



# MEEKER MUNICIPAL UTILITY DISTRICT

## IMPACT FEE

## CAPITAL IMPROVEMENT PLAN

**MWD-010**



*Calvin D. Prosen*

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## Background

Meeker Municipal Water District (MMWD) is a rural farm/ranch community located generally to the north of Beaumont, Texas. MMWD is currently experiencing a significant amount of development that is projected to double the District's number of connections. MMWD is currently operating at approximately 85% of its capacity for water production. With the addition of the proposed development and the current growth, MMWD must make improvements to bring their water production to meet the demands for the proposed and future growth. The improvements to the system are anticipated to require \$6-million additional debt service over the next 25-years.

In the last several years, two major subdivision developments have been coming online in phases with an ultimate design build-out that will double the size of the District. MMWD is in an ideal location close to Beaumont with a good school district and generally larger lots. The area already attracts a steady number of new customers and existing residences requesting line extensions. Furthermore, with an abundance of available property such as those currently being considered for the Diamond D Ranch Subdivision and Pine Island Estates Subdivision, the District is on the verge of major growth over a very short time. These two subdivisions will be adding 792 lots and 318 lots, respectively for a total of 1110 total new lots to the existing 1364 connections (83 are from the Diamond D Ranch Subdivision already approved). In addition to these two subdivisions, there are other potential properties in the District that could be developed further adding to the District's connections.

The MMWD's existing facilities (see **Table 1**) were evaluated with the Texas Commission on Environmental Quality's (TCEQ's) rules and regulations to determine compliance with the addition of the proposed subdivisions and a mere 1% growth. Assuming no improvements to the MMWD's facilities, the facility



improvements in Table 2 below would be required. See Appendix A for the evaluation of the MMWD facilities against the TCEQ Minimum Standards.

**TABLE 1 - EXISTING FACILITIES SUMMARY**

Location	Well Capacity (GPM)	Elevated Storage (Gallons)	Ground Storage (Gallons)	High Service Pump Capacity (GPM)
Well 1, Tolivar Canal Rd.	500 gpm			
Well 2, Tolivar Canal Rd.	500 gpm			
Well 3, Tram Road	1,000 gpm		150,000	687 gpm
				687 gpm
MMWD Office		250,000		
Total Current Capacities	2,000 gpm	250,000	150,000	1,374 gpm

**TABLE 2 - EXISTING CONDITIONS W/ NO ADDITIONAL IMPROVEMENTS**

Year	2018	2020	2025	2030
Connections	1361	1573	2115	2500
Water Production	Acceptable	<i>Increase</i>	<i>Increase</i>	<i>Increase</i>
Elevated Storage	Acceptable	Acceptable	Acceptable	<i>Increase</i>
Total Storage	Acceptable	Acceptable	<i>Increase</i>	<i>Increase</i>
Booster Pumps	See Water Model			

In addition to the MMWD water production and storage facilities, their water distribution system has been analyzed. The water distribution generally consists of water lines ranging in size of 2-inch to 10-inch diameter pipe. The water lines are PVC or HDPE pipe and are in generally good condition. A KYPIPE water model of the system indicates the system is generally well sized for MMWD's needs except for on the extremities of the system. A good 10-inch/8-inch loop serves most of the central portion of the District, but a couple of areas are only served by 4-inch/6-inch lines. Most of the branch lines from the main lines are 4-inch, 6-inch, and in some cases 2-inch lines. The areas served by the smaller lines meet



the current demands but are limited to growth potential without line replacement.

*Note: Following each section title, the italicized text includes the verbiage from Local Government Code Chapter 395.014, Financing Capital Improvements Required by New Development in Municipalities, Counties, and Certain Other Local Governments pertaining to Capital Improvements Plan.*

### Description of Existing Capital Improvements

*Sec. 395.014 (1) a description of the existing capital improvements within the service area and the costs to upgrade, update, improve, expand, or replace the improvements to meet existing needs and usage and stricter safety, efficiency, environmental, or regulatory standards, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;*

The MMWD water production, storage, and pumping facilities were evaluated (1) with no improvements; and (2) with improvements against the TCEQ §§290.45 Minimum System Requirements for the years 2018, 2020, 2035, and 2044. In this evaluation, MMWD becomes deficient in water well capacity shortly after the year 2020. Although MMWD will be adequate for total storage and is meeting booster pumps currently, a new well facility should be constructed with ground storage and booster pumps.

In determining the size of the proposed new well, several considerations were considered. These considerations include: (1) adequate capacity to meet demand for 25+ years; (2) provide some redundancy for smaller and older wells; and, (3) maximize capacity of available aquifer potential to reduce cost of additional well cost in the future. In order to meet these considerations, the target well capacity for the new well is between 1500-gpm and 2500-gpm which will serve an



additional 2500 to 4170 connections. The new groundwater well facility will include ground storage tanks, high service pumps, and a water main to tie the facility to the existing system.

In addition to water production facilities, the capital improvements will include line extensions to serve new developments throughout the District. As previously mentioned, the distribution generally is sound within the central area along the main looping 8-inch and 10-inch lines. However, there are a few portions of 8-inch lines that need to be extended or looped to enhance the pressure to serve these developments. These extensions are as follows:

**TABLE 3 – MISC. WATER LINE EXTENSIONS/REPLACEMENT**

8" AWWA C900 CL 150 Water Line	8,200 LF
Service Reconnects	50 EA
Flush Valves	5 EA
Fire Hydrants	20 EA

The proposed capital improvements generally include immediate and as needed. The immediate capital improvements include the groundwater well and production facilities. The as needed capital improvements include the miscellaneous water line extensions/replacements which will occur over the next 5 to 10 years depending on where and how quickly the developments occur.

### **Analysis of Total Capacity**

*Sec. 395.014 (2) an analysis of the total capacity, the level of current usage, and commitments for usage of capacity of the existing capital improvements, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;*

MMWD currently has approximately 1180 connections. Based on the following

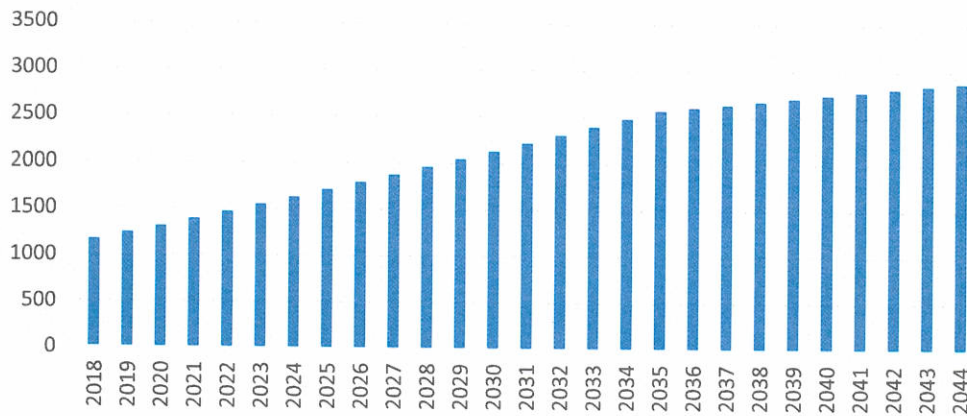


inventory of facilities as listed in Table 4, MMWD has been evaluated against the projected 25-year growth.

**TABLE 4 - FACILITIES SUMMARY**

Location	Well Capacity (GPM)	Elevated Storage (Gallons)	Ground Storage (Gallons)	High Service Pump Capacity (GPM)
Well 1	300 gpm			
Well 2	300 gpm			
Well 3	500 gpm		150,000	687 gpm
				687 gpm
MMWD Office		250,000		
Total Current Capacities	1,100 gpm	250,000	150,000	1,374 gpm

**Population Projections  
(No. of Connections)**



*Figure 1 - Population Projections*

The population projections 1144 connections are based on the following:

- Diamond D Subdivision - 790 connections
- Pine Island Estates - 310 connections
- Gussman Subdivision - 220 connections



- Less 174 connection already approved

Growth is estimated at 1-percent per year plus the 1144 connection added at 0.5-0.567 percent per year over the first 16 years, then dropping to 0.625 percent per year for the remaining nine years. Several local area economic factors such as the Sabine-Neches Canal project; LNG projects; etc. will affect the growth in MMWD. These projects will significantly impact the growth in MMWD so estimating growth is difficult.

MMWD is regulated by TCEQ §290.45 Minimum Water System Capacity Requirements. Based on the growth as indicated, the MMWD facilities are impacted as follows:

- §290.45(D) For a system with more than 250 connections,
  - Two or more wells having a total capacity of 0.6 gpm per connection.
  - A total storage capacity of 200 gallons per connection.
  - Two or more pumps that have a total capacity of 2.0 gpm per connection or that have a total capacity of at least 1,00 gpm and the ability to meet peak hourly demands with the largest pump out of service, whichever is less, at each pump station or pressure plane.
  - An elevated storage capacity of 100 gallons per connection.

Table - 5  
 TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)  
 §290 RULES AND REGULATIONS FOR PUBLIC WATER SYSTEMS  
 §§290.45 MINIMUM WATER SYSTEM REQUIREMENTS

PROJECTED WATER CONNECTIONS						
2018	2020	2025	2030	2035	2040	2044
1176	1315	1713	2131	2571	2739	2872

Unit	Capacities	% of Req'd	2018	2020	2025	2030	2035	2040	2044
Well (Production) Capacity (GPM)	1,100	64%	706	789	1028	1279	1543	1643	1723
Ground Storage (Gallons)	15,000		117,600	131,500	171,300	213,100	257,100	273,900	287,200
Elevated Storage (Gallons)	250,000	47%	117,600	131,500	171,300	213,100	257,100	273,900	287,200
Total Storage (Gallons)	400,000	59%	235,200	263,000	342,600	426,200	514,200	547,800	574,400
Booster Pumps (GPM)	1,374	171%	2,352	2,630	3,426	4,262	5,142	5,478	5,744





The table above shows when each of the different facilities will reach 100% of its capacity. Section §291.93(3) states that "A retail public utility that possesses a certificate of public convenience and necessity that has reached 85% of its capacity as compared to the most restrictive criteria of the commission's minimum capacity requirements in Chapter 290 of this title shall submit to the executive director a planning report that clearly explains how the retail public utility will provide the expected service demands to the remaining areas within the boundaries of its certificated area." When MMWD reaches 1,558 connections, or estimated by 2023, they will be deficient in water well capacity. The current developers are already submitting plans for several additional lots which support this growth. A project for a new water well would tank at least two to two and one-half years for financing, design, and construction. Beginning now would put completion of this new well around early 2022.

A new groundwater well will include ground storage and booster pumps. The additional ground storage capacity will be sized to bring the total storage into compliance beyond 2045. Booster pumps will be sized to meet the peak hourly demand with the largest pump out of service.

After a new groundwater well, ground storage, and booster pumps, the only remaining deficiency the system will have is elevated storage in the year 2035. As currently the growth appears to be primarily in the southern part of the District. Since there is approximately 15-years before it is anticipated a new elevated tank is required and additional development could potentially occur in other areas, there is time before potential siting of a proposed elevated tank is required.

**Description of All or Parts of Capital Improvements or Facility Expansions**

*Sec. 395.014 (3) a description of all or the parts of the capital improvements or facility expansions and their costs necessitated by and attributable to new*



*development in the service area based on the approved land use assumptions, which shall be prepared by a qualified professional engineer licensed to perform the professional engineering services in this state;*

The proposed Capital Improvements Project will consist of primarily water production facilities and a few line replacement/extensions. The water production facilities are required for the District to meet the minimum TCEQ requirements for water production. In addition to these improvements, depending on where development may occur, MMWD is including water line replacement/extensions to meet the water distribution improvement requirements within the District to meet these demands.

A detailed Opinion of Probable Costs for all the proposed Capital Improvements is included in Appendix B. These improvements are summarized as follows:

**Table 6 – Opinion of Probable Costs**

1. Ground Water Well	\$3,042,100
2. 24" C900 PVC Transmission Line to Main System	\$1,050,000
3. Misc. Water Line Extensions – System Wide	\$501,500
4. Contingency @ 15%	\$689,400
TOTAL OPINION OF CONSTRUCTION COSTS	\$5,283,000
TOTAL ENGINEERING COSTS	\$951,000
TOTAL OPINION OF PROBABLE COSTS	6,234,000

All the work in **Table 6** above will be funded through a revenue bond estimated at \$6 million including contingency and engineering.

**Specific Level or Quantity of Use, Consumption, Generation, Etc.**

*Sec. 395.014 (4) a definitive table establishing the specific level or quantity of use, consumption, generation, or discharge of a service unit for each category of*



*capital improvements or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, and industrial;*

Currently, the majority of the proposed and/or anticipated development within the 5-10 years is expected to be residential with the occasional commercial connection. Most commercial connections in the District are low volume water users using similar quantities to residential customers.

Several factors are in play with the determination of impact fee categories. MMWD has a wide variety of residential customers with most of their customers having ¾" and 1" meters. Several of the 1" to 2" meters have been installed based on the length of the service lines due to the set back of the residences more than the necessity of the flow capacity of the meters.

**Table 7 – Existing Number of Meters**

info	Average Annual Total Number of Meters				
	2014	2015	2016	2017	2018
3/4" Meters	842	836	814	806	801
1" Meters	154	174	202	226	252
1 1/2" Meters	41	42	40	43	47
2" Meters	47	51	56	58	61
3" Meters	2	1	1	1	1
4" Meters	1	1	1	1	1
<b>Bulk/Master Meter Billing</b>					
water x19	1	1	1	1	1
waterx4	2	2	2	2	1
waterx3	1	1	1	1	1
waterx2	11	11	11	10	10
water	1	1	1	1	1
<b>Total</b>	<b>1103</b>	<b>1121</b>	<b>1130</b>	<b>1149</b>	<b>1177</b>

Approximately 90%+ of MMWD meters are ¾" and 1" meters. The anticipated growth in MMWD for the next 5-10 years based on the currently intended land use is residential development. This meter distribution is expected to follow the



similar distribution with the majority being ¾" and 1" meters. The proposed new rates will also help to persuade new customers from requesting the 1-½" and 2" meters when a ¾" or 1" meter will meet their needs. Therefore, the categories for impact fees will be considered as follows:

**TABLE 8 - SPECIFIC USE & CONVERSION TABLE**

Customer Type	Impact Fee Analysis	Notes/Considerations
Residential <sup>1</sup>	All the same	Based on 300 GPD
Commercial <sup>2,3</sup>	Proportional to Residential + 25%	Min. Based on 300 GPD, then increased proportional based on average daily usage.
Industrial <sup>4</sup>	Proportional to Residential + 50%	Min. Based on 300 GPD, then increased proportional based on average daily usage.

Notes:

<sup>1</sup>Developers are to provide a plat of all residential lots. A residential connection is defined as a single-family unit. Multiple unit meters will be considered for each unit served. A "typical" residential unit is typically 3,500 square feet and less using 300-GPD.

<sup>2</sup>Developers are to designate commercial lots in subdivision developments when plats are submitted. If commercial flows are not known when plats are provided, commercial lots will be evaluated at 600-GPD/acre.

<sup>3</sup>Commercial property developers are to be considered based on individual application basis. Plumbing and mechanical designs and drawings will be used in the evaluation for impact fee.

<sup>4</sup>All industrial development will be considered based on an individual application basis. Plumbing and mechanical designs and drawings will be used in the evaluation for impact fee.

**Projected Service Units Based on Land Use Assumptions**

*Sec. 395.014 (5) the total number of projected service units necessitated by and attributable to new development within the service area based on the approved land use assumptions and calculated in accordance with generally accepted engineering or planning criteria;*

Meeker Municipal Water District is a rural water district located to the west of the City of Beaumont, Texas. Historically until recently the area was primarily farming and ranch land with some industry. Growth in MMWD has been small



developments and infilling due to subdividing of family tracts until recently when two major subdivision developments have been under development in the southern part of the District. Upon completion, these two subdivisions will double the total number of connections in MMWD. Additionally, another developer is looking to develop in the north central part of the District. The quick expansion of these developments has prompted the District to evaluate their facilities as these facilities were quickly being pushed towards the TCEQ limits.

**Projected Demand for Capital Improvements or Facility Expansions**

*Sec. 395.014 (6) the projected demand for capital improvements or facility expansions required by new service units projected over a reasonable period of time, not to exceed 10 years; and*

The proposed capital improvements as discussed above include the water production facilities and water distribution system improvements. The water production facilities are immediate needs required by new service units projected over the next several years. These projections will bring the MMWD water production facilities below the TCEQ minimum requirements within 2-3 years. The water distribution system improvements as proposed are required over the next five to ten years as the proposed developments are added to the system.

**Plan for Awarding:**

*Sec. 395.014 (7) a plan for awarding:*

**A Portion of Ad Valorem Tax and Utility Service Revenues**

*(A) a credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the capital improvements plan; or*



MMWD does not have an ad valorem tax so all debt service is generated through utility service revenues. MMWD is currently in the process of a rate increase to pay for a new revenue bond that will be required for the proposed system improvements. The rate study is included in **Appendix C**. The purpose of the "impact fee" is to supplement the burden on the existing rate payers for the improvements required to the system for add the new developments. Proposed rates are as indicated in Table 9.

	Current	Res.	Comm.	Ind.
Min. Usage	2,000 gal	2,000 gal	2,000 gal	2,000 gal
3/4" Meter	\$21.50	\$23.50	\$30.55	\$35.25
1" Meter	\$21.50	\$31.50	\$40.95	\$47.25
1-1/2" Meter	\$23.00	\$75.25	\$97.83	\$112.88
2" Meter	\$23.00	\$125.50	\$163.15	\$188.25
3" Meter	\$24.00	\$244.50	\$317.85	\$366.75
4" Meter	\$25.00	\$434.50	\$564.85	\$651.75
<b>Per 1,000 gal.</b>				
2001-6500	\$3.50	\$3.60	\$4.68	\$5.40
6501-10500	\$4.00	\$4.10	\$5.33	\$6.15
10501-15000	\$4.65	\$4.80	\$6.24	\$7.20
15001-25000	\$6.45	\$6.60	\$8.58	\$9.90
25001-35000	\$7.25	\$7.40	\$9.62	\$11.10
35001-50000	\$8.00	\$8.20	\$10.66	\$12.30
50001-75000	\$8.75	\$9.00	\$11.70	\$13.50
75001-100000	\$9.50	\$9.70	\$12.61	\$14.55
>100000	\$10.25	\$10.50	\$13.65	\$15.75

In order to determine the "impact fee", the Total Annual Expenses and Total Annual Income have been evaluated with the proposed new rates and with the proposed average annual expenditures due to expansions for development. The deficit between the Total Annual Expenses and Total Annual Income will include the amount of revenue needed to be raised impact fees. The following figure shows the deficit for revenues



based on the proposed rates.

