RONALD J. GIDMAN
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May 2, 1997

Director, Divisions of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Reference: "Docket #961447 - WU-Application for Staff-Assisted Rate Case in Lee County by Spring Creek Village Utilities Ltd.

Dear Director:

I have reviewed the Accounting Report by Paulette Dewberry on the above-referenced case and the memorandum by Stanley D. Rieger and question the conclusions arrived at insofar as the partnership revenue.

I would like to establish that the partnership, Spring Creek Village Ltd. and Spring Creek Village Utility Ltd., at this point are one and the same entity. The original utility operating certificates under Docket #760388-WS were issued to Spring Creek Village Ltd., and not until 2/23/94 when the wastewater certificate was cancelled was there a reference to *Spring Creek Limited Utilities Ltd.*

As the Secretary of State Office lists the partnership as Spring Creek Village Ltd., the partnership admits there is not a separate utility; the Commission has no record of approving a name change for the Utility; and it is stated that Spring Creek Village Ltd. and the Utility are one and the same. Then the entity filing this rate case is one and the same. It should then follow that the total revenues of the partnership must be included to determine profit or loss.

ACK
AFA 1
APP
CAF
CMU
CTR
EAG
LEG 1
LIN 3
OPC
RCH 1
WAS 1
OTH

For the test year (1996), the staff concluded that adjusted revenues were $17,092.00 and adjusted expenses were $41,342.00 resulting in a net operating loss of the partnership of $24,250.00. (See Page 2, Paragraph 4.) This suggests that the partnership had to dig into its pockets to cover the loss. This could not be further from the truth. The Spring Creek Ltd. partnership had the following sources of revenue for the test year (1996):

Homeowners Recreation and Service Fee

$59.00/month x 12 months x 302 residences	$213,816.00
Water Plant Revenue	17,092.00
Washer, Dryer, Drinking, Soda, & Copy Machine	?
TOTAL	$230,908.00

A point I would like to make is that whatever costs that were charged to the Utility have already been paid for by the homeowners in their Service Fee. I don't know when your staff (1) audited the partnership books or (2) whether they reviewed all of the revenues and expenses or (3) whether they reviewed just the Water Plant Unit.

Org Don

Homeowners are not privy to the expenses the partnership (Spring Creek Utilities, Ltd.) had for 1996 other than the information contained in your report. For example, the report (on Page 12 under Staff Analysis, Paragraph 2) states: "During the test year, the utility "(Partnership)" allocated one third of costs to the water utility." If this was the case, then the costs in the test year would have been $139,401.00 ($46,467.00 x 3) Schedule 3 (Test Year/Utility). This would have resulted in a gross profit of +$91,507.00 (39.6%). If one third of costs were allocated to the Water Utility, then logically one third of the revenue should also be so allocated ($213,816.00 + $71,272.00 + $17,092.00 water revenue.)

If the recommendations of the PSC staff are approved without an adjustment to the homeowner Service Fee, homeowners would be required to pay twice for the operation and profit of the water plant. The escalation in revenue to the partnership would be:

Recreation and Service Fee

$61.60 (increase due to CPI adj.) x 12 x 302	$223,238.00
PSC Staff Recommended Water Plant Revenue	47,517.00
Washer, Dryer Machines, etc.	?
	$270,755.00

A $39,847.00 (17 1/4%) ($270,755.00 - $230,908.00) increase over 1996! Perhaps when you are made aware of these facts, you will know why the partnership has never filed for a rate increase.

I should also bring to your attention that the statement in the report that the partnership has not had a price index increase is incorrect. The Recreation & Service Fee may be adjusted annually by 1.5% x CPI. The partnership has had a significant revenue increase as a result. For example, the Recreation & Service Fee in the early to mid '70s was $31.34 per month which included trash removal. The current fee is $61.60 per month and does not include the trash fee. Homeowners pay an additional $15.50 per month for trash removal to Lee County. The current equivalent rate is $77.15 per month--a 146% increase, 6.35% annually (146% ÷ 23 years).

I don't believe it is the intent of the PSC to have the senior residents of Spring Creek Village, many of whom are on limited incomes, be double billed for their water. This would be the case if the rate increase is approved without an adjustment in the Recreation and Service Fee. As the staff recommendation for the Water Plant revenue includes working capital & $10.18% profit allocation, then the Service Fee should be reduce by $15.00 to $20.00 per month. A percent has been set by Spring Creek Village Ltd. regarding fee reduction when services have been transferred to a different entity, i.e., Bonita springs Utility for wastewater and trash removal to Lee County.

