

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR A
STAFF ASSISTED RATE CASE

RECEIVED
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ADMINISTRATION
MAIL ROOM
960775-WS
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I. General Data

A. Name of utility USEPPA UTILITY COMPANY INC.

B. Address P.O. BOX 640
BOKEELIA, FLORIDA

1. Telephone Nos. () 941/283-1061

2. County LEE Nearest city N/A

3. General area served USEPPA ISLAND

C. Authority:

1. Water Certificate No. WS249 Date received 1979

2. Sewer Certificate No. WS249 Date received 1980

3. Date utility started operations: Water 1979 Sewer 1980

D. How system was acquired PURCHASED

If utility was purchased, give date - Amount Paid -

1. Name of Seller USEPPA INN AND DOCK CO., LTD.

2. Was seller affiliated with present owners? yes

3. Did you purchase: Stock NO or assets only YES

E. Type of legal entity: Corporation, Partnership or Sole
Proprietorship CORPORATION

F. Ownership & Officers:

	Name	Title	Percent Ownership
1.	<u>GARFIELD R. BECKSTEAD</u>	<u>PRESIDENT</u>	<u>100%</u>
2.	<u>VINCENT FORMOSA</u>	<u>VICE PRESIDENT</u>	
3.			
4.			

PSC/WAS 2 (Rev. 11/86)

DOCUMENT NUMBER-DATE

09049 AUG 26 86

Fpsc-RECORDS/REPORTING

ACK _____
AFA _____
APP _____
CAF _____
CMI _____
CTD _____
EAT _____
LCS _____
LIP _____
OIL _____
RPT _____
SDI _____
WAS _____
CTH _____

G. List of Associated Companies and Addresses:

1. USEPPA INN AND DOCK CO., LTD
2. _____
3. _____

H. If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

N/A

II. Accounting Data

A. Outside Accountant

1. Name WELKER HARRIS AND COMPANY
2. Firm _____
3. Address 4575 VIA ROYALE # 218 FT. MYERS, FL 33919
4. Telephone (941) 278-1003

B. Individual to contact on accounting matters:

1. Name LOU ANN CHRISTENSEN
2. Telephone (941) 283-1061

C. Location of books and records USEPPA ISLAND

D. Have you filed an Annual Report with the Commission? YES
Date last filed 1995 REPORT

E. Has your latest semiannual regulatory assessment fee payment been made (January 30 or July 30 whichever is applicable)? yes

F. Basic Rate Base Data (Most recent two years)

1. Water

	1994	1995
Cost of Plant In Service:	\$ <u>191,827</u>	\$ <u>200,958</u>
Less Accumulated Depreciation:	<u>7,620</u>	<u>7,620</u>
Less Contributed Plant:	<u>58,328</u>	<u>58,328</u>
Net Owner's Investment:	\$ <u>125,879</u>	\$ <u>135,010</u>

2. Sewer

Cost of Plant In Service:

Less Accumulated Depreciation:

Less Contributed Plant:

Net Owner's Investment:

	19 ⁴ <u>94</u>	19 ⁵ <u>95</u>
	\$ <u>227,384</u>	\$ <u>228,106</u>
	<u>7,620</u>	<u>7,620</u>
	<u>60,713</u>	<u>60,713</u>
	\$ <u>159,051</u>	\$ <u>159,773</u>

G. Basic Income Statement (Most recent two years):

1. Water

Revenues (By Class):

a. _____

b. _____

c. _____

Total Operating Revenues:

Less Expenses:

a. Salaries & Wages - Employees

b. Salaries & Wages - Officers,
Directors, & Majority
Stockholders

c. Employee Pensions & Benefits

d. Purchased Water

e. Purchased Power

f. Fuel for Power Production

g. Chemicals

h. Materials & Supplies

i. Contractual Services

j. Rents

k. Transportation Expenses

l. Insurance Expense

m. Regulatory Commission Expense

n. Bad Debt Expense

o. Miscellaneous Expense

p. Depreciation Expense

q. Property Taxes

r. Other Taxes

s. Income Taxes

Operating Income (Loss)