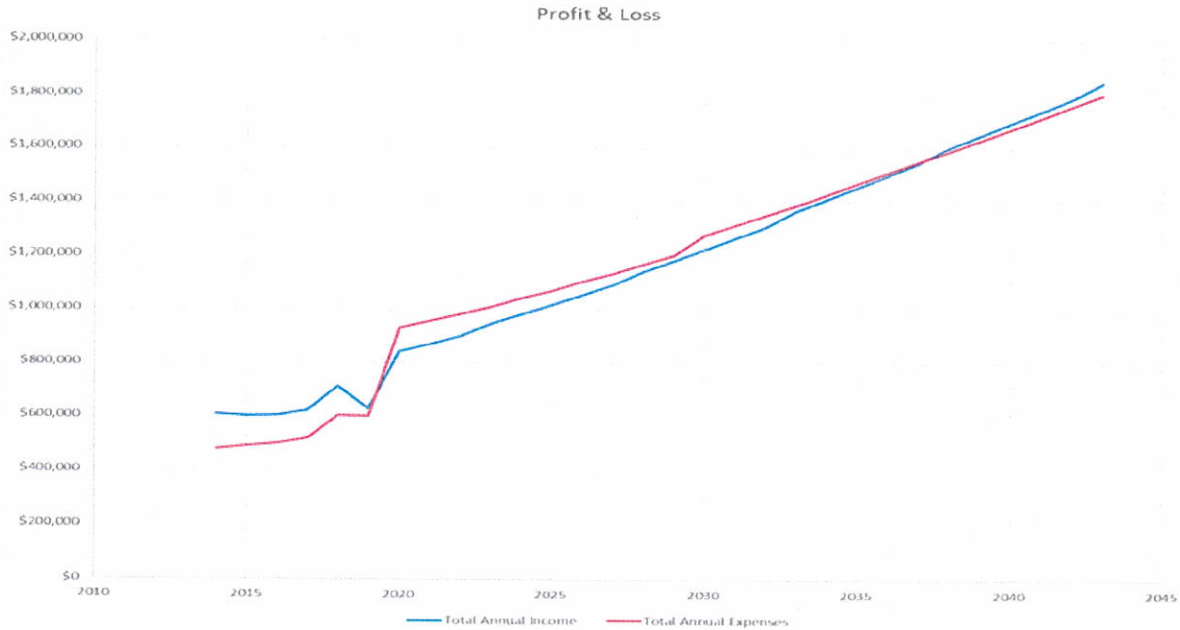


Figure 2 - Profit & Loss

Evaluating the Profit & Loss for a 5-year period (2020 through 2024) and a 10-year period (2020 through 2029) provided a deficit of approximately \$377,000 and \$626,000, respectively. Therefore, the proposed "Impact Fee" for each period is calculated as follows:

$$\text{"Impact Fee 5"} = \frac{\text{(5-Year Deficit)}}{\text{Exp. Conn.}} = \frac{\$377,000}{168 \text{ Conn.}} = \$2,244/\text{lot}$$

$$\text{"Impact Fee 10"} = \frac{\text{(10-Year Deficit)}}{\text{Exp. Conn.}} = \frac{\$633,000}{386 \text{ Conn.}} = \$1,640/\text{lot}$$

The largest deficit will be seen in the initial years and will decrease as new development is brought on into the system. Therefore, "Impact Fee" calculated for the initial 5-year period will need to be considered at this time. At the end of the initial 5-year period and upon renewal of the Impact Fee, the fee may be adjusted as needed at that time



based on the Profit/Loss analysis at that time.

*Provide for an "Impact Fee" of \$2,200.00 per standard ¾-inch and 1-inch meter residential lot. Impact Fees for commercial lots will be calculated at 1.3 times or \$2,860 and proportional based on the meter size compared to a 1-inch meter (see table below). Industrial lots will be calculated at 1.5 times or \$3,300 and proportional based on the meter size compared to a 1-inch meter (see Table 10 below).*

**Table 10 – Impact Fee Adjustment by Meter Size**

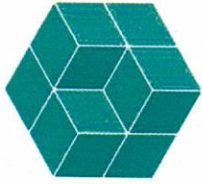
Meter Size	Residential		Commercial		Industrial	
	Additional Impact Fee	Total Impact Fee	Additional Impact Fee	Total Impact Fee	Additional Impact Fee	Total Impact Fee
0.75-inch		\$2,200.00		\$2,860.00		\$3,300.00
1-inch		\$2,200.00		\$2,860.00		\$3,300.00
1.5-inch	\$275.00	\$2,475.00	\$360.00	\$3,220.00	\$415.00	\$3,715.00
2-inch	\$1,320.00	\$3,520.00	\$1,720.00	\$4,580.00	\$1,980.00	\$5,280.00
3-inch	\$3,740.00	\$5,940.00	\$4,865.00	\$7,725.00	\$5,610.00	\$8,910.00
4-inch	\$8,360.00	\$10,560.00	\$10,870.00	\$13,730.00	\$12,540.00	\$15,840.00
6-inch	\$21,560.00	\$23,760.00	\$28,030.00	\$30,890.00	\$32,340.00	\$35,640.00

**A Credit Equal to 50 Percent of the Projected Cost**

*(B) in the alternative, a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan.*

N/A.





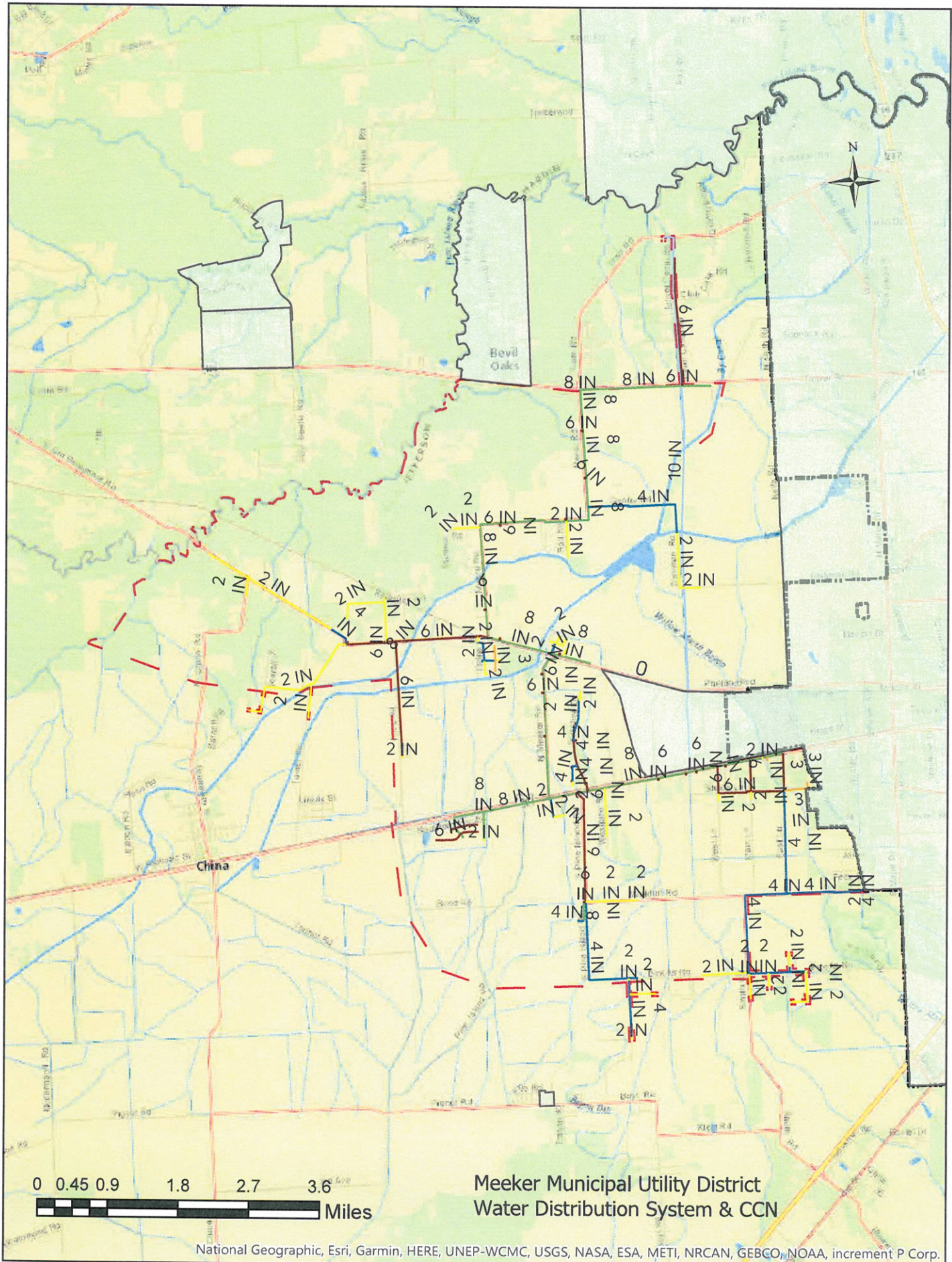
**AWC**

ARCENEUX WILSON & COLE  
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# APPENDICES



**APPENDIX A**  
**DISTRICT MAP & CCN**



**Meeker Municipal Utility District  
Water Distribution System & CCN**

National Geographic, Esri, Garmin, HERE, UNEP-WCMC, USGS, NASA, ESA, METI, NRCAN, GEBCO, NOAA, increment P Corp.



**APPENDIX B**  
**TCEQ MINIMUM SYSTEM**  
**REQUIREMENTS (§§290.45)**



**TABLE A**  
**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)**  
**\$290 RULES AND REGULATIONS FOR PUBLIC WATER SYSTEMS**  
**\$5290.45 MINIMUM SYSTEM REQUIREMENTS**  
**FOR**  
**MEEKER MUNICIPAL UTILITY DISTRICT**  
**PROJECTED CONDITIONS WITH STANDARD GROWTH ONLY**  
**Updated Thursday, May 09, 2019**

PROJECTED WATER CONNECTIONS				
2018	2020	2035	2044	2044
1176	1200	1393	1524	

The projected water connections were calculated by using a 1.0% per year increase.

Unit	EXISTING CONDITIONS w/o PROPOSED DEVELOPMENTS													
	Existing					TCEQ Minimum Requirements								
	Capacities	% of Req'd.	2018	2020	2035	2044	2018	2020	2035	2044				
Well (Production) Capacity (GPM) <sup>1</sup>	1,100 gpm	64%	706	720	836	914	% of Req'd.	65%	76%	83%	Total	1,100	Total	1,100
Ground Storage (Gallons) <sup>3</sup>	150,000		117,600	120,000	139,300	152,400	Total	1,100,000	150,000	150,000	% of Req'd.	76%	Total	1,100,000
Elevated Storage (Gallons) <sup>3</sup>	250,000	47%	117,600	120,000	139,300	152,400	Total	250,000	250,000	250,000	% of Req'd.	56%	Total	250,000
Total Storage (Gallons) <sup>3</sup>	400,000	59%	235,200	240,000	278,600	304,800	Total	400,000	400,000	400,000	% of Req'd.	70%	Total	400,000
Booster Pumps (GPM) <sup>2</sup>	1,374 gpm	171%	2,352	2,400	2,786	3,048	Total	1,374	1,374	1,374	% of Req'd.	203%	Total	1,374
							Well (Production)	Acceptable	Acceptable	Acceptable		Acceptable	Acceptable	Acceptable
							Elevated Storage	Acceptable	Acceptable	Acceptable		Acceptable	Acceptable	Acceptable
							Total Storage	Acceptable	Acceptable	Acceptable		Acceptable	Acceptable	Acceptable
							Booster Pumps	See Water Model	See Water Model	See Water Model		See Water Model	See Water Model	See Water Model

1. The TCEQ requires the total production facility capacity to be 0.6 gpm per connection.
2. The TCEQ requires a booster pump capacity of 2 gpm per connection or 1,000 gpm with the ability to meet peak demands with the largest pump out of service.
3. Water storage requirements are based on the TCEQ's requirement of 200 gallons per connection in total storage and 100 gallons per connection in elevated storage.
4. Where additional capacities are recommended, the quantities indicated are in addition to the existing capacities to yield the required total for that year.
5. Note that additional capacities are added based on providing a minimum of 85% capacity based on the ratio of the required capacity to the total capacity.



**TABLE B**  
**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)**  
**\$290 RULES AND REGULATIONS FOR PUBLIC WATER SYSTEMS**  
**\$5290.45 MINIMUM SYSTEM REQUIREMENTS**  
**FOR**  
**MEEKER MUNICIPAL UTILITY DISTRICT**  
**PROJECTED CONDITIONS WITH PROPOSED DOUGET DEVELOPMENTS INCLUDED**  
**Updated Thursday, May 09, 2019**

PROJECTED WATER CONNECTIONS			
	2018	2035	2044
	1176	2191	2751

The projected water connections were calculated by using a 1.0% per year increase.

**EXISTING CONDITIONS W/ NO ADDITIONAL IMPROVEMENTS**

Unit	Existing		TCEQ Minimum Requirements				2018		2020		2035		2044	
	Capacities	% of Req'd.	2018	2020	2035	2044	% of Req'd.	Total	% of Req'd.	Total	% of Req'd.	Total	% of Req'd.	Total
Well (Production) Capacity (GPM) <sup>1</sup>	1,100 gpm	64%	706	754	1,315	1,651	64%	1,100	69%	1,100	120%	1,100	150%	1,100
Ground Storage (Gallons) <sup>3</sup>	150,000		117,600	125,700	219,100	275,100		150,000		150,000		150,000		150,000
Elevated Storage (Gallons) <sup>3</sup>	250,000	47%	117,600	125,700	219,100	275,100	47%	250,000	50%	250,000	88%	250,000	110%	250,000
Total Storage (Gallons) <sup>3</sup>	400,000	59%	235,200	251,400	438,200	550,200	59%	400,000	63%	400,000	110%	400,000	138%	400,000
Booster Pumps (GPM) <sup>2</sup>	1,374 gpm	171%	2,352	2,514	4,382	5,502	171%	1,374	183%	1,374	319%	1,374	400%	1,374
				Well (Production)				Acceptable	Acceptable			Increase	Increase	Increase
				Elevated Storage				Acceptable	Acceptable			Increase	Increase	Increase
				Total Storage				Acceptable	Acceptable			Increase	Increase	Increase
				Booster Pumps				See Water Model	See Water Model			See Water Model	See Water Model	See Water Model

- The TCEQ requires the total production facility capacity to be 0.6 gpm per connection.
- The TCEQ requires a booster pump capacity of 2 gpm per connection or 1,000 gpm with the ability to meet peak demands with the largest pump out of service.
- Water storage requirements are based on the TCEQ's requirement of 200 gallons per connection in total storage and 100 gallons per connection in elevated storage.
- Where additional capacities are recommended, the quantities indicated are in addition to the existing capacities to yield the required total for that year.
- Note that additional capacities are added based on providing a minimum of 85% capacity based on the ratio of the required capacity to the total capacity.
- Year 2020 includes 5%, year 2035 includes 64%, and year 2044 includes 31% of the 1144 lots for the Double D Ranch, Pine Island Estates, and Gussman Subdivisions for that period.



**TABLE B**  
**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)**  
**\$290 RULES AND REGULATIONS FOR PUBLIC WATER SYSTEMS**  
**\$5290.45 MINIMUM SYSTEM REQUIREMENTS**  
**FOR**  
**MEEKER MUNICIPAL UTILITY DISTRICT**  
**PROJECTED CONDITIONS WITH PROPOSED DOUGET DEVELOPMENTS INCLUDED**  
**Updated Thursday, May 09, 2019**

PROJECTED WATER CONNECTIONS			
2018	2020	2035	2044
1176	1257	2191	2751

The projected water connections were calculated by using a 1.0% per year increase.

**CONDITIONS WITH PROPOSED ADDITIONAL IMPROVEMENTS**

Unit	Existing		TCEQ Minimum Requirements				2018			2020			2035			2044		
	Capacities	% of Req'd.	2018	2020	2035	2044	% of Req'd.	Add'l <sup>4,5</sup>	Total	% of Req'd.	Add'l <sup>4,5</sup>	Total	% of Req'd.	Add'l <sup>4,5</sup>	Total	% of Req'd.	Add'l <sup>4,5</sup>	Total
Well (Production) Capacity (GPM) <sup>1</sup>	1,100 gpm	64%	706	754	1,315	1,651	64%		1,100	21%	2,500 gpm	3,600	37%		3,600	46%		3,600
Ground Storage (Gallons) <sup>3</sup>	150,000		117,600	125,700	219,100	275,100			150,000		500,000	1,150,000			650,000			650,000
Elevated Storage (Gallons) <sup>3</sup>	250,000	47%	117,600	125,700	219,100	275,100	47%		250,000	50%		250,000	44%	250,000	500,000	55%		500,000
Total Storage (Gallons) <sup>3</sup>	400,000	59%	235,200	251,400	438,200	550,200	59%	-	400,000	28%	500,000	900,000	38%	250,000	1,150,000	48%		1,150,000
Booster Pumps (GPM) <sup>2</sup>	1,374 gpm	171%	2,352	2,514	4,382	5,502	171%	1,374	1,374	52%	3,500	4,874	90%		4,874	113%		4,874
					Well (Production)			Acceptable			Acceptable			Acceptable				Acceptable
					Elevated Storage			Acceptable			Acceptable			Acceptable				Acceptable
					Total Storage			Acceptable			Acceptable			Acceptable				Acceptable
					Booster Pumps			See Water Model			See Water Model			See Water Model				See Water Model

- The TCEQ requires the total production facility capacity to be 0.6 gpm per connection.
- The TCEQ requires a booster pump capacity of 2 gpm per connection or 1,000 gpm with the ability to meet peak demands with the largest pump out of service.
- Water storage requirements are based on the TCEQ's requirement of 200 gallons per connection in total storage and 100 gallons per connection in elevated storage.
- Where additional capacities are recommended, the quantities indicated are in addition to the existing capacities to yield the required total for that year.
- Note that additional capacities are added based on providing a minimum of 85% capacity based on the ratio of the required capacity to the total capacity.
- Year 2020 includes 5%, year 2035 includes 64%, and year 2044 includes 31% of the 1144 lots for the Double D Ranch and Pine Island Estates Subdivisions for that period.