I would appreciate your response to these comments; also,please place me on the mailing list for this case.

Sincerely,

Ronald J. Gidman

Ronald J. Gidman
Residing at 4700 Leilani Lane, Spring Creek Village

State of Florida

Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: March 31, 1997

TO: Neil Bethea

FROM: Stanley D. Rieger SDR

RE: Doc. No. 961447-WU - Application For Staff-Assisted Rate Case in Lee County By Spring Creek Village Utilities, Ltd.

INTRODUCTION

Consistent with the standard operating procedures of the division, an engineering investigation of the above referenced docket was conducted. The investigation included a field inspection of the utility's service area and its water treatment facility. In addition, an in office study of its final rate application, operation and maintenance expenses, utility plant used and useful, service availability and other engineering issues pertaining to this utility were reviewed for reasonableness.

1.0 GENERAL INFORMATION

The utility applied for a staff-assisted rate increase on December 4, 1996. Originating in 1970, the utility started out as a water and wastewater utility, and received water and wastewater certificates in 1976. The utility discontinued operation of its wastewater treatment facility and interconnected with Bonita Springs Utilities in July of 1993. The Commission acknowledged the interconnection, and canceled the wastewater certificate in the August 18, 1994, Order No. P.C.-94-1003-FOR-SO, to Docket No. 940192-SO. Records indicate that the rates charged to the customers have not change since they were authorized by the Commission at the time of the 1976 original certificate.

Located in the Southwest corner of Lee County, approximately seven miles Northwest of the city of Bonita Springs, the utility presently provides water service to 303 residential connections and six general service connections. The utility serves Spring Creek Village, a mobile home retirement community with the park at full occupancy during the winter season.

2.0 PLANT IN SERVICE

Water Treatment Facility: The utility's water treatment facility has a designed capactiy of 86,000 gpd. Its main modes of treatment are aeration, with disinfection achieved through gas chlorination. Raw water is supplied to the treatment plant through four wells; two 4" wells rated at 50 gpm, and two 2" wells rated at 30 gpm. At the time of the engineering field investigation, renovations of the plant's electrical control system were underway. The work included the rewiring of electrical control circuits, replacement of conduit, relay cabinets, starter controls, pressure switches, and sensor units. Additional work planned at this facility include reactivating a 2" well that has been out of service for approximately four years, replacement of meter assembly, a solenoid valve on the hydropneumatic tank, and a roof over a reservoir. These improvements and more, are discussed further in the After Test Year Improvement section to this report.

Water Distribution System: The water distribution system is composed primarily of PVC pipe.

3.0 OPERATIONAL AND MAINTENANCE EXPENSES

Chemicals - For disinfection purposes, the utility uses gas chlorination at its water treatment facility. Using 3,000 pounds, the utility purchased approximately $1,957 worth during the test year. Usage at this facility is considered heavy because the chlorine is also used to help control hydrogen sulfide gas. A higher chlorine demand is necessary to accommodate this task. Also, as mentioned in purchased power section below, excessive unaccounted for water may be a problem. Like purchased power, an adjustment to chemicals will not be considered until the plant flow master meter is repaired and data from that is analyzed.

Therefore, the amount of chemicals used during the test year appear reasonable and should be allowed.

Purchased Power - During the test year, the utility purchased a total of approximately $4,035. Connected with the power supply source for the water treatment facility are entrance lights to the Spring Creek Village residential area. It has been estimated that these nine lights, which burn up to 10 hours nightly, use approximately $18 of purchase power on a monthly basis. Therefore it is recommended that $216 ($18x12mos.), be removed from Purchased Power Acct. No. 615, to reflect non-utility power usage.

In addition to the above, there may be a later adjustment to purchased power consumed that is related to excessive unaccounted for water. Current flow data represents a 35% unaccounted for water amount. Normally there would be a purchased power adjustment to reflect excessive unaccounted for water, but it is suspected that a malfunctioning master flow meter might be misrepresenting the amount of water produced at the water treatment facility. The meter problem is expected to be corrected soon. Until new flow data from the repaired flow meter is received, no adjustment is recommended at this time.

