BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for rate increase in)	
Flagler County by Palm Coast Utility)	Docket No. 951056-WS
Corporation)	Filed: November 22, 1996

MOTION FOR RECONSIDERATION

Palm Coast Utility Corporation (PCUC), requests reconsideration of Order No. PSC-96-1338-FOF-WS ("the Order"), issued on November 7, 1996, for the purposes of calling to the Commission's attention three sets of computational errors and one evidentiary deficiency. The cumulative effect of the changes proposed by this motion are displayed on Attachment 11. In support hereof, PCUC states the following.

A. FIRST SET OF COMPUTATIONAL ERRORS: THE APPROVED WATER RATES CANNOT GENERATE THE APPROVED WATER REVENUE REQUIREMENT.

- 1. The Order found (at p. 80) that a total revenue requirement for the water division is \$5,094,035. The Order further declares (at pp. 93-94) that the approved water rates are designed to produce annual operating revenues of \$5,000,204 for the water division, excluding any miscellaneous and reuse revenues. However, a review of the Commission Staff workpapers reveals that the rate design is intended to produce annual operating revenues of \$5,000,204, excluding any miscellaneous, reuse and bulk service contract revenues. In actuality, the approved water rates (at p. 109) are improperly designed and will produce only \$4,726,281, excluding any miscellaneous, reuse and bulk service contract revenues, resulting in a revenue shortfall of \$273,923. (See Att. 3.)
- 2. a) In designing water rates, exclusive of miscellaneous, reuse and bulk service revenues, Commission Staff first calculated the revenue for the Hammock Dunes bulk contract water rate, by applying an across-the-board percentage change in revenues and changing the existing base facility charge and gallonage charge for bulk water on an equal percentage basis. (See, generally, Order at p. 93

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¹ See also September 26, 1996 Staff Recommendation, at p. 176

and Att. 1, p. 1.)

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- b) Commission Staff then determined the rate design for the remaining tariff charges by allocating the remaining revenue requirement over the factored Equivalent Residential Connections (ERCs) and gallons for the average test year. However, in doing so, Commission Staff did not remove the factored ERCs and gallons for Hammock Dunes. This "doubling up" results in the revenue requirement being spread over a larger number of ERCs and gallons than actually exist, causing both the base facility charge and gallonage charge to be too low.
- c) To compound the problem, Commission Staff included in its factored gallons the actual test year gallons of 90,781 MG for Hammock Dunes, rather than the 51,611 MG (see Att. 1, p. 2) adjusted to reflect nonrecurring flushing. That adjustment to reflect nonrecurring flushing was accepted by the Commission for the water revenue calculation for Hammock Dunes and is in fact the amount used to calculate the Hammock Dunes water rates. (See Att. 1, p. 2 and Order at pp. 58-59.)
- d) In order to produce the \$5,000,204 approved by the Commission, the basic 5/8" x 3/4" meter rate shown at p. 109 of the Order needs to be increased from \$12.53 per month + \$2.87 per MG to \$12.57 per month + \$3.17 per MG. (See Att. 2, p. 1.)
- e) The following supporting documents are included:
 - (i.) Att. 1, page 1 of 2 Staff workpaper Base Facility Charge and Gallonage Component Cost (supports Order pp. 93, 94 (1) shows \$5,000,204 revenues for rate setting; (2) shows miscellaneous and bulk service excluded from revenue for rate setting; (3) shows Hammock Dunes rates separately calculated.)
 - (ii.) Att. 1, page 2 of 2 Staff workpaper *** Water *** shows uncorrected Hammock Dunes bills and gallonage of 90,781 MG included in gallons used to set rates.
 - (iii.) Att. 2, pages 1 and 2 Corrected Staff workpapers in Att. 1 (1) shows corrected bills and gallons with corrected rate calculation.
 - (iv.) Att. 3 Verification of Revenue Production Using Rates From Order shows that approved

rates cannot generate approved revenue requirement.

- (v.) Att. 4 Verification of Revenue Production Using Corrected Rates shows that corrected rates do generate approved revenue requirement.
- 3. Thus, the Commission, in adopting the Commission Staff's recommendation, has inadvertently made a series of computational errors which are unsupported by the record or otherwise, and has erroneously determined that the approved water rates generate the approved water revenue requirement. As a result of the foregoing, there is a revenue shortfall of \$273,923. (See Att. 11.)

B. SECOND SET OF COMPUTATIONAL ERRORS: THE USED AND USEFUL CALCULATION FOR WATER AND WASTEWATER LINES UNDERSTATES THE NUMBER OF OCCUPIED LOTS

- 4. a) PCUC requested a used and useful calculation based on an ERC-based methodology, so that such factors as customer density and the varying demands of residential, multi-family and general service customers would be appropriately recognized. This is explained in PCUC's brief, at pp. 37-44.
 - b) The Commission rejected that methodology and determined used and useful for lines using a "lot count" methodology. (Order, at pp. 38-43) While PCUC believes that this constitutes an error by the Commission, this motion is limited, for reconsideration purposes, to the fact that the Commission has committed errors even in its determination of used and useful on a "lot count" basis. That is to say, the actual number of connected lots recognized by the Commission on a "lot count" basis is understated, and there is insufficient record support for that element of the calculation adopted by the Commission.
- 5. a) The Commission determined used and useful percentages for water distribution and transmission mains, water services and wastewater gravity, PEP and force mains based on the ratio of connected lots to lots with service available. The source for the Commission's calculation was the testimony and exhibits of PSC Staff witness Amaya. Staff witness Amaya testified that she used

the lot count information from the system maps provided by PCUC. (T. 604, 606)²

- b) Ms. Amaya's determination of the number of connected lots is not supported by the maps from which she drew her conclusions.³ Ms. Amaya has understated the number of connected water and wastewater lots and, as a result, the used and useful percentages in the Order, which relied on her determination, are also understated.
- c) The used and useful percentages in the Order that are based on the "lot count" method are understated because, relying on Ms. Amaya's invalid count, they include a lot count of <u>residential</u>

 lots only in Palm Coast proper, and do not include connections to multi-family and general service customers or to beachside water customers.
- 6. The correct count of connections is properly determined from the average customer count for the test year. That customer count represents all customers connected, including multi-family, general

PCUC complied with this requirement in its Minimum Filing Requirements (MFRs) filed on December 27, 1995.

Separate system maps were provided for water and wastewater and what the maps actually show can be summarized as follows. For each system, platted lots were identified and the number of connected <u>residential</u> lots was totalled and annotated on each map sheet. However, the number of connected multi-family and general service customers was not totalled and shown. For the beachside water system, the connected lot count is not annotated.

The lot count for connected lots used by Ms. Amaya in her exhibits and calculations is the lot count for connected residential only and does not include lots for general service, multi-family or beachside water customers.

The maps were not filed for the purpose of providing a lot count to be utilized in used and useful calculations nor do the rules require that they be prepared for such a purpose. Ms. Amaya's failure to account for general service, multifamily or beachside water customers is not a result of PCUC not providing information required by the Commission rules.

² According to Ms. Amaya's exhibits, as of October, 1995 (the date of the maps), there were 10,415 connected water lots and 9,456 connected wastewater lots (see Exh. 28 (KAA-2), pp. 1 & 3). The Commission used these numbers in its determination of used and useful. (Order, pp. 73, 74, 77, 78)

The maps in this record were filed in compliance with Rule 25-30.440, F.A.C. The rule requires that an applicant for a rate increase submit:

(1) A detailed map showing:

a) The location and size of the applicant's distribution and collection lines as well as its plant sites, and

b) The location and respective classification of the applicant's customers.

service and beachside water. The use of the average customer count is the method used <u>by both PCUC and OPC</u> to determine connected lots. The correct connected lot count, as determined <u>by both PCUC and OPC</u>, is 11,409 for Palm Coast and beachside water and 10,206 for Palm Coast gravity and PEP wastewater. (See Exh. 7 (FS-1), p. 103, Schedule E-3; and Exh. 25, (TLB 2 & 3) revised 5/31/96)

- 7. Attachment 5, consisting of 4 pages, is a summary comparison of the appropriate corrections to the lot counts. It shows the lot counts and resulting used and useful percentages, as used in the Order, and the corrected amounts, together with the sources from the record for these corrections. Attachment 6, consisting of 7 pages, is a restatement of the rate base, cost of capital and operation statements from the Order, reflecting the effect of the corrected lot count. It also includes restatements of the Commission Staff's used and useful worksheets.
- 8. Failure to correct the lot counts as supported by the evidence results in an understatement of \$142,213 for water rate base and \$27,348 in water revenue. It also results in an understatement of \$404,090 for wastewater rate base and \$63,743 in wastewater revenue. (See Att. 11.)

C. THIRD SET OF
COMPUTATIONAL ERRORS:
FOUR ERRORS RESULT IN
UNDERSTATED WATER AND/OR
WASTEWATER RATE BASE

- 9. In its conversion from year-end rate base to average rate base (which PCUC believes to be improper), the Commission erred in determination of wastewater plant balances, as follows:
 - a) The average balance of Account 106.0, Undistributed Plant was excluded in its entirety. The year-end balance of this account is zero, but the 13-month average balance is \$173,869 (See Exh. 7,(FS-1) p. 12, Schedule A-6) The Commission Staff worksheet for Plant in Service shows that this adjustment was not made. This error results in Plant in Service being understated by \$173,869.
 - b) The average balance of Account 354.4, Treatment & Disposal Structures and Improvements is

erroneous. The year-end balance of this account is \$6,581,521, before adjustments and \$6,402,440 after an adjustment to transfer \$179,081 for an oxidation basin train to Account 103.0, Future Use. That transfer is not reflected in the book balances for this account in the MFRs. The 13-month average balance for this account is \$5,578,579 before the adjustment to transfer the basin. The transfer took place in September, 1995. (See Exh. 7, (FS-1), p. 12, Schedule A-6) The adjustment, on a 13-month average basis is \$55,102 (4/13 x \$179,081). The adjusted 13-month average balance is \$5,523,477 (\$5,578,579-\$55,102). The Commission Staff workpapers show the adjusted 13-month average balance to be \$5,367,778, an understatement of \$155,699. Attachment 7 shows the detail of the calculation.

- The average balance of Account 103.0, Future Use is erroneous. The year-end balance of this account is zero, before adjustments, and \$179,081 after an adjustment to transfer \$179,081 for an oxidation basin train from Account 354.4. That transfer is not reflected in the book balances for this account in the MFRs. The 13-month average balance for this account is \$210,801 before the adjustment to transfer the basin. The transfer took place in September, 1995. (See Exh. 7, (FS-1), p. 12, Schedule A-6) The adjustment, on a 13-month average basis, is \$55,102 (4/13 x \$179,081). The adjusted 13-month average balance is \$265,903 (\$210,801 + \$55,102).

 The Commission Staff workpapers show the adjusted 13-month average balance to be \$210,801, an understatement of \$55,102.
- 10. a) The Commission found it to be appropriate to impute contributions-in-aid-of-construction (CIAC) to partially offset the approved margin reserves. While PCUC believes that the decision to impute any CIAC constitutes an error by the Commission, this motion for reconsideration is limited to the dollar amount of the imputation.
 - b) The Commission imputed CIAC in the instant case using the system capacity charges proposed by PCUC in a companion docket (No. 951593-WS): \$1500 per ERC for water and \$1600 per ERC for wastewater. This resulted in a CIAC imputation of \$344,432 for water and \$849,939 for wastewater. (Order, at p.20)

- c) At the same October 16, 1996 agenda conference for the PCUC rate case, the Commission deferred consideration of PCUC's application for increased system capacity charges, when Commission Staff, which had filed a recommendation to deny the application in its entirety and to suspend PCUC's authority to collect any additional CIAC, determined that there may be merit to PCUC's Suggestion of Error.
- d) The Commission subsequently addressed PCUC's application for increased system capacity charges on October 29, 1996, thirteen days after its vote on the rate case, and voted to approve a Staff Recommendation to increase PCUC's system capacity charges to \$1500 per ERC for water and \$1390 per ERC for wastewater. (Order forthcoming)
- e) The Order in the instant case therefore overstates imputed CIAC for wastewater, net of imputed amortization, by \$97,344.
- 11. Attachment 8, consisting of three pages, shows: at page 1, a summary of the effect of the corrections on the plant balances; at page 2, the Staff Wastewater Plant in Service worksheet before adjustments; and at page 3, the Staff Wastewater Plant in Service worksheet after adjustments.
- 12. Attachment 9, consisting of 5 pages, is a restatement of the rate base, cost of capital and operation statements from the Order, reflecting the effect of the corrected computational errors.
- 13. The net effect of these four computational errors is to understate water and wastewater rate base

 by \$18,338 and \$301,551, respectively, and to understate water and wastewater revenue

 requirements by \$6,227 and 33,983, respectively. (See Att. 11.)

D. EVIDENTIARY DEFICIENCY:

'THERE IS NO RECORD SUPPORT

FOR THE COMMISSION'S

NON-RECONCILIATION OF INVESTMENT TAX

CREDITS (ITCs) TO RATE BASE.

14. The cost of capital calculations offered by PCUC and Public Counsel (OPC) and received in evidence support pro rata reconciliation of capital to rate base. PCUC's initial calculation is

- displayed in its MFRs. (Exh. 7 (FS-1) pp. 86-87, Schedules D-1 and D-2; T. 182) OPC's calculation shows all items of capital, except customer deposits, reconciled to rate base. This reconciliation by OPC is applied to ITCs. (Exh. 26 (KHD-1), Schedule 2)
- 15. a) Under cross-examination by Commission Staff, PCUC witness Seidman was asked whether it was acceptable to include in capital structure, customer deposits, ITCs and deferred taxes that are specifically related to the requested rate base and reconcile any remaining difference on a pro rata basis. Mr. Seidman responded that this was appropriate "if they can be identified." (T. 223-224)
 - b) There is no Commission rule requiring an applicant for a rate increase to specifically identify ITCs as being related to specific plant.⁴ Mr. Seidman was not asked to identify any specific ITCs. Commission Staff never proposed any ITCs with which Mr. Seidman could agree or disagree. No other witness either proposed not to reconcile ITCs or was cross-examined on the subject. The matter was simply dropped after Mr. Seidman's response.
 - c) Thus, there is no record support for the proposition that all ITC's are related to rate base.
 - d) In actuality, all ITCs are <u>not</u> related to rate base. In actuality, all ITCs cannot be identified with rate base: they are related to plant, some of which is in rate base and some of which is not, depending on the used and useful adjustments to such plant balances. These actualities are not, however, reflected in the record.
- 16. a) Commission Staff's recommendation inadequately informed the Commission on this issue.
 Commission Staff accurately reported that OPC did not state a specific position on the reconciliation element of this issue, but omitted the fact that OPC's analysis did, in fact, reconcile ITCs to rate base. Commission Staff accurately reported that Mr. Seidman testified that it is acceptable to include ITCs in capital structure that are specifically related to rate base and

Nor is there any Commission rule requiring such applicant to specifically identify debt or equity as being related to specific plant. Given the cost-prohibitive nature of such micro-accounting, such capital items are prorated and reconciled to rate base.

reconcile any remaining difference pro rata over the investor sources of capital only, but omitted the fact that he actually testified that such general principle is appropriate <u>if the ITCs can be</u> <u>identified</u>. Commission Staff's recommendation omitted any mention of the total absence of record

identified. Commission Staff's recommendation officted any mention of the total absence of record

support to specifically identify such ITCs.

b) The Commission nonetheless made a finding that "a pro rata adjustment should not be applied

to ITCs." (Order, at p. 55) The Commission failed to consider the lack of record support from

which (i) to conclude that all ITCs are related to rate base; and (ii) to base this element of the

Commission's reconcilation of capital to rate base.

c) The decision in this case to give full weight to ITCs in the cost of capital rather than prorating to

rate base is inconsistent with the Commission's treatment of ITCs in PCUC's last rate case.

(See Order No. 22843, pp. 52 and 78.)

17. Based on the evidence, the only appropriate method to account for ITCs is to reconcile them to

rate base along with all other components of capital, except customer deposits.

18. Attachment 10, consisting of 4 pages, is a restatement of the cost of capital and operation

statements reflecting the reconciliation of ITCs to rate base.

19. Failure to reconcile ITCs to rate base results in a revenue shortfall of \$121,384 for water and

\$57,148 for wastewater, based on the rate base approved by the Order. (See Att. 11.)

WHEREFORE, Palm Coast Utility Corporation requests the Commission to reconsider its decisions on the

foregoing issues, and adjust rates accordingly.

Dated this 22nd day of November, 1996.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing has been furnished by U.S. Mail or *hand-delivery to the following parties on this 22nd day of November, 1996:

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MOTION FOR RECONSIDERATION

ATTACHMENTS

Att. No.	Referenced At. Motion Paragraph: A.2.a,c,e	Description Staff Worksheets - Base Facility Charge and Gallonage Component Cost (2 pages) Uncorrected
2.	A.2.d,e	Staff Worksheets - Base Facility Charge and Gallonage Component Cost (2 pages) Corrected
3.	A.1.;2.e	Verification of Revenue Production Using Rates from Order
4.	A.2.e	Verification of Revenue Production Using Corrected Rates
5.	B.7.	Summary Comparison of Corrections to Lot Counts (4 pages)
6.	в.7.	Restatement of Rate Base, Cost of Capital, Operation Statements and Staff Used and Useful Worksheets reflecting corrected lot count (7 pages)
7.	C.9.c.	Detail of Correction to Adjustment to Account 354.4
8.	C.11.	Summary of the Effect of Corrections to Computational Errors on Plant Balances, Rate Base and Revenue Requirements, including Staff Wastewater Plant in Service Worksheets before and after corrections (3 pages)
9.	C.12.	Restatement of Rate Base, Cost of Capital, and Operation Statements reflecting correction of computational errors (5 pages)
10.	D.18.	Calculation of Revenue Shortfall and Restatement of Rate Base, Cost of Capital, and Operation Statements reflecting ITC reconciliation to Rate Base (4 pages)
11.	Opening Par. & A.3.,B.8., C.13., D.19	Cumulative Effect of Changes Proposed by Motion for Reconsideration

