

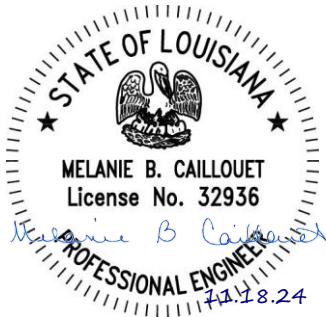
ST. CHARLES PARISH WATERWORKS DISTRICT NO. 1



2024 WATER RATE STUDY

**April 2024
Revised November 2024**

ASCE Project No. 012-013-01



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Table of Contents

	<u>Page No.</u>
Section I	Introduction 1
Section II	Historical Operations.....2
2.1	Income Statement.....2
2.2	Metered Customers5
2.3	Water User Fees.....5
2.4	Impact Fees6
2.5	Revenue and Expenses per Customer9
Section III	Projection of Financial Requirements 15
3.1	General..... 15
3.2	Customer Growth..... 15
3.3	Operating Revenue Projections 15
3.4	Non-Operating Revenue Projections 16
3.5	Operating Expenses Projections..... 17
3.6	Depreciation..... 17
3.7	Outstanding Bonds 17
Section IV	Rate Evaluations..... 18
4.1	Existing Rate Structure 18
4.2	Adjustment of Stepped Rate Threshold 18
Section V	Other Funds Available23

List of Tables

Table I	Income Statement..... 3
Table II	Water User Charges4
Table III	History of Water Customers.....7
Table IV	Meter Deposits and Other Fees.....8
Table V	Annual Revenue per Customer..... 10
Table VI	Annual Expenses per Customer 11
Table VII	Annual Residual per Customer 14
Table VIII	Income Statement Using Existing Rate Structure 19
Table IX	Income Statement Using Revised Stepped Rate Threshold 21

List of Appendices

Appendix A	Detail Breakdown of Historical Expenses by Expense Classification.....A
Appendix B	Billing ModelB
Appendix C	ProjectionsC
Appendix D	Debt Retirement Schedule.....D
Appendix E	Information Used for Model on Statement (Revised Stepped Rate Threshold).....E

Section I

Introduction

All South Consulting Engineers, LLC (All South or ASCE) was authorized to prepare a water rate study to determine the ability of the water user fees in meeting the financial obligations of the St. Charles Parish Consolidated Waterworks District No. 1 (District), without supplementation from the General Fund. Further considerations are to have sufficient funds for Capital Improvement financing and meeting revenue bond indebtedness.

It is the Parish's intentions to review the financial operating history of the District to estimate future revenues and expenses of the system and to establish a rate structure that would provide future capital improvements, typical operation and maintenance costs, and meet the existing bond requirements.

The analyses provided herein utilized audited statements from fiscal years 2000 through 2022, estimate for 2023, and budget for 2024. (Some years may not be visible on the tables but were used in the analyses.) The District also contributed their resources for the development of a billing rate model for testing purposes. The billing data was separated by meter classification (hydrant, irrigation, or main meter) and then sorted by consumption. We acknowledge and thank all those who authorized and assisted in providing the necessary information to prepare this report.

Section II

Historical Operations

2.1 Income Statement

Table I summarizes the Income Statements as per Annual Audit Reports from 2000 through 2022. As an enterprise fund, the District operates similarly to a private business, where user fees (in conjunction with connection fees), interest on deposits, and other revenue should be sufficient to meet the financial obligations of the District. When revenue deficits exist, contributions from other sources are required to fund the operating expenditures and capital improvements. The Parish Government contributed to the District (Transfers In and Grants) from 2000 through 2005, and again in 2007. In 2009 through 2022 the funds transferred in were mostly transfers from the General Fund with a small number of grants. No transfers occurred in 2020.

In 2005 increases in rates allowed the Department to be self-reliant in 2006. On June 6, 2006, an alternate rate schedule went into effect. Although the rate per 1,000 gallons was the same for all customers, the minimum rate changed depending upon the type of water service: hydrant, irrigation, or main meter. **Table II** shows the rate schedule since 2000.

Depreciation is included in the table to indicate the allocation associated with the degradation of facilities. Total depreciation is comprised of both long- and short-term depreciation. Short-term depreciation is associated with equipment which has a useful life of 20 years or less and accounts for approximately 20% of the total depreciation. These items are replaced using monies from annual operating revenues. Long-term depreciation is associated with equipment and facilities with a life greater than 20 years. These items are usually replaced using bond issues. Since long-term depreciation is associated with bond issues, only short-term depreciation was included in the income statements.

TABLE I
Income Statement

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
All Customers (Avg/Mth)	20,515	20,718	20,791	20,916	21,028	21,173	21,373	21,386	21,498	21,632	21,811	22,032	21,875	21,853
REVENUES														
OPERATING REVENUES														
Sales	\$ 9,894,323	\$ 9,815,567	\$ 10,035,666	\$ 9,486,702	\$ 9,416,924	\$ 10,149,496	\$ 10,400,926	\$ 11,853,291	\$ 11,861,807	\$ 12,247,945	\$ 12,533,098	\$ 12,846,292	\$ 12,490,573	\$ 12,860,641
Billing/Collection Fees	\$ 243,658	\$ 243,444	\$ 244,205	\$ 245,422	\$ 246,264	\$ 247,161	\$ 248,833	\$ 269,869	\$ 273,825	\$ 281,854	\$ 283,526	\$ 286,011	\$ 263,644	\$ 284,177
Service Fees	\$ 71,840	\$ 50,555	\$ 72,540	\$ 72,525	\$ 69,505	\$ 70,970	\$ 165,845	\$ 154,760	\$ 145,450	\$ 182,730	\$ 135,026	\$ 150,092	\$ 160,846	\$ 151,136
Connection Fees	\$ 124,930	\$ 138,510	\$ 134,685	\$ 127,055	\$ 130,265	\$ 136,940	\$ 152,485	\$ 147,200	\$ 152,370	\$ 149,600	\$ 151,110	\$ 109,770	\$ 106,810	\$ 136,950
Delinquent Charges	\$ 480,103	\$ 495,296	\$ 475,778	\$ 449,993	\$ 496,233	\$ 514,879	\$ 513,859	\$ 527,207	\$ 537,514	\$ 529,991	\$ 551,797	\$ 417,892	\$ 350,092	\$ 520,319
TOTAL OPERATING REVENUES	\$ 10,814,854	\$ 10,743,372	\$ 10,962,874	\$ 10,381,697	\$ 10,359,191	\$ 11,119,446	\$ 11,481,948	\$ 12,952,327	\$ 12,970,966	\$ 13,392,120	\$ 13,654,557	\$ 13,810,057	\$ 13,371,965	\$ 13,953,223
NON-OPERATING REVENUES														
Interest Income	\$ 410,894	\$ 43,553	\$ 9,837	\$ 13,720	\$ 22,753	\$ 26,428	\$ 14,345	\$ 28,402	\$ 72,271	\$ 166,831	\$ 247,008	\$ 93,270	\$ 29,823	\$ 278,096
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 223,129	\$ 400,017	\$ 120,170	\$ 217,238	\$ 120,087	\$ 63,716	\$ 886,369	\$ 170,073	\$ 49,157	\$ 240,509	\$ 114,084	\$ 44,560	\$ 75,027	\$ 1,911,234
Transfers In and Grants	\$ 8,342,800	\$ 94,007	\$ 236,429	\$ 244,924	\$ 348,469	\$ 79,651	\$ 155,931	\$ 3,166	\$ 268,524	\$ 234,389	\$ 93,382	\$ -	\$ 82,486	\$ 261,302
TOTAL NON-OPERATING REVENUES	\$ 8,976,823	\$ 537,577	\$ 366,436	\$ 475,882	\$ 491,309	\$ 169,809	\$ 1,056,645	\$ 201,641	\$ 389,952	\$ 641,729	\$ 454,474	\$ 137,830	\$ 187,336	\$ 2,450,632
TOTAL REVENUES	\$ 19,791,677	\$ 11,280,949	\$ 11,329,310	\$ 10,857,579	\$ 10,850,500	\$ 11,289,255	\$ 12,538,593	\$ 13,153,968	\$ 13,360,918	\$ 14,033,849	\$ 14,109,031	\$ 13,947,887	\$ 13,559,301	\$ 16,403,855
EXPENSES														
OPERATING EXPENSES														
Personal Services	\$ 4,054,652	\$ 4,390,264	\$ 4,649,408	\$ 4,763,074	\$ 4,760,469	\$ 5,004,131	\$ 4,716,667	\$ 5,358,208	\$ 5,117,758	\$ 5,381,561	\$ 5,870,381	\$ 5,311,904	\$ 5,722,568	\$ 4,573,353
Operating Services	\$ 1,914,366	\$ 1,827,182	\$ 1,479,203	\$ 1,501,392	\$ 1,674,556	\$ 1,853,534	\$ 1,623,073	\$ 1,544,983	\$ 1,439,800	\$ 1,469,514	\$ 1,452,259	\$ 1,472,126	\$ 1,894,994	\$ 2,351,122
Materials and Supplies	\$ 1,150,276	\$ 1,323,681	\$ 1,171,276	\$ 1,395,190	\$ 1,446,668	\$ 1,356,960	\$ 1,375,280	\$ 1,446,976	\$ 1,467,308	\$ 1,486,077	\$ 1,761,728	\$ 1,531,561	\$ 1,929,213	\$ 880,273
Other Services and Charges	\$ 167,665	\$ 121,767	\$ 50,078	\$ 48,201	\$ 58,078	\$ 40,319	\$ 36,942	\$ 42,016	\$ 54,328	\$ 40,112	\$ 66,461	\$ 421,331	\$ 41,482	\$ 109,240
TOTAL OPERATING EXPENSES	\$ 7,286,959	\$ 7,662,894	\$ 7,349,965	\$ 7,707,857	\$ 7,939,771	\$ 8,254,944	\$ 7,751,962	\$ 8,392,183	\$ 8,079,194	\$ 8,377,264	\$ 9,150,829	\$ 8,736,922	\$ 9,588,257	\$ 7,913,988
OTHER EXPENSES														
Indirect Cost Allocation/Intergov't	\$ 112,552	\$ 123,060	\$ 121,676	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 533,718
Short-Term Depreciation	\$ 230,577	\$ 232,119	\$ 285,478	\$ 344,976	\$ 468,478	\$ 500,809	\$ 525,146	\$ 538,192	\$ 543,204	\$ 555,375	\$ 563,276	\$ 513,184	\$ 493,546	\$ 472,363
Bond Interest	\$ 1,453,359	\$ 1,392,880	\$ 1,392,880	\$ 1,335,380	\$ 1,029,203	\$ 1,293,443	\$ 693,179	\$ 792,302	\$ 766,102	\$ 750,203	\$ 734,003	\$ 734,003	\$ 734,003	\$ 513,189
TOTAL OTHER EXPENSES	\$ 1,796,488	\$ 1,748,059	\$ 1,800,034	\$ 1,805,356	\$ 1,622,681	\$ 1,919,252	\$ 1,343,325	\$ 1,455,494	\$ 1,434,306	\$ 1,555,578	\$ 1,547,279	\$ 1,497,187	\$ 1,477,549	\$ 1,519,270
TOTAL EXPENSES	\$ 9,083,447	\$ 9,410,953	\$ 9,149,999	\$ 9,513,213	\$ 9,562,452	\$ 10,174,196	\$ 9,095,287	\$ 9,847,677	\$ 9,513,500	\$ 9,932,842	\$ 10,698,108	\$ 10,234,109	\$ 11,065,806	\$ 9,433,258
PARITY INCOME														
NET SURPLUS	\$ 10,708,230	\$ 1,869,996	\$ 2,179,311	\$ 1,344,366	\$ 1,288,048	\$ 1,115,059	\$ 3,443,306	\$ 3,306,291	\$ 3,847,418	\$ 4,101,007	\$ 3,410,923	\$ 3,713,778	\$ 2,493,495	\$ 6,970,597
BOND INTEREST	\$ 1,453,359	\$ 1,392,880	\$ 1,392,880	\$ 1,335,380	\$ 1,029,203	\$ 1,293,443	\$ 693,179	\$ 792,302	\$ 766,102	\$ 750,203	\$ 734,003	\$ 734,003	\$ 734,003	\$ 513,189
DEPRECIATION	\$ 230,577	\$ 232,119	\$ 285,478	\$ 344,976	\$ 468,478	\$ 500,809	\$ 525,146	\$ 538,192	\$ 543,204	\$ 555,375	\$ 563,276	\$ 513,184	\$ 493,546	\$ 472,363
TOTAL AVAILABLE FOR PARITY	\$ 12,392,166	\$ 3,494,995	\$ 3,857,669	\$ 3,024,722	\$ 2,785,729	\$ 2,909,311	\$ 4,661,631	\$ 4,636,785	\$ 5,156,724	\$ 5,406,585	\$ 4,708,202	\$ 4,960,965	\$ 3,721,044	\$ 7,956,149
PRINCIPAL AND INTEREST	\$ 2,125,138	\$ 2,125,138	\$ 2,125,138	\$ 2,125,138	\$ 2,125,138	\$ 2,125,138	\$ 1,318,910	\$ 2,154,025	\$ 2,081,625	\$ 2,081,625	\$ 2,081,265	\$ 2,086,545	\$ 2,079,345	\$ 2,086,545
INCOME RESIDUALS	\$ 10,267,028	\$ 1,369,857	\$ 1,732,531	\$ 899,584	\$ 660,591	\$ 784,173	\$ 3,342,721	\$ 2,482,760	\$ 3,075,099	\$ 3,324,960	\$ 2,626,937	\$ 2,874,420	\$ 1,641,699	\$ 5,869,604
	103.77%	13.96%	17.26%	9.48%	7.01%	7.73%	32.14%	20.95%	25.92%	27.15%	20.96%	22.38%	13.14%	45.64%

TABLE II
Water User Charges

Effective as of	User Fee Minimum	Second Residential Meter for Irrigation	Fire Hydrant Meter Service Minimum	Cost Per 1,000 Gallons Used	0 to 6,000 Gallons Used	6,000 to 10,000 Gallons Used	10,000 and More Gallons Used
1/1/2000	\$2.00		\$10.00	\$1.75			
1/1/2001	\$2.00		\$10.00	\$1.75			
1/1/2002	\$2.00		\$10.00	\$1.75			
1/1/2003	\$2.00		\$10.00	\$1.75			
1/1/2004	\$2.00		\$10.00	\$1.75			
1/1/2005	\$4.00		\$10.00	\$2.15			
3/1/2006	\$4.00		\$10.00	\$2.22			
6/1/2006	\$4.00	\$2.00	\$10.00		\$2.22	\$4.00	\$4.30
3/1/2007	\$4.00	\$2.00	\$10.00		\$2.29	\$4.13	\$4.44
3/1/2008	\$4.00	\$2.00	\$10.00		\$2.35	\$4.25	\$4.56
3/1/2009	\$4.00	\$2.00	\$10.00		\$2.44	\$4.41	\$4.73
3/1/2010	\$4.00	\$2.00	\$10.00		\$2.43	\$4.39	\$4.71
3/1/2011	\$4.00	\$2.00	\$10.00		\$2.47	\$4.46	\$4.79
3/1/2012	\$4.00	\$2.00	\$10.00		\$2.55	\$4.60	\$4.94
3/1/2013	\$4.00	\$2.00	\$10.00		\$2.60	\$4.70	\$5.04
3/1/2014	\$4.00	\$2.00	\$10.00		\$2.64	\$4.77	\$5.12
3/1/2015	\$4.00	\$2.00	\$10.00		\$2.68	\$4.85	\$5.20
1/1/2016	\$4.00	\$2.00	\$10.00		\$3.40	\$5.00	\$6.40
1/1/2017	\$4.00	\$2.00	\$10.00		\$3.50	\$5.10	\$6.50
1/1/2018	\$4.00	\$2.00	\$10.00		\$3.60	\$5.20	\$6.60
1/1/2019	\$4.00	\$2.00	\$10.00		\$3.68	\$5.32	\$6.75
1/1/2020	\$4.00	\$2.00	\$10.00		\$3.74	\$5.41	\$6.86
1/1/2021	\$4.00	\$2.00	\$10.00		\$3.79	\$5.49	\$6.96
1/1/2022	\$4.00	\$2.00	\$10.00		\$3.99	\$5.79	\$7.34
1/1/2023	\$4.00	\$2.00	\$10.00		\$4.32	\$6.26	\$7.94

2.2 Metered Customers

The average growth in metered customers from 1985 through 2022 is approximately 114 per year as can be seen on the chart on **Table III**. These customers include main meters, irrigation meters, and hydrant meters. Based on the 2023 billing data the percentage of total customers for each classification is 91.66%, 8.28% and 0.06%, respectively. It is important to distinguish between the different types of water service, because each has a different minimum fee.

2.3 Water User Fees

Customers of the Parish water system pay a monthly charge relating to their water consumption which includes a fixed minimum and a stepped or variable rate. Funds collected by this fee represent approximately 92% of the total revenue of the District and are used for the annual operation and maintenance costs of the entire treatment and distribution system. (Due to a large amount of revenues from FEMA and insurance reimbursements, the sales revenue is approximately 78.4% of the total revenues in 2022.) The remaining revenues are generated by fees such as installation, connection, delinquent, and other miscellaneous fees along with interest earned from investments.

The water user fee is assessed to all customers consuming potable water from the District treatment plants. The rate consists of two parts, 1) fixed minimum rate and 2) stepped rate per thousand (1,000) gallons of potable water consumed. The water user rates can be found on **Table II**. The rates adopted and instituted on January 1, 2022, is as follows:

	<u>Fixed Min. Rate</u>
Main Meter	\$4.00
Irrigation Meter	\$2.00
Hydrant Meter	\$10.00

	<u>Stepped Rate per 1,000 Gallons</u>
0 to 6,000 Gallons	\$4.34
6,001 to 10,000 Gallons	\$6.26
More than 10,001	\$7.94

Although St. Charles Parish does not classify their customers as residential, commercial, and industrial, the stepped rate does target large customers. The average residential customer uses less than 6,000 gallons thus paying the smallest of the stepped rates. Most commercial customers will use less than 10,000 gallons and are charged accordingly. The industrial customers usually consume more than 10,000 gallons thus they pay the largest of the stepped rates. With the current rate schedule, the customers using greater than 10,000 gallons accounts for 66% of the sales revenue and 59% of the water consumption.