	19 ⁴ <u>94</u>	19 ⁵ <u>95</u>
	\$ <u>67,249</u>	\$ <u>71,344</u>
	<u>67,249</u>	<u>71,344</u>
	\$ <u>13,927</u>	\$ <u>16,636</u>
	<u>2,600</u>	<u>2,600</u>
	<u>1,707</u>	<u>1,953</u>
	<u>11,824</u>	<u>13,926</u>
	<u>3,657</u>	<u>215</u>
	<u>219</u>	<u>17,987</u>
	<u>3,029</u>	<u>5,433</u>
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
	<u>7,620</u>	<u>7,620</u>
	<u>7,620</u>	<u>7,620</u>
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
	\$ <u>15037</u>	\$ <u><1926></u>

2. Sewer

1994

1995

Revenues (By Class):

a. _____	\$ <u>34,889</u>	\$ <u>34,460</u>
b. _____	_____	_____
c. _____	_____	_____
Total Operating Revenues:	\$ <u>34,889</u>	\$ <u>34,460</u>

Less Expenses:

a. Salaries & Wages - Employees	\$ <u>13,927</u>	\$ <u>16,495</u>
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	<u>2,600</u>	<u>2,741</u>
c. Employee Pensions & Benefits	<u>1,661</u>	<u>1,953</u>
d. Purchased Sewage Treatment	<u>6,707</u>	_____
e. Sludge Removal Expense	_____	_____
f. Purchased Power	_____	<u>9,304</u>
g. Fuel for Power Production	_____	_____
h. Chemicals	<u>387</u>	<u>1,683</u>
i. Materials & Supplies	<u>219</u>	<u>5,985</u>
j. Contractual Services	<u>5,378</u>	<u>7,455</u>
k. Rents	_____	_____
l. Transportation Expenses	_____	_____
m. Insurance Expense	_____	_____
n. Regulatory Commission Expense	_____	_____
o. Bad Debt Expense	_____	_____
p. Miscellaneous Expense	<u>5,096</u>	<u>3,344</u>
q. Depreciation Expense	<u>7,620</u>	<u>7,620</u>
r. Property Taxes	_____	_____
s. Other Taxes	_____	_____
t. Income Taxes	_____	_____
Operating Income (Loss)	<u>< 8706 ></u>	<u>< 40050 ></u>

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	USEPPAINNA DOCK	1981	NA	NA	NA
2.	CO, LTD.	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

I. Indicate Type of Tax Return Filed:

- Form 1120 - Corporation
- _____ Form 1120S - Subchapter S Corporation
- _____ Form 1065 - Partnership
- _____ Form 1040 - Schedule C - Individual (Proprietorship)

III. Engineering Data

A. Outside Engineering Consultant:

1. Name Johnson Engineering, Steve Morris
2. Firm Johnson Engineering Inc
3. Address _____
4. Telephone (941) 334-0046

B. Individual to contact on engineering matters:

1. Name Steve Morris - Vincent Formosa
2. Telephone (941) 334-0046 - 283-1061

C. Is the utility under citation by the Department of Environmental Regulation (DER) or county health department? If yes, explain. NO

D. List any known service deficiencies and steps taken to remedy problems. N/A

E. Name of plant operator(s) and DER operator certificate number(s) held. _____

F. Is the utility serving customers outside of its certificated area? NO If yes, explain. _____

G. Wastewater:

1. Gallons per day capacity of treatment facilities existing 15,000 gallons
_____ under construction _____ proposed _____
2. Type and make of present treatment facilities DAYCO-DEFIANCE
EXTENDED AERATION SYSTEM
3. Approximate average daily flow of treatment plant effluent _____
1,009 mgd.
4. Approximate length of sewer mains:
Size (diameter) 3" 2" _____
Linear feet 1,635' 2,749.8' _____
5. Number of manholes 28
6. Number of liftstations 17
7. How do you measure treatment plant effluent? % OF WATER USAGE
8. Is the treatment plant effluent chlorinated? YES If yes, what is the normal dosage rate? 0.02 gpd

