

ORIGINAL

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February 2, 2005

Ms. Blanca Bayo, Director
Division of the Commission Clerk and
Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

BY FEDERAL EXPRESS

RE: Indiantown Company, Inc.
Response to Commission Audit
Docket No. 040450-WS

Dear Ms. Bayo:

On behalf of our client, Indiantown Company, Inc., I have enclosed 16 copies of the Company's response to the Commission Audit Report.

Please contact me if you have any questions.

CMP _____
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ECR _____
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RCA _____
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OTH _____ RCN/dd

Enclosures

Very truly yours,

CRONIN, JACKSON, NIXON & WILSON



Robert C. Nixon

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Indiantown Company, Inc.
Response to PSC Audit Report
Docket No. 040450-WS;
Audit Control No. 04-281-4-1

Audit
Exception
No.

Response to Audit Exceptions

1. The Company agrees with the auditor's opinion.
2. This exception dealt with various water and wastewater plant additions/replacements, which were not retired. The Company has estimated the original cost, accumulated depreciation and depreciation expense imbedded in the MFR accounts for these items. (See Exhibit No. 1 attached to this response).
3. The Company agrees with the auditor's opinion.
4. The Company agrees with the auditor's opinion. Attached as Exhibit No. 2 is a schedule showing the dates of each vehicle retired or sold and the amount realized for each vehicle described in Exception No. 4 that is no longer owned by the Company.
5. The Company agrees with the auditor's opinion.
6. The Company agrees with the auditor's opinion.
7. The Company agrees with the auditor's opinion.
8. The Company agrees with the auditor's opinion.
9. The Company agrees with the auditor's opinion.
10. The Company agrees with the auditor's opinion.
11. The Company agrees with the auditor's opinion.
12. The Company agrees with the auditor's opinion.
13. The Company disagrees with the auditor's finding concerning the cost of sludge hauling. First, the invoices from Synagrow do not reflect all of the cost or gallons of sludge that was hauled in the test year. The auditor failed to consider the cost and quantities of dewatered caked sludge that were also hauled by Synagrow. A copy of the schedule used by the auditor to form the opinion is attached as the second page of Exhibit No. 3. Second, the auditor failed to consider the new Department of Environmental Protection (DEP) permitting requirements for the Company's wastewater treatment plant which impact the annual cost of sludge hauling on a going forward basis. The new requirements now make it necessary for the Company to haul approximately 200,000 gallons of sludge per month with Synagrow. The Company believes that the annual cost on a going forward basis will be \$96,000. A copy of the computation and the new DEP requirement is attached as Exhibit No. 3.

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FPSC-COMMISSION CLERK

14. The Company agrees with the auditor's opinion on this exception.
15. The Company agrees with the auditor's opinion on this exception.
16. The Company agrees with the auditor's opinion on this exception.
17. The Company agrees with the auditor's opinion on this exception.
18. The Company agrees with the auditor's opinion on this exception.
19. The Company agrees with the auditor's opinion on this exception.
20. The Company agrees with the auditor's opinion on this exception.

Audit
Disclosure
No.

Response to Audit Disclosures

1. The Utility notes that under the 1996 NARUC Uniform System of Accounts, the monetary level for capitalizing vs. expensing is \$400. The amounts are immaterial (1996) and when indexed for inflation would be approximately \$470.
2. The Company does not intend to retire the old generator. It will be used as a mobile unit to provide standby power in the event of another hurricane or other such emergency. With regard to the new Jefferson Street lift station proforma, the old lift station was built, in 1960, at an estimated original cost of \$3,000. This lift station was depreciated over 40 years through 1994; thereafter, it was depreciated using the PSC guideline rate of 18 years. Therefore, the old lift station is fully depreciated. Test year depreciation expense was \$167 using the group depreciation method.

Also, the auditor notes that depreciation expense on the proforma additions was not based on the half-year convention. If depreciation expense was based on the half-year convention, the Company would never recover depreciation expense at the guideline rates in the revenue requirement set in this proceeding. Standard Commission practice has been to recognize a full year's depreciation on proforma plant additions and a full year's accumulated depreciation in the determination of rate base.

3. In this disclosure, the audit report compares plant in service prior to 1975 (other tangible plant) with accumulated depreciation per books and recalculated accumulated depreciation using the group depreciation method since the Company's last rate case (test year ended June 30, 1999). Using this method, the wastewater plant in this account is fully depreciated and water plant has a remaining net book value of \$9,736.

The auditor also notes that Other Tangible Plant should be depreciated using a 10-year life under Rule 25-30.140 F.A.C. The Company notes that the Commission determined the title of the account for these plant assets as far back as 1980 and has consistently used a 2.5% depreciation rate. This rate was used in the 1981 rate case, the 1994 over earnings investigation, and the 1999 rate case mentioned above. Therefore, the Company is not using a depreciation rate not previously authorized by the Commission for the assets in these two

accounts. The Commission has consistently used a 2.5% depreciation rate because the assets in these accounts represent plant in service prior to 1975 for which no detailed breakdown is available.

4. In this disclosure, the auditor apparently believes there is something wrong with stopping depreciation once an asset group is fully depreciated. The Company does not believe this is incorrect and does not violate the group depreciation concept in any manner. It is only logical to halt depreciation once the groups accumulated depreciation equals the group asset cost. The Company is baffled by any suggestion to the contrary. This also goes for the implication that if the remaining net book value of an asset group is less than a full year's guideline depreciation, there is something improper with recording the remaining depreciation necessary to fully depreciate the asset group. If the auditor's comments in this regard were followed, then accumulated depreciation would exceed the cost of the asset group.

The Company agrees that account group 304.20 – water structures and improvements should be depreciated on a 32-year life. The Company has been using a 33-year life. Since the adjustment is immaterial (\$101 depreciation expense; \$478 accumulated depreciation), the Company proposes to correct the depreciable life on a prospective basis.

