <u>Miles of Mains</u> | <u>Inch - Miles</u> | <u>Miles of Mains</u> | <u>Inch - Miles</u> |
| 18               | 8,980.00             | 1.70                  | 30.61               |                       |                     |
| 16               | 1,860.00             | 0.35                  | 5.64                |                       |                     |
| 12               | 62,832               | 11.90                 | 142.80              | 11.9                  | 142.80              |
| 10               | 72,789               | 13.79                 | 137.86              | 12.1                  | 121.00              |
| 8                | 535,446              | 101.41                | 811.28              | 44.5                  | 356.00              |
| 6                | 502,249              | 95.12                 | 570.74              | 15.4                  | 92.40               |
| 4                | 540,695              | 102.40                | 409.62              | -                     | -                   |
| 3                | 305,688              | 57.90                 | 173.69              | -                     | -                   |
| 2                | 6,110                | 1.16                  | 2.31                | -                     | -                   |
| Totals           | 2,036,649            | 385.73                | 2,284.55            | 83.9                  | 712.20              |

**Water Purchased, Sold and Used**

|                    | <u>Gallons</u><br><u>x 1,000</u> | <u>Percent</u> |
|--------------------|----------------------------------|----------------|
| Water Produced     | 405,018.0                        |                |
| Retail Sales       | 152,989.0                        |                |
| Bulk Loading Sta.  | 0.0                              |                |
| Wholesale Sales    | 156,462.0                        |                |
| Total Water Sold   | 309,451.0                        |                |
| Water Used at WTP  | 34,205.0                         | 8.45%          |
| System Flushing    | 5,033.0                          | 1.24%          |
| Line Losses        | 56,225.0                         | 13.88%         |
| Fire Dept. & Other | 104.0                            |                |

**AS REPORTED:**

|                        | Total            | Supply        | Treatment      | Trans & Dist   | Customer       | Admin          |
|------------------------|------------------|---------------|----------------|----------------|----------------|----------------|
| Sal & Wages - Empl     | 455,364          |               | 136,610        | 136,610        | 103,144        | 79,000         |
| <b>Allocation %'s</b>  |                  | 0.00%         | 30.00%         | 30.00%         | 22.65%         | 17.35%         |
| Sal & Wages - Comm     | 17,400           |               |                |                |                | 17,400         |
| Empl. Pen & Bene + Tax | 203,125          | -             | 60,938         | 60,938         | 46,010         | 35,240         |
| Purch Water            | -                |               |                |                |                |                |
| Purch Power            | 206,032          | 37,086        | 127,328        | 35,025         |                | 6,593          |
| Chemicals              | 417,020          |               | 417,020        |                |                |                |
| Mat'ls & Supplies      | 201,513          |               | 115,879        | 62,714         | 20,024         | 2,896          |
|                        |                  | 0%            | 58%            | 31%            | 10%            | 1%             |
| Contr Serv - Acct.     | 10,500           |               |                |                |                | 10,500         |
| Contr Serv - Legal     | -                |               |                |                |                |                |
| Contr Serv - Other     | 7,125            |               |                | 7,125          |                |                |
| Rentals - Equip        | 342              |               |                | 342            |                |                |
| Transportation         | 31,286           |               |                | 31,286         |                |                |
| Ins - Vehicle          | -                |               |                |                |                |                |
| Ins - Gen Liab         | 15,613           |               |                |                |                | 15,613         |
| Ins - Workers Comp     | 2,904            |               |                |                |                | 2,904          |
| Ins - Other            | 346              |               |                |                |                | 346            |
| Advertising            | 737              |               |                |                |                | 737            |
| Bad Debt               | 1,237            |               |                |                | 1,237          |                |
| Miscellaneous          | 26,706           | -             | -              | 11,421         | -              | 15,285         |
| <b>TOTAL</b>           | <b>1,597,250</b> | <b>37,086</b> | <b>857,776</b> | <b>345,461</b> | <b>170,415</b> | <b>186,514</b> |