With the above adjustment considered, the amount of electricity used by the utility appears reasonable and should be allowed.

Laboratory Testing -- DEP required testing during the test year included the following:

TEST YEAR LAB ANALYSIS	
BACTERIOLOGICAL	$ 600
NITRATE/NITRITE	$ 80
LEAD/COPPER	$ 351
BERYLLIUM RETEST	$ 200
TOTAL:	$1,231
AMOUNT REMOVED:	$ 434
ADJUSTED TOTAL:	$ 797

The bacteriological and nitrate/nitrite tests totaling $680, should be considered as necessary recurring tests and should be allowed. The $200 beryllium retests are not considered as regularly recurring tests, and should be removed from consideration. The lead and copper tests are expected to occur every three years. Two-thirds of the lead and copper test cost, or $234 (351x2/3), should not be considered. Therefore, $434 ($200+$234) should be removed from test year consideration.

The utility has supplied staff with estimates for additional testing costs necessary to comply with DEP requirements. These tests, which will occur in 1997, are as follows:

ADDITIONAL TESTING COSTS	
PRIMARY INORG.	$ 155
PESTICIDES/PCB'S	$ 550
RADIONUCLIDES	$ 780
SECONDARY'S	$ 135
U.O.C.'S	$ 90
1997 EST. TOTAL:	$1,710/3yrs
ANNUALIZED TOT:	$ 570

The estimated testing costs that are necessary to obtain DEP compliance appear reasonable. Therefore, $1,367 ($797 adjusted total incurred during test year + $570 additional for 1997) for testing, should be included in Contractual Services Acct. No. 730.

Contract Operator - The audit has inadvertently reflected contract operator charges with the lab testing costs. At $225 per month for DEP required operating services, $2,700 ($225x12) should be considered in Contractual Services Acct. No. 630 for the contract operator charges and not for lab testing costs.

Employees - On a part time basis, the utility uses three park employees from the related mobile home subdivision to perform routine duties at the water treatment facility and distribution

system. They include the park manager who spends an average of 2 hours per day performing plant repairs and maintenance, and meter reading; a full time park maintenance person who performs utility related duties similar to the park manager at 2 hours per day; and a part time park maintenance person who performs weekend maintenance at 2 hours weekly. The amount allotted for utility service by these employees has been reviewed for reasonableness and should be allowed.

Meters - During the test year, the utility purchased 24-5/8"x3/4" residential meters for approximately $1,000. The utility has an active meter replacement program. Meters are replaced when they are discovered to be malfunctioning. It appears appropriate to continue this program, and that the amount spent during the test year should be considered as a recurring expense. Therefore, as a pro forma expense, it is recommended that $1,000 be allowed in Material and Supplies Acct. No. 620.

General - A review of all other general expenses incurred by the utility appear reasonable and should be allowed.

4.0 USED AND USEFUL

Used and useful for this utility has not been previously determined by the Commission.

Water Treatment Plant - The water treatment plant has a design treatment capacity of 86,000 gallons per day. The maximum daily flow that occurred during the test year is 59,000 gallons per day. With fire flow considered, the water treatment plant is recommended to be 100% used and useful. Since the service area is built out, there was no margin reserve considerations (Attachment "B").

Water Distribution System - The water distribution system is basically at capacity with 303 residential connections. Therefore, it is recommended that the water distribution system be considered 100% used and useful (Attachment "B").

5.0 QUALITY OF SERVICE

The treatment facility is in compliance with the health department. The quality of service appears to be satisfactory. However, a full determination of quality of wastewater service can not be made until after the May 21, 1997, customer meeting.

6.0 UNACCOUNTED FOR WATER

Review of the amount of water produced vs. water consumed by the utility's customers during the test year, shows the unaccounted for water to be approximately 35%. Anything above 10% is considered excessive. Analysis of this problem has found a malfunctioning plant flow meter as a possible cause of the excessive amount. The lead maintenance person has indicated that the meter has been malfunctioning for quite some time, and is giving erroneous figures. There does not appear to be a water loss problem through broken lines, and malfunctioning customers meters are replaced when discovered. Since it is a known problem, the master meter must be repaired before any additional investigation is warranted.

Repair of this meter is forthcoming. A replacement assembly has been received, and repair work will occur soon. Hopefully, the new flow numbers will represent a more acceptable unaccounted for water amount. Therefore, no adjustment is recommended at this time.

