

SCHEDULE OF ADJUSTED OPERATIONS							
Western Rockcastle Association							
	Annual Report Test Year	Correct Exp. Classifications	Ref.	Corrected Test Year	Adjustments	Ref.	Pro Forma
<u>Operating Revenues</u>							
Retail Metered Sales	\$ 2,070,082	\$ (98,855)	A	\$ 1,971,227	\$ 206,303	C	
					82,850	D	\$ 2,260,380
Other Water Revenues:							
Forfeited Discounts	0	6,986	A	6,986	0		6,986
Misc. Service Revenues	114,496	89,885	A	204,381	(204,381)	E	0
Other Water Revenues	0	1,983	A	1,983	0		1,983
Total Operating Revenues	<u>2,184,578</u>	<u>(1)</u>		<u>2,184,577</u>	<u>84,772</u>		<u>2,269,349</u>
<u>Operating Expenses</u>		98,854					
Operation and Maintenance							
Salaries and Wages - Employees	400,648	3,000	B	403,648	(622)	F	
					(10,710)	G	392,316
Salaries and Wages - Officers	36,000	0		36,000	0		36,000
Employee Pensions and Benefits	224,547	(3,000)	B	221,547	(46,205)	H	
					(47,526)	I	
					1,912	J	129,728
Purchased Water	936,927	0		936,927	0		936,927
Purchased Power	93,046	0		93,046	0		93,046
Materials and Supplies	73,206	0		73,206	(24,990)	G	48,216
Contractual Services - Acct.	26,200	0		26,200	0		26,200
Contractual Services - Legal	7,800	0		7,800	0		7,800
Contractual Services - -Other	0	0		0	0		0
Transportation Expenses	0	0		0	0		0
Insurance - Vehicle	42,086	0		42,086	0		42,086
Insurance - Gen. Liability	4,192	0		4,192	0		4,192
Insurance - Worker's Comp	10,630	0		10,630	0		10,630
Miscellaneous Expenses	159,567	0		159,567	0		159,567
Total Operation and Maint.. Expenses	<u>2,014,849</u>	<u>0</u>		<u>2,014,849</u>	<u>(128,141)</u>		<u>1,886,708</u>
Depreciation Expense	326,274	0		326,274	(74,695)	K	
					1,785	K	253,364
Taxes Other Than Income	28,348	0		28,348	4,778	L	33,126
Total Operating Expenses	<u>2,369,471</u>	<u>0</u>		<u>2,369,471</u>	<u>(196,273)</u>		<u>2,173,198</u>
Net Utility Operating Income	<u>\$ (184,893)</u>	<u>\$ (1)</u>		<u>\$ (184,894)</u>	<u>\$ 281,045</u>		<u>\$ 96,151</u>
REVENUE REQUIREMENTS							
Pro Forma Operating Expenses							\$ 2,173,198
Divide by: Operating Ratio							88%
Subtotal							2,469,543
Add: Average Annual Interest Expense						M	83,804
Total Revenue Requirement							2,553,347
Less: Other Operating Revenue							(8,969)
Interest Income							(2,708)
Nonutility Income - Gain on Sale of Equipment							(22,000)
Revenue Required from Rates							2,541,670
Less Normalized Revenues from Water Sales							(2,260,380)
Required Revenue Increase							\$ 281,290
Percentage Increase							12.44%

REFERENCES

A. In preparing its ARF application it came to Western Rockcastle's attention that although the total operating revenues reported in its 2023 Annual Report of \$2,184,578 matched the total Revenues reported in its 2023 Audit, the breakdown of the revenues were different. After reviewing the workpapers supporting the 2023 Audit, Western Rockcastle's Auditor explained that the Annual Report needed to be modified to reflect the account balances as presented in the 2023 Audit. These adjustments reconcile the 2023 Annual Report to the 2023 Audit. The adjustments to the Operating Revenues reported in the 2023 Annual Report are as follows:

	2023 Annual Report	2023 Audit	Adjustments
Retail Metered Sales	\$ 2,070,082	\$ 1,971,227	\$ (98,855)
Forfeited Discounts		6,986	6,986
Misc. Service Revenues	114,496	204,381	89,885
Other Water Revenues		1,983	1,983
Total Operating Revenue	<u>\$ 2,184,578</u>	<u>\$ 2,184,577</u>	<u>\$ (1)</u>

B. Western Rockcastle incorrectly recorded its Employee Bonuses in the Employee Pensions and Benefits expense account. To correct the misclassification error Employee Pensions and Benefits expense is being decreased by \$3,000; and Employee Salaries and wages increased by \$3,000.