5. The Company agrees.
6. The Company agrees; however, the impact is immaterial.
7. The Company agrees.
8. The Company agrees.
9. The Company directly charges invoices from its outside accountant which are specifically identifiable, to the water and wastewater divisions. However, there are a number of charges incurred at the parent level where an allocation is appropriate. These charges include audit and accounting work related to the consolidated financial statements, income tax returns, general ledger and trial balance, and adjustments thereto. In addition, an annual charge is incurred for review of the Company's pension plan. All of these are prudent and necessary expenses for which the Utility should bear a proportionate share of the cost. Therefore, the Company does not believe any adjustment for the allocation of common accounting expenses included in the management fee is appropriate.
10. The auditor notes that several plant items were replaced or repaired due to lightening damage, net of insurance proceeds, and raises the issue of non-recurrence. The Company operates in a severe lightening prone area and has received several strikes and damage to equipment through the years. Some of the expenses noted in this disclosure totaling \$1,941 are individually less than the \$400 expense threshold allowed by NARUC. The Company does not believe any adjustment is required under this disclosure.
11. In this disclosure, the auditor has two schedules for possible capitalization or deferral of expenses. In the first schedule, a total water amount of \$11,217 is shown for possible capitalization. However, no detail is given so the Company cannot comment. The amount for wastewater totals \$1,153 and no detail is noted. One item is less than the 1996 indexed NARUC threshold for capitalization (\$420) and no adjustment is necessary.

On the second schedule, a number of items are detailed under separate columns for water and wastewater. For water, the Company believes that costs incurred to fix the chlorine scale at the water plant are legitimate expenses. While the scale at the plant may not break every single year, other equipment will require repairs equal to or greater than the amount incurred to fix the chlorine scale. The second item apparently was an expense of \$460 for each of eight wells. Again, each of these items falls under the 1996 indexed threshold for capitalization and should be considered a normal expense. It should be noted that the two water items on this schedule do not total the \$7,431.54 shown on the schedule.

With regard to the wastewater items, the only item the Company believes should be capitalized would be the new motor at the marina lift station in the amount of \$1,611.32. All of the other items appear to be normal recurring types of repairs which are not betterments or add to the useful lives. The charges to repair pumps and rewind motors are incurred every year throughout the Company's wastewater system. Repairs to the Grove Road to the ponds are normal expenses and all but one item fall under the 1996 indexed NARUC threshold. As to the annual expense for pond cleaning, this is recurring every year and is not eligible for capitalization or deferral.

12. The Company will submit an updated schedule of actual and estimated rate case expense prior to the conclusion of this proceeding. The Company has already submitted one such schedule in response to Staff's first data request.
13. The auditor notes that a possible reallocation of personal property taxes is appropriate based on plant assets. The Company has no objection to such a basis of allocation. However, the Company suspects that the non-utility percentage is overstated. The refuse and roll off division assets consist mainly of garbage trucks. The Company suspects that such trucks were incorrectly included in non-utility assets in computing the percentages for each division. Garbage trucks are licensed vehicles and not personal property. As such, they are taxed separately.
14. The Company agrees.
15. The Company agrees.
16. The Company agrees that there were small differences between the monthly billing reports and the consolidated billing analysis filed with the MFR's. The monthly billing registers do not reflect any adjustments made in subsequent months which impact the gallons shown on each monthly billing register report. The Company believes that the proof of the accuracy of the consolidated billing analysis is in the fact that the bills and gallons in the billing analysis produce the water revenue within \$273. With regard to wastewater, the consolidated billing analysis produces revenues which are \$3,658 in excess of test year booked revenue. This is an indication that slightly more revenue is calculated by the billing analysis than actually received and booked. The difference is approximately 4/10 of one percent of booked revenue and is immaterial. Nevertheless, the Company used the bills and gallons in the consolidated billing analysis to annualize revenue and calculate proposed rates.

With regard to the comment that commercial gallons were included twice, this is an incorrect statement. On MFR Schedule E-2(a) Pages 1 and 2, two lines were shown for general service 5/8" x 3/4" metered gallons sold. The first line was unadjusted and was used to proof test year revenue. The second line showed the gallons after adjustment for over billing the 5/8" x 3/4" commercial meters at Indiantown Marina. These adjusted gallons were used to proof the proposed revenue shown on Column 5 of these schedules. Although the total gallons in Column 3 for commercial added both lines discussed above, this number is meaningless and was not used or proposed to be used in either proofing test year revenue or the proposed revenue.

The auditor also notes discrepancies in the amount of refund for Indiantown Marina. The differences in the auditor's numbers and the amount shown in the MFR's are due to over billings after the 2003 test year (January and February 2004) and would not have an impact on the test year gallons or the test year portion of the total refund.

17. The auditor notes that miscellaneous service revenues are charged to water only. Since most water customers are also wastewater customers, the Company has no objection to allocating these revenues 50% to water and 50% to wastewater and will change its accounting policy accordingly.
18. This disclosure relates to differences in the number of bills per the Billing Detail and the Consolidated billing analysis (Billing analysis). The Company prepared a billing analysis electronically, which swept the customer record data base. The output was then compared to the billing detail on which revenues are recorded in the general ledger. The comparison is shown on Exhibit No. 4, Page 2 of 2. As shown, there were a few differences in the total number of residential 5/8" x 3/4" bills and general service 5/8" x 3/4" and 2" bills. The billing analysis was adjusted to agree to the billing detail by increasing or decreasing the number of zero use bills. The adjusted billing analysis materially produced the test year revenue shown on MFR Schedules E-2 and E-2(a). The Company believes this approach is reasonable, since it would be impractical to manually review the thousands of records in the customer data base for 2003. It is reasonable to assume that the differences were attributable to zero use bills since without such adjustment, the revenue calculated with the unadjusted billing analysis would be materially in excess of the revenue actually booked from the billing detail. A summary of the adjustments made is shown on Exhibit 4, Page 1 of 2.

The audit disclosure has a summary of the differences which are accounted for on Exhibit 4, Page 1 of 2, except for water 2" zero usage and wastewater 5/8" x 3/4" residential usage over 6,000 gallons. The Company believes the auditor's number of bills for these classifications are incorrect. The number of 2" commercial zero usage bills per the billing analysis is just 7, while the zero use per the billing detail was just 2. The bills at zero usage per the auditor according to the billing detail is over 5 times greater than the total 2" bills rendered per the billing detail (1,217 vs. 223).