7.0 CONSERVATION

The Commission has a memorandum of understanding with the Florida Water Management Districts. This memorandum recognizes a joint cooperative effort is necessary to implement an effective, state widewater conservation policy. Water use in the area is under the jurisdiction of the South Florida Water Management District. The utility is not required to have a consumptive use permit since the size of its wells fall below the minimum permitting requirements. By all indications, customer consumption does not appear to be excessive.

8.0 UNBILLED METERED GENERAL SERVICE CONNECTIONS

The utility has five metered general service connections that were not billed during the test year. They include the following:

GENERAL SERVICE CONNECTIONS		
Connection Type	**Meter Size**	**Test Year Consumption**
Recreation building	2"	208,700
Swimming pool	1"	188,000
Fish cleaning station	5/8"x3/4"	13,620
Boat davits area	5/8"x3/4"	4,200
Lift station	5/8"x3/4"	4,120
Park entrance	5/8"x3/4"	none recorded
	Total:	418,640 gallons

These connections should be treated as general service customers, and revenues should be imputed based on consumption and meter sizes.

9.0 DEPRECIATION

The depreciation of utility assets should conform with the Commission's policy as outlined in Chapter 25-30.140 F.A.C. No adjustments are recommended at this time.

10.0 AFTER TEST YEAR IMPROVEMENTS

Since the end of the test year, the audit has reflected the purchase of a 7½ hp pump for $1,972, and an air compressor for $1,219. Actual work in progress is a $18,300 contract for a rewiring project at the water treatment plant. Performed in stages, the utility paid during the test year, $11,990 for work completed. An additional $6,310 will be paid when the project is complete. The audit also reflected a $5,250 bid to replace a roof over a ground storage tank, and $3,943 for replacement high service pump motor.

In addition to what was reflected in the audit, $526 worth of electrical work to replace a defective main breaker was done since the end of the test year. Also, a $2,214 replacement meter assembly for the treatment plant master meter has been purchased and will be installed soon. A solenoid valve replacement at the treatment plant hydropneumatic tank is necessary. The $394 valve has been purchased, and it has been estimated that it will take an additional $200 in labor costs to complete the project. The flow meter replacement assembly and solenoid valve replacement will be performed at the same time, and is expected to be completed soon. Also to be completed is an estimated $1,400 rewiring project necessary to reactivate a potable water well that has been out of service for approximately four years. Although there has not been an estimate received, the utility has ordered backflow detection devices for its general service connections. The writer estimates that these devices will cost approximately $1,000.

Totaling $24,428, all of the above projects are considered necessary. Therefore, the following should be allowed:

POST TEST YEAR IMPROVEMENTS	
7½ HP pump	$1,972
Air compressor	$1,219
Rewiring project	$6,310
Ground storage tank roof	$5,250
High service pump motors	$3,943
Main breaker electrical repair	$526
Meter assembly	$2,214
Solenoid valve replacement	$594
Well rewiring project	$1,400
Backflow detection devices	$1,000
Post Test Year Improvements Total	$24,428

11.0 ORIGINAL COST

The need for an original cost study has materialized since the auditor was unable to identify sufficient records to support utility rate base and/or total system cost. A complete

inventory of system components has been made. An original cost study has been performed using partial available construction estimates, comparative costs from similar plants, and actual invoices trended to the year of installation. As determined in the original cost evaluation (Attachment "C"), the estimated original cost value for the water treatment facility is $34,696. For the water distribution system, the value it estimated to be $69,464. Therefore, it is recommended that the combined total value determined to be $104,160 ($34,696 + $69,464), be allowed.

12.0 LAND VALUE

The auditor could not establish the value of the land area that is occupied by the water treatment facility. The physical area has been measured, and it is considered to be approximately 2/10th of an acre. Although an attempt was made to establish its late 1960's value at the time it was considered in utility use, actual records were unavailable. Since such a small area is considered occupied by the utility, a token amount of $1,000 should be considered as an reasonable original land value for this parcel.

13.0 RECOMMENDATIONS

Operational And Maintenance Expenses - Purchased Power - It is recommended that $216 ($18x12mos.), be removed from Purchased Power Acct. No. 615, to reflect non-utility power usage (paragraph 3.0).

