



Wastewater Rate Study Prepared for the Seeley County Water District

At the request of the Seeley County Water District



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Executive Summary

The Seeley County Water District [SCWD] serves the community of Seeley, California, which has a population of approximately 1,759 residents and a median household income (MHI) of **\$56,917 (+/- \$10,685)** as estimated by the most recent 5-year American Community Survey (2023). Consisting of sewer treatment, storage and distribution facilities owned and operated by the District, SCWD provides sewer services to an estimated **390** connections.

In 2024, The Rural Community Assistance Corporation (RCAC) received a request from the District to conduct a sewer rate study that would meet its existing and future revenue needs. Developing a sustainable, fair, and justifiable rate structure was identified as the key objective of this study. The goal of this study, therefore, is to develop a rate structure that will meet these objectives.

Developing an appropriate rate structure, RCAC examined financial, asset and other data provided by the District. RCAC also consulted with SCWD staff to identify current and future operating and capital needs, projected sewer usage, community growth, and related reserves.

In recent years, the utility has experienced a deteriorating financial position with operating losses of **-\$92,478, -\$53,364, and -\$357,215** during the FY22-24 period. The particularly steep loss in FY24 was due to a loss of annual dumper station revenue, which the utility does not expect to receive in the foreseeable future.

Developing an appropriate rate structure, RCAC examined financial, asset and other data provided by the District. RCAC also consulted with SCWD staff to identify current and future operating and capital needs, projected sewer usage, community growth, and related reserves. Under SCWD’s existing structure, sewer rates are based on a standardized unit of residential usage known as an Equivalent Dwelling Unit [EDU]. Residential users are charged a flat rate of \$56.00 per month while remaining users (e.g., multi-family apartment dwellers, commercial customers) are charged a flat rate in proportion to this standard unit.

Incorporating this approach to meet the projected revenue needs of the utility, RCAC recommends following adjustments over the course of the next six years based on the current monthly charge of **\$56.00 per EDU**:

Current EDU Charge	April 24, 2025	May 1, 2026	March 1, 2027	March 1, 2028	March 1, 2029	March 1, 2030
\$56.00	\$67.76	\$78.60	\$84.81	\$87.53	\$90.15	\$92.86

Key assumptions of the study include no change in EDUs during the forecast period and cost adjustments as presented in the report. The District is strongly encouraged to review the study's projections periodically and make appropriate adjustments as needed.

1. Introduction

Rural Community Assistance Corporation

Founded in 1978, Rural Community Assistance Corporation (RCAC) is a 501(c) (3) nonprofit organization that provides training, technical and financial resources, and advocacy so rural communities can achieve their goals and visions. For more than 40 years, our dedicated staff and active board, coupled with our key values: leadership, collaboration, commitment, quality, and integrity, have helped rural communities throughout the West achieve positive change.

Purpose of this rate study

The purpose of this study is to make the Seeley County Water District aware of the need to raise sewer rates. The system must be able to maintain operations and build reserves to cover the inevitable need to replace all components of the operation.

Board responsibilities

The governing body has a fiduciary responsibility to set the rates at such a level that the utility will be able to continue to operate now and into the future, including providing funds to replace all parts of the system as they wear out. While this document recommends certain rates, the ultimate decision rests with the governing body.

Guiding principles of this study

This study is guided by the following principles:

Sustainability: Wastewater rates should cover costs permitting THE SEELEY COUNTY WATER DISTRICT to provide wastewater services now and for the foreseeable future.

Fairness: Wastewater rates should be fair to all ratepayers. No single ratepayer or group of ratepayers should be arbitrarily singled out for different rates.

Ease of Understanding: Wastewater rates should be easy for staff to understand, implement, and explain to customers. The rate structure should be compatible with current utility billing software.

Justifiability: Wastewater rates should be based on sound methodology, verifiable data, and the actual financial needs of the utility.

Disclaimer

The recommendations contained in this rate study are based on financial information provided to RCAC by the District and its representatives. Although every effort was made to ensure the reliability of this information, no warranty is expressed or implied as to the correctness, accuracy or completeness of the information contained herein.

Any opinions, findings, and conclusions or recommendations expressed in this material are solely the responsibility of the author and do not necessarily represent the official views of RCAC. For accounting advice, a Certified Public Accountant should be consulted. For legal advice, the District should seek the advice of an attorney.

2. Profile

Community

The Seeley County Water District provides water and sewer services to the census-designated place (CDP) of Seeley, California, a community located about 10 miles north of the U.S.-Mexico border. The community lies within the Imperial Valley, long known for its diverse and abundant irrigated produce.

Designated a Colonia, Seeley has an estimated Median Household Income (MHI) of \$56,917 (+/- \$10,685) according on the most recent 5-year American Community Survey (2023).¹ This number is significantly lower than the corresponding state average of \$95,521.² In the latest decennial census (2020), Seeley had a population of 1729 residents, between the respective populations of 1823 and 1624 recorded in 2010 and 2000 U.S. Censuses.³

The Town of Seeley is comprised mainly of residential dwellings along with an elementary school, post office, a community park, and several businesses. In addition to meeting the town's wastewater needs, SCWD also provides sewer service to the Sunbeam Lake County Park, which includes a recreation vehicle park, and to the Cal-Trans Rest Area on Interstate 8.

Opportunities for growth exist in the SCWD service Area including the proposed Coyne Sunbeam Lake Estates Development which adjoins Sunbeam Lake. As part of a multi-phase project, the proposed development could involve the construction of 573 homes during the next several years. Due to uncertainty involving these opportunities, the rate study does not assess their impact.

¹ https://data.census.gov/profile/Seeley_CDP,_California?g=160XX00US0670798

² <https://data.census.gov/profile/California?g=040XX00US06>

³ https://en.wikipedia.org/wiki/Seeley,_California

Wastewater System

SCWD owns and operates assets providing sewer service to Seeley's residents including piping, two lift stations, and collection facility, pumps, two lift stations, and an aeration wastewater treatment plant (**WWTP**) with a treatment capacity of 0.25 million gallons-per-day (MGD). Effluent from the WWTP is discharged to the New River.

Ending CY24, SCWD provided sewer service to an estimated 390 connections. The estimated demand on the plant from the Town of Seeley has been estimated at 150,000 gallons per day (gpd).⁵

The wastewater treatment plant has experienced numerous challenges. In 2017-18 the plant exceeded effluent limitations for cyanide and copper numerous times and in 2019 SCWD proposed a revised compliance project to bring the plant into compliance, which includes upgrades to the utility's UV treatment system.⁶ Addressing the violations the District has closed the septage receiving station (dump station) and is paying related fines. The District has also incurred additional regulatory testing costs through 2027 related to the violations.