9. Tap in fees - Sewer \$ NONE
10. Service availability fees - Sewer \$ NONE
11. Note DER Treatment Plant Certificate Number and date of expiration: Number 014494-26899 Expiration Date 8/24/2000
12. Total gallons treated during most recent twelve months 0.108 mgd
13. Sewage treatment purchased during most recent twelve months NONE

H. Water

1. Gallons per day capacity of treatment facilities existing 36,000 under construction _____ proposed _____
2. Type of treatment REVERSE OSMOSIS
3. Approximate average daily flow of treated water 34,000
4. Source of water supply TAMIAMI AQUIFER
5. Types of chemicals used and their normal dosage rates SULFURIC ACID - 0.01 gpd, Hypochlorite - 0.2 gpd, CAUSTIC - 0.28 gpd, ANTI SEALENT - 0.02 gpd.
6. Number of wells in service 2 Total capacity in gallons per minute (gpm) 75
- | | | | | |
|---------------------|------------------|------------------|-------|-------|
| Diameter/Depth | <u>6" / 320'</u> | <u>4" / 160'</u> | _____ | _____ |
| Motor horsepower | <u>5</u> | <u>1</u> | _____ | _____ |
| Pump capacity (gpm) | <u>75</u> | <u>40</u> | _____ | _____ |
7. Reservoirs and/or hydropneumatic tanks:
- | | |
|-------------|-------------------------------------|
| Description | <u>4' DIA. HYDRO-PNEUMATIC TANK</u> |
| Capacity | <u>1000 GALS.</u> |
8. High service pumping:
- | | | | | |
|---------------------|---------------|---------------|-------|-------|
| Motor horsepower | <u>10 hp.</u> | <u>10 hp.</u> | _____ | _____ |
| Pump capacity (gpm) | <u>175</u> | <u>175</u> | _____ | _____ |
9. How do you measure treatment plant production? ELAPSED TIME METER.
10. Approximate feet of water mains:
- | | | | | | |
|-----------------|--------------|--------------|--------------|-------|-------|
| Size (diameter) | <u>2"</u> | <u>3"</u> | <u>4"</u> | _____ | _____ |
| Linear feet | <u>4,650</u> | <u>1,785</u> | <u>8,955</u> | _____ | _____ |

11. Note any fire flow requirements and imposing government agency
NONE
12. Number of fire hydrants in service 12
13. Do you have a meter change out program? YES
14. Meter installation or tap in fees - Water \$ NONE
15. Service availability fees - Water \$ NONE
16. Has the existing treatment facility been approved by DER?
YES
17. Total gallons pumped during most recent twelve months 12,410,000
18. Total gallons sold during most recent twelve months 12,386,000
19. Gallons unaccounted for during most recent twelve months 24,000
20. Gallons purchased during most recent twelve months 0

IV. Rate Data

A. Individual to contact on tariff matters:

1. Name VINCENT FORMOSA
2. Telephone Number (941) 283-1061

B. Schedule of present rates (Attach additional sheet if more space is needed):

1. Water:

- a. Residential Water
- b. General Service
- c. Special Contract
- d. Other

2. Sewer:

- a. Residential Sewer
- b. General Service
- c. Special Contract
- d. Other

C. Number of Customers (Most recent two years):

1. Water Metered

- a. Residential
- b. General Service
- c. Special Contract
- d. Other - specify
COMMERCIAL

	1994	1995
a. Residential	127	128
b. General Service	11	11
c. Special Contract		
d. Other - specify	4	4

2. Water Unmetered

- a. Residential
- b. General Service
- c. Special Contract
- d. Other - specify

	1994	1995
a. Residential	 	
b. General Service	 	
c. Special Contract	 	
d. Other - specify	 	

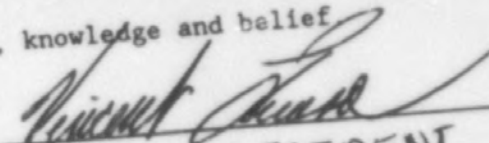
3. Sewer

- a. Residential
- b. General Service
- c. Special Contract
- d. Other - specify
COMMERCIAL