For wastewater 5/8" x 3/4" residential use over 6,000 gallons, the auditor shows 10,326 bills per the billing analysis. However, the billing analysis actually shows 8,957 bills over 6,000 gallons. The Company has no idea where the auditor's numbers come from and believes they are incorrect.

Indiantown Company, Inc.
Response to PSC Audit
Exhibit No. 1

Line No.		Cost of Replacement	Year in Service	Estimated Original Cost	Depreciable Life	Accumulated Depreciation	2003 Depreciation Expense	Notes
1	<u>Water</u>							
2	Distribution mains - new water main crossing Rowland canal - 2001	\$ 38,382	1958	\$ 2,500	40/43 (1)	\$ 2,500	\$ 58	(1) 40 yrs. thru 1994; 43 yrs. thereafter.
3	Replace hydrant run over - 2001	1,321	1963	250	40/45 (2)	228	28	(2) 40 yrs. thru 1994; 45 yrs. Thereafter.
4	Distribution mains - New line under railroad tracks; loop system -							
5	2002	4,900	1925	250	40/43 (1)	250	6	
6	Replace damaged master meter (2" hydrant meter) - 2002	412	1963	100	40/20 (3)	619	30	(3) 40 yrs. thru 1994; 20 yrs. thereafter
7	New A/C unit net of insurance proceeds - lightening damaged -							(4) 2003 cost of \$1,652 reduced by CPI
8	2003 - new unit booked net of insurance proceeds (4)	1,652	1996	1,453	33	330	44	increase from 1996 through 2003.
9	New well pump motor - replaced for lightening damage - 2003 - new	6,412	1989	4,534	40/30 (5)	1,907	151	(5) 40 yrs. Thru 1994; 30 yrs. Thereafter.
10	unit booked net of insurance proceeds (6)							(6) 2003 cost of \$6,412 reduced by CPI
11								increase 1989 through 2003.
12								
13	Structures - replace meter panel & valve injector - 2003 (7)	1,882	1989	1,331	40/33 (8)	526	44	(7) 2003 cost of \$1,882 reduced by CPI
14								increase from 1989 through 2003.
15								(8) 40 yrs. Thru 1994; 33 yrs. Thereafter.
16	Replace power surge protector on well - 2003 (9)	1,047	1989	740	40/33 (8)	292	22	(9) 2003 cost of \$1,047 reduced by CPI
17								increase 1989 through 2003.
18	Total water	<u>\$ 56,008</u>		<u>\$ 11,158</u>		<u>\$ 6,652</u>	<u>\$ 383</u>	

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost CPI)

Structures - New air conditioning unit damaged by lightning

Asset No. NA

In Service: 1996

Inputs:

Year for current cost: 2003

Year for original cost 1996

Current cost in dollars: \$ 1,652.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 521.72

Original cost CPI: 458.91

Original cost = \$ 1,652.00 x (458.91 / 521.72)

Original cost = \$ 1,652.00 x 0.88

Original cost = \$ 1,453.12

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost CPI)

Well Pump replaced for lightening damage

Asset No. NA

In Service: 1989

Inputs:

Year for current cost: 2003

Year for original cost 1989

Current cost in dollars: \$ 6,412.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 521.72

Original cost CPI: 368.9

Original cost = \$ 6,412.00 x (368.90 / 521.72)

Original cost = \$ 6,412.00 x 0.71

Original cost = \$ 4,533.82

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost

Replace meter panel & valve injector

Asset No. NA

In Service: 1989

Inputs:

Year for current cost: 2003

Year for original cost 1989

Current cost in dollars: \$ 1,882.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 521.72

Original cost CPI: 368.9

Original cost = \$ 1,882.00 x (368.90 / 521.72)

Original cost = \$ 1,882.00 x 0.71

Original cost = \$ 1,330.73

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost

Power surge protector on well

Asset No. NA

In Service: 1989

Inputs:

Year for current cost: 2003

Year for original cost 1989

Current cost in dollars: \$ 1,047.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 521.72

Original cost CPI: 368.9

Original cost = \$ 1,047.00 x (368.90 / 521.72)

Original cost = \$ 1,047.00 x 0.71

Original cost = \$ 740.32

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost

Replace meter panel & valve injector

Asset No. NA

In Service: 1989

Inputs:

Year for current cost: 2003

Year for original cost 1989

Current cost in dollars: \$ 1,882.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 521.72

Original cost CPI: 368.9

Original cost = \$ 1,882.00 x (368.90 / 521.72)

Original cost = \$ 1,882.00 x 0.71

Original cost = \$ 1,330.73

Indiantown Company, Inc.
Response to PSC Audit
Exhibit No. 1

Line No.	Cost of Replacement	Year in Service	Estimated Original Cost	Depreciable Life	Accumulated Depreciation	2003 Depreciation Expense	Notes
1	Wastewater						
2	\$ 2,552	1967	\$ 600	40/18 (1)	\$ 564	\$ 33	(1) 40 yrs. thru 1994; 18 yrs. thereafter.
3	1,358	1958	500	40/18 (1)	500	28	
4	Treatment equipment - 100HP blower motor replaced - 2000 (2)						
5	3,858	1982	2,272	40/18 (1)	1,405	126	(2) 2000 cost of \$3,859 reduced by CPI increase from 1982 through 2000.
6	1,843	1980	927	40/10 (4)	619	30	(3) 2000 cost of \$1,843 reduced by CPI increase from 1980 through 2000.
7	New lift station at treatment plant; replaced septic tank - 2000						
8	14,951	1958	200	40/18 (1)	200	11	(4) 40 yrs. Thru 1994; 10 yrs thereafter.
9	13,579	1953	1,500	40/45 (5)	1,500	33	(5) 40 yrs. Thru 1994; 45 yrs. thereafter.
10	37,684	1958	2,500	40/30 (6)	2,500	83	(6) 40 yrs. Thru 1994; 30 yrs. Thereafter.
11	Treatment Equipment - new Stoddard replacement air intake filter -2001 (7)						
12	2,800	1982	1,609	40/18 (1)	1,084	89	(7) 2001 cost of \$2,800 reduced by CPI increase from 1982 through 2001.
13							
14	Pumping equipment - arbor & casing gaskets - bottom bowl of pumps replaced - 2001						
15	4,382	1958	300	40/18 (1)	300	17	
16	Pumping Equipment - new Carrier Street lift station - 2002 (8)						
17	22,213	1969	4532	40/18 (1)	4,532	252	(8) 2002 cost of \$22,213 reduced by CPI increase 1969 through 2002.
18	Fourth Street lift station - repaired in 2002:						
19	4,935	1958	300	40/18 (1)	300	17	(9) 2002 cost of \$3,959 reduced by CPI increase 1958 through 2002.
20	1,972	1958	100	40/18 (1)	100	6	
21	3,959	1958	636	40/18 (1)	636	35	
22	5,500	2002	No adjustment necessary for this new asset				(10) Cost of \$5,500.
23	3,114	1958	500	40/18 (1)	500	28	
24							
25	19,480		1,536		1,536	86	(11) 2002 cost of \$3,114 reduced by CPI increase 1958 through 2002.
26	Treatment Eq.- Water Specialties 8" digital verticle down flow meter - 2002 (12)						
27	1,478	1982	830	40/18 (1)	647	46	(12) 2002 cost of \$1,478 reduced by CPI increase 1982 through 2002.
28	Replace carbon steel infulent box - 2003 - note Audit Report incorrectly classed this item as "Water" (13)						
29	15,532	1982	8,607	40/32 (14)	4,980	261	(13) 2003 cost of \$15,532 reduced by CPI increase 1982 through 2003.
30							
	(14) 40 yrs. Thru 1994; 32 yrs. Thereafter.						
31	\$ 141,710		\$ 25,913		\$ 20,367	\$ 1,095	