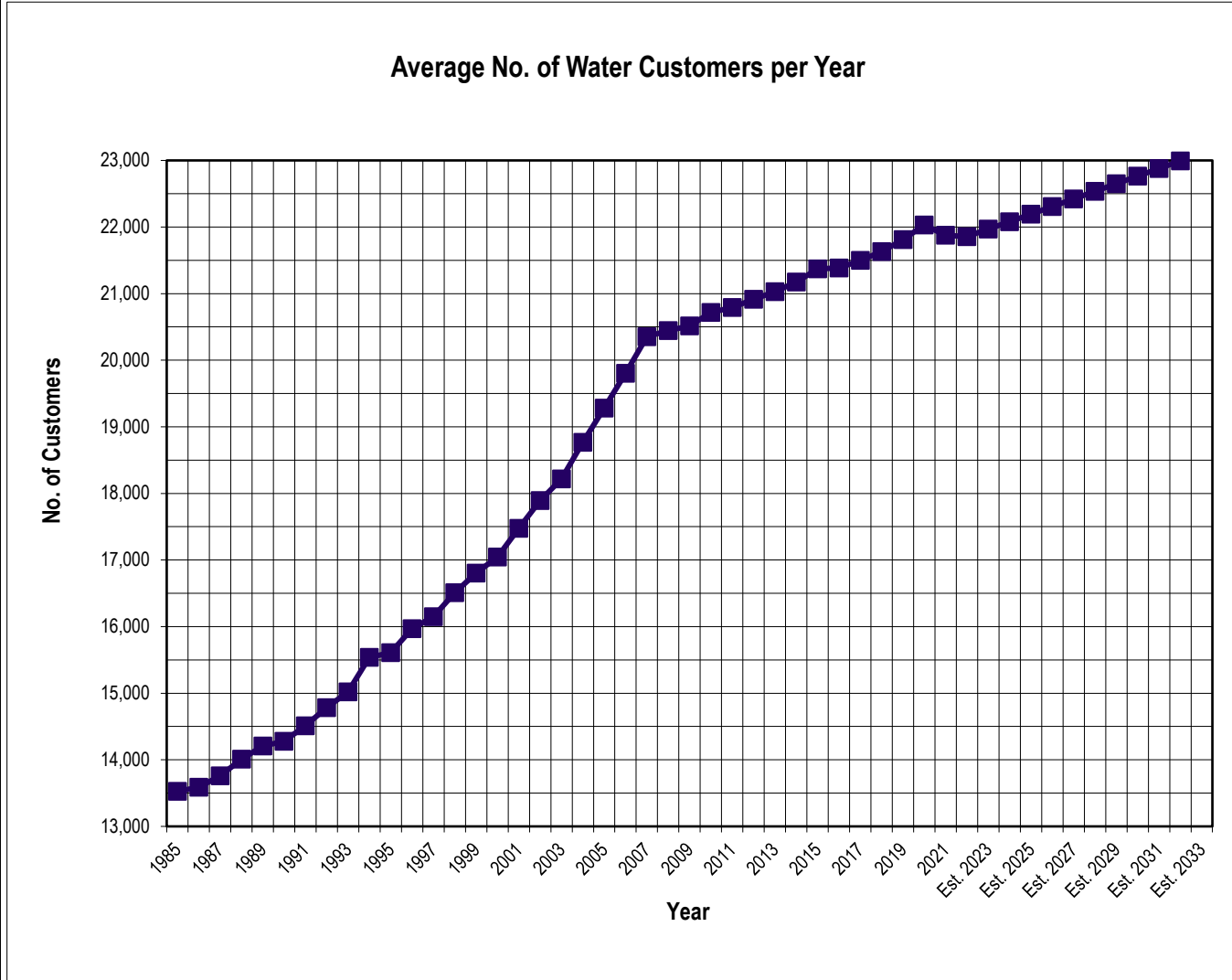
2.4 Impact Fees

In accordance with St. Charles Parish's Subdivision Ordinance, a developer must have the complete plans and specifications approved by the Department of Waterworks, and a preconstruction review meeting must be held where Waterworks is present. The developer must warranty the work for 12 months from the Parish's acceptance.

There is not an impact fee assessed to the developer but a meter deposit and a service connection fee for each lot. The service connection fee pays for the District to install a tap on the main distribution line for the service to connect to. **Table IV** shows all deposits and fees associated with the District.

TABLE III
History of Water Customers

Year	Total Number of Customers
2002	17,894
2003	18,219
2004	18,767
2005	19,280
2006	19,804
2007	20,354
2008	20,445
2009	20,515
2010	20,718
2011	20,791
2012	20,916
2013	21,028
2014	21,173
2015	21,373
2016	21,386
2017	21,498
2018	21,632
2019	21,811
2020	22,032
2021	21,875
2022	21,853
Est. 2023	21,967
Est. 2024	22,081
Est. 2025	22,195
Est. 2026	22,309
Est. 2027	22,423
Est. 2028	22,537
Est. 2029	22,651
Est. 2030	22,765
Est. 2031	22,879
Est. 2032	22,993
Est. 2033	23,107



*Data from 2007 through 2022 was used for projection purposes due to a much lower growth in recent years.

TABLE IV
Meter Deposit and Other Fees

Meter Deposits	Fee	
Standard (5/8" x 3/4") Meter	\$130	
Irrigation (5/8" x 3/4") Meter	\$50	
1" Meter	\$180	
1" Irrigation Meter	\$75	
2" Meter	\$375	
3" Meter	\$1,200	
4" Meter	\$1,800	
6" Meter	\$2,700	
8" Meter	\$3,200	
2" Fire Hydrant Meter	\$150	

Service Connections	Fee	
Standard (5/8" x 3/4") Meter	\$825	Meter furnished by District.
Irrigation (5/8" x 3/4") Meter	\$825	Meter furnished by District.
1" Meter	\$1,100	Meter furnished by District.
Irrigation (1") Meter	\$1,100	Meter furnished by District.
2" Meter	\$3,500	Meter furnished by District. Backflow preventer installed by customer.
2" Fire Hydrant Meter	\$30	
Meters Larger than 2"	\$30	Customer must have meter with backflow preventer installed.

Other Fees	Fee	
Connect Fee	\$30	
Reconnect Fee	\$30	
Damage Fee	\$30	plus cost of damage and Reconnect Fee
Shut-off Fee during office hours	\$30	
Shut-off Fee outside office hours	\$100	
NSF Check Fee	\$30	
Safe Drinking Water Program	\$1	Monthly collection per water connection and payable to LA Dept. of Health
Theft of Unmetered Water	\$500	

2.5 Revenue and Expenses per Customer

By comparing the revenues and expenses before depreciation over a period of time on a per customer basis, we can determine the trend of residual monies that can be used on capital improvements. For this report, we used historical data from 2000 through 2022. **Table V** indicates the revenue per customer from sales and other revenue accounts. Other Operating Revenues include installation fees, connection fees, delinquent fees, etc. Other Non-Operating Revenues include reimbursements, property damage compensation, etc. that are not directly impacted by the number of customers. In summary, the actual 2022 annual revenue per customer is as follows:

<u>Revenue Account</u>	<u>Actual 2022 Annual Revenue per Customer</u>
Operating	
Sales	\$588.51
Other	50.00
Non-Operating	
Other	<u>17.42</u>
Total	\$655.93

Likewise, **Table VI** shows the expenses per customer for the years 2000 to 2022. The actual 2022 annual expenses per customer before depreciation are indicated below:

<u>Expense Accounts</u>	<u>Actual 2022 Annual Expenses per Customer</u>
Personal Services	\$219.31
Operating Services	112.75
Materials and Supplies	40.28
Other Services and Charges	5.00
Other Expenses	<u>47.91</u>
Total	\$425.25

TABLE V
Annual Revenue per Customer

Year	Average # of Customers	Operating Revenue				Total Operating Revenue per Customer
		Sales	per Customer	Other*	per Customer	
2008	20,445	\$ 9,590,651	\$ 469.10	\$ 898,326	\$ 43.94	\$ 513.04
2009	20,515	\$ 9,894,323	\$ 482.30	\$ 920,531	\$ 44.87	\$ 527.17
2010	20,718	\$ 9,815,567	\$ 473.77	\$ 927,805	\$ 44.78	\$ 518.55
2011	20,791	\$ 10,035,666	\$ 482.69	\$ 927,208	\$ 44.60	\$ 527.29
2012	20,916	\$ 9,486,702	\$ 453.56	\$ 894,995	\$ 42.79	\$ 496.35
2013	21,028	\$ 9,416,924	\$ 447.83	\$ 942,267	\$ 44.81	\$ 492.64
2014	21,173	\$ 10,149,496	\$ 479.36	\$ 969,950	\$ 45.81	\$ 525.17
2015	21,373	\$ 10,400,926	\$ 486.64	\$ 1,081,022	\$ 50.58	\$ 537.22
2016	21,386	\$ 11,853,291	\$ 554.25	\$ 1,099,036	\$ 51.39	\$ 605.64
2017	21,498	\$ 11,861,807	\$ 551.76	\$ 1,109,159	\$ 51.59	\$ 603.35
2018	21,632	\$ 12,247,945	\$ 566.20	\$ 1,144,175	\$ 52.89	\$ 619.09
2019	21,811	\$ 12,533,098	\$ 574.62	\$ 1,121,459	\$ 51.42	\$ 626.04
2020	22,032	\$ 12,846,292	\$ 583.07	\$ 963,765	\$ 43.74	\$ 626.81
2021	21,875	\$ 12,490,573	\$ 571.00	\$ 1,462,650	\$ 66.86	\$ 637.86
2022	21,853	\$ 12,860,641	\$ 588.51	\$ 1,092,582	\$ 50.00	\$ 638.51

*Operating Revenue - Other includes installation, connection, delinquent and other fees.

Year	Average # of Customers	Non-Operating Revenue		Total Revenue	per Customer	Percent (%) Sales to Total Revenue
		Other**	per Customer			
2008	20,445	\$ 919,942	\$ 45.00	\$ 11,408,919	\$ 558.04	84.1%
2009	20,515	\$ 634,023	\$ 30.91	\$ 11,448,877	\$ 558.08	86.4%
2010	20,718	\$ 442,570	\$ 21.36	\$ 11,185,942	\$ 539.91	87.7%
2011	20,791	\$ 130,007	\$ 6.25	\$ 11,092,881	\$ 533.54	90.5%
2012	20,916	\$ 230,958	\$ 11.04	\$ 10,612,655	\$ 507.39	89.4%
2013	21,028	\$ 142,840	\$ 6.79	\$ 10,502,031	\$ 499.43	89.7%
2014	21,173	\$ 90,158	\$ 4.26	\$ 11,209,604	\$ 529.43	90.5%
2015	21,373	\$ 900,714	\$ 42.14	\$ 12,382,662	\$ 579.36	84.0%
2016	21,386	\$ 198,475	\$ 9.28	\$ 13,150,802	\$ 614.92	90.1%
2017	21,498	\$ 121,428	\$ 5.65	\$ 13,092,394	\$ 609.00	90.6%
2018	21,632	\$ 407,340	\$ 18.83	\$ 13,799,460	\$ 637.92	88.8%
2019	21,811	\$ 361,092	\$ 16.56	\$ 14,015,649	\$ 642.60	89.4%
2020	22,032	\$ 137,830	\$ 6.26	\$ 13,947,887	\$ 633.07	92.1%
2021	21,875	\$ 104,200	\$ 4.76	\$ 14,057,423	\$ 642.62	88.9%
2022	21,853	\$ 380,577	\$ 17.42	\$ 14,333,800	\$ 655.93	89.7%

**Non-Operating Revenue - Other includes reimbursements, property damage compensation and miscellaneous charges. It does not include Transfers In or Grants. In 2022 a Special Item for a Prior Year's Adjustment was also not included.

TABLE VI
Annual Expenses per Customer
 (Before Depreciation)

<u>Year</u>	<u>Average # of Customers</u>	<u>Personal Services</u>		<u>Operating Services</u>	
		<u>Annual Expenses</u>	<u>per Customer</u>	<u>Annual Expenses</u>	<u>per Customer</u>
2008	20,445	\$ 3,883,672	\$ 189.96	\$ 1,749,915	\$ 85.59
2009	20,515	\$ 4,054,652	\$ 197.64	\$ 1,914,366	\$ 93.32
2010	20,718	\$ 4,390,264	\$ 211.91	\$ 1,827,182	\$ 88.19
2011	20,791	\$ 4,649,408	\$ 223.63	\$ 1,479,203	\$ 71.15
2012	20,916	\$ 4,763,074	\$ 227.72	\$ 1,501,392	\$ 71.78
2013	21,028	\$ 4,760,469	\$ 226.39	\$ 1,674,556	\$ 79.63
2014	21,173	\$ 5,004,131	\$ 236.34	\$ 1,853,534	\$ 87.54
2015	21,373	\$ 4,716,667	\$ 220.68	\$ 1,623,073	\$ 75.94
2016	21,386	\$ 5,358,208	\$ 250.55	\$ 1,544,983	\$ 72.24
2017	21,498	\$ 5,117,758	\$ 238.06	\$ 1,439,800	\$ 66.97
2018	21,632	\$ 5,381,561	\$ 248.78	\$ 1,469,514	\$ 67.93
2019	21,811	\$ 5,870,381	\$ 269.15	\$ 1,452,259	\$ 66.58
2020	22,032	\$ 5,311,904	\$ 241.10	\$ 1,472,126	\$ 66.82
2021	21,875	\$ 5,722,568	\$ 261.60	\$ 1,894,994	\$ 86.63
2022	20,853	\$ 4,573,353	\$ 219.31	\$ 2,351,122	\$ 112.75

<u>Year</u>	<u>Average # of Customers</u>	<u>Materials and Supplies</u>		<u>Other Services and Charges</u>	
		<u>Annual Expenses</u>	<u>per Customer</u>	<u>Annual Expenses</u>	<u>per Customer</u>
2008	20,445	\$ 1,127,470	\$ 55.15	\$ 85,666	\$ 4.19
2009	20,515	\$ 1,150,276	\$ 56.07	\$ 167,665	\$ 8.17
2010	20,718	\$ 1,323,681	\$ 63.89	\$ 121,767	\$ 5.88
2011	20,791	\$ 1,171,276	\$ 56.34	\$ 50,078	\$ 2.41
2012	20,916	\$ 1,395,190	\$ 66.70	\$ 48,201	\$ 2.30
2013	21,028	\$ 1,446,668	\$ 68.80	\$ 58,078	\$ 2.76
2014	21,173	\$ 1,356,960	\$ 64.09	\$ 40,319	\$ 1.90
2015	21,373	\$ 1,375,280	\$ 64.35	\$ 36,942	\$ 1.73
2016	21,386	\$ 1,446,976	\$ 67.66	\$ 42,016	\$ 1.96
2017	21,498	\$ 1,467,308	\$ 68.25	\$ 54,328	\$ 2.53
2018	21,632	\$ 1,486,077	\$ 68.70	\$ 40,112	\$ 1.85
2019	21,811	\$ 1,761,728	\$ 80.77	\$ 66,461	\$ 3.05
2020	22,032	\$ 1,531,561	\$ 69.52	\$ 421,331	\$ 19.12
2021	21,875	\$ 1,929,213	\$ 88.19	\$ 41,482	\$ 1.90
2022	21,853	\$ 880,273	\$ 40.28	\$ 109,240	\$ 5.00

TABLE VI
Annual Expenses per Customer
 (Before Depreciation)

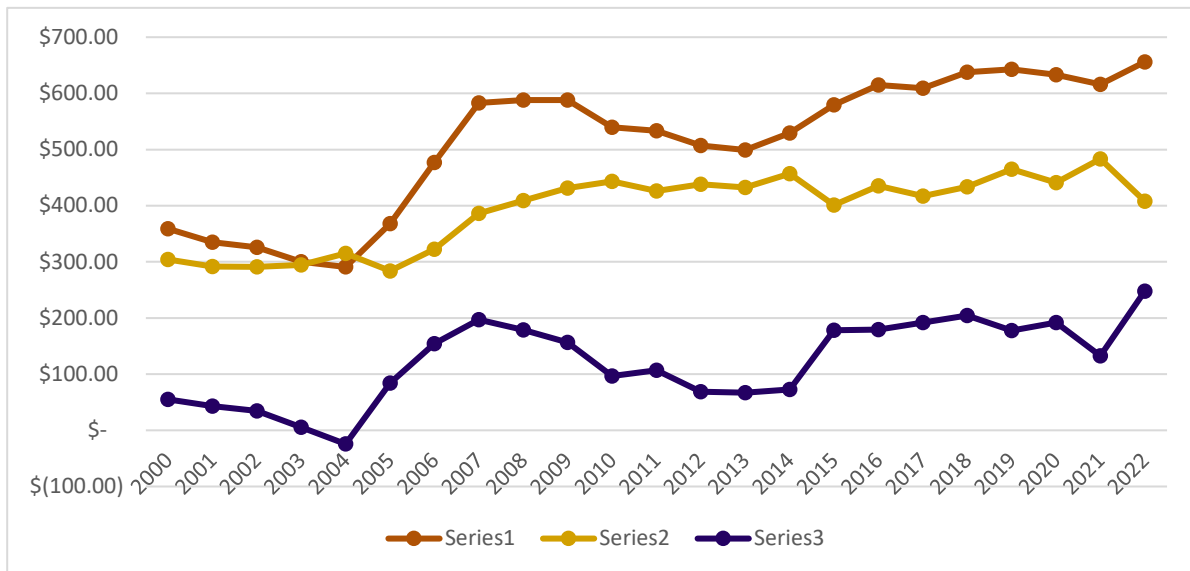
<u>Year</u>	<u>Average # of Customers</u>	<u>Other Expenses</u>		<u>Totals</u>	
		<u>Annual Expenses</u>	<u>per Customer</u>	<u>Expenses</u>	<u>per Customer</u>
2008	20,445	\$ 1,518,646	\$ 74.28	\$ 8,365,369	\$ 409.16
2009	20,515	\$ 1,565,911	\$ 76.33	\$ 8,852,870	\$ 431.53
2010	20,718	\$ 1,515,940	\$ 73.17	\$ 9,178,834	\$ 443.04
2011	20,791	\$ 1,514,556	\$ 72.85	\$ 8,864,521	\$ 426.38
2012	20,916	\$ 1,460,380	\$ 69.82	\$ 9,168,237	\$ 438.32
2013	21,028	\$ 1,154,203	\$ 54.89	\$ 9,093,974	\$ 432.47
2014	21,173	\$ 1,418,443	\$ 66.99	\$ 9,673,387	\$ 456.86
2015	21,373	\$ 818,179	\$ 38.28	\$ 8,570,141	\$ 400.98
2016	21,386	\$ 917,302	\$ 42.89	\$ 9,309,485	\$ 435.30
2017	21,498	\$ 891,102	\$ 41.45	\$ 8,970,296	\$ 417.26
2018	21,632	\$ 1,000,203	\$ 46.24	\$ 9,377,467	\$ 433.50
2019	21,811	\$ 984,003	\$ 45.11	\$ 10,134,832	\$ 464.66
2020	22,032	\$ 984,003	\$ 44.66	\$ 9,720,925	\$ 441.22
2021	21,875	\$ 984,003	\$ 44.98	\$ 10,572,260	\$ 483.30
2022	21,853	\$ 1,046,907	\$ 47.91	\$ 8,960,895	\$ 425.25

As seen in **Table VII**, the residual decreased from 2000 to 2004. The Department had rate increases beginning in 2005 causing the residual per customer to increase. The residual began to decrease again in 2008. These decreases are caused by a decrease in operating revenues as well as increases in expenses. There was a larger increase in revenues in 2015 than in previous years due to a large Miscellaneous revenue. The expenses decreased substantially in the same year causing the residual per customer to increase significantly. In 2016 a large increase in rates caused an increase in residuals. The rates were increased annually by \$0.10 until 2018 and by the CPI, thereafter. Due to COVID and Hurricane Ida, the revenues and expenses in 2020 and 2021 are not indicative of normal operations. The large increase in residuals in 2022 is caused by a large increase in revenues from Interest on Investments and FEMA and insurance reimbursements.