	1994	1995
a. Residential	127	128
b. General Service	11	11
c. Special Contract		
d. Other - specify	4	4

V Affirmation

I, Vincent Formosa the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge and belief

Signed 
 Title VICE PRESIDENT

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - To any customer for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Quarterly

<u>RATE</u> -	<u>Meter Size</u>	<u>Base Facility Charge Per Quarter</u>
	5/8" x 3/4"	\$ 31.87
	1.0"	75.80
	1 1/2"	159.40
	2.0"	255.05

Gallonage Charge \$ 2.51 per 1,000 gallons

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - October 16, 1992

TYPE OF FILING - 1992 Price Index

Vincent Formosa
ISSUING OFFICER

Vice President
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences, mobile homes, and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Quarterly

<u>RATE</u> -	<u>Meter Size</u>	<u>Base Charge Per Quarter</u>
	5/8" x 3/4"	
	1"	\$ 30.12
	1 1/2"	75.33
	2"	150.61
		240.98

	<u>Gallonage Charge</u>
Per 1,000 Gallons	\$ 5.31

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - October 16, 1992

TYPE OF FILING - 1992 Price Index

Vincent Formosa
ISSUING OFFICER

Vice President
TITLE

USEPPA ISLAND UTILITIES, INC.
 DOCKET NO. 061049-WIS 960975-W5
 TEST YEAR ENDING 7/31/96
 WATER

ACCOUNT	DESCRIPTION	PLANT 09/30/92	DEPR 10/1/92 TO 12/31/92	PLANT ADDITIONS 1993	PLANT 12/31/93	DEPR. RATES PER COMM. RULE	DEPR. 12/31/93	ACCUM. DEPR. 12/31/93	PLANT ADDITIONS 1994	PLANT 12/31/94	DEPR. 12/31/94	ACCUM. DEPR. 12/31/94	PLANT ADDITIONS 1/1/95 TO 7/31/95	PLANT 7/31/95
301	Organizational Costs		0		0	2.50%	0	0		0	0			0
304	Structures & Improvements	32,516	290		32,516	3.57%	1,161	17,127		0	18,288			32,516
307	Wells and Springs	51,199	474		51,199	3.70%	1,894	14,017		32,516	1,161	15,911		51,199
309	Supply Mains		0		0	3.13%	0	0		51,199	1,894	0		0
310	Power Generating Equipment		0		0	5.88%	0	0		0	0			0
311	Pumping Equipment	13,108	193		13,108	5.88%	771	6,290		0	771	7,061		13,108
320	Water Treatment Equipment (WTE)	116,795	1,717		116,795	5.88%	6,868	52,116		116,795	6,868	58,984		116,795
320.2	(WTE) Membranes	0	0	14,630	14,630	20.00%	1,463	1,463		14,630	2,926	4,389		14,630
330	Dist Reserv. & Standpipes	6,611	50		6,611	3.03%	200	2,410		6,611	200	2,611		6,611
331	Trans. & Dist. Lines	61,074	402		61,074	2.63%	1,606	21,318		61,074	1,606	22,924		61,074
333	Services	3,020	22		3,020	2.86%	86	1,224		3,020	86	1,310		3,020
334	Meters & Meter Installations	15,960	235		15,960	5.88%	938	9,327		15,960	938	10,266		15,960
335	Hydrants		0		0	2.50%	0	0		0	0	0		0
339	Other Plant & Misc Equip.		0		0	5.00%	0	0		0	0	0		0
341	Transportation Equip.		0		0	16.67%	0	0		0	0	0		0
344	Lab Equipment		0		0	6.67%	0	0		0	0	0		0
345	Power Operated Equip.		0		0	10.00%	0	0		0	0	0		0
		300,283	3,381	14,630	314,913		14,988	125,293	0	314,913	16,451	141,744	0	314,913