**PRO FORMA**

|                          | Total            | Supply        | Treatment      | Trans & Dist   | Customer       | Admin          |
|--------------------------|------------------|---------------|----------------|----------------|----------------|----------------|
| Sal & Wages - Empl       | 518,225          | -             | 155,468        | 155,468        | 117,383        | 89,906         |
| Sal & Wages - Comm       | 17,400           |               |                |                |                | 17,400         |
| Empl. Pen & Bene + Taxes | 286,578          | -             | 85,974         | 85,974         | 64,912         | 49,718         |
| Purch Water              | -                | -             | -              | -              | -              | -              |
| Purch Power              | 206,032          | 37,086        | 127,328        | 35,025         | -              | 6,593          |
| Chemicals                | 417,020          | -             | 417,020        | -              | -              | -              |
| Mat'ls & Supplies        | 193,113          | -             | 111,049        | 60,100         | 19,189         | 2,775          |
| Contr Serv - Acct.       | 10,500           | -             | -              | -              | -              | 10,500         |
| Contr Serv - Legal       | -                | -             | -              | -              | -              | -              |
| Contr Serv - Other       | 7,125            | -             | -              | 7,125          | -              | -              |
| Rentals - Equip          | 342              | -             | -              | 342            | -              | -              |
| Transportation           | 31,286           | -             | -              | 31,286         | -              | -              |
| Ins - Vehicle            | -                | -             | -              | -              | -              | -              |
| Ins - Gen Liab           | 15,613           | -             | -              | -              | -              | 15,613         |
| Ins - Workers Comp       | 2,904            | -             | -              | -              | -              | 2,904          |
| Ins - Other              | 346              | -             | -              | -              | -              | 346            |
| Regulatory Comm. Exp.    | 737              | -             | -              | -              | -              | 737            |
| Bad Debt                 | 1,237            | -             | -              | -              | 1,237          | -              |
| Miscellaneous            | 26,706           | -             | -              | 11,421         | -              | 15,285         |
| <b>TOTAL</b>             | <b>1,735,164</b> | <b>37,086</b> | <b>896,839</b> | <b>386,741</b> | <b>202,721</b> | <b>211,777</b> |
| Depreciation             | 520,417          |               |                |                |                |                |
| Amortization             | 39,920           |               |                |                |                |                |
| CHECKS w/ Total Op. Exp. | 2,295,501        |               |                |                |                |                |

**Table E**  
**WHOLESALE ALLOCATION FACTORS**  
**Webster County Water District**

|                                     |  | <b><u>FACTOR</u></b> |
|-------------------------------------|--|----------------------|
| Water Loss Percentage               |  | 0.1388               |
| Plant Use Percentage                |  | 0.0845               |
| Line Loss + Plant Use               |  | 0.2233               |
| Joint Use Inch-miles                |  | 712.20               |
| Total Inch-Miles                    |  | 2,284.55             |
| Water Sold to Wholesale Customers   |  | 156,462              |
| Total Water Sold                    |  | 309,451              |
|                                     |  |                      |
| Production Multiplier               | $\frac{1}{1 - 0.2233}$                                     | = 1.2875             |
|                                     |  |                      |
| Joint Use Pipeline Ratio            | $\frac{712.20}{2,284.55}$                                  | = 0.3117             |
|                                     |  |                      |
| Joint Share of Line Loss            | $0.1388 \times 0.3117$                                     | = 0.0433             |
|                                     |  |                      |
| Joint Share Line Loss + Plant Use   | $0.0433 + 0.0845$  | = 0.1277             |
|                                     |  |                      |
| Wholesale Production Multiplier     | $\frac{1}{1 - 0.1277}$                                     | = 1.1464             |
|                                     |  |                      |
| <b>Production Allocation Factor</b> | $\frac{1.1464}{1.2875} \times \frac{156,462.0}{309,451.0}$ | <b>= 0.4502</b>      |
|                                     |  |                      |
| <b>Pipeline Transmission Factor</b> | $\frac{156,462.0}{309,451.0} \times 0.3117$                | <b>= 0.1576</b>      |
|                                     |  |                      |
| <b>Use Factor</b>                   | $\frac{156,462.0}{309,451.0}$                              | <b>= 0.5056</b>      |