A better understanding of the level of expenditures relating to each of the expense accounts can be seen in **Appendix A** which is separated by expense classification.

TABLE VII
Annual Residual per Customer

<u>Year</u>	<u>Average Annual Revenues per Year</u>	<u>Average Annual Expenses per Customer</u>	<u>Residual per Customer per Year</u>
2000	\$ 358.95	\$ 303.99	\$ 54.96
2001	\$ 334.82	\$ 291.54	\$ 43.28
2002	\$ 325.77	\$ 290.93	\$ 34.84
2003	\$ 300.05	\$ 294.34	\$ 5.71
2004	\$ 290.85	\$ 315.19	\$ (24.34)
2005	\$ 367.84	\$ 283.96	\$ 83.88
2006	\$ 477.03	\$ 322.60	\$ 154.43
2007	\$ 582.92	\$ 386.10	\$ 196.82
2008	\$ 588.03	\$ 409.16	\$ 178.87
2009	\$ 588.07	\$ 431.53	\$ 156.54
2010	\$ 539.91	\$ 443.04	\$ 96.87
2011	\$ 533.54	\$ 426.36	\$ 107.18
2012	\$ 507.39	\$ 438.34	\$ 69.05
2013	\$ 499.43	\$ 432.47	\$ 66.96
2014	\$ 529.43	\$ 456.87	\$ 72.56
2015	\$ 579.36	\$ 400.98	\$ 178.38
2016	\$ 614.93	\$ 435.31	\$ 179.62
2017	\$ 609.01	\$ 417.26	\$ 191.75
2018	\$ 637.92	\$ 433.50	\$ 204.42
2019	\$ 642.60	\$ 464.67	\$ 177.93
2020	\$ 633.07	\$ 441.22	\$ 191.85
2021	\$ 616.05	\$ 483.30	\$ 132.75
2022	\$ 655.92	\$ 407.95	\$ 247.97



Section III

Projection of Financial Requirements

3.1 General

One of the most essential objectives of this report is to determine the financial viability of the Department of Waterworks. Future requirements are based on customer growth, and revenue and expense projections. All projections of future values except sales revenue and where noted, utilize the Least Square Regression Analysis, where trends of historical data are used as a basis to determine future values.

3.2 Customer Growth

The increase in metered customers from 1985 through 2022 is approximately 114 customers per year as determined by the Least Square formula. Table III shows the number of customers projected through year 2027 with the graphical presentation. The Department has three different customer classifications. Using 2023 customer data, the percentages of each classification were calculated against the total number of customers and can be found on the last page of **Appendix B**. These percentages were then applied to the projections.

3.3 Operating Revenue Projections

Revenue from sales is not projected utilizing linear regression methods. To project sales revenue, a mathematical model was developed from the actual billings for the meter read for the 12-month period from January 2023 through December 2023. The data, obtained from the billing system of the St. Charles Parish Waterworks, was separated by billing cycle and customer. The monthly billings were then sorted by type of water service, month, and then by gallons consumed. This was done because the minimum rate is different based on the type of water service, rates changed in January 2023, and the stepped rates change based on the amount consumed. The model's reliability for testing purposes is established when the model is within one percent of actual billings. Some customers pay a reduced rate or get reimbursed for a portion of their consumption (such as those with cooling towers) thus they affect the accuracy of the model. **Appendix B** shows the model used for sales revenue projections by cycle and summarized.

Using the 2023 customer data, the percentages of customers in each consumption range within a meter classification were found. Then an average consumption within each consumption range was calculated. Again, this information can be found on the last page of **Appendix B**. This information was applied to the projected total customers for subsequent years. Then alternate rates were applied to the projected water usage for the year.

For example,

- 1) The billings used to create the model show the percentage of customers with a main meter that uses less than 6,000 gallons in a month is 68.84% of the total customers.
- 2) **Table III** shows that the estimated number of customers for 2023 is 21,967.
- 3) The billings also showed that customers with a main meter that use less than 6,000 gallons in a month use an average of 2,851 gallons a month.
- 4) The rates per **Table II** for this customer classification is a fixed minimum rate of \$4.00 and a stepped rate of \$4.32 per 1,000 gallons.

Therefore, for this Classification

$$\begin{aligned}\text{No. of Customers} &= 21,967 \times 68.84\% = \underline{15,122 \text{ Customers}} \\ \text{Bill per Customer per Month} &= \$4 + [(2,851 \text{ gallons}/1,000) \times \$4.32] = \underline{\$16.32} \\ \text{Sales Revenue for the Month} &= 15,122 \times \$16.32 = \underline{\$246,791.04}\end{aligned}$$

This is done for each classification for each stepped rate range and added together to determine the sales revenue for each projected month. Billing is always for the month prior; therefore, January's revenue is for the December billing and uses the prior year's rate. Therefore, when determining the sales revenue for the year, one month will use the prior year's rates, and eleven months will use the current year's rates.

The remaining operating revenues such as billing/collection fees, service fees, etc. were calculated using Least Square Regression Analysis for historical data from 2000 through 2022, estimate for 2023, and budget for 2024. Graphical presentations of these projections can be found in **Appendix C**.

3.4 Non-Operating Revenue Projections

Other sources of revenue are from interest income, ad valorem taxes, miscellaneous charges, and transfers in/grants.

- Interest income is dependent upon the amount of money available to be invested and the market interest rate. The interest earned on bond proceeds is not usually used for operations but is used for capital improvements for which the bonds were issued. During the years immediately following a bond issue, this number increases drastically. Even during lean years an income is derived from interest. The rounded average for the last eleven years is approximately \$90,000. However, the rounded average for the lean years (those without bond proceeds) is \$22,500 and was therefore used for future years to be conservative.
- When reviewing the past data for ad valorem taxes, income has been negligible or non-existent; therefore, zero income was noted for future years.
- Miscellaneous revenues did not follow a trend. In the last ten years, these revenues ranged from \$44,560 to \$1.9 million; therefore, \$50,000 was used to be conservative.

- The purpose of this rate study is to determine the rates required to make the Department of Waterworks self-sufficient, meaning it should not require transfers from the Parish to operate in the black. Also grants cannot be relied upon so the transfers in/grants category was also set at zero for future years.

3.5 Operating Expenses Projections

All audited information since 2000, for each expense category was utilized in projecting future expenses. The staff of the Department estimates a continual increase in expenditures. A detail of each expense category is indicated in **Appendix A**.

Projection summaries and graphical presentations are included in **Appendix C**.

3.6 Depreciation

Before 2002, the total depreciation was used in determining the increase that should be assessed to accommodate future expenses. The total depreciation includes long- and short-term depreciation. Long-term depreciation is for items with a life greater than 15 years and is recovered using investment monies and bond issues. Short term depreciation includes items with a life of 20 years or less and must be recovered using annual revenues. During earlier analysis it was determined that short term depreciation represents approximately 20% of the total depreciation. For this report, the short-term depreciation was projected for the years 2025 to 2033 using information from 2002 through 2024. It is the intent of the Department to replace equipment and items with a short-term life span using monies equivalent to the annual short-term depreciation expense; therefore, short-term depreciation is included as an annual expense.

3.7 Outstanding Bonds

In December of 2006, St. Charles issued \$24 million in bonds to construct a new East Bank Water Plant, two river crossings, and some improvements to the West Bank Plant, which included the ground storage tank and the “D” plant filter addition. This bond issue also refinanced the existing 1991 and 2003 bonds. The bond issue proceeds were approximately \$22.8 million, but the costs for the East Bank Plant and the two river crossings were \$33.56 million. To account for the additional investment needed for these projects, \$8.2 million was transferred from the General Fund in 2009. The 2007A bonds was refunded in 2015 to take advantage of better interest rates. The improvements to the West Bank plant will be constructed when additional capacity is needed. In 2021 a portion of the 2015 bond was refunded. In summary, the District has two bond issues outstanding in the amount of \$20.8 million. As can be seen on the Debt Retirement Schedule (**Appendix D**), the 2015 bond will be paid off in 2027 and the 2021 bond in 2036.

Section IV Rate Evaluations

4.1 Existing Rate Structure

The summation of all the considerations presented in the previous sections allows the formulation of a projected income statement through 2033. Using the formulas developed using the billing model and the existing rates, the sales revenues through 2033 were calculated. The stepped rates were increased by 2% to simulate a minimal CPI increase each year. The results of these calculations can be seen on **Table VIII**.

The residuals for each year are projected to be greater than \$1.9 million and greater than 12% of the sales revenues.

4.2 Adjustment of Stepped Rate Threshold

The District requested an evaluation of the effects of changing the stepped rate threshold from 6,000 gallons to 8,000 gallons. This change required the percentages and the average consumption for customer types to be adjusted. Those adjustments can be found in **Appendix E**. The existing rates with the 2% increase on the stepped rate were used for this evaluation as well. The results can be found on **Table IX**.

The residuals for each year were between \$10,000 and \$25,000 less than the existing rate structure. This difference does increase slightly as time progresses. However, the District is still expected to have over \$1.89 million in residuals which is over 12% of the sales revenues remaining for capital projects.

Approximately 69% of the residential customers have a monthly consumption of less than 6,000 gallons a month. Approximately 79% of the residential customers consume less than 8,000 gallons. Therefore, the change in the step rate would only effect 10% of the residential customers or 1,726 customers. On average those customers will save \$2.58 per month and at max \$3.98 per month if the stepped rate threshold was increased from 6,000 gallons to 8,000 gallons.

TABLE VIII
Income Statement Using Existing Rate Structure
and 2% Variable Rate Increase Annually

	2018	2019	2020	2021	Actual 2022	Estimated 2023	Budgeted 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RATES																
Hydrant Minimum	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Irrigation Minimum	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Main Meter Minimum	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
Cost per 1,000 Gallons (0 to 6,000)	\$3.60	\$3.68	\$3.74	\$3.90	\$3.99	\$4.32	\$4.43	\$4.52	\$4.61	\$4.70	\$4.79	\$4.89	\$4.99	\$5.09	\$5.19	\$5.29
Cost per 1,000 Gallons (6,001 to 10,000)	\$5.20	\$5.32	\$5.41	\$5.49	\$5.79	\$6.26	\$6.42	\$6.55	\$6.68	\$6.81	\$6.95	\$7.09	\$7.23	\$7.37	\$7.52	\$7.67
Cost per 1,000 Gallons (10,001 or more)	\$6.60	\$6.75	\$6.86	\$6.96	\$7.34	\$7.94	\$8.14	\$8.30	\$8.47	\$8.64	\$8.81	\$8.99	\$9.17	\$9.35	\$9.54	\$9.73
NUMBER OF CUSTOMERS																
Hydrants																
0 to 6,000 gal Customers (Avg/Mth)	11	11	11	11	9	9	9	9	9	9	9	9	9	9	9	9
6,001 to 10,000 gal Customers (Avg/Mth)	0	0	1	0	1	2	2	2	2	3	2	2	3	1	2	2
10,001 or more gal Customers (Avg/Mth)	4	4	4	4	1	4	4	4	4	4	5	5	5	5	5	5
Irrigation																
0 to 6,000 gal Customers (Avg/Mth)	1,651	1,664	1,681	1,669	1,698	1,562	1,570	1,578	1,586	1,594	1,602	1,610	1,619	1,627	1,635	1,643
6,001 to 10,000 gal Customers (Avg/Mth)	87	87	88	88	52	105	106	107	107	108	108	109	109	110	110	111
10,001 or more gal Customers (Avg/Mth)	82	83	84	83	42	152	152	153	154	155	156	156	157	158	159	159
Main Meters																
0 to 6,000 gal Customers (Avg/Mth)	13,855	13,970	14,111	14,011	15,385	15,122	15,201	15,279	15,358	15,436	15,514	15,593	15,671	15,750	15,828	15,907
6,001 to 10,000 gal Customers (Avg/Mth)	4,238	4,273	4,316	4,285	3,354	3,348	3,365	3,383	3,400	3,417	3,435	3,452	3,469	3,487	3,504	3,522
10,001 or more gal Customers (Avg/Mth)	1,705	1,719	1,736	1,724	1,310	1,663	1,672	1,680	1,689	1,697	1,706	1,715	1,723	1,732	1,741	1,749
All Customers (Avg/Mth)	21,632	21,811	22,032	21,875	21,853	21,967	22,081	22,195	22,309	22,423	22,537	22,651	22,765	22,879	22,993	23,107
REVENUES																
OPERATING REVENUES																
Sales	\$ 12,247,945	\$ 12,533,098	\$ 12,846,292	\$ 12,490,573	\$ 12,860,641	\$ 14,651,915	\$ 15,135,981	\$ 15,499,434	\$ 15,875,795	\$ 16,250,725	\$ 16,639,522	\$ 17,045,605	\$ 17,451,709	\$ 17,867,142	\$ 18,298,610	\$ 18,726,308
Billing/Collection Fees	\$ 281,854	\$ 283,526	\$ 286,011	\$ 263,644	\$ 284,177	\$ 285,061	\$ 285,161	\$ 291,249	\$ 297,337	\$ 303,425	\$ 309,513	\$ 315,601	\$ 321,689	\$ 327,777	\$ 333,865	\$ 339,953
Service Fees	\$ 182,730	\$ 135,026	\$ 150,092	\$ 160,846	\$ 151,136	\$ 154,170	\$ 197,700	\$ 199,249	\$ 200,798	\$ 202,347	\$ 203,896	\$ 205,445	\$ 206,994	\$ 208,543	\$ 210,092	\$ 211,641
Connection Fees	\$ 149,600	\$ 151,110	\$ 109,770	\$ 106,810	\$ 136,950	\$ 139,250	\$ 139,700	\$ 142,205	\$ 144,710	\$ 147,215	\$ 149,720	\$ 152,225	\$ 154,730	\$ 157,235	\$ 159,740	\$ 162,245
Delinquent Charges	\$ 529,991	\$ 551,797	\$ 417,892	\$ 350,092	\$ 520,319	\$ 561,944	\$ 584,422	\$ 595,114	\$ 605,806	\$ 616,498	\$ 627,190	\$ 637,882	\$ 648,574	\$ 659,266	\$ 669,958	\$ 680,650
TOTAL OPERATING REVENUES	\$ 13,392,120	\$ 13,654,557	\$ 13,810,057	\$ 13,371,965	\$ 13,953,223	\$ 15,792,340	\$ 16,342,964	\$ 16,727,251	\$ 17,124,446	\$ 17,520,210	\$ 17,929,841	\$ 18,356,758	\$ 18,783,696	\$ 19,219,963	\$ 19,672,265	\$ 20,120,797
NON-OPERATING REVENUES																
Interest Income	\$ 166,831	\$ 247,008	\$ 93,270	\$ 29,823	\$ 278,096	\$ 745,628	\$ 745,629	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 240,509	\$ 114,084	\$ 44,560	\$ 74,377	\$ 1,911,234	\$ 87,500	\$ 66,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfers In and Grants	\$ 234,389	\$ 93,382	\$ -	\$ 82,486	\$ 261,302	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ 641,729	\$ 454,474	\$ 137,830	\$ 186,686	\$ 2,450,632	\$ 983,128	\$ 812,129	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500
TOTAL REVENUES	\$ 14,033,849	\$ 14,109,031	\$ 13,947,887	\$ 13,558,651	\$ 16,403,855	\$ 16,775,468	\$ 17,155,093	\$ 16,799,751	\$ 17,196,946	\$ 17,592,710	\$ 18,002,341	\$ 18,429,258	\$ 18,856,196	\$ 19,292,463	\$ 19,744,765	\$ 20,193,297

TABLE VIII
Income Statement Using Existing Rate Structure
and 2% Variable Rate Increase Annually

