

**Okmulgee County Rural Water District No. 5  
Henryetta, Oklahoma**

Financial Statements and  
Reports of Independent Auditor

September 30, 2022

Audited by

**BLEDSON, HEWETT & GULLEKSON  
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP**

Broken Arrow, Oklahoma

**Okmulgee County Rural Water District No. 5**  
**Henryetta, Oklahoma**

Board of Directors  
September 30, 2022

**Chairman**

Randy Stafford

**Vice-Chairman**

Robert Sutterfield, Jr.

**Secretary/Treasurer**

Wesley VanMeter

**Directors**

Patricia Hodge

Lester Sullivan

James Mankin, Jr.

Brandon Mack

**Operator**

Johnny Goodman, Jr.

**Bookkeeper**

Yvonna Coulter

**P.O. Box 176**  
**Henryetta, Oklahoma 74437**  
**(918) 652-2308**

**Okmulgee County Rural Water District No. 5**  
**Henryetta, Oklahoma**

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**BLEDSON, HEWETT & GULLEKSON**  
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA  
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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Okmulgee County Rural Water District No. 5  
Henryetta, Oklahoma

### ***Report on the Audit of the Financial Statements***

We have audited the accompanying combined fund type and account group financial statements-regulatory basis of the Okmulgee County Rural Water District No. 5, Henryetta, Oklahoma (the District), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of September 30, 2022, and the respective changes in financial position and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

The District has not presented the Management's Discussion and Analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

The prior year “memorandum only” comparative information and the supplementary information on page 16 are presented for the purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information has not been subjected to the auditing procedures applied in our audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2022, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

***Bledsoe, Hewett & Gullekson***

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

December 16, 2022



**BLEDSON, HEWETT & GULLEKSON**  
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Board of Directors  
Okmulgee County Rural Water District No. 5  
Henryetta, Oklahoma

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Okmulgee County Rural Water District No. 5, Henryetta, Oklahoma (the "District"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 16, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Bledsoe, Hewett & Gullekson*

Bledsoe, Hewett & Gullekson  
Certified Public Accountants, PLLLP

December 16, 2022



**Okmulgee County Rural Water District No. 5**  
**Henryetta, Oklahoma**  
Schedule of Audit Results, Findings and Questioned Costs  
September 30, 2022

Section 1 – Summary of Auditor’s Results

1. An unmodified opinion report was issued on the financial statements.
2. The audit did not identify any material weaknesses and did not report any significant deficiencies not considered to be material weaknesses in the internal controls over financial reporting.
3. The audit disclosed no instances of noncompliance which are material to the financial statements.

Section 2 – Findings relating to the financial statements required to be reported in accordance with GAGAS:

NONE

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**Statement of Net Position**  
**September 30, 2022**

	<u>September 30,</u>	
	<u>-Memorandum-</u>	
	<u>2022</u>	<u>-Only-</u>
		<u>2021</u>
<b><u>ASSETS</u></b>		
Current Assets:		
Cash and cash equivalents	\$ 231,120	251,012
Investments	100,000	100,000
Accounts receivable	20,206	23,552
Prepaid insurance	2,719	5,573
Total current assets	<u>354,045</u>	<u>380,137</u>
Noncurrent Assets:		
Capital Assets-		
Water systems, net of depreciation	<u>1,120,115</u>	<u>1,069,009</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 1,474,160</u></b>	<b><u>1,449,146</u></b>
<b><u>LIABILITIES</u></b>		
Current Liabilities:		
Accounts payable	\$ 9,198	6,909
Accrued interest	437	449
Renters deposits	3,845	3,545
Current portion of long-term debt	<u>11,743</u>	<u>11,462</u>
Total current liabilities	<u>25,223</u>	<u>22,365</u>
Noncurrent Liabilities:		
Long-term debt	<u>229,493</u>	<u>241,235</u>
<b>Total Liabilities</b>	<u>254,716</u>	<u>263,600</u>
<b><u>NET POSITION</u></b>		
Net investment in capital assets	878,879	816,312
Restricted for debt service	16,344	16,344
Unrestricted	<u>324,221</u>	<u>352,890</u>
<b>Total Net Position</b>	<u>1,219,444</u>	<u>1,185,546</u>
<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$ 1,474,160</u></b>	<b><u>1,449,146</u></b>

The accompanying notes to the financial statements are an integral part of this statement

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For The Year Ended September 30, 2022**

	<u>2021-22</u>	<u>-Memorandum- -Only- 2020-21</u>
Operating Revenues:		
Water sales	\$ 283,227	252,310
Operating Expenses:		
Water purchases	22,312	18,738
Salaries and taxes	81,440	79,322
Repairs and maintenance	40,142	36,071
Vehicle expense	9,390	5,472
Telephone	2,744	2,638
Insurance	15,537	10,490
Dues and fees	2,604	2,581
Office expenses	6,389	6,627
Professional fees	0	2,374
Utilities	13,487	11,386
Contract labor	4,256	3,388
Water tests	2,778	960
Depreciation	34,077	35,508
Total expenses from operations	<u>235,156</u>	<u>215,555</u>
Operating Income (Loss)	48,071	36,755
Non-Operating Revenues (Expenses):		
Interest income	391	440
Loan proceeds - PPP	0	14,953
Interest paid on long-term debt	(14,564)	(10,383)
Total non-operating revenues (expenses)	<u>(14,173)</u>	<u>5,010</u>
Change in Net Position	33,898	41,765
Total Net Position, beginning of period	<u>1,185,546</u>	<u>1,143,781</u>
Total Net Position, end of period	<u>\$ 1,219,444</u>	<u>\$ 1,185,546</u>