Forecasted Growth

Incorporating discussion with District representatives, the utility does not expect changes in the number of current equivalent dwelling units (EDUs) during the FY25-30 forecast period.

3. Financial Overview

Classification of Revenue and Expenses

The rate study separates revenue earned by the utility into the following categories with **monthly sales constituting approximately 94% of total utility revenue in FY24:**

- Operating Revenue (Monthly Sales) – revenue derived from the billed monthly sewer charges for users connected to the wastewater treatment plant.
- Other Operating Revenue – septage station (dumper) station revenue, administrative fees, penalties, connection charges, capacity fees and other development charges, et. al.
- Earned Non-Operating Revenue – interest earned on investments.

The rate study separated costs into four categories:

⁵ Fuscoe Engineering, Inc., *Preliminary Sewer Assessment: Coyne Ranch at Sunbeam Lake (2016)*, p.5.

⁶ PROPOSED TIME SCHEDULE ORDER (TSO) R7-2019-0029 ISSUED TO SEELEY COUNTY WATER DISTRICT WASTEWATER TREATMENT FACILITY SEELEY, IMPERIAL COUNTY (March 4, 2019)

- Base Operating Expenses – these expenses are incurred in the day-to-day operation of the utility. Typical examples include salaries and wages, employee benefits, maintenance & repairs, professional services (accounting, engineering, legal), field and office supplies, software, fuel and vehicle maintenance, supplies, telecommunications, field supplies, postage, printing/publishing/advertising, training, travel, and utilities (electricity).
- Additional Operating Costs – obtained from engineering estimates and other sources, these expenses pertain primarily to additional costs that are incurred when new projects are placed into operation.
- Debt Payments – consists of principal and interest payments on wastewater utility loans.
- Reserves – the rate study several types of reserves: operating, debt, emergency, and capital improvement (or depreciation)

Current Rate Schedule

Existing sewer rates are billed using a standardized unit known as an EDU (Equivalent Dwelling Unit) with a single-family residence comprising one EDU. SCWD charges a monthly rate of **\$56.00** per EDU. Accounts are billed by the number of EDUs assessed as shown in **Exhibit 5** of the Appendix.

Other sewer system charges

SCWD assesses customers various sewer service-related charges. *RCAC did not assess these charges under the current rate study. RCAC recommends that the utility review these charges to ensure adequate cost recovery.*

Financial Condition of the Utility

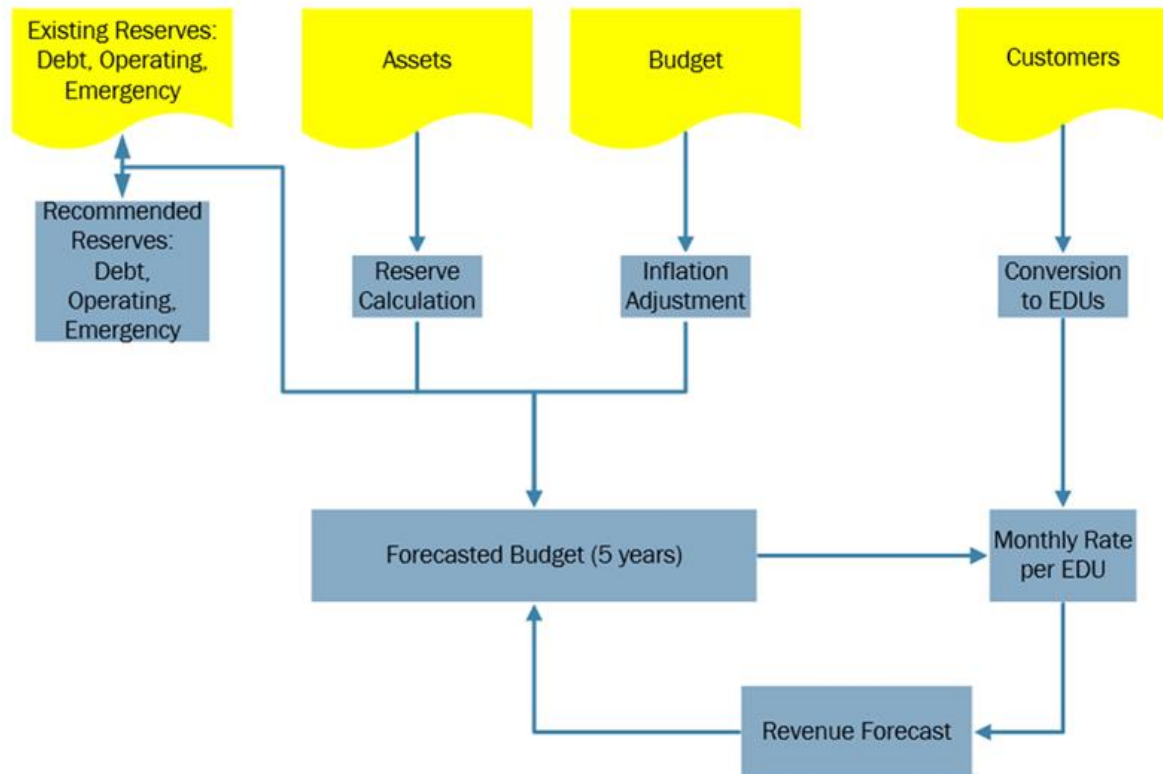
As expressed in the following table, the financial condition of the utility has deteriorated with a combined operating loss of **(\$503,058)** during the three-year period. Contributing factors to the operating deficit include rising expenses, and particularly, *the loss of dumper station revenue in FY24, which is not expected to be recovered in the foreseeable future.* Without adjustments, the utility could face insolvency.

Table 1: Utility Financial Performance (FY22-24)

	FY22	FY23	FY24 (Unaudited)
Operating Revenue	\$543,558	\$637,344	\$475,136
Base Operating Expenses	\$546,999	\$591,344	\$739,287
Depreciation & Amortization	\$89,037	\$99,363	\$93,065
Total Operating Expenses	\$636,036	\$690,707	\$832,352
Net Operating Income	(\$92,478)	(\$53,364)	(\$357,216)

4. Rate Setting Process

Incorporating guidance provided by the American Water Works Association (AWWA)⁹, the rate study examined the revenue needs of the wastewater system using the following model:



Under this model, revenue and revenue needs are incorporated into a 5-year budget forecast, which is then adjusted for changes in costs, equivalent dwelling units, and billing losses to determine an acceptable monthly rate.