	2018	2019	2020	2021	Actual 2022	Estimated 2023	Budgeted 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
EXPENSES																
OPERATING EXPENSES																
Personal Services	\$ 5,381,561	\$ 5,870,381	\$ 5,311,904	\$ 5,722,568	\$ 4,573,353	\$ 6,564,572	\$ 7,656,561	\$ 7,825,179	\$ 7,993,797	\$ 8,162,415	\$ 8,331,033	\$ 8,499,651	\$ 8,668,269	\$ 8,836,887	\$ 9,005,505	\$ 9,174,123
Operating Services	\$ 1,469,514	\$ 1,452,259	\$ 1,472,126	\$ 1,894,994	\$ 2,351,122	\$ 2,271,446	\$ 3,377,190	\$ 3,380,878	\$ 3,384,566	\$ 3,388,254	\$ 3,391,942	\$ 3,395,630	\$ 3,399,318	\$ 3,403,006	\$ 3,406,694	\$ 3,410,382
Materials and Supplies	\$ 1,486,077	\$ 1,761,728	\$ 1,531,561	\$ 1,929,213	\$ 880,273	\$ 1,931,775	\$ 1,212,440	\$ 1,254,818	\$ 1,297,196	\$ 1,339,574	\$ 1,381,952	\$ 1,424,330	\$ 1,466,708	\$ 1,509,086	\$ 1,551,464	\$ 1,593,842
Other Services and Charges	\$ 40,112	\$ 66,461	\$ 421,331	\$ 41,482	\$ 109,240	\$ 117,417	\$ 127,300	\$ 129,096	\$ 130,892	\$ 132,688	\$ 134,484	\$ 136,280	\$ 138,076	\$ 139,872	\$ 141,668	\$ 143,464
TOTAL OPERATING EXPENSES	\$ 8,377,264	\$ 9,150,829	\$ 8,736,922	\$ 9,588,257	\$ 7,913,988	\$ 10,885,210	\$ 12,373,491	\$ 12,589,971	\$ 12,806,451	\$ 13,022,931	\$ 13,239,411	\$ 13,455,891	\$ 13,672,371	\$ 13,888,851	\$ 14,105,331	\$ 14,321,811
OTHER EXPENSES																
Indirect Cost / Intergovernmental	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 533,718	\$ 553,719	\$ 550,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Short Term Depreciation	\$ 555,375	\$ 563,276	\$ 513,184	\$ 493,546	\$ 472,363	\$ 449,440	\$ 443,460	\$ 460,869	\$ 478,278	\$ 495,687	\$ 513,096	\$ 530,505	\$ 547,914	\$ 565,323	\$ 582,732	\$ 600,141
Bond Interest	\$ 750,203	\$ 734,003	\$ 734,003	\$ 734,003	\$ 513,189	\$ 557,012	\$ 510,690	\$ 467,012	\$ 419,888	\$ 365,164	\$ 306,990	\$ 283,070	\$ 255,880	\$ 226,682	\$ 194,798	\$ 160,658
TOTAL OTHER EXPENSES	\$ 1,555,578	\$ 1,547,279	\$ 1,497,187	\$ 1,477,549	\$ 1,519,270	\$ 1,560,171	\$ 1,504,150	\$ 1,177,881	\$ 1,148,166	\$ 1,110,851	\$ 1,070,086	\$ 1,063,575	\$ 1,053,794	\$ 1,042,005	\$ 1,027,530	\$ 1,010,799
TOTAL EXPENSES	\$ 9,932,842	\$ 10,698,108	\$ 10,234,109	\$ 11,065,806	\$ 9,433,258	\$ 12,445,381	\$ 13,877,641	\$ 13,767,852	\$ 13,954,617	\$ 14,133,782	\$ 14,309,497	\$ 14,519,466	\$ 14,726,165	\$ 14,930,856	\$ 15,132,861	\$ 15,332,610
PARITY INCOME																
NET SURPLUS	\$ 4,101,007	\$ 3,410,923	\$ 3,713,778	\$ 2,492,845	\$ 6,970,597	\$ 4,330,087	\$ 3,277,452	\$ 3,031,899	\$ 3,242,329	\$ 3,458,928	\$ 3,692,844	\$ 3,909,792	\$ 4,130,031	\$ 4,361,607	\$ 4,611,904	\$ 4,860,687
BOND INTEREST	\$ 750,203	\$ 734,003	\$ 734,003	\$ 734,003	\$ 513,189	\$ 557,012	\$ 510,690	\$ 467,012	\$ 419,888	\$ 365,164	\$ 306,990	\$ 283,070	\$ 255,880	\$ 226,682	\$ 194,798	\$ 160,658
SHORT TERM DEPRECIATION	\$ 555,375	\$ 563,276	\$ 513,184	\$ 493,546	\$ 472,363	\$ 449,440	\$ 443,460	\$ 460,869	\$ 478,278	\$ 495,687	\$ 513,096	\$ 530,505	\$ 547,914	\$ 565,323	\$ 582,732	\$ 600,141
TOTAL AVAILABLE FOR PARITY	\$ 5,406,585	\$ 4,708,202	\$ 4,960,965	\$ 3,720,394	\$ 7,956,149	\$ 5,336,539	\$ 4,231,602	\$ 3,959,780	\$ 4,140,495	\$ 4,319,779	\$ 4,512,930	\$ 4,723,367	\$ 4,933,825	\$ 5,153,612	\$ 5,389,434	\$ 5,621,486
120% OF PRINCIPAL AND INTEREST	\$ 2,081,625	\$ 2,081,265	\$ 2,086,545	\$ 2,079,345	\$ 2,086,545	\$ 2,060,415	\$ 2,058,827	\$ 2,054,414	\$ 2,057,867	\$ 2,058,197	\$ 2,012,388	\$ 2,013,683	\$ 2,017,057	\$ 2,012,019	\$ 2,015,757	\$ 2,010,788
INCOME RESIDUALS	\$ 3,324,960	\$ 2,626,937	\$ 2,874,420	\$ 1,641,049	\$ 5,869,604	\$ 3,276,124	\$ 2,172,775	\$ 1,905,366	\$ 2,082,628	\$ 2,261,582	\$ 2,500,542	\$ 2,709,684	\$ 2,916,768	\$ 3,141,593	\$ 3,373,677	\$ 3,610,698
	27.15%	20.96%	22.38%	13.14%	45.64%	22.36%	14.36%	12.29%	13.12%	13.92%	15.03%	15.90%	16.71%	17.58%	18.44%	19.28%

TABLE IX
Income Statement Using Revised Stepped Rate Threshold
and 2% Variable Rate Increase Annually

	2018	2019	2020	2021	Actual 2022	Estimated 2023	Budgeted 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RATES																
Hydrant Minimum	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00	\$10.00
Irrigation Minimum	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Main Meter Minimum	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00	\$4.00
Cost per 1,000 Gallons (0 to 8,000)	\$3.60	\$3.68	\$3.74	\$3.90	\$3.99	\$4.32	\$4.43	\$4.52	\$4.61	\$4.70	\$4.79	\$4.89	\$4.99	\$5.09	\$5.19	\$5.29
Cost per 1,000 Gallons (8,001 to 10,000)	\$5.20	\$5.32	\$5.41	\$5.49	\$5.79	\$6.26	\$6.42	\$6.55	\$6.68	\$6.81	\$6.95	\$7.09	\$7.23	\$7.37	\$7.52	\$7.67
Cost per 1,000 Gallons (10,001 or more)	\$6.60	\$6.75	\$6.86	\$6.96	\$7.34	\$7.94	\$8.14	\$8.30	\$8.47	\$8.64	\$8.81	\$8.99	\$9.17	\$9.35	\$9.54	\$9.73
NUMBER OF CUSTOMERS																
Hydrants																
0 to 8,000 gal Customers (Avg/Mth)	11	11	11	11	9	11	11	11	11	11	11	11	11	11	11	12
8,001 to 10,000 gal Customers (Avg/Mth)	0	0	0	0	1	1	1	1	0	0	1	0	0	0	2	0
10,001 or more gal Customers (Avg/Mth)	4	4	4	4	1	2	2	2	2	2	2	2	2	2	2	2
Irrigation																
0 to 8,000 gal Customers (Avg/Mth)	1,651	1,664	1,681	1,669	1,698	1,606	1,614	1,622	1,631	1,639	1,647	1,656	1,664	1,672	1,681	1,689
8,001 to 10,000 gal Customers (Avg/Mth)	87	87	88	88	52	46	46	47	47	47	47	48	48	48	48	49
10,001 or more gal Customers (Avg/Mth)	82	83	84	83	42	165	166	166	167	168	169	170	171	172	172	173
Main Meters																
0 to 8,000 gal Customers (Avg/Mth)	13,855	13,970	14,111	14,011	15,385	17,257	17,347	17,436	17,526	17,616	17,705	17,794	17,884	17,974	18,063	18,153
8,001 to 10,000 gal Customers (Avg/Mth)	4,238	4,273	4,316	4,285	3,354	1,133	1,139	1,145	1,151	1,157	1,163	1,169	1,175	1,181	1,186	1,192
10,001 or more gal Customers (Avg/Mth)	1,705	1,719	1,736	1,724	1,310	1,746	1,755	1,765	1,774	1,783	1,792	1,801	1,810	1,819	1,828	1,837
All Customers (Avg/Mth)	21,632	21,811	22,032	21,875	21,853	21,967	22,081	22,195	22,309	22,423	22,537	22,651	22,765	22,879	22,993	23,107
REVENUES																
OPERATING REVENUES																
Sales	\$ 12,247,945	\$ 12,533,098	\$ 12,846,292	\$ 12,490,573	\$ 12,860,641	\$ 14,635,590	\$ 15,117,910	\$ 15,488,316	\$ 15,861,711	\$ 16,239,453	\$ 16,621,450	\$ 17,025,747	\$ 17,435,253	\$ 17,847,997	\$ 18,274,290	\$ 18,706,129
Billing/Collection Fees	\$ 281,854	\$ 283,526	\$ 286,011	\$ 263,644	\$ 284,177	\$ 285,061	\$ 285,161	\$ 291,249	\$ 297,337	\$ 303,425	\$ 309,513	\$ 315,601	\$ 321,689	\$ 327,777	\$ 333,865	\$ 339,953
Service Fees	\$ 182,730	\$ 135,026	\$ 150,092	\$ 160,846	\$ 151,136	\$ 154,170	\$ 197,700	\$ 199,249	\$ 200,798	\$ 202,347	\$ 203,896	\$ 205,445	\$ 206,994	\$ 208,543	\$ 210,092	\$ 211,641
Connection Fees	\$ 149,600	\$ 151,110	\$ 109,770	\$ 106,810	\$ 136,950	\$ 139,250	\$ 139,700	\$ 142,205	\$ 144,710	\$ 147,215	\$ 149,720	\$ 152,225	\$ 154,730	\$ 157,235	\$ 159,740	\$ 162,245
Delinquent Charges	\$ 529,991	\$ 551,797	\$ 417,892	\$ 350,092	\$ 520,319	\$ 561,944	\$ 584,422	\$ 595,114	\$ 605,806	\$ 616,498	\$ 627,190	\$ 637,882	\$ 648,574	\$ 659,266	\$ 669,958	\$ 680,650
TOTAL OPERATING REVENUES	\$ 13,392,120	\$ 13,654,557	\$ 13,810,057	\$ 13,371,965	\$ 13,953,223	\$ 15,776,015	\$ 16,324,893	\$ 16,716,133	\$ 17,110,362	\$ 17,508,938	\$ 17,911,769	\$ 18,336,900	\$ 18,767,240	\$ 19,200,818	\$ 19,647,945	\$ 20,100,618
NON-OPERATING REVENUES																
Interest Income	\$ 166,831	\$ 247,008	\$ 93,270	\$ 29,823	\$ 278,096	\$ 745,628	\$ 745,629	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 240,509	\$ 114,084	\$ 44,560	\$ 74,377	\$ 1,911,234	\$ 87,500	\$ 66,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfers In and Grants	\$ 234,389	\$ 93,382	\$ -	\$ 82,486	\$ 261,302	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ 641,729	\$ 454,474	\$ 137,830	\$ 186,686	\$ 2,450,632	\$ 983,128	\$ 812,129	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500	\$ 72,500
TOTAL REVENUES	\$ 14,033,849	\$ 14,109,031	\$ 13,947,887	\$ 13,558,651	\$ 16,403,855	\$ 16,759,143	\$ 17,137,022	\$ 16,788,633	\$ 17,182,862	\$ 17,581,438	\$ 17,984,269	\$ 18,409,400	\$ 18,839,740	\$ 19,273,318	\$ 19,720,445	\$ 20,173,118

TABLE IX
Income Statement Using Revised Stepped Rate Threshold
and 2% Variable Rate Increase Annually

	2018	2019	2020	2021	Actual 2022	Estimated 2023	Budgeted 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
EXPENSES																
OPERATING EXPENSES																
Personal Services	\$ 5,381,561	\$ 5,870,381	\$ 5,311,904	\$ 5,722,568	\$ 4,573,353	\$ 6,564,572	\$ 7,656,561	\$ 7,825,179	\$ 7,993,797	\$ 8,162,415	\$ 8,331,033	\$ 8,499,651	\$ 8,668,269	\$ 8,836,887	\$ 9,005,505	\$ 9,174,123
Operating Services	\$ 1,469,514	\$ 1,452,259	\$ 1,472,126	\$ 1,894,994	\$ 2,351,122	\$ 2,271,446	\$ 3,377,190	\$ 3,380,878	\$ 3,384,566	\$ 3,388,254	\$ 3,391,942	\$ 3,395,630	\$ 3,399,318	\$ 3,403,006	\$ 3,406,694	\$ 3,410,382
Materials and Supplies	\$ 1,486,077	\$ 1,761,728	\$ 1,531,561	\$ 1,929,213	\$ 880,273	\$ 1,931,775	\$ 1,212,440	\$ 1,254,818	\$ 1,297,196	\$ 1,339,574	\$ 1,381,952	\$ 1,424,330	\$ 1,466,708	\$ 1,509,086	\$ 1,551,464	\$ 1,593,842
Other Services and Charges	\$ 40,112	\$ 66,461	\$ 421,331	\$ 41,482	\$ 109,240	\$ 117,417	\$ 127,300	\$ 129,096	\$ 130,892	\$ 132,688	\$ 134,484	\$ 136,280	\$ 138,076	\$ 139,872	\$ 141,668	\$ 143,464
TOTAL OPERATING EXPENSES	\$ 8,377,264	\$ 9,150,829	\$ 8,736,922	\$ 9,588,257	\$ 7,913,988	\$ 10,885,210	\$ 12,373,491	\$ 12,589,971	\$ 12,806,451	\$ 13,022,931	\$ 13,239,411	\$ 13,455,891	\$ 13,672,371	\$ 13,888,851	\$ 14,105,331	\$ 14,321,811
OTHER EXPENSES																
Indirect Cost / Intergovernmental	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 533,718	\$ 553,719	\$ 550,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Short Term Depreciation	\$ 555,375	\$ 563,276	\$ 513,184	\$ 493,546	\$ 472,363	\$ 449,440	\$ 443,460	\$ 460,869	\$ 478,278	\$ 495,687	\$ 513,096	\$ 530,505	\$ 547,914	\$ 565,323	\$ 582,732	\$ 600,141
Bond Interest	\$ 750,203	\$ 734,003	\$ 734,003	\$ 734,003	\$ 513,189	\$ 557,012	\$ 510,690	\$ 467,012	\$ 419,888	\$ 365,164	\$ 306,990	\$ 283,070	\$ 255,880	\$ 226,682	\$ 194,798	\$ 160,658
TOTAL OTHER EXPENSES	\$ 1,555,578	\$ 1,547,279	\$ 1,497,187	\$ 1,477,549	\$ 1,519,270	\$ 1,560,171	\$ 1,504,150	\$ 1,177,881	\$ 1,148,166	\$ 1,110,851	\$ 1,070,086	\$ 1,063,575	\$ 1,053,794	\$ 1,042,005	\$ 1,027,530	\$ 1,010,799
TOTAL EXPENSES	\$ 9,932,842	\$ 10,698,108	\$ 10,234,109	\$ 11,065,806	\$ 9,433,258	\$ 12,445,381	\$ 13,877,641	\$ 13,767,852	\$ 13,954,617	\$ 14,133,782	\$ 14,309,497	\$ 14,519,466	\$ 14,726,165	\$ 14,930,856	\$ 15,132,861	\$ 15,332,610
PARITY INCOME																
NET SURPLUS	\$ 4,101,007	\$ 3,410,923	\$ 3,713,778	\$ 2,492,845	\$ 6,970,597	\$ 4,313,762	\$ 3,259,381	\$ 3,020,781	\$ 3,228,245	\$ 3,447,656	\$ 3,674,772	\$ 3,889,934	\$ 4,113,575	\$ 4,342,462	\$ 4,587,584	\$ 4,840,508
BOND INTEREST	\$ 750,203	\$ 734,003	\$ 734,003	\$ 734,003	\$ 513,189	\$ 557,012	\$ 510,690	\$ 467,012	\$ 419,888	\$ 365,164	\$ 306,990	\$ 283,070	\$ 255,880	\$ 226,682	\$ 194,798	\$ 160,658
SHORT TERM DEPRECIATION	\$ 555,375	\$ 563,276	\$ 513,184	\$ 493,546	\$ 472,363	\$ 449,440	\$ 443,460	\$ 460,869	\$ 478,278	\$ 495,687	\$ 513,096	\$ 530,505	\$ 547,914	\$ 565,323	\$ 582,732	\$ 600,141
TOTAL AVAILABLE FOR PARITY	\$ 5,406,585	\$ 4,708,202	\$ 4,960,965	\$ 3,720,394	\$ 7,956,149	\$ 5,320,214	\$ 4,213,531	\$ 3,948,662	\$ 4,126,411	\$ 4,308,507	\$ 4,494,858	\$ 4,703,509	\$ 4,917,369	\$ 5,134,467	\$ 5,365,114	\$ 5,601,307
PRINCIPAL AND INTEREST	\$ 2,081,625	\$ 2,081,265	\$ 2,086,545	\$ 2,079,345	\$ 2,086,545	\$ 2,060,415	\$ 2,058,827	\$ 2,054,414	\$ 2,057,867	\$ 2,058,197	\$ 2,012,388	\$ 2,013,683	\$ 2,017,057	\$ 2,012,019	\$ 2,015,757	\$ 2,010,788
INCOME RESIDUALS	\$ 3,324,960	\$ 2,626,937	\$ 2,874,420	\$ 1,641,049	\$ 5,869,604	\$ 3,259,799	\$ 2,154,704	\$ 1,894,248	\$ 2,068,544	\$ 2,250,310	\$ 2,482,470	\$ 2,689,826	\$ 2,900,312	\$ 3,122,448	\$ 3,349,357	\$ 3,590,519
	27.15%	20.96%	22.38%	13.14%	45.64%	22.27%	14.25%	12.23%	13.04%	13.86%	14.94%	15.80%	16.63%	17.49%	18.33%	19.19%

Section V Other Funds Available

As of December 2022, an unrestricted amount of approximately \$13,065,496 is estimated to be the cash and investments of the Operating Fund (Fund 430 and 436). There was \$2,407,012 in the Capital Additions Fund (Fund 433). As per the bond resolution, the District must keep a Sinking Fund where a portion of the bond payment must be deposited monthly. A Reserve Fund shall also include (i) 10% of the state principal amount, (ii) the highest combined principal and interest amount, or (iii) 125% of the average aggregate amount of principal and interest becoming due in any fiscal year. Both the Sinking and Reserve Funds are restricted and cannot be used for operation, maintenance, or capital improvements. Therefore, total available funds for projects beginning in 2023 are approximately \$15,472,508.