DALLA COLOT LITTLEY CORROSS ATTOM	BASE FACILITY			COMPONENT			
PALM COAST UTILITY CORPORATION COUNTY: FLAGLER	(CLASS A.	B OR C WAT	ER UTILITY)		FACTORE	D ERC'S D GALLONS	173,616 980,700
DOCKET NO: 951058-WS					NO. OF B	LLS	159,434
TEST YEAR: YEAR ENDING: DECEMBER 31, 1995		PERCENT AS	CICNINENT	FACTORE	ס בספיפ	avg rate inc	D GALLONS
BASE FACILITY CHARGE		BASE	SIGNMENT		SE	FACTORE	D GALLSHA
COMPONENT CONSTRUCTION	TEST YEAR	FACILITY	GALLONAGE				ONAGE
-WATER- (601.0) Salaries and Wages - Employees	(Staff) 716,162	CHARGE 50%	CHARGE 50%	COST 358.081	2.0625	COST 358,081	0.3651
(603.0) Salaries and Wages - Officers	0	0%	100%	0	0.0000	0	0.0000
(604.0) Employee Pensions and Benefits (610.0) Purchased Water	221,843 0	50% 0%	50% 100%	110,922	0.6389	110,922	0.1131 0.0000
(615.0) Purchased Power	228,310	0%	100%	ŏ	0.0000	228,310	0.2328
(618.0) Chemicals (620.0) Materials and Supplies	157,218 421,268	0% 50%	100% 50%	0 210,634	0.0000 1.2132	157,218 210,634	0.1603 0.2148
(63XX) Contractual Services	75,395	100%	30% 0%	75,395	0.4343	210,034	0.0000
(641.0) Rental of Building/Real Property	0	100%	0%	0	0.0000	0	0.0000
(642.0) Rental of Equipment (650.0) Transportation Expense	0 45,453	100% 50%	0% 50%	0 22,727	0.0000 0.1309	0 22,727	0.0000 0.0232
(669.0) Insurance	21,211	100%	0%	21,211	0.1222	o	0.0000
(667.0) Regulatory Commission Expense (675.0) Miscellaneous Expense	18,086 0	100% 50%	0% 50%	18,086	0.1042 0.0000	0	0.0000 0.0000
Total Expenses Required to Have Service Available:	1,904,946	30%	30%	817,055	4.7061	1,087,891	1.1093
Cost of providing service, including customer accounts:							
(690) Services (net)	(214,917) 0	42% 75%	58% 25%	(90,265) 0	(0.5662) 0.0000	(124,652) 0	(0.1271) 0.0000
	Ö	75%	25%	Ŏ	0.0000	Ö	0.0000
	0	0% 50%	100% 50%	0	0.0000	0	0.0000 0.0000
	Ó	75%	25%	Ó	0.0000	Ö	0.0000
	0	100% 100%	0% 0%	0	0.0000	0	0.0000 0.0000
	ŏ	75%	25%	ŏ	0.0000	ŏ	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100% 50%	0% 50%	0	0.0000 0.0000	0	0.0000 0.0000
	0	50%	50%	0	0.0000	0	0.0000
Total Cost of providing service, including customer accounts:	(214,917)			(90,265)	(0.5662)	(124,652)	(0, 1271)
Administrative							
Administration	1,070,158 0	42% 75%	58% 25%	449,466 0	2.5889 0.0000	620,692 0	0.6329 0.0000
	Ō	75%	25%	Ŏ	0.0000	Õ	0.0000
	0	0% 50%	100% 50%	0	0.0000	0	0.0000 0.0000
	Ö	75%	25%	ŏ	0.0000	ŏ	0.0000
	0	100%	0%	0	0.0000	0	0.0000
	0	100% 75%	0% 25%	0	0.0000 0.0000	0	0.0000 0.0000
	0	100%	0%	Õ	0.0000	Ó	0.0000
	0	100% 100%	0% 0%	0	0.0000	0	0.0000 0.0000
	Ŏ.	50%	50%	ŏ	0.0000	0	0.0000
	1,070,158			449,466	2.5889	620,692	0.6329
Depreciation and Amortization: (403.0) Depreciation	834,551	100%	0%	834,551	4.8069	0	0.0000
(407.0) Amortization (negative)	(82,781)	100%	0%	(82,781)	(0.4768)	Ō	0.0000
Total Depreciation and Amortization:	751,770			751,770	4.3301	0	0.0000
Taxes Other Than Income Taxes: (408.10) Regulatory Assessment Fees	229.231	40%	60%	91,692	0.5281	137,539	0.1402
(408.11) Property taxes	150,328	100%	0%	150,328	0.8659	0	0.0000
(408.12) Payroll Taxes (408.13) Other Taxes and Licenses	115,491 5,459	47% 50%	53% 50%	54,666 2,730	0.3149 0.0157	60,825 2,730	0.0620 0.0028
Total Taxes Other Than Income Taxes:	500,509		3078	299,416	1.7246		0.2051
INCOME TAXES:							
(409.0) Federal, State, and Local Income Taxes TOTAL INCOME TAXES	211,930 211,930	0%	100%	0	0.0000	211,930 211,930	0.2161 0.2161
RETURN ON INVESTMENT	869,638	0%	100%	0	0.0000	869,638	0.8868
TOTAL REVENUE REQUIREMENT	5,094,034			2,227,442	12.7835	2,866,592	2.9230
LESS: MISCELLANEOUS REVENUES	(42,469)	100%	0%	(42,469)	(0.2446)		0.0000
LESS: BULK SERVICE CONTRACT REVENUES	(51,361)	4%	96%	(2,215)	(0.0128)	(49,145)	(0.0501)
TOTAL REVENUES FOR RATE SETTING	5,000,204			2,182,758	12.53	2,817,447	2.87
					BASE		
					FACILITY CHARGE		GALLONAGE CHARGE
					CHANGE		UTIMINE

Hammodk Dunes Buik Revenues BFC Gallons

0.04312825 0.95687175 \$184.59 2215.0897 49145.439 51360.529 \$0.95 51611

951056W2.WK_

Attachment No. _____

Page 1 of 2

PALM COAST		RPORATION								
DOCKET NO: TEST YEAR: 1	TEAR ENDING	2: DECEMBE	9 31, 1996	777.21	****					
RESIDENTIAL	NUMBER	GALLONS (000's)	PRESENT RATE	REVENUE	NTERM RATE	REVENUE	REQUESTEE) REVENUE	RECOMMI RATE	ENDED REVENUE
6/8 x 3/4* GALL	132,376		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$12.53	\$1,050,156
3,4"	0	580,616	00.08 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	80.00 00.00	\$0 \$0	\$2.67 \$16.79	\$1,668,048 \$0
GALL.		۰	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
GAL	٥	۰	\$0.00 \$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$0.00 00.08	\$0 \$0	\$31.52 \$2.87	\$0
1-1/2-	٥	-	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$62.63	\$0 \$0
GAL.		0	\$0.00 \$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
GAL	•	٥	\$0.00	\$0 \$0	\$0.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$100.21 \$2.67	\$0 \$0
GAL.	0		\$0.00	\$0	90.00	\$0	\$0.00	\$0	\$200.42	\$0 \$0 \$0
4-	0	0	\$0.00 00.08	\$0 \$0	\$0.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$2.87 \$313.15	\$0 \$0
GAL.	_	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$0
GAL	0	0	\$0.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	00.08 00.08	\$0 \$0	\$626.31	\$0
5"	0	•	\$0.00	\$ 0	\$0.00	\$0	\$0.00	\$0	\$2.67 \$1,002.09	\$0 \$0
GAL. TOTAL FES.	132,376	580,616	\$0.00	\$0 \$0	\$0.00	\$0 \$0	\$0.00	\$0	\$2.87	\$3,326,206
			PRESENT		INTERIM		PROPOS	ED	RECOMM	ENDED
GENL, SERV. 5.6 x 3/4"	NO. BILLS 3,119	NO. GALS.	FATE \$0.00	REVENUE	FATE \$0.00	REVENUE SO	PATE SO.00	PEVENUE SO	\$12.53	REVENUE \$39,069
GAL	5,110	20,222	\$0.00	\$ 0	\$0.00	\$0	\$0.00	\$0	\$12.53	\$58,069
3.4-	٥	_	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$18.79	\$0
GAL 1	720	0	\$0.00 \$0.00	\$0 \$0	\$0.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$2.67 \$31.32	\$0 \$22,547
GAL		19,161	\$0.00	\$0	\$0.00	\$0	\$0.00	80	\$2.87	\$55,048
1-1/2- GAL	90	24 ***	\$0.00	\$0 \$0	\$0.00	\$0	\$0.00	\$0	862.63	\$6,200
Z Z	434	24,229	\$0.00 \$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$2.87 \$100.21	\$69,507 \$42,489
GAL.		40,416	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$116,111
GAL.	114	12,372	\$0.00 \$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$219.21 \$2.67	\$25,866 \$35,543
4"	36	14,372	\$0.00	\$0 \$0	\$0.00	\$0 \$0	\$0.00	\$0	\$2.57 \$313.15	\$35,543 \$11,274
an.	-	20,885	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$2.87	\$50,426
GAL.	uncorrected	80,761	\$0.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$0.00	\$0 \$0	\$626.31 \$2.67	\$7,516 \$260,804
8-	6		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$1,002.09	\$0
GAL. TOTAL GS.	4,528	227,886	\$0.00	\$0	\$0.00	\$0	\$0.00	- \$0 *A	\$2.87	\$0 4600 FOE
TOTAL GS.	4,320	427,000	•	\$0	,	\$0		\$0		\$809,595
AV. PIES, BILL AV. QS. BILL				\$0.00 \$0.00		\$0.00 \$0.00		\$0.00 \$0.00		\$25.13 \$178.80
GRANDTOTAL	136,904	808,482		\$0		\$0		\$0		\$4,135,801
PVT. FIFE	NO. BILLS		PRESENT RATE	REVENUE	INTERIM RATE	REVENUE	PROPOS RATE	ED REVENUE	RECOMMI RATE	ENDED REVENUE
2- 3-	0	N/A	\$0.00	60	\$0.00	\$0	\$0.00	\$0	\$8.35	\$0
3*	0 48	N/A	\$0.00 \$0.00	\$0 \$0	\$0.00 00.08	\$0 \$0	\$0.00 00.08	\$0 \$0	\$18.70 \$25,10	\$0 \$1,253
5.	312	N/A N/A	\$0.00	\$0	\$0.00	\$0		\$0	\$52.19	\$16,284
							80.00			
6.	228	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00 \$0.00	80	\$63.51	\$19,040
10-	36	N/A N/A	\$0.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	00.08 00.08	\$0 \$0	\$83.51 \$120.04	\$4,322
		N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	80	\$63.51	\$19,040 \$4,322 \$0 \$40,898
10"	36 0	N/A N/A	\$0.00 \$0.00 \$0.00	\$0 \$0 \$0	\$0.00 \$0.00 \$0.00	\$0 \$0 \$0	00.08 00.08 00.08	\$0 \$0 \$0 \$0	\$63.51 \$120.04 \$224.43	\$4,322 \$0 \$40,898
10"	36 0	N/A N/A	\$0.00 00.08	\$0 \$0 \$0	\$0.00 \$0.00	\$0 \$0 \$0	00.08 00.08	\$0 \$0 \$0 \$0	\$63.51 \$120.04 \$224.43 RECOMMI	\$4,322 \$0 \$40,898 ENDED REVENUE
10" 12" TOTAL PFPS OTHER 5.8 x 3/4"	36 0 624	N/A N/A N/A N/A NO. GALS.	\$0.00 \$0.00 \$0.00 PRESENT PATE \$0.00	\$0 \$0 \$0 \$0 \$0 PEVENUE	\$0.00 \$0.00 \$0.00 PRESENT PATE \$0.00	\$0 \$0 \$0 \$0 \$0 \$0	\$0.00 \$0.00 \$0.00 PROPOS RATE \$0.00	\$0 \$0 \$0 \$0 \$0 ED PEVENUE \$0	\$83.51 \$120.04 \$224.43 PECOMMI PATE \$12.53	\$4,322 \$0 \$40,898 ENDED PEVENUE \$281,000
10° 12° TOTAL PEPS OTHER 58 x 3/4° GAL	96 0 624 NO. BILLS 20,837	N/A N/A N/A N/A	\$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 PEVENUE	\$0.00 \$0.00 \$0.00 PRESENT PATE \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00 \$0.00 PROPOS RATE \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 ED PEVENUE	\$63.51 \$120.04 \$224.43 RECOMMI	\$4,322 \$0 \$40,898 ENDED REVENUE
OTHER 58 x 34' GAL 34' GAL	NO. BILLS 20,837	N/A N/A N/A N/A NO. GALS.	\$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00 \$0.00 PRESENT PATE \$0.00 \$0.00 \$0.00 \$0.00	80 80 80 50 80 80 80 80	\$0.00 \$0.00 \$0.00 \$0.00 PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 ED PEVENUE \$0 \$0 \$0	\$63.51 \$120.04 \$224.43 PECOMMI PATE \$12.53 \$2.87 \$16.79 \$2.87	\$4,322 \$0 \$40,898 ENDED REVENUE \$281,000 \$325,202 \$0
10" 12" TOTAL PFPS OTHER 58 x 3/4" GAL 34"	96 0 624 NO. BILLS 20,837	N/A N/A N/A N/A N/A HO. GALS. 113,228	\$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0.00 \$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00	#0 #0 #0 #0 #0 #0 #0 #0 #0 #0 #0 #0 #0 #	\$0.00 \$0.00 \$0.00 \$0.00 PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 ED PEVENUE \$0 \$0 \$0	\$63.51 \$120.04 \$224.43 RECOMMI RATE \$12.53 \$2.87 \$18.79 \$2.87 \$13.32	\$4,322 \$0 \$40,698 ENDED PREVENUE \$281,000 \$325,292 \$0 \$17,537
10° 12° TOTAL PFPS OTHER 58 x 3/4' GAL 34' GAL 1' GAL 1-1/2"	NO. BILLS 20,837	N/A N/A N/A N/A N/A N/A N/A N/O. GALS. 113,228 0 18,437	\$0.00 \$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	#00 #00 #00 #00 #00 #00 #00 #00 #00 #00	\$0.00 \$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	#0 #0 #0 #0 #0 #0 #0 #0 #0 #0 #0	\$0.00 \$0.00 \$0.00 PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 ED PEVENUE \$0 \$0 \$0 \$0 \$0	\$63.51 \$120.04 \$224.43 PECOMMI RATE \$12.53 \$2.87 \$18.79 \$2.87 \$31.32 \$2.87 \$42.63	\$4322 \$0 \$40,896 ENDED PEVENUE \$281,000 \$0 \$17,537 \$52,968 \$5,925
10° 12° TOTAL PFPS OTHER 58 x 344° GAL 34° GAL 1° GAL 1-1/2° GAL	NO. BILLS 20,637 0 580	N/A N/A N/A N/A N/A HO. GALS. 113,228	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80	\$0.00 \$0.00 \$0.00 \$0.00 PHOPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	80 80 80 50 ED REVENUE 80 80 80 80 80 80	\$63.51 \$120.04 \$224.43 RECOMMI RATE \$12.53 \$2.87 \$18.79 \$2.87 \$31.32 \$2.87 \$2.87 \$2.83	\$43,22 \$0 \$40,896 ENDED PEVENUE \$281,000 \$325,292 \$0 \$17,537 \$52,968 \$5,825 \$13,411
10° 12° TOTAL PFPS OTHER 58 x 3/4' GAL 34' GAL 1' GAL 1-1/2"	NO. BILLS 20,837	N/A N/A N/A N/A N/A N/A N/A N/O. GALS. 113,228 0 18,437	\$0.00 \$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	#00 #00 #00 #00 #00 #00 #00 #00 #00 #00	\$0.00 \$0.00 \$0.00 \$0.00 PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	#0 #0 #0 #0 #0 #0 #0 #0 #0 #0 #0	\$0.00 \$0.00 \$0.00 PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 ED PEVENUE \$0 \$0 \$0 \$0 \$0	\$63.51 \$120.04 \$224.43 PECOMMI RATE \$12.53 \$2.87 \$18.79 \$2.87 \$31.32 \$2.87 \$42.63	\$4,322 \$0 \$40,896 ENDED \$281,000 \$325,292 \$0 \$17,537 \$52,966 \$5,925 \$13,411 \$40,484 \$90,057
OTHER 58 x 344 GAL 34 GAL 1- GAL 2- GAL 2- GAL 3- 3- 3- 3- 3- 3- 3- 3- 3- 3- 3- 3- 3-	NO. BILLS 20,637 0 580	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00 \$0.00 \$0.00 PRE SENT RATE \$0.00 \$0.0	PEVENUE SO	#0.00 #0.00 #0.00 PROPOS RATE 	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#83.51 \$120.04 \$224.43 FECOMM RATE \$12.53 \$2.87 \$16.79 \$2.87 \$31.32 \$2.87 \$10.21 \$2.87 \$100.21	\$4,322 \$0 \$40,698 ENDED PEVENUE \$281,000 \$325,292 \$0 \$17,537 \$52,968 \$5,925 \$13,411 \$40,484 \$90,057 \$2,406
10° 12° TOTAL PFPS OTHER 58 x 3/4° GAL 34° GAL 1 -1/2° GAL 2° GAL	36 624 NO. BILLS 20,837 0 560 83 404	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	PRESENT RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	80 80 80 80 80 80 80 80 80 80 80 80	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 RECOMMI FATE \$12.53 \$2.87 \$18.79 \$2.87 \$31.32 \$2.87 \$62.63 \$2.87 \$100.21 \$100.21	\$4,322 \$0 \$40,896 ENDED \$281,000 \$325,292 \$0 \$17,537 \$52,966 \$5,925 \$13,411 \$40,484 \$90,057
10° 12° TOTAL PFPS OTHER 58 x 3/4° GAL 34° GAL 1-1/2° GAL 2° GAL 3° GAL 4° GAL 4° GAL	36 0 624 NO. BILL8 20.837 0 580 93 404 12	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMIMI FATE \$12.53 \$2.87 \$16.79 \$2.87 \$11.32 \$2.87 \$100.21 \$2.87 \$100.21 \$2.87 \$313.15 \$2.87 \$313.15 \$2.87 \$313.15 \$2.87	\$4,322 \$40,896 ENDED REVENUE \$281,000 \$125,292 \$0 \$17,537 \$22,966 \$5,825 \$13,411 \$40,454 \$20,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037
10° 12° TOTAL PFPS OTHER 58 x 3/4° GAL 34° GAL 1 - 1/2° GAL 2° GAL 3° GAL 4° GAL 5°	36 0 624 NO. BILL8 20,837 0 560 93 404	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0,00 \$0,00 \$0,00 PROPOS RATE \$0,00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FATE \$12.53 \$2.87 \$18.79 \$2.87 \$31.32 \$2.87 \$2.63 \$2.87 \$200.42 \$2.87 \$31.51 \$2.87 \$31.51 \$2.87 \$31.51 \$2.87	\$4,322 \$0 \$40,898 ENDED PEVENUE \$281,000 \$17,537 \$52,968 \$5,825 \$13,411 \$40,454 \$30,057 \$2,405 \$13,037 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$17,537 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
10° 12° TOTAL PFPS OTHER 58 x 3/4° GAL 34° GAL 1-1/2° GAL 2° GAL 3° GAL 4° GAL 4° GAL	36 0 624 NO. BILL8 20.837 0 580 93 404 12	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40 \$40,698 ENDED PEVENUE \$251,000 \$17,537 \$52,968 \$13,411 \$40,484 \$90,057 \$2,405 \$13,037 \$2,405 \$2,40
OTHER TOTAL PEPS OTHER 58 x 3/4' GAL 34' GAL 2" GAL 3' GAL 4' GAL 5' GAL 6' GAL 6' GAL 6' GAL	36 6 624 NO. BILLS 20,837 0 560 83 404 12 0	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMINI FATE \$12.53 \$2.87 \$18.79 \$2.87 \$42.87 \$42.87 \$100.21 \$2.87 \$100.42 \$2.87 \$31.35 \$2.87 \$100.42 \$2.87 \$31.315 \$2.87 \$31.315 \$2.87	\$4,322 \$0 \$40,898 ENDED PEVENUE \$281,000 \$325,292 \$0 \$17,537 \$52,968 \$5,825 \$13,411 \$40,454 \$30,057 \$2,405 \$13,037 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
TOTAL PFPS OTHER 58 x 3/4" GAL 34" GAL 1-1/2" GAL 2" GAL 2" GAL 4" GAL 6" GAL 6" GAL 6" GAL 6" GAL 6" GAL	36 624 NO. BILLS 20,837 0 560 83 404 12 0 0	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	80 80 80 80 80 80 80 80 80 80 80 80 80 8	\$0.00 \$0.00	REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED PEVENUE \$281,000 \$125,202 \$0 \$17,537 \$52,968 \$13,411 \$40,454 \$20,057 \$2,405 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$13,037 \$2,605 \$
OTHER TOTAL PEPS OTHER 58 x 3/4' GAL 34' GAL 2" GAL 3' GAL 4' GAL 5' GAL 6' GAL 6' GAL 6' GAL	36 624 NO. BILLS 20,837 0 560 83 404 12 0 0	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$0 \$40,898 ENDED PEVENUE \$281,000 \$325,292 \$0 \$17,537 \$52,968 \$5,825 \$13,411 \$40,454 \$30,057 \$2,405 \$13,037 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
10° 12° TOTAL PFPS OTHER 58 x 3/4° GAL 34° GAL 1° 1 - 1/2° GAL 2° GAL 5° GAL 6° GAL	96 624 NO BILLS 20,837 0 560 83 404 12 0 0 21,905	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	PEVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$0 \$40,898 ENDED PEVENUE \$281,000 \$17,537 \$52,968 \$13,411 \$40,454 \$30,057 \$2,405 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$2,05 \$13,037 \$13,
10° 12° TOTAL PFPS OTHER 58 x 34' GAL 1' GAL 1-1/2' GAL 2' GAL 3' GAL 4' GAL 6' GAL 6	96 624 NO. BILL8 20,837 0 580 93 404 12 0 0 21,905 L	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40 \$40,698 ENDED PEVENUE \$261,000 \$17,537 \$52,968 \$17,537 \$52,968 \$13,411 \$40,484 \$90,057 \$2,405 \$13,037 \$2,405 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
10° 12° TOTAL PPPB OTHER 5B x 3/4' GAL 34' GAL 1' GAL 2° GAL 4' GAL 6'	NO. BILLS 20,837 0 560 404 12 0 21,906 L	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$2,4
10° 12° TOTAL PFPS OTHER 5B x 34' GAL 34' GAL 1-1/2' GAL 2' GAL 3' GAL 4' GAL 6' GAL	NO. BILLS 20,837 0 560 404 12 0 21,906 L	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$2,4
10° 12° TOTAL PFPB OTHER 58 x 34' GAL 34' GAL 1" GAL 2" GAL 4" GAL 6" GA	96 624 NO. BILL8 20,837 0 580 93 404 12 0 0 21,906 L	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$2,4
10° 12° TOTAL PPPB OTHER 58 x 3/4' GAL 34' GAL 1' GAL 2° GAL 4' GAL 4' GAL 6'	96 624 NO. BILLS 20.837 0 5860 93 404 12 0 0 21.905 L 159.434 NO. BILLS 20.837 N 1.00 159.434 N	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$2,4
10° 12° TOTAL PFPS OTHER 58 x 3/4' GAL 34' GAL 1' GAL 2° GAL 3' GAL 4' GAL 6° GAL 6° GAL 6° GAL 6° GAL TOTAL OTHER AV. OTHER BIL ALL TOTAL OTHER ENCLOPPANSIO SINGLE FAMILY MUSTI—FAMILY MOBILE HOME METER SIZE 56°X3/4" 34°	96 624 NO. BILL8 20,837 0 560 93 404 12 0 0 21,906 L 159,434	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$1
10° 12° TOTAL PPPB OTHER 58 x 3/4' GAL 34' GAL 1' GAL 2° GAL 4' GAL 4' GAL 6'	96 624 NO. BILLS 20.837 0 5860 93 404 12 0 0 21.905 L 159.434 NO. BILLS 20.837 N 1.00 159.434 N	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$1
10° 12° TOTAL PFPS OTHER 58 x 34° GAL 34° GAL 1-1/2° GAL 2° GAL 4° GAL 6° GAL 70TAL OTHER AV. OTHER BIL ALL TOTAL ERC EXPANSIO SINGLE FAMILY MOBILE HOME METER SIZE 56°XIA° 34° 1-1/2° 2°	96 624 NO. BILLS 20,837 0 580 83 404 12 0 0 0 21,905 L 150,434 N 150,434	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$1
10° 12° TOTAL PPPB OTHER 58 x 3/4' GAL 34' GAL 1° GAL 2° GAL 4' GAL 6° GAL 6° GAL 6° GAL B GAL AV. OTHER BIL 1° 56° CAN MOBILE HOME METER SIZE 56° CAN 34° 34° 34° 34° 34° 34° 36° 37° 30° 30° 30° 30° 30° 30° 30° 30° 30° 30	96 624 80	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$1
10° 12° TOTAL PFPS OTHER 58 x 344' GAL 34' GAL 1-1/2° GAL 2° GAL 3' GAL 6° GAL 1TOTAL OTHER BIL ALL TOTAL BOOL SOID BRC EPPANSIO SINGLE FAMILY MALTI -FAMILY MALTI -FAMILY MALTI -FAMILY MOBILE HOME METERI SIZE 58'234' 34' 1-1/2° 2° 3° COMPOUND 3° TURBINE 4° COMPOUND 3° TURBINE 4° COMPOUND	S6 0 0 0 624 NO. BILLS 20,837 0 580 83 404 12 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,696 \$40,696 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$22,968 \$5,925 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$2,
10° 12° TOTAL PPPB OTHER 58 x 34' GAL 34' GAL 1° GAL 2° GAL 3' GAL 6° GAL 6° GAL 6° GAL 6° GAL 1° TOTAL OTHER BIL TOTAL OTHER BIL TOTAL OTHER SINGLE FAMILY MOBILE HOME METERI SIZE 58'XIA' 3A' 1° 1-1/2° 2° COMPOUND 3° TURBINE 4° COMPOUND 4° TURBINE	366 0 624 NO. BILL8 20,837 0 560 93 404 12 0 0 21,906 L 150,434 N	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 FECOMMI FAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$1
10° 12° TOTAL PPPB OTHER 58 x 3/4' GAL 34' GAL 1' GAL 2° GAL 3' GAL 4' TOTAL OTHER BIL AV. OTHER BIL AV. OTHER BIL BOBIL HOME METER SIZE 56'XJA' 3' 1' 1-1/2' 2° COMPOUND 3' TURBINE 4' COMPOUND 3' TURBINE 6' COMPOUND 5' TURBINE 6' COMPOUND	96 0 624 NO. BILL8 20,837 0 580 93 404 12 0 0 21,905 L 150,434 N 150,434 N 1,5 2,5 8,0 8,0 8,0 17,5 250,0 8,0 8,0 8,0 17,5 250,0 8,0 8,0 8,0 8,0 8,0 8,0 8,0 8,0 8,0	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 PECOMMI PAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$1
10° 12° TOTAL PPPS OTHER 58 x 3/4° GAL 34° GAL 1° GAL 2° GAL 3° GAL 4° GAL 6° GAL 6° GAL 6° GAL 70 TAL OTHER BIL TOTAL OTHER BIL TOTAL OTHER METER SIZE 56 X 3/4° 1° 1° 1° 2° COMPOUND 8° TURBINE 4° COMPOUND 6° TURBINE 6° COMPOUND	36 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 PECOMMI PAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED REVENLE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$20,057 \$2,406 \$13,037 \$2,406 \$13,037 \$2,406 \$13,037 \$2,406 \$3,037 \$
10° 12° TOTAL PPPB OTHER 58 x 3/4' GAL 34' GAL 1' GAL 2° GAL 3' GAL 4' TOTAL OTHER BIL AV. OTHER BIL AV. OTHER BIL BOBIL HOME METER SIZE 56'XJA' 3' 1' 1-1/2' 2° COMPOUND 3' TURBINE 4' COMPOUND 3' TURBINE 6' COMPOUND 5' TURBINE 6' COMPOUND	96 624 0 0 624 20,837 0 860 62 1.0 1.5 2.5 8.0 8.0 8.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 PECOMMI PAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED FEVENUE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$00,057 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$2,405 \$13,037 \$1
10° 12° TOTAL PPPB OTHER 58 x 3/4' GAL 34' GAL 1' GAL 2° GAL 4' GAL 4' GAL 6' GAL 6' GAL 6' GAL 6' GAL 7 TOTAL OTHER AV. OTHER BIL AV. OTH	96 624 0 0 624 20,837 0 860 62 1.0 1.5 2.5 8.0 8.0 8.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9.0 9	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A	\$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0.00 \$0.00	REVENUE SO	#0.00 #0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#85.51 \$120.04 \$224.43 PECOMMI PAITE \$12.53 \$2.87 \$1.679 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$2.87 \$100.21 \$2.87 \$2.87 \$1.31.55 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.31.51 \$2.87 \$1.00.20	\$4,322 \$40,898 ENDED REVENLE \$281,000 \$125,292 \$0 \$17,537 \$13,411 \$40,454 \$20,057 \$2,406 \$13,037 \$2,406 \$13,037 \$2,406 \$13,037 \$2,406 \$3,037 \$

