

## EXHIBIT A

Calculated SDCs	Water	Sewer
Improvement Fee Cost Basis	\$ 45,455,758	\$ 42,418,170
Reimbursement Fee Cost Basis	1,167,725	-
Compliance Costs	89,193	54,888
<b>Total</b>	<b>\$ 46,712,676</b>	<b>\$ 42,473,058</b>
Growth in MCEs	<b>3,659</b>	<b>2,841</b>
Improvement Fee per MCE	\$ 12,423	\$ 14,932
Reimbursement Fee per MCE	319	-
Compliance Fee per MCE	24	19
<b>Total SDC per MCE</b>	<b>\$ 12,766</b>	<b>\$ 14,952</b>

Maximum Defensible SDC                    \$    12,766    \$    14,952

Rates as of April 7, 2026                    \$    12,766    \$    13,163