

Guidelines for Determining Units of Service

| Minutes | Hours | Units Recorded | | Minutes | Hours | Units Recorded |
|----------------|--------------|-----------------------|--|----------------|--------------|-----------------------|
| 1-7 | 0.02-0.12 | 0.00 | | 413-427 | 6.88-7.12 | 7 |
| 8-22 | 0.13-0.37 | 0.25 | | 428-442 | 7.13-7.37 | 7.25 |
| 23-37 | 0.38-0.62 | 0.50 | | 443-457 | 7.38-7.62 | 7.50 |
| 38-52 | 0.63-0.87 | 0.75 | | 458-472 | 7.63-7.87 | 7.75 |
| 53-67 | 0.88*1.12 | 1.00 | | 473-487 | 7.88-8.12 | 8.00 |
| 68-82 | 1.13-1.37 | 1.25 | | 488-502- | 8.13-8.37 | 8.25 |
| 83-97 | 1.38-1.62 | 1.50 | | 503-517 | 8.38-8.62 | 8.50 |
| 98-112 | 1.63-1.87 | 1.75 | | 518-532 | 8.63-8.87 | 8.75 |
| 113-127 | 1.88-2.12 | 2.00 | | 533-547 | 8.88-9.12 | 9.00 |
| 128-142 | 2.13-2.37 | 2.25 | | 548-562 | 9.13-9.37 | 9.25 |
| 143-157 | 2.38-2.62 | 2.50 | | 563-577 | 9.38-9.62 | 9.50 |
| 158-172 | 2.63-2.87 | 2.75 | | 578-592 | 9.63-9.87 | 9.75 |
| 173-187 | 2.88-3.12 | 3.00 | | 593-607 | 9.88-10.12 | 10.00 |
| 188-202 | 3.13-3.37 | 3.25 | | 608-622 | 10.13-10.37 | 10.25 |
| 203-217 | 3.38-3.62 | 3.50 | | 623-637 | 10.38-10.62 | 10.50 |
| 218-232 | 3.63-3.87 | 3.75 | | 638-652 | 10.63-10.87 | 10.75 |
| 233-247 | 3.88-4.12 | 4.00 | | 653-667 | 10.88-11.12 | 11.00 |
| 248-262 | 4.13-4.37 | 4.25 | | 668-682 | 11.13-11.37 | 11.25 |
| 263-277 | 4.38-4.62 | 4.50 | | 683-697 | 11.38-11.62 | 11.50 |
| 278-292 | 4.63-4.87 | 4.75 | | 698-712 | 11.63-11.87 | 11.75 |
| 293-307 | 4.88-5.12 | 5.00 | | 713-727 | 11.88-12.12 | 12.00 |
| 308-322 | 5.13-5.37 | 5.25 | | 728-742 | 12.13-12.37 | 12.25 |
| 323-337 | 5.38-5.62 | 5.50 | | 743-757 | 12.38-12.62 | 12.50 |
| 338-352 | 5.63-5.87 | 5.75 | | 758-772 | 12.63-12.87 | 12.75 |
| 353-367 | 5.88-6.12 | 6.00 | | 773-787 | 12.88-13.12 | 13.00 |
| 368-382 | 6.13-6.37 | 6.25 | | 788-802 | 13.13-13.37 | 13.25 |
| 383-397 | 6.38-6.62 | 6.50 | | 803-817 | 13.38-13.62 | 13.50 |
| 398-412 | 6.63-6.87 | 6.75 | | 818-832 | 13.63-13.87 | 13.75 |