**APPENDIX C**  
**OPINION OF PROBABLE COSTS**





## MEEKER MWD

### OPINION OF PROBABLE COSTS

#### Groundwater Well (1500-gpm to 2500-gpm) & Production Facility

##### CONSTRUCTION - WATER LINE EXTENSIONS

1	Mobilization, Bonds, Insurance	\$91,700.00
2	<i>Test Well - Sites for Test Well including clearing &amp; access</i>	\$40,000.00
3	<i>Test Wells (includes up to 3)</i>	\$288,000.00
4	Groundwater Well - Site (Min. 300-ft x 300-ft)	\$30,000.00
5	Groundwater Well (1500-gpm to 2500-gpm)	\$982,000.00
6	450,000-Gallon Ground Storage Tank, High Service Pumps, Electrical Facilities, Chemical Feed, Yard Piping, Site Work, etc.	\$1,612,000.00
7	24" C900 PVC Along Tram Rd. to Hwy 105	\$1,050,000.00
8	Miscellaneous Water Line Extensions/Replacement	\$580,590.00
		\$ 4,674,290.00

Contingency @ 15.00% \$ 701,710.00

TOTAL OPINION OF CONSTRUCTION COSTS \$ 5,376,000.00

##### DESIGN PHASE

1	Topographic Survey	\$ 58,000.00
2	Geotechnical Investigation	\$ 37,000.00
3	Engineering Design	\$ 635,000.00
	SUBTOTAL DESIGN PHASE	\$ 730,000.00

##### BIDDING & CONSTRUCTION PHASE

1	Construction Phase Engineering & Bidding	\$ 228,000.00
2	Record Drawings	\$ 10,000.00
	SUBTOTAL BIDDING & CONSTRUCTION PHASE	\$ 238,000.00

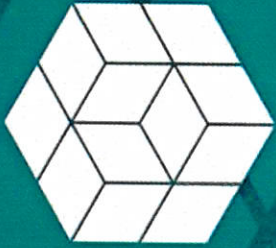
TOTAL ENGINEERING FEES \$ 968,000.00

TOTAL OPINION OF PROBABLE COSTS \$ 6,344,000.00





## **APPENDIX D** **RATE STUDY**



# CWMC

ARCENEUX WILSON & COLE  
engineering | surveying | planning

## Create. Build. Sustain.



**U.S. COAST GUARD**

**MEEKER MUNICIPAL UTILITY DISTRICT  
RATE STUDY  
MWD-010**

**October 15, 2019**



# MEEKER MUNICIPAL UTILITY DISTRICT

## RATE STUDY

MWD-010



*Calvin D. Prosen*  
10/15/2019

October 15, 2019

**ARCENEUX WILSON & COLE, LLC**  
**2901 TURTLE CREEK DRIVE, STE 320**  
**PORT ARTHUR, TX 77642**



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## EXECUTIVE SUMMARY

The Meeker Municipal Water District is experiencing growth due to major developments that will potentially more than double the number of connections in the next 5 to 10 years. The District is nearing the 85% capacity of its water production facilities and must begin planning for improvements to these facilities to meet this growth. Improvements will require revenue bonds of approximately \$6 million for the new water production facilities. In order to meet the debt service, the District's rates must be adjusted to meet the anticipated indebtedness.

The existing 2003 A & B Series Bonds will mature in 2026 and 2029, respectively. The existing bonds were analyzed to be refinanced along with the new 2020 bond. However, it seems it would be more beneficial not to refinance. Assuming a 25-year bond period for the new bonds and 5.5% annual percentage rates, new water rates were established for the District.

In determining the new rates, several factors were considered including:

- Profit & Loss
- O&M Costs
- Debt Service – Current & New
- Population Projections – Number of Connections
- Water Meter / Usage Distribution – Current/Proposed

This information was used to establish the estimated financial needs of the District over the life of the loan. The rates were adjusted to meet the Profit and Loss coverage. In establishing the rates, the following considerations were used:

- Since the minimum rates are guaranteed revenue, most of the increase is put into the base minimum rates;



- Base Rates:
  - ¾" Meters increased by 25%
  - 1" meters increased proportional to ¾" rate
  - 1 ½" and 2" proportional to ¾" rate times 80%
  - 3" & 4" proportional to ¾" rate times 65%
- Block usage increased as necessary
- Commercial rates are 30% higher than residential for base rates & block usage
- Industrial rates are 50% higher than residential rates for base rates & block usage
- Proposed rates are based on conservative growth in development for the first 10 years of the life of the proposed new 2020 bond.

The resulting proposed rates are as follows:

Meeker MWD Proposed Rates				
	Current	Res.	Comm.	Ind.
Min. Usage	2,000 gal	2,000 gal	2,000 gal	2,000 gal
¾" Meter	\$21.50	\$23.50	\$30.55	\$35.25
1" Meter	\$21.50	\$31.50	\$40.95	\$47.25
1-1/2" Meter	\$23.00	\$75.25	\$97.83	\$112.88
2" Meter	\$23.00	\$125.50	\$163.15	\$188.25
3" Meter	\$24.00	\$244.50	\$317.85	\$366.75
4" Meter	\$25.00	\$434.50	\$564.85	\$651.75
<b>Per 1,000 gal.</b>				
2001-6500	\$3.50	\$3.60	\$4.68	\$5.40
6501-10500	\$4.00	\$4.10	\$5.33	\$6.15
10501-15000	\$4.65	\$4.80	\$6.24	\$7.20
15001-25000	\$6.45	\$6.60	\$8.58	\$9.90
25001-35000	\$7.25	\$7.40	\$9.62	\$11.10
35001-50000	\$8.00	\$8.20	\$10.66	\$12.30
50001-75000	\$8.75	\$9.00	\$11.70	\$13.50
75001-100000	\$9.50	\$9.70	\$12.61	\$14.55
>100000	\$10.25	\$10.50	\$13.65	\$15.75





Average Monthly Bills		
Meter Size	Existing	Residential Meters
3/4" Meter	\$33.08	\$35.41
1" Meter	\$38.40	\$48.88
1-1/2" Meter	\$43.80	\$96.62
2" Meter	\$60.11	\$163.46
3" Meter	\$266.02	\$491.68
4" Meter	\$68.18	\$478.53

*Based on the rates as presented, MMWD will be required to implement a minimum "Impact Fee" on development of \$1,800 for each new lot. This "Impact Fee" will supplement the revenue required for debt service.*

Notes:

1. Although the proposed rates include commercial and industrial rates, only residential rates are considered in the analysis of this report. There was not enough information on the breakdown of commercial and industrial customers to include in the analysis.
2. If commercial and industrial rates are included, these customers will need to be defined in the resolution setting the new rates.
3. The proposed rates are adequate to cover the District's expenses without implementing an "Impact Fee".

## PURPOSE

The purpose of the Rate Study is to evaluate the existing Meeker Municipal Water District (MMWD) rate structure along with the proposed system improvements to determine the necessary rate increases to meet the needs of the District. MMWD provides for all operation and maintenance (O&M) and debt service through revenue as the District does not have ad valorem taxes.

## BACKGROUND

Meeker Municipal Water District is a rural community located generally to the north of Beaumont. The District only provides for water service to their customers. The MMWD currently uses an increasing block rate structure that is the same for all customers. The existing rate structure is summarized in **Table 1** as follows:

**Table 1 – Existing Rates**

Min. Usage	2,000 gal
3/4" Meter	\$21.50
1" Meter	\$21.50
1-1/2" Meter	\$23.00
2" Meter	\$23.00
3" Meter	\$24.00
4" Meter	\$25.00
<b>Increasing Block Per 1,000 gal.</b>	
2001-6500	\$3.50
6501-10500	\$4.00
10501-15000	\$4.65
15001-25000	\$6.45
25001-35000	\$7.25
35001-50000	\$8.00
50001-75000	\$8.75
75001-100000	\$9.50
>100000	\$10.25

MMWD is currently experiencing a significant amount of development that is



projected to double the District's number of connections. MMWD is currently operating at approximately 85% of its capacity for water production. With the addition of the proposed development and the current growth, MMWD must make improvements to bring their water production to meet the demands for the proposed and future growth. The improvements to the system are anticipated to require \$6-million additional debt service over the next 25-years. The proposed rate structure must be enough to meet the existing debt service, O&M, and the new debt service of the proposed improvements.

## **APPROACH**

There are several publications available for guidance for setting rates for Small Drinking Water Systems. **Appendix A** includes a short publication from the Texas Cooperative Extension, The Texas A&M University System, "*Rate Setting for Small Water Systems*". The EPA has other publications with similar information. *The bottom line is that the rates must be adequate to generate enough revenue to cover the cost of operating the system.* Since MMWD does not collect ad valorem taxes, the rates must cover all the O&M and debt service.

In order to determine the rates, the first step in the process is to determine the annual costs of MMWD. As indicated above, costs include operation and maintenance (O&M) and debt service. O&M will increase with the number of connections added to the system. There is some economy with size, but a few operational costs are a direct cost of growth and usage. Debt service must include existing debt service as well as proposed new debt service.

## **CONSIDERATIONS**

To determine rate structure, there are several considerations. As mentioned above, the first and most important compelling consideration is the cost to be covered. In addition to this, there are several other items that must be considered



in developing the rate structure.

- Costs – Profit & Loss
- O&M Costs
- Debt Service – Current & New
- Population Projections – Number of Connections
- Water Meter / Usage Distribution – Current/Proposed

### **O&M Costs**

Operation & Maintenance (O&M) Costs are typically covered by revenues regardless of whether the utility collects ad valorem taxes. O&M costs will include all costs of operating the MMWD/system except debt service. O&M expenses depend on water usage; meaning O&M expenses will increase approximately proportional to the increase in number of connections.

### **Debt Service**

Debt Service is usually the largest cost to MMWD. Depending on the growth and/or needs of MMWD, there may be multiple series loans that must be considered in the debt service requirements over time. It is not uncommon for the debt service to be structured to have varying payment options throughout the life of the loan to "balance" payments and minimize rate or tax increases.

### **Population Projections**

The determination of population growth is perhaps the greatest unknown factor in assessing impacts on water rates. If the population projections are too conservative, the rates must be too high, if they are too aggressive, they rates are too low and not enough revenue is generated to meet the needs of MMWD. Therefore, a moderately conservative approach should be considered.



MMWD has learned of three major residential developments that are currently being planned that will more than double the number of customers. Developers of the first two subdivisions, totaling approximately 1,100 lots, have been requesting approval of approximately 30-75 lots at a time so approximately 300+ of the 1,100 lots have been approved for service to date. A third is proposing a total of approximately 250 lots. Developers are expected to continue to request approval for service of approximately 100+ connections per year over the next 8 to 10 years.

### **Water Meter / Usage / Type Distribution**

Water Meter, Usage, and Type Distribution is important for determining the amount of revenue generated by each meter size and how much water is being used in each meter size range. The more detailed the information, the better the analysis can be in determining if a graduated *increasing block rate* is needed to incentivize users to conserve. The type of customer (i.e., residential, commercial, Ranchland) can be used for determining whether there may be need for increasing rates for water usage for "non-typical" users.

## **DISTRICT NEEDS**

### **Population vs Capacity**

In order to determine the proposed rate adjustments, MMWD's needs must be determined. All the considerations mentioned above must be defined for the period for rates to cover. As mentioned previously, MMWD is experiencing a large amount of growth that is pushing MMWD's facilities beyond their design current capacities. This is requiring MMWD to look towards upgrading the water production, storage, and pumping facilities to meet the growth. **Table 2** below provides a summary of MMWD's existing water facilities. These facilities are regulated by the Texas Commission on Environmental Quality (TCEQ) who sets



the minimum capacity requirements for each of these facilities.

TABLE 2 – FACILITIES SUMMARY

Location	Well Capacity (GPM)	Elevated Storage (Gallons)	Ground Storage (Gallons)	High Service Pump Capacity (GPM)
Well 1	300 gpm			
Well 2	300 gpm			
Well 3	500 gpm		150,000	687 gpm
				687 gpm
MMWD Office		250,000		
Total Current Capacities	1,100 gpm	250,000	150,000	1,374 gpm

There are currently three (3) large subdivision developments with a total of 1,300 plus lots. Approximately 300+ of these lots have already been approved for connection to MMWD with 150-200 of these currently being served by MMWD. **Tables A and B** in **Appendix B** will provide a comparison of MMWD's facilities to the TCEQ minimum capacity requirements without the developments and with the developments, respectively. **Table C** includes the proposed improvements required to keep MMWD in compliance with the TCEQ requirements to accept these developments.

MMWD desires to construct a new groundwater well (water production facility) with a capacity of 1,500gpm to 2,500-gpm with ground storage tanks and high service pumps. A 1,500-gpm to 2,500-gpm groundwater well will provide service to approximately 2,500 to 4,200 new connections which is more than adequate for the proposed 1,300 connections of the currently proposed subdivisions. The new well project will include the largest well capacity within the capability of the aquifer to provide as much growth potential as possible. In addition to the new well, the production facilities will include ground storage tanks, high service pumps, chemical feed systems, electrical/controls, and water line extensions to



connect the new facilities to the existing system.

**Costs – O&M & Debt Service**

**O&M Costs**

Profit and Loss data (see **Appendix C**) was provided and evaluated for the last five years (2014 through the present). Excluding depreciation expenses and the expenses for repairs from Hurricane Harvey, a trend line for Total Expenses indicates Total Expenses (See **Figure 1**, below) will increase from approximately \$35,000 in 2018 to \$85,000 in 2044 or approximately \$2,000 every year. Compared to the existing projected population projection of 122% increase over the same period, this is only slightly higher. As it is preferred to be under estimate the population and over estimate the O&M costs, this is a conservative approach.

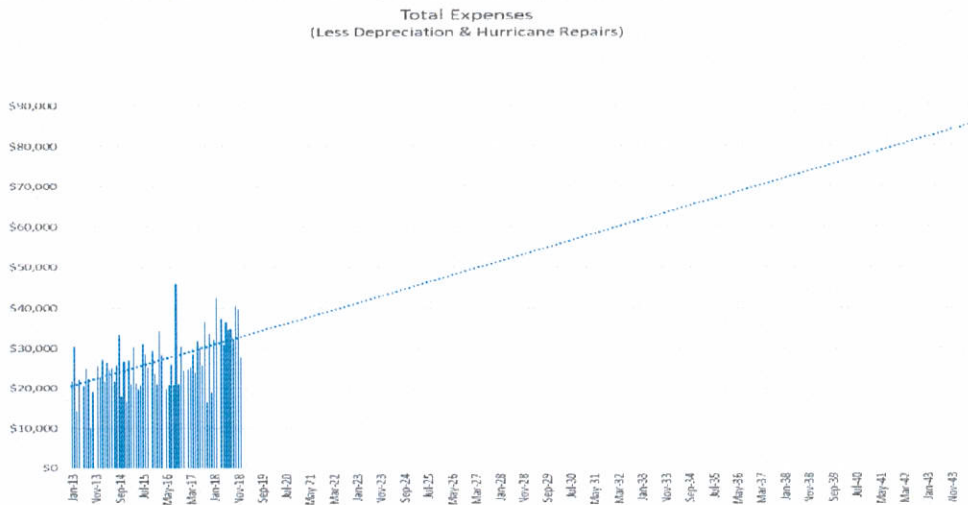


Figure 1 - Total Expenses

**Debt Service Costs**

MMWD currently has two outstanding Revenue Bond loans. Series 2003A will retire in 2026 and Series 2003B will retire in 2029. **Appendix D** provides a summary



table of the Water System Improvement Revenue Bonds, Existing Series 2003A, 2003B, & Proposed Series 2020. The Series 2020 bond payments are structured to minimize the initial annual payments through 2029 until both the Series 2003A and 2003B bonds are paid off. After the 2003 Series bonds are paid off, the 2020 Series payments are increased and flattened at just under \$600,000 per year. A refinance option had been considered but was not as beneficial to MMWD as this debt service plan.

## RATE ADJUSTMENTS

The distribution of meters is as follows:

Table 2 – Existing Number of Meters

info	Average Annual Total Number of Meters				
	2014	2015	2016	2017	2018
3" Meters	2	1	1	1	1
4" Meters	1	1	1	1	1
2" Meters	47	51	56	58	61
1 1/2" Meters	41	42	40	43	47
1" Meters	154	174	202	226	252
3/4" Meters	842	836	814	806	801
water x19	1	1	1	1	1
waterx4	2	2	2	2	1
waterx3	1	1	1	1	1
waterx2	11	11	11	10	10
water	1	1	1	1	1
<b>Total</b>	1103	1121	1130	1149	1177

As per **Table 1**, all meters are currently charged from the same rate table regardless of whether they are residential, commercial, or ranchland. **Table 2** shows most of the meters in the District are ¾" and 1" meters making up approximately 21% and 68% of the total, respectively.

There are several ways to establish the minimum usage rate for a meter. Currently MMWD has almost a mostly flat minimum usage rate ranging from \$21.50 to





\$25.00 for ¾" to 4" meters. One "school of thought" is to increase the minimum usage rate proportionally based on the potential for flow through the meter. The reasoning behind this process is the system must be designed and sized to provide both the ability and the flow for the size of the meter. Therefore a 4" meter user should pay proportionally for the system or 16 times the amount of a 1" meter. If a direct proportion if determined to be too much, a reduction of 65-75% of the proportional amount could be used. This could potentially cripple the system with a large grouping of larger meters without the full revenue stream to support them, but typically such a trend would occur in an industrial park or commercial center. Currently, there is little incentive keeping customers from requesting a larger meter than they really need for their service. Table 3 provides the AWWA Meter Standards for meter sizing and selection (per AWWA Manual of Water Supply Practices – M22).

