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STEVE CRISAFULLI
*Speaker of the House of
Representatives*



October 26, 2015

Carlotta S. Stauffer, Director
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket 150102 -- Application for increase in wastewater rates in Charlotte County by Utilities, Inc. of Sandalhaven

Dear Ms. Stauffer:

Attached is a list of issues that the Office of Public Counsel has prepared after review the staff audits and the utility responses to staff's data requests. If you should have any questions, please feel free to call or e-mail me.

Respectfully submitted,

s/ Denise N. Vandiver

Denise N. Vandiver
Legislative Analyst

c: Division of Accounting & Finance (Archer, Buys, Cicchetti, Yeazel)	Utilities, Inc. of Sandalhaven
Division of Economics (Bruce, Daniel, Hudson)	Mr. Patrick C. Flynn
Division of Engineering (Lewis, King, Watts)	200 Weathersfield Avenue
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Quality of Service

1. The Office of Public Counsel does not believe that the utility has demonstrated satisfactory quality of service during the test year. We believe that the utility has exhibited poor corporate responsibility and poor customer service and should be held to account. First, when the utility experienced water leaching from its percolation pond which adversely affected customers, the utility did not take responsibility. We learned from a customer at the customer meeting that a utility representative told them “they were the experts” and the wastewater treatment plant (WWTP) did not cause the flooding. However, the Florida DEP determined otherwise and ultimately ordered the utility to retire the WWTP before the end of its useful life.

Second, when the utility inadvertently overbilled interim rates, it did not immediately take ownership of the error, nor did it develop and communicate a payment plan to the customers. This error nearly doubled customer rates. The customers were not told what to do with the erroneously high interim bills. According to customers, the utility initially refused to acknowledge the error. OPC believes that as soon as the utility recognized the error, it should have communicated with the customers whether to pay a portion of the bill, whether penalties and interest would accrue if the full amount was not paid, what the utility was doing to correct the billing error, and when the customers could expect corrected bills. It was only after staff told the customers at the customer meeting that there would be no interest or penalties for the erroneous bills and that a bill insert would be included in the next bill, did any of the customers know what to expect. This lack of proactive communication from the utility frustrated the customers immensely.

Third, the customers have provided numerous examples which exemplify our concerns with quality of service.

- a. Mr. Furman (a Sandalhaven customer) participated in the customer meeting and stated that in late 2013, water accumulated around one of the Fiddlers Green buildings. Others have described the accumulated water as noxious, sewage, etc. The utility denied any responsibility for the accumulation and did not make any effort to verify the source. The customers pursued relief through several county departments and finally the Charlotte County Health department contacted the Florida Department of Environmental Protection. In Volume III of the MFRs (PDF page 287) the utility states that in February 2014 FDEP staff observed pond water leaching through the pond berm and flowing toward the adjacent parking lot on the property of Fiddlers Green Condos. After discussions with FDEP, a Consent Order was issued in October 2014 that requires that all remaining plant flow be diverted to EWD's treatment facility.
- b. Ms. McHenry wrote a letter to the PSC documenting her personal experience with the utility's customer service operations (Document No. 06029-15). She states that after she received the first bill with the erroneous rates, she called the utility. She quoted the approved rates from the

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Commission order and the response was "you think you know more than me" and then the utility hung up on her.