Lab testing - $1,367 ($797 adjusted total incurred during test year + $570 additional for 1997) for testing, should be included in Contractual Services Acct. No. 730 (paragraph 3.0)

Contract Operator - At $225 per month for DEP required operating services, $2,700 ($225x12) should be considered in Contractual Services Acct. No. 630 for the contract operator charges and not for lab testing costs (paragraph 3.0).

Employees - The park manager and a maintenance man spend an average of 2 hours per day, and a part time employee spends 2 hours weekly performing utility related work.The amount allotted for utility service by these employees should be allowed (paragraph 3.0).

Meters - It is recommended that $1,000 be allowed as an annual expense for meter replacements in Material and Supplies Acct. No. 620 (paragraph 3.0).

Used and useful - Water Treatment Plant - The utility's wastewater treatment plant should be considered 100% used and useful. The Distribution System should be considered 100% (paragraph 4.0).

~~Water Distribution System - The utility's water distribution and wastewater collection systems should be considered to be 60% used and useful (paragraph 4.0).~~

Unbilled General Service Connections - These connections should be treated as general service customers, and revenues should be imputed based on consumption and meter sizes (paragraph 8.0).

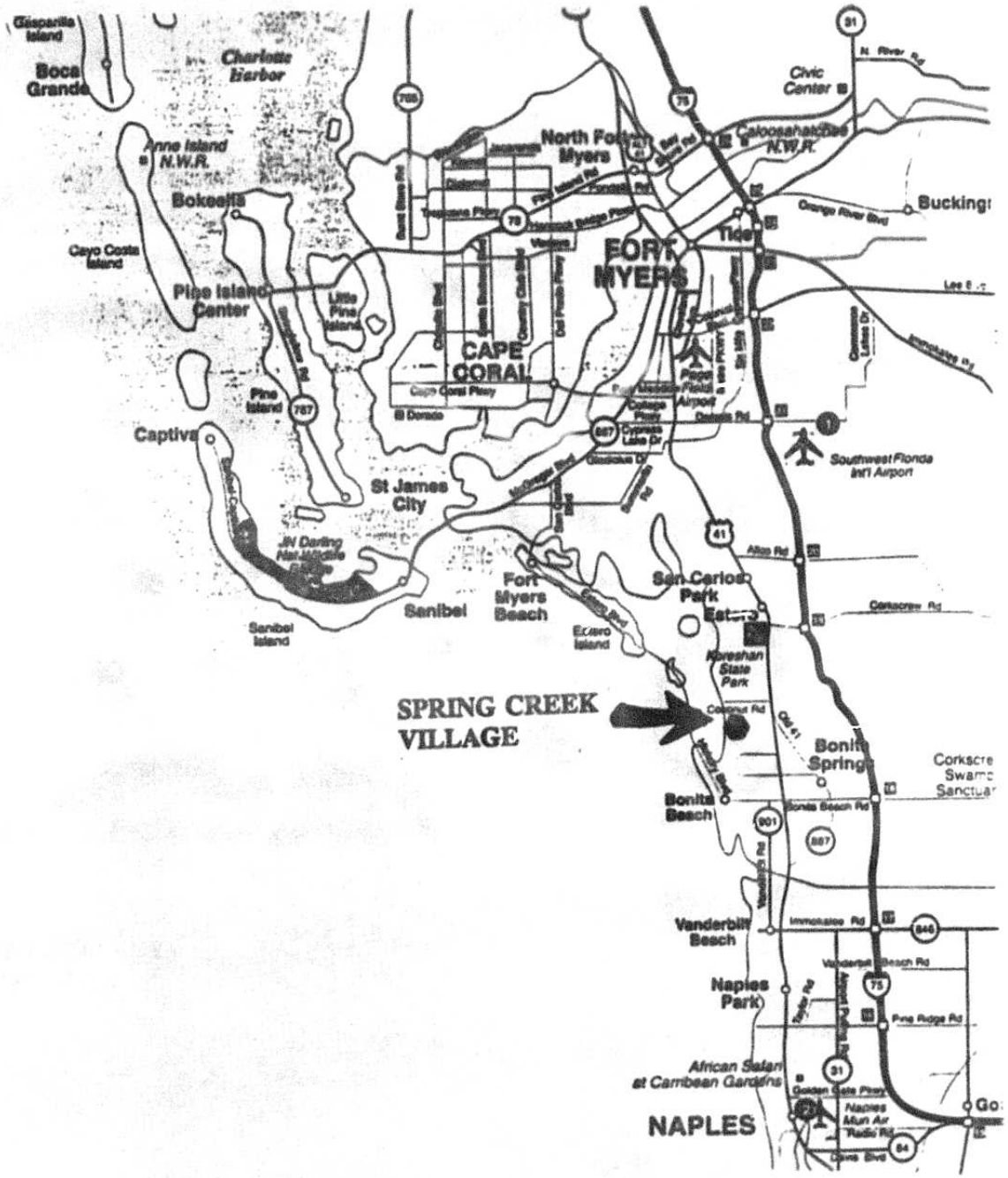
Original Cost - It is recommended that $104,160, be allowed as plant original cost (paragraph 11.0).