Table 3 – AWWA Meter Standards				
Meter	Min. Flow Rate, gpm	Low-Normal Flow Rate, gpm	High Normal Flow Rate, gpm	Maximum Flow Rate, gpm
3/4-inch	0.50 gpm	2.00 gpm	15 gpm	30 gpm
1-inch	0.75 gpm	3.00 gpm	25 gpm	50 gpm
1 1/2-inch	1.50 gpm	5.00 gpm	50 gpm	100 gpm
2-inch	2.00 gpm	8.00 gpm	80 gpm	160 gpm
3-inch		8 gpm	350 gpm	435 gpm
4-inch		15 gpm	650 gpm	750 gpm
6-inch		30 gpm	1,400 gpm	1,600 gpm

A rate increase is needed to meet the obligations of MMWD with the best interest of the customers in mind. One option is to increase the rates is to do so in small increments over several years for potentially better acceptance. Another option is to have one sizable increase immediately, then several smaller increases each year over the next several years. The first option works well if the planning and design is going to take a couple of years which will allow this time to begin



accumulating revenue while increasing the rates until construction begins. This also allows the initial costs to be budgeted in the earlier increase. If all the funds are borrowed at the beginning of the project, they must be paid for from the beginning. Therefore, the second option may be better as it will bring in the most revenue from the beginning.

**Proposed Rate Increase**

Several Municipal Water Systems rates were evaluated to compare the existing MMWD rates to similar facilities. **Appendix E** includes a tabular comparison of MMWD's current and proposed rates against the rates of four other municipalities. Note that three of the four municipalities supplement their revenues with ad valorem taxes where MMWD does not. The following **Table 4** includes the base residential rates were used for analyzing the revenue from rates for the analysis period. These rates are calculated with the initial five to 10 years of development at approximately 3% to 5% (or 25 to 60 connections per year to be conservative.

Table 4 – Base Residential Rates		
	Current	Residential Meters
Min. Usage	2,000 gal	2,000 gal
3/4" Meter	\$21.50	\$23.50
1" Meter	\$21.50	\$31.50
2"/1-1/2" Meter	\$23.00	\$75.25
2"/1-1/2" Meter	\$23.00	\$125.50
3" Meter	\$24.00	\$244.50
4" Meter	\$25.00	\$434.50
<b>Per 1,000 gal.</b>		
2001-6500	\$3.50	\$3.60
6501-10500	\$4.00	\$4.10
10501-15000	\$4.65	\$4.80
15001-25000	\$6.45	\$6.60
25001-35000	\$7.25	\$7.40
35001-50000	\$8.00	\$8.20
50001-75000	\$8.75	\$9.00
75001-100000	\$9.50	\$9.70
>100000	\$10.25	\$10.50



Note that the proposed rates shown in **Appendix E** include Commercial and Industrial rates. Only the residential rates were used in determining the revenue generated from water usage as the breakdown of commercial and industrial connections is not readily available. Therefore, if commercial and industrial rates are adopted, the revenues generated will be more than those indicated in this study. Additionally, the commercial and industrial customer identification will need usage category to be defined in the resolution for the new rates in order to determine the classification of these customers for the higher rates.

In order to determine the adequacy of the proposed rates, all the factors discussed previously were considered. Based on all these factors, the Total Annual Expenses were plotted with the Total Annual Income. The Total Annual Income was varied by manipulating the proposed rates. The final proposed rates were established generally as follows:

- Since the minimum rates are guaranteed revenue, most of the increase is put into the base minimum rates;
- $\frac{3}{4}$ " Meters base rate increased by 25%; 1" meters increased proportional to  $\frac{3}{4}$ "; 1  $\frac{1}{2}$ " and 2" proportional to  $\frac{3}{4}$ " times 80%; 3" & 4" proportional to  $\frac{3}{4}$ " times 65%;
- Block usage increased as necessary;
- An "impact fee" is to be assessed on all new development within the District. The "impact fee" will be adequate to make up the difference between the profit and loss. See also the Capital Improvement Plan prepared for implementing "impact fees".



The average monthly bill for each of the meter sizes are included in **Table 5** below.

Meter Size	Existing	Residential Meters
3/4" Meter	\$33.08	\$35.41
1" Meter	\$38.40	\$48.88
1-1/2" Meter	\$43.80	\$96.62
2" Meter	\$60.11	\$163.46
3" Meter	\$266.02	\$491.68
4" Meter	\$68.18	\$478.53

*These increases are not enough that the Total Annual Income to cover the Total Annual Expenses in the first several years of the loan. For this reason, the deficit must be made up through an "Impact Fee" assessed on the new development within the District. An "Impact Fee" of approximately \$1,800 will be required to make up the shortfall of funds. See Figures 2 below for the Profit & Loss for the life of the proposed 2020 Bond for the proposed rates.*



Figure 2 - Profit & Loss



RATE STUDY

# APPENDICES



RATE STUDY

**APPENDIX A**  
**"RATE SETTING FOR SMALL  
WATER SYSTEMS"**

## Rate Setting for Small Water Systems

Gene Theodori, Associate Professor and Extension Specialist;  
Monty Dozier, Assistant Professor and Extension Specialist; and  
Ric Jensen, Assistant Research Scientist, Texas Water Resources Institute;  
The Texas A&M University System



*“A proposed rate hike almost always causes a public outcry.”*

Knowing how to set the proper rate for water service is a daunting challenge for small water systems. The rates must be high enough to recover the full cost of providing water, or the system will lose money. But if rates are too high customers will be irate, especially if they believe the rates are not set up in a fair manner. A proposed rate hike almost always causes a public outcry.

Some of the difficulties small water systems face when setting rates are caused by

- the need to modify infrastructure and management strategies to deal with population growth,
- a small customer base that makes them vulnerable to wide fluctuations in production costs, and
- water quality regulations and other factors that increase the cost of doing business.

The challenge for small water systems is to provide affordable drinking water while generating enough revenue from rates to remain solvent over time.



## *Publications to Help with Rate Setting*

Several agencies and organizations have publications to help with rate setting.

In 2005, the U. S. Environmental Protection Agency (EPA) published a handbook titled "Setting Small Drinking System Rates for a Sustainable Future." It helps managers of small systems understand how to set rates to reflect the full costs of providing a safe and reliable supply of drinking water to customers. The handbook recommends informing customers of a supplier's water rate structure so they will understand that they are paying a fair share of the cost of providing safe drinking water. Outreach programs to educate customers can include mailings, announcements in newspapers, flyers and public meetings to explain why a rate increase is needed. If customers understand system finances they may be more likely to support rate proposals.

The handbook suggests this step-by-step procedure for developing and implementing proper water rates:

- Determine the full cost of doing business.
- Determine current revenues.
- Consider revenue needs (including the cost of anticipated repairs).
- Calculate the amount of money customers must be charged to fully cover current and projected costs.
- Evaluate various rate structures and design the appropriate rates.
- Implement the rates.
- Regularly review the rates and make changes when appropriate.

The EPA suggests that small rate increases implemented over a number years may be more acceptable to customers than infrequent, large rate increases. It also recommends that small water systems consider setting different rates for various classes of water users such as residential customers, industries, businesses and agricultural producers, because different types of customers may have distinctly different water use patterns.

The handbook discusses different water rate strategies and describes circumstances in which each rate type might be appropriate:

- *Flat or fixed rates* charge customers the same amount regardless of how much water they use. This may save small systems the expense of installing meters to record water use.
- *Uniform rates* charge a standard rate per unit of water used. This structure may encourage conservation because the average cost of water does not decrease as larger volumes of water are used
- *Decreasing block rates* can be used when a system serves industrial, commercial or agricultural customers who use large amounts of water, but this method offers little incentive for customers to conserve. Customers are charged lower rates per unit for fixed quantities of water.
- *Increasing block rates* charge customers higher rates per unit of water use. This rate structure offers the greatest incentive to conserve.

The 2005 handbook and other EPA reports make the following points:

- Rates should generate sufficient revenue to cover the full cost of operating a water system. By charging customers the full cost of water, small water systems send a message that water is a valued commodity that must be used wisely and not wasted.
- Rates should be equitable, with each class of customers paying a fair share of the cost of providing water service.
- When rates are set to cover the full cost of production, water systems are more likely to have financial stability and security.
- Revenues from rates should not be used to subsidize other municipal services.
- If the full cost of producing and distributing water exceeds revenues, managers should consider setting higher rates or pursuing other options such as reducing operating costs, finding additional sources of revenue such as grants or loans, and restructuring (that is, purchasing water from another system or contracting out operations and maintenance).
- Rates should be viewed as short-term strategies and reviewed periodically.

The EPA (2005) has also published case studies of small water systems that have implemented sustainable water pricing strategies. These strategies achieve full-cost pricing, improve the management of finances and assets, and focus on efficient water use. One Texas system, the Grimes & Waller (G&W) Water Supply Corporation, was cited as an outstanding example of how small systems can address rate issues. G&W is faced with rapid population growth as suburbs from Houston expand to its service area, and is developing a new rate structure to ensure that new customers bear much of the financial burden associated with expanding the system to meet increased demand.

Another source of information for managers is The Community Resource Group, Inc. (CRG), which has a series of fact sheets about rate setting and financial management. These fact sheets cover such topics as how to develop appropriate rates and charges; how to ensure that revenues achieve a balanced budget and how to prepare, understand and use a budget; how to establish internal accounting and financial management controls to safeguard system finances; and how to work with customers and stakeholders to determine if rate increases are needed. CRG advises small water system managers to divide expenses into fixed and variable costs and use that data to determine the minimum water bill that can be charged. Once this is done, rate structures for specific customer classes can be considered. Customers should be informed about why rate increases are needed (for example, to meet regulations that enhance drinking water quality and protect public health, to pay for needed expansions or improvements, etc.).

The Texas Commission on Environmental Quality (TCEQ) has several reports and publications to help small water systems with rate setting and financial management. One fact sheet explains to customers how rates are set, which factors can be considered when a rate increase is proposed and which cannot. When a privately owned small water system applies for a rate increase, the TCEQ assesses the system's ability to operate and can suggest improved management practices. A TCEQ report titled "The Water District Financial Management Guide" (2004) contains guidelines for

developing and following audits and related accounting practices for water districts.

The *WaterSense* newsletter (part of the National Drinking Water Clearinghouse at West Virginia University) published a series of articles about how to set water rates and win approval for rate increases. The newsletter advises that involving the public early in the process can mitigate negative publicity or ill feelings customers may have about a rate hike. Managers of small systems must identify the specific reason a rate increase is being proposed and should consider holding town meetings and using mass media to communicate with the public about these issues (Campeon, 1996, 1995).

Two other resources from the EPA can be helpful to managers. A national study of small water systems (2000) recommends that managers calculate their operating ratio by dividing total operating revenues by operations and maintenance expenses. Generally, a ratio of less than 1.0 suggests that a system is operating at a loss. This study shows that 30 to 40 percent of small water systems operated at a loss between 1995 and 2000. A report titled "Asset Management: A Handbook for Small Water Systems" contains strategies for funding infrastructure replacement from rates and external sources.

Finally, The American Water Works Association published a handbook titled "Developing Rates for Small Systems" (2004). The manual is specifically for systems that lack data on customer water demands, system water use and physical assets the system may own. It describes how to compile such data, develop a financial plan, and set water rates based on revenue requirements and expenses.

### *University Research*

In 2005, Greg Landreth and David Eaton of the LBJ School of Public Affairs at the University of Texas at Austin assessed economic, performance and management issues associated with small water systems throughout Texas. They studied six drinking water providers in Texas (including small and medium-sized utilities) to compare the performance of public and privately owned systems. The researchers looked at the advantages and disadvantages of

public and private water providers, including whether these systems have taxing authority, have power to condemn property through eminent domain, and are eligible for federal and state grants and loans. They gathered data on the rates the systems charge, the extent to which systems of all sizes violate state water quality rules, and the number of state-certified treatment plant operators each system employs on a per-customer basis. They found that publicly financed small water systems have certain advantages over privately owned systems—primarily taxing authority, easier access to lower cost capital, and flexibility in how to allocate costs.

### Other Resources

Several other organizations provide guidance and information about rate setting.

Texas Cooperative Extension, with its network of county Extension agents and state-wide specialists, can work one-on-one with small water system managers to help them develop strategic plans, make financial plans and set rates.

The Texas Commission on Environmental Quality, the state agency with authority to consider and approve rate increases, also helps small water systems with rate and financial management issues. Its annual Public Drinking Water Conference is an excellent resource for managers. Regional TCEQ offices are located throughout the state.

The Texas Office of Rural and Community Affairs (ORCA) helps small water systems and communities manage finances and obtain federal and state funds. ORCA has field offices in the High Plains and South Texas that can provide on-site assistance. The agency administers the Texas Community Development Block Grant Program, which offers grants to eligible rural and small communities to plan and build such public facilities as water and wastewater projects.

The Texas Rural Water Association helps small water system managers develop budgets, conduct rate studies and create reserve funds to pay for unanticipated expenses. TRWA has a contract with TCEQ to provide financial, managerial and technical assistance to small water systems.

The EPA has nine research and education centers at universities throughout the nation to assist small water systems with such issues as system management, capacity building and rate setting. The EPA-funded center at Boise State University has developed a free software program (“RATE Checkup”) that helps small water systems set rates and prepare budget forecasts. The center that serves Texas is located at New Mexico Tech University. In addition to other services, these centers can facilitate focus groups and meetings with stakeholders.

### Summary

Setting the right rates for water service is one of the most important obligations of small water systems. Proper rates ensure that these systems cover their costs while still providing affordable service. Setting fair rates builds positive relationships with the people they serve. Fortunately, there are many resources and people in Texas who can help.

### For More Information

American Water Works Association. 2004. *Developing Rates for Small Systems*. Denver, Colorado.

Brown, C. 2004. “Making Small Water Systems Strong.” *Journal of Contemporary Water Research & Education*, 128: 27-30.

Cameon, P. 1996. “Rate Increases: Dealing with the Public.” *WaterSense* newsletter, published by the National Drinking Water Clearinghouse, West Virginia University, Morgantown, West Virginia.

Cameon, P. 1995. “Rate Reviews Are Critical for System Finances.” *WaterSense* newsletter, published by the National Drinking Water Clearinghouse, West Virginia University, Morgantown, West Virginia.

Community Resource Group, Inc., Fayetteville, Arkansas. *Community Water Bulletin* fact sheet series:

“Establishing Internal Controls to Protect Your Financial Health.” No. 264.

“Financial Management and Your Water System.” No. 254.

“Gaining Customer Support for a Rate Increase.” No. 262.

“Protecting the Financial Health Your

- Small Water System Has Achieved." No. 259.
- "Rate Setting: How Much Should You Charge?" No. 259.
- "Revenue and the Balanced Budget." No. 255.
- "Setting Rate Breaks and Rate Blocks." No. 261.
- "The Budget Process." Nos. 254 and 255.
- "The Cost of Water Production." No. 260.
- Texas Commission on Environmental Quality. 2004. *Water District Financial Management Guide*. Austin, Texas.
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- U.S. Environmental Protection Agency. 2005. *Setting Small Drinking Water System Rates for a Sustainable Future*. Washington, D.C.
- Williams, A. 1999. *A Guide for Financing and Rate-Setting Options for Small Water Systems*. Virginia Water Resources Research Center, Blacksburg, Virginia.

### Websites with More Information

American Water Works Association:  
<http://www.awwa.org>

Community Resource Group:  
<http://www.crg.org/>

EPA:  
<http://www.epa.gov/safewater/smallsys/ssinfo.htm>

National Drinking Water Clearinghouse:  
[http://www.nesc.wvu.edu/ndwc/ndwc\\_index.htm](http://www.nesc.wvu.edu/ndwc/ndwc_index.htm)

New Mexico Environmental Finance Center:  
<http://efc.nmt.edu>

Texas Commission on Environmental Quality:  
[http://www.tceq.state.tx.us/nav/util\\_water](http://www.tceq.state.tx.us/nav/util_water)

Texas Cooperative Extension Community Development Programs:  
<http://comdev.tamu.edu>

Texas Office of Rural and Community Affairs:  
<http://www.orca.state.tx.us>

Texas Rural Water Association:  
<http://www.trwa.org>

Texas Water Resources Institute:  
<http://twri.tamu.edu>

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RATE STUDY

# APPENDIX B MINIMUM TCEQ CAPACITIES



**TABLE A**  
**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)**  
**\$290 RULES AND REGULATIONS FOR PUBLIC WATER SYSTEMS**  
**\$5290.45 MINIMUM SYSTEM REQUIREMENTS**

**FOR**  
**MEEKER MUNICIPAL UTILITY DISTRICT**  
**PROJECTED CONDITIONS WITH STANDARD GROWTH ONLY**  
**Updated Thursday, May 09, 2019**

PROJECTED WATER CONNECTIONS				
	2018	2020	2035	2044
	1176	1200	1393	1524

The projected water connections were calculated by using a 1.0% per year increase.

Unit	EXISTING CONDITIONS w/o PROPOSED DEVELOPMENTS										
	Existing					TCEQ Minimum Requirements					
	Capacities	% of Req'd.	2018	2020	2035	2044	% of Req'd.	2018	2020	2035	2044
Well (Production) Capacity (GPM) <sup>1</sup>	1,100 gpm	64%	706	720	836	914	64%	1,100	1,100	1,100	1,100
Ground Storage (Gallons) <sup>3</sup>	150,000		117,600	120,000	139,300	152,400		150,000	150,000	150,000	150,000
Elevated Storage (Gallons) <sup>3</sup>	250,000	47%	117,600	120,000	139,300	152,400	47%	250,000	250,000	250,000	250,000
Total Storage (Gallons) <sup>3</sup>	400,000	59%	235,200	240,000	278,600	304,800	59%	400,000	400,000	400,000	400,000
Booster Pumps (GPM) <sup>2</sup>	1,374 gpm	171%	2,352	2,400	2,786	3,048	171%	1,374	1,374	1,374	1,374
					Well (Production)		Acceptable	Acceptable	Acceptable	Acceptable	Acceptable
					Elevated Storage		Acceptable	Acceptable	Acceptable	Acceptable	Acceptable
					Total Storage		Acceptable	Acceptable	Acceptable	Acceptable	Acceptable
					Booster Pumps		See Water Model	See Water Model	See Water Model	See Water Model	See Water Model
					Total		175%	175%	175%	203%	222%
					Total		1,374	1,374	1,374	1,374	1,374
					% of Req'd.		65%	65%	76%	83%	83%
					Total		1,100	1,100	1,100	1,100	1,100
					% of Req'd.		48%	48%	56%	61%	61%
					Total		250,000	250,000	250,000	250,000	250,000
					% of Req'd.		60%	60%	70%	76%	76%
					Total		400,000	400,000	400,000	400,000	400,000
					% of Req'd.		175%	175%	203%	222%	222%
					Total		1,374	1,374	1,374	1,374	1,374
					% of Req'd.		171%	171%	203%	222%	222%
					Total		1,374	1,374	1,374	1,374	1,374

1. The TCEQ requires the total production facility capacity to be 0.6 gpm per connection.
2. The TCEQ requires a booster pump capacity of 2 gpm per connection or 1,000 gpm with the ability to meet peak demands with the largest pump out of service.
3. Water storage requirements are based on the TCEQ's requirement of 200 gallons per connection in total storage and 100 gallons per connection in elevated storage.
4. Where additional capacities are recommended, the quantities indicated are in addition to the existing capacities to yield the required total for that year.
5. Note that additional capacities are added based on providing a minimum of 85% capacity based on the ratio of the required capacity to the total capacity.