C. The Current Billing Analysis results in unadjusted metered sales revenue of \$3,029,024. The majority of Western Rockcastle's AMR meters were installed at the same time. For this reason, numerous AMR meters experienced battery failures in the test-year that resulted in incorrect customer bills being issued. Western Rockcastle directed its customers to manually read their meters, which were used to correct the billing error. This required Western Rockcastle to adjust the water bills by \$851,494. The \$851,494 in billing adjustments and the adjusted Metered Water Revenues of \$2,177,530 is supported by the billing summary reports included with this application. The billing analysis adjustment is \$206,303.

D. Pursuant to KRS 278.023, Western Rockcastle requested a Certificate of Public Convenience and Necessity (CPCN) to fund a construction project funded by a loan from the United States Department of Agriculture Rural Development (RD). The water rates authorized in Case No. 2023-00334 applied to Western Rockcastle's billing analysis results in an increase of \$82,850 to Metered Water Sale revenues.

E. According to the 2023 Audit, Western Rockcastle received meter warranty reimbursements of \$204,381. However, in the test year Western Rockcastle did not receive any meter reimbursements but rather were given \$204,381 of KIA grants that it received from the Fiscal Court to fund construction projects. To comply with the requirements of the Uniform System of Accounts the Grants are a source of capital and, therefore, are being removed from Operating Revenues resulting in a decrease to Operating Revenues of \$204,381.

F. In the test year, Western Rockcastle lost two employees due to illness and death. One position was filed in 2023 and there is no current plans to fill the remaining position. Applying the 2024 employee wage rates to Western Rockcastle's current staff level of six employees results in a decrease to Employee Salaries and Wages expense of \$622.

G. In 2023, Western Rockcastle installed 51 5/8-Inch meters and a single 1-Inch meter. Western Rockcastle collected total tap-on fees of \$35,700. The test-year taps were installed by Western Rockcastle employees and were recorded as labor and materials expenses. To correct the reporting errors, Western Rockcastle is reducing Other Water revenue by \$4,000, reducing Labor expense by \$10,710 or 30 percent of the tapping fees while Materials and Supplies expense is being reduced by \$24,990 or 70 percent of the tapping fees.

H. Due to the staffing changes that occurred in the test year, the 2024 premiums paid to Anthem for employee insurance benefits decreased. Western Rockcastle is decreasing Employee Pension and Benefits expense by \$46,205 to reflect the new premiums.

I. Western Rockcastle pays 100 percent of its employees' health and dental insurance premiums. The PSC requires that expenses associated with this level of employer-funded employee benefit premiums be adjusted to be consistent with the Bureau of Labor Statistics' national average for an employer's share of health insurance premiums. Average employer shares from BLS are currently 79 percent for single coverage, 66 percent for Family; Couple; Parent Plus and the PSC also limits expenses associated with dental insurance premiums to 60 percent for single and family coverages. Applying those percentages to the premiums paid in the calendar year 2022 results in a deduction to Employee Pension and Benefit expense of \$47,526.

J. Rather than participate in the County Employee Retirement System (CERS) Western Rockcastle provides its employees with a 401(k) benefit. The employer 401(k) contribution rate is 3.00 percent. Applying the pro forma salaries for the qualifying employees of \$400,026 to the 3 percent employer 401(k) contribution rate results in an increase to Employee Pensions and Benefit expense of \$1,912.

K. 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. This results in a decrease of \$74,695. An adjustment of \$1,785 is also included for the new meters installed in 2023. See Table A.

L. Applying the Federal Insurance Contributions Act (FICA) tax rate of 7.65 percent to pro forma Salaries and Wages expense subject to the withholdings of \$433,026 results in a \$4,778 increase in test-year payroll tax.

M. The annual interest payments for Western Rockcastle's Rural Development bonds are shown in Table B. The five-year average of these interest payments of \$83,804 is added to the revenue requirement calculation.