⁹ M1 Principles of Water Rates, Fees and Charges, 7th Edition (2017), American Water Works Association

5. Utility Revenue Needs

The rate study anticipates that the sewer utility will need to generate **\$4.570M** to adequately fund its revenue needs over the FY25-30 period. These needs were identified in consultation with District management and are presented below.

Base Operating Costs

As discussed in Section 3, base operating costs consist of the day-to-day costs needed to operate the utility. Over the 6-year forecast period the utility will need to generate **\$4,140,172** to cover these base operating costs. The following table summarizes the annual revenue need with a detailed breakdown of base operating costs and cost factors presented in **Exhibit 1** of the Appendix.

Table 2: Summary of Projected Base Costs* **[FY25-30 Total = \$4,140,172.02]**

	FY25	FY26	FY27	FY28	FY29	FY30
	\$ 581,543.95	\$ 657,014.77	\$ 683,233.20	\$ 710,563.57	\$ 739,055.53	\$ 768,761.00

*Excludes Interest Expense and Depreciation

Debt Service and Related Obligations

The utility expects to incur annual debt and related obligations of **\$224,871** during the forecast period. This amount includes payment of an Administrative Civil Liability issued by the California River Basin Region (Regional Water Board) for wastewater treatment plant (WWTP) violations, as well as an additional projected loan¹¹ that will be incurred by forecasted improvements.

Table 3: Summary of Debt Service (FY26-30) **[FY25-30 Total = \$224,871.00]**

	FY25	FY26	FY27	FY28	FY29	FY30
Administrative Civil Liability Payments	-	\$ 56,497.00	\$ 56,497.00	-	-	-
Additional Loans	-	-	\$12,655.00	\$ 33,074.00	\$ 33,074.00	\$ 33,074.00

¹¹ Projected \$250,000 loan for UV Systems upgrades with annual payments beginning in Feb. 2027. This is a 10-year loan with estimated annual payments provided by the SCWD Finance Dept.

Reserve Funding

AWWA standards guiding this rate study recommend a review of four types of reserves:

1. Operating Reserve: Operating reserves are established to provide the utility with the ability to withstand short-term cash-flow fluctuations. A 45- to 90-day cash on hand operating reserve is a frequently used industry norm.¹² Following consultation with District representatives, the utility identified a 45-day desired cash balance that would be funded over a 4-year period starting in FY27 with an annual contribution of **\$21,268.01**.
2. Emergency Reserve: Emergency reserves are intended to help utilities deal with short-term emergencies, such as mainline breaks or pump failures, based on the operating history of the facility. Consultation with utility staff identified a \$50 contribution to be funded at **\$20K** annually over the FY27-30 period.
3. Debt Reserve: In accordance with USDA guidance for long-term loans, RCAC recommends the utility contribute 10% of an annual loan payment each year until a full year's debt payment has been accumulated. The 10% recommendation will apply to the additional forecasted loan beginning in FY27.
4. Capital Asset Replacement or Depreciation Reserve – The rate study considers funding for replacement of the utility capital assets using a depreciation approach. Under this approach, consistent with the accounting practices of the utility, capital assets that used to operate and maintain the utility are expensed over their useful life. Following consultation with District management, the rate study establishes an annual contribution to a capital reserve fund at 10% of its annual depreciation with a 2% annual growth adjustment factor and a capitalization threshold of \$5,000.¹³ This decision is motivated by rate affordability constraints and the fact that the utility has historically received extensive grants for the replacement of its capital assets. Adjustments to this contribution schedule may be warranted based on lender requirements and asset management planning.

The following table summarizes the recommended contribution to each reserve account totaling \$302,802 over the FY25-30 forecast period. Additional details about the funding of each reserve account including the basis for calculating the depreciation reserve are presented in **Exhibits 2 and 3** of the Appendix.

¹² Developing Rates for Small Systems, AWWA Manual M54, 1st Edition (2004), p. 22

Table 4: Reserve Contribution Summary**[FY25-30 Total = \$204,925.25]**

	FY25	FY26	FY27	FY28	FY29	FY30
Operating Reserve	-	-	\$21,268.01	\$ 21,268.01	\$ 21,268.01	\$ 21,268.01
Emergency Reserve	-	-	\$12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
Debt Reserve	-	-	\$ 1,265.50	\$ 3,307.40	\$ 3,307.40	\$ 3,307.40
Depreciation Reserve	\$ 9,300.00	\$ 9,486.00	\$ 9,675.72	\$ 9,869.23	\$ 10,066.62	\$ 10,267.95

6. Additional Inputs and Considerations

This section discusses additional inputs and considerations used to establish the proposed rate structure.

Sales and Related Adjustments

RCAC verified monthly wastewater sales data for all utility connections for the recent 12-month period ending CY24, which was determined by multiplying the current EDU rate x the number of EDUs per connections. The rate study anticipates no change in the total # of system EDUs during the FY25-30 forecast period and assumes full recovery of billed revenue.

Determination and Assignment of Equivalent Dwelling Units (EDUs)

Since the utility does not directly measure wastewater flow leaving individual households or businesses, wastewater flows are based on probable demand. The District has established an Equivalent Dwelling Unit Method (or EDU Method) for measuring this demand. Under this method, which is commonly used by utilities, probable wastewater flows (demand) from all land use categories (housing, office, food service, etc.) are compared to the expected demand from a single-family dwelling (= 1 EDU) using equivalency factors.

Exhibit 4 of the Appendix identifies the categories and factors used for this determination.

7. Proposed Rate Structure and Impact

Proposed Rate Schedule

Integrating the resources and revenue needs of the utility through FY25-30 forecast period, the rate study identifies the following proposed rate schedule for implementation:

Table 5: FY25-FY30 Proposed Utility Rate Schedule

Current EDU Charge	April 24, 2025	May 1, 2026	March 1, 2027	March 1, 2028	March 1, 2029	March 1, 2030
\$56.00	\$67.76	\$78.60	\$84.81	\$87.53	\$90.15	\$92.86

Under the initial increase of the proposed rate structure (April 24, 2025), the monthly bill for a standard residential customer (1 EDU) will increase from **\$56.00** to **\$67.76**, or approximately **\$0.39 per day** based on a 30-day billing cycle. **Exhibit 5** presents the calculated charge for each customer by account number throughout the forecast period using the EDU table found in Exhibit 4.

FY25-30 Forecasted Budget

Application of the proposed rate increases is shown in the forecasted budget below with the utility fully meeting its projected revenue needs including base operating expenses, debt service, and reserve contributions at the end of the forecast period.