**TABLE B**  
**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)**  
**\$290 RULES AND REGULATIONS FOR PUBLIC WATER SYSTEMS**  
**\$5290.45 MINIMUM SYSTEM REQUIREMENTS**  
**FOR**  
**MEEKER MUNICIPAL UTILITY DISTRICT**  
**PROJECTED CONDITIONS WITH PROPOSED DOUGET DEVELOPMENTS INCLUDED**  
**Updated Thursday, May 09, 2019**

PROJECTED WATER CONNECTIONS				
2018	2020	2035	2044	
1176	1257	2191	2751	

The projected water connections were calculated by using a 1.0% per year increase.

Unit	Existing		TCEQ Minimum Requirements				2018		2020		2035		2044	
	Capacities	% of Req'd.	2018	2020	2035	2044	% of Req'd.	Total	% of Req'd.	Total	% of Req'd.	Total	% of Req'd.	Total
Well (Production) Capacity (GPM) <sup>1</sup>	1,100 gpm	64%	706	754	1,315	1,651	64%	1,100	69%	1,100	120%	1,100	150%	1,100
Ground Storage (Gallons) <sup>3</sup>	150,000		117,600	125,700	219,100	275,100		150,000		150,000	88%	150,000		150,000
Elevated Storage (Gallons) <sup>3</sup>	250,000	47%	117,600	125,700	219,100	275,100	47%	250,000	50%	250,000	110%	250,000	110%	250,000
Total Storage (Gallons) <sup>3</sup>	400,000	59%	235,200	251,400	438,200	550,200	59%	400,000	63%	400,000	319%	400,000	138%	400,000
Booster Pumps (GPM) <sup>2</sup>	1,374 gpm	171%	2,352	2,514	4,382	5,502	171%	1,374	183%	1,374	319%	1,374	400%	1,374
								Acceptable	Acceptable	Acceptable	Increase	Increase	Increase	Increase
								Acceptable	Acceptable	Acceptable	Increase	Increase	Increase	Increase
								Acceptable	Acceptable	Acceptable	Increase	Increase	Increase	Increase
								See Water Model	See Water Model	See Water Model	See Water Model	See Water Model	See Water Model	See Water Model

- The TCEQ requires the total production facility capacity to be 0.6 gpm per connection.
- The TCEQ requires a booster pump capacity of 2 gpm per connection or 1,000 gpm with the ability to meet peak demands with the largest pump out of service.
- Water storage requirements are based on the TCEQ's requirement of 200 gallons per connection in total storage and 100 gallons per connection in elevated storage.
- Where additional capacities are recommended, the quantities indicated are in addition to the existing capacities to yield the required total for that year.
- Note that additional capacities are added based on providing a minimum of 85% capacity based on the ratio of the required capacity to the total capacity.
- Year 2020 includes 5%, Year 2035 includes 64%, and year 2044 includes 31% of the 1144 lots for the Double D Ranch, Pine Island Estates, and Gussman Subdivisions for that period.





**TABLE B**  
**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ)**  
**§290 RULES AND REGULATIONS FOR PUBLIC WATER SYSTEMS**  
**§§290.45 MINIMUM SYSTEM REQUIREMENTS**  
**FOR**

**MEEKER MUNICIPAL UTILITY DISTRICT**  
**PROJECTED CONDITIONS WITH PROPOSED DOUGET DEVELOPMENTS INCLUDED**  
**Updated Thursday, May 09, 2019**

PROJECTED WATER CONNECTIONS				
2018	2020	2035	2044	
1176	1257	2191	2751	

The projected water connections were calculated by using a 1.0% per year increase.

Unit	CONDITIONS WITH PROPOSED ADDITIONAL IMPROVEMENTS											
	Existing		2018			2020			2035		2044	
	Capacities	% of Req'd.	2018	2020	2035	2044	% of Req'd.	Add'l <sup>4,5</sup>	Total	% of Req'd.	Add'l <sup>4,5</sup>	Total
Well (Production) Capacity (GPM) <sup>1</sup>	1,100 gpm	64%	706	754	1,315	1,651	64%	2,500 gpm	3,600	21%	1,100	3,600
Ground Storage (Gallons) <sup>3</sup>	150,000		117,600	125,700	219,100	275,100		500,000	1,150,000		150,000	650,000
Elevated Storage (Gallons) <sup>3</sup>	250,000	47%	117,600	125,700	219,100	275,100	47%		250,000	50%	250,000	500,000
Total Storage (Gallons) <sup>3</sup>	400,000	59%	235,200	251,400	438,200	550,200	59%	500,000	900,000	28%	400,000	1,150,000
Booster Pumps (GPM) <sup>2</sup>	1,374 gpm	171%	2,352	2,514	4,382	5,502	171%	3,500	4,874	52%	1,374	4,874
					Well (Production)		Acceptable	Acceptable	Acceptable		Acceptable	Acceptable
					Elevated Storage		Acceptable	Acceptable	Acceptable		Acceptable	Acceptable
					Total Storage		Acceptable	Acceptable	Acceptable		Acceptable	Acceptable
					Booster Pumps		See Water Model	See Water Model	See Water Model		See Water Model	See Water Model

- The TCEQ requires the total production facility capacity to be 0.6 gpm per connection.
- The TCEQ requires a booster pump capacity of 2 gpm per connection or 1,000 gpm with the ability to meet peak demands with the largest pump out of service.
- Water storage requirements are based on the TCEQ's requirement of 200 gallons per connection in total storage and 100 gallons per connection in elevated storage.
- Where additional capacities are recommended, the quantities indicated are in addition to the existing capacities to yield the required total for that year.
- Note that additional capacities are added based on providing a minimum of 85% capacity based on the ratio of the required capacity to the total capacity.
- Year 2020 includes 5%, year 2035 includes 64%, and year 2044 includes 31% of the 1144 lots for the Double D Ranch and Pine Island Estates Subdivisions for that period.