The total residual funds available for bond requirement purposes is added to this amount and compared to budgeted projects. The results of the funding requirements of the budgeted projects through the year 2023 and budgeted for 2024 are as follows:

	<u>2023</u>	<u>2024</u>
Beginning Balance (Surplus Funds)	\$15,472,508	\$11,732,161
*Projected Residual (Bond Income)	\$3,276,124	\$2,172,775
Less: Bonds Payment	(\$696,945)	(\$701,357)
Capital Improvements	<u>(\$6,319,526)</u>	<u>(\$11,736,269)</u>
Projected Ending Balance	\$11,732,161	\$1,467,310

The above analysis shows that funds will be available in 2023 and 2024 for St. Charles to afford all of the capital outlay projects with some funds remaining for emergencies. Several Capital Improvement projects will potentially be reimbursed by the Water Sector Program, insurance proceeds, FEMA, and legal settlements. The amount of these reimbursements is unknown at this time but will be greater than \$2 million.

Section VI Conclusions

St. Charles Parish has an ordinance in effect that increases the stepped rate by the CPI with a 2.5% increase being a largest increase allowed. For this study, a 2% increase was used for future years as this seems to be the average prior to the large increases recently seen. With the 2% increase annually, the District should meet their goal of a \$2 million residual each year with the exception of 2025 which is slightly less.

Due to the volatility of the economy, it is recommended that this study be reviewed periodically to verify that the projections accurately reflect future trends. If significant changes are found, then this rate study should be revised at that time.

Appendix A

Detail Breakdown of Historical Expenses by Expense Classification



**All South
Consulting
Engineers**

107 West Woodlawn Ranch Road
Houma, Louisiana 70363
www.ascellc.com
(985) 537-8893

APPENDIX A

Detail Breakdown of Historical Expenses by Expense Classification

<u>Personal Services</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Salaries	\$ 3,537,152	\$ 3,621,730	\$ 3,540,554	\$ 3,897,274	\$ 3,674,051
FICA	\$ -	\$ 119	\$ -	\$ 277	\$ 494
Retirement	\$ 599,422	\$ 930,032	\$ 432,055	\$ 474,188	\$ (456,087)
Life/Health	\$ 645,948	\$ 668,003	\$ 654,401	\$ 654,949	\$ 630,963
Workmen's comp.	\$ 147,220	\$ 156,315	\$ 162,643	\$ 121,055	\$ 133,824
Unemployment	\$ 2,131	\$ 363	\$ 354	\$ 390	\$ 368
Medicare	\$ 48,875	\$ 50,989	\$ 51,115	\$ 56,508	\$ 53,596
Disability Insurance	\$ 9,688	\$ 9,603	\$ 9,174	\$ 9,408	\$ 9,955
Retiree Insurance	\$ 193,870	\$ 213,413	\$ 246,341	\$ 276,916	\$ 280,569
Deferred Compensation	\$ 116,556	\$ 117,354	\$ 80,869	\$ 85,932	\$ 105,117
Dental Insurance	\$ 5,041	\$ 4,880	\$ 4,673	\$ 4,746	\$ 4,851
OPEB Cont.	\$ 70,105	\$ 92,547	\$ 123,777	\$ 136,458	\$ 133,073
Miscellaneous	\$ 5,556	\$ 5,033	\$ 5,948	\$ 4,468	\$ 2,579
Total Personal Services	\$ 5,381,564	\$ 5,870,381	\$ 5,311,904	\$ 5,722,569	\$ 4,573,353

<u>Operating Services</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Adver., Dues & Subscrip.	\$ 7,318	\$ 5,644	\$ 5,549	\$ 4,406	\$ 5,794
Printing	\$ 37,715	\$ 36,299	\$ 47,386	\$ 39,984	\$ 50,027
Utilities-Electric	\$ 409,518	\$ 397,516	\$ 382,373	\$ 447,613	\$ 554,874
Utilities-Gas	\$ 15,389	\$ 15,644	\$ 16,273	\$ 19,696	\$ 18,154
Postage	\$ 112,842	\$ 106,333	\$ 114,447	\$ 107,930	\$ 133,123
Telephone	\$ 33,857	\$ 35,660	\$ 36,129	\$ 33,593	\$ 33,753
Rental	\$ 19,068	\$ 22,063	\$ 22,622	\$ 171,991	\$ 225,976
Repairs	\$ 241,814	\$ 221,800	\$ 225,955	\$ 263,720	\$ 334,319
Maintenance Contract	\$ 221,375	\$ 263,192	\$ 239,216	\$ 233,503	\$ 313,399
Professional Services	\$ 108,520	\$ 123,777	\$ 118,589	\$ 144,468	\$ 110,668
Insurance-Property	\$ 140,119	\$ 124,917	\$ 154,163	\$ 214,904	\$ 433,710
Insurance-Vehicles	\$ 28,434	\$ 24,561	\$ 26,107	\$ 115,044	\$ 33,179
Employee Liability	\$ 16,580	\$ 11,142	\$ 10,425	\$ 13,368	\$ 16,623
General Liability	\$ 76,965	\$ 63,711	\$ 72,890	\$ 84,772	\$ 87,523
Total Operating Services	\$ 1,469,514	\$ 1,452,259	\$ 1,472,124	\$ 1,894,992	\$ 2,351,122

APPENDIX A

Detail Breakdown of Historical Expenses by Expense Classification

<u>Materials and Supplies</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Non-consum. Office Supplies	\$ 17,073	\$ 21,234	\$ 23,701	\$ 48,025	\$ 27,084
Office Supplies	\$ 14,675	\$ 21,465	\$ 13,508	\$ 19,305	\$ 14,931
Medical	\$ 558	\$ 1,160	\$ 560	\$ 707	\$ 324
Food & Clothing	\$ 23,678	\$ 19,673	\$ 29,034	\$ 29,661	\$ 28,958
Maintenance, Bldg. & Grnds.	\$ 36,996	\$ 38,642	\$ 33,135	\$ 29,237	\$ 41,891
Gasoline/Diesel	\$ 74,453	\$ 76,006	\$ 48,782	\$ 80,695	\$ 17,195
Shells and Sand	\$ 7,096	\$ 4,518	\$ 10,867	\$ 9,058	\$ 12,062
Materials/Vehicles	\$ 79,348	\$ 114,865	\$ 89,564	\$ 71,744	\$ 111,647
Concrete/Asphalt	\$ 1,095	\$ 90	\$ 77	\$ 45	\$ 1,375
Lab Supplies	\$ 63,308	\$ 73,908	\$ 58,724	\$ 58,002	\$ 63,285
Chemicals	\$ 686,024	\$ 807,443	\$ 799,159	\$ 821,759	\$ 1,012,101
Small Tools & Equipment	\$ 191,708	\$ 381,700	\$ 312,618	\$ 1,042,213	\$ 104,918
*Misc. Supplies	\$ 290,065	\$ 201,024	\$ 111,832	\$ (281,238)	\$ (555,498)
Total Materials and Supplies	\$ 1,486,077	\$ 1,761,728	\$ 1,531,561	\$ 1,929,213	\$ 880,273

*In 2021, this charge is negative due to year-end entry for change in stock inventory.

<u>Other Charges</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Travel/Employee Training	\$ 13,273	\$ 35,510	\$ 6,404	\$ 14,233	\$ 11,148
Judgements/Damages	\$ 774	\$ 1,547	\$ -	\$ -	\$ 804
Official Fees	\$ 5,431	\$ 4,706	\$ 4,019	\$ 6,067	\$ 51,127
Depreciation	\$ 2,776,878	\$ 2,816,379	\$ 2,565,922	\$ 2,467,732	\$ 2,361,817
Loss of Del of FA	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 20,634	\$ 24,698	\$ 410,908	\$ 21,182	\$ 46,161
Total Other Charges	\$ 2,816,990	\$ 2,882,840	\$ 2,987,253	\$ 2,509,214	\$ 2,471,057

Indirect Cost Allocation	\$ 250,000	\$ 250,000	\$ 250,000	\$ 431,349	\$ 533,718
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Debt Service	\$ 750,203	\$ 734,003	\$ 734,003	\$ 734,003	\$ 513,189
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Appendix B

Billing Model



107 West Woodlawn Ranch Road
Houma, Louisiana 70363
www.ascellc.com
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APPENDIX B

Billing Model by Billing Cycle

*Gallons are in hundreds (i.e., 325 = 32,500 gallons)

Cycle 1							
	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
Hydrants	Jan	<6,000	1	48	\$ 29.24	\$ 29.15	99.70%
	Feb to Aug	<6,000	23	144	\$ 292.21	\$ 292.21	100.00%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	1	90	\$ 54.70	\$ 54.70	100.00%
	Jan	>10,000	2	371	\$ 240.98	\$ 239.71	99.47%
	Feb to Aug	>10,000	6	1,845	\$ 1,354.29	\$ 1,354.29	100.00%
Irrigation	Jan	<6,000	488	2,186	\$ 1,852.67	\$ 1,848.21	99.76%
	Feb to Aug	<6,000	4,441	39,988	\$ 26,146.01	\$ 26,156.82	100.04%
	Jan	6,000 to 10,000	8	575	\$ 263.70	\$ 262.53	99.55%
	Feb to Aug	6,000 to 10,000	287	22,092	\$ 11,062.89	\$ 11,062.91	100.00%
	Jan	>10,000	14	2,824	\$ 1,588.48	\$ 1,732.62	109.07%
	Feb to Aug	>10,000	354	64,618	\$ 41,405.43	\$ 41,946.93	101.31%
Main Meter	Jan	<6,000	2,014	67,707	\$ 35,155.92	\$ 35,071.09	99.76%
	Feb to Aug	<6,000	23,684	721,779	\$ 405,562.27	\$ 406,544.53	100.24%
	Jan	6,000 to 10,000	830	64,457	\$ 31,748.65	\$ 31,676.60	99.77%
	Feb to Aug	6,000 to 10,000	5,728	434,811	\$ 227,854.37	\$ 228,429.77	100.25%
	Jan	>10,000	336	70,893	\$ 43,545.66	\$ 44,542.66	102.29%
	Feb to Aug	>10,000	2,503	630,366	\$ 433,985.65	\$ 439,337.28	101.23%
Cycle 2							
	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
Hydrants	Jan	<6,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	<6,000	6	109	\$ 104.76	\$ 107.09	102.22%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	1	81	\$ 44.07	\$ 49.07	111.34%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	2	272	\$ 179.09	\$ 179.09	100.00%

Green shaded cells are those where the model is within 1% of the actual billing.

APPENDIX B

Billing Model by Billing Cycle

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	<6,000	1,970	19,733	\$ 12,437.45	\$ 12,464.66	100.22%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	92	7,110	\$ 3,563.97	\$ 3,563.98	100.00%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	94	16,500	\$ 10,524.55	\$ 10,615.64	100.87%

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	13	224	\$ 140.04	\$ 141.38	100.95%
	Feb to Aug	<6,000	18,665	502,501	\$ 290,075.62	\$ 291,740.43	100.57%
	Jan	6,000 to 10,000	1	74	\$ 36.05	\$ 36.05	99.99%
	Feb to Aug	6,000 to 10,000	3,854	291,641	\$ 152,218.57	\$ 153,122.71	100.59%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	1,941	469,469	\$ 312,209.37	\$ 325,320.35	104.20%

Cycle 3

Hydrants	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	1	50	\$ 29.95	\$ 29.95	100.00%
	Feb to Aug	<6,000	17	512	\$ 390.67	\$ 391.18	100.13%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	4	272	\$ 163.72	\$ 163.71	100.00%
	Jan	>10,000	1	136	\$ 83.52	\$ 83.52	100.00%
	Feb to Aug	>10,000	6	909	\$ 608.73	\$ 611.11	100.39%

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	284	1,582	\$ 1,201.37	\$ 1,199.22	99.82%
	Feb to Aug	<6,000	2,547	26,672	\$ 16,581.19	\$ 16,616.30	100.21%
	Jan	6,000 to 10,000	8	607	\$ 281.06	\$ 281.05	100.00%
	Feb to Aug	6,000 to 10,000	200	16,039	\$ 8,104.28	\$ 8,112.41	100.10%
	Jan	>10,000	11	2,564	\$ 1,614.68	\$ 1,614.68	100.00%
	Feb to Aug	>10,000	299	56,166	\$ 36,640.40	\$ 36,690.24	100.14%

APPENDIX B
Billing Model by Billing Cycle

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	2,085	58,256	\$ 31,453.31	\$ 31,584.14	100.42%
	Feb to Aug	<6,000	20,753	567,504	\$ 325,954.95	\$ 328,173.73	100.68%
	Jan	6,000 to 10,000	441	33,319	\$ 16,293.28	\$ 16,292.90	100.00%
	Feb to Aug	6,000 to 10,000	4,324	330,657	\$ 172,756.82	\$ 173,955.92	100.69%
	Jan	>10,000	208	278,685	\$ 199,377.20	\$ 199,916.39	100.27%
	Feb to Aug	>10,000	2,449	3,226,069	\$ 2,480,143.96	\$ 2,501,645.23	100.87%

Cycle 4							
Hydrants	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	<6,000	6	49	\$ 71.16	\$ 81.17	114.06%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	1	85	\$ 51.57	\$ 51.57	100.00%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	0	0	\$ -	\$ -	100.00%

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	106	584	\$ 449.49	\$ 445.02	99.00%
	Feb to Aug	<6,000	1,020	8,712	\$ 5,803.26	\$ 5,803.58	100.01%
	Jan	6,000 to 10,000	2	165	\$ 79.33	\$ 77.94	98.24%
	Feb to Aug	6,000 to 10,000	42	3,183	\$ 1,571.08	\$ 1,587.68	101.06%
	Jan	>10,000	1	860	\$ 367.02	\$ 606.94	165.37%
	Feb to Aug	>10,000	30	4,440	\$ 2,732.15	\$ 2,732.16	100.00%

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	1,788	50,949	\$ 27,805.11	\$ 27,480.65	98.83%
	Feb to Aug	<6,000	19,067	494,557	\$ 288,844.26	\$ 289,916.62	100.37%
	Jan	6,000 to 10,000	430	32,685	\$ 16,254.74	\$ 16,000.62	98.44%
	Feb to Aug	6,000 to 10,000	3,371	254,332	\$ 133,105.95	\$ 133,457.39	100.26%
	Jan	>10,000	179	102,672	\$ 71,272.96	\$ 71,369.55	100.14%
	Feb to Aug	>10,000	1,456	667,067	\$ 485,049.17	\$ 494,066.56	101.86%

APPENDIX B

Billing Model by Billing Cycle

Cycle 5							
Hydrants	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	<6,000	23	212	\$ 320.97	\$ 321.58	100.19%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	1	81	\$ 49.07	\$ 49.07	99.99%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	2	2,113	\$ 1,594.96	\$ 1,640.84	102.88%

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	1	1	\$ -	\$ 2.40	100.00%
	Feb to Aug	<6,000	1,565	18,426	\$ 11,092.61	\$ 11,090.03	99.98%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	151	11,803	\$ 5,920.73	\$ 5,933.04	100.21%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	149	25,886	\$ 16,469.85	\$ 16,613.92	100.87%

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	*Jan	<6,000	11	253	\$ 94.84	\$ 144.95	152.83%
	Feb to Aug	<6,000	16,579	469,965	\$ 268,097.70	\$ 269,340.88	100.46%
	Jan	6,000 to 10,000	2	142	\$ 68.75	\$ 68.62	99.81%
	Feb to Aug	6,000 to 10,000	4,319	331,238	\$ 173,316.93	\$ 174,357.83	100.60%
	Jan	>10,000	2	262	\$ 147.58	\$ 147.71	100.09%
	Feb to Aug	>10,000	2,210	2,510,175	\$ 1,804,387.32	\$ 1,939,066.55	107.46%

*Three meters had a consumption but were not billed. The model cannot account for this oddity.