The accompanying notes to the financial statements are an integral part of this statement

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**Statement of Cash Flows**  
**For the Year Ended September 30, 2022**

	<u>2021-22</u>	<u>-Memorandum- -Only- 2020-21</u>
Cash Flows from Operating Activities:		
Receipts from customers	\$ 283,229	252,050
Payments to employees	(81,440)	(79,322)
Payments to vendors	<u>(110,863)</u>	<u>(102,124)</u>
Net Cash Provided by Operating Activities	<u>90,926</u>	<u>70,604</u>
Cash Flows from Capital and Related Financing Activities:		
Additions to capital assets	(85,183)	
Principal paid on long-term debt	(11,462)	(11,200)
Interest paid on long-term debt	(14,564)	(10,383)
Loan proceeds - PPP	0	14,953
Net Cash Provided by (used in) Capital and Related Financing Activities	<u>(111,209)</u>	<u>(6,630)</u>
Cash Flows from Investing Activities:		
Interest earned on investments	<u>391</u>	<u>439</u>
Net increase (decrease) in cash	(19,892)	64,413
Cash and cash equivalents, beginning of period	<u>351,012</u>	<u>286,599</u>
Cash and cash equivalents, end of period	<u>\$ 331,120</u>	<u>351,012</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating Income (Loss)	\$ 48,071	36,755
Adjustments to reconcile net income to net cash provided (used) by operating activities:		
Depreciation Expense	34,077	35,508
Change in assets and liabilities:		
(Increase) decrease in accounts receivable	3,606	(260)
(Increase) decrease in prepaid insurance	2,854	199
Increase (decrease) in accounts payable	2,330	(486)
Increase (decrease) in accrued interest	(12)	(12)
Increase (decrease) in renters deposits	<u>0</u>	<u>(1,100)</u>
Net cash provided by operating activities	<u>\$ 90,926</u>	<u>70,604</u>

The accompanying notes to the financial statements are an integral part of this statement

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED SEPTEMBER 30, 2022**

**Note 1 – Significant Accounting Policies**

Nature of Organization

The Okmulgee County Rural Water District No. 5 (the District) was created under the provisions of Title 82 of Oklahoma Statutes, Section 1324.1 – 1324.35 and the Laws of the State of Oklahoma. The purpose of this District is to provide water services to users.

Basis of Accounting

The accrual basis of accounting is followed for all accounts. Revenues are recorded when earned and expenses are recognized when incurred. This policy is in accordance with generally accepted accounting principles.

Cash

The District's accounts at September 30, 2022 and are comprised as follows:

American Exchange Bank, Henryetta, OK-	
Reserve savings account	\$ 57,055
Operating account (less outstanding checks)	<u>173,918</u>
Total	<u>\$ 230,973</u>

The District's cash deposits at September 30, 2022 are categorized to give an indication of the level of risk assumed by the District at year-end.

Investments

The District had the following investments at September 30, 2022:

American Exchange Bank, Henryetta, OK-	
Certificate of deposit No. 13960, due 11-24-22, @ .35%	\$ 10,000
Certificate of deposit No. 14813, due 11-13-22, @ .35%	5,000
Certificate of deposit No. 18709, due 11-8-22, @ .35%	5,000
Certificate of deposit No. 20580, due 1-5-23, @ .50%	10,000
Certificate of deposit No. 19450, due 1-8-23, @ .50%	50,000
Certificate of deposit No. 20399, due 10-4-23, @ 2.55%	5,000
Certificate of deposit No. 21710, due 3-4-23, @ 1.55%	10,000
Certificate of deposit No. 18035, due 1-4-23, @ .50%	<u>5,000</u>
Total	<u>\$ 100,000</u>

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED SEPTEMBER 30, 2022**

**Note 1 – Significant Accounting Policies – cont’d**

**Deposits and Investments**

Oklahoma Statutes authorize the District to invest in certificates of deposit, repurchase agreements, passbooks, bankers’ acceptances, and other available bank investments provided that all deposits are fully covered by approved securities pledged to secure those funds. In addition, the District can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law.

Bank deposits are held at several financial institutions and are carried at cost. For purposes of statements of cash flows, the District considers cash and all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Custodial Credit Risk** - At September 30, 2022, the District held deposits of approximately \$334,793 at financial institutions. The District’s cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. Government insured or collateralized with securities held by the District or by its agent in the District’s name.

**Investment Interest Rate Risk** - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Investment Credit Risk** – The District has no policy that limits its investment choices other than the limitations of state law, as follows:

- a. Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- b. Certificates of deposits or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED SEPTEMBER 30, 2022**

**Note 1 – Significant Accounting Policies – cont’d**

- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a-d).