Table 6: FY25-FY30 Forecast Under the Proposed Rate Schedule

Line	Seeley County Water District (Wastewater)	FY25	FY26	FY27	FY28	FY29	FY30
1	Monthly Sales	\$ 474,707.52	\$ 623,963.89	\$ 723,798.12	\$ 780,978.17	\$ 805,969.47	\$ 830,148.55
2	Other Operating Revenue	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
3	Total Operating Revenue	\$ 487,707.52	\$ 636,963.89	\$ 736,798.12	\$ 793,978.17	\$ 818,969.47	\$ 843,148.55
4	Additional Revenue from Service Rate Adjustment	\$ 149,256.37	\$ 99,834.22	\$ 57,180.05	\$ 24,991.30	\$ 24,179.08	\$ 24,904.46
5	Deduction for Partial Year implementation	\$ (124,380.31)	\$ (83,195.19)	\$ (38,120.03)	\$ (16,660.87)	\$ (16,119.39)	\$ (16,602.97)
6	Uncollected Accounts (Gain or Loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Total Adjusted Operating Revenue	\$ 512,583.58	\$ 653,602.93	\$ 755,858.13	\$ 802,308.60	\$ 827,029.16	\$ 851,450.04
8	Base Operating Expense*	\$ 581,543.95	\$ 657,014.77	\$ 683,233.20	\$ 710,563.57	\$ 739,055.53	\$ 768,761.00
9	Other Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Total Operating Expenses	\$ 581,543.95	\$ 657,014.77	\$ 683,233.20	\$ 710,563.57	\$ 739,055.53	\$ 768,761.00
11	NET OPERATING REVENUE	\$ (68,960.37)	\$ (3,411.84)	\$ 72,624.94	\$ 91,745.03	\$ 87,973.63	\$ 82,689.04
12	Interest Earned	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
13	Other Eligible Non Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Total Eligible Non Operating Revenue	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00
15	NET SYSTEM REVENUE	\$ (68,260.37)	\$ (2,711.84)	\$ 73,324.94	\$ 92,445.03	\$ 88,673.63	\$ 83,389.04
16	Administrative Civil Liability Repayments	\$ -	\$ 56,497.00	\$ 56,497.00	\$ -	\$ -	\$ -
17	Additional Loans	\$ -	\$ -	\$ 12,655.00	\$ 33,074.00	\$ 33,074.00	\$ 33,074.00
18	Total Debt Service	\$ -	\$ 56,497.00	\$ 69,152.00	\$ 33,074.00	\$ 33,074.00	\$ 33,074.00
19	Amount Available for Reserves	\$ (68,260.37)	\$ (59,208.84)	\$ 4,172.94	\$ 59,371.03	\$ 55,599.63	\$ 50,315.04
20	Beginning Cash Balance	\$162,994	\$ 85,434.12	\$ 16,739.29	\$ (23,797.00)	\$ (11,370.62)	\$ (2,913.01)
21	Net Position Before Reserves	\$ 94,734.12	\$ 26,225.29	\$ 20,912.22	\$ 35,574.03	\$ 44,229.02	\$ 47,402.03
22	Operating Reserve	\$ -		\$21,268.01	\$ 21,268.01	\$ 21,268.01	\$ 21,268.01
23	Emergency Reserve	\$ -		\$12,500.00	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
24	Debt Reserve	\$ -	\$ -	\$ 1,265.50	\$ 3,307.40	\$ 3,307.40	\$ 3,307.40
25	Depreciation Reserve	\$ 9,300.00	\$ 9,486.00	\$ 9,675.72	\$ 9,869.23	\$ 10,066.62	\$ 10,267.95
26	Total Reserves	\$ 9,300.00	\$ 9,486.00	\$ 44,709.23	\$ 46,944.64	\$ 47,142.03	\$ 47,343.36
27	Ending Net Position	\$ 85,434.12	\$ 16,739.29	\$ (23,797.00)	\$ (11,370.62)	\$ (2,913.01)	\$ 58.67
	*Excludes Interest Expense, Depreciation & Amortization						

Key Performance Indicators

The following table compares key performance indicators with and without the proposed adjustments. As demonstrated, incorporating the data inputs provided, the utility will be able to operate at a sustainable level. Without adjustments, the financial position of the utility will quickly deteriorate.

Table 7: Comparison of Key Performance Indicators

No Change in Rates	FY25	FY26	FY27	FY28	fY29	FY30
Debt Coverage Ratio	#DIV/0!	(2.26)	(2.22)	(5.48)	(6.34)	(7.24)
Operating Ratio	0.84	0.74	0.70	0.71	0.68	0.66
Cash Position	69,858.06	(114,281.07)	(346,593.62)	(570,344.56)	(857,810.68)	(1,177,217.68)
Net Position	60,558.06	(133,067.07)	(400,788.85)	(661,998.43)	(951,897.35)	(1,271,703.07)
Affordability Ratio per EDU	1.18%	1.18%	1.18%	1.18%	1.18%	1.18%
Proposed Rate Option						
<u>Proposed Rate Option</u>	FY25	FY26	FY27	FY28	fY29	FY30
Debt Coverage Ratio	#DIV/0!	(0.05)	1.06	2.80	2.68	2.52
Operating Ratio	0.88	0.92	1.00	1.08	1.07	1.06
Cash Position	\$94,734.12	\$35,525.29	\$30,398.22	\$80,283.25	\$91,173.66	\$94,544.05
Net Position	\$85,434.12	\$16,739.29	-\$23,797.00	-\$11,370.62	-\$2,913.01	\$58.67
Affordability Ratio per EDU	1.43%	1.66%	1.79%	1.85%	1.90%	1.96%

Note: Key Performance Indicators are defined in Exhibit 6 of the Appendix.

Postponing rate adjustments threaten the solvency of the utility with a one-month delay in implementing the initial increase costing the utility **\$9,024.27** in lost revenue.¹⁴ With an affordability ratio not exceeding 2.0% throughout the forecast period, the rate structure may be deemed affordable based on residential EDU charge.

8. Conclusion and Recommendations

In recent years, the utility has experienced a sharp deterioration in its financial position with a combined operating loss of **(\$503,058)** during the past three years (FY22-24). Left unaddressed, the utility could face insolvency and will be unable to meet its future revenue needs, which have been identified at **\$4.570M** through the end of FY30.

To address current losses and projected revenue needs, RCAC has prepared this rate study for the Seeley County Water District, which provides an equitable path for sustainable operation of the utility. The proposed adjustments, to be phased in over the FY25-30 period, will build needed financial capacity and enable the utility to provide reliable wastewater services to its customers.