ACCOUNT	DESCRIPTION	DEPR. 7/31/95	ACCUM. DEPR. 7/31/95	PLANT ADDITIONS 8/1/95 TO 7/31/96	PLANT 7/31/96	DEPR. 7/31/96	ACCUM. DEPR. 7/31/96	AVERAGE ACCUM. DEPR.	AVERAGE PLANT	USED & USEFUL %	NON- USED & USEFUL %	NON-USED & USEFUL AVERAGE PLANT	NON-USED & USEFUL AVERAGE ACC/DEP	NON-USED & USEFUL TEST YEAR DEPR.
301	Organizational Costs	0	0		0	0	0	0	0	100.00%	0.00%	0	0	0
304	Structures & Improvements	677	18,965		32,516	1,161	20,126	19,545	32,516	91.12%	8.88%	2,887	1,736	103
307	Wells and Springs	1,105	17,016		51,199	1,894	18,911	17,964	51,199	91.12%	8.88%	4,546	1,595	168
309	Supply Mains	0	0		0	0	0	0	0	91.12%	8.88%	0	0	0
310	Power Generating Equipment	0	0		0	0	0	0	0	91.12%	8.88%	0	0	0
311	Pumping Equipment	450	7,511		13,108	771	8,282	7,896	13,108	91.12%	8.88%	0	0	0
320	Water Treatment Equipment	4,006	62,990		125,219	7,115	70,105	66,548	121,007	91.12%	8.88%	1,164	701	68
320.2	(WTE) Membranes	1,707	6,096	8,424	23,054	3,768	9,864	7,980	18,842	91.12%	8.88%	10,745	5,909	632
330	Dist Reserv. & Standpipes	117	2,728		6,611	200	2,928	2,828	6,611	91.12%	8.88%	1,673	709	335
331	Trans. & Dist. Lines	937	23,861		61,074	1,606	25,467	24,664	61,074	91.22%	8.78%	5,362	251	18
333	Services	50	1,361		3,020	86	1,447	1,404	3,020	91.12%	8.88%	268	125	8
334	Meters & Meter Installations	547	10,813		15,960	938	11,751	11,282	15,960	100.00%	0.00%	0	0	0
335	Hydrants	0	0		0	0	0	0	0	100.00%	0.00%	0	0	0
339	Other Plant & Misc Equip.	0	0		0	0	0	0	0	100.00%	0.00%	0	0	0
341	Transportation Equip.	0	0		0	0	0	0	0	100.00%	0.00%	0	0	0
344	Lab Equipment	0	0	800	800	67	67	33	400	100.00%	0.00%	0	0	0
345	Power Operated Equip.	0	0		0	0	0	0	0	100.00%	0.00%	0	0	0
		9,596	151,340	9,224	332,561	17,608	168,948	160,144	323,737			27,234	13,191	1,473
					Pro forma	(2,477)	(42,133)	3,504	59,600	#320	Pro forma	5,292	(3,741)	(220)
						(4,611)	(23,054)	2,460	12,300	#320.2		1,092	(2,047)	(409)
						3,504		(42,133)	(42,133)	#320	Retirement	(3,741)	530	311
						2,460		(23,054)	(23,054)	#320.2		(2,047)		218
						16,484	103,761	100,921	330,450			27,830	7,932	1,373

