

**Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma**

**Financial Statements
and Reports of Independent Auditor**

September 30, 2022

Audited by

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

Broken Arrow, OK

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Board of Directors
September 30, 2022

BOARD OF DIRECTORS

Chairman

Jim Edwards

Vice-Chairman

Leon Brown

Secretary/Treasurer

Taylor Caldwell

Member

Stanley Oglesby

Member

Brent Lowe

Member

David Scott

Member

Mike Roberts

MANAGER

Curt Cooper

BOOKKEEPER

Eric Stone

**Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma**

TABLE OF CONTENTS

	<u>Page</u>
Board of Directors	<i>ii</i>
Table of Contents	<i>iii</i>
Independent Auditor's Report	1
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	4
Disposition of Prior Year's Significant Deficiencies	6
Schedule of Audit Results	7
<u>COMBINED FINANCIAL STATEMENTS:</u>	
Statement of Net Position	8
Statement of Revenues, Expenses and Changes in Net Position	9
Statement of Cash Flows	10
Notes to Financial Statements	11
<u>OTHER SUPPLEMENTARY INFORMATION:</u>	
Water Rates and Customer Information (unaudited)	16



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
Jeffrey D. Hewett, CPA
Christopher P. Gullekson, CPA

P.O. BOX 1310 • 121 E. COLLEGE ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pontotoc County Rural Water District No. 9
Stonewall, 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 Pontotoc County Rural Water District No. 9, Stonewall, 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 27, 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 27, 2022



BLEDSON, HEWETT & GULLEKSON
CERTIFIED PUBLIC ACCOUNTANTS, PLLLP

Eric M. Bledsoe, CPA
Jeffrey D. Hewett, CPA
Christopher P. Gullekson, CPA

P.O. BOX 1310 • 121 E. COLLEGE ST. • BROKEN ARROW, OK 74013 • (918) 449-9991 • (800) 522-3831 • FAX (918) 449-9779

**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
Pontotoc County Rural Water District No. 9
Stonewall, 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 Pontotoc County Rural Water District No. 9, Stonewall, 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 27, 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 identified one significant deficiency in internal control that we did not consider to be a material weakness. This finding is identified as item 22-1 in the accompanying Schedule of Audit Results.

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 27, 2022

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Disposition of Prior Year's Significant Deficiencies
September 30, 2022

21-1 Segregation of Duties

The study and evaluation of internal controls disclosed that the District has only one employee directly involved in the initiation and recording of financial transactions. This precludes the adequate separation of duties necessary to affect desirable controls and could result in more than a relatively low risk that errors or irregularities in amounts that would be material may occur and not be detected within a timely period. However, costs of additional personnel would have to be weighed to determine the economic feasibility of satisfying the segregation of duties. Thus, this condition continued in the current fiscal year.

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Schedule of Audit Results
September 30, 2022

Section 1 – Summary of Auditor’s Results:

1. An unmodified opinion report was issued on the financial statements.
2. The audit disclosed a significant deficiency in the internal controls, item 22-1, which was not considered a material weakness.
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:

22-1 – Lack of Segregation of Duties

Condition-

The inherent limitations resulting from a small number of employees performing functions that would normally be divided among employees were a larger number available prevent a proper segregation of accounting functions, which is necessary in order to assure adequate internal accounting controls.

Criteria-

An organization should ensure that there is a proper segregation of duties regarding cash collections and the payment of expenses.

Cause-

The District is not large enough to justify the hiring of additional personnel.

Effect-

There is always the possibility that not all collections are actually receipted or deposited, and the possibility that funds expended are not used for actual District obligations.

Recommendation-

The current procedures should not be changed. However, there should be additional personnel instilled into the collection, receipt, deposit, reconciliation and payment procedures when this becomes economically possible.

Response-

Additional personnel will be hired when the actual funds are available.

PONTOTOC COUNTY RURAL WATER DISTRICT NO. 9
Stonewall, Oklahoma
Statement of Net Position
September 30, 2022