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost CPI)

Treatment Equipment

Asset No. - NA

In service 1982

Inputs:

Year for current cost: 2000

Year for original cost 1982

Current cost in dollars: \$ 3,858.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 490.92

Original cost CPI: 289.1

Original cost = \$ 3,858.00 x (289.10 / 490.92)

Original cost = \$ 3,858.00 x 0.59

Original cost = \$ 2,271.95

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost CPI)

Treatment Eq. - chlorinator

Asset No. NA

In Service: 1980

Inputs:

Year for current cost: 2000

Year for original cost 1980

Current cost in dollars: \$ 1,843.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 490.92

Original cost CPI: 246.8

Original cost = \$ 1,843.00 x (246.80 / 490.92)

Original cost = \$ 1,843.00 x 0.50

Original cost = \$ 926.53

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost CPI)

Treatment Eq.- Stoddard air filter

Asset No. NA

In Service: 10/31/85

Inputs:

Year for current cost: 2001

Year for original cost 1982

Current cost in dollars: \$ 2,800.00

***** DO NOT ENTER BELOW THIS LINE *****

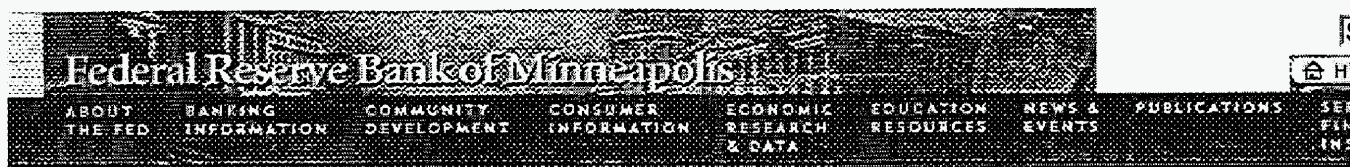
Current cost CPI: 503.21

Original cost CPI: 289.1

Original cost = \$ 2,800.00 x (289.10 / 503.21)

Original cost = \$ 2,800.00 x 0.57

Original cost = \$ 1,608.63



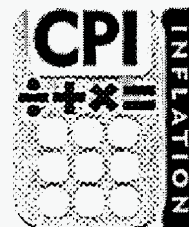
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What is a dollar worth?

The Consumer Price Index (CPI) is a measure of the average change in prices over time in a market basket of goods and services.



- [Consumer Price Index and Inflation Rates, 1913-](#)
- [Consumer Price Index and Inflation Rates \(Estimate\), 1800-](#)
- [Bureau of Labor Statistics](#) - regional and commodity/service group indexes
- [How the CPI is used to make these calculations](#)

Directions: Enter years as 4 digits (i.e. 1913) through 2004. Enter dollar amount without commas or \$ sign in box on first line. Click Calculate button to compute dollar amount shown on second line.

If in (year)

I bought goods or services for \$

,

then in (year)

the same goods or services would cost \$

Notes:

- Limited to years from 1913 to 2004.



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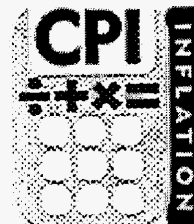
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If in (year)

I bought goods or services for \$

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Notes:

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CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost CPI)

Structures & Improv. - 8" verticle down flow meter - water specialties

Asset No. NA

In Service: 1982

Inputs:

Year for current cost: 2002

Year for original cost 1982

Current cost in dollars: \$ 1,478.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 514.95

Original cost CPI: 289.1

Original cost = \$ 1,478.00 x (289.10 / 514.95)

Original cost = \$ 1,478.00 x 0.56

Original cost = \$ 829.77

CPI Deflator valuation

Formula: Original cost = Current cost x (original cost CPI / Current Cost CPI)

Treatment structures - replace carbon steel ww influent box

Asset No. NA

In Service: 1982

Inputs:

Year for current cost: 2003

Year for original cost 1982

Current cost in dollars: \$ 15,532.00

***** DO NOT ENTER BELOW THIS LINE *****

Current cost CPI: 521.72

Original cost CPI: 289.1

Original cost = \$ 15,532.00 x (289.10 / 521.72)

Original cost = \$ 15,532.00 x 0.55

Original cost = \$ 8,606.73

Indiantown Company, Inc.
 Response to PSC Audit Report
 Exhibit No. 2

<u>Description</u>	<u>Date</u>	<u>Amount Water</u>	<u>Amount W/Water</u>	<u>Date Sold</u>	<u>Amount of Sale</u>	<u>Comment</u>
1986 Ads	7/1/1986	\$ 700.00				Still in service
1986 Chevy Pk-up (From ITS) #11	5/21/1991	11,887.20		4/20/2004	\$ 500.00	
1991 Nissan #14 (1)	9/20/1993	11,232.88		1/25/2000	500.00	
1986 Chevy Pk-up #13	12/3/1993	1,962.00		1/22/1997	200.00	
1995 Ads	1/1/1995	915.19				Still in service
1993 Chevy C-15 - #15	8/20/2001	8,622.03				Being sold
1997 Ads	6/17/1997	534.58				Still in service
1998 Ads (Mitsubishi) buy back (2)	9/14/1998		\$ 2,500.00	12/14/2001	925.00	
new engine 1993 Chevy Trk. #15	8/20/2001	4,355.14				Being sold
Used Van	5/31/1991		3,033.00			
1989 Ads - Trk. #18	4/24/1998		2,000.00	June '04		- Transferred to Refuse Dept.