¹⁴ Estimated monthly loss in revenue = Current # EDUs x Difference between monthly proposed and existing EDU charges x # months = 767.37 x (\$67.76 - \$56) x 1 = 9,024.27

While the scope of this study is limited to a review of monthly sales revenue, which comprises ~94% of current total operating revenue, the utility is strongly encouraged to review other sources of earned revenue, including connection services, fees, and development charges to ensure full cost recovery. In addition to these recommendations, RCAC urges the utility to review rate performance on a periodic basis, especially in conjunction with budget development activities, and make appropriate adjustments as needed. While not expected within the six-year forecast period, the utility may be able to resume dumper services in the future, which could restore revenue from the loss of this function.

9. Appendix

Exhibit 1: Breakdown of Operating Costs

Expenses	FY25	% Increase	FY26	% Increase	FY27	% Increase	FY28	% Increase	FY29	% Increase	FY30	Total
Salaries and Wages	\$ 238,236.9	5%	\$ 265,898.76	5%	\$ 279,193.70	5%	\$ 293,153.39	5%	\$ 307,811.06	5%	\$ 323,201.61	\$ 1,707,495.44
Salaries and Wages (Staff Additions)	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	\$ -
Fringe Benefits	\$ 41,667.0	5%	\$ 59,500.38	5%	\$ 62,475.40	5%	\$ 65,599.17	5%	\$ 68,879.13	5%	\$ 72,323.09	\$ 370,444.20
Uniforms/Safety Shoes	\$ 2,200.0	3%	\$ 2,266.00	3%	\$ 2,333.98	3%	\$ 2,404.00	3%	\$ 2,476.12	3%	\$ 2,550.40	\$ 14,230.50
Mileage Reimbursement	\$ 495.0	5%	\$ 519.75	3%	\$ 535.34	3%	\$ 551.40	3%	\$ 567.94	3%	\$ 584.98	\$ 3,254.42
Training & Certificate Renewal	\$ 2,420.0	5%	\$ 2,541.00	3%	\$ 2,617.23	3%	\$ 2,695.75	3%	\$ 2,776.62	3%	\$ 2,859.92	\$ 15,910.51
Temporary Staffing Services	\$ 2,750.0	3%	\$ 2,832.50	3%	\$ 2,917.48	3%	\$ 3,005.00	3%	\$ 3,095.15	3%	\$ 3,188.00	\$ 17,788.13
Sludge Disposal	\$ 10,000.0	2%	\$ 31,116.00	3%	\$ 32,049.48	3%	\$ 33,010.96	3%	\$ 34,001.29	3%	\$ 35,021.33	\$ 175,199.07
Laboratory	\$ 30,000.0	5%	\$ 31,500.00	3%	\$ 32,445.00	3%	\$ 33,418.35	3%	\$ 34,420.90	3%	\$ 35,453.53	\$ 197,237.78
Materials & Supplies	\$ 15,000.0	6%	\$ 15,900.00	3%	\$ 16,377.00	3%	\$ 16,868.31	3%	\$ 17,374.36	3%	\$ 17,895.59	\$ 99,415.26
Maintenance & Repairs	\$ 30,000.0	6%	\$ 31,800.00	3%	\$ 32,754.00	3%	\$ 33,736.62	3%	\$ 34,748.72	3%	\$ 35,791.18	\$ 198,830.52
Fuels	\$ 3,300.0	3%	\$ 3,399.00	3%	\$ 3,500.97	3%	\$ 3,606.00	3%	\$ 3,714.18	3%	\$ 3,825.60	\$ 21,345.75
Dig Alert	\$ 100.0	5%	\$ 105.00	3%	\$ 108.15	3%	\$ 111.39	3%	\$ 114.74	3%	\$ 118.18	\$ 657.46
Office Services & Maintenance	\$ 2,800.0	5%	\$ 2,940.00	3%	\$ 3,028.20	3%	\$ 3,119.05	3%	\$ 3,212.62	3%	\$ 3,309.00	\$ 18,408.86
Office Supplies	\$ 2,800.0	3%	\$ 2,884.00	3%	\$ 2,970.52	3%	\$ 3,059.64	3%	\$ 3,151.42	3%	\$ 3,245.97	\$ 18,111.55
Advertising & Publications	\$ 600.0	2%	\$ 612.00	3%	\$ 630.36	3%	\$ 649.27	3%	\$ 668.75	3%	\$ 688.81	\$ 3,849.19
Postage	\$ 2,200.0	2%	\$ 2,244.00	3%	\$ 2,311.32	3%	\$ 2,380.66	3%	\$ 2,452.08	3%	\$ 2,525.64	\$ 14,113.70
Financials & Billing Software & Hosting	\$ 12,375.0	3%	\$ 12,684.38	3%	\$ 13,064.91	3%	\$ 13,456.85	3%	\$ 13,860.56	3%	\$ 14,276.38	\$ 79,718.07
Bank & Merchant Fees	\$ 1,000.0	1%	\$ 1,010.00	3%	\$ 1,040.30	3%	\$ 1,071.51	3%	\$ 1,103.65	3%	\$ 1,136.76	\$ 6,362.23
Penalties and/or Late Fees	\$ 400.0	1%	\$ 404.00	3%	\$ 416.12	3%	\$ 428.60	3%	\$ 441.46	3%	\$ 454.71	\$ 2,544.89
Miscellaneous	\$ 1,100.0	5%	\$ 1,155.00	3%	\$ 1,189.65	3%	\$ 1,225.34	3%	\$ 1,262.10	3%	\$ 1,299.96	\$ 7,232.05
Subscriptions & Memberships	\$ 4,400.0	2%	\$ 4,488.00	3%	\$ 4,622.64	3%	\$ 4,761.32	3%	\$ 4,904.16	3%	\$ 5,051.28	\$ 28,227.40
Accounting Prof. Services	\$ 16,500.0	3%	\$ 12,000.00	3%	\$ 12,360.00	3%	\$ 12,730.80	3%	\$ 13,112.72	3%	\$ 13,506.11	\$ 80,209.63
Auditing Services	\$ 4,400.0	3%	\$ 4,532.00	3%	\$ 4,667.96	3%	\$ 4,808.00	3%	\$ 4,952.24	3%	\$ 5,100.81	\$ 28,461.00
Other Professional Admin Services	\$ 3,300.0	5%	\$ 3,465.00	3%	\$ 3,568.95	3%	\$ 3,676.02	3%	\$ 3,786.30	3%	\$ 3,899.89	\$ 21,696.16
UB Bad Debt - Expenditures	\$ 1,200.0	2%	\$ 1,224.00	3%	\$ 1,260.72	3%	\$ 1,298.54	3%	\$ 1,337.50	3%	\$ 1,377.62	\$ 7,698.38
Legal	\$ 6,600.0	5%	\$ 6,930.00	3%	\$ 7,137.90	3%	\$ 7,352.04	3%	\$ 7,572.60	3%	\$ 7,799.78	\$ 43,392.31
Engineering	\$ 15,000.0	5%	\$ 15,750.00	3%	\$ 16,222.50	3%	\$ 16,709.18	3%	\$ 17,210.45	3%	\$ 17,726.76	\$ 98,618.89
Planning	\$ 15,000.0	5%	\$ 15,750.00	3%	\$ 16,222.50	3%	\$ 16,709.18	3%	\$ 17,210.45	3%	\$ 17,726.76	\$ 98,618.89
Other Professional for Operation	\$ 17,200.0	5%	\$ 18,060.00	3%	\$ 18,601.80	3%	\$ 19,159.85	3%	\$ 19,734.65	3%	\$ 20,326.69	\$ 113,082.99
District General Liability Insurance	\$ 9,700.0	6%	\$ 10,282.00	3%	\$ 10,590.46	3%	\$ 10,908.17	3%	\$ 11,235.42	3%	\$ 11,572.48	\$ 64,288.53
Licenses and Permits	\$ 8,000.0	5%	\$ 8,400.00	3%	\$ 8,652.00	3%	\$ 8,911.56	3%	\$ 9,178.91	3%	\$ 9,454.27	\$ 52,596.74
Compliance-Hazardous Materials Fees	\$ 300.0	2%	\$ 306.00	3%	\$ 315.18	3%	\$ 324.64	3%	\$ 334.37	3%	\$ 344.41	\$ 1,924.60
ACLIC State Compliance & Fines ** Agreement	\$ -	0%	\$ -	3%	\$ -	3%	\$ -	3%	\$ -	3%	\$ -	\$ -
Pollution Tests	\$ 300.0	2%	\$ 306.00	3%	\$ 315.18	3%	\$ 324.64	3%	\$ 334.37	3%	\$ 344.41	\$ 1,924.60
Power	\$ 39,000.0	5%	\$ 40,950.00	3%	\$ 42,178.50	3%	\$ 43,443.86	3%	\$ 44,747.17	3%	\$ 46,089.59	\$ 256,409.11
Internet & Telephone Services	\$ 9,400.0	5%	\$ 9,870.00	3%	\$ 10,166.10	3%	\$ 10,471.08	3%	\$ 10,785.22	3%	\$ 11,108.77	\$ 61,801.17
Equipment Outlay	\$ 31,800.0	5%	\$ 33,390.00	3%	\$ 34,391.70	3%	\$ 35,423.45	3%	\$ 36,486.15	3%	\$ 37,580.74	\$ 209,072.04
Depreciation & Amortization	\$ 93,000.0	2%	\$ 94,860.00	3%	\$ 97,705.80	3%	\$ 100,636.97	3%	\$ 103,656.08	3%	\$ 106,765.77	\$ 596,624.62
Base Operating Expenses	\$ 581,543.9	107.4%	\$ 657,015	103.99%	\$ 683,233	104.00%	\$ 710,564	104.01%	\$ 739,056	104.02%	\$ 768,761	\$ 4,140,172