TOTAL

BASE FACILITY CHARGE AND GALLONAGE COMPONENT COST

(CLASS A. B OR C WATER UTILITY)

FACTORED ERC'S 173,016 889,919 FACTORED GALLONS 159,422 ERR NO. OF BILLS

COUNTY: FLAGLER DOCKET NO: 951068-WS avg rate inc: ERR
FACTORED GALLONS TEST YEAR: YEAR ENDING: DECEMBER 31, 1996 PERCENT ASSIGNMENT FACTORED ERGIS BASE BASE BASE FACILITY CHARGE GALLONAGE COMPONENT CONSTRUCTION
-WATER-**FACILITY** GALLONAGE **FACILITY** TEST YEAR COST CHARGE CHARGE CHARGE COST CHARGE (Staff) 358,081 0.4024 716,162 (601.0) Salaries and Wages - Employees 50% 358,081 2.0696 0.0000 0.0000 (603.0) Salaries and Wages - Officers 0% 100% 0 0.6411 110,922 0.1246 50% 50% 110.922 (604.0) Employee Pensions and Benefits 221,843 0.0000 0.0000 0% 100% (610.0) Purchased Water 0 0.2566 228,310 0% 100% 0.0000 228,310 (615.0) Purchased Powe 0.1767 157,218 0% 100% 0.0000 157,218 (618.0) Chemicals 0.2367 421,268 50% 50% 210,634 1.2174 210.634 (620.0) Materials and Supplies 0.0000 100% 0% 75,395 0.4358 (63)CO) Contractual Services 75,395 0.0000 0.0000 100% 0% ٥ (641.0) Rental of Building/Real Property 0.0000 0% 50% 0.0000 ٥ 100% (642.0) Rental of Equipment 0.1314 0.0255 22,727 22,727 45,453 50% (650.0) Transportation Expense 100% 0% 21,211 0.1226 0.0000 (659.0) Insurance 21.211 100% 0% 18,086 0.1045 n 0.0000 18.086 (667.0) Regulatory Commission Expense 0.0000 0.0000 50% 50% (675.0) Miscellaneous Expense 817,055 1,087,891 1.2225 Total Expenses Required to Have Service Available: 1,904,946 4.7224 Cost of providing service, including customer accounts: 58% (90,265) (0.5662) (124.652)(0.1401)(214.917) 42% 75% (690) Services (net) 25% 0.0000 0.0000 75% 0.0000 25% 0.0000 0 100% 0.0000 0 0.0000 50% 25% 0.0000 0 50% 0 0.0000 O 0.0000 75% 0.0000 0 0 0 0% 0% 0.0000 0 0.0000 100% 0 0 Ó 0.0000 0.0000 100% 0 ō 0.0000 75% 25% 0.0000 0.0000 0 0.0000 Ó 100% 0% 0 0% 0 0.0000 0.0000 100% ٥ 50% 50% 0 0.0000 0 0.0000 50% 50% n 0.0000 O 0.0000 (124,652) (90, 265)(0.5662)(0.1401) (214,917) Total Cost of providing service, including customer accounts: Administrative 0.6975 Administration 1,070,158 42% 58% 449,466 2.5978 620,692 75% 25% 0.0000 ò 0.0000 75% 25% 0.0000 0 0.0000 0 0 0% 100% 0 0.0000 0 0.0000 ٥ 50% 50% 0 0.0000 0 0.0000 0.0000 25% 0 0 75% 0 0.0000 0.0000 100% 0% 0.0000 0 ٥ 0 0% 0 Õ 0.0000 0 0.0000 100% 25% 0.0000 0.0000 75% 100% 0% Ō 0.0000 0.0000 0 100% 0% 0 0.0000 0 0.0000 ٥ 100% 0% O 0.0000 0 0.0000 50% 0.0000 50% 0.0000 0 1,070,158 449,466 2.5978 620,692 0.6975 Depreciation and Amortization: 100% (403.0) Depreciation 834,551 0% 834,551 4.8236 0 0.0000 (82,781) 751,770 (0.4785) 4.3451 (407.0) Amortization (negative) 100% 0% (82,781)٥ 0.0000 751,770 0.0000 Total Depreciation and Amortization: 0 Taxes Other Than income Taxes: (408.10) Regulatory Assessment Fees 229,231 40% 60% 91,692 0.5300 137,539 0.1546 (408.11) Property taxes 150,328 100% 0% 150,328 0.8689 ٥ 0.0000 (408.12) Payroll Taxes 53% 60,825 115,491 47% 54,666 0.3160 0.0683 (408.13) Other Taxes and Licenses 5,459 500,509 50% 0.0158 0.0031 Total Taxes Other Than Income Taxes: 299,416 1.7306 201,093 0.2260 INCOME TAXES: (409.0) Federal, State, and Local income Taxes 0% 100% 211.930 0.2381 0.0000 TOTAL INCOME TAXES 211,930 0.0000 211,930 0.2381 869,638 RETURN ON INVESTMENT 869,638 0% 100% 0.0000 0.9772 TOTAL REVENUE REQUIREMENT 2,227,442 5.094.034 12.8297 2,866,592 3.2212 LESS: MISCELLANEOUS REVENUES (42, 469)100% 0% (42,469)(0.2455)0.0000 LESS: BULK SERVICE CONTRACT REVENUES TOTAL REVENUES FOR RATE SETTING (51,361) 5,000,204 (2,215) 2,182,758 4% 96% (0.0128)(0.0552)2,817,447