Cycle 6							
Hydrants	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	2	28	\$ 31.17	\$ 31.17	100.01%
	Feb to Aug	<6,000	16	44	\$ 178.69	\$ 179.01	100.18%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	1	78	\$ 47.19	\$ 47.19	100.00%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	0	0	\$ -	\$ -	100.00%

APPENDIX B
Billing Model by Billing Cycle

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	88	375	\$ 325.72	\$ 325.63	99.97%
	Feb to Aug	<6,000	823	8,988	\$ 5,521.86	\$ 5,528.82	100.13%
	Jan	6,000 to 10,000	2	146	\$ 66.94	\$ 66.93	99.99%
	Feb to Aug	6,000 to 10,000	56	4,438	\$ 2,235.30	\$ 2,238.35	100.14%
	Jan	>10,000	6	864	\$ 488.39	\$ 488.38	100.00%
	Feb to Aug	>10,000	96	20,206	\$ 13,043.23	\$ 13,505.32	103.54%

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	1,798	50,906	\$ 27,468.14	\$ 27,503.49	100.13%
	Feb to Aug	<6,000	17,755	495,663	\$ 283,872.87	\$ 285,146.42	100.45%
	Jan	6,000 to 10,000	322	23,840	\$ 11,615.52	\$ 11,613.76	99.98%
	Feb to Aug	6,000 to 10,000	3,086	232,540	\$ 121,242.59	\$ 121,993.00	100.62%
	Jan	>10,000	100	174,348	\$ 125,585.17	\$ 125,741.43	100.12%
	Feb to Aug	>10,000	1,365	1,642,436	\$ 1,258,127.86	\$ 1,270,733.58	101.00%

Cycle 7

Hydrants	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	<6,000	3	36	\$ 42.88	\$ 45.55	106.23%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	0	0	\$ -	\$ -	100.00%

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	269	1,731	\$ 1,231.83	\$ 1,228.67	99.74%
	Feb to Aug	<6,000	2,210	25,093	\$ 15,217.91	\$ 15,260.18	100.28%
	Jan	6,000 to 10,000	11	876	\$ 412.19	\$ 410.40	99.57%
	Feb to Aug	6,000 to 10,000	219	17,365	\$ 8,729.66	\$ 8,759.33	100.34%
	Jan	>10,000	14	2,392	\$ 1,421.83	\$ 1,415.53	99.56%
	Feb to Aug	>10,000	507	116,002	\$ 76,556.98	\$ 78,700.51	102.80%

APPENDIX B

Billing Model by Billing Cycle

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	1,701	56,790	\$ 29,530.09	\$ 29,463.21	99.77%
	Feb to Aug	<6,000	18,982	587,108	\$ 328,881.77	\$ 329,558.66	100.21%
	Jan	6,000 to 10,000	653	49,372	\$ 24,245.53	\$ 24,145.99	99.59%
	Feb to Aug	6,000 to 10,000	4,883	371,036	\$ 194,897.84	\$ 194,962.42	100.03%
	Jan	>10,000	264	52,489	\$ 32,059.83	\$ 32,639.73	101.81%
	Feb to Aug	>10,000	2,448	528,784	\$ 354,742.07	\$ 360,025.38	101.49%

Cycle 8							
Hydrants	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	<6,000	8	0	\$ 80.00	\$ 80.00	100.00%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Jan	>10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	>10,000	2	3,295	\$ 2,579.35	\$ 2,579.35	100.00%

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	134	765	\$ 579.04	\$ 573.24	99.00%
	Feb to Aug	<6,000	1,239	14,241	\$ 8,626.18	\$ 8,630.11	100.05%
	Jan	6,000 to 10,000	4	293	\$ 136.83	\$ 134.45	98.26%
	Feb to Aug	6,000 to 10,000	73	5,522	\$ 2,753.07	\$ 2,753.05	100.00%
	Jan	>10,000	2	253	\$ 139.59	\$ 137.10	98.22%
	Feb to Aug	>10,000	90	16,928	\$ 11,061.28	\$ 11,061.23	100.00%

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed	Modeled	Accuracy
	Jan	<6,000	1,760	54,206	\$ 29,044.71	\$ 28,668.19	98.70%
	Feb to Aug	<6,000	19,679	563,490	\$ 321,389.60	\$ 322,143.68	100.23%
	Jan	6,000 to 10,000	553	42,113	\$ 20,947.70	\$ 20,623.03	98.45%
	Feb to Aug	6,000 to 10,000	4,034	304,709	\$ 159,867.21	\$ 159,928.07	100.04%
	Jan	>10,000	312	150,107	\$ 103,258.12	\$ 103,220.94	99.96%
	Feb to Aug	>10,000	2,535	1,326,653	\$ 983,348.12	\$ 991,407.08	100.82%

APPENDIX B
Billing Model by Meter Type

Hydrants	<u>Months</u>	<u>Range</u>	<u># of Accts</u>	<u>Gallons Charged</u>	<u>Billed</u>	<u>Modeled</u>	<u>Accuracy</u>
	Jan	<6,000	4	126	\$ 90.36	\$ 90.27	99.90%
	Feb to Aug	<6,000	102	1,106	\$ 1,481.34	\$ 1,497.79	101.11%
	Jan	6,000 to 10,000	0	0	\$ -	\$ -	100.00%
	Feb to Aug	6,000 to 10,000	9	687	\$ 410.32	\$ 415.30	101.21%
	Jan	>10,000	3	507	\$ 324.50	\$ 323.24	99.61%
	Feb to Aug	>10,000	18	8,434	\$ 6,316.42	\$ 6,364.68	100.76%

Irrigation	<u>Months</u>	<u>Range</u>	<u># of Accts</u>	<u>Gallons Charged</u>	<u>Billed</u>	<u>Modeled</u>	<u>Accuracy</u>
	Jan	<6,000	1,370	7,224	\$ 5,640.12	\$ 5,622.38	99.69%
	Feb to Aug	<6,000	15,815	161,853	\$ 101,426.47	\$ 101,550.50	100.12%
	Jan	6,000 to 10,000	35	2,662	\$ 1,240.05	\$ 1,233.30	99.46%
	Feb to Aug	6,000 to 10,000	1,120	87,552	\$ 43,940.98	\$ 44,010.75	100.16%
	Jan	>10,000	48	9,757	\$ 5,619.99	\$ 5,995.24	106.68%
	Feb to Aug	>10,000	1,619	320,746	\$ 208,433.87	\$ 211,865.96	101.65%

Main Meter	<u>Months</u>	<u>Range</u>	<u># of Accts</u>	<u>Gallons Charged</u>	<u>Billed</u>	<u>Modeled</u>	<u>Accuracy</u>
	Jan	<6,000	11,170	339,291	\$ 180,692.16	\$ 180,057.11	99.65%
	Feb to Aug	<6,000	155,164	4,402,567	\$ 2,512,679.04	\$ 2,522,564.94	100.39%
	Jan	6,000 to 10,000	3,232	246,002	\$ 121,210.22	\$ 120,457.56	99.38%
	Feb to Aug	6,000 to 10,000	33,599	2,550,964	\$ 1,335,260.28	\$ 1,340,207.10	100.37%
	Jan	>10,000	1,401	829,456	\$ 575,246.52	\$ 577,578.40	100.41%
	Feb to Aug	>10,000	16,907	11,001,019	\$ 8,111,993.52	\$ 8,321,602.01	102.58%

APPENDIX B
Information Used for Model on Statements

	<u>Months</u>	<u>Range</u>	<u>No. of Accts</u>	<u>% of Total</u>	<u>Gallons Charged</u>	<u>Billed</u>
			<u>Avg./Mth</u>	<u>Customers</u>	<u>Avg./Mth/Customer</u>	
Hydrants	Year	<6,000	106		1,232.00	\$ 1,571.70
	Average	<6,000	9	0.04%	11.62	\$ 14.83
	Year	6,000 to 10,000	9		687.00	\$ 410.32
	Average	6,000 to 10,000	1	0.01%	76.33	\$ 45.59
	Year	>10,000	21		8,941.00	\$ 6,640.92
	Average	>10,000	2	0.01%	425.76	\$ 316.23

	<u>Months</u>	<u>Range</u>	<u>No. of Accts</u>	<u>% of Total</u>	<u>Gallons Charged</u>	<u>Billed</u>
			<u>Avg./Mth</u>	<u>Customers</u>	<u>Avg./Mth/Customer</u>	
Irrigation	Year	<6,000	17,185		169,077.00	\$ 107,066.59
	Average	<6,000	1,432	7.11%	9.84	\$ 6.23
	Year	6,000 to 10,000	1,155		90,214.00	\$ 45,181.03
	Average	6,000 to 10,000	96	0.48%	78.11	\$ 39.12
	Year	>10,000	1,667		330,503.00	\$ 214,053.86
	Average	>10,000	139	0.69%	198.26	\$ 128.41

	<u>Months</u>	<u>Range</u>	<u>No. of Accts</u>	<u>% of Total</u>	<u>Gallons Charged</u>	<u>Billed</u>
			<u>Avg./Mth</u>	<u>Customers</u>	<u>Avg./Mth/Customer</u>	
Main Meter	Year	<6,000	166,334		4,741,858.00	\$ 2,693,371.20
	Average	<6,000	13,861	68.84%	28.51	\$ 16.19
	Year	6,000 to 10,000	36,831		2,796,966.00	\$ 1,456,470.50
	Average	6,000 to 10,000	3,069	15.24%	75.94	\$ 39.54
	Year	>10,000	18,308		11,830,475.00	\$ 8,687,240.04
	Average	>10,000	1,526	7.58%	646.19	\$ 474.51

Appendix C

Projections



107 West Woodlawn Ranch Road
Houma, Louisiana 70363

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(985) 537-8893

APPENDIX C

Projection of Revenues

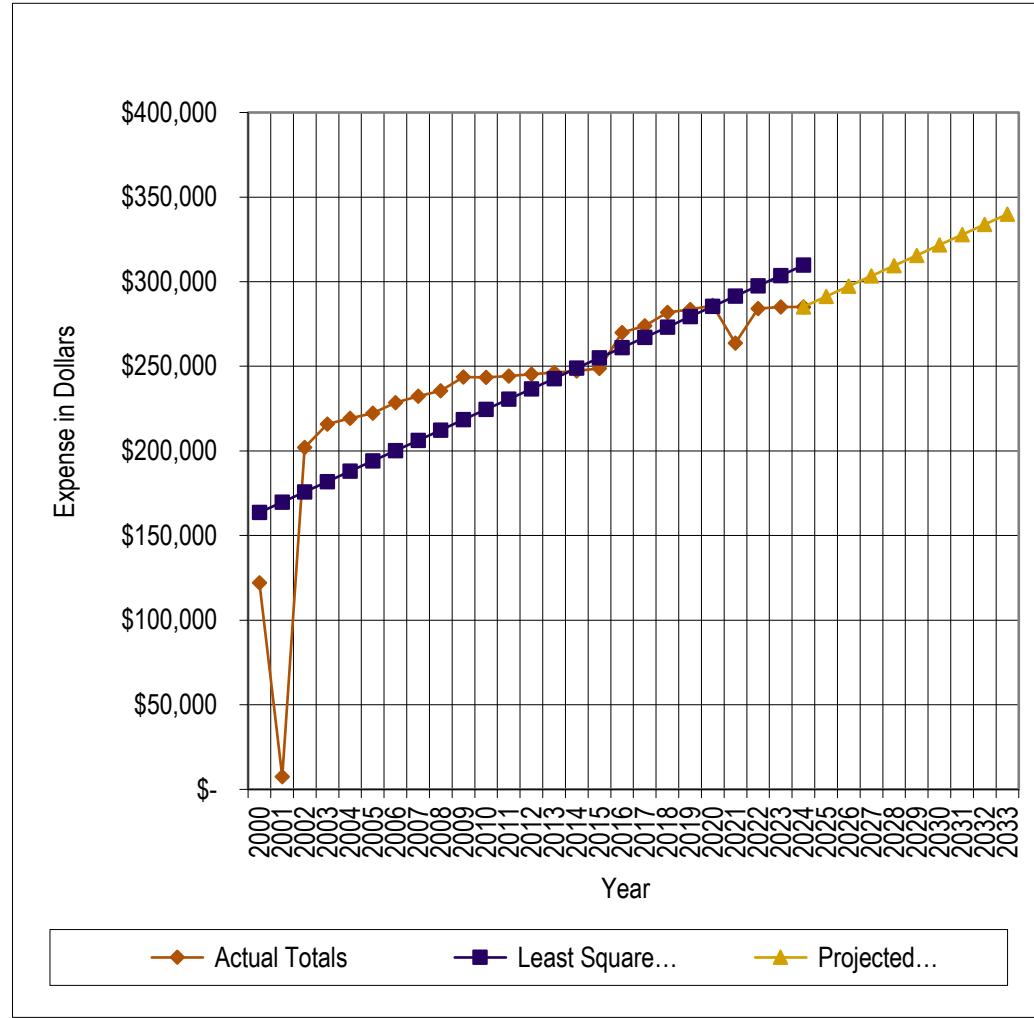
Billing/Collection Fees

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 232,393	\$ 206,257	
2008	9	\$ 235,462	\$ 212,345	
2009	10	\$ 243,658	\$ 218,433	
2020	11	\$ 243,444	\$ 224,521	
2011	12	\$ 244,205	\$ 230,609	
2012	13	\$ 245,422	\$ 236,697	
2013	14	\$ 246,264	\$ 242,785	
2014	15	\$ 247,161	\$ 248,873	
2015	16	\$ 248,833	\$ 254,961	
2016	17	\$ 269,869	\$ 261,049	
2017	18	\$ 273,825	\$ 267,137	
2018	19	\$ 281,854	\$ 273,225	
2019	20	\$ 283,526	\$ 279,313	
2020	21	\$ 286,011	\$ 285,401	
2021	22	\$ 263,644	\$ 291,489	
2022	23	\$ 284,177	\$ 297,577	
2023	24	\$ 285,061	\$ 303,665	\$ 285,161
2024	25	\$ 285,161	\$ 309,753	\$ 291,249
2025	26			\$ 297,337
2026	27			\$ 303,425
2027	28			\$ 309,513
2028	29			\$ 315,601
2029	30			\$ 321,689
2030	31			\$ 327,777
2031	32			\$ 333,865
2032	33			\$ 339,953
2033	34			\$ 339,953

$$y = 6,088x + 157,553$$

x = years

x = 1 in 2000



APPENDIX C

Projection of Revenues

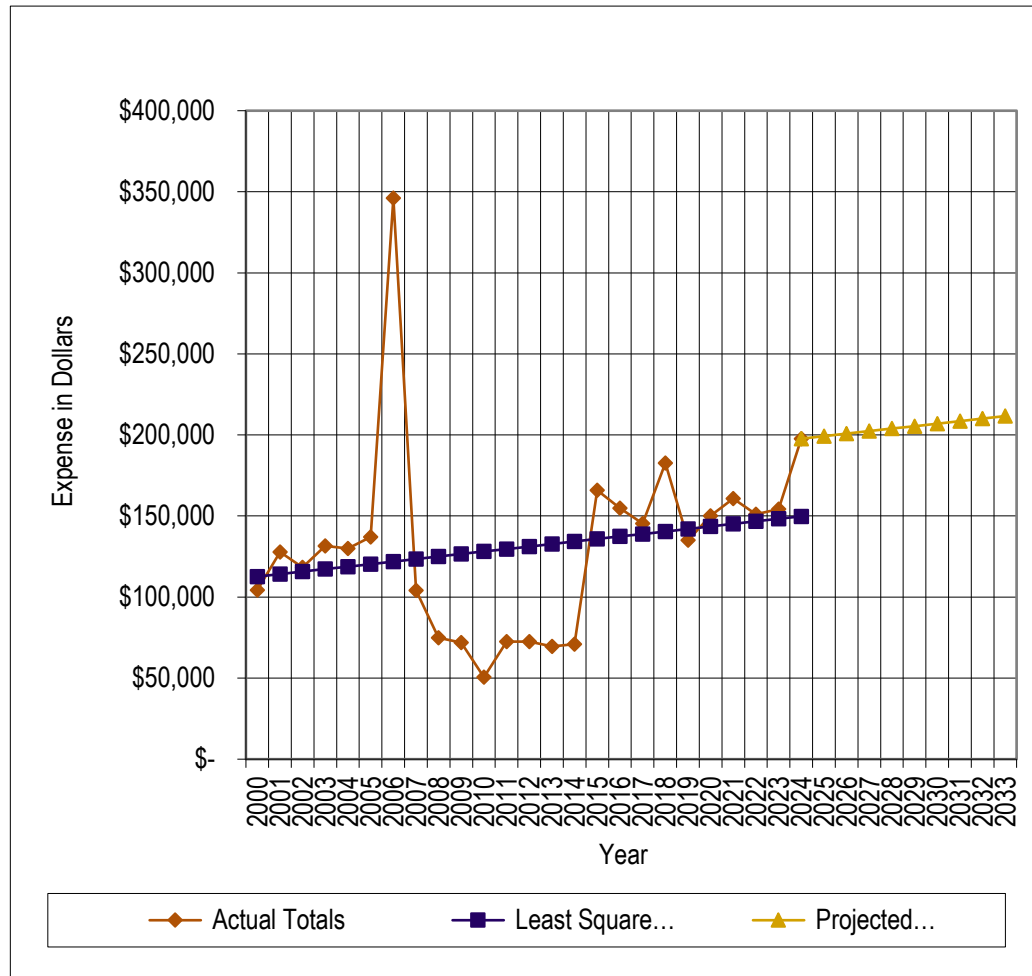
Service Fees

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 104,080	\$ 123,448	
2008	9	\$ 74,975	\$ 124,997	
2009	10	\$ 71,840	\$ 126,546	
2010	11	\$ 50,555	\$ 128,095	
2011	12	\$ 72,540	\$ 129,644	
2012	13	\$ 72,525	\$ 131,193	
2013	14	\$ 69,505	\$ 132,742	
2014	15	\$ 70,970	\$ 134,291	
2015	16	\$ 165,845	\$ 135,840	
2016	17	\$ 154,760	\$ 137,389	
2017	18	\$ 145,450	\$ 138,938	
2018	19	\$ 182,730	\$ 140,487	
2019	20	\$ 135,026	\$ 142,036	
2020	21	\$ 150,092	\$ 143,585	
2021	22	\$ 160,846	\$ 145,134	
2022	23	\$ 151,136	\$ 146,683	
2023	24	\$ 154,170	\$ 148,232	
2024	25	\$ 197,700	\$ 149,781	\$ 197,700
2025	26			\$ 199,249
2026	27			\$ 200,798
2027	28			\$ 202,347
2028	29			\$ 203,896
2029	30			\$ 205,445
2030	31			\$ 206,994
2031	32			\$ 208,543
2032	33			\$ 210,092
2033	34			\$ 211,641