**Table F**  
**WHOLESALE RATE COMPUTATION**  
**Webster County Water District**

|  | <u>Proforma</u><br><u>Expenses</u> | <u>Allocation</u><br><u>Factor</u> | <u>Wholesale</u><br><u>Allocation</u> | <u>Retail</u><br><u>Allocation</u> |
|--|------------------------------------|------------------------------------|---------------------------------------|------------------------------------|
| <b>Salaries &amp; Wages</b>            |                                    |                                    |                                       |                                    |
| Water Production                       | 155,468                            | 0.4502                             | 69,996                                | 85,472                             |
| Trans./Distribution                    | 155,468                            | 0.1576                             | 24,505                                | 130,963                            |
| Customer Accts.                        | 117,383                            |                                    | -                                     | 117,383                            |
| Admin & General                        | 89,906                             | 0.1576                             | 14,171                                | 75,734                             |
| <b>Employee Benefits + Taxes</b>       |                                    |                                    |                                       |                                    |
| Water Production                       | 85,974                             | 0.4502                             | 38,708                                | 47,266                             |
| Trans./Distribution                    | 85,974                             | 0.1576                             | 13,551                                | 72,422                             |
| Customer Accts.                        | 64,912                             |                                    | -                                     | 64,912                             |
| Admin & General                        | 49,718                             | 0.1576                             | 7,837                                 | 41,881                             |
| Salaries - Officers                    | 17,400                             | 0.4502                             | 7,834                                 | 9,566                              |
| Purchased Water                        | -                                  | 0.4502                             | -                                     | -                                  |
| <b>Purchased Power</b>                 |                                    |                                    |                                       |                                    |
| Water Production                       | 164,414                            | 0.4502                             | 74,024                                | 90,390                             |
| Trans./Distribution                    | 35,025                             | 0.1576                             | 5,521                                 | 29,504                             |
| Admin & General                        | 6,593                              | 0.1576                             | 1,039                                 | 5,554                              |
| <b>Chemicals</b>                       |                                    |                                    |                                       |                                    |
| Water Production                       | 417,020                            | 0.4502                             | 187,755                               | 229,265                            |
| <b>Materials &amp; Supplies</b>        |                                    |                                    |                                       |                                    |
| Water Production                       | 111,049                            | 0.4502                             | 49,997                                | 61,051                             |
| Trans./Distribution                    | 60,100                             | 0.1576                             | 9,473                                 | 50,627                             |
| Customer Accts.                        | 19,189                             |                                    | -                                     | 19,189                             |
| Admin & General                        | 2,775                              | 0.1576                             | 437                                   | 2,338                              |
| <b>Contr. Serv. - Acct &amp; Legal</b> |                                    |                                    |                                       |                                    |
| Admin & General                        | 10,500                             | 0.4502                             | 4,727                                 | 5,773                              |
| <b>Contractual Serv. - Other</b>       |                                    |                                    |                                       |                                    |
| Water Production                       | -                                  | 0.4502                             | -                                     | -                                  |
| Trans./Distribution                    | 7,125                              | 0.1576                             | 1,123                                 | 6,002                              |
| Customer Accts.                        | -                                  |                                    | -                                     | -                                  |
| Admin & General                        | -                                  | 0.4502                             | -                                     | -                                  |
| Rentals - Equipment (T & D)            | 342                                | 0.1576                             | 54                                    | 288                                |
| <b>Transportation Expense</b>          |                                    |                                    |                                       |                                    |
| Trans./Distribution                    | 31,286                             | 0.1576                             | 4,931                                 | 26,355                             |
| Customer Accts.                        | -                                  |                                    | -                                     | -                                  |
| Admin & General                        | -                                  | 0.4502                             | -                                     | -                                  |
|  | <u>Proforma</u>                    | <u>Allocation</u>                  | <u>Wholesale</u>                      | <u>Retail</u>                      |

|   | <u>Expenses</u>  | <u>Factor</u> | <u>Allocation</u> | <u>Allocation</u> |
|---|------------------|---------------|-------------------|-------------------|
| Insurance   |                  |               |                   |                   |
| Water Production  | -                | 0.4502        | -                 | -                 |
| Trans./Distribution   | -                | 0.1576        | -                 | -                 |
| Customer Accts.   | -                |               | -                 | -                 |
| Admin & General   | 18,863           | 0.4502        | 8,493             | 10,370            |
| Regulatory Comm. Exp.   | 737              | 0.1576        | 116               | 621               |
| Bad Debt  | -                |               | -                 | -                 |
| Miscellaneous Expense   |                  |               |                   |                   |
| Water Production  | -                | 0.4502        | -                 | -                 |
| Trans./Distribution   | 11,421           | 0.1576        | 1,800             | 9,621             |
| Customer Accts.   | -                |               | -                 | -                 |
| Admin & General   | 15,285           | 0.4502        | 6,882             | 8,403             |
| <b>Total Operating Expenses</b>                               | <b>1,733,927</b> |               | <b>532,976</b>    | <b>1,200,951</b>  |
| Depreciation Expense  |                  |               |                   |                   |
| Water Production  | 188,547          | 0.4502        | 84,890            | 103,658           |
| Trans. / Distribution   | 250,152          | 0.1576        | 39,430            | 210,722           |
| Tanks & Reservoirs  | 57,618           | 0.5056        | 29,132            | 28,486            |
| Admin & General   | 14,922           | 0.1576        | 2,352             | 12,570            |
| Customer  | 8,615            |               | -                 | 8,615             |
| <b>Total Revenue Required</b>                                 | <b>2,253,781</b> |               | <b>688,780</b>    | <b>1,565,001</b>  |
| Wholesale Gallons Sold (x 1,000)                              |                  |               | 156,462           |                   |
| <b>Computed Wholesale Rate per 1,000 Gallons</b>              |                  |               | <b>\$ 4.40</b>    |                   |
| <b>Current Wholesale Rate per 1,000 Gallons</b>               |                  |               | <b>3.70</b>       |                   |
| <b>Difference between Computed and Current Wholesale Rate</b> |                  |               | <b>\$ 0.70</b>    |                   |