> BASE FACILITY CHARGE

12.57

GALLONAGE CHARGE

CORRECTED FOR DUNES ERCS and GALLONS

Hammook Dunes Bulk Revenues BFC

PALM COAST UTILITY CORPORATION

\$184.59 \$0.95

51611

2215.0897 49145.439 51360,529 0.04312825 0.95687175

Attachment No. 2

DOCKET NO:	UTILITY COR	PORATION		*** WATER *	***					
TEST YEAR Y	EAR ENDING				NTERM		REQUESTED)	RECOMME	NDED
RESIDENTIAL	NUMBER BILLS	(CCC)(a)	RATE	REVENUE	RATE	REVENUE	RATE	REVENUE	RATE	REVENUE
6/8 x 3/4*	132,376		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0 \$0	\$12.57 \$3,17	\$1,664,162
GALL.	0	580,616	\$0.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$0.00	\$0	\$16.88	\$0
GALL	•	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0 \$0	\$3,17 \$31,43	\$0 \$0
GAL.	0	۰	90.08 90.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	90.00 00.08	\$0	\$3.17	\$0
1-1/2-	0	·	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$62.86	\$0
GAL	_	0	00.08 00.08	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$3.17 \$100.57	\$0 \$0
GAL	•	0	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$3.17	80
3-	0	_	\$0.00	\$0	\$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$201.14 \$3.17	\$0 \$0
GAL		•	\$0.00 \$0.00	\$0 \$0	\$0,00 \$0,08	\$0	\$0.00	\$0	\$314.29	\$0
GAL		0	\$0.00	\$0	\$0.00	\$0	90.00 00.08	\$0 \$0	\$3.17 \$628.67	\$0 \$0
GAL	0	0	00.08 00.08	\$0 \$0	\$0.00	\$0 \$0	\$0.00	\$0	\$3.17	\$0
8"	0	-	90.00	\$0	80.00	80	\$0.00	\$0	\$1,005.72	\$0
GAL	132,376	580,616	\$0.00	\$0	\$0,00	\$0	. \$0.00	\$0 \$0	\$3.17	\$3,502,368
TOTAL RES.	132,376	300,010	PRESENT		INTERIM	-	PROPOS	ED	RECOMM	ENDED
GENL. SERV.	NO. BILLS	NO. GALS.	FATE SO.00	PEVENUE 80	BATE \$0.00	REVENUE	BATE \$0.00	REVENUE SO	#12.57	\$39,210
5,6 x 3/4° GAL	3,119	20,222	90,08	\$0 \$0	\$0.00	\$0	\$0.00	\$0	83.17	804,022
34*	٥		\$0.00	80	\$0.00	\$0	\$0.00	\$0	\$18.88	\$0
GAL	720	0	\$0.00 \$0.00	\$0 \$0	90.00 90.00	\$0 \$0	90.00 90.00	\$0 \$0	\$3.17 \$31.43	\$0 \$22,629
GAL	, 20	19,161	\$0.00	\$0	\$0.00	\$0	\$0.00	80	\$3,17	\$60,663
1-1/2"	90		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0 \$0	\$62.86 \$3.17	\$6,223 \$76,706
GAL 2	424	24,229	\$0.00	\$0 \$0	00.00 00.08	\$0 \$0	\$0.00 \$0.00	\$0	\$100.57	\$42,642
GAL		40,416	\$0.00	80	\$0.00	\$0	\$0.00	\$0	\$3.17	\$127,955
3-	118		\$0.00	\$0	\$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$220.00 \$3.17	\$25,960 \$39,169
GAL.	36	12,372	\$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$0.00	\$0	\$3.17 \$314.29	\$11,314
GAL		20,885	\$0.00	\$0	80.00	\$0	90.00	\$0	\$3.17	\$65,488
GAL.	0	٥	\$0.00	\$0 \$0	\$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0	\$628.57 \$3.17	\$0 \$0
6	Corrected		\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$1,005.72	\$0
GAL		137,085	\$0.00	\$0	\$0.00	\$0		<u>\$0</u>	\$3.17	\$581,984
TOTAL GS.	4,516	137,085		\$0		30	•			9301,804
AV. RES. BLL				\$0.00		\$0.00		\$0.00		\$25,45
AV. GS. BILL				\$0.00		\$0.00		\$0.00		\$128.87
GRAND TOTAL	136,892	717,701		\$0		\$0		\$0		\$4,084,353
			PRESEN	7	MESTAL		PROPOR	ren	PECOMM	ENDED
PVT. FIRE	NO. BILLS		RATE	PEVENUE	RATE	PEVENUE	RATE	REVENUE	RATE	REVENUE
2-	0	N/A	\$0.00	\$0	\$0.00	\$0	\$0.00	\$0	\$8.38	\$0
3- 4"	0 48	N/A N/A	\$0.00 \$0.00	\$0 \$0	\$0.00 \$0.00	\$0 \$0		\$0 \$0	\$18.76 \$25.19	\$0 \$1,257
6"	512	N/A	\$0.00	\$0	\$0.00	\$0		\$0	\$52.38	\$18,343
6"	225	N/A	80.00	\$0	\$0.00	\$0		\$0	\$83.81	\$19,109
10"	36 0	N/A N/A	\$0.00 \$0.00	\$0	\$0.00 \$0.00	\$0 \$0		\$0 \$0	\$120.48 \$225.24	\$4,337 \$0
TOTAL PEPS				X O					445.5.54	
	624	N/A		\$0 \$0		\$0		\$0		\$41,046
	634			\$0		\$0	-		RECOMM	
OnH⊒A	NO. BILLS		PRESEN RATE	T REVENUE	PRESEN RATE	T REVENUE	PROPOS RATE		RECOMM RATE	ENDED REVENUE
5/8 x 3/4"		NO. GALS.	PRESEN RATE \$0.00	T REVENUE \$0	PRESEN RATE \$0.00	T REVENUE \$0	PROPOR RATE \$0.00	REVENUE 80	#12.57	ENDED REVENUE \$261,946
5,6 x 3/4" GAL	NO. BILLS	N/A	PRESEN PATE \$0.00 \$0.00	T REVENUE \$0	PRESEN RATE \$0.00 \$0.00	T PREVENUE \$0	PROPOR RATE \$0.00 \$0.00	BED PREVENUE \$0 \$0	\$12.57 \$3.17	ENDED REVENUE \$261,946 \$356,475
5.6 x 3.4° GAL GAL GAL	NO. BILLS 20,837	NO. GALS.	PRESEN RATE \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00	T REVENUE \$0	PROPOR PATE \$0.00 \$0.00 \$0.00	REVENUE 80 80 80 80	\$12.57 \$3.17 \$16.96 \$3.17	ENDED REVENUE \$261,946 \$358,475 \$0 \$0
5.6 x 3.4* GAL 3.4* GAL 1*	NO. BILLS 20,837	NO. GALS. 113,228	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00	#0 \$0 T REVENUE \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0	PROPOS PATE \$0.00 \$0.00 \$0.00 \$0.00	SED REVENUE SO SO SO SO SO	\$12.57 \$3.17 \$3.17 \$16.86 \$3.17 \$31.43	ENDED REVENUE \$251,946 \$358,475 \$0 \$0 \$17,600
56 x 3/4' GAL 1" GAL 1-1/2"	NO. BILLS 20,837	N/A NO. GALS. 113,228	PRESEN RATE \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00	T REVENUE \$0	PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	REVENUE 80 80 80 80	\$12.57 \$3.17 \$16.96 \$3.17	ENDED REVENUE \$261,946 \$358,475 \$0 \$0
56 x 3/4" GAL 1" GAL GAL	NO. BILLS 20,837 0 580	NO. GALS. 113,228	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 FEVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0	PROPOS PATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	SED S0	\$12.57 \$3.17 \$16.86 \$3.17 \$31.43 \$3.17 \$62.86 \$3.17	ENDED PEVENUE \$201,946 \$358,475 \$0 \$17,600 \$58,371 \$5,846 \$14,779
56 x 3/4' GAL 1" GAL 1-1/2"	NO. BILLS 20,837 0 580	N/A NO. GALS. 113,228 0 16,437 4,668	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	FEVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	PROPCI RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	SED	812.57 \$3.17 \$16.86 \$3.17 \$31.43 \$3.17 \$62.86 \$3.17 \$100.57	ENDED REVENUE \$281,946 \$358,475 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631
58 x 3/4' GAL 3/4' GAL 1" GAL 1-1/2" GAL 2" GAL 3'	NO. BILLS 20,837 0 580	N/A NO. GALS. 113,228 0 16,437 4,688 31,347	PPESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	T AEVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	812.57 \$3.17 \$3.17 \$16.86 \$3.17 \$52.86 \$3.17 \$100.57 \$3.17 \$201.14	ENDED REVENUE \$201,946 \$358,475 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414
58 x 3/4' GAL 34' GAL 1" GAL 1-1/2" GAL 2" GAL 3' GAL	NO. BILLS 20,837 0 560 23 404	N/A NO. GALS. 113,228 0 16,437 4,668	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	812.57 \$3.17 \$18.86 \$3.17 \$31.43 \$3.17 \$62.86 \$3.17 \$100.57 \$3.17 \$201.14	ENDED REVENUE \$281,948 \$356,478 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367
58 x 34' GAL 34' GAL 1* GAL 1-1/2* GAL 2* GAL 4* GAL 4*	NO. BILLS 20,837 0 580 93	N/A NO. GALS. 113,228 0 16,437 4,688 31,347	PPESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	T AEVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.86 \$3.17 \$31.43 \$3.17 \$02.86 \$3.17 \$100.57 \$3.17 \$201.14 \$3.17 \$31.429	ENDED REVENUE \$201,945 \$358,475 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414
56 x 3/4' CAL 34' GAL 1" GAL 1-1/2" GAL 2" GAL 3' GAL 4" GAL	NO. BILLS 20,837 0 560 23 404	N/A NO. GALS. 113,226 0 18,437 4,666 31,347 4,536	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE 50.00 \$0.00	80 80 80 80 80 80 80 80 80 80 80 80 80 8	RATE \$12.57 \$3.17 \$18.86 \$3.17 \$11.43 \$3.17 \$100.57 \$3.17 \$201.14 \$3.17 \$314.29 \$326.57	ENDED REVENUE \$201,946 \$356,475 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0
58 x 344* GAL 1-12* GAL 2* GAL 3' GAL 6' GAL 6' GAL	NO. BILLS 20,837 0 880 93 404 12 0	N/A NO. GALS. 113,228 0 18,437 4,666 31,347 4,538	PRESEN RATE \$0.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	PRESEN RATE \$0.00	T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	812.57 \$3.17 \$16.86 \$3.17 \$0.43 \$3.17 \$02.86 \$3.17 \$201.14 \$3.17 \$31.429 \$3.17 \$514.29 \$3.17	ENDED REVENUE \$201,946 \$356,476 \$0 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$5 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6 \$6
58 x 3/4" (GAL 1-1/2" (GAL 2" (GAL 4" (GAL 6" (GAL 6" (GAL 6" (GAL 6" (GAL 6" (GAL 6" (GAL	NO. BILLS 20,837 0 580 93 404 12 0 0	N/A NO. GALS. 113,228 0 16,437 4,666 31,347 4,536 0	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	80 80 80 80 80 80 80 80 80 80 80 80 80 8	RATE \$12.57 \$3.17 \$18.86 \$3.17 \$11.43 \$3.17 \$100.57 \$3.17 \$201.14 \$3.17 \$314.29 \$326.57	ENDED REVENUE \$201,946 \$356,475 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0
58 x 344' GAL 1-12" GAL 2" GAL 2" GAL 4" GAL 6" GAL	NO. BILLS 20,837 0 880 93 404 12 0	N/A NO. GALS. 113,226 0 16,437 4,668 31,347 4,538 0	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE 50.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00 80.00	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$251,945 \$0 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,651 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0
58 x 3/4" (GAL 1-1/2" (GAL 2" (GAL 4" (GAL 6" (GAL 6" (GAL 6" (GAL 6" (GAL 6" (GAL 6" (GAL	NO. BILLS 20,837 0 880 83 404 12 0 0	N/A NO. GALS. 113,228 0 16,437 4,666 31,347 4,536 0	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	BED REVENUE SO	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$201,946 \$356,475 \$0 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,691 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
58 x 344* GAL 1-126 GAL 1-127 GAL 2 GAL 4 GAL 6 GAL 6 GAL 6 GAL 6 GAL 7 GAL 7 GAL 7 GAL 8	NO. BILLS 20,837 0 580 83 404 12 0 0 21,906	N/A NO. GALS. 113,226 0 16,437 4,668 31,347 4,538 0 0	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	BED REVENUE SO	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$201,940 \$358,475 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,831 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$5,973,671 \$39,865
58 X SM* GAL 1- GAL 2- GAL 3' GAL 6- GAL 6- GAL 7- GAL 6- GAL 7- GAL 7- GAL 8- GAL 7- 7- 7- 7- 7- 7- 7- 7- 7- 7	NO. BILLS 20,837 0 560 63 404 12 0 0 21,906	N/A NO. GALS. 113,228 0 16,437 4,666 31,347 4,536 0	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	BED REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$201,946 \$356,475 \$0 \$0 \$17,600 \$56,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
SE X 34" GAL 1-122 GAL 2" GAL 3" GAL 4" GAL 6" GAL TOTAL OTHER BIL AUL TOTAL BBG- SOIG BRG- SOIG	NO. BILLS 20,837 0 680 83 404 12 0 0 21,906	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,538 0 0 172,218	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	BED REVENUE SO	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$201,940 \$358,475 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,831 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$5,973,671 \$39,865
58 X SM ⁴ (QAL 3M ⁴ (GAL 1-1/2° (GAL 2° (GAL 3° (GAL 4° (GAL 6° (GAL 10TAL OTHER AV. OTHER BIL ALL TOTAL GREC EPPANSIO SMICLE FAMSIO	NO. BILLS 20,837 0 680 83 404 12 0 0 21,906	N/A NO. GALS. 113,226 0 18,437 4,666 31,347 4,536 0 0 172,218	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,476 \$0 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$573,671 \$39,865 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
58 X SAN' GAL 34' GAL 1-18' GAL 2' GAL 3' GAL 6' GA	NO. BILLS 20,837 0 680 83 404 12 0 0 21,906	N/A NO. GALS. 113,226 0 16,437 4,668 31,347 4,536 0 0 172,218	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,476 \$0 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$573,671 \$39,865 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
58 X SM* GAL 1-12* GAL 2- GAL 3' GAL 4' GAL 6' GAL TOTAL OTHER AU. TOTAL GRIC SPORNSIO SINGLE FRANKLY MALTI-FAMILY MOBILE HOME	NO. BILLS 20,837 0 680 93 404 12 0 0 21,906 L	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,536 0 0 172,218 880,919 0 1.0 EPICAUNIT	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,476 \$0 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$573,671 \$39,865 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
SE X SAN' GAL GAL 1-1/2* GAL 1-1/2* GAL 3' GAL 6' GAL 1' G	NO. BILLS 20,837 0 580 83 404 12 0 0 21,906	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,538 0 0 172,218 889,910 1.0 ERCAINIT 0.8 ERCAINIT BELLS	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,476 \$0 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$573,671 \$39,865 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
SE X 34" GAL 1-122 GAL 1-125 GAL 2' GAL 3' GAL 6' GAL 6' GAL 6' GAL FOR CEPANSIO SINGLE FAMELY MOBILE HOME METER SIZE 58" METER SIZE 58" METER SIZE 58" METER SIZE 58"	NO. BILLS 20,837 0 680 83 404 12 0 0 21,906 L 150,422 Der F = 1 N	N/A NO. GALS. 113,226 0 16,437 4,668 31,347 4,538 0 0 1,72,218 880,919 1.0 ERICAUNIT 0.8 ERICAUNIT 0.8 ERICAUNIT 0.8 ERICAUNIT 0.8 ERICAUNIT 0.8 ERICAUNIT	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,476 \$0 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$573,671 \$39,865 \$0 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
58 X 3M* GAL 1-1/2* GAL 1-1/2* GAL 3' GAL 6' GAL 6' GAL 6' GAL FOR CONTROL OTHER AUL TOTAL OTHER SINCLE FAMILY MALTIT FAMILY MOBILE HOME METER SIZE 567-224*	NO. BILLS 20,837 0 580 83 404 12 0 0 21,906 L 150,422 N EFIC 1.0 1.8 2.5	N/A NO. GALS. 113,226 0 18,437 4,666 31,347 4,536 0 1,72,216 560,919 0 1.0 ERCAINIT 0.8 ERCAINIT 0.8 ERCAINIT 0.8 ERCAINIT 0.8 ERCAINIT 0.1250 1,250	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,475 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
SR XAM' GAL GAL 1- 1- 1- 12- GAL 2- GAL 3' GAL 3' GAL 6- GAL 70TAL OTHER AV. OTHER BIL 56- A	NO. BILLS 20,837 0 560 93 404 12 0 0 21,906 L 159,422 N EFIC 1.0 1.8 2.5 5.5	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,536 0 0 172,218 880,919 0 1.0 ERCAINIT 88 ERCAINIT 9,8 ERCAINIT 9,8 ERCAINIT 9,8 ERCAINIT 1,280 1,280 1,280 1122	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,475 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
58 X 34" GAL 1-12" GAL 1-12" GAL 3" GAL 4" GAL 6" GAL 1OTAL OTHER AV. OTHER BIL ENC EPPANSIO MULTI-FAMILY MULTI-FAMILY MUSHE HOME METER SIZE 587-334" 34" 1-1/2" 2" 3" COMPOUND	NO. BILLS 20,837 0 560 63 404 12 0 0 21,906 L 159,422 or F-1 N	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,536 0 1,0 ERCAINIT 0,8 ERCAINIT 0,8 ERCAINIT 8BLIS 126,332 1,280 1,290 1,290 1,290 1,300	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,475 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
SR XAM* GAL GAL 1- GAL 2- GAL 3' GAL 3' GAL 6' GAL 6' GAL 6' GAL 6' GAL 6' GAL 7' 7' 7' 7' 7' 7' 7' 7' 7' 7' 7' 7' 7'	NO. BILLS 20,837 0 680 83 404 12 0 0 21,906 L 150,422 DR F-1 N 1.8 2.5 5.0 8.0 18.0	N/A NO. GALS. 113,226 0 16,437 4,668 31,347 4,538 0 0 1,72,218 880,919 0 1.0 EFICAUNIT 0.8 EFICAUNIT 0.9 EFICAUNI	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,946 \$354,475 \$0 \$0 \$17,600 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$673,671 \$39,865 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
SE X34" GAL 34" GAL 11- GAL 2" GAL 2" GAL 3" GAL 4" GAL 4" GAL 4" GAL 4" GAL 5" GAL 4" GAL 5" GAL 4" TOTAL TOTAL TOTAL TOTAL TOTAL MULTI-FAMILY MOBILE HOME METER SIZE 56-52AP" 1" 1" 1" 2" 2" 3" COMPOUND 3" TURBINE 4" TURBINE	NO. BILLS 20,837 0 560 63 404 12 0 0 21,906 L 159,422 or F-1 N	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,536 0 1,0 ERCAINIT 0,8 ERCAINIT 0,8 ERCAINIT 8BLIS 126,332 1,280 1,290 1,290 1,290 1,300	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOR RATE \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$16.96 \$3.17 \$51.43 \$3.17 \$100.57 \$3.17 \$3.17 \$3.14.29 \$3.17 \$628.57 \$3.17 \$100.572	ENDED REVENUE \$291,945 \$321,945 \$35,475 \$5,846 \$14,779 \$40,531 \$99,243 \$2,414 \$14,367 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50
SE X34" GAL 1-1/2" GAL 1-1/2" GAL 2" GAL 3" GAL 3" GAL TOTAL OTHER AU. OTHER BIL AU. OTHER BIL AUTOTAL SINGLE FAMILY MALTI-FAMILY MALTI-FAMILY 1-1/2" 2" 3" COMPOUND 4" COMPOUND	NO. BILLS 20,837 0 580 83 404 12 0 0 21,906 L 159,422 or F=1 N EFIC 1,0 6,0 17,5 5,0 8,0 16,0 17,5 25,0 5,0 5,0 5,0 5,0 5,0 5,0 5,0 5,0 5,0	N/A NO. GALS. 113,226 18,437 4,666 31,347 4,536 0 1,72,218 880,919 0 1.0 ERCAINIT 0.8 ERCAINIT 0.8 ERCAINIT 816,332 1280 1,280 1	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	REVENUE 80 80 80 80 80 80 80 80 80 80 80 80 80	RATE \$12.57 \$3.17 \$18.86 \$3.17 \$31.43 \$3.17 \$100.57 \$3.17 \$30.17 \$3.17 \$3.17 \$3.17 \$3.14.29 \$3.17 \$3.17 \$3.17	ENDED REVENUE \$201,945 \$358,475 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,691 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$53,873,671 \$39,885 0 \$4,999,070 \$4,999,070
58 X 34" GAL 1-12" GAL 1-12" GAL 2" GAL 3" GAL 4" GAL 6" GAL 10 TAL OTHER AV. OTHER BIL TOTAL OTHER AV. OTHER BIL ENC EPPANSIO MOBILE HOME METER SIZE 567-XX4" 34" 1-1/2" 2" 3" COMPOUND 3" TURBINE 4" COMPOUND 4" TUPBINE 6" COMPOUND 5" TUPBINE 6" COMPOUND	NO. BILLS 20,837 0 680 93 404 12 0 0 21,906 L 150,422 N 150,422 N 175,50 8.0 180,175,50 930,00 930,	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,536 0 1,0 ERCAINIT 0,8 ERCAINIT 0,8 ERCAINIT 88LS 126,332 628 628 620 130 0 286	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	BED REVENUE SO	RATE \$12.57 \$3.17 \$18.86 \$3.17 \$31.43 \$3.17 \$100.57 \$3.17 \$30.17 \$3.17 \$3.17 \$3.17 \$3.14.29 \$3.17 \$3.17 \$3.17	ENDED REVENUE \$201,945 \$358,475 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,631 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$57,3671 \$39,888 0 \$0 \$57,8678 \$7,878
58 X SM* GAL 1-12° GAL 1-12° GAL 3° GAL 4° GAL 6° GAL 6° GAL 10-107AL OTHER ENC EXPANSIO SINGLE FAMILY MULTI-FAMILY MULTI-FAMILY MULTI-FAMILY MULTI-FAMILY MULTI-FAMILY MOBILE HOME METER SIZE 56°-22M° 34° 1-1/2° 2° COMPOUND 3° TURBINE 4° COMPOUND 6° COMPOUND 6° COMPOUND 6° TURBINE	NO. BILLS 20,837 0 560 63 404 12 0 0 21,906 L 150,422 or F=1 N EFIC 1.0 6.0 6.0 17.5 5.0 6.0 6.0 17.5 25.0 6.0 90.0 90.0	N/A NO. GALS. 113,226 18,437 4,666 31,347 4,536 0 1,72,218 880,919 0 1.0 ERCAINIT 0.8 ERCAINIT 0.8 ERCAINIT 816,332 1280 1,280 1	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	BED REVENUE SO	RATE \$12.57 \$3.17 \$18.86 \$3.17 \$31.43 \$3.17 \$100.57 \$3.17 \$30.17 \$3.17 \$3.17 \$3.17 \$3.14.29 \$3.17 \$3.17 \$3.17	ENDED REVENUE \$201,940 \$358,475 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,831 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$573,671 \$39,88
56 X 344' GAL 34' GAL 1" GAL 2" GAL 2" GAL 4" GAL 5" GAL 4" GAL 5" GAL 4" GAL 6" GAL 6" GAL 4" GAL 6" GAL 7" GAL 4" GAL 6" GAL 6" GAL 7" GAL 4" COTHER BIL ALL TOTAL MOBILE FAMILY MOBILE HOME METER SIZE 5,67-3,74" 3" 1" 1" 2" 2" 3" COMPOUND 6" TURBINE 6" COMPOUND	NO. BILLS 20,837 0 680 93 404 12 0 0 21,906 1.0 1.8 2.5 6.0 160 17.5 25.0 50.0 62.5 80.0 115.0 150.0	N/A NO. GALS. 113,226 0 18,437 4,668 31,347 4,536 0 1,059 1,059 1,059 1,059 1,250 1,250 0 1,260 1	PRESEN RATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	BED REVENUE SO	RATE \$12.57 \$3.17 \$18.86 \$3.17 \$31.43 \$3.17 \$100.57 \$3.17 \$30.17 \$3.17 \$3.17 \$3.17 \$3.14.29 \$3.17 \$3.17 \$3.17	ENDED REVENUE \$201,940 \$358,475 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,831 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$573,671 \$39,88
5.6 x 3.44* GAL 3.4* GAL 1-1/2* GAL 2* GAL 4* GAL 5* GAL 5* GAL 6* GAL 6* GAL 7- GAL	NO. BILLS 20,837 0 560 63 404 12 0 0 21,906 L 150,422 or F=1 N EFIC 1.0 6.0 6.0 17.5 5.0 6.0 6.0 17.5 25.0 6.0 90.0 90.0	N/A NO. GALS. 113,226 0 18,437 4,666 31,347 4,536 0 1.0 ERCAINIT 0.8 ERCAINIT 0.8 ERCAINIT 0.8 ERCAINIT 0.9 ERCAINIT 0.9 ERCAINIT 0.1280 1.280 1.20 0 1.20 0 1.20 0 1.20 0 1.20 0 1.20 0 1.20 0 1.20 0 1.20 0 1.20 0 0 1.20 0 0 0 1.20 0 0 0 0 0 0 0 0 0 0 0 0	PRESEN FIATE \$0.00	\$0 T REVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PRESEN RATE \$0.00	T PREVENUE \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	PROPOS RATE \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	BED REVENUE SO	RATE \$12.57 \$3.17 \$18.86 \$3.17 \$31.43 \$3.17 \$100.57 \$3.17 \$30.17 \$3.17 \$3.17 \$3.17 \$3.14.29 \$3.17 \$3.17 \$3.17	ENDED REVENUE \$201,940 \$358,475 \$0 \$17,800 \$58,371 \$5,846 \$14,779 \$40,831 \$99,243 \$2,414 \$14,367 \$0 \$0 \$0 \$0 \$573,671 \$39,88

186,647 173,018

TOTAL

Test Year Revenue Calculation For Average 1995 Customers

Company: Palm Coast Utility Corporation Docket No.: 951056-WS Projected Test Year Ended: 12/31/95 Water [X] Sewer []

VERIFICATION OF REVENUE PRODUCTION
USING RATES FROM ORDER
Results will differ slightly from PSC Staff calculations
because rates used are rounded to two decimal places

Preparer: Seidman

	(1) Average Test Year Number Bills	(2) Average Test Year Consump. in MG	(3) RATES PER ORDER		(4) Revenues at Prop. Rates	
WATER		111VG				
Residential 5/8" x 3/4"	132,376	580,616	12.53	(1)	1,658,671	
M Gallons		580,616	2.87 ((2)	1,666,368	
Total Residential	132,376	580,616			3,325,039	
General Service & Multifamily 5/8" x 3/4" 1" 1 1/2" 2" 3" 4"	3,119 720 99 424 118 36	20,222 19,161 24,229 40,416 12,372 20,685	200.48	(1)	39,081 22,554 6,202 42,502 23,657 11,277	
M Gallons - Tariff		137,085	2.87 ((2)	393,434	
Total GS & Multifamily	4,516	137,085			538,707	
Other (Irrigation) 5/8" x 3/4" 1" 1 1/2" 2" 3"	20,837 560 93 404 12	113,228 18,437 4,668 31,347 4,538	100.24	(1) (1) (1) (1) (1)	261,088 17,542 5,826 40,497 2,406	
M Gallons		172,218	2.87 ((2)	494,266	
Total Other (Irrigation)	21,906	172,218			821,624	
PFPS Charges 4* 6* 8* 10*	48 312 228 36	0 0 0 0	26.10 52.21 83.53 120.08		1,253 16,289 19,046 4,323	
	624	0			40,910	
Public Fire Hydrants Total Tariff Revenues, Bills, Gals.	0 159,422	<u>0</u> 889,919	0		4,726,281 5,000,204 273,923	Revenue generated by rates Revenue Allowed to Recover Shortfall (Excess) & Rounding Diff.
Contract Rate 6" [Hammock Dunes] M Gallons — Hammock Dune Total Tariff + Hammock Dunes F		51,611 51,611		(3) (3)	2,240 49,693 4,778,213	Citorium (Engage) artifoliomy offic
Misc. Rev.					42,469	
Total Revenues, Bills, Gals.	159,434	941,530			4,820,682	Revenue generated by rates
(1) - BFC; (2) \$/MG; (3) Separat	ely calculated @	avg. rate chang	e		5,094,034 273,352	Revenue Allowed to Recover Shortfall (Excess) & Rounding Diff.