RATE STUDY

**APPENDIX C**  
**PROFIT & LOSS**

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Jan 13</u>	<u>Feb 13</u>	<u>Mar 13</u>	<u>Apr 13</u>	<u>May 13</u>	<u>Jun 13</u>	<u>Jul 13</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>Operating Revenues</b>							
4100 Customer Service Fees	39,698.28	44,315.72	36,620.31	38,315.32	39,867.28	50,298.35	49,923.09
4113 Meter Installation	1,550.00	1,550.00	0.00	1,550.00	1,300.00	2,500.00	4,850.00
4115 Reconnection Fees	910.00	525.00	875.00	455.00	770.00	525.00	210.00
4135 Late Charges Assessed	1,110.00	815.00	1,170.00	915.00	990.00	850.00	970.00
4180 Return Check Charges	45.00	15.00	15.00	0.00	75.00	0.00	30.00
4185 Miscellaneous Income	192.86	0.00	0.00	5.00	5.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>43,506.14</u>	<u>47,220.72</u>	<u>38,680.31</u>	<u>41,240.32</u>	<u>43,007.28</u>	<u>54,173.35</u>	<u>55,983.09</u>
<b>Total Income</b>	<u>43,506.14</u>	<u>47,220.72</u>	<u>38,680.31</u>	<u>41,240.32</u>	<u>43,007.28</u>	<u>54,173.35</u>	<u>55,983.09</u>
<b>Gross Profit</b>	<u>43,506.14</u>	<u>47,220.72</u>	<u>38,680.31</u>	<u>41,240.32</u>	<u>43,007.28</u>	<u>54,173.35</u>	<u>55,983.09</u>
<b>Expense</b>							
<b>Operating Expenses</b>							
6110 Directors Fees	800.00	1,500.00	900.00	800.00	900.00	900.00	900.00
6120 Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6121 Audit Fees	0.00	8,500.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	5,305.13	75.00	995.00	91.98	75.00	125.00	200.00
6123 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
6135 Maintenance and Repairs	6,009.19	5,649.82	3,427.21	9,864.00	9,947.88	5,129.20	11,651.69
6136 Meter Installations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6137 Meter Readings	297.00	346.50	297.00	346.50	297.00	297.00	371.25
6138 Water Purchased	586.42	135.58	135.58	135.58	135.58	135.58	135.58
6140 Office Expense	488.30	624.02	322.94	1,536.11	25.00	3,660.48	165.60
6142 Chemicals	346.75	213.38	466.45	858.60	620.35	1,039.38	896.53
6145 Meter Installation MatrIs	480.49	0.00	60.37	123.70	2,495.89	155.00	1,000.17
6147 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6150 Postage	95.00	126.32	90.00	92.00	0.00	512.11	90.00
6151 Telephone	391.65	439.25	423.03	459.21	411.11	344.57	348.73
6152 Utilities	1,326.65	1,584.94	1,546.94	2,176.27	2,642.00	2,940.13	3,822.07
6153 Insurance	0.00	5,436.00	0.00	135.00	-178.00	0.00	0.00
6155 Uncollectible Accounts	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6158 Auto Allowance	100.00	100.00	0.00	0.00	0.00	0.00	0.00
6160 Regulatory Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6161 Credit Card Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6165 Returned Checks	0.00	0.00	0.00	0.00	-100.56	-56.00	28.62
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Operating Expenses - Other</b>	<u>100.00</u>	<u>200.00</u>	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Expenses</b>	<u>21,826.58</u>	<u>30,430.81</u>	<u>14,164.52</u>	<u>22,218.95</u>	<u>22,771.25</u>	<u>20,682.45</u>	<u>25,110.24</u>
<b>Total Expense</b>	<u>21,826.58</u>	<u>30,430.81</u>	<u>14,164.52</u>	<u>22,218.95</u>	<u>22,771.25</u>	<u>20,682.45</u>	<u>25,110.24</u>
<b>Net Ordinary Income</b>	<u>21,679.56</u>	<u>16,789.91</u>	<u>24,515.79</u>	<u>19,021.37</u>	<u>20,236.03</u>	<u>33,490.90</u>	<u>30,872.85</u>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
7000 Interest Income	117.58	120.51	105.65	79.50	78.72	83.21	81.61
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>117.58</u>	<u>120.51</u>	<u>105.65</u>	<u>79.50</u>	<u>78.72</u>	<u>83.21</u>	<u>81.61</u>
<b>Other Expense</b>							
7362 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>117.58</u>	<u>120.51</u>	<u>105.65</u>	<u>79.50</u>	<u>78.72</u>	<u>83.21</u>	<u>81.61</u>
<b>Net Income</b>	<u>21,797.14</u>	<u>16,910.42</u>	<u>24,621.44</u>	<u>19,100.87</u>	<u>20,314.75</u>	<u>33,574.11</u>	<u>30,954.46</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Aug 13</u>	<u>Sep 13</u>	<u>Oct 13</u>	<u>Nov 13</u>	<u>Dec 13</u>	<u>Jan 14</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Operating Revenues</b>						
4100 Customer Service Fees	46,857.71	57,779.98	46,160.67	45,784.76	37,603.08	36,904.62
4113 Meter Installation	1,300.00	0.00	0.00	1,300.00	5,300.00	5,600.00
4115 Reconnection Fees	770.00	525.00	980.00	140.00	700.00	630.00
4135 Late Charges Assessed	615.00	1,010.00	1,145.00	1,050.00	935.00	1,270.00
4180 Return Check Charges	45.00	15.00	15.00	60.00	15.00	0.00
4185 Miscellaneous Income	50.00	140.56	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>49,637.71</u>	<u>59,470.54</u>	<u>48,300.67</u>	<u>48,334.76</u>	<u>44,553.08</u>	<u>44,404.62</u>
<b>Total Income</b>	<u>49,637.71</u>	<u>59,470.54</u>	<u>48,300.67</u>	<u>48,334.76</u>	<u>44,553.08</u>	<u>44,404.62</u>
<b>Gross Profit</b>	49,637.71	59,470.54	48,300.67	48,334.76	44,553.08	44,404.62
<b>Expense</b>						
<b>Operating Expenses</b>						
6110 Directors Fees	1,000.00	1,400.00	800.00	900.00	800.00	900.00
6120 Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
6121 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	100.00	-5,974.87	500.00	128.72	210.00	0.00
6123 Depreciation	0.00	124,772.51	0.00	0.00	0.00	0.00
6124 - Management & Consulting	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
6135 Maintenance and Repairs	8,863.23	5,737.15	5,601.55	13,476.09	10,046.32	8,086.10
6136 Meter Installations	0.00	0.00	0.00	0.00	0.00	0.00
6137 Meter Readings	297.00	334.13	519.75	297.00	297.00	297.00
6138 Water Purchased	135.58	285.86	143.71	143.71	143.71	143.71
6140 Office Expense	1,132.40	1,335.96	245.75	196.18	260.76	238.32
6142 Chemicals	159.00	1,137.01	258.38	1,303.75	372.75	202.35
6145 Meter Installation Matris	0.00	0.00	0.00	0.00	976.03	998.45
6147 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6150 Postage	92.00	92.00	0.00	184.00	92.00	0.00
6151 Telephone	352.69	211.93	559.96	329.10	329.10	83.00
6152 Utilities	2,727.16	1,946.55	2,207.35	3,293.41	2,640.97	2,583.54
6153 Insurance	0.00	-69.13	0.00	7,990.99	3,612.00	2,668.64
6155 Uncollectible Accounts	0.00	1,129.18	0.00	0.00	0.00	0.00
6156 Emergency Alert System	2,100.00	0.00	0.00	0.00	0.00	0.00
6158 Auto Allowance	0.00	0.00	0.00	0.00	0.00	0.00
6160 Regulatory Fees	0.00	-2,633.50	2,633.50	2,319.85	0.00	0.00
6161 Credit Card Fees	0.00	4.19	39.32	54.27	52.17	49.26
6165 Returned Checks	-13.49	-17.31	85.74	-309.60	283.81	25.79
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	0.00	0.00	0.00	0.00	0.00	965.25
<b>Operating Expenses - Other</b>	0.00	-400.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>22,445.57</u>	<u>134,791.66</u>	<u>19,095.01</u>	<u>35,807.47</u>	<u>25,616.62</u>	<u>22,741.41</u>
<b>Total Expense</b>	<u>22,445.57</u>	<u>134,791.66</u>	<u>19,095.01</u>	<u>35,807.47</u>	<u>25,616.62</u>	<u>22,741.41</u>
<b>Net Ordinary Income</b>	27,192.14	-75,321.12	29,205.66	12,527.29	18,936.46	21,663.21
<b>Other Income/Expense</b>						
<b>Other Income</b>						
7000 Interest Income	80.13	67.06	59.31	64.35	64.02	68.09
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	81,200.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	80.13	81,267.06	59.31	64.35	64.02	68.09
<b>Other Expense</b>						
7362 Interest Expense	0.00	115,609.41	0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	0.00	115,609.41	0.00	0.00	0.00	0.00
<b>Net Other Income</b>	80.13	-34,342.35	59.31	64.35	64.02	68.09
<b>Net Income</b>	<u>27,272.27</u>	<u>-109,663.47</u>	<u>29,264.97</u>	<u>12,591.64</u>	<u>19,000.48</u>	<u>21,731.30</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Feb 14</u>	<u>Mar 14</u>	<u>Apr 14</u>	<u>May 14</u>	<u>Jun 14</u>	<u>Jul 14</u>	<u>Aug 14</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>Operating Revenues</b>							
4100 Customer Service Fees	59,585.91	27,161.95	35,886.23	45,533.01	54,775.02	44,917.91	43,056.32
4113 Meter Installation	6,900.00	2,500.00	4,050.00	2,000.00	3,550.00	3,100.00	4,400.00
4115 Reconnection Fees	385.00	630.00	875.00	700.00	735.00	490.00	210.00
4135 Late Charges Assessed	710.00	1,270.00	1,270.00	920.00	1,450.00	1,930.00	1,880.00
4180 Return Check Charges	0.00	30.00	30.00	0.00	25.00	25.00	50.00
4185 Miscellaneous Income	0.00	0.00	30.00	0.00	0.00	4,383.88	0.00
<b>Total Operating Revenues</b>	<u>67,580.91</u>	<u>31,591.95</u>	<u>42,141.23</u>	<u>49,153.01</u>	<u>60,535.02</u>	<u>54,846.79</u>	<u>49,596.32</u>
<b>Total Income</b>	<u>67,580.91</u>	<u>31,591.95</u>	<u>42,141.23</u>	<u>49,153.01</u>	<u>60,535.02</u>	<u>54,846.79</u>	<u>49,596.32</u>
<b>Gross Profit</b>	<u>67,580.91</u>	<u>31,591.95</u>	<u>42,141.23</u>	<u>49,153.01</u>	<u>60,535.02</u>	<u>54,846.79</u>	<u>49,596.32</u>
<b>Expense</b>							
<b>Operating Expenses</b>							
6110 Directors Fees	1,000.00	800.00	800.00	600.00	800.00	800.00	1,000.00
6120 Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00	639.46
6121 Audit Fees	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	150.00	174.76	529.35	388.25	75.00	508.42	863.92
6123 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	5,500.00	2,850.00	3,122.50	3,450.00	3,050.00	2,850.00	2,750.00
6135 Maintenance and Repairs	2,445.35	5,354.70	9,533.08	8,519.47	10,129.86	5,559.72	6,512.53
6136 Meter Installations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6137 Meter Readings	445.50	346.50	396.00	297.00	297.00	297.00	457.88
6138 Water Purchased	143.71	143.71	143.71	143.71	143.71	143.71	143.71
6140 Office Expense	1,312.34	1,625.04	334.37	695.03	493.11	1,094.15	1,154.25
6142 Chemicals	1,127.60	494.95	346.75	563.35	759.43	830.90	213.38
6145 Meter Installation MatrIs	1,494.60	2,500.13	4,078.13	1,076.78	112.87	820.37	310.88
6147 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6150 Postage	655.10	0.00	506.00	423.00	1,224.99	555.00	98.00
6151 Telephone	669.40	328.84	253.45	365.38	563.11	389.62	392.45
6152 Utilities	2,702.74	1,146.65	1,849.47	2,101.24	2,334.52	2,591.11	2,502.04
6153 Insurance	0.00	71.00	1,036.16	0.00	0.00	327.00	0.00
6155 Uncollectible Accounts	-92.53	0.00	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	0.00	0.00	2,100.00
6158 Auto Allowance	0.00	67.84	58.30	58.30	0.00	106.00	66.00
6160 Regulatory Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6161 Credit Card Fees	48.95	51.77	71.31	82.72	78.90	93.81	92.29
6165 Returned Checks	0.00	-40.00	40.00	0.00	0.00	0.00	0.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	1,039.92	5,807.10	3,359.85	5,890.51	4,985.19	4,804.68	6,513.27
<b>Operating Expenses - Other</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Operating Expenses</b>	<u>27,142.68</u>	<u>21,722.99</u>	<u>26,458.43</u>	<u>24,654.74</u>	<u>25,047.69</u>	<u>21,771.49</u>	<u>25,810.06</u>
<b>Total Expense</b>	<u>27,142.68</u>	<u>21,722.99</u>	<u>26,458.43</u>	<u>24,654.74</u>	<u>25,047.69</u>	<u>21,771.49</u>	<u>25,810.06</u>
<b>Net Ordinary Income</b>	<u>40,438.23</u>	<u>9,868.96</u>	<u>15,682.80</u>	<u>24,498.27</u>	<u>35,487.33</u>	<u>33,075.30</u>	<u>23,786.26</u>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
7000 Interest Income	69.98	52.52	54.68	54.44	55.85	22.38	23.71
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>69.98</u>	<u>52.52</u>	<u>54.68</u>	<u>54.44</u>	<u>55.85</u>	<u>22.38</u>	<u>23.71</u>
<b>Other Expense</b>							
7362 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>69.98</u>	<u>52.52</u>	<u>54.68</u>	<u>54.44</u>	<u>55.85</u>	<u>22.38</u>	<u>23.71</u>
<b>Net Income</b>	<u>40,508.21</u>	<u>9,921.48</u>	<u>15,737.48</u>	<u>24,552.71</u>	<u>35,543.18</u>	<u>33,097.68</u>	<u>23,809.97</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Operating Revenues</b>						
4100 Customer Service Fees	52,017.32	42,372.48	47,259.39	42,942.65	38,615.57	47,722.80
4113 Meter Installation	2,600.00	5,350.00	0.00	4,850.00	1,300.00	3,550.00
4115 Reconnection Fees	630.00	560.00	630.00	350.00	420.00	525.00
4135 Late Charges Assessed	1,670.00	1,660.00	1,900.00	1,620.00	1,930.00	555.00
4180 Return Check Charges	50.00	75.00	25.00	0.00	0.00	0.00
4185 Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>56,967.32</u>	<u>50,017.48</u>	<u>49,814.39</u>	<u>49,762.65</u>	<u>42,265.57</u>	<u>52,352.80</u>
<b>Total Income</b>	<u>56,967.32</u>	<u>50,017.48</u>	<u>49,814.39</u>	<u>49,762.65</u>	<u>42,265.57</u>	<u>52,352.80</u>
<b>Gross Profit</b>	56,967.32	50,017.48	49,814.39	49,762.65	42,265.57	52,352.80
<b>Expense</b>						
<b>Operating Expenses</b>						
6110 Directors Fees	1,000.00	1,000.00	1,000.00	700.00	900.00	700.00
6120 Legal Fees	50.00	162.98	67.98	162.98	0.00	154.69
6121 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	75.00	75.00	75.00	125.00	75.00	75.00
6123 Depreciation	147,535.43	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00	2,750.00
6135 Maintenance and Repairs	4,610.45	3,989.96	2,892.33	2,463.37	3,866.93	7,264.30
6136 Meter Installations	0.00	0.00	0.00	0.00	0.00	0.00
6137 Meter Readings	383.63	297.00	321.75	297.00	297.00	297.00
6138 Water Purchased	143.71	150.93	150.93	150.93	150.93	150.93
6140 Office Expense	2,354.28	248.87	222.13	955.39	683.97	198.54
6142 Chemicals	509.20	346.75	460.75	213.38	718.95	346.75
6145 Meter Installation MatrIs	9,829.74	307.67	128.91	245.63	17.34	330.95
6147 Miscellaneous	0.00	400.00	0.00	0.00	0.00	0.00
6150 Postage	993.00	585.00	0.00	0.00	0.00	423.00
6151 Telephone	477.82	391.29	388.94	133.02	676.52	393.20
6152 Utilities	2,298.81	930.18	2,170.78	2,211.75	2,360.62	2,647.91
6153 Insurance	1,161.00	0.00	8,225.99	0.00	5,784.00	0.00
6155 Uncollectible Accounts	961.14	0.00	0.00	961.14	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	0.00	0.00
6158 Auto Allowance	63.60	63.60	0.00	116.60	68.90	69.60
6160 Regulatory Fees	0.00	0.00	2,319.85	0.00	2,468.95	0.00
6161 Credit Card Fees	114.82	145.90	166.08	118.75	129.26	129.74
6165 Returned Checks	0.00	0.00	0.00	0.00	0.00	0.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	5,652.84	6,055.46	5,206.67	5,052.94	6,050.54	5,058.02
<b>Operating Expenses - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>180,964.47</u>	<u>17,900.59</u>	<u>26,548.09</u>	<u>16,657.88</u>	<u>26,998.91</u>	<u>20,989.63</u>
<b>Total Expense</b>	<u>180,964.47</u>	<u>17,900.59</u>	<u>26,548.09</u>	<u>16,657.88</u>	<u>26,998.91</u>	<u>20,989.63</u>
<b>Net Ordinary Income</b>	-123,997.15	32,116.89	23,266.30	33,104.77	15,266.66	31,363.17
<b>Other Income/Expense</b>						
<b>Other Income</b>						
7000 Interest Income	24.18	24.01	25.25	25.00	26.40	26.89
7100- other income non operatin	-73.19	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	-49.01	24.01	25.25	25.00	26.40	26.89
<b>Other Expense</b>						
7362 Interest Expense	111,794.17	0.00	0.00	0.00	0.00	54,008.75
<b>Total Other Expense</b>	<u>111,794.17</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>54,008.75</u>
<b>Net Other Income</b>	-111,843.18	24.01	25.25	25.00	26.40	-53,981.86
<b>Net Income</b>	<u>-235,840.33</u>	<u>32,140.90</u>	<u>23,291.55</u>	<u>33,129.77</u>	<u>15,293.06</u>	<u>-22,618.69</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Mar 15</u>	<u>Apr 15</u>	<u>May 15</u>	<u>Jun 15</u>	<u>Jul 15</u>	<u>Aug 15</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Operating Revenues</b>						
4100 Customer Service Fees	40,111.36	39,750.93	47,490.21	40,714.48	43,582.46	60,656.69
4113 Meter Installation	5,600.00	0.00	4,150.00	3,100.00	3,850.00	6,050.00
4115 Reconnection Fees	630.00	350.00	385.00	560.00	210.00	735.00
4135 Late Charges Assessed	800.00	900.00	1,005.00	685.00	900.00	955.00
4180 Return Check Charges	25.00	75.00	100.00	0.00	0.00	75.00
4185 Miscellaneous Income	1,685.00	294.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>48,851.36</u>	<u>41,369.93</u>	<u>53,130.21</u>	<u>45,059.48</u>	<u>48,542.46</u>	<u>68,471.69</u>
<b>Total Income</b>	<u>48,851.36</u>	<u>41,369.93</u>	<u>53,130.21</u>	<u>45,059.48</u>	<u>48,542.46</u>	<u>68,471.69</u>
<b>Gross Profit</b>	48,851.36	41,369.93	53,130.21	45,059.48	48,542.46	68,471.69
<b>Expense</b>						
<b>Operating Expenses</b>						
6110 Directors Fees	1,000.00	1,000.00	600.00	1,150.00	1,200.00	1,300.00
6120 Legal Fees	0.00	0.00	87.98	162.50	0.00	0.00
6121 Audit Fees	9,500.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	225.00	0.00	75.00	75.00	75.00	282.70
6123 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00
6135 Maintenance and Repairs	3,819.65	6,924.20	4,535.75	5,251.62	8,958.18	12,463.42
6136 Meter Installations	0.00	0.00	0.00	0.00	0.00	0.00
6137 Meter Readings	312.00	338.00	364.00	312.00	312.00	312.00
6138 Water Purchased	150.93	150.93	150.93	150.93	150.93	150.93
6140 Office Expense	1,685.64	175.08	726.28	594.38	765.27	1,594.88
6142 Chemicals	744.60	480.13	713.83	346.75	1,013.63	613.50
6145 Meter Installation Matrls	1,775.14	1,357.28	133.23	15.68	3,894.23	400.32
6147 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6150 Postage	423.00	408.00	0.00	1,035.70	0.00	0.00
6151 Telephone	634.85	424.60	465.10	373.64	406.16	493.82
6152 Utilities	2,349.09	1,954.49	2,516.97	2,899.61	2,710.97	2,968.70
6153 Insurance	0.00	0.00	0.00	0.00	0.00	0.00
6155 Uncollectible Accounts	0.00	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	2,100.00	0.00
6158 Auto Allowance	63.60	63.60	71.55	79.50	53.00	63.60
6160 Regulatory Fees	0.00	0.00	0.00	0.00	0.00	0.00
6161 Credit Card Fees	145.63	153.16	145.40	170.49	174.13	208.37
6165 Returned Checks	0.00	-50.52	-3.37	53.89	0.00	-200.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	-208.64	208.64	0.00	0.00
6185 Contract Personnel	4,609.54	4,976.56	6,395.00	5,104.23	6,374.13	5,126.88
<b>Operating Expenses - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>30,331.67</u>	<u>21,248.51</u>	<u>19,662.01</u>	<u>20,877.56</u>	<u>31,080.63</u>	<u>28,672.12</u>
<b>Total Expense</b>	<u>30,331.67</u>	<u>21,248.51</u>	<u>19,662.01</u>	<u>20,877.56</u>	<u>31,080.63</u>	<u>28,672.12</u>
<b>Net Ordinary Income</b>	18,519.69	20,121.42	33,468.20	24,181.92	17,461.83	39,799.57
<b>Other Income/Expense</b>						
<b>Other Income</b>						
7000 Interest Income	24.79	28.00	26.25	27.65	27.33	28.68
7100- other income non operatin	0.00	0.00	0.00	17,150.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	24.79	28.00	26.25	17,177.65	27.33	28.68
<b>Other Expense</b>						
7362 Interest Expense	0.00	0.00	0.00	0.00	0.00	54,008.75
<b>Total Other Expense</b>	0.00	0.00	0.00	0.00	0.00	54,008.75
<b>Net Other Income</b>	24.79	28.00	26.25	17,177.65	27.33	-53,980.07
<b>Net Income</b>	<u>18,544.48</u>	<u>20,149.42</u>	<u>33,494.45</u>	<u>41,359.57</u>	<u>17,489.16</u>	<u>-14,180.50</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Operating Revenues</b>						
4100 Customer Service Fees	55,344.27	43,187.87	49,117.45	41,228.83	41,138.08	50,778.84
4113 Meter Installation	1,750.00	12,100.00	1,750.00	1,750.00	4,650.00	5,050.00
4115 Reconnection Fees	420.00	770.00	595.00	105.00	385.00	665.00
4135 Late Charges Assessed	915.00	1,255.00	800.00	960.00	1,065.00	755.00
4180 Return Check Charges	50.00	25.00	50.00	50.00	0.00	0.00
4185 Miscellaneous Income	516.02	0.00	715.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>58,995.29</u>	<u>57,337.87</u>	<u>53,027.45</u>	<u>44,093.83</u>	<u>47,238.08</u>	<u>57,248.84</u>
<b>Total Income</b>	<u>58,995.29</u>	<u>57,337.87</u>	<u>53,027.45</u>	<u>44,093.83</u>	<u>47,238.08</u>	<u>57,248.84</u>
<b>Gross Profit</b>	58,995.29	57,337.87	53,027.45	44,093.83	47,238.08	57,248.84
<b>Expense</b>						
<b>Operating Expenses</b>						
6110 Directors Fees	1,300.00	1,450.00	1,450.00	1,450.00	1,450.00	1,200.00
6120 Legal Fees	0.00	50.00	267.50	125.00	0.00	0.00
6121 Audit Fees	0.00	0.00	0.00	0.00	0.00	9,750.00
6122 Other Professional Fees	100.00	75.00	75.00	150.00	538.04	175.00
6123 Depreciation	144,613.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00
6135 Maintenance and Repairs	6,798.80	7,555.45	3,519.42	3,698.93	6,586.38	6,000.31
6136 Meter Installations	0.00	4,871.00	579.00	1,010.00	0.00	0.00
6137 Meter Readings	312.00	0.00	0.00	312.00	312.00	312.00
6138 Water Purchased	150.93	150.93	150.93	150.93	150.93	150.93
6140 Office Expense	824.81	221.53	268.85	399.76	844.76	0.00
6142 Chemicals	591.85	255.90	915.25	267.86	840.90	476.13
6145 Meter Installation MatrIs	0.00	0.00	0.00	116.80	722.85	95.13
6147 Miscellaneous	69.82	0.00	0.00	0.00	0.00	0.00
6150 Postage	0.00	405.96	483.00	868.00	0.00	469.00
6151 Telephone	398.55	402.88	348.15	467.79	401.94	396.23
6152 Utilities	4,341.84	1,154.64	2,243.87	2,185.30	2,353.26	2,412.43
6153 Insurance	-4,779.13	0.00	8,399.09	0.00	0.00	3,980.00
6155 Uncollectible Accounts	3,586.74	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	0.00	0.00
6158 Auto Allowance	71.55	84.80	58.30	68.90	7.95	45.05
6160 Regulatory Fees	633.90	0.00	2,319.85	2,732.79	0.00	0.00
6161 Credit Card Fees	209.24	210.83	313.69	483.01	212.99	205.98
6165 Returned Checks	200.00	0.00	-21.50	-3.50	0.00	25.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	7,587.94	3,884.56	5,013.94	6,217.25	3,759.70	5,766.50
<b>Operating Expenses - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>169,904.84</u>	<u>23,666.48</u>	<u>29,277.34</u>	<u>23,593.82</u>	<u>21,074.70</u>	<u>34,352.69</u>
<b>Total Expense</b>	<u>169,904.84</u>	<u>23,666.48</u>	<u>29,277.34</u>	<u>23,593.82</u>	<u>21,074.70</u>	<u>34,352.69</u>
<b>Net Ordinary Income</b>	-110,909.55	33,671.39	23,750.11	20,500.01	26,163.38	22,896.15
<b>Other Income/Expense</b>						
<b>Other Income</b>						
7000 Interest Income	27.67	25.35	26.77	26.56	27.93	28.53
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>27.67</u>	<u>25.35</u>	<u>26.77</u>	<u>26.56</u>	<u>27.93</u>	<u>28.53</u>
<b>Other Expense</b>						
7362 Interest Expense	-371.83	0.00	0.00	0.00	51,777.50	0.00
<b>Total Other Expense</b>	<u>-371.83</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>51,777.50</u>	<u>0.00</u>
<b>Net Other Income</b>	399.50	25.35	26.77	26.56	-51,749.57	28.53
<b>Net Income</b>	<u>-110,510.05</u>	<u>33,696.74</u>	<u>23,776.88</u>	<u>20,526.57</u>	<u>-25,586.19</u>	<u>22,924.68</u>