- c. Attachment 1 to this letter is a matrix of the customer complaints filed in this docket through October 16, 2015. This matrix shows 48 individual complaints. Over half of the customers expressed concern with the high return on equity and the utility's investment risk. The customers do not believe that the utility risk in investing in excessive capacity should be passed on to the customers. We believe that the return on equity is designed to cover some of the risk that a wastewater utility experiences. When considering whether the utility should be allowed to burden the customers with all of its investment risk in the excess wastewater capacity, the Commission should consider that the utility has requested the leverage formula's high ROE to compensate it for that risk.
- d. Twelve customers spoke at the customer meeting held in Englewood on September 24, 2015 and we have summarized six customer comments below.
 - i. Mr. Furman: The utility pumped an excessive flow to its perc ponds and the overflow went around Fiddlers Green. The utility failed to respond adequately to the customer complaints. The utility should not be allowed a 10% - 11% return. The stated costs are too high for a system that is converting from a treatment and disposal company to a collection only system.
 - ii. Ms. Wright: A wastewater increase as significant as requested will also have a significant impact on homeowners association (HOA) fees and resale values. Commercial properties such as the car wash, marinas, and restaurants will be unable to compete with businesses outside the service territory.
 - iii. Ms. Hanum: She had questions about the billed interim rate errors that had not been answered by the utility.
 - iv. Mr. Gillaspie: The utility had also not answered his concerns regarding the interim errors regarding fees or interest. He further discussed the tripling of the rates since before 2012. A free market does not allow a car wash, gas station, or restaurants to triple rates. When household utility costs or condominium maintenance fees are increased at a rate faster than that typically experienced in the free market, the direct result is a decrease in property values.
 - v. Mr. Atkins: He questioned how a company can go from treatment and disposal to pipeline only and increase costs 139%. He does not believe that the customers should have to pay for high overhead when it is a small company. Any overhead due to a larger parent should not be in rates. The rates should not include depreciation on any overpaid investment.
 - vi. Mr. Arway: He raised the point that many people have bills paid automatically so the error in the interim rates was paid up front by them.

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The Commission should recognize that the utility has not taken responsibility for past poor quality of service. A finding on quality of service should be based upon past actions and not promises of future improvement. Regardless of whether it is “working on improvements”, the utility has previously exhibited poor quality of service during the test year, and an unsatisfactory determination should be based on that. For example, if the utility imprudently spent O&M costs in the test year, but promised to reduce it later, the Commission would not allow the imprudent O&M costs in setting rates. Likewise, the utility should not be allowed to promise to improve quality of service without being held accountable for its past actions. For these reasons, OPC would recommend an unsatisfactory finding.

RATE BASE

Utility Plant In Service

2. Our review of the invoices provided to the auditors to support plant additions has raised a question regarding **the utility’s capitalization policy**. We found a number of invoices that appear to be maintenance, repair, or replacements. We believe that certain questions should be considered. Attachment 2 to this letter is a series of tables that indicate specific items that we believe indicate our concerns regarding whether repairs and maintenance should be considered plant. These tables are separated by year and indicate the audit work paper number that we reviewed and the page on the .pdf file for the invoices provided by the utility.
 - a. How does the utility determine whether an item is an expense or a capital item?
 - b. What is the dollar threshold limit? Or, is there a percentage threshold limit where the cost of the repair or maintenance is compared to the original cost of the asset?
 - i. Why are sensor floats in 2009 included as plant (approx. \$80 each)?
 - ii. Why are hand tools in 2011 included as plant (largest cost item was \$30)?
 - c. How does the capitalization policy consider whether the repair or maintenance is to maintain fixed assets in operating condition or to increase the economic life of the asset?
 - i. Why is the cost to clean and TV inspect pipe in 2013 included in plant?
 - d. When are retirements made for a repair?
 - i. Why are there no retirements made in 2008 and 2009?
 - ii. Why are retirements made for some repairs in 2010 but not others?
3. Our review of the information provided by the audit appears to indicate an **increase to plant of \$772,849.72 for “Conversion Fix”**. We believe that the utility should be required to explain the “conversion fix” and to justify why plant is increased by this amount.