RATENEW.WK3

Attachment No. _____

Page ____ of ____

Test Year Revenue Calculation For Average 1995 Customers

Company: Palm Coast Utility Corporation Docket No.: 951056-WS

Projected Test Year Ended: 12/31/95

Water [X] Sewer []

VERIFICATION OF REVENUE PRODUCTION
USING CORRECTED RATES
Results will differ slightly from PSC Staff calculations
because rates used are rounded to two decimal places

Preparer: Seidman

MATER	Bills	Consump. in MG	PER ORDER		Revenues at Prop. Rates	
WATER Residential 5/8" x 3/4"	132,376	580,616	12.57	(1)	1,663,966	
M Gallons	,	580,616	3.17		1,840,553	
Total Residential	132,376	580,616	2.,.	(-)	3,504,519	•
General Service & Multifamily		, , , , , , , , , , , , , , , , , , , ,			-,	
5/8" x 3/4"	3,119	20,222	12.57	(1)	39,206	
1"	720	19,161	31.43	(1)	22,626	
1 1/2*	99	24,229	62.85	(1)	6,222	
2"	424	40,416	100.56	(1)	42,637	
3*	118	12,372	201.12	(1)	23,732	
4"	36	20,685	314.25	(1)	11,313	
M Gallons - Tariff		137,085	3.17	(2)	434,559	•
Total GS & Multifamily	4,516	137,085			580,296	•
Other (Irrigation)						
5/8" x 3/4"	20,837	113,228	12.57	(1)	261,921	
1*	560	18,437	31.43	- čiš	17,598	
1 1/2"	93	4,668	62.85	άí	5,845	
2"	404	31,347	100.56	ďí	40,626	
3"	12	4,538	201.12	(1)	2,413	
M Gallons		172,218	3.17			-
-	-		0.17	(2)	545,931	_
Total Other (Irrigation)	21,906	172,218			874,335	
PFPS Charges						•
4"	48	0	26.19		1,257	
6"	312	ŏ	52.38		16,341	
8 ⁿ	228	ŏ	83.80		19,106	
10"	36	Ō	120.46		4,337	
	624					•
Public Fire Hydrants	_	-			41,041	
Total Tariff Revenues, Bills, Gals.	0 159,422	0	0		0	
Taran Taran Total Idag, Cala	103,422	889,919			5,000,191	Revenue generated by rates
					5,000,204	Revenue Allowed to Recover
Contract Rate					13	Shortfall (Excess) & Rounding Diff.
6" [Hammock Dunes]	12	51,611	186.65	(3)	2,240	
M Gallons – Hammock Dunes Total Tariff + Hammock Dunes Re		51,611	0.96		49,693 5,052,124	
Misc. Rev.					42,469	
Total Revenues, Bills, Gals.	159,434	941,530			5,094,593	Revenue generated by rates
(1) - BFC; (2) \$/MG; (3) Separatel	y calculated @	avg. rate change)		5,094,034 (559)	Revenue Allowed to Recover Shortfall (Excess) & Rounding Diff.

RATENEW.WK3

Attachment No. 4

Palm Coast Utility Corporation, Order No. PSC-96-1338-FOF-WS Corrections to Lot Count on Order pages 38-44

		Order		Corrected	Source
Water Dist.	Connected Lots	10,415	Customers, Palm Coas	10,532	Α
	MR	767		767	
	Total	11,182		11,299	
	Total Lots	46,764		46,764	
	U&U	23.91%		24.16%	
Water Trans.	Connected Lots	10,415	Cust. PC & Beachside	11,409	В
	MR	767		767	
	Total	11,182		12,176	
	Total Lots	34,651	1	34,651	
	U&U	32.27%		35.14%	
Services	Connected Lots	10,415	Cust. PC & Beachside	11,409	В
	MR	767		767	
	Total	11,182		12,176	
	Total Lots	15,172	1	15,172	
	U&U	73.70%		80.25%	
WW Gravity	Connected Lots	8,175	Customers less PEP	8,925	С
	MR	418	1	418	
	Total	8,593		9,343	
	Total Lots	25,062		25,062	
	U&U	34.29%		37.28%	
PEP Lines	Connected Lots	1,281	PEP Customers	1,281	D
	MR	356		356	_
	Total	1,637		1,637	
	Total Lots	21,376		21,376	
	U&U	7.66%		7.66%	

Sources for Corrected customer count:

A - Ex.7, FS-1, MFR Vol.I, page 103; Total avg minus fire protection and beachside (from Ex. 15 workpaper)

B - Ex.7, FS-1, MFR Vol.1, page 103; Total avg minus fire protection

C – Ex.7, FS–1, MFR Vol.I, page 103; Total avg minus PEP (see Note D) D – Ex.15, Used and Useful Analysis, Table J

Company: Palm Coast Utility Corporation Docket No.: 951056-WS

Test Year Ended: 12/31/95 Water [X] or Sewer [X]

Exh. 7 (FS-1)

Schedule: E-3

Page 1 of 1 Preparer: Seidman/PCUC

Explanation: Provide a schedule of monthly customers billed or served by class.

Line	(1) Month/		(2)	(3) General	(4) Multi-Family	(5) Private Fire	(6) Other	(7)
No.	Year		Residential	Service	Dwelling	Protection	(List)	Total
WATER	CUSTOMERS							
1	Jan '95		10,663	340	13	52		11,068
2	Feb		10,762	348	13	52		11,175
3	Mar		10,819	360	13	52		11,244
4	Apr		10,895	365	13	52		11,325
5	May		10,970	364	13	52		11,399
6	Jun		10,995	361	13	52		11,421
7	Jul	*	11,057	364	13	52		11,486
8	Aug	*	11,119	370	13	52		11,554
9	Sep	*	11,181	372	13	52		11,618
10	Oct	*	11,243	374	13	52		11,682
11	Nov	*	11,305	376	13	52		11,746
12	Dec '95	*	11,367	379	13	52		11,811
	Total (Avera	ace)	11,031	364	13	52		11,461
					******	***********	****	****
	* - Projecti	eci						
WASTE	WATER CUSTO	OMERS						
1	Jan '95		9.593	285	12			9,890
2	Feb		9,644	294	12			9,950
3	Mar		9,687	305	12			10,004
4	Aor		9,751	312	12			10,075
5	May		9,812	312	12			10,136
6	Jun		9,829	327	12			10,168
7	انال	*	9,885	330	12			10,227
8	Aug	*	9,941	334	12			10,287
9	Sep	*	9,997	336	12			10,345
10	Oct	*	10,053	339	12			10,404
11	Nov	*	10,109	341	12			10,462
12	Dec '95	*	10,165	344	12			10,521
	Total (Avera	ece)	9,872	322	12			10,206
		/						

* - Projected

Attachment No. _5_

Page 2 of 4

Palm Coast Utility Corporation Used and Useful Analysis - Water Calculation of ERC's

EXAIS

Workpaper ERC-W

DESCRIPTION	1990	1991	1992	1993	1994	1995
RESIDENTIAL Customers (Average)	7,780	8,345	8,902	9,482	10,257	11,031
Consumption (1,000 Gal.) Regular Irrigation Construction	395,322 112,948 22,764	393,547 68,628 12,044	450,445 89,802 16,373	496,965 124,000 17,128	520,949 98,325 17,502	582,901 109,872 17,715
Total	531,032	474,219	556,620	638,093	636,776	690,288
Ann. Cons./Cust. (Gal.)	68,256	56,827	62,528	67,295	62,082	62,577
Cons./Cust./Day ERC	187	158	171	184	170	171
GENERAL SERVICE Consumption (1,000 Gal.) Regular Irrigation	65,353 49,145	69,316 28,395	72,296 35,285	92,281 53,576	87,110 42,553	86,831 45,863
Total	114,498	97,711	107,581	145,857	129,663	132,694
General Service - ERC	1,677	1,719	1,721	2,167	2,089	2,120
MULT!-FAMILY Consumption (1,000 Gal.) Regular Irrigation	31,124 24,716	32,022 17,496	33,278 19,059	34,178 19,545	40,909 13,908	38,254 16,883
Total	55,840	49,518	52,337	53,721	54,815	54,937
Multi-Family - ERC	818	871	837	798	883	878
Total ERC's w/o DCDD	10,275	10,935	11,460	12,447	13,229	14,029
OCDD Consumption (1,000 Gal.)	17,377	43,138	50,768	95,704	99,221	(A) 51,100
DCDD ERC	255	759	812	1,422	1,598	817
TOTAL AVERAGE ERCs	10,530	11,694	12,272	13,869	14,827	14,846

Beachside ERC's DCDD Beach (Residential)	817 877
Beachside ERC's Total	1,894

(A) Consumption adjusted to pro forma estimate.

Attachment No. _5



Palm Coast Utility Corporation Used and Useful Analysis - Sewer Allocation of Collecting Main

. ∠xh.15 Table J

Gravity Main	1995 Year End Cost	Used and Useful Cost
1995 Average ERC 12,43 Less: PEP (1,28	•	
Subtotal 11,15 Margin Reserve 11.93% 1,33		
Total ERC's 12,48	5	
Lots Served by Gravity Main 25,06	2	
Used and Useful Percentage 49.8	\$22,940,448	\$11,424,343
PEP Main		
1995 Average ERC 1,28 Margin Reserve 11.93% 15	1 <u>3</u>	
Total ERC's 1,43	4	
Lots Served by PEP 21,37	6	
Used and Useful Percentage 6.79	5,862,547	392,791
Pep Tanks		
Used and Useful Percentage 100.09	2,119,907	2,119,907
Force Main		
Used and Useful Percentage 73.79	4,570,541	3,370,731
Total	\$35,493,443	\$17,307,772
Combined Used and Useful Percentage		48.8%

Attachment No. 5

Page 4 of 4

PALM COAST UTILITY CORPORATION SCHEDULE OF WATER RATE BASE TRST YEAR ENDED 12/31/95

CORRECT LOT COURT

SCHEDULE NO. 1-A DOCKET NO. 951956-WS

COMPONENT	TEST YEAR PER UTILITY YEAR-END	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION AD AVERAGE TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 63,505,519	(2,128,199)\$	61,377,320 \$	(1,089,914)\$	60,287,406
2 LAND & LAND RIGHTS	504,632	0	504,632	0	504,632
3 NON-USED & USEFUL COMPONENTS	(8,602,553)	0	(8,602,553)	(10,256,603)	(18,859,156)
4 CWP	3,992,210	(3,992,210)	0	0	0
5 ACCUMULATED DEPRECIATION	(20,996,438)	1,074,065	(19,922,373)	938,154	(18,984,219)
6 CIAC	(16,390,083)	0	(16,390,083)	914,006	(15,476,077)
7 AMORTIZATION OF CIAC	3,241,580	0	3,241,580	(245,130)	2,996,450
8 NET DEBIT DEFERRED TAXES (USED)	1,119,911	0	1,119,911	(437,522)	682,389
9	0	0	0	0	0
10 ADVANCES FOR CONSTRUCTION	(2,672,139)	2,672,139	0	0	0
11 WORKING CAPITAL ALLOWANCE	0	0	0	0	0
12 OTHER	0	0	0	0	0
RATE BASE	\$ 23,702,639 \$	(2,374,205)\$	21,328,434 \$	(10,177,009)\$	11,151,425

SCHEDULE NO. 1-B DOCKET NO. 951056-WS

CORRECT LOT COURT

COMPONENT	TEST YEAR PER UTILITY YEAR-END	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION AL AVERAGE TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 56,249,291 \$	2,128,199 \$	58,377,490	\$ (3,924,077)\$	54,453,413
2 LAND & LAND RIGHTS	1,153,532	o	1,153,532	(525,555)	627,977
3 NON-USED & USEFUL COMPONENTS	18,345,687	426,872	18,772,559	(6,510,046)	12,262,513
4 CWIP	0	o	. 0	0	0
5 ACCUMULATED DEPRECIATION	(18,107,234)	(986,635)	(19,093,869)	892,137	(18,201,732)
6 CIAC	(61,045,743)	0	(61,045,743)	300,877	(60,744,866)
7 AMORTIZATION OF CIAC	16,511,375	0	16,511,375	(786,524)	15,724,851
8 DEBIT DEFERRED INCOME TAXES	1,940,403	0	1,940,403	185,105	2,125,508
9	0	0	0	0	0
10 ADVANCES FOR CONSTRUCTION	(990,073)	405,534	(584,539)	(75,803)	(660,342)
11 WORKING CAPITAL ALLOWANCE	0	0	0	0	0
12 OTHER	0	0	0	0	0
RATE BASE	\$ 14,057,238 \$	1,973,970 \$	16,031,208	(10,443,886)\$	5,587,322

SCHEDULE NO. 2 DOCKET NO. 951056-WS

CORRECT LOT COURT

		SPECIFIC		CAPITAL RECONCILED			
DESCRIPTION	TOTAL CAPITAL	ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	TO RATE BASE	RATIO	COST RATE	WEIGHTED
PER UTILITY 1995 - YEAR-END				POTO (10 - 600 TOCT) (1 00 PROSEDE 40 4	94993919999933114-0009G-0-40	der Aufgebrungster in gestellt.	one seed of the management
1 LONG TERM DEBT \$	12,125,000 \$	s 0:	\$ (643,582)\$	11,481,418	30.73%	7.24%	2.23%
2 SHORT-TERM DEBT	4,312,000	0	(228,876)	4,083,124	10.93%	7.73%	0.84%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	20,265,735	0	(1,075,683)	19,190,052	51.37%	11.10%	5.70%
5 CUSTOMER DEPOSITS	485,000	0	(25,743)	459,257	1.23%	6.00%	0.07%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-ZERO COST	2,266,072	0	(120,281)	2,145,791	5.74%	0.00%	0.00%
8 OTHER	Q	Ω	0	<u>0</u>	0.00%	0.00%	0.00%
9 TOTAL CAPITAL \$	39.453.807	<u>ο</u> :	\$ <u>(2.094.165</u>)\$	37.359.642	100.00%		<u>8.85%</u>
PER COMMISSION 1995 - 13-MO	NTH AVERAGE						
10 LONG TERM DEBT \$	12,557,692 \$	0:	\$ (7,754,639)\$	4,803,053	28.69%	7.24%	2.08%
11 SHORT-TERM DEBT	3,668,231	0	(2,265,210)	1,403,021	8.38%	7.73%	0.65%
12 PREFERRED STOCK	0	0	o o	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	19,943,543	0	(12,315,557)	7,627,986	45.57%	11.10%	5.06%
14 CUSTOMER DEPOSITS	458,926	0	Q	458,926	2.74%	6.00%	0.16%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-ZERO COST	2,316,226	129,534	<u>o</u>	2,445,760	14.61%	0.00%	0.00%
16 OTHER	Q	Ω	Q	Ω	0.00%	0.00%	0.00%
17 TOTAL CAPITAL \$	38.944.618	129.534	\$ <u>(22.335.405</u>)\$	16.738.747	100.00%		<u>7.95%</u>
		ı	RANGE OF REAS	ONABLENESS	LOW	ніен	
			RETURN ON EC	YTIU	10.10%	12.10%	
			OVERALL RATE	OF RETURN	7.49%	8.40%	

PALM COAST UTILITY CORPORATION STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/95

CORRECT LOT COUNT

SCHEDULE NO. 3-A DOCKET NO. 951056-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	00000000 1-1-1-1000 (1000) (1000) (1000)	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,384,699 \$	1,586,948 \$	6,971,647 \$	(1,571,283)\$	5,400,364 \$	(278,981)\$	5,121,383
OPERATING EXPENSES:						-5.17%	
2 OPERATION AND MAINTENANCE	\$ 3,026,338 \$	(222,018)\$	2,804,320 \$	(44, 132)\$	2,760,188 \$	\$	2,760,188
3 DEPRECIATION	1,621,374	(437,104)	1,184,270	(346,241)	838,029		838,029
4 AMORTIZATION	(82,781)	(5,469)	(88,250)	5,469	(82,781)		(82,781)
5 TAXES OTHER THAN INCOME	874,220	(180,899)	693,321	(177,422)	515,899	(12,554)	503,344
6 INCOME TAXES	(289,553)	781,183	491,630	(175,174)	316,456	(100,257)	216,199
7 TOTAL OPERATING EXPENSES	\$ 5,149,598 \$	(64,307)\$	5,085,291 \$	(737,500)\$	4,347,791 \$	(112,811)	4,234,980
8 OPERATING INCOME	\$ 235,101 \$	1,651,255 \$	1,886,356 \$	(833,783)\$	1,052,573 \$	(166,171)	886,402
9 RATE BASE	\$ 23,702,639	\$	21,328,434	\$	11,151,425	4	11,151,425
RATE OF RETURN	0.99%		8.84%		9.44%		7.95%

PALM COAST UTILITY CORPORATION STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/95

CORRECT LOT COUNT

SCHEDULE NO. 3-B DOCKET NO. 951056-WS

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS		REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,150,538 \$	1,756,312 \$	4,906,850 \$	(1,619,645)	3,287,205 \$	(118,200)	3,169,005
OPERATING EXPENSES	tien tien den teen dies met Jen den den den					-3.60%	
2 OPERATION AND MAINTENANCE	\$ 2,049,154 \$	(80,503)\$	1,968,651 \$	(54,030)	1,914,621 \$	\$	1,914,621
3 DEPRECIATION	35,244	728,836	764,080	(322,291)	441,789		441,789
4 AMORTIZATION	(57,525)	(1,309)	(58,834)	1,309	(57,525)		(57,525)
5 TAXES OTHER THAN INCOME	258,285	187,325	445,610	(122,619)	322,991	(5,319)	317,672
6 INCOME TAXES	131,947	237,542	369,489	(218,687)	150,802	(42,477)	108,325
7 TOTAL OPERATING EXPENSES	\$ 2,417,105 \$	1,071,891 \$	3,488,996 \$	(716,319)	2,772,677 \$	(47,796)	2,724,881
8 OPERATING INCOME	\$ 733,433 \$	684,421 \$	1,417,854 \$	(903,326)	514,528 \$	(70,404)	444,124
9 RATE BASE	\$ 14,057,238	\$	16,031,208		5,587,322		5,587,322
RATE OF RETURN	5.22%		8.84%		9.21%		7.95%