	<u>September 30,</u>	
	<u>2022</u>	<u>-Memorandum- -Only- 2021</u>
<u>ASSETS</u>		
Current assets:		
Cash	\$ 200,843	152,849
Investments with fiscal agents	437,201	435,893
Current portion of receivables	46,382	42,388
Prepaid assets	1,507	3,303
Total current assets	<u>685,933</u>	<u>634,433</u>
Capital assets:		
Building and water systems, net of depreciation	<u>409,042</u>	<u>425,074</u>
Total Assets	<u>\$ 1,094,975</u>	<u>1,059,507</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	\$ 32,790	24,129
Accrued liabilities	12	26
Total current liabilities	<u>32,802</u>	<u>24,155</u>
Long-term debt:		
Due within one year	1,321	10,969
Due in more than one year	0	1,321
Total long-term debt	<u>1,321</u>	<u>12,290</u>
Total Liabilities	<u>34,123</u>	<u>36,445</u>
<u>NET POSITION</u>		
Net investment in capital assets	407,721	412,784
Unrestricted	<u>653,131</u>	<u>610,278</u>
Total Net Position	<u>1,060,852</u>	<u>1,023,062</u>
Total Liabilities and Net Position	<u>\$ 1,094,975</u>	<u>\$ 1,059,507</u>

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

PONTOTOC COUNTY RURAL WATER DISTRICT NO. 9
Stonewall, Oklahoma
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	\$ 402,034	404,843
Memberships	8,000	14,000
Other fees	2,634	2,655
Total revenues from operations	<u>412,668</u>	<u>421,498</u>
Operating Expenses:		
Salaries and benefits	30,200	23,205
Water purchases	246,654	240,951
Repairs and maintenance	30,150	29,422
Vehicle expense	4,575	3,394
Parts and supplies	13,638	41,884
Utilities and telephone	3,638	3,281
Insurance	8,106	5,957
Office expense and postage	6,188	5,725
Water tests	1,604	1,312
Depreciation	22,249	22,737
Dues and fees	969	784
Professional fees	6,069	5,375
Total expenses from operations	<u>374,040</u>	<u>384,027</u>
Operating Income (Loss)	38,628	37,471
Non-Operating Revenues (Expenses):		
Interest income	1,311	7,715
Interest paid on long-term debt	<u>(2,149)</u>	<u>(1,005)</u>
Total non-operating revenues (expenses)	<u>(838)</u>	<u>6,710</u>
Change in Net Position	37,790	44,181
Adjusted Net Position, Beginning of Period	<u>1,023,062</u>	<u>978,881</u>
Total Net Position, End of Period	<u>\$ 1,060,852</u>	<u>1,023,062</u>

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

PONTOTOC COUNTY RURAL WATER DISTRICT NO. 9
Stonewall, Oklahoma
Statement of Cash Flows
For the Year Ended September 30, 2022

	2021-22	-Memorandum- -Only- 2020-21
Cash Flows from Operating Activities:		
Receipts from customers	\$ 412,668	420,212
Payments to employees	(30,200)	(23,205)
Payments to vendors	(316,790)	(344,335)
Net Cash Provided by Operating Activities	<u>65,678</u>	<u>52,672</u>
Cash Flows from Investing Activities:		
Interest revenue	<u>1,311</u>	<u>7,715</u>
Cash Flows from Capital and Related Financing Activities:		
Interest expense on debt	(502)	(1,037)
Principal payments on debt	(10,969)	(15,475)
Acquisition of capital assets	(6,216)	0
Net Cash Provided by Capital and Related Financing Activities	<u>(17,687)</u>	<u>(16,512)</u>
Net Increase (Decrease) in Cash	49,302	43,875
Cash and cash equivalents, beginning of period	<u>588,742</u>	<u>544,867</u>
Cash and cash equivalents, end of period	<u><u>\$ 638,044</u></u>	<u><u>588,742</u></u>
 Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating Income	\$ 38,628	37,471
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation Expense	22,249	22,737
(Increase) decrease in accounts receivable	(3,994)	(1,286)
(Increase) decrease in prepaid insurance	1,796	476
Increase (decrease) in payables	6,999	(6,726)
Net Cash Provided by Operating Activities	<u><u>\$ 65,678</u></u>	<u><u>52,672</u></u>

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

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Notes to the Financial Statements
September 30, 2022

Note A – Significant Accounting Policies

Pontotoc County Rural Water District No. 9 (the “District”) was created under the provision of Title 82, Oklahoma Statutes, Section 1324.1 – 1324.26 inclusive, for the purpose of providing water to the members of the district it serves. Membership in the water district consists of water users who have paid the required membership and connection fees. The District is exempt from federal and states income taxes.

Basis of Accounting

The accrual basis of accounting is followed for all accounts. Revenues are recorded when earned and liabilities are recognized when incurred. This policy is in accordance with generally accepted accounting principles. The District has converted their financial statements to comply with GASB Statement No. 34 “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Government.” This statement establishes new financial reporting requirements for state and local governments throughout the United States.