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OBJ	DESCRIPTION	DOC	DATE	DEBIT	CREDIT	LVL7
1285	CONVERSION FIX	3963	3/28/2006	23.78		LAND & LAND RIGHTS GEN PLT
1245	CONVERSION FIX	3964	4/28/2006		(21,028.97)	ORGANIZATION
1285	CONVERSION FIX	3964	4/28/2006	21,028.97		LAND & LAND RIGHTS GEN PLT
1285	CONVERSION FIX	3967	5/28/2006	1,743.15		LAND & LAND RIGHTS GEN PLT
1285	CONVERSION FIX	3967	5/28/2006	1,066.29		LAND & LAND RIGHTS GEN PLT
1285	CONVERSION FIX	5508	6/28/2006	1,653.29		LAND & LAND RIGHTS GEN PLT
1295	CONVERSION FIX	5508	6/28/2006	753,372.63		STRUCT/IMPRV PUMP PLT LS
1350	CONVERSION FIX	5508	6/28/2006	9,211.00		SEWER GRAVITY MAIN
1350	CONVERSION FIX	5508	6/28/2006	582.85		SEWER GRAVITY MAIN
1350	CONVERSION FIX	6598	9/28/2006	3,366.25		SEWER GRAVITY MAIN
1285	CONVERSION FIX	6739	10/28/2006	81.28		LAND & LAND RIGHTS GEN PLT
1285	CONVERSION FIX	6739	10/28/2006	1,449.81		LAND & LAND RIGHTS GEN PLT
1285	CONVERSION FIX	6825	11/28/2006	299.39		LAND & LAND RIGHTS GEN PLT
Net Increase					772,849.72	

Retirement of Wastewater Plant

4. Staff requested the utility to provide the calculations for the adjustment of \$10,412 to amortize the **Net Loss related to decommissioning the wastewater treatment plant** (WWTP) on line 26 of Schedule B-3 (Staff's First Data Request #6). The utility references Attachment #6. The attachment indicates a "gain" on the retirement of the plant. The only way the utility reaches a loss is by imputing \$156,000 in "costs to remove." We have the following questions regarding these amounts and the utility's response. However, we believe staff should fully review any support for these costs as well as verify that the appropriate plant costs have been retired. Specific questions are as follows:
 - a. The utility estimates \$4,000 to remove Other Plant & Miscellaneous Equipment. However, there is no plant recorded in this account. The response to Staff's Third Data Request indicates it is for groundwater monitoring wells. Have these wells also been included in the retirement calculation?
 - b. The utility estimates \$52,000 to remove Power Generation Equipment. However, there is no similar plant account included in the retirement calculation. The response to Staff's Third Data Request indicates it is for the emergency generator, fuel tank, and transfer switch that will be retired once the decommissioning is complete. If these removal costs are included in the loss calculation, the plant retirements should also be included.
 - c. The utility estimates \$100,000 to remove Treatment and Disposal Equipment. The response to Staff's Third Data Request indicates the current bid is for \$89,573 (based on a total bid of \$93,573 less the \$4,000 for the groundwater wells). Staff should adjust the loss calculation to include the appropriate estimates.
 - d. What is the estimated salvage value for these plant items being retired?

NET OPERATING INCOME

Revenues

5. The rate case audit report includes Finding No. 6 which discusses operating revenues. The **audit report recommends reducing test year revenues**. The primary reason for this reduction is a difference in the number of bills shown in MFR Schedule E-2 and the number of bills used by the staff audit. The chart below highlights the major differences. We believe that the utility should reconcile these differences in order that rates will be set on the accurate number of bills.

Residential Service			
Meter Size	Bills Per Schedule E-2	Bills Per Audit	Difference
5/8 x 3/4"	9,309	9,251	58
Reserved Capacity (Flat Rate)	876	729	147
General Service			
5/8 x 3/4"	252	240	12
Total Differences	10,437	10,220	217

Salaries and Wages-Employees

We reviewed Salaries and Wages and believe that the two accounts for employees and officers are overstated due to the change in operation of this wastewater system. Once the WWTP is retired, the utility will not need the same number of employees to run the system nor the same level of officer supervision. The MFRs reflect the following:

MFR B-6	Test Year	Adjustment	Adjusted
Employees	138,823	(7,131)	131,692
Officers	4,720		4,720
Total	143,543	(7,131)	136,412

6. The audit work papers reviewed the utility’s annualization of test year salaries. This annualization included an average 3% increase for most salaries. This amount totaled \$128,446 (WP 44-1 and Table 3-1 of the audit report). Table 3-1 indicates the salary accounts that were reviewed by the auditor. This table shows that the salaries included in the MFRs is \$4,964 higher than the annualized salaries, plus the 3% increase. Therefore, we believe that at a minimum, the salaries expense should be reduced by \$4,964.
7. The **total salaries** included the allocated, annualized salaries for the five operation employees shown in Volume III of the MFRs and listed below. These allocated positions reflect 2.25 positions. Now that the utility will no longer need to staff a wastewater treatment plant, we believe that this number should be reduced. In

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response to staff's second data request, the utility states that it will continue to need a full time operator to maintain the collection system as well as a part time position equating to 20 percent of a position. Assuming this is a reasonable estimate for the part time position, we believe that the allocated salaries (included on audit work paper 44-1) for the two part time operators should be reduced by \$36,300.