	Year End 1	3-Mo Avg		13-Mo Avg		Year End 1	3-Mo Av1	-Mo Avi	3-Mo Ava							NET PLANT			
ATER UTILITY PLANT ACCOUNT CT.		STAFF	STAFF Specific	BTAFF		Ass Depr	STAFF	STAFF		Depr Exp Per Milia (STAFF Score.	BTAFF Adjusted				NON-UL	IUNUNONL of JbA	U-MOM of jbA
NO. ACCOUNT NAME		Adjustmen*				SCH A-9					3th mth eAc			MB		RESERVE		Ace. Dept	
INFANGIBLE PLANT																			
901.1 Organization	6,130	0	0	6,130	3.33%	4,225	(102)	0	4,123	204	0	0	204	0	0	NA.	NA	. NA	
102.1 Franchises	2,664	0	Q	2,664	3.15%	2,136	(656)	0		84	0	0	84	0	NA		NA		N
39.1 Other Flant & Misc.	228,345	(20,818)	0	207,527	5.77%	134,872	(6,982)	9	126,890	13,176	(1,201)	0	11,975	0	NA	NA	NA	. NA	
SOURCE OF SUPPLY & PUMP		_	_				_	_		_			_						
903.2 Land and Land Rights	123,422	0	0	123,422	NA	263	0	9			0	0	0	0.00%	0.00%	0	0	•	
904.2 Structures and Improvements 905.2 Collecting and Impounding	105,208	0	0	105,206	3.07%	47,379	(1,808)	0		3,226	0	0	3,226	35,43%	40.19%	2,829	37,276		1,1
108.2 Lake River and Other Intakes	ŏ	×	ő		0.00%	ŭ	Ÿ			0	ŏ	Ö	0	0.00%	0.00%	-	0	. 0	
107.2 Wells and Springs	4.761.730	(133.028)	ŏ	4.628.702	4.89%	2,188,918	(118,261)			232,644	(6,499)	ŏ	228.145	35.43%	40.12%	121.668	1.639.949		80,1
109.2 Infiltration Galleries	0	0	ā	0	0.00%	2,100,010	(,			101,014	(0,100,	ō	0	0.00%	0.00%		0		•••,•
09.2 Supply Main a	2,191,871	ŏ	ŏ	2,191,871	2.86%	826,711	(31,308)			62,616	ŏ	ŏ	62,616	35.43%	40.19%	86,472	776,580	•	22,1
10.2 Power Generation Equipment	0	ō	ō	0	0.00%	0	0	Č	0	0	ō	ō	0	0.00%	0.00%		0		
11.2 Pumping Equipment	378,629	Ö	Ó	378.829	5.00%	218,809	(9,469)	q	209,340	16,936	õ	ō	18,936	33.35%	38.26%		126,339	69,615	6,3
39.2 Other Plant & Misc.	95,961	0	0	95,961	10.00%	44,109	(4,600)	0	39,309	6,600	0	0	9,600	35.43%	40.19%	2,897	33,990	13,927	3,4
WATER TREATMENT PLANT																			
103.3 Land & Land Rights	280,476	0	0	260,478	NA	27	0	0		0	0	0	0	0.00%	0.00%		0		
104.3 Stucturas & Improvements	3,945,088	0	0	3,945,088	3.03%	700,248	(59,770)			119,580	0	0	119,580	0.00%	0.00%		Q		
320.3 Water Treetment Eq.	9,447,104	(145,154)	0	9,301,950	5.06%	2,844,417	(221,120)	•	2,623,297	478,236	(7,348)	0	470,988	21.22%	23.36%	142,923	1,973,874	556,864	99,9
39.3 Other Flant & Misc.	0	0	Q	0	4.00%	0	0	•		0	0	0	0	0.00%	0.00%	. 0	0	• 0	
TRANSMISSION & DISTRIBUT		_	_		***		_			_	_								
003.4 Lin d & Land Rights 104.4 Structures & Improvements	100,734	0	0	100,734 5,499	NA 3.06%	2,872	(84)		2.588	0 189	0	_	168	0.00%	0.00%				
130,4 Distribution Reservoirs	1.969.860	ŏ	0	1,969,660	2.67%	873,453	(26,310)	-	_,	52,620	0	0	52,620	0.00%	0.00%	. 0	0		
131.4 Transmission and Distribution Ma		(211,385)		25.895.081	2.50%	9.400.472	(300.918)			601,668	(4.872)	Ö	596,796	72.53%	75.36%		18.782.967	0 5,600,100	432,8
331 Advanced Mains -Beachside	1,095,156	(43,115)	٥	1,052,041	2.20%	113,536	12,048		,,	24,098	(949)	ŏ	23,147	0.00%	0.00%		10,702,907	9,000,100	432,0
33t Advanced Mains - P.C	36799	(40,110)	ň	36,799	2.32%	3,873	428	č		852	(6-18)	ŏ	852	0.00%	0.00%	Š	n		
33.4 Services	1,140,496	(105,231)	ŏ	1.035,265	2.36%	257,636	(13,384)			26,916	(2,483)	ŏ	24,433	19.75%	31.35%	81.759	204,433	•	4,6
34,4 Maters and Meter in stallations	2,384,999	(151,365)	ŏ	2,213,614	4,78%	717,383	(56,429)			113,124	(7,241)	ō	105,863	0.00%	0.00%		244,400		,-
35.4 Hydrants	2,515,589	(69,912)	ō	2,445,677	2.21%	602,410	(27,516)		574,894	55,500	(1,542)	ō	63,958	5,16%	5.16%	. o	126,197	29,885	2,7
39.4 Oher Plant & Miss.		` o	o	0	4.00%	. 0	` ' 0'	C	0	Ó	0	Ó	0	0.00%	0.00%	. 0	0		
GENERAL PLANT																			
103.5 Land & Land Rights	0	0	0	0	NA	0	0			0	0	0	0	0	0	0	0	•	
104.6 Structures & Improvements	529,769	0	0	529,769	2.47%	136,640	(8,550)	(130,090	13,103	0	0	13,103	9.02%	13.20%	16,707	47,785	11,734	1,1
40.5 Office furniture & Equipment	387,772	(40,819)	0	347,153	7.67%	199,711	(9,547)			29,761	(3,117)	0	26,644	9.02%	13.20%		31,313		2,4
141.6 Transportation Equipment	873,147	(57,911)	0	615,236	11,73%	493,774	(39,733)			78,946	(6,792)	0	72,154	0.00%	0.00%	NA.	0		
H2.5 Stores Equipment	6,007	19	0	8,026	4.06%	4,154	(104)			245	1	0	246	0.00%	0.00%		o		
H3.5 Tools, Shop & Garage	167,372	(28,731)	0	158,641	4.69%	70,028	(4,336)			8,795	(1,349)	0	7,446	0.00%	0.00%	NA.	0		
144.5 Laboratory Equipment	20,566	156	0	20,722	6.80%	9,914	(541)			1,398	11	0	1,409	0.00%	0.00%	NA.	0	-	
145.5 Power Operated Equipment 346.5 Communication Equipment	251,825 52,483	(42,066) D	0	209,759 52,483	5.51% 7,63%	92,406 36,293	(2,943) (2,001)			13,874	(2,316)	0	11,556	0.00%	0.00%	NA NA	0	-	
347.5 Miscellan sous Equipment	1,514	ň	0	1,514	0.00%	1,427	(2,001)			4,003	0	0	4,003	0.00%	0.00%		0		
348.5 Other Tangble Plant	1,0,4	ŏ	ŏ	1,014	0.00%	0	ŏ	ì		ŏ	ŏ	ŏ	0	NA.	NA	NA.		_	
106 Undistributed Plant	ŏ	248,612	ŏ	248,612	0.00%	ŏ	ŏ			ŏ	ŏ	ŏ	ō	NA NA	NA NA		ŏ		
OTHER	•	440,012	•	2.0,0.2	0.00	•	•	•	•	•	•	•	•		•		•		
103 future Use Plant	196,151	0	0	196,151	0.00%	94,273	(4,476)		89,797	0	0	٥	0	100.00%	100.00%	. 0	196.151	69,797	
107 Advanced Property	2,872,139	(287,346)	Ö		0.00%		(,,,,,			ŏ	ŏ	ŏ	ō	100.00%	100.00%	. o	2,384,793		
	-,	(-, ,	•					-	•		•		7 0 0 100 10	-	4,00 4,7 00		
INTANGBLE PLANT	237,139	(20,818)	0	216,321		141,233	(6,942)		134,291	13464	-1201.24	0	12,263	NA			0	• 0	
SOURCE OF SUPPLY & PUMPIN	k 7,857,021	(133,028)	0	7,523,893		3,326,189	(163,446)		3,162,743	327024	-8499.35	0	320,525	34,74%			2,614,143	1,116,112	113,1
WATER TREATMENT PLANT	13,872,668	(145,154)	0	13,527,614		3,544,892	(280,890)		3,263,802	597,816	(7,348)	0	590,468	14.59%			1,973,874		99,
TRANSMISSION & DISTRIBUTIO		(581,028)		34,756,350		11,771,639	(412,168)		11,359,471	874,944	(17,087)	0	857,857	54.99%			19,113,597		440,
GENERAL PLANT	2,110,455	77,460		2,187,915		1,044,347	(70,232)			150,125	(13,564)	0	136,561	121.58%			2,660,042		3,5
OTHER	2,866,290	(267,346)		2,580,944		94,273	(4,476)			0	. 0	0	0	100.00%			2,680,944		
TOTALS - WATER	61,881,951	(1,089,914)	0	60,792,037		19,922,373	(936,154)		18,984,219	1,963,373	(45,700)	0	1,917,873	47.61%		7	28.942.600	8 559 294	657.
IMPUTATION OF CIAC ON MA	HGINHESE		Water		TAD														
		I	restment		Maire	Total		Dist.	16,066,693	***	4.372.477	TIO OF N	ON-USED	L USEFUL PLA	INT TO PLA	MT	47.61%		
4 Camina Availability Charms (DCC	~ HEG		592		908														
1 Service Availability Charge (PCC 2 ERCs included in MR (Note 1)	Or MET)				767			Frans. Fotal	7799867 25696060	27.47%	2,740,616 711,5004								
3 SAC * ER Cain MR (Line 1*Line3)			1.183		696.617			Services	1036265	\$0.20%	830,632								
3 SAC EL CERI MA (CRIE I DIES	,		Z00.058		D34.017			OM MCES	100000	40.204	430,832								
Net plant included as a result of I	Æ							CORRECT	LOT COUNT	7									
4 Source Supply & Pumping			201,987					- CONTRACTOR		-I									
5 Water Treatment			142,923																
8 Total Weler Treetment			344.911																
7T&D Plantiese Meters					570 100														
8 Amount of CIAC to impute (Lower	of lines 3 or	4)	244.911		570,100	457.505													
8 Composite CIAC Amortization rat	(Sch R - 11	n2)	3 19%		3.19%														
10 Amortization Expense (CIAC * re	to)	hel	10.992		3.169 18.169	14.581													
11 Accum Amort (50% of amortization			5.496		9.085	7.290													

Attachment No. ______
Page 6 of 7

	AST UTILITY CORP		13-Mo Av		18-Mo Av		Year End										NET PLAN			
WASTEV ACCT.	NATER UTILITY PLANT ACC	Plant Per MFRs	STAFF Record.	STAFF Specific	STAFF Adjusted	Depr Person Per	Acc Depr Per MFRs	Adjustme TO	n STAFF Specific A	STAFF	Depr Exp Per MFRs	Staff	STAFF Recom.	STAFF Adjusted	NON-U/U With		INCL. IN MARGIN	NON-U/U Adj to	NON-U/UN	
NO.	ACCOUNT NAME	THE MITTER	Adiatme F			MFRs			vAd i.e tme		Sch 8-13				MR	MR	RESERVE		Adjito Acc. Depr	Adjto deprex
	NTANGIBLE PLANT																			
	ganization	6,130	0		6,130	3.33%				4,772	204	0	0	204		NA		NA NA	NA	N
	ranchises	2,684			2,684	3.20%				2,107	86	0	0	86		NA.				N.
	Other Plant & Misc.	121,366	. 0		121,386	4,16%	101,895	(2,52	ס ק	99,366	5,054	0	0	5,054	NA	N.A	NA NA	NA	. NA	N
	COLLECTION PLANT and and Land Rights	0			0	0.00%	. 0			0	٥	٥	0	0	0.00%	0.00%	0.00%	0	0	
	Structures and improvements	8,560	_		6,560	3.11%				2,848	204		0	204		0.00%		0	0	
	Sollection Sewers - Force	0,500			0,555	0.00%			ő	0	ō	ŏ	ŏ	0		0.00%		-	0	
	Dilection Sewers - Gravity	35,493,443	(1,170,095)		34,323,348	2.46%	11,844,229	(437,65	5) 0	11,406,573	673,351	(26,791)	0	844,560	59.66%	63.07%		20,475,670	6,804,617	503,82
	Advanced Mains	13,789			13,789	2.52%		(17-		2,317	348	0	0	348		0.00%		0	0	
	kdvanced Mains	18,452			15,721	2.33%				493	384	(17)	0			0.00%		0	0	
	Sarvices	2,964,647			2,984,847 0	2.63%			6) 0	1,247,812	78,012 0		0	78,012 0		67.38%			619,937	51,26
	bw Measuring Installation Other Plant & Misc.	0	-		0	0.00%				ő	0	0	0	-		0.00%		0	0	
	SYSTEM PUMPING PLANT	•	, ,		·	0.004			•	·	·	·	·	•	0.00%	0.00%	0.00%	U	U	
	and & Land Rights	207.043			207,043	NA	43	3	0 0	73	0	0	0	0	0.00%	0.00%	0.00%	0	0	4
	Stuctures & Improvements	101,995			101,995	3.12%	44,361	(1,59	1) 0	42,790	3,180	0	0			63.35%		62,492	26,217	1,04
370.3 F	Receiving Wells	0	0		0	0.00%			0	0	0	0	0	-		0.00%		0	0	.,
	Pumping Equipment	4,233,215	(86,495)		4,148,720	5.52%				*,*== .,	233,472					63.35%			1,117,657	140,12
	Other Plant & Misc.	0	• •		0	0.00%	. 0	1	0 0	0	0	0	0	0	0,00%	0.00%	0.00%	0	0	(
	MEATMENT & DISPOSAL PL					***	40			40	0							_	_	
	and & Land Rights	946,489) (1,034, 6 62)	(525,555	5) 420,934 5,367,778	NA 3.19%				1,235,451	200,348	0 (32,377)	0	-	0.00% 52,76%	0.00% 56.76%		2.832.040	0	
	Structures & Improvements Freatment and Disposal Equip .		(1,493,240)		5,214,029	5.53%				1,316,577	370,836	(82,559)	0	288,277	43,98%	49.19%			651,824 579,910	88,62 126,78
	Plant Sewers	0,707,200	1 (1,400,240)		0.214,020	2.86%			o o	0	0,0,00	(52,533)	ŏ	0		0.00%		2,203,130	0,5,5,0	120,70
	Outfall Sewer Lines	ā	ŏ		ō	3.33%		ì	o o	ō	ō	ō	ŏ	ō		0.00%		ō	ŏ	
	Other Plant & Misc.	0	0		o	5.56%	. 0)	0 0	0	0	0	0	0	0.00%	0.00%	0.00%	ō	õ	
•	BENERAL PLANT																			
	Land & Land Rights	0			0	NA	0		0 0	0	0	0	0	0	NA	NA			NA	N/
	Stuctures & Improvements	534,224			534,224	2.47%			0 0	137,789	13,213		0	,		13.20%		48,187	12,420	1,192
	Office Furniture & Equipment	391,033		1	350,072	7.07%				191,762	30,011	(3,144)		26,867 0		13.20%		31,577	17,297	2,423
	Computer Equipment	-77 004			620,409	16.679			• •	457,657	79,610	(6,849)	0	72,761	NA NA	NA NA			NA NA	NA NA
	Fransportation Equipment Stores Equipment	678,806 6,057		!	6,076	4.08%				4.085	247	(0, 0-18)	0	248	NA.	NA NA			NA NA	N/
	look, Shop & Garage	188,947		1	159,974	4.69%				66,243	6,869	(1,360)		7,509	NA.	NA.			NA	N
	Leboratory Equipment	20,739			20,896	6.80%	9,997			9,451	1,410	11	0	1,421	NA	NA			NA	N.
395	Power Operated Equipment	253,942	2 (42,419)	1	211,523	5.51%		. 1-,			13,990	(2,337)	0			NA	NA NA	NA	NA	N/
	Communication Equipment	52,925			52,925	7.63%					4,037	0	0	4,037	NA	NA			NA	N/
	Miscellaneous Equipment	1,527			1,527	0.009			7 0	22,377	0	0	0	0		NA			NA	N
	Undistributed Plant	0	0		0	10.00%		,	0 0	0	0	0	0	0	NA	NA	NA NA	NA	NA	N/
	OTHER Futura Use Plant	179,081	31,720		0 210,501	0.00%		,	0	0	0	٥	0	0	100.00%	100.00%	. 0	210,801	0	
	Advanced Property	179,001			0 210,001	0.009					ŏ		ő			100.00%	-		ŏ	Ö
.0,	-citations (Topally	_			•	0.50%			•	-	•	•	•	•		,	•	•	•	•
	INTANGIBLE PLANT	130,200		(0 130,200		108,919	(2,67	2) 0	106,247	5,344	0	0	5,344	0.00%	NA	NA.	0	0	
	COLLECTION PLANT	38,495,091	(1,170,826)) (0 37,324,265		13,137,171	(477,13	o) o	12,660,041	952,299	(26,608)	0	923,491	60.08%	NA	NA NA	22,423,671	7,624,554	555,060
	BYSTEM PUMPING PLANT	4,542,253			0 4,455,756		1,984,333				236,652	(4,770)	0			NA		_,	1,143,875	142,074
	TREATMENT & DISPOSAL PLAN				5)11,002,741		2,610,216				571,184	(114,936)	0			NA			1,231,734	215,400
	GENERAL PLANT	2,128,200			0 1,957,626		1,053,228					(13,878)	0	137,709		NA	NA NA		29.726	3.61
	OTHER PLANT	179,081			0 210,601				0 0		0	0	0	0				210,801	0	
	TOTALS-WASTEWATER	59,531,023	3 (3,924,077)) (525,55	5)55,081,391		19,093,889	(892,13	η 0	18,201,732	1,918,866	(162,193)	0	1,754,673	55.27%	N.A	NA.			916.180
	IMPUTATION OF CIAC ON W	ADDIN RE	SER VE	Treatmen		Collection							RATIO OF	NON-USE	D & USEFU	I PIANT T	O PLANT	55.27%		
,			COLITE	Plant	1.	Plant	<u>Total</u>		F.M.	4419866	69.90%			,,,,,,			O 1 C1	<u> </u>		
				33		1,23	-		Gravity PEP Mains	22184181 5669279	37.28% 7.00%	8,270,162 434,160								
	Service Availability Charge (PCC ERCs Included in MR (Note 1)	OF MICH		2.22		1,23			PEP Tarde.	2050021	100.00%	2050021								
	SAC * ERCs in MR (Line 1*Line)	3		743.42		956.45			Total	34323347	40.34%									
	,	•			-		_				_									
	Net plant included as a result of	MR							CORRECT	LOT COUN	<u>T</u>]									
	Treat & Disposal Plant			5,125,17	0															
	Collection Plant					22,423,67														
	System Pumping Plant Total Collection and Pumping					2,603,16 25,027,05														
		er of leas 4 :	~~ 4N	743.426		•	-													
8	Amount of CIAC to Impute (Low-	e 01 a110 a 3 (u =)	153.52	L	956,450	DAR NO.													

Palm Coast Utility Corporation Detail of Correction to Adjustment to Account 354.4

Per Staff Workpapers Supporting Order No. PSC-96-1338-FOF-WS

Account 354.4, per PSC

Y/E Bal 13 Mo. Adj Adjusted 6,402,440 (1,034,662) 5,367,778

Calculation of Account 354.4 13 month average should be is as follows: [From Ex. 7, FS-1, MFR Vol. I., p. 12 & 13]

Books Transfer * After [Before Adj] Ox. Basin Adjustment Dec '94 4,408,479 0 4,408,479 Jan '95 4,408,479 0 4,408,479 Feb 4,408,479 0 4,408,479 Mar 4,408,479 0 4,408,479 Apr 4,408,479 0 4,408,479 Jun 6,581,521 0 6,581,521 Jul 6,581,521 0 6,581,521 Aug 6,581,521 0 6,581,521 Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778			Per		
Dec '94			Books	Transfer *	After
Jan '95			[Before Adj]	Ox. Basin	Adjustment
Feb 4,408,479 0 4,408,479 Mar 4,408,479 0 4,408,479 Apr 4,408,479 0 4,408,479 May 4,408,479 0 4,408,479 Jun 6,581,521 0 6,581,521 Jul 6,581,521 0 6,581,521 Aug 6,581,521 0 6,581,521 Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Dec '94	4,408,479	0	4,408,479
Mar 4,408,479 0 4,408,479 Apr 4,408,479 0 4,408,479 May 4,408,479 0 4,408,479 Jun 6,581,521 0 6,581,521 Aug 6,581,521 0 6,581,521 Aug 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Jan '95	4,408,479	0	4,408,479
Apr 4,408,479 0 4,408,479 May 4,408,479 0 4,408,479 Jun 6,581,521 0 6,581,521 Jul 6,581,521 0 6,581,521 Aug 6,581,521 0 6,581,521 Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Feb	4,408,479	0	4,408,479
May 4,408,479 0 4,408,479 Jun 6,581,521 0 6,581,521 Jul 6,581,521 0 6,581,521 Aug 6,581,521 0 6,581,521 Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Mar	4,408,479	0	4,408,479
Jun 6,581,521 0 6,581,521 Jul 6,581,521 0 6,581,521 Aug 6,581,521 0 6,581,521 Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Apr	4,408,479	0	4,408,479
Jul 6,581,521 0 6,581,521 Aug 6,581,521 0 6,581,521 Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		May	4,408,479	0	4,408,479
Aug 6,581,521 0 6,581,521 Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Jun	6,581,521	0	6,581,521
Sep 6,581,521 (179,081) 6,402,440 Oct 6,581,521 (179,081) 6,402,440 Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Jul	6,581,521	0	6,581,521
Oct Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Aug	6,581,521	0	6,581,521
Nov 6,581,521 (179,081) 6,402,440 Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Sep	6,581,521	(179,081)	6,402,440
Year End Balance: Dec 6,581,521 (179,081) 6,402,440 13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Oct	6,581,521	(179,081)	6,402,440
13 Mo. Avg 5,578,579 (55,102) 5,523,477 PSC 13 Mo Avg Balance 5,367,778		Nov	6,581,521	(179,081)	6,402,440
PSC 13 Mo Avg Balance 5,367,778	Year End Balance:		6,581,521	(179,081)	6,402,440
		13 Mo. Avg	5,578,579	(55,102)	5,523,477
					5,367,778
PSC has understated Acct 353.4 by: 155,699	PSC has understated Acct 353.4	1 by:	-		155,699

^{*} Per Ex. 7, MFR Vol. I, p. 12 & 13, an oxidation basin train was transferred from Account 354.4 to Plant Held for Fututre Use in Sept, 1995. The MFR was based on actual balances through 6/95 and projected balances for 7–12/95. The projected balances do not reflect the transfer of the trains, so it was included as an adjustment to the year end balances. The above calculation correctly reflects the 13 month average of the transfer made in 9/95.