DN 09049-96

USEPPA ISLAND UTILITIES, INC.
DOCKET NO. 961040-WWS 960975-63
TEST YEAR ENDING 7/31/96
WASTEWATER

ACCOUNT	DESCRIPTION	PLANT 09/30/92	DEPR. 10/01/92 TO 12/31/92	PLANT ADDITIONS 1993	PLANT 12/31/93	DEPR. RATES PER COMM. RULE	DEPR. 12/31/93	ACCUM. DEPR. 12/31/93	PLANT ADDITIONS 1994	PLANT 12/31/94	DEPR. 12/31/94	ACCUM. DEPR. 12/31/94	PLANT ADDITIONS 1/1/95 TO 7/31/95	PLANT 7/31/95
351	Organizational Costs	13,354	124	(446)	13,354	0.0250	0	6,410	0	13,354	0	6,905	0	13,354
354	Structures & Improvements	119,785	1,108	377	119,339	0.0370	4,424	44,959	0	119,339	4,416	49,374	0	119,339
360	Collection Sewers - Force	0	0	0	0	0.0250	5	5	0	0	9	14	0	0
361	Collection Sewers - Gravity	0	0	0	0	0.0270	0	0	0	0	0	0	0	0
362	Special Collecting Structures	0	0	0	0	0.0286	0	0	0	0	0	0	0	0
363	Services to Customers	0	0	0	0	0.2000	0	0	0	0	0	0	0	0
364	Flow Measuring Devices	0	0	0	60,242	0.0286	2,410	27,911	0	60,242	2,410	30,321	0	60,242
365	Flow Measuring Installations	60,242	602	0	40,964	0.0400	2,731	28,690	0	40,964	2,731	31,421	0	40,964
370	Receiving Wells	40,964	683	0	0	0.0667	0	0	0	0	0	0	0	0
380	Treatment & Disposal Equipment	0	0	0	0	0.0313	0	0	0	0	0	0	0	0
381	Plant Sewers	0	0	0	0	0.0333	0	0	0	0	0	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0.0667	0	0	0	0	0	0	0	0
389	Other Plant & Misc. Equipment	0	0	0	0	0.0667	0	0	0	0	0	0	0	0
390	Office Furniture & Equipment	0	0	0	0	0.1667	0	0	0	0	0	0	0	0
391	Transportation Equipment	0	0	0	0	0.1000	0	0	0	0	0	0	0	0
398	Other Tangible Plant	234,345	2,517	(69)	234,276		10,064	107,975	0	234,276	10,060	118,035	0	234,276

ACCOUNT	DESCRIPTION	DEPR. 7/31/95	ACCUM. DEPR. 7/31/95	PLANT ADDITIONS 8/1/95 TO 7/31/96	PLANT 7/31/96	DEPR. 7/31/96	ACCUM. DEPR. 7/31/96	AVERAGE ACCUM. DEPR.	AVERAGE PLANT	USED & USEFUL %	NON- USED & USEFUL %	NON-USED & USEFUL AVERAGE PLANT	NON-USED & USEFUL AVERAGE ACC/DEP	NON-USED & USEFUL TEST YEA DEPR
351	Organizational Costs	0	0	517	13,871	504	7,698	7,445	13,613	100.00%	0.00%	0	0	0
354	Structures & Improvements	289	7,193	0	119,339	4,416	56,366	54,158	119,339	100.00%	8.78%	10,478	4,755	388
360	Collection Sewers - Force	2,576	51,950	0	377	9	29	24	377	91.22%	8.78%	33	2	1
361	Collection Sewers - Gravity	5	20	0	0	0	0	0	0	91.22%	8.78%	0	0	0
362	Special Collecting Structures	0	0	0	0	0	0	0	0	100.00%	0.00%	0	0	0
363	Services to Customers	0	0	0	0	0	0	0	0	100.00%	0.00%	0	0	0
364	Flow Measuring Devices	0	0	0	60,242	2,410	34,136	32,931	60,242	91.22%	8.78%	5,289	2,891	212
365	Flow Measuring Installations	0	0	0	40,964	2,769	35,783	34,398	41,538	100.00%	0.00%	0	0	0
370	Receiving Wells	1,406	31,726	1,148	0	0	0	0	0	100.00%	0.00%	0	0	0
380	Treatment & Disposal Equipment	1,593	33,014	0	0	0	0	0	0	100.00%	0.00%	0	0	0
381	Plant Sewers	0	0	0	0	0	0	0	0	100.00%	0.00%	0	0	0
382	Outfall Sewer Lines	0	0	0	0	0	0	0	0	100.00%	0.00%	0	0	0
389	Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	100.00%	0.00%	0	0	0
390	Office Furniture & Equipment	0	0	1,200	1,200	100	100	50	600	100.00%	0.00%	0	0	0
391	Transportation Equipment	0	0	0	0	0	0	0	0	100.00%	0.00%	0	0	0
398	Other Tangible Plant	5,868	123,903	2,865	237,141	10,208	134,111	129,007	235,709	100.00%	0.00%	15,800	7,649	600
					Pro forma			Pro forma	11,400					