Fair Value of Financial Instruments – The District’s financial instruments include cash and cash equivalents, accounts receivable, accounts payable and notes payable. The District’s estimate of the fair value of all financial instruments does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of net position. The carrying amount of these financial instruments approximates fair values because of the short maturity of these instruments.

Accounts Receivable

Billings for accounts receivable at September 30, 2022 were \$20,206. No computation was made for allowance for doubtful accounts, which is not considered to be material to the financial statements.

Capital Assets

Any items purchased or constructed in excess of \$1,000 and a useful life of over two years is considered a capital (fixed) asset by the District and will be depreciated over a specific time.

Capital asset information for the 2021-22 fiscal year is as follows:

	Balance at Oct. 1, 2021	Additions	Deductions	Balance at Sep. 30, 2022
Water distribution system	\$ 1,786,709			1,786,709
Buildings	25,574	48,000		73,574
Easements	1,000			1,000
Equipment	77,568	37,183		114,751
Total depreciated capital assets	1,890,851	85,183	0	1,976,034
Less accumulated depreciation for:				
Water distribution system	756,599	29,780		786,379
Buildings	17,476	659		18,135
Equipment	47,767	3,638		51,405
Total accumulated depreciation	821,842	34,077	0	855,919
Capital assets, net	\$ 1,069,009	51,106	0	1,120,115

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED SEPTEMBER 30, 2022**

**Note 1 – Significant Accounting Policies – cont’d**

Inventories

The District does not include an inventory amount on its financial statements. All items purchased for inventory are expensed immediately.

Memorandum Totals

The “Memorandum Only” captions above the total prior year columns mean that amounts are presented for comparison information purposes only.

Federal Income Tax

The District is exempt from federal and state income taxes.

**Note 2 – Long-Term Debt**

Notes payable consist of one note to the United States Department of Agriculture Rural Development and one note to the Okmulgee County Industrial Authority.

The following is a summary of the long-term debt transactions of the District for the year ended September 30, 2022:

	Notes Payable
Balance, October 1, 2021	\$ 252,697
Additions/ Retirements	<u>(11,462)</u>
Balance, September 30, 2022	<u><u>\$ 241,235</u></u>



**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED SEPTEMBER 30, 2022**

**Note 2 – Long-Term Debt – cont’d**

The notes payable at September 30<sup>th</sup>, are detailed as follows:

Note No. 91-07, USDA Rural Development, issued for \$305,300, dated 5-14-04, at 4.375% interest, due in monthly installments of \$1,362	\$ 228,110
Note to Okmulgee County Industrial Authority, CDBG, issued for \$105,000, dated 5-28-02, at 0% interest, due in monthly installments of \$438	<u>13,125</u>
Total	241,235
Less: Current maturities of long-term debt	<u>(11,743)</u>
Total Long-Term Debt	<u><u>\$ 229,492</u></u>

The scheduled maturities for the notes and lease payments are detailed as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2023	\$ 11,743	9,850	21,593
2024	12,033	9,561	21,594
2025	9,711	9,258	18,969
2025-30	31,650	41,252	72,902
2030-35	48,189	31,377	79,566
2035-39	59,947	19,092	79,039
2039+	<u>67,962</u>	<u>4,340</u>	<u>72,302</u>
Totals	<u><u>\$ 241,235</u></u>	<u><u>124,730</u></u>	<u><u>365,965</u></u>

**Debt Service Reserve**

In accordance with the loan agreement with Rural Development, the District is required to build and maintain a Debt Service Reserve Fund with a balance of no less than \$16,344 as per the Trust Agreement, which is equal to 12 months payments on the notes. The total amount of the restricted assets represents a portion of the funds held at American Exchange Bank for the purpose of making future principal and interest payments. The reserve balance at the end of September 30, 2022 was \$57,055.

**OKMULGEE COUNTY RURAL WATER DISTRICT NO. 5**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR YEAR ENDED SEPTEMBER 30, 2022**

**Note 3 – Accumulated Unpaid Vacation and Sick Pay**

At September 30, 2022, no determination of the aggregate dollar value of vacation and sick pay had been made.

**Note 4 – Subsequent Events**

Management has evaluated subsequent events through December 16, 2022, which is the date the financial statements were available to be issued, and have determined that no additional information needs to be added to the financial statements.

**OKMULGEE COUNTY RURAL DISTRICT NO. 5**  
**Schedule of Water Rates and Customers**  
**-Unaudited Information-**  
**September 30, 2022**

**Water Rates**

Minimum bill	=	\$30.00
501-3,000 gallons	=	\$9.25 per 1,000 gallons
3,001-5,000 gallons	=	\$9.50 per 1,000 gallons
5,001-8,000 gallons	=	\$9.75 per 1,000 gallons
8,001-10,000 gallons	=	\$10.00 per 1,000 gallons
10,001-15,000 gallons	=	\$10.25 per 1,000 gallons
All usage over 15,000 gallons	=	\$10.50 per 1,000 gallons

**Customers**

The District had 310 customers at the close of the fiscal year.

Current membership fee is \$1,500.