Cash

The District’s accounts are with the Citizens Bank in Ada, Oklahoma and at September 30th, are detailed as follows:

	September 30,	
	2022	2021
Operating account - Citizens Bank	\$ 200,843	152,849
Less: Outstanding checks	(100,030)	0
Total	<u>\$ 100,813</u>	<u>152,849</u>

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Notes to the Financial Statements
September 30, 2022

Note A – Significant Accounting Policies – cont'd

Investments – Investments at September 30, 2022 are detailed as follows:

Certificates of Deposit:

Oklahoma Heritage Bank, Roff, Oklahoma: Certificate of Deposit No. 10407, dated 1-17-22, due 1-17-23, @ 0.30%	\$ 110,422
Certificate of Deposit No. 10436, dated 1-16-22, due 1-16-23, @ 0.30%	110,598
Certificate of Deposit No. 10534, dated 2-28-22, due 2-28-23, @ 0.30%	106,976
Certificate of Deposit No. 10589, dated 1-29-22, due 1-29-23, @ 0.30%	104,611
First American Bank, Stonewall, Oklahoma: Certificate of Deposit No. 7198, dated 6-28-22, due 12-21-22, @ 0.40%	<u>4,594</u>
Total Certificates of Deposit	<u>\$ 437,201</u>

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 \$638,044 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.

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Notes to the Financial Statements
September 30, 2022

Note A – Significant Accounting Policies – cont'd

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.
- 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 \$46,382. Allowance for doubtful accounts was computed as a percentage of the amount collectible at year-end, but the effect of bad debt on the financial statements is not considered material.

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Notes to the Financial Statements
September 30, 2022

Note A – Significant Accounting Policies – cont'd

Inventory

Supplies inventory is valued at the lower of cost or market, using the FIFO method (first in, first out).

Capital Assets

Any items purchased or constructed in excess of \$1,000 and a useful life of over two years is considered a capital asset by the District. Capital assets are valued at cost, depreciation is computed by use of the straight-line method. The capital asset information for this District is shown below:

		9/30/21		9/30/22
	Years	Amount	Addition	Amount
Buildings	40	\$ 81,118	0	81,118
Office Equipment	5	6,796	0	6,796
Water system	50	915,893	6,217	922,110
Vehicles & Equipment	5	51,835	0	51,835
Total Capital Assets		1,055,642	6,217	1,061,859
Less: Accumulated				
Depreciation		(630,568)	(22,249)	(652,817)
Total		\$ 447,811	(16,032)	409,042

Accumulated Unpaid Vacation and Sick Pay

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

Subsequent Events

Management has evaluated subsequent events through December 27, 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.

Pontotoc County Rural Water District No. 9
Stonewall, Oklahoma
Notes to the Financial Statements
September 30, 2022

Note B – Notes Payable

Notes payable consist of two notes to the Office of Rural Economic & Community Development.

The notes payable at September 30th are detailed as follows:

	<u>2022</u>	<u>2021</u>
Note No. 91-01, Rural Economic & Community Development, issued for \$204,000, dated 09-30-91, at 5.00% interest, due in monthly installments of \$1,002, until paid;	\$ 0	10,969
Note No. 91-02, Rural Economic & Community Development, issued for \$71,400, dated 09-30-91, at 5.00% interest due in monthly installments of \$374, until paid;	<u>1,321</u>	<u>1,321</u>
Total	1,321	12,290
Less: Current maturities of long-term debt	<u>(1,321)</u>	<u>(10,969)</u>
Total Long-Term Debt	<u><u>\$ 0</u></u>	<u><u>1,321</u></u>

The scheduled maturities for the next fiscal year are detailed as follows:

	<u>Note 91-02</u>
2022-23	<u><u>\$ 1,321</u></u>

Note C – Memorandum Totals

Prior year “memorandum only” financial statement information is shown for comparative purposes only. There was an adjustment made to the 2020-21 financial statements presented to reflect an error in the amount of \$24,848 that was included as an increase in capital assets but was actually parts and supplies expense. The 2020-21 comparative statements were corrected on this report.

PONTOTOC COUNTY RURAL DISTRICT NO. 9
Schedule of Water Rates and Customers
-Unaudited Information-
September 30, 2022

Water Rates

Minimum bill	=	\$25.00
0 – 2,000 gallons	=	\$8.67 per 1,000 gallons
2,000 – 4,000 gallons	=	\$8.67 per 1,000 gallons
4,000 – 5,000 gallons	=	\$9.22 per 1,000 gallons
5,000 + gallons	=	\$9.72 per 1,000 gallons

Customers

The District had 486 customers at the close of the fiscal year.

Current membership fee is \$1,000.