**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Mar 16</u>	<u>Apr 16</u>	<u>May 16</u>	<u>Jun 16</u>	<u>Jul 16</u>	<u>Aug 16</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Operating Revenues</b>						
4100 Customer Service Fees	33,077.79	44,313.74	41,522.75	40,290.83	45,531.62	52,288.17
4113 Meter Installation	0.00	0.00	1,750.00	0.00	9,250.00	5,250.00
4115 Reconnection Fees	420.00	140.00	700.00	385.00	770.00	525.00
4135 Late Charges Assessed	910.00	1,245.00	905.00	920.00	1,140.00	745.00
4180 Return Check Charges	0.00	0.00	50.00	25.00	25.00	0.00
4185 Miscellaneous Income	0.00	0.00	705.08	810.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>34,407.79</u>	<u>45,698.74</u>	<u>45,632.83</u>	<u>42,430.83</u>	<u>56,716.62</u>	<u>58,808.17</u>
<b>Total Income</b>	<u>34,407.79</u>	<u>45,698.74</u>	<u>45,632.83</u>	<u>42,430.83</u>	<u>56,716.62</u>	<u>58,808.17</u>
<b>Gross Profit</b>	34,407.79	45,698.74	45,632.83	42,430.83	56,716.62	58,808.17
<b>Expense</b>						
<b>Operating Expenses</b>						
6110 Directors Fees	1,450.00	1,450.00	1,450.00	1,200.00	850.00	850.00
6120 Legal Fees	0.00	0.00	0.00	0.00	150.00	0.00
6121 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	127.22	639.51	75.00	600.00	175.00	75.00
6123 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00
6135 Maintenance and Repairs	10,749.00	5,077.11	5,484.59	3,720.12	3,952.84	6,378.89
6136 Meter Installations	0.00	0.00	0.00	1,589.00	3,378.00	579.00
6137 Meter Readings	312.00	198.00	312.00	198.00	312.00	312.00
6138 Water Purchased	150.93	150.93	150.93	150.93	150.93	150.93
6140 Office Expense	1,114.85	205.00	665.73	2,358.17	1,355.04	1,357.50
6142 Chemicals	1,012.98	391.75	391.75	391.75	568.50	348.38
6145 Meter Installation Matris	32.20	0.00	0.00	0.00	87.50	0.00
6147 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6150 Postage	483.00	387.00	387.00	6.47	876.00	0.00
6151 Telephone	403.73	404.23	437.12	440.41	412.27	521.83
6152 Utilities	2,130.06	1,960.40	1,990.17	1,765.34	1,956.68	1,882.16
6153 Insurance	3,618.11	2,170.61	176.61	176.61	0.00	176.61
6155 Uncollectible Accounts	0.00	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	2,100.00	0.00
6158 Auto Allowance	60.95	74.20	60.95	79.50	71.55	79.50
6160 Regulatory Fees	0.00	0.00	0.00	0.00	0.00	0.00
6161 Credit Card Fees	195.26	204.25	204.18	218.32	246.35	218.69
6165 Returned Checks	0.00	0.00	0.00	-43.67	43.67	0.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	185.40	-185.40	0.00	0.00	0.00
6185 Contract Personnel	3,618.06	6,197.75	5,174.81	5,081.38	6,492.17	5,071.63
<b>Operating Expenses - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>28,351.35</u>	<u>22,589.14</u>	<u>19,668.44</u>	<u>20,825.33</u>	<u>26,071.50</u>	<u>20,895.12</u>
<b>Total Expense</b>	<u>28,351.35</u>	<u>22,589.14</u>	<u>19,668.44</u>	<u>20,825.33</u>	<u>26,071.50</u>	<u>20,895.12</u>
<b>Net Ordinary Income</b>	6,056.44	23,109.60	25,964.39	21,605.50	30,645.12	37,913.05
<b>Other Income/Expense</b>						
<b>Other Income</b>						
7000 Interest Income	27.14	28.46	27.81	29.32	28.83	30.36
7100- other income non operatin	0.00	0.00	0.00	0.00	6,000.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>27.14</u>	<u>28.46</u>	<u>27.81</u>	<u>29.32</u>	<u>6,028.83</u>	<u>30.36</u>
<b>Other Expense</b>						
7362 Interest Expense	0.00	0.00	0.00	0.00	51,777.50	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>51,777.50</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>27.14</u>	<u>28.46</u>	<u>27.81</u>	<u>29.32</u>	<u>-45,748.67</u>	<u>30.36</u>
<b>Net Income</b>	<u><u>6,083.58</u></u>	<u><u>23,138.06</u></u>	<u><u>25,992.20</u></u>	<u><u>21,634.82</u></u>	<u><u>-15,103.55</u></u>	<u><u>37,943.41</u></u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Sep 16</u>	<u>Oct 16</u>	<u>Nov 16</u>	<u>Dec 16</u>	<u>Jan 17</u>	<u>Feb 17</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Operating Revenues</b>						
4100 Customer Service Fees	53,378.63	48,137.56	49,441.63	45,990.81	39,049.03	42,572.65
4113 Meter Installation	0.00	1,750.00	4,500.00	1,550.00	1,750.00	3,500.00
4115 Reconnection Fees	315.00	350.00	700.00	210.00	245.00	560.00
4135 Late Charges Assessed	1,015.00	1,040.00	940.00	1,130.00	880.00	795.00
4180 Return Check Charges	0.00	25.00	0.00	0.00	0.00	100.00
4185 Miscellaneous Income	1,341.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>56,049.63</u>	<u>51,302.56</u>	<u>55,581.63</u>	<u>48,880.81</u>	<u>41,924.03</u>	<u>47,527.65</u>
<b>Total Income</b>	<u>56,049.63</u>	<u>51,302.56</u>	<u>55,581.63</u>	<u>48,880.81</u>	<u>41,924.03</u>	<u>47,527.65</u>
<b>Gross Profit</b>	56,049.63	51,302.56	55,581.63	48,880.81	41,924.03	47,527.65
<b>Expense</b>						
<b>Operating Expenses</b>						
6110 Directors Fees	1,300.00	1,300.00	1,450.00	1,000.00	1,150.00	1,150.00
6120 Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
6121 Audit Fees	0.00	0.00	0.00	0.00	8,000.00	0.00
6122 Other Professional Fees	75.00	0.00	0.00	0.00	0.00	0.00
6123 Depreciation	142,625.97	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00
6135 Maintenance and Repairs	20,355.18	5,656.91	4,046.05	6,027.66	7,674.15	7,372.83
6136 Meter Installations	579.00	1,112.50	1,536.00	579.00	0.00	2,330.37
6137 Meter Readings	312.00	312.00	312.00	312.00	312.00	312.00
6138 Water Purchased	150.93	155.46	155.46	155.46	155.46	155.46
6140 Office Expense	278.14	693.01	190.96	550.03	1,468.56	102.03
6142 Chemicals	525.13	525.13	391.75	525.13	391.75	391.75
6145 Meter Installation Matrls	329.85	0.00	0.00	0.00	0.00	647.20
6147 Miscellaneous	7,233.11	0.00	0.00	0.00	0.00	0.00
6150 Postage	422.36	455.00	468.00	923.00	690.00	423.00
6151 Telephone	430.94	460.06	432.79	148.04	695.46	443.78
6152 Utilities	1,977.42	2,134.04	2,142.42	1,989.32	1,726.94	2,192.76
6153 Insurance	1,892.20	176.61	8,371.76	176.61	6,248.95	199.95
6155 Uncollectible Accounts	694.76	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	0.00	0.00
6158 Auto Allowance	68.90	98.05	68.90	71.55	84.80	0.00
6160 Regulatory Fees	0.00	0.00	2,643.55	2,699.09	0.00	0.00
6161 Credit Card Fees	222.48	242.30	230.36	264.18	309.87	262.62
6165 Returned Checks	0.00	0.00	0.00	0.00	0.00	-100.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	6,218.06	4,870.13	5,085.44	6,222.13	4,970.88	6,079.13
<b>Operating Expenses - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>188,584.43</u>	<u>21,084.20</u>	<u>30,418.44</u>	<u>24,536.20</u>	<u>36,771.82</u>	<u>24,855.88</u>
<b>Total Expense</b>	<u>188,584.43</u>	<u>21,084.20</u>	<u>30,418.44</u>	<u>24,536.20</u>	<u>36,771.82</u>	<u>24,855.88</u>
<b>Net Ordinary Income</b>	-132,534.80	30,218.36	25,163.19	24,344.61	5,152.21	22,671.77
<b>Other Income/Expense</b>						
<b>Other Income</b>						
7000 Interest Income	28.71	27.03	28.60	28.20	29.71	91.51
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>28.71</u>	<u>27.03</u>	<u>28.60</u>	<u>28.20</u>	<u>29.71</u>	<u>91.51</u>
<b>Other Expense</b>						
7362 Interest Expense	-382.50	0.00	0.00	0.00	49,482.50	0.00
<b>Total Other Expense</b>	<u>-382.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>49,482.50</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>411.21</u>	<u>27.03</u>	<u>28.60</u>	<u>28.20</u>	<u>-49,452.79</u>	<u>91.51</u>
<b>Net Income</b>	<u>-132,123.59</u>	<u>30,245.39</u>	<u>25,191.79</u>	<u>24,372.81</u>	<u>-44,300.58</u>	<u>22,763.28</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Mar 17</u>	<u>Apr 17</u>	<u>May 17</u>	<u>Jun 17</u>	<u>Jul 17</u>	<u>Aug 17</u>
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
<b>Operating Revenues</b>						
4100 Customer Service Fees	39,677.96	39,611.23	40,058.24	46,347.83	65,551.61	51,435.69
4113 Meter Installation	1,750.00	11,650.00	5,400.00	6,250.00	4,300.00	2,100.00
4115 Reconnection Fees	315.00	350.00	385.00	420.00	630.00	315.00
4135 Late Charges Assessed	1,115.00	1,055.00	1,005.00	625.00	1,030.00	1,025.00
4180 Return Check Charges	25.00	0.00	25.00	0.00	0.00	25.00
4185 Miscellaneous Income	0.00	661.00	721.44	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<u>42,882.96</u>	<u>53,327.23</u>	<u>47,594.68</u>	<u>53,642.83</u>	<u>71,511.61</u>	<u>54,900.69</u>
<b>Total Income</b>	<u>42,882.96</u>	<u>53,327.23</u>	<u>47,594.68</u>	<u>53,642.83</u>	<u>71,511.61</u>	<u>54,900.69</u>
<b>Gross Profit</b>	42,882.96	53,327.23	47,594.68	53,642.83	71,511.61	54,900.69
<b>Expense</b>						
<b>Operating Expenses</b>						
6110 Directors Fees	1,450.00	1,300.00	1,450.00	1,300.00	1,450.00	1,300.00
6120 Legal Fees	495.30	60.00	255.00	30.00	615.00	0.00
6121 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	0.00	0.00	0.00	0.00	7,537.50	0.00
6123 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00	2,893.00
6135 Maintenance and Repairs	9,089.89	11,061.94	6,575.75	10,478.49	5,583.40	11,789.54
6136 Meter Installations	957.00	4,412.46	1,588.00	2,168.00	1,210.00	631.00
6137 Meter Readings	312.00	312.00	312.00	312.00	312.00	312.00
6138 Water Purchased	155.46	155.46	1,660.47	155.46	162.09	131.71
6140 Office Expense	765.23	439.35	514.43	1,671.32	842.31	1,436.26
6142 Chemicals	391.75	783.00	391.75	972.63	574.63	651.75
6145 Meter Installation Matrls	0.00	0.00	0.00	0.00	0.00	0.00
6147 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
6150 Postage	0.00	0.00	0.00	0.00	0.00	0.00
6151 Telephone	427.07	427.67	433.64	455.16	602.19	401.10
6152 Utilities	2,105.22	1,833.67	1,917.22	2,191.32	2,566.77	2,459.79
6153 Insurance	721.44	0.00	721.44	0.00	327.00	0.00
6155 Uncollectible Accounts	0.00	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	2,300.00	0.00	0.00
6158 Auto Allowance	66.25	68.90	135.15	92.75	66.25	84.80
6160 Regulatory Fees	0.00	0.00	0.00	0.00	0.00	0.00
6161 Credit Card Fees	95.84	56.16	54.04	59.77	63.23	61.22
6165 Returned Checks	100.00	0.00	-35.00	35.00	0.00	0.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	5,265.08	4,730.45	5,096.08	6,736.51	5,165.96	3,589.43
<b>Operating Expenses - Other</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>25,290.53</u>	<u>28,534.06</u>	<u>23,962.97</u>	<u>31,851.41</u>	<u>29,971.33</u>	<u>25,741.60</u>
<b>Total Expense</b>	<u>25,290.53</u>	<u>28,534.06</u>	<u>23,962.97</u>	<u>31,851.41</u>	<u>29,971.33</u>	<u>25,741.60</u>
<b>Net Ordinary Income</b>	17,592.43	24,793.17	23,631.71	21,791.42	41,540.28	29,159.09
<b>Other Income/Expense</b>						
<b>Other Income</b>						
7000 Interest Income	116.33	128.53	126.88	133.23	131.04	138.19
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>116.33</u>	<u>128.53</u>	<u>126.88</u>	<u>133.23</u>	<u>131.04</u>	<u>138.19</u>
<b>Other Expense</b>						
7362 Interest Expense	0.00	0.00	0.00	0.00	0.00	49,482.50
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>49,482.50</u>
<b>Net Other Income</b>	116.33	128.53	126.88	133.23	131.04	-49,344.31
<b>Net Income</b>	<u>17,708.76</u>	<u>24,921.70</u>	<u>23,758.59</u>	<u>21,924.65</u>	<u>41,671.32</u>	<u>-20,185.22</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18
Ordinary Income/Expense						
Income						
Operating Revenues						
4100 Customer Service Fees	27,773.41	53,196.70	42,699.54	56,487.25	53,354.61	46,182.45
4113 Meter Installation	3,650.00	4,850.00	9,550.00	1,550.00	6,250.00	3,500.00
4115 Reconnection Fees	350.00	1,295.00	350.00	770.00	1,225.00	280.00
4135 Late Charges Assessed	-10.00	1,095.00	1,005.00	1,225.00	1,240.00	915.00
4180 Return Check Charges	0.00	25.00	0.00	0.00	50.00	0.00
4185 Miscellaneous Income	1,100.00	0.00	0.00	0.00	2,110.00	0.00
<b>Total Operating Revenues</b>	<b>32,863.41</b>	<b>60,461.70</b>	<b>53,604.54</b>	<b>60,032.25</b>	<b>64,229.61</b>	<b>50,877.45</b>
<b>Total Income</b>	<b>32,863.41</b>	<b>60,461.70</b>	<b>53,604.54</b>	<b>60,032.25</b>	<b>64,229.61</b>	<b>50,877.45</b>
Gross Profit	32,863.41	60,461.70	53,604.54	60,032.25	64,229.61	50,877.45
Expense						
Operating Expenses						
6110 Directors Fees	1,150.00	1,300.00	1,450.00	1,300.00	1,350.00	1,350.00
6120 Legal Fees	0.00	120.00	75.00	0.00	0.00	245.00
6121 Audit Fees	0.00	0.00	0.00	0.00	0.00	8,000.00
6122 Other Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00
6123 Depreciation	132,509.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,893.00	2,893.00	2,893.00	2,893.00	2,993.00	2,993.00
6135 Maintenance and Repairs	74,321.26	105,885.99	6,331.62	224,312.12	100,775.05	16,653.46
6136 Meter Installations	0.00	1,746.00	2,263.00	957.00	7,005.00	579.00
6137 Meter Readings	2,584.00	312.00	312.00	312.00	312.00	312.00
6138 Water Purchased	391.96	131.71	0.00	131.71	131.71	191.38
6140 Office Expense	692.80	632.63	0.00	1,799.41	482.31	98.50
6142 Chemicals	10,723.25	0.00	1,688.75	1,102.50	1,831.88	958.88
6145 Meter Installation Matrls	0.00	0.00	0.00	0.00	0.00	0.00
6147 Miscellaneous	430.19	0.00	0.00	0.00	0.00	0.00
6150 Postage	0.00	457.00	408.00	340.00	308.40	420.00
6151 Telephone	478.78	463.01	462.48	462.54	464.98	469.34
6152 Utilities	2,008.78	2,418.72	2,455.97	2,081.80	2,650.28	2,710.93
6153 Insurance	4,472.03	0.00	6,195.00	0.00	6,171.00	951.30
6155 Uncollectible Accounts	317.01	0.00	0.00	0.00	0.00	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	0.00	0.00
6158 Auto Allowance	106.00	68.90	74.20	63.60	0.00	140.45
6160 Regulatory Fees	0.00	0.00	2,773.40	0.00	2,466.77	0.00
6161 Credit Card Fees	53.61	69.20	118.80	65.55	212.48	173.00
6165 Returned Checks	0.00	0.00	0.00	-21.50	21.50	0.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	10,413.03	5,917.49	6,032.72	7,381.42	5,775.37	6,332.65
Operating Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<b>243,544.70</b>	<b>122,415.65</b>	<b>33,533.94</b>	<b>243,181.15</b>	<b>132,951.73</b>	<b>42,578.89</b>
<b>Total Expense</b>	<b>243,544.70</b>	<b>122,415.65</b>	<b>33,533.94</b>	<b>243,181.15</b>	<b>132,951.73</b>	<b>42,578.89</b>
Net Ordinary Income	-210,681.29	-61,953.95	20,070.60	-183,148.90	-68,722.12	8,298.56
Other Income/Expense						
Other Income						
7000 Interest Income	131.80	125.56	123.77	117.70	108.24	102.05
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>131.80</b>	<b>125.56</b>	<b>123.77</b>	<b>117.70</b>	<b>108.24</b>	<b>102.05</b>
Other Expense						
7362 Interest Expense	-412.50	0.00	0.00	0.00	47,007.50	0.00
<b>Total Other Expense</b>	<b>-412.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>47,007.50</b>	<b>0.00</b>
Net Other Income	544.30	125.56	123.77	117.70	-46,899.26	102.05
<b>Net Income</b>	<b>-210,136.99</b>	<b>-61,828.39</b>	<b>20,194.37</b>	<b>-183,031.20</b>	<b>-115,621.38</b>	<b>8,400.61</b>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Mar 18</u>	<u>Apr 18</u>	<u>May 18</u>	<u>Jun 18</u>	<u>Jul 18</u>	<u>Aug 18</u>	<u>Sep 18</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>Operating Revenues</b>							
4100 Customer Service Fees	39,424.87	37,727.87	48,528.80	50,796.88	59,126.79	80,749.34	47,061.70
4113 Meter Installation	3,650.00	12,200.00	6,250.00	1,750.00	5,050.00	9,750.00	3,050.00
4115 Reconnection Fees	700.00	665.00	805.00	245.00	595.00	420.00	595.00
4135 Late Charges Assessed	965.00	880.00	965.00	1,015.00	1,000.00	1,020.00	1,110.00
4180 Return Check Charges	25.00	25.00	0.00	0.00	0.00	50.00	0.00
4185 Miscellaneous Income	0.00	11,880.00	0.00	0.00	3,574.86	984.65	1,564.71
<b>Total Operating Revenues</b>	<u>44,764.87</u>	<u>63,377.87</u>	<u>56,548.80</u>	<u>53,806.88</u>	<u>69,346.65</u>	<u>92,973.99</u>	<u>53,381.41</u>
<b>Total Income</b>	<u>44,764.87</u>	<u>63,377.87</u>	<u>56,548.80</u>	<u>53,806.88</u>	<u>69,346.65</u>	<u>92,973.99</u>	<u>53,381.41</u>
<b>Gross Profit</b>	<u>44,764.87</u>	<u>63,377.87</u>	<u>56,548.80</u>	<u>53,806.88</u>	<u>69,346.65</u>	<u>92,973.99</u>	<u>53,381.41</u>
<b>Expense</b>							
<b>Operating Expenses</b>							
6110 Directors Fees	1,200.00	2,400.00	1,350.00	1,200.00	1,200.00	1,200.00	1,200.00
6120 Legal Fees	87.50	0.00	1,566.37	122.50	0.00	0.00	0.00
6121 Audit Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6122 Other Professional Fees	0.00	800.00	0.00	200.00	0.00	700.00	6,181.94
6123 Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6124 - Management & Consulting	2,993.00	3,093.00	2,993.00	2,993.00	2,993.00	2,993.00	2,993.00
6135 Maintenance and Repairs	7,895.57	17,107.08	11,942.99	14,163.85	12,692.75	11,255.70	9,760.79
6136 Meter Installations	2,599.00	4,505.13	2,273.00	1,158.00	2,168.00	2,852.00	1,010.00
6137 Meter Readings	312.00	312.00	312.00	312.00	312.00	312.00	312.00
6138 Water Purchased	251.05	131.71	131.71	131.71	264.31	131.71	131.71
6140 Office Expense	522.91	168.43	314.15	659.35	1,131.64	2,133.30	501.08
6142 Chemicals	2,387.38	856.50	1,105.38	3,819.00	1,212.01	1,479.50	243.75
6145 Meter Installation Matrils	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6147 Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	200.00
6150 Postage	470.00	400.00	387.05	1,035.00	0.00	0.00	0.00
6151 Telephone	469.42	468.73	468.84	469.69	601.60	470.44	537.23
6152 Utilities	3,157.76	1,956.53	2,173.29	2,650.51	2,916.54	2,732.30	2,965.67
6153 Insurance	178.00	0.00	0.00	0.00	0.00	0.00	0.00
6155 Uncollectible Accounts	-24.31	0.00	0.00	0.00	0.00	424.18	0.00
6156 Emergency Alert System	0.00	0.00	0.00	0.00	2,300.00	0.00	0.00
6158 Auto Allowance	60.95	76.85	68.90	79.50	63.60	74.20	60.95
6160 Regulatory Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6161 Credit Card Fees	0.00	118.55	108.62	64.75	113.97	130.24	84.50
6165 Returned Checks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	-175.07	0.00	0.00	0.00	0.00	0.00
6185 Contract Personnel	7,549.76	5,121.34	5,604.76	7,510.74	6,503.28	7,823.10	6,149.44
Operating Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Expenses</b>	<u>30,109.99</u>	<u>37,340.78</u>	<u>30,800.06</u>	<u>36,569.60</u>	<u>34,472.70</u>	<u>34,711.67</u>	<u>32,332.06</u>
<b>Total Expense</b>	<u>30,109.99</u>	<u>37,340.78</u>	<u>30,800.06</u>	<u>36,569.60</u>	<u>34,472.70</u>	<u>34,711.67</u>	<u>32,332.06</u>
<b>Net Ordinary Income</b>	<u>14,654.88</u>	<u>26,037.09</u>	<u>25,748.74</u>	<u>17,237.28</u>	<u>34,873.95</u>	<u>58,262.32</u>	<u>21,049.35</u>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
7000 Interest Income	91.57	101.20	102.03	108.00	106.92	169.44	166.41
7100- other income non operatin	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7200- contributed asset revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<u>91.57</u>	<u>101.20</u>	<u>102.03</u>	<u>108.00</u>	<u>106.92</u>	<u>169.44</u>	<u>166.41</u>
<b>Other Expense</b>							
7362 Interest Expense	0.00	0.00	0.00	0.00	47,007.50	0.00	0.00
<b>Total Other Expense</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>47,007.50</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>91.57</u>	<u>101.20</u>	<u>102.03</u>	<u>108.00</u>	<u>-46,900.58</u>	<u>169.44</u>	<u>166.41</u>
<b>Net Income</b>	<u>14,746.45</u>	<u>26,138.29</u>	<u>25,850.77</u>	<u>17,345.28</u>	<u>-12,026.63</u>	<u>58,431.76</u>	<u>21,215.76</u>