Land value - $1,000 should be allowed for the value of the land occupied by the water treatment plant (paragraph 12.0).

(spring.sdr)

cc: Division of Water and Sewer (Dewberry)
Division of Legal Services (Johnson)

SPRING CREEK VILLAGE UTILS., LTD.



TREATMENT PLANT — USED AND USEFUL DATA

Docket No. 961447-WU Utility Spring Creek Village Date Mar 96

1) Capacity of Plant 86,000 gallons per day

2) Maximum Daily Flow pk.5day ave 59,000 gallons per day

3) Average Daily Flow pk. mo. 2/96= 47,870 gallons per day

4) Fire Flow Requirements 120,000 gallons per day

5) Margin Reserve System built out gallons per day
*Not to exceed 20% of present customers

Res. Connections

a) Test Year Customers in ~~ERC's~~ Begin 303 End 303 Av. 303

b) Customer Growth Using Regression Analysis in ERC's for Most Recent 5 Years Including Test Year 0 ERC's

c) Construction Time for Additional Capacity 1.5 Years

(b) x (c) x $\left[\frac{3}{(a)}\right]$ = NA gallons per day

6) Excessive Infiltration Meter problems, could not determine gallons per day

a) Total Amount _____ gallons per day ___% of Av. Daily Flow

b) Reasonable Amount _____ gallons per day ___% of Av. Daily Flow

c) Excessive Amount _____ gallons per day ___% of Av. Daily Flow

PERCENT USED AND USEFUL FORMULA

$$\frac{[(2)+(5)+4a]-6}{1} = 100 \text{ \% Used and Useful}$$

Stly D Rs Engineer

Attachment "B"

WATER COLLECTION SYSTEM USED AND USEFUL DATA

Docket No. 961447-WU Utility Spring Creek Village Utilities Date July 96

Res. Connections

1) Capacity 303 ~~ERC's~~ (Number of potential customers without expansion)

Res.Connections

2) Number of TEST YEAR Connections 303 ~~ERC's~~

Res. Connection

a) Begin Test Year 303 ~~ERC's~~

Res. Connection

b) End Test Year 303 ~~ERC's~~

Res. Connection

c) Average Test Year 303 ~~ERC's~~

Res. Connection

3) Margin Reserve (Not to exceed Built out ~~ERC's~~
20% of present customers)

a) Customer Growth Using Regression Analysis in ERC's for Most Recent 5 Years Including Test Year 0 ERC's