Table A
DEPRECIATION EXPENSE ADJUSTMENTS
Western Rockcastle Association

Account Title	UPIS Balance	Accum. Dep 01/01/22	2022 Dep. Exp.	Dep. Lives	Dep Lives NARUC	NARUC Dep. Exp	NARUC Dep. Adj.
<u>GROUP - BUILDING:</u>							
HVAC SYSTEM	\$ 9,800	\$ 9,800	\$ -	10	0	\$ -	0
ROOF	7,500	7,250	250	15	38	200	(50)
BUILDING IMPROVEMENTS	2,723	2,723	0	20	38	0	0
BUILDING IMPROVEMENTS	10,737	10,737	0	20	38	0	0
NORTHERN ROCKCASTLE ASS.	936,585	558,051	23,415	40	38	24,976	1,561
CONSTRUCTION IN PROGRESS	113,150	50,918	2,262	50	38	3,017	755
NEW BUILDING	3,825	2,161	99	39	38	102	3
OFFICE BUILDING	350,000	197,059	8,975	39	38	9,333	358
PARKING LOT	3,100	3,100	0	15	38	0	0
BUILDING	237,750	85,194	6,097	39	38	6,340	243
FENCE AROUND MAINT. BUILDING	8,492	8,492	0	10	38	0	0
STORAGE BUILDING	29,436	15,863	1,962	15	38	785	(1,177)
RESURFACE PARKING LOT	16,550	8,183	1,103	15	38	441	(662)
STONE SIGN	10,800	5,340	720	15	38	288	(432)
5 TON HEAT PUMP	3,800	3,800	0	7	38	0	0
GARAGE DOORS	1,111	471	101	11	38	30	(71)
PORCH SIDE OF OFFICE	1,725	575	115	15	38	46	(69)
RESURFACE PARKING LOT	3,500	719	234	15	38	93	(141)
OFFICE STORAGE BUILDING - SIDING	2,540	1,330	363	7	38	68	(295)
BUILDING	1,753,124	971,766	45,696	397	675	45,719	\$ 23
<u>GROUP - EQUIPMENT:</u>							
EQUIPMENT	3,930	3,930	0	10	18	0	0
EQUIPMENT	7,303	7,303	0	10	18	0	0
TOOL BOX	89	89	0	7	18	0	0
CHLORINATOR	320	320	0	7	18	0	0
AIR COMPRESSOR	350	350	0	7	18	0	0
TRACTOR & BUSHHOG	1,700	1,700	0	7	18	0	0
MOWER	200	200	0	5	18	0	0
WAGON & FORK	855	855	0	10	18	0	0
HITCH BAR	236	236	0	10	18	0	0
PUMP	555	555	0	10	18	0	0
EQUIPMENT	36,768	36,768	0	10	18	0	0
EQUIPMENT	13,879	13,879	0	10	18	0	0
EQUIPMENT	1,218	1,218	0	10	18	0	0
FORKLIFT	1,285	1,285	0	7	18	0	0
FLAT BED 99 TRUCK & TOOL BOX	24,355	24,355	0	7	18	0	0
TRENCHER	17,500	17,500	0	7	18	0	0
TRAILER	3,370	3,370	0	7	18	0	0
580K BACKHOE	52,150	52,150	0	7	18	0	0
BACKHOE BUCKET & PUMP	3,082	3,082	0	7	18	0	0