Employee	Allocation %
Godwin	100%
Bruce	30.2%
Hamilton	81.91%
Chard	6.75%
Wilson	6.75%

8. OPC also has concerns with the level of **increases to salaries** from year to year. The chart below shows the salary levels reported in the 2012 – 2014 annual reports as well as the salary included in the utility's last rate case before the Charlotte County Board of County Commissioners. We calculated the average annual compounded salary increase from the 2010 county order and found that it amounts to approximately 7.2%. (We also calculated the average annual increase from the prior PSC rate case and found it to be 7.2% while the average annual increase from the 2012 annual report results in an average increase of 11%). We also compared some random WSC and Northbrook salaries shown in the audit work papers for 2014 compared to the 2012 salaries shown in the Utilities, Inc. of Pennbrooke rate case. We looked at 9 various employees and found increases up to 25.2% for the two year period. We believe that the utility has not justified why the overall salaries level has increased so dramatically from prior years and an adjustment should be made to reduce the test year salary expense.

<u>Year</u>	<u>Salaries- Employees</u>	<u>Salaries- Officers</u>	<u>Total</u>
2014	138,823	4,720	143,543
2013	139,552	7,495	147,047
2012	109,070	7,271	116,341
Charlotte County	103,510	5,020	108,530

Sludge Hauling Expense

9. The MFRs reflect a test year expense for **sludge hauling** in the amount of \$14,490. On Schedule B-3, Line 32, the utility removed \$12,000 for the retirement of the WWTP. We believe that the remaining \$2,490 should also be removed.

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DESCRIPTION	DOC	DATE	DEBIT	LVL6
KARLE ENVIRO ORGANIC RECYCLING	160023	2/7/2014	3,335.00	6410 - SLUDGE HAULING
KARLE ENVIRO ORGANIC RECYCLING	165186	4/18/2014	4,140.00	6410 - SLUDGE HAULING
KARLE ENVIRO ORGANIC RECYCLING	167172	5/13/2014	3,910.00	6410 - SLUDGE HAULING
KARLE ENVIRO ORGANIC RECYCLING	182587	11/26/2014	3,105.00	6410 - SLUDGE HAULING
			14,490.00	

Materials and Supplies

10. The utility's response to staff's first data request (question 8) indicates that the utility believes the **pro forma adjustments to decrease Account 720 Materials & Supplies** by \$69,473 is incorrect. The response appears to indicate that no adjustment is necessary. The utility argues that the \$69,473 represents the amortization of the deferred items shown on Schedule B-11 and should remain in O&M expenses. The utility further states that the remaining \$20,211 in the account reflects the ongoing expenses that will be incurred in a typical year in order to operate, maintain, repair, and manage the Sandalhaven collection system components and facilities. OPC believes that two adjustments should be made to the Materials and Supplies expense.

- a. The general ledger actually reflects \$69,770.85 for the amortization of deferred maintenance and OPC believes that this is overstated. The utility included in test year expenses an amortization of two abandoned projects over 5 years instead of the 15 years approved in Docket No. 060285-SU.¹ It appears that the utility may agree. In its response to staff's third data request (6-a) the utility states that the two projects should be amortized over 15 years instead of the 5 indicated on Schedule B-11. Therefore we believe that the expense should be reduced by \$43,592 to represent this adjustment.
- b. The chart below indicates the sub-total of each object code in the general ledger that is included in the Materials & Supplies expense. The utility claims that the total of the accounts 5860-6345 are typical expenses to operate the collection system. **OPC believes that the utility has not met its burden in justifying that the remainder of the test year expense is reasonable and necessary in maintaining its collection system.** The utility has not identified any costs that will be eliminated when it retires the WWTP. We looked at some of the invoices provided to the auditors and found invoices for capacitors, blower filters, and pond maintenance. We are unable to identify the bulk of the invoices but the utility should have performed that analysis in filing its case. We believe that the material and supplies expense should be reduced for the removal of testing expense Object Code 6270 = \$3,626. In addition, the utility has not met its burden, so some portion of the remainder should also be adjusted.