Exhibit 2: Reserve Allocation & Contribution

Section 1: Cash Assets (H2O and Sewer Funds)				
Type	Balance June 30, 2024	Designation	Restricted	Available Amount
Cash & Cash in Bank	\$ 28,171.00	Cash & Cash in Bank	No	\$28,171
Emergency	\$ 35,000.00	Emergency	No	\$35,000
Debt Cash Reserve	\$ 9,020.00	Debt Cash Reserve	Yes	\$0
Capital Reserve	\$ 229,337.49	Capital Reserve	No	\$229,337
Cash & Cash in Bank	\$ 96,580.00	ACLC	Yes	\$0
Stock Investment	\$ 7,486.72	Stock Investment	Yes	\$0
Stock Investment	\$ 7,527.68	Stock Investment	Yes	\$0
Total Balance	\$ 413,122.89			
			Unadjusted Balance	\$292,508
			Claim on General Fund	\$50,000
			Adjusted Available Bal.	\$342,508
			Transfer to Water Fund	\$179,514
			Transfer to Sewer Fund	\$162,994
			Remaining Available Balance	\$0

Section 2: Reserve Contribution							
Reserve Fund	Amount	Description	Target Based on Description	Contribution	Remaining Amount Needed	MakeUp Period	Target Annl Contribution
Operating (Days Cash on Hand)	45	Days COH based on FY25-30 avg. annual operating costs. Nominal guidance: 30-120 days	\$85,072.03	\$0.00	\$85,072.03	4	\$21,268.01
Emergency	\$50,000	As identified by utility	\$50,000.00	\$0.00	\$50,000.00	4	\$12,500.00
Debt Reserve	10%	Total contribution based on % of FY25-30 avg. annual additional loans	\$0.00	\$0.00	\$0.00	as incurred	as incurred
Capital (Depreciation) Reserve	10.0%	% of annual FY25-30 depreciaton funded as directed by utility	\$144,771.38	\$0.00	\$144,771.38	as incurred	as incurred