(1) Vehicle listed in Audit report as a 1991 Ford F-150 is actually a Nissan.

(2) Classed as a water asset in Audit report.

Indiantown Company, Inc.
Response to PSC Audit
Exhibit No. 3

Test year gallons of sludge actually hauled

<u>2003</u>	<u>Per Plant Logs (2)</u>	<u>Synagrow Per Audit (1)</u>
January	41,752	
February	45,436	105,608
March	87,472	45,436
April	227,286	211,222
May		-
June	49,120	
July	240,917	137,765
August		-
September	110,520	
October	370,111	101,403
November	120,344	
December	<u>144,409</u>	<u>144,409</u>
 Total	 <u>1,437,367</u>	 <u>745,843</u>

Proforma in MFR's

Total sludge actually hauled per plant logs	1,437,367
Synagrow cost per gallon at time of MFR preparation	<u>\$ 0.045</u>

Sludge hauling expense requested in MFR's	<u>\$ 64,682</u>
---	------------------

Revised Proforma based on known changes subsequent to MFR filing (1)

Average estimated gallons of sludge to be hauled monthly per Plant superintendent and 2 months of daily truck reports for December, 2004 & 2005 (attached)	200,000
Months	<u>12</u>
Total annual gallons of sludge currently being hauled	2,400,000
Current Synagrow price per gallon to haul	<u>\$ 0.04</u>

Total current cost to haul liquid sludge	96,000
2003 test year expense	<u>(75,000)</u>

Revised proforma increase required	<u>\$ 21,000</u>
------------------------------------	------------------

(1) See attached Manifest Summary from Synagrow. The Auditor failed to consider the cost and quantity of caked sludge (117.48 wet tons) or convert the caked form to gallons of liquid sludge removed. As a result, the auditor's computation of annualized sludge hauling costs and quantities hauled is significantly understated. The attached Summary is the schedule used by the auditor.

(2) The quantities shown come from plant operator logs and record the sludge hauled in liquid gallons before any dewatering.

Synagro
 South East Florida Keys
 6226-A HACKERS BEND COURT
 WINSTON-SALEM, NC 27103

MANIFEST SUMMARY BASED ON DATE LOADED
 For Project: 2717 - INDIANTOWN CO. INC., FL
 From: 01/01/2003 To: 12/31/2003

Report Date: 12/10/04
 Report Time: 14:05:38
 Page Number: 1

Date Loaded	Ticket #	Plant Name	Product	Qty / Unit	Hauler Company	Pathogen Control	Management Method	Dry Tons	Percent Solids	Dry Metric Tons	Site Permit
2/8/03	TR02082003	INDIANTOWN COMPANY	LIQ	29472.00	G SYNAGRO	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
2/9/03	TR02092003	INDIANTOWN COMPANY	LIQ	29472.00	G SYNAGRO	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
2/10/03	TR02102003	INDIANTOWN COMPANY	LIQ	46664.00	G SYNAGRO	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
3/19/03	TR03192003	INDIANTOWN COMPANY	LIQ	45436.00	G SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
4/2/03	TR04022003	INDIANTOWN COMPANY	LIQ	19017.00	G SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
4/3/03	TR04032003	INDIANTOWN COMPANY	LIQ	44739.00	G SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
4/17/03	TR04172003	INDIANTOWN COMPANY	LIQ	78286.00	G SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
4/18/03	TR04182003	INDIANTOWN COMPANY	LIQ	71181.00	G SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
7/29/03	T-015250-1	INDIANTOWN COMPANY	LIQ	37737.00	G SYNAGRO	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
7/30/03	T-015251-1	INDIANTOWN COMPANY	LIQ	100028.00	G SYNAGRO	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
10/24/03	T-037897-1	INDIANTOWN COMPANY	LIQ	7489.00	G BRUCE HUSMAN	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
10/25/03	T-037896-1	INDIANTOWN COMPANY	LIQ	93914.00	G BRUCE HUSMAN	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
12/17/03	T-037316-1	INDIANTOWN COMPANY	LIQ	144409.00	G SYNAGRO	Class B	Dewatering	0.0000	0.00	0.0000	DWAT-FL
Loads: 13		Total for: GALLONS		745,843.00				0.0000		0.0000	
7/30/03	390904	INDIANTOWN COMPANY	CAK	26.23	W SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
7/30/03	398933	INDIANTOWN COMPANY	CAK	18.01	W SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
8/1/03	399814	INDIANTOWN COMPANY	CAK	14.82	W SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
10/27/03	421722	INDIANTOWN COMPANY	CAK	19.75	W D. DEAN	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
12/18/03	436361	INDIANTOWN COMPANY	CAK	26.97	W DUDLEY JONES	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
12/18/03	436318	INDIANTOWN COMPANY	CAK	11.70	W SYNAGRO	Class B	Landfill	0.0000	0.00	0.0000	LFIL-FL
Loads: 6		Total for: WET TONS		117.48				0.0000		0.0000	
Grand Totals:								0.0000		0.0000	

From: Christine Miranda [mailto:Christine-M@lbfh.com]
 Sent: Tuesday, May 25, 2004 3:57 PM
 To: Anderson, Lennon
 Cc: Scott Eckler
 Subject: RE: Indiantown Company WWTP Permit Renewal

Hi Lennon,

Thank you so much for the information. I am slightly confused though - does this mean that you will be issuing the permit in June with these items to be corrected with a schedule listed in the special conditions section of the permit? Please advise me on this so that I may forward the information to our client.