Fence required by DEP (No avg)

WATER CIAC AND AMORTIZATION

Account Number	CIAC 09/30/92	Accum. Amort. 09/30/92	Amortization Rate	Amortization Expense 10/1/92 to 12/31/92	CIAC 12/31/93	Amortization Expense 12/31/93	CIAC 12/31/94	Amortization Expense 12/31/94	CIAC 07/31/95	Amortization Expense 07/31/95	CIAC 07/31/96	Amortization Expense 07/31/96	Non-U&U CIAC	Avg. Accum. Amort.	Non-U&U Avg. Acc. Amort.	Non-U&U Test yr. Amort.
304	30,482	14,926	3.57%	272	30,482	1,088	30,482	1,088	30,482	635	30,482	1,088	2,707	18,553	1,648	97
307	5,928	2,822	3.70%	55	5,928	219	5,928	219	5,928	128	5,928	219	526	3,553	316	19
320	56,175	14,431	5.88%	826	56,175	3,303	56,175	3,303	56,175	1,927	56,175	3,303	4,988	25,441	2,259	293
331	61,074	19,310	2.63%	402	61,074	1,606	61,074	1,606	61,074	937	61,074	1,606	5,362	24,664	2,166	141
333	2,655	1,029	2.86%	19	2,655	78	2,655	78	2,655	44	2,655	78	236	1,282	114	7
334	1,481	906	5.88%	22	1,481	87	1,481	87	1,481	51	1,481	87	0	1,196	0	0
conn. chgs	98,005	35,693	composite rat	1,104	98,005	4,664	98,005	5,120	98,005	2,987	98,005	5,189	0	52,162	0	0
Land	10,463	89,117		2,699	10,463	11,044	10,463	11,500	10,463	6,708	10,463	11,569	13,820	126,852	6,502	557
	255,800	89,117		2,699	255,800	11,044	255,800	11,500	255,800	6,708	255,800	11,569	13,820	126,852	6,502	557
	266,263				266,263		266,263		266,263		266,263					
Composite rate				1.13%		4.76%		5.22%		3.05%						
Accumulated Amortization	89,117			91,816		102,860		114,359		121,068		132,636	(42,133)	84,719	(3,745)	(220)

WASTEWATER CIAC AND AMORTIZATION

Account Number	CIAC 09/30/92	Accum. Amort. 09/30/92	Amortization Rate	Amortization Expense 10/1/92 to 12/31/92	CIAC 12/31/93	Amortization Expense 12/31/93	CIAC 12/31/94	Amortization Expense 12/31/94	CIAC 07/31/95	Amortization Expense 07/31/95	CIAC 07/31/96	Amortization Expense 07/31/96	Non-U&U CIAC	Avg. Accum. Amort.	Non-U&U Avg. Accum. Amort.	Non-U&U Test yr. Amort.
354	13,354	5,792	3.70%	124	13,354	494	13,354	494	13,354	288	13,354	494	4,209	7,439	2,161	156
360	47,939	18,702	3.70%	443	47,939	1,774	47,939	1,774	47,939	1,035	47,939	1,774	3,558	24,614	2,056	142
370	40,526	18,016	4.00%	405	40,526	1,621	40,526	1,621	40,526	946	40,526	1,621	4,209	23,419	2,056	0
380	30,481	19,867	6.67%	508	30,481	2,033	30,481	2,033	30,481	1,186	30,481	2,033	4,064	26,644	0	0
conn. chgs	94,400	34,610	composite rat	1,014	94,400	4,055	94,400	4,054	94,400	2,365	94,400	4,064	7,767	48,129	4,217	296
Land	3,487	96,987		2,494	3,487	9,977	3,487	9,976	3,487	5,819	3,487	9,986		130,246		
	226,700	96,987		2,494	226,700	9,977	226,700	9,976	226,700	5,819	226,700	9,986		130,246		
	230,187				230,187		230,187		230,187		230,187					
Composite rate				1.07%		4.30%		4.29%		2.50%						
Accumulated Amortization	96,987			99,481		109,456		119,434		125,253		135,239				