Table A (Cont.)
DEPRECIATION EXPENSE ADJUSTMENTS
Western Rockcastle Association

2006 FORD	19,588	19,588	0	5	18	0	0
LIGHT BARS - TRUCKS	3,040	3,040	0	7	18	0	0
97 EQUIPMENT ADDITIONS	8,278	8,278	0	10	18	0	0
TRACKHOW	47,147	47,147	0	10	18	0	0
LAWN MOWER	2,251	2,251	0	5	18	0	0
TRAILER FOR Mower	2,850	2,850	0	7	18	0	0
41 RADIO WATER METERS	7,535	2,637	301	25	18	431	130
POW-R BORING MACHINE	10,184	10,184	0	7	18	0	0
BOND PACK TRUCK LIFT	2,860	1,668	191	15	18	163	(28)
2 GOULDS PUMPS	2,185	1,857	219	10	18	125	(94)
MEDAL DETECTOR	1,034	1,034	0	7	18	0	0
RADIO SYSTEM UPGRADE	27,308	11,227	1,821	15	18	1,560	(261)
STREET MACHINE II	1,200	1,080	120	5	18	69	(51)
GRUNDFOSS PUMP	6,445	2,916	921	7	18	368	(553)
LEAK DETECTOR	3,540	2,478	708	5	18	202	(506)
4 PUMPS	4,068	2,034	581	7	18	232	(349)
NEW IDELER	2,598	928	371	7	18	148	(223)
HUSQUAVARNA LAWN MOWER	2,000	517	200	10	18	114	(86)
BIG TEX TRAILER	15,850	377	2,264	7	7	2,264	0
RADIO SYSTEM	44,000	2,619	6,286	7	7	6,286	0
EXCAVATOR	57,330	0	7,644	5	7	8,190	546
BYERS DUMPER DOGG 8FT TRAILER	6,375	0	319	5	7	911	592
EQUIPMENT	446,811	293,855	21,946	343	676	21,064	(883)
LESS: DISPOSITIONS/TRANSFERS	(47,147)	(47,147)	0	0	0	0	
NET EQUIPMENT	399,664	246,708	21,946	343	676	21,064	(883)
GROUP: - LAND							
LAND FOR WATER TANK	2,250	0	0	0	0	0	
LAND FOR WATER TANK	7,250	0	0	0	0	0	
EASEMENT-CECIL KING	4,000	0	0	0	0	0	
LAND	13,500	0	0	0	0	0	
GROUP - OFFICE FURNITURE & EQUIPMENT							
OFFICE EQUIPMENT	9,145	9,145	0	7	23	0	0
OFFICE EQUIPMENT	5,466	5,466	0	7	23	0	0
TELLER LINE	5,412	5,283	129	7	23	0	(129)
TELLER LOCK BOXES	7,872	7,497	375	7	23	0	(375)
SERVER-SOFTWARE SOLUTIONS	11,773	11,773	0	5	23	0	0
4-COMPUTERS	7,236	7,236	0	5	23	0	0
C&R SECURITY SYSTEM	9,220	8,451	769	5	23	0	(769)
OFFICE FURNITURE & EQUIPMENT	56,124	54,851	1,273	43	158	0	(1,273)

Table A (Cont.)
DEPRECIATION EXPENSE ADJUSTMENTS
Western Rockcastle Association

GROUP - SOFTWARE							
BILLING SOFTWARE	13,797	13,797	0	7	0	0	
SOFTWARE	18,792	18,792	0	7	0	0	
SOFTWARE	12,522	12,522	0	7	0	0	
HTI INC-SOFTWARE	9,160	9,160	0	7	0	0	
BWA PP	3,000	3,000	0	7	0	0	
SOFTWARE	57,271	57,271	0	35	0	0	0
GROUP - TRANSPORTATION EQUIPMENT							
TRUCK-JERRY	15,000	15,000	0	5	7	0	0
2014 SUPERCREW FORD-WHITE GLEN	29,913	29,913	0	5	7	0	0
MAPPING SYSTEM	7,338	7,338	0	7	7	0	0
TIRE BALANCER/CHARGER	4,198	4,198	0	7	7	0	0
MOBILE MAPPING	5,365	5,237	128	7	7	0	(128)
2018 FORD F-150 VIN 7757	34,630	33,476	1,154	5	7	0	(1,154)
2018 FORD F-150 VIN 7758	34,630	33,476	1,154	5	7	0	(1,154)
2021 TAURUS	48,392	8,065	6,913	7	7	6,913	0
2018 FORD TAURUS	33,764	5,627	4,824	7	7	4,823	(1)
TRANSPORTATION EQUIPMENT	213,230	142,330	14,173	55	63	11,737	(2,437)
GROUP - WATER LINES							
TRANSMISSION & DISTRIBUTION	1,270,719	1,167,816	25,414	50	63	0	(25,414)
METERS	25,925	25,925	0	25	20	0	0
METERS	12,936	12,936	0	25	20	0	0
METERS	6,215	6,215	0	25	20	0	0
LINE EXTENSION	868,516	675,121	17,370	50	63	0	(17,370)
METERS	7,341	7,341	0	25	20	0	0
LINE EXTENSION	137,966	107,264	2,759	50	63	2,207	(552)
METERS	9,994	9,994	0	25	20	0	0
WATER TANK	13,600	11,900	340	40	45	302	(38)
METERS	15,651	15,651	0	25	20	0	0
METERS	16,430	16,430	0	25	20	0	0
METERS	47,321	47,321	0	25	20	0	0
NEW LINES & METERS	17,353	17,353	0	10	20	0	0
NEW LINES & METERS	15,165	15,165	0	20	20	0	0
NEW LINES & METERS	16,335	16,335	0	20	20	0	0
LINE EXTENSION	364,572	182,282	7,291	50	63	5,833	(1,458)
NEW LINES & METERS	530	530	0	20	45	0	0
NEW LINES & METERS	71,892	71,892	0	20	45	0	0
LINE EXTENSION	785,636	400,678	15,713	50	63	12,570	(3,143)
NEW LINES & METERS	35,100	35,100	0	20	45	0	0
NEW LINES & METERS	13,130	13,130	0	20	45	0	0
LINE EXTENSION	595,062	279,678	11,901	50	63	9,521	(2,380)
LINE EXTENSION	59,334	26,702	1,187	50	63	949	(238)
SERVICES	15,378	11,995	615	25	40	384	(231)
ADDITIONS	687,892	509,041	27,516	25	63	11,006	(16,510)
NEW LINES & METERS	224,157	156,909	8,966	25	25	8,966	0
NEW LINES & METERS	443,836	277,359	17,753	25	25	17,753	0
SERVICES	8,368	8,368	0	15	40	0	0