**Meeker Municipal Water District**  
**Profit & Loss**  
January 2013 through December 2018

	<u>Oct 18</u>	<u>Nov 18</u>	<u>Dec 18</u>	<u>TOTAL</u>
Ordinary Income/Expense				
Income				
Operating Revenues				
4100 Customer Service Fees	50,042.39	51,866.44	46,890.41	3,315,264.42
4113 Meter Installation	6,500.00	0.00	0.00	259,050.00
4115 Reconnection Fees	980.00	490.00	35.00	38,500.00
4135 Late Charges Assessed	1,005.00	915.00	1,200.00	75,670.00
4180 Return Check Charges	0.00	0.00	0.00	1,565.00
4185 Miscellaneous Income	1,840.00	1,065.59	252.24	36,627.89
Total Operating Revenues	<u>60,367.39</u>	<u>54,337.03</u>	<u>48,377.65</u>	<u>3,726,677.31</u>
Total Income	<u>60,367.39</u>	<u>54,337.03</u>	<u>48,377.65</u>	<u>3,726,677.31</u>
Gross Profit	60,367.39	54,337.03	48,377.65	3,726,677.31
Expense				
Operating Expenses				
6110 Directors Fees	2,250.00	1,350.00	1,200.00	83,450.00
6120 Legal Fees	0.00	0.00	0.00	5,752.74
6121 Audit Fees	0.00	0.00	0.00	52,250.00
6122 Other Professional Fees	11,531.15	4,139.53	464.53	40,187.78
6123 Depreciation	0.00	0.00	0.00	692,055.91
6124 - Management & Consulting	3,093.00	2,993.00	2,993.00	246,050.50
6135 Maintenance and Repairs	9,373.11	14,683.24	8,187.85	1,039,160.36
6136 Meter Installations	3,101.00	0.00	1,036.14	62,361.60
6137 Meter Readings	312.00	312.00	312.00	24,574.39
6138 Water Purchased	131.71	131.71	131.71	12,913.64
6140 Office Expense	544.75	2,419.42	959.79	58,772.92
6142 Chemicals	1,268.26	976.63	120.00	61,462.08
6145 Meter Installation MatrIs	0.00	0.00	0.00	37,151.51
6147 Miscellaneous	0.00	0.00	0.00	8,333.12
6150 Postage	0.00	0.00	0.00	20,767.46
6151 Telephone	383.49	454.98	453.59	30,876.71
6152 Utilities	2,174.10	1,745.77	1,870.61	164,968.23
6153 Insurance	0.00	0.00	3,764.86	90,687.31
6155 Uncollectible Accounts	0.00	0.00	0.00	7,957.31
6156 Emergency Alert System	0.00	0.00	0.00	13,000.00
6158 Auto Allowance	79.50	76.85	58.30	4,155.84
6160 Regulatory Fees	0.00	2,773.40	0.00	26,151.40
6161 Credit Card Fees	115.62	117.98	94.76	9,007.18
6165 Returned Checks	0.00	0.00	0.00	-73.00
6175 Reconnect Charges	0.00	0.00	0.00	0.00
6180 Uncleared checks	0.00	0.00	0.00	-175.07
6185 Contract Personnel	6,226.73	7,667.23	6,048.81	334,981.42
Operating Expenses - Other	0.00	0.00	0.00	0.00
Total Operating Expenses	<u>40,584.42</u>	<u>39,841.74</u>	<u>27,695.95</u>	<u>3,126,781.34</u>
Total Expense	<u>40,584.42</u>	<u>39,841.74</u>	<u>27,695.95</u>	<u>3,126,781.34</u>
Net Ordinary Income	19,782.97	14,495.29	20,681.70	599,895.97
Other Income/Expense				
Other Income				
7000 Interest Income	159.69	168.86	166.36	5,110.02
7100- other income non operatin	0.00	0.00	0.00	23,076.81
7200- contributed asset revenue	0.00	0.00	0.00	81,200.00
Total Other Income	<u>159.69</u>	<u>168.86</u>	<u>166.36</u>	<u>109,386.83</u>
Other Expense				
7362 Interest Expense	0.00	0.00	0.00	630,789.25
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>630,789.25</u>
Net Other Income	159.69	168.86	166.36	-521,402.42
Net Income	<u>19,942.66</u>	<u>14,664.15</u>	<u>20,848.06</u>	<u>78,493.55</u>



RATE STUDY

**APPENDIX D**  
**TOTAL DEBT SERVICE**

**Meeker Municipal Water District  
Water System Improvement Revenue Bonds, Existing Series 2003A, 2003B & Proposed Series 2020  
Monday, September 9, 2019**

	Series A, 2003 Revenue Bonds			Series B, 2003 Revenue Bonds			Series A, 2020 Revenue Bonds			Total Debt Service
	Principal	Interest (a)	Total	Principal	Interest (a)	Total	Principal	Interest (a)	Total	
2003	\$ 10,000.00	\$ 23,100.00	\$ 33,100.00	\$	\$ 45,650.00	\$ 45,650.00	\$	\$	\$	\$ 78,750.00
2004	\$ 25,000.00	\$ 45,650.00	\$ 70,650.00	\$	\$ 91,300.00	\$ 91,300.00	\$	\$	\$	\$ 161,950.00
2005	\$ 25,000.00	\$ 44,275.00	\$ 69,275.00	\$ 25,000.00	\$ 91,300.00	\$ 116,300.00	\$	\$	\$	\$ 185,575.00
2006	\$ 25,000.00	\$ 42,900.00	\$ 67,900.00	\$ 25,000.00	\$ 89,925.00	\$ 114,925.00	\$	\$	\$	\$ 182,825.00
2007	\$ 30,000.00	\$ 41,525.00	\$ 71,525.00	\$ 25,000.00	\$ 88,550.00	\$ 113,550.00	\$	\$	\$	\$ 185,075.00
2008	\$ 30,000.00	\$ 39,875.00	\$ 69,875.00	\$ 25,000.00	\$ 87,175.00	\$ 112,175.00	\$	\$	\$	\$ 182,050.00
2009	\$ 30,000.00	\$ 38,225.00	\$ 68,225.00	\$ 30,000.00	\$ 85,800.00	\$ 115,800.00	\$	\$	\$	\$ 184,025.00
2010	\$ 35,000.00	\$ 36,575.00	\$ 71,575.00	\$ 30,000.00	\$ 84,150.00	\$ 114,150.00	\$	\$	\$	\$ 185,725.00
2011	\$ 35,000.00	\$ 34,650.00	\$ 69,650.00	\$ 30,000.00	\$ 82,500.00	\$ 112,500.00	\$	\$	\$	\$ 182,150.00
2012	\$ 35,000.00	\$ 32,725.00	\$ 67,725.00	\$ 30,000.00	\$ 80,850.00	\$ 110,850.00	\$	\$	\$	\$ 178,575.00
2013	\$ 40,000.00	\$ 30,800.00	\$ 70,800.00	\$ 35,000.00	\$ 79,200.00	\$ 114,200.00	\$	\$	\$	\$ 185,000.00
2014	\$ 40,000.00	\$ 28,600.00	\$ 68,600.00	\$ 40,000.00	\$ 77,275.00	\$ 117,275.00	\$	\$	\$	\$ 185,875.00
2015	\$ 45,000.00	\$ 26,400.00	\$ 71,400.00	\$ 40,000.00	\$ 75,075.00	\$ 115,075.00	\$	\$	\$	\$ 181,800.00
2016	\$ 45,000.00	\$ 23,925.00	\$ 68,925.00	\$ 40,000.00	\$ 72,875.00	\$ 112,875.00	\$	\$	\$	\$ 182,125.00
2017	\$ 50,000.00	\$ 21,450.00	\$ 71,450.00	\$ 40,000.00	\$ 70,675.00	\$ 110,675.00	\$	\$	\$	\$ 182,175.00
2018	\$ 50,000.00	\$ 18,700.00	\$ 68,700.00	\$ 45,000.00	\$ 68,475.00	\$ 113,475.00	\$	\$	\$	\$ 181,950.00
2019	\$ 55,000.00	\$ 15,950.00	\$ 70,950.00	\$ 45,000.00	\$ 66,000.00	\$ 111,000.00	\$	\$	\$	\$ 186,450.00
2020	\$ 30,000.00	\$ 12,925.00	\$ 42,925.00	\$ 80,000.00	\$ 63,525.00	\$ 143,525.00	\$ (25,000.00)	\$ 325,000.00	\$ 300,000.00	\$ 485,400.00
2021	\$ 30,000.00	\$ 11,275.00	\$ 41,275.00	\$ 85,000.00	\$ 59,125.00	\$ 144,125.00	\$ (26,250.00)	\$ 326,250.00	\$ 300,000.00	\$ 484,075.00
2022	\$ 30,000.00	\$ 9,625.00	\$ 39,625.00	\$ 90,000.00	\$ 54,450.00	\$ 144,450.00	\$ (27,563.00)	\$ 327,563.00	\$ 300,000.00	\$ 484,075.00
2023	\$ 35,000.00	\$ 7,975.00	\$ 42,975.00	\$ 90,000.00	\$ 49,500.00	\$ 139,500.00	\$ (25,941.00)	\$ 328,941.00	\$ 303,000.00	\$ 491,600.00
2024	\$ 35,000.00	\$ 6,050.00	\$ 41,050.00	\$ 100,000.00	\$ 44,550.00	\$ 144,550.00	\$ (24,238.00)	\$ 330,238.00	\$ 310,000.00	\$ 493,175.00
2025	\$ 35,000.00	\$ 4,125.00	\$ 39,125.00	\$ 105,000.00	\$ 39,050.00	\$ 144,050.00	\$ (21,450.00)	\$ 331,450.00	\$ 316,000.00	\$ 501,475.00
2026	\$ 40,000.00	\$ 2,200.00	\$ 42,200.00	\$ 110,000.00	\$ 33,275.00	\$ 143,275.00	\$ (16,522.00)	\$ 332,522.00	\$ 322,000.00	\$ 504,225.00
2027				\$ 155,000.00	\$ 27,225.00	\$ 182,225.00	\$ (11,348.00)	\$ 333,348.00	\$ 328,000.00	\$ 511,700.00
2028				\$ 165,000.00	\$ 18,700.00	\$ 183,700.00	\$ (5,916.00)	\$ 333,916.00	\$ 333,000.00	\$ 517,625.00
2029				\$ 175,000.00	\$ 9,625.00	\$ 184,625.00	\$ (1,211.00)	\$ 334,211.00	\$ 333,000.00	\$ 566,000.00
2030							\$ 231,728.00	\$ 334,272.00	\$ 576,000.00	\$ 576,000.00
2031							\$ 253,314.00	\$ 322,686.00	\$ 586,000.00	\$ 586,000.00
2032							\$ 275,980.00	\$ 310,020.00	\$ 599,000.00	\$ 599,000.00
2033							\$ 302,779.00	\$ 296,221.00	\$ 612,000.00	\$ 612,000.00
2034							\$ 330,918.00	\$ 281,082.00	\$ 626,000.00	\$ 626,000.00
2035							\$ 361,464.00	\$ 264,536.00	\$ 640,000.00	\$ 640,000.00
2036							\$ 393,537.00	\$ 246,463.00	\$ 654,000.00	\$ 654,000.00
2037							\$ 427,214.00	\$ 226,786.00	\$ 669,000.00	\$ 669,000.00
2038							\$ 463,575.00	\$ 205,425.00	\$ 684,000.00	\$ 684,000.00
2039							\$ 501,753.00	\$ 182,247.00	\$ 699,000.00	\$ 699,000.00
2040							\$ 541,841.00	\$ 157,159.00	\$ 715,000.00	\$ 715,000.00
2041							\$ 584,933.00	\$ 130,067.00	\$ 731,000.00	\$ 731,000.00
2042							\$ 630,180.00	\$ 100,820.00	\$ 747,000.00	\$ 747,000.00
2043							\$ 677,689.00	\$ 69,311.00	\$ 743,961.00	\$ 743,961.00
2044							\$ 708,534.00	\$ 35,427.00	\$ 743,961.00	\$ 743,961.00
2045										
<b>Total</b>	<b>\$ 840,000.00</b>	<b>\$ 599,500.00</b>	<b>\$ 1,439,500.00</b>	<b>\$ 1,660,000.00</b>	<b>\$ 1,735,800.00</b>	<b>\$ 3,395,800.00</b>	<b>\$ 6,500,000.00</b>	<b>\$ 6,465,961.00</b>	<b>\$ 12,965,961.00</b>	<b>\$ 17,801,261.00</b>

(a) Assumes a 5.5% interest rate.  
(b) Includes a debt service reserve fund on the new money sufficient to meet the average annual requirement when combined with existing reserve fund.  
Average Annual Debt Service \$ 423,839.55  
Maximum Annual Debt Service \$ 747,000.00





RATE STUDY

# APPENDIX E RATE COMPARISON

## Rate Comparison

		Meeker			West Jefferson	Lumberton MUD	Kountze - Residential		Kountze - Commercial	Port Neches
		Current	Res.	Proposed			All meters	0 gal		
		2,000 gal	2,000 gal	3,000 gal	2,000 gal	1,500 gal	All meters	All meters	0 gal	All meters
Min. Usage		\$21.50	\$27.00	\$40.50	\$27.00	\$13.00	\$15.66	\$20.20		\$3.50
3/4" Meter		\$21.50	\$48.00	\$62.50	\$44.88					\$13.50
1" Meter		\$23.00	\$86.50	\$129.75	\$89.25					
1-1/2" Meter		\$23.00	\$144.00	\$187.25	\$143.30					
2" Meter		\$24.00	\$281.00	\$365.50	\$254.15					
3" Meter		\$25.00	\$499.25	\$749.00	\$448.85					
4" Meter										
Per 1,000 gal.					Per 1,000 gal.		Per 1,000 gal.	Per 1,000 gal.		Per 1,000 gal.
2001-6500		\$3.50	\$4.00		2001-8000	1500-7000	0-2000	0-3000		3001-15000
6501-10500		\$4.00	\$4.60	\$6.90	8001-15000	>7000	2001-10000	3001-10000		15001-25000
10501-15000		\$4.65	\$5.30	\$7.95	15001-300000		10001-20000	>10000		>25000
15001-25000		\$6.45	\$7.40	\$11.10	>300000		>20000			
25001-35000		\$7.25	\$8.30	\$12.45						
35001-50000		\$8.00	\$9.20	\$13.80						
50001-75000		\$8.75	\$10.10	\$15.15						
75001-100000		\$9.50	\$10.90	\$16.35						
>100000		\$10.25	\$11.80	\$17.70						
Does not have property taxes to offset debt service										
Have property taxes to offset debt service.										
(Outside City Limits add 25% to all fees)										
Have property taxes to offset debt service.										

**Notes:**

- The proposed rates have been split into three categories including residential, commercial, and industrial. Each category will have to be defined by the District to provide the meter applicants to be put into each category correctly. A commercial rate is set at 30% more than the residential rate and an industrial customer is set at 50% more than a residential customer. Additionally, the minimum usage for commercial and industrial customers is increased from 2000-gallons to 3000-gallons and the block rates are increased 30% and 50%, respectively.