¹ Order No. PSC-07-0865-PAA-SU, issued October 29, 2007, in Docket No. 060285-SU, in re: Application for increase in wastewater rates in Charlotte County by Utilities, Inc. of Sandalhaven.

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OBJ	NET	LVL6	LVL7
5860 Total	505.90	5850 - OFFICE EXPENSE	CLEANING SUPPLIES
6270 Total	3,626.00	6250 - MAINTENANCE TESTING	TEST-SEWER
6320 Total	1,305.40	6315 - MAINTENANCE-SEWER PLANT	SEWER-MAINT SUPPLIES
6325 Total	5,747.12	6315 - MAINTENANCE-SEWER PLANT	SEWER-MAINT REPAIRS
6335 Total	1,837.47	6315 - MAINTENANCE-SEWER PLANT	SEWER-ELEC EQUIPT REPAIR
6340 Total	100.00	6315 - MAINTENANCE-SEWER PLANT	SEWER-PERMITS
6345 Total	6,665.29	6315 - MAINTENANCE-SEWER PLANT	SEWER-OTHER MAINT EXP
6355 Total	69,770.67	6350 - MAINTENANCE-WTR&SWR PLAN	DEFERRED MAINT EXPENSE
Grand Total	<u>89,557.85</u>		

Other Regulatory Commission Expense

11. The staff audit work papers include the results of the audit sampling in audit WP 43. Specifically, WP 43-6 includes the expenses for the State Cost Center for Florida expenses (Division 855). WP 43-6.1 indicates that the utility charged an **invoice from Deloitte Consulting LLP for \$70,668.51 for professional services** rendered between February 2, 2014 and May 5, 2014 for the Utilities, Inc. expert witness engagement. This is for Docket No. 120161-WS where the order allowed a specific amount to be recovered through future rate case and disallowed the remainder.² The amount that has been allowed is included by the utility in rate case expense as shown on Schedule B-10 of the MFR's. Therefore this amount should not be included in the test year expense. The allocated impact of this adjustment is \$1,293.

Real Estate Taxes

12. Schedule B-3, Page 2 of 2 calculates ad valorem taxes. Has the utility contacted Charlotte County about revising its appraised tangible property value for the WWTP that is being retired? The utility has been diligent in asking for increases in expenses that are expected to occur upon retirement of the plant. However, we believe that the utility should be equally diligent in pursuing cost savings and that the Commission should not include expenses that will decrease when the plant is retired.

² Order No. PSC-14-0521-FOF-WS, issued September 30, 2014, in Docket No. 120161-WS, in re: Analysis of Utilities, Inc.'s financial accounting and customer service computer system.