# Attachment #9

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Webster County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

| Name of Related Party<br>(Individual or Business) | Type of Service Provided<br>By Related Party | Amount of<br>Compensation |
|---|--|---------------------------|
|   |  |                           |
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- Check this box if the Utility has no related party transactions.
- Check box if additional transactions are listed on the supplemental page.
- Check box if any employee of the Utility is a family member of the Utility's chief executive officer, a Utility commissioner, or any person with a 10 percent or greater ownership interest in the Utility. The name of each employee and the official to whom they are related and the nature of the relationship are listed on the supplemental page entitled "Employees Related to Utility Officials."

Trevor Baldwin  
(Print Name)

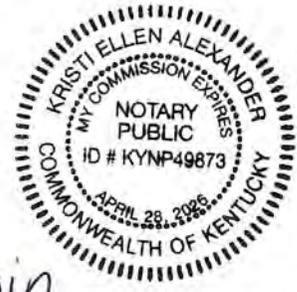
T. Balk  
(Signed)

Superintendent  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Trevor Baldwin  
(Name)

this 1 day of July, 2024.

Kristi Alexander  
NOTARY PUBLIC  
State-at-Large

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Webster County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

| Name of Related Party<br>(Individual or Business) | Type of Service Provided<br>By Related Party | Amount of<br>Compensation |
|---|--|---------------------------|
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Tommy Robertson  
(Print Name)

Tommy Robertson  
(Signed)

Chairman  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Tommy Robertson  
(Name)

this 1 day of July, 2024.

Kristi Alexander  
NOTARY PUBLIC  
State-at-Large

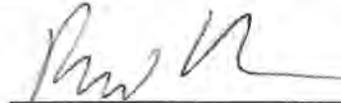
**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

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Ryan M. Hammock  
(Print Name)

  
(Signed)

Vice - Pres  
(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Ryan Hammack  
(Name)

this 1 day of July, 2024.

Kristi Alexander  
NOTARY PUBLIC  
State-at-Large

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

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Harry Villines  
(Print Name)

Harry Villines  
(Signed)

Treasurer  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.



COMMONWEALTH OF KENTUCKY

COUNTY OF Webster

Subscribed and sworn to before me by Larry Villines  
(Name)

this 1 day of July, 2024.

Kristi Alexander  
NOTARY PUBLIC  
State-at-Large

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

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Chris Cates

(Print Name)



(Signed)

Commissioner

(Position/Office)

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COMMONWEALTH OF KENTUCKY

COUNTY OF Webster

Subscribed and sworn to before me by Chris Cates  
(Name)

this 1 day of July, 2024.

Kristi Alexander  
NOTARY PUBLIC  
State-at-Large

**STATEMENT OF DISCLOSURE OF  
RELATED PARTY TRANSACTIONS**

I swear or affirm to the best of my knowledge and belief the information set forth below represents all present transactions and those transactions occurring within the past twenty-four (24) months between Webster County Water District ("Utility") and related parties that exceed \$25.00 in value. For the purpose of this statement, "related party transactions" include, all transactions and payments in excess of \$25.00, except regular salary, wages and benefits, made directly to or on behalf of: 1) the Utility's current or former employees; 2) current or former members of the Utility's board of commissioners or board of directors; 3) persons who have a 10 percent or greater ownership interest in the Utility; 4) family members\* of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or 5) a business enterprise in which any current or former Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or a family member of such person has an ownership interest.