Table A (Cont.)
DEPRECIATION EXPENSE ADJUSTMENTS
Western Rockcastle Association

TRANSMISSION LINES	57,328	35,544	2,293	25	63	917	(1,376)
TANKS	3,046	3,046	0	15	40	0	0
LINE EXTENSION	875,939	462,139	21,899	40	63	14,015	(7,884)
WATER TANK	441,155	213,225	17,646	25	63	7,058	(10,588)
2009-2022 WATER SYSTEM IMPROVEMENT	491,460	228,904	19,659	25	63	7,863	(11,796)
METERS	45,000	20,250	1,800	25	63	720	(1,080)
METERS	500,396	223,510	20,016	25	63	8,006	(12,010)
INDUSTRIAL BETTERIES	1,360	1,360	0	7	63	0	0
RENOVATIONS	892,561	161,777	22,314	40	63	14,281	(8,033)
LINE IMPROVEMENT	4,000	1,311	267	15	63	64	(203)
PRESSURE REDUCING VALVE	900	364	129	7	63	14	(115)
SIMTAP KIT	2,353	980	337	7	63	38	(299)
WTER LINES	<u>9,101,852</u>	<u>5,478,841</u>	<u>243,185</u>	<u>1,091</u>	<u>1,803</u>	<u>122,471</u>	<u>(70,125)</u>
GRAND TOTALS	11,641,912	6,998,914	326,273	1,964	3,374	200,991	(74,695)
LESS: DISPOSITIONS/TRANSFERS	<u>(47,147)</u>	<u>(47,147)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET GRAN TOTALS	<u>\$ 11,594,765</u>	<u>\$ 6,951,767</u>	<u>\$ 326,273</u>	<u>\$ 1,964</u>	<u>\$ 3,374</u>	<u>\$ 200,991</u>	<u>\$ (74,695)</u>

Table B
DEBT SERVICE SCHEDULE
Western Rockcastle Association
CY 2025 - 2029

Debt Summary

C.Y.	Principal	Interest	Annual Payment
2025	\$ 81,530	\$ 90,361	\$ 171,891
2026	84,679	87,212	171,891
2027	87,955	83,936	171,891
2028	91,362	80,529	171,891
2029	94,907	76,984	171,891
TOTALS	<u>\$ 440,433</u>	<u>\$ 419,022</u>	<u>\$ 859,455</u>
5 Year Avg	<u>\$ 88,087</u>	<u>\$ 83,804</u>	<u>\$ 171,891</u>
0.2X Coverage			<u>\$ 34,378</u>

Individual Debt Amortization Schedules

RD 1996 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 11,969	\$ 9,228	\$ 21,197
2026	12,508	8,689	21,197
2027	13,071	8,126	21,197
2028	13,659	7,538	21,197
2029	14,274	6,923	21,197
TOTALS	<u>65,482</u>	<u>40,503</u>	<u>105,985</u>
5-Year Avg	<u>13,096</u>	<u>8,101</u>	<u>21,197</u>