Thanks again,
 Christine

-----Original Message-----

From: Anderson, Lennon [mailto:Lennon.Anderson@dep.state.fl.us]
 Sent: Tuesday, May 25, 2004 3:49 PM
 To: Christine Miranda
 Subject: RE: Indiantown Company WWTP Permit Renewal

Hi!

Thanks for your email regarding the subject facility. The status of the permit is as follows:

1. The application is complete; however, there are many issues with this facility:

- a. Sludge is being stockpiled in the back. This is not allowed! - *Removed*
 - b. The sludge drying beds need to be redesigned. For example, the beds are supposed to be *- OUT OF SERVICE 9-04 PER DEP* lined. The current state is not acceptable. - *(Do NOT use) (Too old To Redesign)*
 - c. Irrigation system in nursery (tree farm) needs repairing. -
 - d. One blower is down; waiting on parts. - *DONE*
 - e. Flow in clarifier is not even over the weir. - *DONE*
 - f. Square pipe transporting air to the aeration basin needs *- DONE* painting.
 - g. Support for filters needs painting. - *DONE*
 - h. Surge tank is inoperable. - *working (Done)*
2. The permit is being drafted; the projected date for issuance is June 17 assuming no problems.

Please let me know if you have any questions.
 Thanks!

-----Original Message-----

From: Christine Miranda [mailto:Christine-M@lbfh.com]
 Sent: Monday, May 24, 2004 8:53 AM
 To: Anderson, Lennon
 Subject: Indiantown Company WWTP Permit Renewal

Good morning Lennon,

I was hoping you could provide me with the status of the Indiantown

Bob Nixon

From: "Jim Hewitt" <jimh@itstelecom.net>
To: "Bob Nixon" <rnixon@cjnw.net>
Cc: "Jeff Leslie" <jeffl@itstelecom.net>; "Mike Abramson" <mikea@itstelecom.net>; "Jim Hewitt" <jimh@itstelecom.net>
Sent: Thursday, January 27, 2005 2:23 PM
Subject: RE: Sludge hauling

Bob,

The e-mail I sent you explains that we are no longer allowed to use the sludge drying beds as we have in the past. We were allowed to use them in our old permit for times when we had an emergency. This is no longer acceptable due to the condition and age of the drying beds. The new rules for sludge drying beds require them to be lined and have some means of removing the water from the sludge. The only course we now have to dispose of the sludge is from Synagro. Since we decommissioned the sludge beds in November 2004, as a condition to receive our new operating permit, our sludge cost have increased to the amount you have in hand. We feel we will average 200,000 gallons per month going to Synagro.

The reports from Synagro show what we removed from our digester in December and January to date. The sludge is accumulated in the digester each day of operation and the clear water is taken off the top leaving only the solids. As the solids build up, they are taken out of the digester by Synagro, our only acceptable means of disposal at this time. Depending on the solids concentration of a gallon of sludge, is the determining factor of how long it takes Synagro to remove it, at no additional cost to us.

-----Original Message-----

From: Bob Nixon [mailto:rnixon@cjnw.net]
Sent: Wednesday, January 26, 2005 11:08 AM
To: Jim Hewitt
Cc: Jeff Leslie; Mike Abramson
Subject: Sludge hauling

Jim, for the response to Audit exception 13 on sludge hauling, you sent a copy of an e-mail from Lennon Anderson @ DEP to Christine Anderson as support for

changes in rules related to sludge hauling. Do you have anything else such as a DEP rule, permit condition on the renewed operating permit? I need you to provide me a write-up narrative as to the present parameters limiting what you can do with the sludge. Also, you sent me Synagrow reports showing 215,692 gallons hauled in December, 2004 and 186,775 gallons hauled in January, 2005. Does this represent the total for each month? Is sludge accumulated and hauled each month over a couple of days? Thanks, Bob.

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Daily Truck Report



A Residuals Management Company

RMS No.: 2711
 Project Name MARTIN Co. Indian Town
 Date 12/18/04

Trucker SYNAGRO
 Truck Number _____
 Trailer # _____

DAILY TRUCK REPORT NO. **T-078468**

Jan 25 05 11:39a

Received Time Jan. 25. 10:17AM

Transportation				Product				Spreading				
Time Start/End	Miles	Rate U/M	Payment Units	Reference	Billing Item	Plant	Quantity	U/M	App. Method Residual Typ.	State	County/Site/Field	Spreader
1	-	-	-	-	Liq 6	1	82,391	6	DEWAT LAK	FL	FL-MR-0DWAT-0- INCI	W/M
2												
3												
4												
5												
6												
7												
8												
9												
Totals							82,391	6				

* See application codes on back

If Synagro is responsible for meeting the Vector Attraction Reduction (VAR) requirements through injection or incorporation, complete the items below:

1 List hours of land applicallon operations Start _____ End _____

2 VAR met through (check one) Injection Incorporation within 6 hours after application

Complete where required by circling proper response:

Site conditions: Dry, Moist, Wet, Frozen Weather Conditions: Fair, Partly Cloudy, Cloudy, Rain. Temperature (degrees F): >90, 70-90, 32-70, <32

Did it rain greater than .5 inch in the past 24 hrs? Yes No

Manager Signature: Eugene Smith Sr.

Daily Truck Report



A Residuals Management Company

RMS No.: 2711

Project Name: MARTIN Co. INDIANTOWN

Date: 12/19/04

Trucker: SYNAGRO

Truck Number: _____

Trailer #: _____

DAILY TRUCK REPORT NO. **T-078469**

Received Time Jan. 25. 10:17AM

Jan 25 05 11:39a

Transportation				Product				Spreading				
Time Start/End	Miles	Rate U/M	Payment Units	Reference	Billing Item	Plant	Quantity	U/M	App. Method Residual Typ.	State	County/Site/Field	Spreader
1	-	-	-	-	L12 b	1	73,028	G	DEWAT CAK	FL	FL-MR-ODWAT-0- INCI	w/m
2												
3												
4												
5												
6												
7												
8												
9												
Totals							<u>73,028</u>	<u>G</u>				

* See application codes on back

If Synagro is responsible for meeting the Vector Attraction Reduction (VAR) requirements through injection or incorporation, complete the items below:

1 List hours of land application operations

Start _____ End _____

2 VAR met through (check one)

Injection

Incorporation within 6 hours after application

Complete where required by circling proper response:

Site conditions: (D) Dry, Moist, Wet, Frozen

Weather Conditions: (D) Fair, Party Cloudy, Cloudy, Rain

Temperature (degrees F): >90, 70-90, 32-70, <32

Did it rain greater than .5 inch in the past 24 hrs? Yes (N)

Manager Signature: Eugene Smith Sr.