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Attachment 1

<u>Document No.</u>	<u>Customer Name</u>	<u>Type of Concern</u>								
		<u>High rates</u>	<u>Interim</u>	<u>Effluent Spill/DEP</u>	<u>Bad Investment/ Growth</u>	<u>Customer Service</u>	<u>Audit / OPC Issues</u>	<u>Increase > Inflation</u>	<u>Salaries</u>	<u>Rate of Return</u>
6296-15	Martin A. Atkins						X			
06281-15	Steven J. Bauer	X			X					
6280-15	Sam Desiderio	X			X					
6279-15	Lora Barmann	X								
06219-15	James Fainter	X								
06156-15	Roy & Pamela Smith (new)	X			X			X		
06146-15	William Oakley		X							X
06144-15	Greg & Linda Livingston	X	X	X	X					
06114-15	Manfred Lurig	X			X					
06103-15	Douglas & Maria Mutschler	X								
06092-12	James & Carolyn Connolly	X						X		
06086-15	Mr. & Mrs. Wentworth Caldwell	X								
06084-15	William Krieg	X			X					
06083-15	Clark Gillaspie	X			X					
06061-15	Dennis Fabris	X		X				X		
6053-15	Hacienda Del Mar Association	X	X		X					
6048-15	Thomas & Jeanne Chrisman	X			X					
6041-15	Marie Rogers	X			X					
6029-15	Janice McHenry	X	X			X			X	
6027-15	Thomas C. Rogers	X			X					
6018-15	Jennifer Hessler	X								
06007-15	Brian & Lori Armen		X							
06006-15	Susan Brewer	X	X							
05993-15	Robert W. & Suzanne Baran	X			X		X	X		X
05992-15	Darlene Koszick	X			X					
05970-15	Jack & Carolyn Clark	X								
05969-15	Robert Lordan	X								
05968-15	Mary Ahlrich-Knueven	X			X					
05967-15	James A. Winterich	X								
05959-15	Cheryl Cook	X								
05956-15	Bob McKeown	X								
05955-15	Mark A. Ligon	X								
05922-15	Joanne Agostarola & Gail Donahue	X								
05897-15	Yvonne & Armond Young	X			X					

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Attachment 1

<u>Document No.</u>	<u>Customer Name</u>	<u>High rates</u>	<u>Interim</u>	<u>Effluent Spill/DEP</u>	<u>Bad Investment/ Growth</u>	<u>Type of Concern</u>			<u>Salaries</u>	<u>Rate of Return</u>
						<u>Customer Service</u>	<u>Audit / OPC Issues</u>	<u>Increase > Inflation</u>		
05894-15	Henry & Sally Travers	X			X		X	X		
05893-15	Thomas & Karen Sharpnack	X			X				X	
05886-15	Peter M. & Teri L. Bayer	X								X
05883-15	James M. Blackburn	X								
05881-15	Wallace & Sandra Phair	X			X			X		
05880-15	John VanZutphen	X			X			X		
05879-15	Roy & Pamela Smith	X			X					
05827-15	Harry R. Kansman	X								
05826-15	John L. DeLeo	X						X		
05739-15	Richard & Janet Young	X			X					
05253-15	Henry Marrangoni	X								
05132-15	Wayne E. Waddington	X		X						
05131-15	Cleo M. Nordstrom	X		X						
04902-15	William D. Brown	X								
		46	6	4	22	1	3	8	2	4

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Attachment 2

2008 Utility Plant in Service Additions					
Description	Date	Debit	Page #	Invoice Description	OPC Comments
HOME DEPOT CREDIT SERVICES	5/8/2008	224.03	10	well pump, PVC bushing and union, F adaptor	Is this a replacement/no retirement
MADER ELECTRIC MOTORS	4/25/2008	410.88	36	ABS 1/2 hp pump, \$407.04	Is this a replacement/no retirement
THE DUMONT COMPANY INC	11/21/2008	750.00	57	Stenner pump	Is this a replacement/no retirement
GRAINGER	12/31/2008	61.71	58	PSC blower, 115 volt	Is this a replacement/no retirement
ELECTRO MECHANICAL SOUTH INC	7/1/2008	2,547.00	44	recondition pump #2 on LS 6	Is this maintenance, inventory?
ITT WATER & WASTEWATER USA	8/22/2008	2,686.70	50	refurbished Flygt pump	Is this maintenance, inventory?
UNIVERSAL SERVICE LLC	5/12/2008	240.00	38	Labor to replace check valve on air process blower	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	5/7/2008	27,775.00	39	Reline manhole	Is this maintenance?
OCT CP CLOSING ENTRY	10/31/2008	76,645.25		Audit Comment: Reline 5 L/S Wet Wells	Is this maintenance?
2008Q1 PO RECLASSES	3/31/2008	1,480.95		Audit Comment: REXEL MADER reclass from electric equip repair	Why was this moved from 6335?
2008Q1 PO RECLASSES	3/31/2008	4,900.00		Audit Comment: LEHIGH ENVIR for sewer maintenance	Why was this moved from 6335?
2008Q1 PO RECLASSES	3/31/2008	1,442.00		Audit Comment: LEHIGH ENVIR for sewer maintenance	Why was this moved from 6325?
KAMIN ELECTRIC	8/7/2008	2,957.00	45	Repair electric service to Lift Station 4	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	9/2/2008	3,630.00	49	Vac truck service for 4" sewer main from WWTP	How is this a capital item?
LEHIGH ENVIRONMENTAL SVC INC	5/30/2008	940.00	43	Pull, clean, change out diffusers in the digester	How is this a capital item?
JANUARY CLOSING ENTRY _REVISED	1/31/2008	1,839.11		Audit Comment: HUTCHINSON ISLAND WWTF PROCESS	Why is this charged to Sandalhaven?
LEHIGH ENVIRONMENTAL SVC INC	11/21/2008	7,832.00	53	Replace hardware in valve vault at Lift Station 1	Is this maintenance?
BARBO COMPANY INC.	8/14/2008	254.52	47	Repair 16 hp Vanguard 4" pump	Is this maintenance?
Source: Audit WP 16-5					
Page # from Invoice File: UI of Sandalhaven 15-175-1-1\B 15-175-1-1 WP 10 PBC DR 30 Invoices for Plant Additions in 2008-2009.pdf					