$$y = 1,549x + 111,056$$

x = years

x = 1 in 2000



APPENDIX C

Projection of Revenues

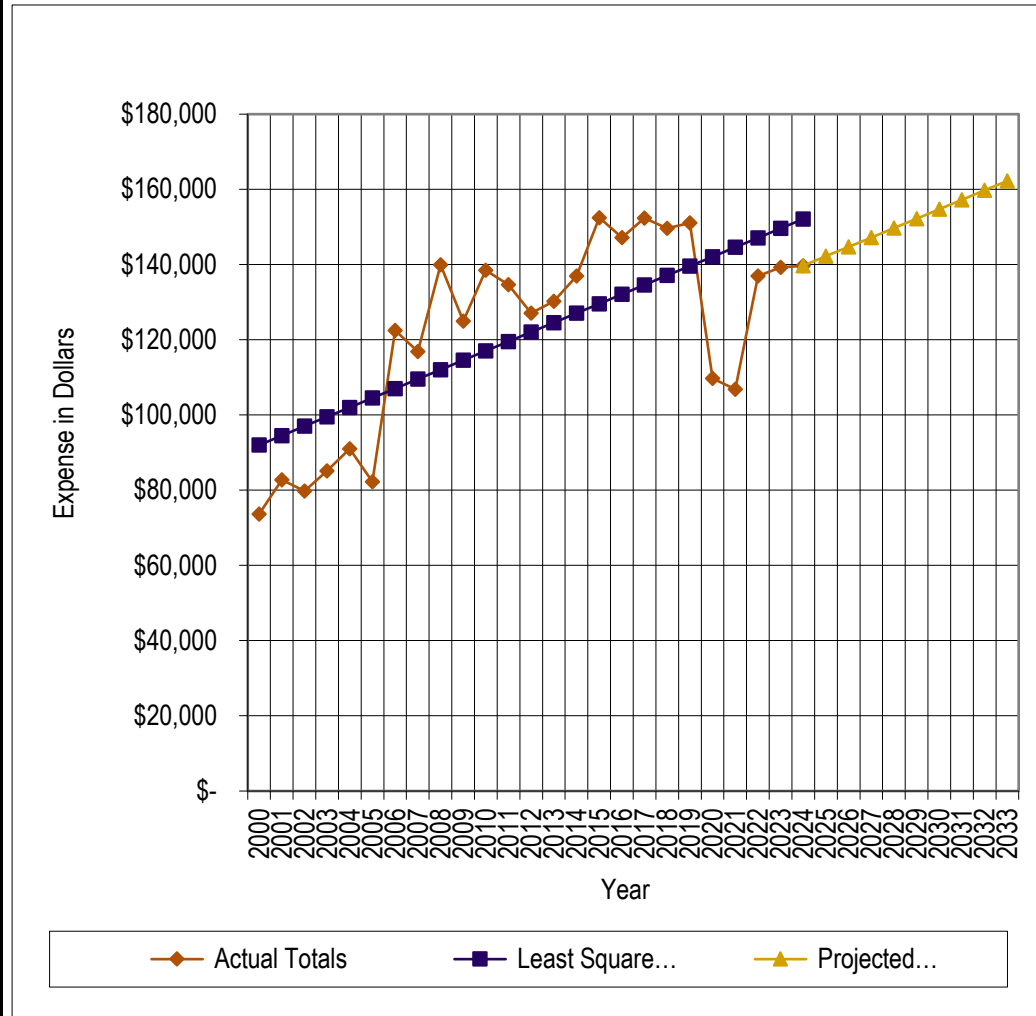
Connection Fees

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 116,870	\$ 109,536	
2008	9	\$ 139,965	\$ 112,041	
2009	10	\$ 124,930	\$ 114,546	
2010	11	\$ 138,510	\$ 117,051	
2011	12	\$ 134,685	\$ 119,556	
2012	13	\$ 127,055	\$ 122,061	
2013	14	\$ 130,265	\$ 124,566	
2014	15	\$ 136,940	\$ 127,071	
2015	16	\$ 152,485	\$ 129,576	
2016	17	\$ 147,200	\$ 132,081	
2017	18	\$ 152,370	\$ 134,586	
2018	19	\$ 149,600	\$ 137,091	
2019	20	\$ 151,110	\$ 139,596	
2020	21	\$ 109,770	\$ 142,101	
2021	22	\$ 106,810	\$ 144,606	
2022	23	\$ 136,950	\$ 147,111	
2023	24	\$ 139,250	\$ 149,616	
2024	25	\$ 139,700	\$ 152,121	\$ 139,700
2025	26			\$ 142,205
2026	27			\$ 144,710
2027	28			\$ 147,215
2028	29			\$ 149,720
2029	30			\$ 152,225
2030	31			\$ 154,730
2031	32			\$ 157,235
2032	33			\$ 159,740
2033	34			\$ 162,245

$$y = 2,505 + 89,496x$$

x = years

x = 1 in 2000



APPENDIX C

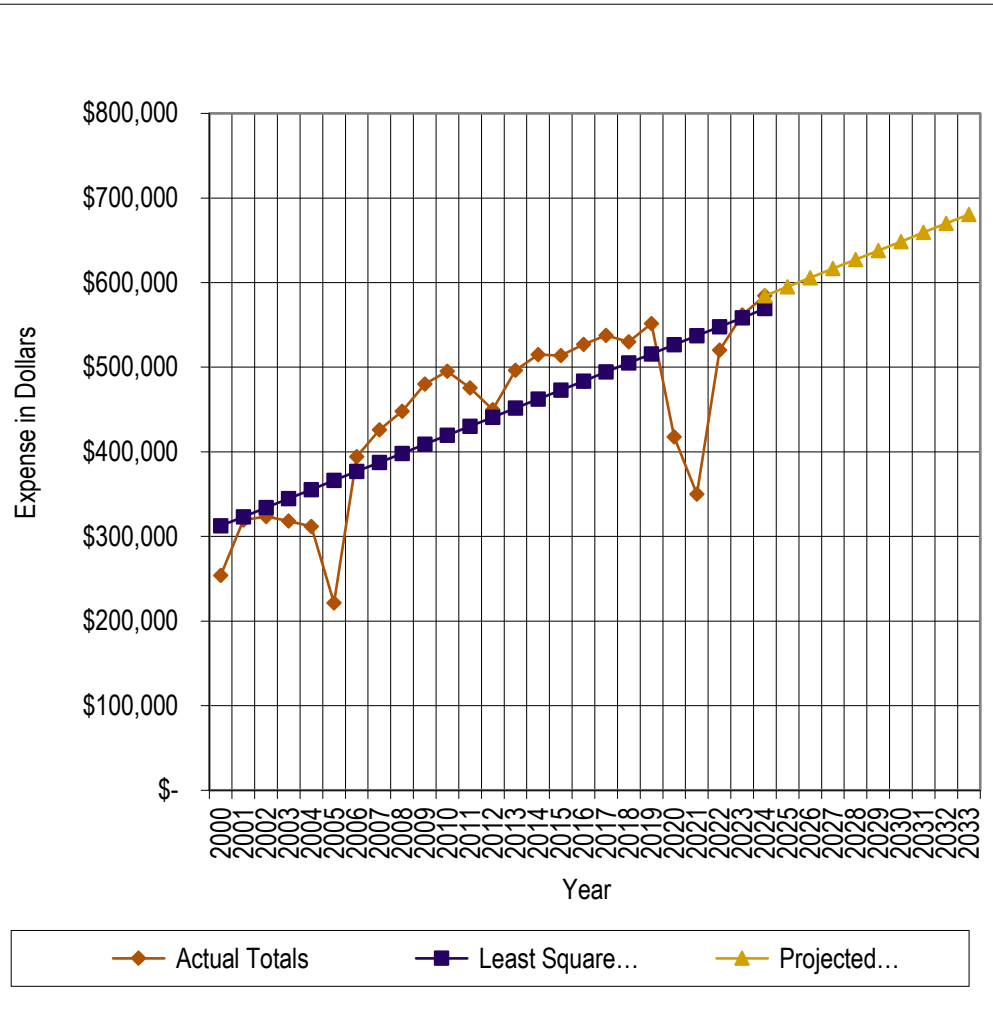
Projection of Revenues Delinquent Charges

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 425,961	\$ 387,487	
2008	9	\$ 447,924	\$ 398,179	
2009	10	\$ 480,103	\$ 408,871	
2010	11	\$ 495,296	\$ 419,563	
2011	12	\$ 475,778	\$ 430,255	
2012	13	\$ 449,993	\$ 440,947	
2013	14	\$ 496,233	\$ 451,639	
2014	15	\$ 514,879	\$ 462,331	
2015	16	\$ 513,859	\$ 473,023	
2016	17	\$ 527,207	\$ 483,715	
2017	18	\$ 537,514	\$ 494,407	
2018	19	\$ 529,991	\$ 505,099	
2019	20	\$ 551,797	\$ 515,791	
2020	21	\$ 417,892	\$ 526,483	
2021	22	\$ 350,092	\$ 537,175	
2022	23	\$ 520,319	\$ 547,867	
2023	24	\$ 561,944	\$ 558,559	
2024	25	\$ 584,422	\$ 569,251	\$ 584,422
2025	26			\$ 595,114
2026	27			\$ 605,806
2027	28			\$ 616,498
2028	29			\$ 627,190
2029	30			\$ 637,882
2030	31			\$ 648,574
2031	32			\$ 659,266
2032	33			\$ 669,958
2033	34			\$ 680,650

$$y = 10,692x + 301,951$$

x = years

x = 1 in 2000



APPENDIX C

Projection of Expenses

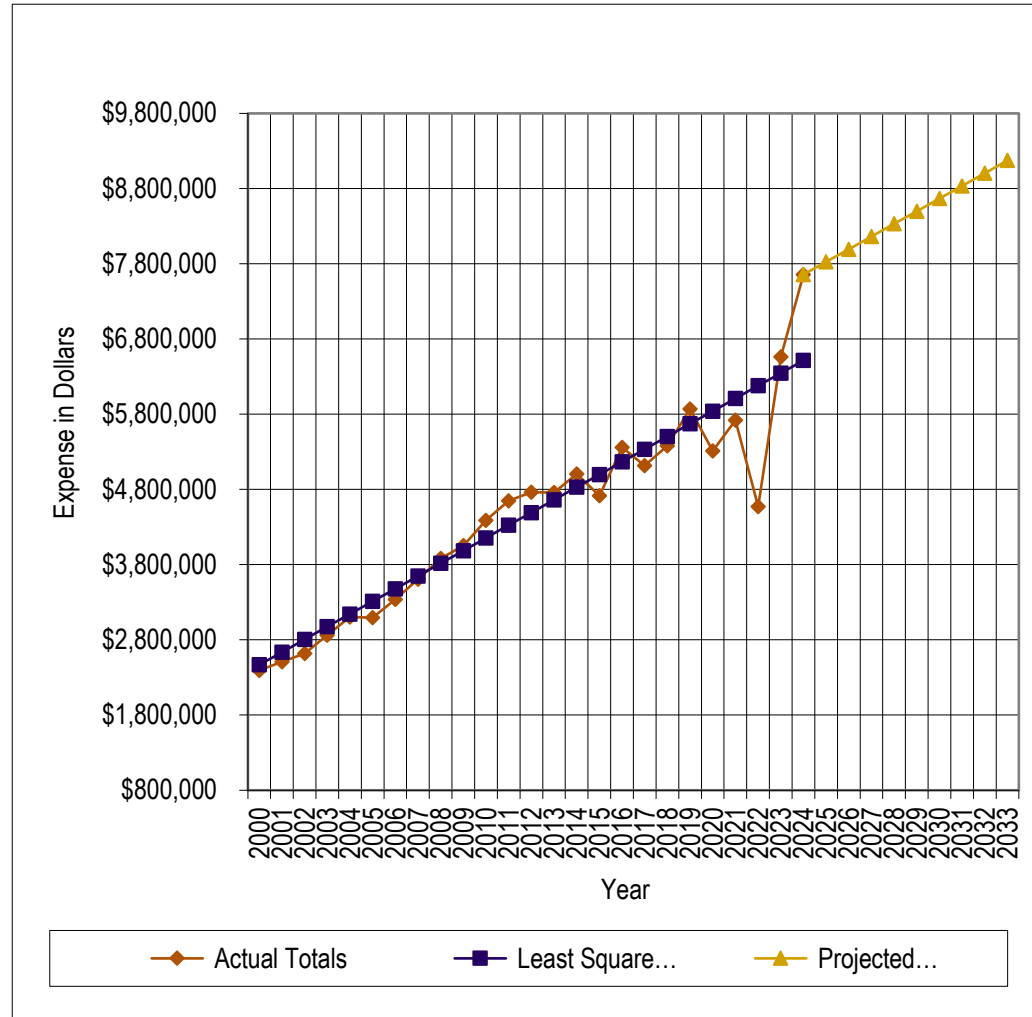
Personal Services

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 3,604,523	\$ 3,648,944	
2008	9	\$ 3,883,672	\$ 3,817,562	
2009	10	\$ 4,054,652	\$ 3,986,180	
2010	11	\$ 4,390,264	\$ 4,154,798	
2011	12	\$ 4,649,408	\$ 4,323,416	
2012	13	\$ 4,763,074	\$ 4,492,034	
2013	14	\$ 4,760,469	\$ 4,660,652	
2014	15	\$ 5,004,131	\$ 4,829,270	
2015	16	\$ 4,716,667	\$ 4,997,888	
2016	17	\$ 5,358,208	\$ 5,166,506	
2017	18	\$ 5,117,758	\$ 5,335,124	
2018	19	\$ 5,381,561	\$ 5,503,742	
2019	20	\$ 5,870,381	\$ 5,672,360	
2020	21	\$ 5,311,904	\$ 5,840,978	
2021	22	\$ 5,722,568	\$ 6,009,596	
2022	23	\$ 4,573,353	\$ 6,178,214	
2023	24	\$ 6,564,572	\$ 6,346,832	
2024	25	\$ 7,656,561	\$ 6,515,450	\$ 7,656,561
2025	26			\$ 7,825,179
2026	27			\$ 7,993,797
2027	28			\$ 8,162,415
2028	29			\$ 8,331,033
2029	30			\$ 8,499,651
2030	31			\$ 8,668,269
2031	32			\$ 8,836,887
2032	33			\$ 9,005,505
2033	34			\$ 9,174,123

$$y = 168,618x + 2,300,000$$

x = years

x = 1 in 2000



APPENDIX C

Projection of Expenses

Operating Services

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 1,803,225	\$ 1,495,104	
2008	9	\$ 1,749,915	\$ 1,531,992	
2009	10	\$ 1,914,366	\$ 1,568,880	
2010	11	\$ 1,827,182	\$ 1,605,768	
2011	12	\$ 1,479,203	\$ 1,642,656	
2012	13	\$ 1,501,392	\$ 1,679,544	
2013	14	\$ 1,674,556	\$ 1,716,432	
2014	15	\$ 1,853,534	\$ 1,753,320	
2015	16	\$ 1,623,073	\$ 1,790,208	
2016	17	\$ 1,544,983	\$ 1,827,096	
2017	18	\$ 1,439,800	\$ 1,863,984	
2018	19	\$ 1,469,514	\$ 1,900,872	
2019	20	\$ 1,452,259	\$ 1,937,760	
2020	21	\$ 1,472,126	\$ 1,974,648	
2021	22	\$ 1,894,994	\$ 2,011,536	
2022	23	\$ 2,351,122	\$ 2,048,424	
2023	24	\$ 2,271,446	\$ 2,085,312	
2024	25	\$ 3,377,190	\$ 2,122,200	\$ 3,377,190
2025	26			\$ 3,414,078
2026	27			\$ 3,450,966
2027	28			\$ 3,487,854
2028	29			\$ 3,524,742
2029	30			\$ 3,561,630
2030	31			\$ 3,598,518
2031	32			\$ 3,635,406
2032	33			\$ 3,672,294
2033	34			\$ 3,709,182

$$y = 36,888x + 1,200,000$$

x = years

x = 1 in 2000



APPENDIX C

Projection of Expenses

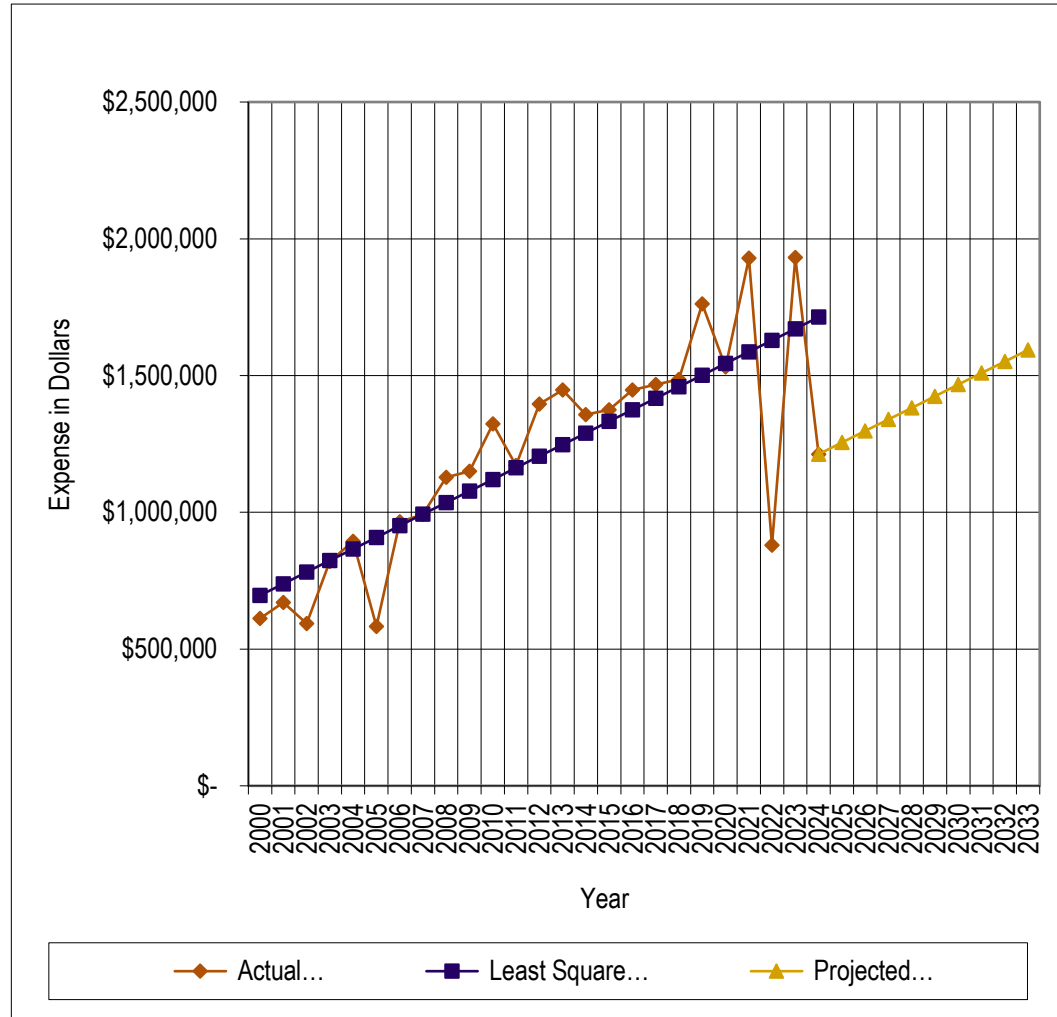
Materials and Supplies

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 991,554	\$ 993,034	
2008	9	\$ 1,127,470	\$ 1,035,412	
2009	10	\$ 1,150,276	\$ 1,077,790	
2010	11	\$ 1,323,681	\$ 1,120,168	
2011	12	\$ 1,171,276	\$ 1,162,546	
2012	13	\$ 1,395,190	\$ 1,204,924	
2013	14	\$ 1,446,668	\$ 1,247,302	
2014	15	\$ 1,356,960	\$ 1,289,680	
2015	16	\$ 1,375,280	\$ 1,332,058	
2016	17	\$ 1,446,976	\$ 1,374,436	
2017	18	\$ 1,467,308	\$ 1,416,814	
2018	19	\$ 1,486,077	\$ 1,459,192	
2019	20	\$ 1,761,728	\$ 1,501,570	
2020	21	\$ 1,531,561	\$ 1,543,948	
2021	22	\$ 1,929,213	\$ 1,586,326	
2022	23	\$ 880,273	\$ 1,628,704	
2023	24	\$ 1,931,775	\$ 1,671,082	
2024	25	\$ 1,212,440	\$ 1,713,460	\$ 1,212,440
2025	26			\$ 1,254,818
2026	27			\$ 1,297,196
2027	28			\$ 1,339,574
2028	29			\$ 1,381,952
2029	30			\$ 1,424,330
2030	31			\$ 1,466,708
2031	32			\$ 1,509,086
2032	33			\$ 1,551,464
2033	34			\$ 1,593,842