Daily Truck Report



A Residuals Management Company

RMS No.: 2711

Trucker: SYNAGRO

DAILY TRUCK REPORT NO. T-078470

Project Name: MARTIN Co. INDIAN TOWN

Truck Number: _____

Date: 12/20/04

Trailer #: _____

Received Time Jan. 25. 10:17AM

Jan 25 05 11:39a

Transportation				Product				Spreading				
Time Start/End	Miles	Rate U/M	Payment Units	Reference	Billing Item	Plant	Quantity	U/M	App. Method Residual Typ.	State	County/Site/Field	Spreader
1	-	-	-	-	Liq, b	1	60,273	G	DEWAT CAK	FL	FL-MR-0DUAT-C- INCI	w/m
2												
3												
4												
5												
6												
7												
8												
9												

Totals

60,273 G

* See application codes on back

If Synagro is responsible for meeting the Vector Attraction Reduction (VAR) requirements through injection or incorporation, complete the items below:

1 List hours of land application operations Start _____ End _____

2 VAR met through (check one) Injection Incorporation within 6 hours after application

Complete where required by circling proper response:

Site conditions: Dry, Moist, Wet, Frozen

Weather Conditions: Fair, Partly Cloudy, Cloudy, Rain

Temperature (degrees F): >90, 70-90, 32-70, <32

Did it rain greater than .5 inch in the past 24 hrs? Yes No

Manager Signature: C Eugene Smith Sr.

Daily Truck Report



A Residuals Management Company

RMS No.: 2717
 Project Name INDIANTOWN, FL.
 Date 1/14/05

Trucker SYNAGRO
 Truck Number 52-246
 Trailer # 57-413

DAILY TRUCK REPORT NO. T-078475

INDIANTOWN

Jan 25 05 11:40a

Received Time Jan. 25. 10:17AM

Transportation				Product				Spreading				
Time Start/End	Miles	Rate U/M	Payment Units	Reference	Billing Item	Plant	Quantity	U/M	App. Method Residual Typ.	State	County/Site/Field	Spreader
3:45	N/A	N/A	N/A	N/A	LIG3	01	94,155	G	DEWAT-CAK	FL	FL-MR-ODWAT-0-INCI	W/M
Totals							94,155	G				

See application notes on back
 SYNAGRO is responsible for meeting the Vector Attraction Reduction (VAR) requirements through injection or incorporation, complete the items below:
 1 List hours of land application operations Start _____ End _____
 2 VAR met through (check one) Injection Incorporation within 6 hours after application

Complete where required by circling proper response:
 Site conditions: Dry, Moist, Wet, Frozen Weather Conditions: Fair, Partly Cloudy, Cloudy, Rain Temperature (degrees F): >90, (70-90), 32-70, <32
 Did it rain greater than .5 inch in the past 24 hrs? Yes No

Manager Signature: _____

Daily Truck Report



A Residuals Management Company

RMS No.: 2717
 Project Name INDIAN TOWN, F
 Date 1/15/05

Trucker SYNAGRO
 Truck Number 52-368
 Trailer # 57-416

DAILY TRUCK REPORT NO. T-078476

INDIAN TOWN

Time Start/End	Miles	Transportation			Product				Spreading			
		Rate U/M	Payment Units	Reference	Billing Item	Plant	Quantity	U/M	App. Method Residual Typ.	State	County/Site/Field	Spreader
1	N/A	N/A	N/A	N/A	Lig b	01	92.620	G	DEWAT CAK	FL	FL-MR-ODWAT - O-INCI	W/M
2												
3												
4												
5												
6												
7												
8												
9												

Totals

* See application codes on back

If Synagro is responsible for meeting the Vector Attraction Reduction (VAR) requirements through injection or incorporation, complete the items below:

1 List hours of land application operations Start _____ End _____

2 VAR met through (check one) Injection Incorporation within 6 hours after application

Complete where required by circling proper response:

Site conditions: Dry, Moist, Wet, Frozen

Weather Conditions: Fair, Partly Cloudy, Cloudy, Rain

Temperature (degrees F): >90, 70-90, 32-70, <32

Did it rain greater than .5 inch in the past 24 hrs? Yes No

Manager Signature: _____

Received Time Jan 25 10:17AM

Indiantown Company, Inc.
Response to PSC Audit
Analysis of Adjustments to Zero Use Bills Per
Consolidated Billing Analysis
Exhibit No. 4

	Total Bills Per Unadjusted Billing Analysis	Difference/ Adjustment To Billing Analysis (1)	Bills Per Adjusted Billing Analysis	Zero Use Bills per Billing Detail	Adjustment	Zero Use Bills Per Adjusted Billing Analysis
<u>Total adjustments for year - Water</u>						
Residential - 5/8 x 3/4"	19,293	(376)	19,293	1,042	(376)	666
General Service:						
5/8 x 3/4"	1,668	(77)	1,668	204	(77)	127
2"	223	5	223	2	5	7
	1,891	(72)	1,891	206	(72)	134
Total adjustments	21,184	(448)	21,184	1,248	(448)	800
<u>Total adjustments for year - Sewer</u>						
Residential - 5/8 x 3/4"	18,908	(390)	18,908	1,035	(390)	645
General Service:						
5/8 x 3/4"	1,250	(129)	1,250	134	(129)	5
2"	192	16	192	2	16	18
	1,442	(113)	1,442	136	(113)	23
Total adjustments	20,350	(503)	20,350	1,171	(503)	668