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Billy J. PARKER  
(Print Name)

Billy J. Parker  
(Signed)

Secretary of Board  
(Position/Office)

\* "Family Member" means any person who is the spouse, parent, sibling, child, mother-in-law, father-in-law, son-in-law, daughter-in-law, grandparent, or grandchild of any current Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility; or is a dependent for tax purposes of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility or his or her spouse; or who is a member of the household of any Utility employee, director, commissioner or person with a 10 percent or greater ownership interest in the Utility.

COMMONWEALTH OF KENTUCKY

COUNTY OF Webster



Subscribed and sworn to before me by Billy J. Parker  
(Name)

this 1 day of July, 2024.

Kristi Alexander  
NOTARY PUBLIC  
State-at-Large

# Attachment #10

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEBSTER COUNTY WATER DISTRICT PROPOSING ADJUSTMENTS TO ITS WATER RATES AND CHARGES AND AUTHORIZING ITS CHAIRMAN TO FILE AN APPLICATION WITH THE PSC SEEKING APPROVAL OF THE PROPOSED RATE ADJUSTMENT**

WHEREAS, the Webster County Water District ("District") is a water district created and organized under the provisions of KRS Chapter 74. The District is subject to the jurisdiction of the Kentucky Public Service Commission ("PSC");

WHEREAS, prudent financial management dictates that the District take appropriate action to adjust its water rates and charges; and

WHEREAS, KRS 278.180 and 807 KAR 5:076 provide the legal mechanism for the District to propose adjustments to its water rates and charges;

**NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF WEBSTER COUNTY WATER DISTRICT AS FOLLOWS:**

**Section 1.** The facts, recitals, and statements contained in the foregoing preamble of this Resolution are true and correct and are hereby affirmed and incorporated as a part of this Resolution.

**Section 2.** The District proposes to adjust its monthly water rates and charges as set forth in **Appendix A**, which is attached hereto and is incorporated herein by reference as a part of this Resolution. The proposed rates and charges set forth in **Appendix A** are subject to any minor adjustments that may be made by the PSC. The proposed rate adjustment shall not become effective until PSC approval has been obtained.

**Section 3.** The Chairman and Manager are hereby authorized and directed to prepare, execute, and file with the PSC, by utilizing the Alternative Rate Adjustment Procedure for Small Utilities set forth in 807 KAR 5:076, an Alternative Rate Filing (“ARF”) Application, Tariff Sheets, and all other documents that may be required by the PSC.

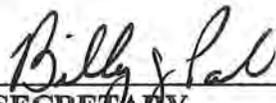
**Section 4.** The Chairman, Manager, and all others to whom the Chairman may delegate certain responsibilities are hereby further authorized and directed to take any and all other actions and to execute and deliver any and all other documents as may be reasonably necessary to implement this Resolution.

**Section 5.** This Resolution shall take effect upon its adoption.

**ADOPTED BY THE COMMISSION OF WEBSTER COUNTY WATER DISTRICT** at a meeting held on May 9, 2024, signed by the Chairman, and attested by the Secretary.

  
\_\_\_\_\_  
CHAIRMAN

ATTEST:

  
\_\_\_\_\_  
SECRETARY

**CERTIFICATION**

I, Secretary of the Webster County Water District (the “District”), do hereby certify that the foregoing is a true copy of a Resolution duly adopted by the District at a meeting properly held on May 9, 2024, signed by the Chairman of the District, attested by me as Secretary, and now in full force and effect.

WITNESS my hand this 9th day of May 2024.