RD 1999 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 21,218	\$ 19,817	\$ 41,035
2026	22,173	18,862	41,035
2027	23,171	17,864	41,035
2028	24,214	16,821	41,035
2029	25,303	15,732	41,035
TOTALS	<u>116,080</u>	<u>89,095</u>	<u>205,175</u>
5-Year Avg	<u>23,216</u>	<u>17,819</u>	<u>41,035</u>

RD 2001 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 15,349	\$ 11,084	\$ 26,433
2026	15,848	10,585	26,433
2027	16,363	10,070	26,433
2028	16,895	9,538	26,433
2029	17,444	8,989	26,433
TOTALS	<u>66,550</u>	<u>39,182</u>	<u>105,732</u>
5-Year Avg	<u>16,637</u>	<u>9,796</u>	<u>26,433</u>

Debt Summary (Cont.)

RD 2004 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 9,439	\$ 13,312	\$ 22,751
2026	9,864	12,887	22,751
2027	10,308	12,443	22,751
2028	10,772	11,979	22,751
2029	11,257	11,494	22,751
TOTALS	42,201	48,803	91,004
5-Year Avg	10,550	12,201	22,751

RD 2006 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 2,603	\$ 4,070	\$ 6,673
2026	2,717	3,956	6,673
2027	2,836	3,837	6,673
2028	2,960	3,713	6,673
2029	3,089	3,584	6,673
TOTALS	11,601	15,091	26,692
5-Year Avg	2,900	3,773	6,673

RD 2010 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 10,176	\$ 12,776	\$ 22,952
2026	10,455	12,497	22,952
2027	10,743	12,209	22,952
2028	11,038	11,914	22,952
2029	11,342	11,610	22,952
TOTALS	43,578	48,230	91,808
5-Year Avg	10,895	12,057	22,952

RD 2014 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 2,603	\$ 4,070	\$ 6,673
2026	2,717	3,956	6,673
2027	2,836	3,837	6,673
2028	2,960	3,713	6,673
2029	3,089	3,584	6,673
TOTALS	11,601	15,091	26,692
5-Year Avg	2,900	3,773	6,673

RD 2024 Issue

C.Y.	Principal	Interest	Annual Payment
2025	\$ 8,172	\$ 16,005	\$ 24,177
2026	8,397	15,780	24,177
2027	8,628	15,549	24,177
2028	8,865	15,312	24,177
2029	9,109	15,068	24,177
TOTALS	34,998	61,710	96,708
5-Year Avg	8,749	15,428	24,177

Table C
Current and Proposed Rates
Western Rockcastle Association

							Differences	
			Existing Rates		Proposed Rates		\$	%
5/8-Inch x 3/4-Inch Meter								
First	2,000	Gallons	\$	28.94 Min. Bill	\$	32.04 Min. Bill	\$	3.10 10.71%
Next	3,000	Gallons	\$	0.008270 per Gallon		0.008970 per Gallon		0.000700 8.46%
Next	5,000	Gallons	\$	0.007630 per Gallon		0.008230 per Gallon		0.000600 7.86%
Next	15,000	Gallons	\$	0.006980 per Gallon		0.007580 per Gallon		0.000600 8.60%
Over	25,000	Gallons	\$	0.006370 per Gallon		0.006870 per Gallon		0.000500 7.85%
1-Inch Meter								
First	5,000	Gallons	\$	47.25 Min. Bill	\$	52.63 Min. Bill	\$	5.38 11.39%
Next	5,000	Gallons	\$	0.007630 per Gallon		0.008230 per Gallon		0.000600 7.86%
Next	15,000	Gallons	\$	0.006980 per Gallon		0.007580 per Gallon		0.000600 8.60%
Over	25,000	Gallons	\$	0.006370 per Gallon		0.006870 per Gallon		0.000500 7.85%
1 1/2-Inch Meter								
First	10,000	Gallons	\$	84.65 Min. Bill	\$	94.68 Min. Bill	\$	10.03 11.85%
Next	15,000	Gallons	\$	0.006980 per Gallon		0.007580 per Gallon		0.000600 8.60%
Over	25,000	Gallons	\$	0.006370 per Gallon		0.006870 per Gallon		0.000500 7.85%
2-Inch Meter								
First	25,000	Gallons	\$	187.10 Min. Bill	\$	210.38 Min. Bill	\$	23.28 12.44%
Over	25,000	Gallons	\$	0.006370 per Gallon		0.006870 per Gallon		0.000500 7.85%