Exhibit 3: Depreciation Basis

SEELEY COUNTY SEWER DISTRICT FIXED ASSETS FYE 2024				
	<i>Balance as of 6/30/2023</i>	Additions	Reclassifications	Balance as of 6/30/2024
Sewer Fund	<i>Audit Report</i>			<i>General Ledger</i>
<u>Non Depreciable Assets:</u>				
Construction in Progress:	\$ 471,309.71			\$ 471,309.71
LAND	\$ 20,000.00			\$ 20,000.00
<u>Depreciable Assets:</u>				
Structures & Improvements	8,643.00			8,643.00
Vehicles	57,783.00			57,783.00
Equipment	254,993.00			254,993.00
Office Equipment	14,237.00	8,666.13		22,903.13
Computer Equipment	-	22,348.37		22,348.37
Incode Software Implementation	44,022.00			44,022.00
Sewer Treatment Plant & Improvements	1,510,459.00			1,510,459.00
Collection -Lift Station	1,239,289.00			1,239,289.00
Pond Liner	681,421.00			681,421.00
<u>Total Sewer Fund:</u>	3,810,847.00	31,014.50	-	3,841,861.50
<u>Less Accumulated Depreciation</u>	(1,954,797.00)	(93,064.14)		(2,047,861.14)
<u>Total Depreciated Assets, Net:</u>	1,856,050.00			1,794,000.36
<u>Total Capital Assets, Net</u>	2,347,359.71			2,285,310.07
Accumm Depreciation of:				
Structures & Improvements	(6,593.00)		(410.00)	(7,003.00)
Vehicles	(57,783.00)		-	(57,783.00)
Equipment - Sewer Fund	(247,237.00)		(7,756.00)	(254,993.00)
Office Equipment	(13,903.00)		(1,342.85)	(15,245.85)
Computer Equipment			(2,214.77)	(2,214.77)
Incode Software Implementation:	(14,674.00)		(14,674.00)	(29,348.00)
Sewer Treatment Plant & Improvements	(1,057,995.00)		(18,649.00)	(1,076,644.00)
Collection -Lift Station	(426,003.00)		(30,982.00)	(456,985.00)
Pond Liner	(130,609.00)		(17,035.53)	(147,644.53)
	(1,954,797.00)		(93,064.14)	(2,047,861.14)
			<i>FY24 Est. Depreciation</i>	\$93,000 Provided by Finance Dept.

Exhibit 4: Equivalent Dwelling Unit Table

The District uses the table below to categorize and assign customer EDU charges. The table incorporates guidance from the U.S. Environmental Protection Agency.

Customer Category	Category Number	Unit	EDU	Min 1 EDU?
Single Family Dwelling	1	per dwelling	1.000	No
Apartments	2	per apartment	1.000	No
Condominiums	3	per unit	1.000	No
Mobile Homes (free standing)	4	per unit	1.000	No
Mobile Home Parks	5	per home space/lot	1.000	No
Rental Cottages	6	minimum per cottage	0.250	No
Efficiency Rental	7	per unit	0.625	Yes
Assembly Halls	8	per seat	0.005	Yes
Boat Dock indiv. owned w/o dwelling	10	per dock space	0.100	No
Boat Dock indiv. owned w/dwelling	11	per dock space/parcel-lot	1.000	No
Bowling Alleys (no food serv.)	12	per lane	0.188	No
Car Wash automatic	14	per automatic bay	1.500	No
Car Wash manual	15	per manual bay	1.000	No
Church with no kitchen	17	per seat	0.011	Yes
Church with kitchen	18	per seat	0.017	Yes
Country Clubs	19	per person	0.125	Yes
Dance Halls	20	per person	0.005	Yes
Dormitories/Barracks	21	per bed	0.063	No
Drive-In Theatres	22	per car space	0.013	Yes
Factory without showers	24	per employee	0.063	Yes
Factory with showers	25	per employee	0.088	Yes
Food Service restaurant (not 24 hours)	27	per seat	0.088	Yes
Food Service restaurant (24 hour serv.)	28	per seat	0.125	Yes
Food Service banquet rooms	29	per seat	0.013	Yes
Food Service tavern	30	per seat	0.088	Yes
Food Servicedrive-in service	31	per space	0.125	Yes
Food Service restaurant along freeway	32	per seat	0.250	No
Gas (fuel) Station	35	per pump	1.250	No
Hospitals	36	per bed	0.750	No
Institutions	37	per person	0.250	Yes
Laundries (coin operated)	38	per machine	0.350	No
Marina with pump out connected to sewers	40	per dock, rack & storage space	0.100	Yes
Marina with restrooms & showers only	41	per dock, rack & storage space	0.050	Yes
Motels/Sleeping Cabin	42	per unit	0.250	Yes
Nursing & Rest Homes	44	per patient	0.250	Yes
Office Buildings	47	per employee	0.050	Yes
R.V. Parks & Camps (primitive)	48	per space	0.125	Yes
R.V. Park & Camps (full service)	49	per space	0.500	Yes
Recreation Parks	50	per park capacity	0.010	Yes
Retail Store	51	per employee	0.050	Yes
School elementary	53	per pupil	0.038	Yes
School junior & high	54	per pupil	0.050	Yes
Shopping Center	55	per 100 s.f., no food/laundry	0.050	Yes
Swimming pool without showers	57	per swimmer (capacity)	0.010	Yes
Swimming pool with showers	58	per swimmer capacity)	0.018	Yes
Youth and Recreation Camps	59	per person (capacity)	0.125	Yes

Exhibit 5: Monthly Rates by Account Number (FY25-30)

Number of EDUs	Cat #	Billed # EDUs	Account Number	Current Rate	4.24.25	5.01.26	3.01.27	3.01.28	3.01.29	3.01.30
1	1	1.00	01-0002-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0003-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0004-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0005-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0006-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0007-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0008-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0009-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0010-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0011-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0012-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0013-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0014-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0015-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0016-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0017-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0018-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0019-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0020-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0021-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0022-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0023-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
2	1	2.00	01-0024-01	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71
1	1	1.00	01-0025-00	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0026-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0028-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0029-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0030-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0031-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0032-05	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0033-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0034-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0035-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0036-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0037-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0038-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0039-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0040-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0041-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
2	1	2.00	01-0042-01	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71
1	1	1.00	01-0043-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0044-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0045-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0046-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0047-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0049-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0050-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86

Number of EDUs	Cat #	Billed # EDUs	Account Number	Current Rate	4.24.25	5.01.26	3.01.27	3.01.28	3.01.29	3.01.30
1	1	1.00	01-0103-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0104-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0105-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0106-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0107-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0108-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0109-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0110-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0111-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0112-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0113-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
30.0	37	7.50	01-0114-01	\$ 420.00	\$ 508.20	\$ 589.51	\$ 636.08	\$ 656.44	\$ 676.13	\$ 696.42
1	1	1.00	01-0115-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0116-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0117-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0118-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0119-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0120-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0121-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0122-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0123-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0124-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0125-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0126-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0127-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0128-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0129-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0130-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0131-04	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0132-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0133-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0134-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0135-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0136-03	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0137-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0138-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0139-03	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0140-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0141-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0142-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0143-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0144-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0145-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0146-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0147-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0148-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0149-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0150-03	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0151-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	01-0152-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86