M3C	Commercial 1.5"	18	18	18	18	18	19	19	19	19	19	19	19	223
M4C	Commercial 2"	1	1	1	1	1	1	1	1	1	1	1	1	12
M5C	Commercial 3"	1	1	1	1	1	1	1	1	1	1	1	1	12
M6C	Commercial 4"	2	2	2	2	2	2	2	2	2	2	2	2	24
M7C	Commercial 6"	1	1	1	1	1	1	1	1	1	1	1	1	12
M9C	Commercial 8" Turbo	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		1,815	1,816	1,815	1,796	1,775	1,761	1,753	1,753	1,768	1,789	1,809	1,822	21,472
Wastewater														
S1C	Commercial 5/8" x 3/4"	106	105	107	107	103	103	103	102	103	104	103	104	1,250
S1R	Residential 5/8" x 3/4"	1,601	1,601	1,600	1,581	1,564	1,548	1,540	1,541	1,554	1,573	1,597	1,608	18,908
S2C	Commercial 1"	5	5	5	5	5	5	5	5	5	5	5	5	60
S3C	Commercial 1.5"	4	4	4	4	4	4	4	4	4	4	4	4	48
S4C	Commercial 2"	16	16	16	16	16	16	16	16	16	16	16	16	192
S6C	Commercial 4"	2	2	2	2	2	2	2	2	2	2	2	2	24
Total		1,734	1,733	1,734	1,715	1,694	1,678	1,670	1,670	1,684	1,704	1,727	1,739	20,482
Total		3,549	3,549	3,549	3,511	3,469	3,439	3,423	3,423	3,452	3,493	3,536	3,561	41,954

Per Billing Analysis Before Adjustments

Posted:	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total
Billing:	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Total

Code	Description	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total
Water														
F1C	Fire Line Commercial 4"	6	6	6	6	6	6	6	6	6	6	6	6	72
F2C	Fire Line Commercial 6"	2	2	2	2	2	2	2	2	2	2	2	2	24
F3C	Private Line Fire Pro 4"	2	2	2	2	2	2	2	2	2	2	2	2	24
F4C	Private Line Fire Pro 6"	1	1	1	1	1	1	1	1	1	1	1	1	12
M1C	Commercial 5/8" x 3/4"	147	147	146	146	145	144	146	145	145	147	144	143	1,745
M1R	Residential 5/8" x 3/4"	1,636	1,631	1,641	1,636	1,636	1,639	1,641	1,636	1,635	1,641	1,647	1,650	19,669
M2C	Commercial 1"	5	5	5	5	5	5	5	5	5	5	5	5	60
M3C	Commercial 1.5"	4	4	4	4	4	4	4	4	4	4	4	4	48
M4C	Commercial 2"	18	17	18	16	17	18	19	19	19	19	19	19	218
M5C	Commercial 3"	1	1	1	1	1	1	1	1	1	1	1	1	12
M6C	Commercial 4"	2	2	2	2	2	2	2	2	2	2	2	2	24
M7C	Commercial 6"	1	1	1	1	1	1	1	1	1	1	1	1	12
M9C	Commercial 8" Turbo	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		1,825	1,819	1,829	1,822	1,822	1,825	1,830	1,824	1,823	1,831	1,834	1,836	21,920
Wastewater														
S1C	Commercial 5/8" x 3/4"	116	116	115	115	115	114	115	115	115	116	114	113	1,379
S1R	Residential 5/8" x 3/4"	1,607	1,601	1,610	1,606	1,606	1,609	1,610	1,605	1,603	1,609	1,615	1,617	19,298
S2C	Commercial 1"	5	5	5	5	5	5	5	5	5	5	5	5	60
S3C	Commercial 1.5"	4	4	4	4	4	4	4	4	4	4	4	4	48
S4C	Commercial 2"	15	14	15	14	14	14	15	15	15	15	15	15	176
S6C	Commercial 4"	2	2	2	2	2	2	2	2	2	2	2	2	24
Total		1,749	1,742	1,751	1,746	1,746	1,748	1,751	1,746	1,744	1,751	1,755	1,756	20,985
Total		3,574	3,561	3,580	3,568	3,568	3,573	3,581	3,570	3,567	3,582	3,589	3,592	42,905

Difference

Posted:	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total
Billing:	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Total

Code	Description	Jan-03	Feb-03	Mar-03	Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Total
F1C	Fire Line Commercial 4"	0	0	0	0	0	0	0	0	0	0	0	0	0
F2C	Fire Line Commercial 6"	0	0	0	0	0	0	0	0	0	0	0	0	0
F3C	Private Line Fire Pro 4"	0	0	0	0	0	0	0	0	0	0	0	0	0
F4C	Private Line Fire Pro 6"	0	0	0	0	0	0	0	0	0	0	0	0	0
M1C	Commercial 5/8" x 3/4"	-5	-5	-4	-4	-7	-6	-8	-8	-7	-8	-8	-7	-77
M1R	Residential 5/8" x 3/4"	-5	1	-10	-24	-41	-59	-69	-63	-48	-34	-17	-7	-376
M2C	Commercial 1"	0	0	0	0	0	0	0	0	0	0	0	0	0
M3C	Commercial 1.5"	0	0	0	0	0	0	0	0	0	0	0	0	0
M4C	Commercial 2"	0	1	0	2	1	1	0	0	0	0	0	0	5
M5C	Commercial 3"	0	0	0	0	0	0	0	0	0	0	0	0	0
M6C	Commercial 4"	0	0	0	0	0	0	0	0	0	0	0	0	0
M7C	Commercial 6"	0	0	0	0	0	0	0	0	0	0	0	0	0
M9C	Commercial 8" Turbo	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		-10	-3	-14	-26	-47	-64	-77	-71	-55	-42	-25	-14	-448
S1C	Commercial 5/8" x 3/4"	-10	-11	-8	-8	-12	-11	-12	-13	-12	-12	-11	-9	-129
S1R	Residential 5/8" x 3/4"	-6	0	-10	-25	-42	-61	-70	-64	-49	-36	-18	-9	-390
S2C	Commercial 1"	0	0	0	0	0	0	0	0	0	0	0	0	0
S3C	Commercial 1.5"	0	0	0	0	0	0	0	0	0	0	0	0	0
S4C	Commercial 2"	1	2	1	2	2	2	1	1	1	1	1	1	16
S6C	Commercial 4"	0	0	0	0	0	0	0	0	0	0	0	0	0
Total		-15	-9	-17	-31	-52	-70	-81	-76	-60	-47	-28	-17	-503