Palm Coast Utility Corporation
Summary of the Effect of Computational Error Corrections on Plant Balances, Rate Base and Revenue Requirements

			Plant	Non-U&U	U&U
WATER	PLANT		ì	NO CORRECTION	ONS
WASTE	EWATER PLANT				
(a)	Staff erred in adjusting Account 354.4 year end balance to 13 mo average balance. Explanation: The amounts for this account, year end and average, include \$179,081 for a 2.5 MGD oxidation basis train. In 9/95, this amount was transferred to Account 103.0, Future Use. The MFR shows a year end adjustment removing this from Account 354.4 and adding it to Account 103.0 [See Ex.7, FS-1, MFR Vol. I, p.12] Staff removed the \$210,801 average balance in Account 103.0 from Account b354.4. That amount is not in Account 354.4. The \$179,081 was removed as an adjustment; the removal is not reflected in the monthly balances. To adjust the year end balance to 13 month average, only the 13 month average of the adjustment from Sept. to Dec. needs to be adjusted. See Attachment A. The effect is to decrease the staff adjustment from \$1,034,662 to \$878,963, or increase plant by \$155,699. [See counter adjustment (c) which corrects the balance for Account 103, Future Use]	Adjustment:	155,699	82,146	73,553
(b)	Staff excluded the 13 month avarage balance of Account 106, Undistributed plant. Plant should be increased by \$173,869 [See Ex.7, FS-1, MFR Vol. I, p. 13, line 42, col. 15].	Adjustment:	173,869	0	173,869
(c)	This is the counter adjustment to adjustment (a). It corrects the average balance for Account 103, Future Plant to show the book amount of \$210,801 plus the \$55,102 average balance of the amount transferred from Account 354.4, in 9/95, a total of \$265,903.	Adjustment:	55,102	55,102	0
		Adjusted Balances	2,702,017,725	1,527,017,157	1,175,000,568
		Bal per Order	55,081,391	31,106,837	23,974,554
	·	Total Adjustments	2,646,936,334	1,495,910,320	1,151,026,014
IMPUT/ (d)	ATION OF CIAC AGAINST MARGIN RESERVE Staff erred in calcuting imputed CIAC by using the requested SAC rather than the				
. ,	approved SAC. The correction reduces imputed CIAC, net of amortization by :	Adjust Imputation	(98,862)		(98,862
	, ,	" amortization	1,518		1,518
		Net Adjustment	(97,344)	<u> </u>	(97,344
	NET IMPACT, INCLUDING AFFECTS ON ALLOCATIONS DEPENDENT ON PLANT RATIOS:	D-4- B-4-	Water	Wastewater	Total
		Rate Base	18,338	301,551	319,889
		Revenue Req't	6,227	33,983	40,210

Page _	
2.01	
W	

		Tear End	13-Mo Avg	Ī	13- Mo Avg	ì	Year End	8TAFF	13-Mo AV	13 Mo Av	3						NET PLANT			
	ITER UTILITY PLANT ACC	Plant	STAFF	STAFF	8TAFF	Depr		Adjustme i		STAFF	Depr Exp	Staff STA		STAFF	NON-U/UN				HON-U/UNK	
CT. NO.	ACCOUNT NAME	Per MFRs	Recom. <u>Adjustme n</u>	Specific Milustrae i		Rates Per MFRs			Specific A / Adjustme_n		Per MFRs Sch B-13	DeprExp Reco 3th mth a Adlus		Adjunted Balance	with <u>MR</u>		MARGIN RESERVE	Adj to Plant	Adjto Acc. Depr	Adjto depre
IMT	ANGIBLE PLANT			-				•												
351.1 Crgs		6,130	0		6.130	3,33%	4,874	(102)	. 0	4,772	204	٥	٥	204	NA	NA	NA	NA	NA	
352.1 Fran		2,684	ŏ		2,684	3.20%				2,107	86	ŏ	ò	88	NA NA	NA NA		NA NA	NA NA	
	er Plant & Misc,	121,366	ŏ		121,366	4.16%	101,895			99,368	5,054	ŏ	ŏ	5,054	NA.	NA.		NA.	NA.	
	LLECTION PLANT	,	•			7.70-	101,000	(2,54.)	•	55,500	4,054	•	•	0,001	,	1941		,-,		
353.2 Lan	d and Land Rights	0	0		0	0.00%	0	0	0	0	٥	0	0	0	0.00%	0.00%	0.00%	0	0	
354.2 Stu	ctures and Improvements	6,560	0		6,560	3.11%	2,948	(102)	. 0	2,846	204	Ö	ō	204	0.00%	0.00%	0.00%	o	0	
360.2 Co fe	lection Sewars - Force	0	0		0	0.00%	0	Ò	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	
361.2 Co N	lection Sewers — Gravity	35,493,443	(1,170,095)		34,323,348	2.46%		(437,656)	0	11,406,573	873,351	(28,791)	0	844,560	61.59%	63.07%		21,139,750	7,025,308	520,
	anced Mains	13,789	٥		13,789	2.52%		(174)	0	2,317	346	0	0	348	0.00%	0.00%		0	0	
	renced Mains	16,452	(731)		15,721	2.33%		(192)		493	384	(17)	0	367	0.00%	0.00%		0	0	
362 Berv		2,964,847	0		2,984,847	2.63%		(39,006)	0	1,247,812	78,012	0	0	76,012	65.71%	67.38%		1,948,201	819,937	51,
	w Measuring Installation	0	0		0	0.00%		0	0	0	0	0	0	0	0.00%	0.00%		0	0	
	er Plant & Misc.	0	۰		٥	0.00%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	
	STEM PUMPING PLANT d&LandRights	207,043	0		207,043	NA			_		_		_	_			0.00%	0	0	
	ctures & improvements	101,995	0		101,995	3.12%	43	30	. 0	73	0	0	0	0	0.00%	0.00% 63.35%		62,492	26,217	1,1
	elving Wells	C84,101	0		0	0.00%	44,381 0	(1,591)		42,790	3,180	ů	ő	3,180	61.27% 0.00%	0.00%		02,402	20,217	٠,
	noing Equipment	4,233,215	•		4,146,720	5.52%		-	-	1,824,151	233,472	(4,770)	ŏ	228,702	61.27%	63.35%		•	1,117,657	140.
	er Plant & Misc.	4,200,213	(00,100)		0	0.00%		(110,100)	, ,	1,024,131	200,772	(4,770)	ő	220,702	0.00%	0.00%		2,540,555	1,11,,00,	,,
	EATMENT & DISPOSAL PLA	NT	•		•	2.20%	•	•	•	•	•	•	•	•	0.00.	4,54,6			-	
	d & Land Rights	948,489	0	(525,555)	420,934	NA	40	0	0	40	0	0	0	0	0.00%	0.00%	0.00%	0	0	
354.4 Stu	ctures & Improvements	8,402,440	(1,034,662)		5,367,778	3.13%	1,329,271	(93,820)	, o	1,235,451	200,348	(32,377)	ō	167,971	52.76%	56.76%	4.00%	2,632,040	651,824	86
80.4 Tres	atment and Disposat Equip.	8,707,269	(1,493,240)		5,214,029	5.53%	1,480,907			1,318,577	370,836	(82,559)	ō	288,277	43.98%	49.19%	5.21%	2,293,130	579,910	126
381.4 Plan	nt Sewers	0	0		0	2.86%	0	0	0	0	0	Ò	0	0	0.00%	0.00%	0.00%	0	0	
	fall Sower Lines	0	0		0	3.33%	0	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0	0	
	er Plant & Misc.	0	0		0	5.56%	0	0	0	0	0	0	0	٥	0.00%	0.00%	0.00%	0	0	
	NERAL PLANT																			
	d & Land Rights	0	0		0	NA	0	0	0	0	0	0	0	0	NA	N.A		NA.	NA.	_
	ctures & improvements	534,224	0		534,224	2.47%			-	137,789	13,213	0	0	13,213	9.02%	13,20%		48,167	12,429	1,
	ce Furniture & Equipment	391,033	(40,961)		350,072	7.87%				191,762	30,011	(3,144)	0	26,867	9.02%	13.20%		31,577	17,297	2,
	nputer Equipment		0			18.87%		0	0	0	0	0	0	0	NA	NA.	• :	NA NA	NA NA	
	reportetion Equipment res Equipment	878,806 8.057	(58,397) 19		620,409 8.078	11.73%		(40,068)		457,857 4.085	79,610 247	(6,849)	0	72,761 248	NA NA	NA NA		NA NA	NA NA	
	s, Shop & Garage	188.947	(26,973)		159,974	4.69%	4,189 70,616			66.243	8.869	(1,360)	ŏ	7,509	NA.	N/		NA NA	NA.	
	oratory Equipment	20,739	157		20,696	8.80%	9,997	(548)		9.451	1,410	(1,300)	ŏ	1,421	NA NA	N/		NA.	NA.	
	ver Operated Equipment	253,942			211,523	5.51%	93,183			90,216	13,990	(2,337)	ŏ	11.653	NA.	N/		NA	NA	
	nmunication Equipment	52,925	0		52,925	7.63%	36,599		-	34,581	4,037	(=,==,	ă	4,037	NA.	N/			NA	
397 Mis:	cellaneous Equipment	1,527	(0)		1,527	0.00%	1,540		ŏ	22,377	0	ŏ	ō	0	NA	N/	NA.	NA	NA.	
106 Und	list buted Plant	0	Ö		. 0	10.00%		0	Ö	0	ō	ō	ō	ō	NA	N	NA NA	NA	NA.	
OTH	HER																			
103 Futu	ure Use Plant	179,081	31,720	0	210,801	0.00%	0	0		0	0	0	0	0	100.00%	100.00%	. 0	210,801	0	
107 Adv	ranced Property	0	0	0	0	0.00%	0	0	0	0	0	0	0	0	100.00%	100.00%	. 0	0	0	
	ANGIBLE PLANT	130,200	0	0	. 40,500		108,919			106,247	5,344	0	0	5,344	0.00%	N		0	0	
		38,495,091			37,324,265		13,137,171			12,660,041	952,299	(28,808)	0	923,491	61.88%	N/		23,087,951		571
	STEM PUMPING PLANT	4,542,253	(86,495)		4,455,758		1,984,333			1,887,014	236,652	(4,770)	0	231,882	58.42%	N/		-,,		142
	EATMENT & DISPOSAL PLAN' NERAL PLANT				11,002,741		2,810,218			2,554,068	571,184	(114,936)	0	456,248	48.58%	N/		-,,,-,		21!
		2,128,200		_	1,957,626		1,053,228			1,014,362	151,387	(13,678)	0	137,709	4.07%	N/	, NA			â
	HER PLANT TALS-WASTEWATER	179,081	31,720	(EAE EEE)	,		10 000 000	0	. 0	0	0	0	0	0	100.00%	614	NA.	210,801	*******	932
101	INCO- WAS ICH A ICH	58,531,023	(3,924,077)	(525,555)	55,081,391		19,093,869	(892,137)	. 0	18,201,732	1,916,866	(162,193)	0	1,754,673	56.47%	N/	, MA			E.M.
IMP	PUTATION OF CIAC ON MA	VAGIN RES	ERVÉ]	reatment	•	Collection						RATIO	O OF	NON-USE	D & USEFUI	. PLANT T	O PLANT	56.47%	-	
				Plant		Plant	Total													
	vice Availability Charge (PCC o Da Included in MR (Note 1)	w MEF)		334		1,236														
	C* EROs in MR (Line 1*Line3)			2.229 743.428		774 954 450														
	plant included as a result of M	ıR																		
	at & Disposal Plant			5,125,170																
5 Cos	lection Plant					23,087,951														
S 8 Sys	tem Pumping Plant					2,603,188														
	al Collection and Pumping					25.691.139														
	· -						•													

		13-Mo Avg		13-Mo Av				13-Mo A 13-M								NET PLANT			
TEWATER UTILITY PLANT ACCOUN	Plant	STAFF	BTAFF	STAFF	Depr	Acc Depr /		STAFF STA	AFF	Depr Exp			STAFF	NON-U/UN			MON-U/U		NON-
. ACCOUNT NAME	Per M FRe	Recom. Adjustments C		Adjusted n <u>Balance</u>	Retas Per MFRs			Specific A Adjus		Per M FRe C Sch 8-13 3				with MR	without MR	MARGIN RESERVE	Adj to Plant	Adj to Acc. Depr	Adj
ACCOUNT NAME		Adiosansins	rosi. Aujustins	P Danking	MI (1)		13~WO X	Adjustme r Bala	ITICA	SCH 6-13 3	on mara	COLOR BINE 1	DEREINGE	<u> </u>	<u> </u>	LESENIE.	- FRIIL	A44. 0401	N. P.
INTANGIBLE PLANT																			
t.1 Organization	6,130	•		6,130	3.33%	4,874	002) 0	4,772	204	٥	0	204	NA	NA	NA.	NA	NA	١.
2.1 Franchises	2,584	0		2,684	3 20%	2,150	(43) 0	2,107	86	٥	٥	86	NA	N/A	NA NA	NA	NA	
.1 Other Plant & Misc.	121,386	0		121,386	4.16%	101,895	(2,527) o e	366, 9	B,064	0	0	5,054	NA	N/A	NA NA	NA	NA	١
COLLECTION PLANT								•											
2 Land and Land Rights	0	٥		0	0.00%	0	0	. 0	٥	0	0	0	0	0.00%	0.00%	¥000	0	0)
2 Structure and Improvements	8,560	0		6,560	3.11%	2,848	(102) 0	2,846	204	Ö	0	204	0.00%	0.00%	¥0.00%	0	٥)
2 Collection Sewers - Force	0	0			0.00%		` 0			0	o	0	٥	0.00%	0.009	£000%	0	0)
2 Collection Sewers - Gravity	35,493,443	(1,170,095)		34 323 348	2.48%	11.844.229	437 £56	0 11.60	6 573	873 351	(28,791)	0	844,560	61.59%	63.07%	1.48%	21,139,750	7 025 306	
t Advanced Mains	13.789	``, ``.		13,789			074		2,317	348		ŏ	348	0.00%	0.009	200%	0)
1 Advenced Mains	16.452	(731)		15,721	2.33%		(192		493	364	(17)	0	367	0.00%	0.00%	¥00.0	٥	0)
2 Services	2 984 847	i o		2 964 847	2.63%	1 286 818	900,000		7 812	78.012	0	ó	78,012	65.71%	67.389	1.87%	1,948,201	819,837	,
2 Flow Measuring installation		Ó			0.00%		0			0	ò	ā	0	0.00%	0.009	0.00%)
2 Other Plant & Misc.	ō	ò		ŏ	0.00%	ō	ŏ		ŏ	ŏ	ŏ	ň	ā	0.00%	0.009		ō	٥	•
SYSTEM PUMPING PLANT	•	-		•	1212	-	-	•	•	•	•		•				-	-	
3 Land & Land Rights	207.043	0		207.043	NA	43	30		73	•			0	0.00%	0.003	6 000%	0	٥	,
3 Structures & Improvements	101,995	ŏ		101,995		44.381	(1,591	-	2,790	3,180	ŏ	ŏ	3,180	61 27%	63.35%		62,492	26,217	,
3 Receiving Wells	.0.,200	ŏ		0.200	0.00%	100,	(i bai	, ,	0	3,100	ŏ	ŏ	0,100	0.00%	0.009			0	
3 Pumping Equipment	4,233,215	•		4,148,720			•	•	24,151	233,472	(4,770)		228,702	81.27%	63.353		2,540,695	•	
3 Other Plant & Misc.	4,233,215	(Castrical)		4,146,720	0.02% 200.0	1 (90.00)	(110,/08	, 0 1,82	.w,101	203 A 12			228,702	0.00%	0.009		2,040,000		
THEATMENT & DISPOSAL PLANT	U	v		•	0.00%	0	0		o	U	0	0	9	V.00.%	0.007	. V.UU%	v	•	•
4 Land & Land Rights	948,489	٥	***	5) 420.934	NA	40	_	_		•	_			0.00%	0.003	£ 0.00%	0	0	
t Structure e & Improvements	6,402,440	•					0 000	0	40	•	0	٥	472 843		56.763		2,914,186	651 .824	
			(a)	5,523,477		1,329,271	(93,820		451	200,346	(27,506)	0	172,843	52.76%					
Treatment and Disposal Equip.	8,707,269	(1,493,240)		5,214,029	5.53%	1,480,907	(162,330) 0 1,31	8,577	370,836	(82,559)	0	288,277	43.98%	49.199		2,293,130	979,910	•
Plant Sewers	0	0		0	2.86%	0	0	•	0	0	0	0	0	0.00%	0.009		0	0	
Outs Sewer Lines	0	0		0	3.33%	0	0	0	0	0	0	0	0	0.00%	0.009		0		
Other Plant & Misc.	٥	0		0	5.56%	0	0	• •	0	0	٥	0	0	200.0	0.009	200.0	٥	0	,
GENERAL PLANT																			
Land & Land Rights	0	0		0	NA	0	0	0	0	۰	0	0	0	MA	N/		NA		
Structure a & improvements	534,224	0		534,224	2.47%	137,769	0	0 13	789, 76	13,213	0	0	13,213	9.02%	13.201		48,187		
Office Furniture & Equipment	391,033	(40,961)		350,072	7.67%	201,390	858,6) 0 19	762	30,011	(3,144)	0	26,867	9.02%	13.209	4.18%	31 ,577		
Computer Equipment	0	0		0	16.67%	0	, ,		0	0	o o	0	0	NA	N/	A NA	NA		
1 Transportation Equipment	678,806	(58,397)		620,409	11.73%	497,925	880,04)) 0 45	7,857	79,610	(8,649)	Ó	72,761	NA	N/	A NA	NA		
2 Stores Equipment	8,057	19		8,076	4.08%	4,189	(104) 0	4,085	247	1	0	248	NA	N/	A NA	NA		
3 Tools, Shop & Garage	168,947	(28,973)		159,974	4.69%	70,618	(4,373		8 243	8,869	(1,360)	ò	7,509	NA	N/	A NA	NA	. NA	4
4 Laboratory Equipment	20,739	157		20,896	6.80%	9 997	646		9,451	1,410	11	ŏ	1.421	NA	N/		NA	. NA	A
5 Power Operated Equipment	253,942	(42,419)		211 523	5.51%	93,163	(2,967		0.216	13,990	(2,337)	ă	11,853	NA.	N/		NA		
6 Communication Equipment	52,925	0		52 925	7.63%	36,599	2.018		14.581	4,037	+~.,	ŏ	4,037	NA	N/		NA	. NA	A
7 Miscellare ous Equipment	1,527	(D)		1,527	0.00%	1,540	20,837		2 377	٥	0	Ó	0	NA	N/	A NA	NA	. NA	A
6 Undetributed Plant	0		(b)	173,869	10.00%		8,893		8,693	ŏ	17,387	17,387	34,774	NA	N/		NA	NA.	A
OTHER	•		~,			•	4,000	•	- 224	•		17 10-47	4-4-7-4		•				
3 Future Use Plant	179,081	86,822	(c)	265,903	0.00%	٥	٥		٥	٥	٥	0	٥	100.00%	100.001	K 0	265,903	, .	0
7 Advance d Property	,,,,,,,,,	0	•	0 0	0.00%	0	ď		ŏ	ŏ	ŏ	ŏ	ŏ	100.00%	100.001		0		õ
	•	•	,	•	U 20 70	U	•	•	•	٠	٠	•	•	.00,40,10	144 200	- •	•		-
INTANGIBLE PLANT	130,200	0		130,200		108.919	2,572) 0 10	6 247	5.344	٥	0	6,344	0.00%	N	A NA	0		0
COLLECTION PLANT	39,495,091	ft (170,826)		37,324,265		13,137,171	(477,130			952,299	(808,852	ă	923,491	81 86 %	N.		23,067,951	7 845 246	6
SYSTEM PUMPING PLANT	4,542,253	(1,170,020) (86,495)		4,455,758		1.984.333				236 £52	(4,770)		231 882	58 A2 %	N:		2,503,168		
TREATMENT & DISPOSAL PLANT	14,056,198	2.372.203)		5)11.158.440		2,810,218	(117,319			230,662 571,184			481,120	46.57%	N.		8,207,316		
GENERAL PLANT							256,150				(10,064)				N.		79.764		
OTHER PLANT	2,128,200 179,081	3,295		2,131,495		1,053,228	00,173) 0 1,02	23,055	151,387	3,709	17,387	172,483	3,74%	N.		265 903		Š
TOTALS-WASTEWATER		86,822		265,903		40.000.00	0		0	4 040	0	4~	1 701 111	100.00%	N	A NA	31 244 122		L
IVIALO-WASIEWATER	59,531,023	(3,539,407)	£020,500	190, 884, 88 (8		19,093,869	883 A44) 0 16 <i>2</i> 1	V #26	1,916,866	(139,934)	17,387	1,794,319	56.33%	N	~ "^	H-617-166		-
						(d)													
MPUTATION OF CIAC ON MARGIN	RESERVE		Treatmen		Colle ction (BATIO OF	NON-USE	D & USE FUL	PLANT 1	TO PLANT	56.33%		
In the case of mandan			Plant	L	Plant	<u>Iotal</u>	81411				,	WHITE OF		- ~ 40FLAF	, , , , , , , , , ,		*****	-	
			1-11		TWILL	TXET	U=11												
Service Availability Charge (PCC or ME	F		29:		1,097	1390	1570												
ERCs included in MR (Note 1)	,		2.22		274	1580	1970												
SAC *ERCs in MR (Line 1*Line3)			653.06		849.089														
AND FINDS STREET (CRAS)			1133.113	•	543 163					r		VIII 700	PACTED	ı					
Not plant included as a result of MR										E E	HAZE CO	CON COM		}					
4 Treat & Disposal Plant			P 447 ***																
			5 207 310	,															
					23,087,951														
5 Collection Plant					2,603,186														
6 System Pumping Plant					25 691 139														
S System Pumping Plant Total Collection and Pumping																			
S System Pumping Plant Total Collection and Pumping	108 3 or 4)		653.066	_	849.089	<u>751.077</u>													
8 System Pumping Plant Total Collection and Pumping 8 Amount of CIAC to impute (Lower of lin				_		751.077													
6 System Pumping Plant			3.075 20.049	- 6	3.07% 25.067	751.077 23.058							I						