Number of EDUs	Cat #	Billed # EDUs	Account Number	Current Rate	4.24.25	5.01.26	3.01.27	3.01.28	3.01.29	3.01.30
1	1	1.00	02-0001-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0002-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0003-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0004-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0005-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
4	1	4.00	02-0006-02	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
3	2	3.00	02-0007-01	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57
1	1	1.00	02-0008-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
4	2	4.00	02-0009-01	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
1	1	1.00	02-0010-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0011-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0012-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
4	2	4.00	02-0013-01	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
4	2	4.00	02-0014-01	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
3	2	3.00	02-0015-02	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57
3	2	3.00	02-0016-02	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57
1	1	1.00	02-0017-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0018-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0019-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0020-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0021-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0022-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0023-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0024-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0025-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0026-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
2	1	2.00	02-0027-01	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71
1	1	1.00	02-0028-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0029-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
100	18	1.70	02-0030-01	\$ 95.20	\$ 115.19	\$ 133.62	\$ 144.18	\$ 148.79	\$ 153.26	\$ 157.85
1	1	1.00	02-0031-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0032-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0033-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0034-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0035-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0036-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
3	2	3.00	02-0037-01	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57
1	1	1.00	02-0038-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0039-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0040-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0041-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0042-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0043-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0044-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0045-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0046-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0047-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0048-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0049-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0050-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86

Number of EDUs	Cat #	Billed # EDUs	Account Number	Current Rate	4.24.25	5.01.26	3.01.27	3.01.28	3.01.29	3.01.30
1	1	1.00	02-0051-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0052-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0053-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0054-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0055-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0056-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0057-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0058-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0059-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0060-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0061-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0062-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0063-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0064-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0065-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0066-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0067-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0068-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0069-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0070-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0072-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0073-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0074-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0075-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
4	2	4.00	02-0076-01	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
1	1	1.00	02-0077-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0078-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0079-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0080-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0081-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0082-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0083-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0084-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0085-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0086-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0087-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0088-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0089-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
2.13	1	2.13	02-0090-03	\$ 119.28	\$ 144.33	\$ 167.42	\$ 180.65	\$ 186.43	\$ 192.02	\$ 197.78
1	1	1.00	02-0091-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0092-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0093-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0094-03	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0095-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0096-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0097-05	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0098-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0099-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
2	2	2.00	02-0100-02	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71
2	2	2.00	02-0101-02	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71

Number of EDUs	Cat #	Billed # EDUs	Account Number	Current Rate	4.24.25	5.01.26	3.01.27	3.01.28	3.01.29	3.01.30
1	1	1.00	02-0102-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0103-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0104-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0105-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0106-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0107-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0108-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0109-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0110-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0111-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0112-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0113-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0114-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0115-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0116-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0117-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0118-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0119-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0120-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0121-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0122-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0123-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0124-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0125-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0126-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0127-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0128-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0129-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0131-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0132-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0133-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
3	2	3.00	02-0134-01	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57
1	1	1.00	02-0135-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0136-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
3	2	3.00	02-0137-01	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57
1	1	1.00	02-0138-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0139-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	02-0140-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
0	1	0.00	02-0141-00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1	1	1.00	03-0001-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
4	2	4.00	03-0002-01	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
4	2	4.00	03-0003-01	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
1	1	1.00	03-0004-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0005-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0006-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
300	50	3.00	03-0007-01	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57
326	49	163.00	03-0008-01	\$ 9,128.00	\$ 11,044.88	\$ 12,812.06	\$ 13,824.21	\$ 14,266.59	\$ 14,694.59	\$ 15,135.42
1	1	1.00	03-0009-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0010-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
3	1	3.00	03-0011-01	\$ 168.00	\$ 203.28	\$ 235.80	\$ 254.43	\$ 262.58	\$ 270.45	\$ 278.57

Number of EDUs	Cat #	Billed # EDUs	Account Number	Current Rate	4.24.25	5.01.26	3.01.27	3.01.28	3.01.29	3.01.30
1	1	1.00	03-0073-03	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0074-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0076-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0077-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0078-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0079-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0080-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0081-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0082-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
2	1	2.00	03-0083-01	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71
1	1	1.00	03-0084-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0085-03	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0086-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0088-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0089-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0090-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0091-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0092-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0093-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0094-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0095-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0096-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0097-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
30.4	1	30.40	03-0098-01	\$ 1,702.40	\$ 2,059.90	\$ 2,389.49	\$ 2,578.26	\$ 2,660.76	\$ 2,740.59	\$ 2,822.80
2	1	2.00	03-0100-01	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71
1	47	0.00	03-0102-01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	47	1.00	03-0102-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
4	1	4.00	03-0106-01	\$ 224.00	\$ 271.04	\$ 314.41	\$ 339.24	\$ 350.10	\$ 360.60	\$ 371.42
1	1	1.00	03-0107-04	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0108-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0109-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0110-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0111-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0112-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0113-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0114-02	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0115-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0116-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0117-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
2	1	2.00	03-0118-01	\$ 112.00	\$ 135.52	\$ 157.20	\$ 169.62	\$ 175.05	\$ 180.30	\$ 185.71
1	1	1.00	03-0119-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0120-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86
1	1	1.00	03-0121-01	\$ 56.00	\$ 67.76	\$ 78.60	\$ 84.81	\$ 87.53	\$ 90.15	\$ 92.86

Exhibit 6: Definitions

For the context of this rate study, the following definitions are provided for *Key Performance Indicators* are provided:

Operating Ratio – a financial metric that measures a utility’s operating efficiency by comparing its operating expenses to its total operating revenue. Formula: $[\text{Total Annual Operating Revenue}/(\text{Total Annual Operating Costs} + \text{Total Annual Debt Service})]$. The ratio of less than 1.0 means the utility cannot fund its operations from current annual operating revenues.

Debt Coverage Ratio – The debt coverage ratio measures the utility's available cash flow to pay its current debt obligations. Formula: $[(\text{Total Annual Operating Revenue}-\text{Total Annual Operating Expenses})/\text{Annual Debt Service}]$. A ratio of less than 1.0 means the utility cannot meet its annual debt service from current annual operating revenues.

Cash Position – The cash position identifies the cumulative amount of cash that the utility has at the end of each year without reserve contributions.

Net Position – The net position identifies the remaining amount of cash that the utility would have on hand at the end of each year assuming reserves had been funded. If the net position is \$0, or more, then the reserves have been fully funded.

Affordability Ratio (Affordability Threshold) - This ratio measures a household's ability to pay for water services by comparing the cost of water or sewer bills to their annual income, typically expressed as a percentage. In the rate study, the sewer rate affordability ratio was calculated by dividing the residential Equivalent Dwelling Unit charge (EDU = 1). For a Seeley resident fitting this definition, the Affordability Ratio for the first year of the proposed increase would be equal to the monthly charge x 12/Seeley’s Annual Median Household Income = $(\$67.76 \times 12)/(\$56,917) = 1.43\%$.