$$y = 42,378x + 654010$$

x = years

x = 1 in 2000



APPENDIX C

Projection of Expenses

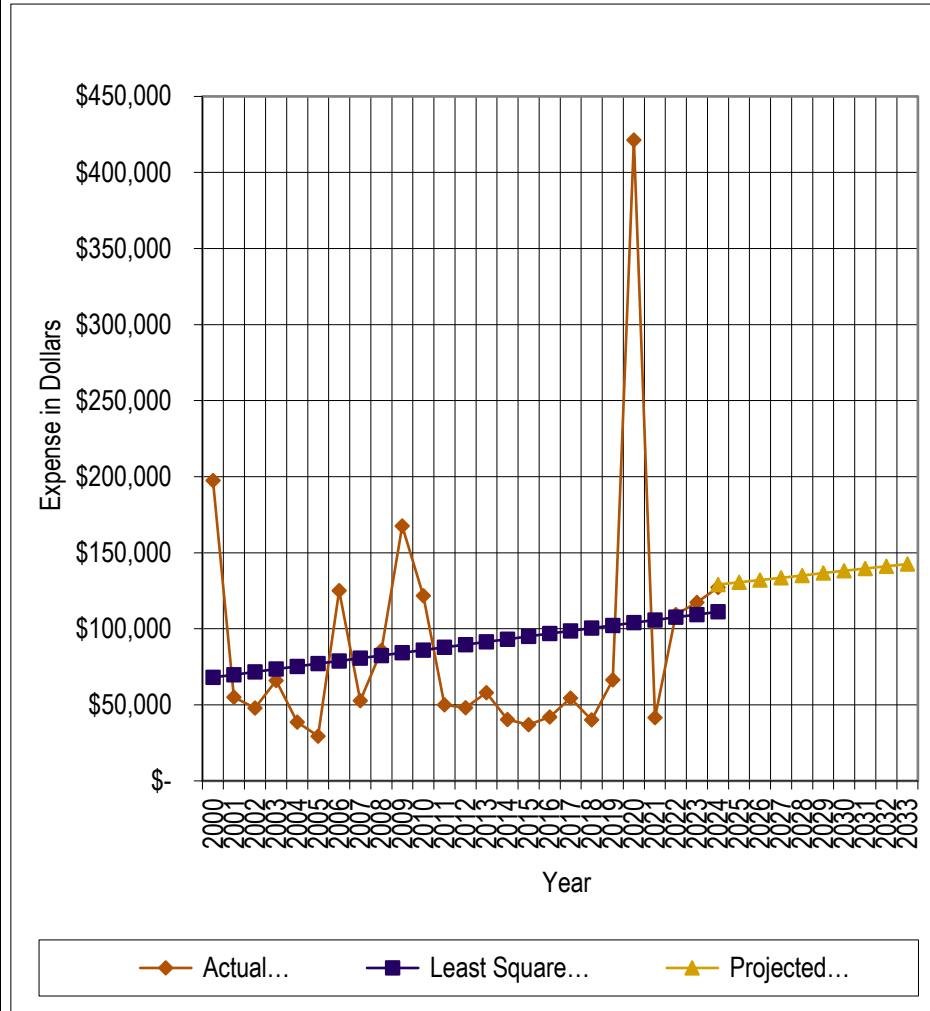
Other Services and Charges

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	8	\$ 52,684	\$ 80,643	
2008	9	\$ 85,666	\$ 82,439	
2009	10	\$ 167,665	\$ 84,235	
2010	11	\$ 121,767	\$ 86,031	
2011	12	\$ 50,078	\$ 87,827	
2012	13	\$ 48,201	\$ 89,623	
2013	14	\$ 58,078	\$ 91,419	
2014	15	\$ 40,319	\$ 93,215	
2015	16	\$ 36,942	\$ 95,011	
2016	17	\$ 42,016	\$ 96,807	
2017	18	\$ 54,328	\$ 98,603	
2018	19	\$ 40,112	\$ 100,399	
2019	20	\$ 66,461	\$ 102,195	
2020	21	\$ 421,331	\$ 103,991	
2021	22	\$ 41,482	\$ 105,787	
2022	23	\$ 109,240	\$ 107,583	
2023	24	\$ 117,417	\$ 109,379	
2024	25	\$ 127,300	\$ 111,175	\$ 129,096
2025	26			\$ 130,590
2026	27			\$ 132,084
2027	28			\$ 133,578
2028	29			\$ 135,072
2029	30			\$ 136,566
2030	31			\$ 138,060
2031	32			\$ 139,554
2032	33			\$ 141,048
2033	34			\$ 142,542

$$y = 1,796x + 66,275$$

x = years

x = 1 in 2000



APPENDIX C

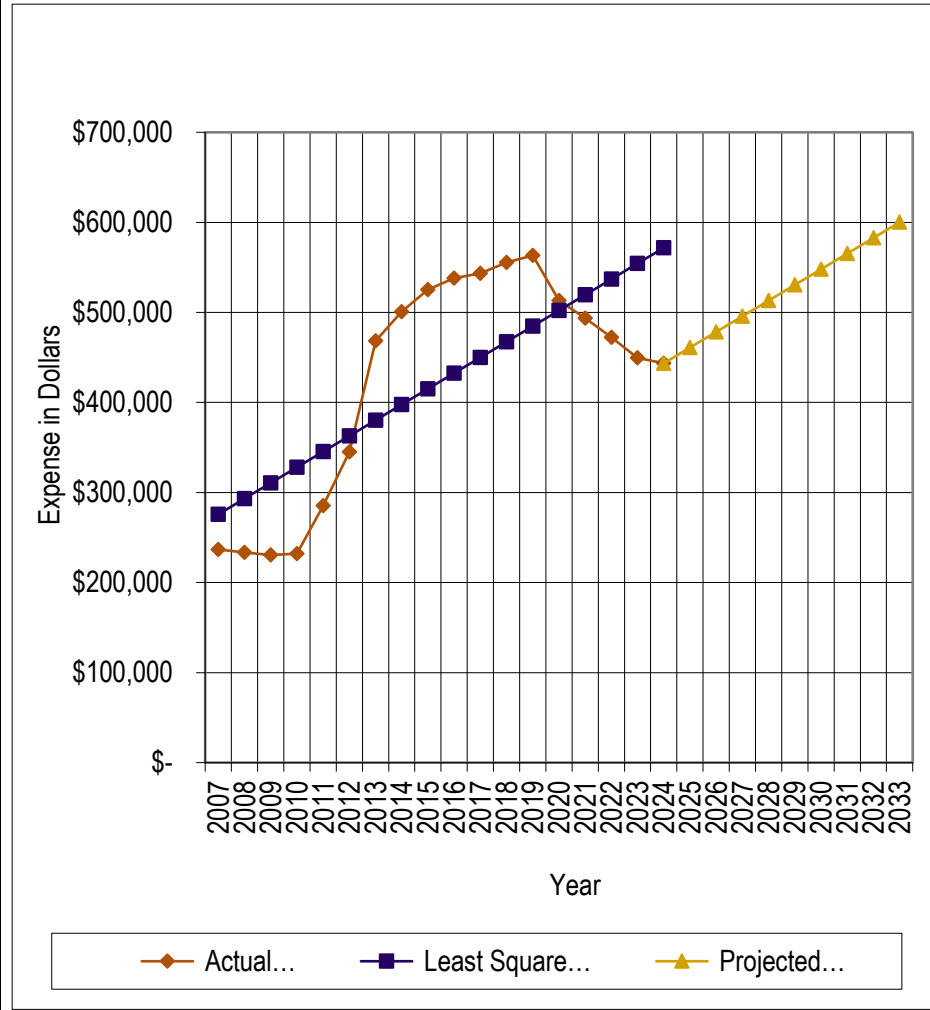
Projection of Expenses

Depreciation

Year	X	Actual Totals	Least Square Totals	Projected Totals
2007	5	\$ 236,553	\$ 275,657	
2008	6	\$ 233,299	\$ 293,066	
2009	7	\$ 230,577	\$ 310,475	
2010	8	\$ 232,119	\$ 327,884	
2011	9	\$ 285,478	\$ 345,293	
2012	10	\$ 344,976	\$ 362,702	
2013	11	\$ 468,478	\$ 380,111	
2014	12	\$ 500,809	\$ 397,520	
2015	13	\$ 525,146	\$ 414,929	
2016	14	\$ 538,192	\$ 432,338	
2017	15	\$ 543,204	\$ 449,747	
2018	16	\$ 555,375	\$ 467,156	
2019	17	\$ 563,276	\$ 484,565	
2020	18	\$ 513,184	\$ 501,974	
2021	19	\$ 493,546	\$ 519,383	
2022	20	\$ 472,363	\$ 536,792	
2023	21	\$ 449,440	\$ 554,201	
2024	22	\$ 443,460	\$ 571,610	\$ 443,460
2025	23			\$ 460,869
2026	24			\$ 478,278
2027	25			\$ 495,687
2028	26			\$ 513,096
2029	27			\$ 530,505
2030	28			\$ 547,914
2031	29			\$ 565,323
2032	30			\$ 582,732
2033	31			\$ 600,141

$$y = 17,409x + 188,612$$

x = years
x = 1 in 2003



Appendix D

Debt Retirement Schedule



**All South
Consulting
Engineers**

107 West Woodlawn Ranch Road
Houma, Louisiana 70363

www.ascellc.com

(985) 537-8893

APPENDIX D
Debt Retirement Schedule

Date	Revenue Series 2015			Revenue Series 2021			Total Requirements			Annual Debt Requirement	Monthly Sinking Fund Requirements	
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total			
01/01/22		139,362.50	139,362.50		149,331.68	149,331.68		288,694.18	288,694.18	288,694.18		
07/01/22	850,000.00	139,362.50	989,362.50	275,000.00	160,956.30	435,956.30	1,125,000.00	300,318.80	1,425,318.80	1,703,825.23	142,834.42	July 2021-June 2022
01/01/23		118,112.50	118,112.50		160,393.93	160,393.93		278,506.43	278,506.43			
07/01/23	900,000.00	118,112.50	1,018,112.50	260,000.00	160,393.93	420,393.93	1,160,000.00	278,506.43	1,438,506.43	1,693,851.16	143,084.41	July 2022-June 2023
01/01/24		95,612.50	95,612.50		159,732.23	159,732.23		255,344.73	255,344.73			
07/01/24	940,000.00	95,612.50	1,035,612.50	265,000.00	159,732.23	424,732.23	1,205,000.00	255,344.73	1,460,344.73	1,693,850.66	142,974.12	July 2023-June 2024
01/01/25		74,812.50	74,812.50		158,693.43	158,693.43		233,505.93	233,505.93			
07/01/25	980,000.00	74,812.50	1,054,812.50	265,000.00	158,693.43	423,693.43	1,245,000.00	233,505.93	1,478,505.93	1,688,450.33	142,667.66	July 2024-June 2025
01/01/26		52,625.00	52,625.00		157,319.40	157,319.40		209,944.40	209,944.40			
07/01/26	1,025,000.00	52,625.00	1,077,625.00	270,000.00	157,319.40	427,319.40	1,295,000.00	209,944.40	1,504,944.40	1,687,526.35	142,907.40	July 2025-June 2026
01/01/27		27,000.00	27,000.00		155,581.95	155,581.95		182,581.95	182,581.95			
07/01/27	1,080,000.00	27,000.00	1,107,000.00	270,000.00	155,581.95	425,581.95	1,350,000.00	182,581.95	1,532,581.95	1,686,076.80	142,930.33	July 2026-June 2027
01/01/28					153,494.85	153,494.85		153,494.85	153,494.85			
07/01/28				1,370,000.00	153,494.85	1,523,494.85	1,370,000.00	153,494.85	1,523,494.85	1,665,029.60	139,749.14	July 2027-June 2028
01/01/29					141,534.75	141,534.75		141,534.75	141,534.75			
07/01/29				1,395,000.00	141,534.75	1,536,534.75	1,395,000.00	141,534.75	1,536,534.75	1,664,475.23	139,839.13	July 2028-June 2029
01/01/30					127,940.48	127,940.48		127,940.48	127,940.48			
07/01/30				1,425,000.00	127,940.48	1,552,940.48	1,425,000.00	127,940.48	1,552,940.48	1,666,281.83	140,073.41	July 2029-June 2030
01/01/31					113,341.35	113,341.35		113,341.35	113,341.35			
07/01/31				1,450,000.00	113,341.35	1,563,341.35	1,450,000.00	113,341.35	1,563,341.35	1,660,739.95	139,723.56	July 2030-June 2031
01/01/32					97,398.60	97,398.60		97,398.60	97,398.60			
07/01/32				1,485,000.00	97,398.60	1,582,398.60	1,485,000.00	97,398.60	1,582,398.60	1,662,727.13	139,983.10	July 2031-June 2032
01/01/33					80,328.53	80,328.53		80,328.53	80,328.53			
07/01/33				1,515,000.00	80,328.53	1,595,328.53	1,515,000.00	80,328.53	1,595,328.53	1,657,484.63	139,638.09	July 2032-June 2033
01/01/34					62,156.10	62,156.10		62,156.10	62,156.10			
07/01/34				1,555,000.00	62,156.10	1,617,156.10	1,555,000.00	62,156.10	1,617,156.10	1,659,882.48	139,942.68	July 2033-June 2034
01/01/35					42,726.38	42,726.38		42,726.38	42,726.38			
07/01/35				1,590,000.00	42,726.38	1,632,726.38	1,590,000.00	42,726.38	1,632,726.38	1,654,790.71	139,621.06	July 2034-June 2035
01/01/36					22,064.33	22,064.33		22,064.33	22,064.33			
07/01/36				1,635,000.00	22,064.33	1,657,064.33	1,635,000.00	22,064.33	1,657,064.33	1,657,064.33	139,927.39	July 2035-June 2036
	5,775,000.00	1,015,050.00	6,790,050.00	15,025,000.00	3,575,700.60	18,600,700.60	20,800,000.00	4,590,750.60	25,390,750.60			

Revenue bond parity requirement = 120% of that year's annual debt

Appendix E

Information Used for Model on Statement (Revised Stepped Rate Threshold)



107 West Woodlawn Ranch Road
Houma, Louisiana 70363
www.ascellc.com
(985) 537-8893

APPENDIX E
Billing Model by Meter Type
(Revised Stepped Rate Threshold)

Hydrants	Months	Range	# of Accts	Gallons Charged	Billed
	Jan	<8,000	4	126	\$ 90.36
	Feb to Aug	<8,000	116	1,732	\$ 1,907.89
	Jan	8,000 to 10,000	0	0	\$ -
	Feb to Aug	8,000 to 10,000	4	337	\$ 199.41
	Jan	>10,000	3	507	\$ 324.50
	Feb to Aug	>10,000	20	8,712	\$ 6,500.27

Irrigation	Months	Range	# of Accts	Gallons Charged	Billed
	Jan	<8,000	1,394	8,925	\$ 6,417.94
	Feb to Aug	<8,000	17,881	233,817	\$ 137,992.01
	Jan	8,000 to 10,000	11	961	\$ 462.23
	Feb to Aug	8,000 to 10,000	556	49,956	\$ 25,898.67
	Jan	>10,000	48	9,757	\$ 5,619.99
	Feb to Aug	>10,000	1,932	388,395	\$ 252,659.71

Main Meter	Months	Range	# of Accts	Gallons Charged	Billed
	Jan	<8,000	13,297	486,728	\$ 252,061.12
	Feb to Aug	<8,000	193,793	6,545,647	\$ 3,635,204.31
	Jan	8,000 to 10,000	1,105	98,565	\$ 49,841.26
	Feb to Aug	8,000 to 10,000	12,518	1,117,832	\$ 601,946.84
	Jan	>10,000	1,401	829,456	\$ 575,246.52
	Feb to Aug	>10,000	19,550	12,326,215	\$ 9,083,775.52

APPENDIX E
Information Used for Model on Statement
(Revised Stepped Rate Threshold)

	<u>Months</u>	<u>Range</u>	<u>No. of Accts</u>	<u>% of Total</u>	<u>Gallons Charged</u>	<u>Billed</u>
			<u>Avg./Mth</u>	<u>Customers</u>	<u>Avg./Mth/Customer</u>	
Hydrants	Year	<8,000	120		1,858.00	\$ 1,998.25
	Average	<8,000	10	0.05%	15.48	\$ 16.65
	Year	8,000 to 10,000	4		337.00	\$ 199.41
	Average	8,000 to 10,000	0	0.00%	84.25	\$ 49.85
	Year	>10,000	23		9,219.00	\$ 6,824.77
	Average	>10,000	2	0.01%	400.83	\$ 296.73

	<u>Months</u>	<u>Range</u>	<u>No. of Accts</u>	<u>% of Total</u>	<u>Gallons Charged</u>	<u>Billed</u>
			<u>Avg./Mth</u>	<u>Customers</u>	<u>Avg./Mth/Customer</u>	
Irrigation	Year	<8,000	19,275		242,742.00	\$ 144,409.95
	Average	<8,000	1,606	7.31%	12.59	\$ 7.49
	Year	8,000 to 10,000	567		50,917.00	\$ 26,360.90
	Average	8,000 to 10,000	47	0.21%	89.80	\$ 46.49
	Year	>10,000	1,980		398,152.00	\$ 258,279.70
	Average	>10,000	165	0.75%	201.09	\$ 130.44

	<u>Months</u>	<u>Range</u>	<u>No. of Accts</u>	<u>% of Total</u>	<u>Gallons Charged</u>	<u>Billed</u>
			<u>Avg./Mth</u>	<u>Customers</u>	<u>Avg./Mth/Customer</u>	
Main Meter	Year	<8,000	207,090		7,032,374.68	\$ 3,887,265.43
	Average	<8,000	17,258	78.56%	33.96	\$ 18.77
	Year	8,000 to 10,000	13,623		1,216,397.00	\$ 651,788.10
	Average	8,000 to 10,000	1,135	5.16%	89.29	\$ 47.84
	Year	>10,000	20,951		13,155,671.00	\$ 9,659,022.04
	Average	>10,000	1,746	7.95%	627.93	\$ 461.03