c) Construction Time for Additional Capacity 1 Years

(a) x (b) = 0 ERC's Margin Reserve

PERCENT USED AND USEFUL FORMULA

$$\frac{(2 + 3)}{1} = 100 \%$$ Used and Useful

Staff DB Engineer

ORIGINAL COST EVALUATION

WATER X
SEWER ___

UTILITY SPRING CREEK VILLAGE UTILITIES LTD.
LOCATION LEE CO.
DOCKET NO. 961447-WS

SUBDIVISION SPRING CREEK VILLAGE
DATE 3/97

Sheet No. 1 of 2 Sheets

ACCT NOS.	DESCRIPTION OR ITEM	QUAN	UNIT	UNIT COST	TOTAL	ENG 6% -	A&G 10%	ADJ. TOTAL	DEP. RATE % YR	AGE YRS.	TOT. DEP.	NET BOOK VALUE
330	Hydro tank	1	ea.		2040	122.4	204	2366.4	3.0	26	1846	521
330	Hydro tank modifications	1	ea.		800	48	80	928	3.0	21	584.6	343
307	2" Wells w/pumps	2	ea.	650	1300	78	130	1508	3.7	21	1172	336
331	Well piping to plant	1	ea.		1600	96	160	1856	2.6	21	1013	843
311	5 HP hi service pumps	2	ea.	300	600	36	60	696	6.7	21	979.3	
330	15m concrete storage tank	1	ea.		5000	300	500	5800	2.7	21	3289	2511
345	Air compressor	1	ea.		2500	150	250	2900	10.	18	5220	
310	Generator	1	e.a		3500	210	350	4060	5.9	18	4312	
330	8m concrete storage tank	1	ea.		4000	240	400	4640	2.7	16	2004	2636
334	4" Master Meter	1	ea.		1500	90	150	1740	5.9	16	1643	97
320	Chlorinator	1	ea.		1000	60	100	1160	14.3	8	1327	
307	4" wells w/pumps	2	ea.		3570	214.2	357	4141.2	6.7	7	1942	2199
304	Plant and well fencing	1	ea.		1000	60	100	1160	3.3	5	191.4	969
304	Storage tank roofing	1	ea.		1500	90	150	1740	2.9	4	201.8	1538
						Predep.	Tot:	[illegible]		Plt.	Tot:	$11,993

DOCKET NO. 961447-WS				ORIGINAL COST EVALUATION								Page 2 of 2 Pages
ACCT NOS.	DESCRIPTION OR ITEM	QUAN	UNIT	UNIT COST	TOTAL	ENG 6%	A&G 10%	ADJ. TOTAL	DEP. RATE % YR	AGE YRS.	TOT. DEP.	NET BOOK VALUE
331	6" PVC pipe	850	ft.	.95	808	48.48	80.8	937.28	2.6	26	633.6	304
331	2" PVC pipe	1700	ft.	.77	1309	78.54	130.9	1518.44	2.6	26	1026	492
331	Valves/Tees/Reducers/Etc.	Comb.			150	9	15	174	5.0	26	226.2	
333	Services	46	ea.	25	1150	69	115	1334	2..9	5	693.7	640
334	Meters	46		43	1978	118.7	197.8	2294.48	5.9	26	3520	
331	6" PVC pipe	275	ft.	1.10	303	18.18	30.3	351.48	2.6	24	219.3	132
331	2" PVC pipe	2,365	ft.	.90	2247	134.8	224.7	2606.52	2.6	24	1626	980
333	Services	26	ea.	30	780	46.8	78	904.8	2.9	24	629.7	275
334	Meters	54		45	2430	145.8	243	2818.8	5.9	24	3991	
331	6" PVC pipe	1340	ea	3.01	4033	242	403.3	4678.28	2.6	21	2554	2124
331	2" PVC pipe	1800	ea.	1.19	2142	128.5	214.2	2484.72	2.6	21	1357	1128
331	Valves/Tees/Reducers/Etc.	Comb.			3500	210	350	4060	5.0	21	4263	
333	Services	39	ea.	40	1560	93.6	156	1809.6	2.9	21	1102	708
334	Meters	70		50	3500	210	350	4060	5.9	21	5030	
331	2" PVC pipe	800	ea.	1.25	1000	60	100	1160	2.6	20	603.2	557
331	Valves/Tee/Reducers/Etc.	Comb.			350	21	35	406	5.0	20	406	0
333	Services	34	ea.	42	1428	85.68	142.8	1656.48	2.9	20	960.8	696
334	Meters	33		50	1650	99	165	1914	5.9	20	2259	
331	6" PVC pipe	3300		4.09	13497	809.8	1350	15656.52	2.6	16	6513	9143
331	2" PVC pipe	2100		1.62	3402	204.1	340.2	3946.32	2.6	16	1642	2305
331	Valves/Tee/Reducers/Etc.	Comb.			3000	180	300	3480	5.0	16	2784	696
335	Fire Hydrants	7	ea.	840	5880	352.8	588	6820.8	2.5	16	2728	4092
333	Services	54	ea.	59	3186	191.2	318.6	3695.76	2.9	16	1715	1981
334	Meters	100		60	600	36	60	696	5.9	16	657	39
							Dist.	$69,464	DIST.	SYS.	TOT:	$26,292
							Plt.	$34,696		PLT.	TOT:	$11,896
						Predep		$104,160		TOT.	PLT.	$38,188