  
\_\_\_\_\_  
SECRETARY

**Appendix A**  
**CURRENT AND PROPOSED MONTHLY RATES**  
**Webster County Water District**

| <u>CURRENT RATE SCHEDULE</u>     |         |         |                           | <u>PROPOSED RATE SCHEDULE</u>    |         |         |                            | <u>DIFFERENCE PERCENT</u> |        |
|----------------------------------|---------|---------|---------------------------|----------------------------------|---------|---------|----------------------------|---------------------------|--------|
| <b><u>5/8" x 3/4" Meters</u></b> |         |         |                           | <b><u>5/8" x 3/4" Meters</u></b> |         |         |                            |                           |        |
| First                            | 2,000   | gallons | \$ 17.50 Minimum Bill     | First                            | 2,000   | gallons | \$ 22.47 Minimum Bill      | \$ 4.97                   | 28.42% |
| Next                             | 4,000   | gallons | \$ 7.95 per 1,000 gallons | Next                             | 4,000   | gallons | \$ 10.21 per 1,000 gallons | \$ 2.26                   | 28.42% |
| Next                             | 94,000  | gallons | \$ 6.95 per 1,000 gallons | Next                             | 94,000  | gallons | \$ 8.92 per 1,000 gallons  | \$ 1.97                   | 28.42% |
| Over                             | 100,000 | gallons | \$ 4.19 per 1,000 gallons | Over                             | 100,000 | gallons | \$ 5.38 per 1,000 gallons  | \$ 1.19                   | 28.42% |
| <b><u>1" Meters</u></b>          |         |         |                           | <b><u>1" Meters</u></b>          |         |         |                            |                           |        |
| First                            | 10,000  | gallons | \$ 77.10 Minimum Bill     | First                            | 10,000  | gallons | \$ 99.01 Minimum Bill      | \$ 21.91                  | 28.42% |
| Next                             | 90,000  | gallons | \$ 6.95 per 1,000 gallons | Next                             | 90,000  | gallons | 8.92 per 1,000 gallons     | \$ 1.97                   | 28.42% |
| Over                             | 100,000 | gallons | \$ 4.19 per 1,000 gallons | Over                             | 100,000 | gallons | 5.38 per 1,000 gallons     | \$ 1.19                   | 28.42% |
| <b><u>1 1/2" Meters</u></b>      |         |         |                           | <b><u>2" Meters</u></b>          |         |         |                            |                           |        |
| First                            | 15,000  | gallons | \$ 111.85 Minimum Bill    | First                            | 15,000  | gallons | \$ 143.63 Minimum Bill     | \$ 31.78                  | 28.42% |
| Next                             | 85,000  | gallons | \$ 6.95 per 1,000 gallons | Next                             | 85,000  | gallons | 8.92 per 1,000 gallons     | \$ 1.97                   | 28.42% |
| Over                             | 100,000 | gallons | 4.19 per 1,000 gallons    | Over                             | 100,000 | gallons | 5.38 per 1,000 gallons     | \$ 1.19                   | 28.42% |
| <b><u>2" Meters</u></b>          |         |         |                           | <b><u>2" Meters</u></b>          |         |         |                            |                           |        |
| First                            | 20,000  | gallons | \$ 146.60 Minimum Bill    | First                            | 20,000  | gallons | \$ 188.26 Minimum Bill     | \$ 41.66                  | 28.42% |
| Next                             | 80,000  | gallons | \$ 6.95 per 1,000 gallons | Next                             | 80,000  | gallons | 8.92 per 1,000 gallons     | \$ 1.97                   | 28.42% |
| Over                             | 100,000 | gallons | 4.19 per 1,000 gallons    | Over                             | 100,000 | gallons | 5.38 per 1,000 gallons     | \$ 1.19                   | 28.42% |
| <b><u>3" Meters</u></b>          |         |         |                           | <b><u>3" Meters</u></b>          |         |         |                            |                           |        |
| First                            | 30,000  | gallons | \$ 213.10 Minimum Bill    | First                            | 30,000  | gallons | \$ 273.65 Minimum Bill     | \$ 60.55                  | 28.42% |
| Next                             | 70,000  | gallons | \$ 6.95 per 1,000 gallons | Next                             | 70,000  | gallons | 8.92 per 1,000 gallons     | \$ 1.97                   | 28.42% |
| Over                             | 100,000 | gallons | 4.19 per 1,000 gallons    | Over                             | 100,000 | gallons | 5.38 per 1,000 gallons     | \$ 1.19                   | 28.42% |
| <b><u>4" Meters</u></b>          |         |         |                           | <b><u>4" Meters</u></b>          |         |         |                            |                           |        |
| First                            | 50,000  | gallons | \$ 355.10 Minimum Bill    | First                            | 50,000  | gallons | \$ 456.00 Minimum Bill     | \$ 100.90                 | 28.42% |
| Next                             | 50,000  | gallons | \$ 6.95 per 1,000 gallons | Next                             | 50,000  | gallons | 8.92 per 1,000 gallons     | \$ 1.97                   | 28.42% |
| Over                             | 100,000 | gallons | 4.19 per 1,000 gallons    | Over                             | 100,000 | gallons | 5.38 per 1,000 gallons     | \$ 1.19                   | 28.42% |
| <b><u>Wholesale</u></b>          |         |         |                           | <b><u>Wholesale</u></b>          |         |         |                            |                           |        |
|                                  |         |         | \$ 3.70 per 1,000 gallons |                                  |         |         | \$ 4.06 per 1,000 gallons  | \$ 0.36                   | 9.73%  |