PALE COAST UTILITY CORPORATION SCHEDULE OF WATER RATE BASE TEST YEAR ENDED 12/31/95

MATE ERRORS CORRECTED

SCHEDULE NO. 1-A DOCKET NO. 951056-WS

COMPONENT	TEST YEAR PER UTILITY YEAR—END	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY		COMMISSION AD AVERAGE TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 63,505,519 \$	(2,128,199)\$	61,377,320 \$	(1,089,914)\$	60,287,406
2 LAND & LAND RIGHTS	504,632	0	504,632	0	504,632
3 NON-USED & USEFUL COMPONENTS	(8,602,553)	0	(8,602,553)	(10,464,761)	(19,067,314)
4 CWP	3,992,210	(3,992,210)	0	0	0
5 ACCUMULATED DEPRECIATION	(20,996,438)	1,074,065	(19,922,373)	938,154	(18,984,219)
6 CIAC	(16,390,083)	0	(16,390,083)	1,027,079	(15,363,004)
7 AMORTIZATION OF CIAC	3,241,580	0	3,241,580	(246,931)	2,994,649
8 NET DEBIT DEFERRED TAXES (USED)	1,119,911	0	1,119,911	(464,511)	655,400
9	0	0	0	0	0
10 ADVANCES FOR CONSTRUCTION	(2,672,139)	2,672,139	0	0	0
11 WORKING CAPITAL ALLOWANCE	0	o	o	0	0
12 OTHER	0	0	0	0	0
RATE BASE	\$ 23,702,639 \$	(2,374,205)\$	21,328,434	(10,300,884)\$	11,027,550

Attachment No. 4

PALE COAST UTILITY CORPORATION SCREDULE OF WASTEWATER BATE BASE TEST YEAR EMDED 12/31/95

MATE ERRORS CORRECTED

SCHEDULE NO. 1-B DOCKET NO. 951056-WS

COMPONENT	TEST YEAR PER UTILITY YEAR-END	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR PER UTILITY	COMMISSION ADJUSTMENTS	COMMISSION AI AVERAGE TEST YEAR
1 UTILITY PLANT IN SERVICE	\$ 56,249,291	2,128,199 \$	58,377,490	\$ (3,539,407)\$	54,838,083
2 LAND & LAND RIGHTS	1,153,532	0	1,153,532	(525,555)	627,977
3 NON-USED & USEFUL COMPONENTS	18,345,687	426,872	18,772,559	(7,062,145)	11,710,414
4 CWP	0	0	0	0	0
5 ACCUMULATED DEPRECIATION	(18,107,234)	(986,635)	(19,093,869)	883,444	(18,210,425)
6 CIAC	(61,045,743)	0	(61,045,743)	399,739	(60,646,004)
7 AMORTIZATION OF CIAC	16,511,375	0	16,511,375	(788,042)	15,723,333
8 DEBIT DEFERRED INCOME TAXES	1,940,403	0	1,940,403	161,345	2,101,748
9	o	0	0	0	0
10 ADVANCES FOR CONSTRUCTION	(990,073)	405,534	(584,539)	(75,803)	(660,342)
11 WORKING CAPITAL ALLOWANCE	0	0	0	0	0
12 OTHER	0	0	0	0	0
RATE BASE	\$ 14,057,238	1,973,970 \$	16,031,208	(10,546,425)\$	5,484,783

Attachment No. 9

PALM COAST UTILITY CORPORATION CAPITAL STRUCTURE TEST YEAR ENDED 12/31/95

NATH ERRORS CORRECTED

SCHEDULE NO. 2 DOCKET NO. 951056-WS

				CAPITAL			
DESCRIPTION	TOTAL CAPITAL	SPECIFIC ADJUSTMENTS (EXPLAIN)	PRO RATA ADJUSTMENTS	TO RATE BASE	RATIO	COST W RATE	COST
PER UTILITY 1995 – YEAR-END							
1 LONG TERM DEBT \$	12,125,000 \$	0 \$	(643,582)\$	11,481,418	30.73%	7.24%	2.23%
2 SHORT-TERM DEBT	4,312,000	0	(228,876)	4,083,124	10.93%	7.73%	0.84%
3 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
4 COMMON EQUITY	20,265,735	0	(1,075,683)	19,190,052	51.37%	11.10%	5.70%
5 CUSTOMER DEPOSITS	485,000	0	(25,743)	459,257	1.23%	6.00%	0.07%
6 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
7 DEFERRED ITC'S-ZERO COST	2,266,072	0	(120,281)	2,145,791	5.74%	0.00%	0.00%
8 OTHER	0	0	0	Q	0.00%	0.00%	0,00%
9 TOTAL CAPITAL \$	39.453.807	<u>ο</u> \$	(2.094.165)\$	37.359.642	100.00%		8.85%
ER COMMISSION 1995 - 13-MO	NTH AVERAGE						
10 LONG TERM DEBT \$	12,557,692	0 \$	(7,833,247)\$	4,724,445	28.61%	7.24%	2.07%
11 SHORT-TERM DEBT	3,668,231	0	(2,288,172)	1,380,059	8.36%	7.73%	0.65%
12 PREFERRED STOCK	0	0	0	0	0.00%	0.00%	0.00%
13 COMMON EQUITY	19,943,543	0	(12,440,399)	7,503,144	45.44%	11.10%	5.04%
14 CUSTOMER DEPOSITS	458,926	0	Q	458,926	2.78%	6.00%	0.17%
15 DEFERRED INCOME TAXES	0	0	0	0	0.00%	0.00%	0.00%
15 DEFERRED ITC'S-ZERO COST	2,316,226	129,534	Q	2,445,760	14.81%	0.00%	0.00%
16 OTHER	Q	Q	Q	<u>o</u>	0.00%	0.00%	0.00%
17 TOTAL CAPITAL \$	38.944.618	129.534	(22.561.819)\$	16.512.333	100.00%		7.93%
			RANGE OF REAS	ONABLENESS	LOM	нівн	
			RETURN ON EQ	UITY	10.10%	12.10%	
			OVERALL RATE	OF RETURN	7.47%	8.38%	

Attachment No. 9

PALM COAST UTILITY CORPORATION STATEMENT OF WATER OPERATIONS TEST YEAR ENDED 12/31/95

MATH ERRORS CORRECTED

SCHEDULE NO. 3-A DOCKET NO. 951056-WS

DESCRIPTION	999679, 4844 1903 9 07	TEST YEAR PER UTILITY 1996	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS		REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$	5,384,699 \$	1,586,948 \$	6,971,647 \$	(1,571,283)\$	5,400,364 \$	(300,102)	5,100,262
OPERATING EXPENSES:	·						-5.56%	
2 OPERATION AND MAINTENANCE	\$	3,026,338 \$	(222,018)\$	2,804,320 \$	(44,132)\$	2,760,188 \$	\$	2,760,188
3 DEPRECIATION		1,621,374	(437,104)	1,184,270	(349,719)	834,551		834,551
4 AMORTIZATION		(82,781)	(5,469)	(88, 250)	5,469	(82,781)		(82,781)
5 TAXES OTHER THAN INCOME		874,220	(180,899)	693,321	(179,028)	514,293	(13,505)	500,788
6 INCOME TAXES		(289,553)	781,183	491,630	(170,601)	321,029	(107,847)	213,182
7 TOTAL OPERATING EXPENSES	\$	5,149,598 \$	(64,307)\$	5,085,291 \$	(738,011)\$	4,347,280 \$	(121,351)	4,225,929
8 OPERATING INCOME	\$ -	235,101 \$	1,651,255 \$	1,886,356 \$	(833,272)\$	1,053,084 \$	(178,751)	874,333
9 RATE BASE	\$	23,702,639	\$	21,328,434	\$	11,027,550	\$	11,027,550
RATE OF RETURN		0.99%		8.84%		9.55%		7.93%

Page 4 of 5

PALM COAST UTILITY CORPORATION STATEMENT OF WASTEWATER OPERATIONS TEST YEAR ENDED 12/31/95

MATH ERRORS CORRECTED

SCHEDULE NO. 3-B DOCKET NO. 951056-WS

DESCRIPTION		TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS	COMMISSION ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$	3,150,538 \$	1,756,312 \$	4,906,850 \$	(1,619,645)\$	3,287,205 \$	(147,960)\$	3,139,245
OPERATING EXPENSES							-4.50%	
2 OPERATION AND MAINTENANCE	\$	2,049,154 \$	(80,503)\$	1,968,651 \$	(54,030)\$	1,914,621 \$:	1,914,621
3 DEPRECIATION		35,244	728,836	764,080	(336,933)	427,147		427,147
4 AMORTIZATION		(57,525)	(1,309)	(58,834)	1,309	(57,525)		(57,525)
5 TAXES OTHER THAN INCOME		258,285	187,325	445,610	(124,848)	320,762	(6,658)	314,103
6 INCOME TAXES	,	131,947	237,542	369,489	(210,287)	159,202	(53, 172)	106,031
7 TOTAL OPERATING EXPENSES	\$	2,417,105 \$	1,071,891 \$	3,488,996 \$	(724,789)\$	2,764,207 \$	(59,830)	2,704,377
8 OPERATING INCOME	\$	733,433 \$	684,421 \$	1,417,854 \$	(894,856) \$	522,998 \$	(88,130):	\$ 434,868 =======
9 RATE BASE	\$	14,057,238	\$	16,031,208	\$	5,484,783	;	\$ 5,484,783
RATE OF RETURN		5.22%		8.84%		9.54%		7.93%

Attachment No. 4

Palm Coast Utility Corporation Revenue Shortfall Resulting from Failure to Reconcile ITCs to Rate Base

	Water	Wastewater	Total
Revenue Requirement with ITCs			
Reconciled to Rate Base	5,215,419	3,162,410	8,377,829
Revenue Requirement per Order	5,094,035	3,105,262	8,199,297
Revenue Shortfall	121,384	57,148	178,532
		-	-
Cost of Capital with Reconciliation			8.74%
Cost of Capital per Order			7.90%

PALM COAST UTILITY CORPORATION CAPITAL STRUCTURE TEST YEAR ENDED 12/31/95

SCHEDULE NO. 2 DOCKET NO. 951056-WS

CORRECTED	FOR	CAPITALIS	HOTTAL

			SPECIFIC		CAPITAL RECONCILED			
DESCRIPTION		TOTAL A	DJUSTMENTS (EXPLAIN)	PRO RATA	TO RATE BASE	RATIO		WEIGHTE
DESCRIFTION		CAPITAL	(EAT LAIN)	ADJUSTMENTS	DASE	TAIN	DATE	
ER UTILITY 1995 - YEAR-END								
1 LONG TERM DEBT	\$	12,125,000 \$	0 \$	(643,582)\$	11,481,418	30.73%	7.24%	2.23
2 SHORT-TERM DEBT		4,312,000	0	(228,876)	4,083,124	10.93%	7.73%	0.84
3 PREFERRED STOCK		0	0	0	0	0.00%	0.00%	0.00
4 COMMON EQUITY		20,265,735	0	(1,075,683)	19,190,052	51.37%	11.10%	5.70
5 CUSTOMER DEPOSITS		485,000	0	(25,743)	459,257	1.23%	6.00%	0.07
6 DEFERRED INCOME TAXES		0	0	0	0	0.00%	0.00%	0.00
7 DEFERRED ITC'S-ZERO COST		2,266,072	0	(120,281)	2,145,791	5.74%	0.00%	0.00
8 OTHER		ō	ō	0	ō	0.00%	0.00%	0.00
TOTAL CAPITAL	\$	<u>39.453.807</u> \$	<u>o</u> \$	(2.094,165)\$	37.359.642	100.00%		8.85
R COMMISSION 1995 - 13-MC	TNC	H AVERAGE						
LONG TERM DEBT	\$	12,557,692 \$	0 \$	(7,441,143)\$	5,116,549	31.60%	7.24%	2.29
1 SHORT-TERM DEBT		3,668,231	0	(2,173,635)	1,494,596	9.23%	7.73%	0.71
2 PREFERRED STOCK		0	0	0	0	0.00%	0.00%	0.00
COMMON FOURTY		19,943,543	0	(11,817,878)	8,125,865	50.18%	11.10%	
S COMMON EQUIT							11.102	5.57
		458,926	0	(jo, jo., o,	458,926	2.83%	6.00%	5.57 0.17
CUSTOMER DEPOSITS		458,926 0	0		, .			
CUSTOMER DEPOSITS DEFERRED INCOME TAXES			•	<u>o</u>	458,926	2.83%	6.00%	0.17
CUSTOMER DEPOSITS DEFERRED INCOME TAXES DEFERRED ITC'S-ZERO COST		O	ō	0	458,926 0	2.83% 0.00%	6.00% 0.00%	0.17 0.00
CUSTOMER DEPOSITS DEFERRED INCOME TAXES DEFERRED ITC'S-ZERO COST OTHER	•	0 2,316,226	0 129,534	<u>0</u> 0 (1,449,251) <u>0</u>	458,926 0 996,509	2.83% 0.00% 6.15%	6.00% 0.00% 0.00%	0.17 0.00 0.00 <u>0.00</u>
CUSTOMER DEPOSITS DEFERRED INCOME TAXES DEFERRED ITC'S-ZERO COST OTHER	*	0 2,316,226 <u>0</u>	0 129,534 <u>0</u> 129,534	<u>0</u> 0 (1,449,251) <u>0</u>	458,926 0 996,509 0 16.192.444	2.83% 0.00% 6.15% 0.00%	6.00% 0.00% 0.00%	0.17 0.00 0.00 <u>0.00</u>
3 COMMON EQUITY 4 CUSTOMER DEPOSITS 5 DEFERRED INCOME TAXES 5 DEFERRED ITC'S-ZERO COST 8 OTHER 7 TOTAL CAPITAL	*	0 2,316,226 <u>0</u>	0 129,534 <u>0</u> 129,534	0 0 (1,449,251) 0 (22,881,708)\$	458,926 0 996,509 0 16.192.444 ONABLENESS	2.83% 0.00% 6.15% 0.00%	6.00% 0.00% 0.00% 0.00%	0.17 0.00 0.00

SCHEDULE NO. 3-A DOCKET NO. 951056-WS

CORRECTED FOR CAPITALISATION

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTILITY 1995	COMMISSION ADJUSTMENTS		REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 5,384,699 \$	1,586,948\$	6,971,647 \$	(1,571,283)\$	5,400,364 \$	(184,945)\$	5,215,419
OPERATING EXPENSES:						-3.42%	
2 OPERATION AND MAINTENANCE	\$ 3,026,338 \$	(222,018)\$	2,804,320 \$	(44,132)\$	2,760,188 \$	\$	2,760,188
3 DEPRECIATION	1,621,374	(437,104)	1,184,270	(349,719)	834,551		834,551
4 AMORTIZATION	(82,781)	(5,469)	(88,250)	5,469	(82,781)		(82,781)
5 TAXES OTHER THAN INCOME	874,220	(180,899)	693,321	(179,028)	514,293	(8,323)	505,970
6 INCOME TAXES	(289,553)	781,183	491,630	(190,122)	301,508	(66,463)	235,045
7 TOTAL OPERATING EXPENSES	\$ 5,149,598 \$	(64,307)\$	5,085,291 \$	(757,532)\$	4,327,759 \$	(74,786)\$	4,252,974
8 OPERATING INCOME	\$ 235,101 \$	1,651,255\$	1,886,356 \$	(813,751)\$ =======	1,072,605 \$	(110,160)\$	962,445
9 RATE BASE	\$ 23,702,639	\$	21,328,434	\$	11,009,212	4	11,009,212
RATE OF RETURN	0.99%		8.84%		9.74%		8.74%

SCHEDULE NO. 3-B DOCKET NO. 951056-WS

TEST YEAR ENDED 12/31/95 CORRECTED FOR CAPITALISATION

DESCRIPTION	TEST YEAR PER UTILITY 1995	UTILITY ADJUSTMENTS	ADJUSTED TEST YEAR/ UTLITY 1995	COMMISSION ADJUSTMENTS	CONTRACTOR AND AND A SECURITION OF THE PROPERTY OF THE PROPERT	REVENUE INCREASE	REVENUE REQUIREMENT
1 OPERATING REVENUES	\$ 3,150,538 \$	1,756,312\$	4,906,850 \$	(1,619,645)\$	3,287,205 \$	(124,795)	3,162,410
OPERATING EXPENSES				and and the set day de de de de de de	STEEL AND STATE STATE SHALL STATE COLOR ST	-3.80%	and have seen seen east over men app, 1951. Sale Sale
2 OPERATION AND MAINTENANCE	\$ 2,049,154 \$	(80,503)\$	1,968,651 \$	(54,030)\$	1,914,621 \$	•	1,914,621
3 DEPRECIATION	35,244	728,836	764,080	(337,397)	426,683		426,683
4 AMORTIZATION	(57,525)	(1,309)	(58,834)	1,309	(57,525)		(57,525)
5 TAXES OTHER THAN INCOME	258,285	187,325	445,610	(125,151)	320,459	(5,616)	314,843
6 INCOME TAXES	131,947	237,542	369,489	(213,981)	155,508	(44,847)	110,661
7 TOTAL OPERATING EXPENSES	\$ 2,417,105\$	1,071,891\$	3,488,996\$	(729,250)\$	2,759,746 \$	(50,463)	2,709,283
8 OPERATING INCOME	\$ 733,433 \$	684,421 \$	1,417,854 \$	(890,395)\$	527,459 \$	(74,332):	453,127
9 RATE BASE	\$ 14,057,238	\$	16,031,208	\$	5,183,232	:	5,183,232
RATE OF RETURN	5 <i>2</i> 2%		8.84%		10.18%		8.74%

PALM COAST UTILITY CORPORATION CUMULATIVE EFFECT OF CHANGES PROPOSED BY MOTION FOR RECONSIDERATION

A. RATE STRUCTURE CORRECTION

The water rate in Order results in a shortfall of \$273,923 from revenues authorized in Order.

The basic 5/8" x 3/4" rate in Order is:

\$12.53/mo + \$2.87/MG

The corrected rate necessary to produce authorized revenues is:

\$12.57/mo + \$3.17/MG

			Water			Wastewater			Total	
		Rate Base	Revenue	Return	Rate Base	Revenue	Return	Rate Base	Revenue	Return
	Amounts Granted by Order	11,009,212	5,094,035	7.90%	5,183,232	3,105,262	7.90%	16,192,444	8,199,297	7.90%
В.	Correct Lot Count	11,151,425	5,121,383	7.95%	5,587,322	3,169,005	7.95%	16,738,747	8,290,388	7.95%
	Change from Order	142,213	27,348	0.05%	404,090	63,743	0.05%	546,303	91,091	0.05%
C.	Correct Computational Errors	11,027,550	5,100,262	7.93%	5,484,783	3,139,245	7.93%	16,512,333	8,239,507	7.93%
	Change from Order	18,338	6,227	0.03%	301,551	33,983	0.03%	319,889	40,210	0.03%
D.	Reconcile ITCs to Rate Base	11,009,212	5,215,419	8.74%	5,183,232	3,162,410	8.74%	16,192,444	8,377,829	8.74%
	Change from Order	0	121,384	0.84%	0	57,148	0.84%	0	178,532	0.84%
	Total Effect of Corrections	160,551	154,959	0.92%	705,641	154,874	0.92%	866,192	309,833	0.92%