2009 Utility Plant in Service Additions					
Description	Date	Debit	Page #	Invoice Description	OPC Comments
LEHIGH ENVIRONMENTAL SVC INC	7/10/2009	1,997.00	76	Replace pipe and repair pump guide Lift Station 1	Is this maintenance?
ELECTRO MECHANICAL SOUTH INC	4/22/2009	5,128.51	65	new submersible grinder pump	Is this a replacement/no retirement
USA BLUEBOOK/UTILTY SUPPLY OF	12/7/2009	1,599.55	78	Suitorbilt 4M blower	Is this a replacement/no retirement
USA BLUEBOOK/UTILTY SUPPLY OF	12/8/2009	272.12		sales tax and freight on blower	
REXEL MADER	4/6/2009	3,699.20	61	Troubleshoot & inspect Pump	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	8/20/2009	9,655.00	77	Repair air header, replace supports	Is this maintenance?
ITT WATER & WASTEWATER USA	1/11/2009	318.00	60	Sensor Floats	Why Plant not Materials & Supplies?
Source: Audit WP 16-6					
Page # from Invoice File: UI of Sandalhaven 15-175-1-1\B 15-175-1-1 WP 10 PBC DR 30 Invoices for Plant Additions in 2008-2009.pdf					

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2010 Utility Plant in Service Additions					
Description	Date	Debit	Page #	Invoice Description	OPC Comments
LEHIGH ENVIRONMENTAL SVC INC	4/27/2010	1,466.00	11	Repairs to Lift Station 1	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	6/17/2010	1,410.00	18	Repair and coat pump hoist at digester	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	10/25/2010	2,350.00	24	Repairs to clarifier trough	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	9/29/2010	5,070.00	23	Repairs to surge tank	Is this maintenance?
RECLASS FROM EXP TO ASSET	3/31/2010	1,775.50		MADER ELECTRIC MOTORS for sewer maint	Why was this moved from 6335?
RECLASS FROM EXP TO ASSET	3/31/2010	1,851.82		MADER ELECTRIC MOTORS for sewer maint	Why was this moved from 6325?
RECLASS FROM EXP TO ASSET	3/31/2010	1,709.55		MADER ELECTRIC MOTORS for sewer maint	Why was this moved from 6325?
MADER ELECTRIC MOTORS	5/10/2010	1,095.85	12	Rebuild pump at Lift Station 5	Is this maintenance?
MADER ELECTRIC MOTORS	5/10/2010	1,383.30	14	Installed rebuilt pump	Is this maintenance?
ITT WATER & WASTEWATER USA	8/20/2010	1,891.60	20	Lift Station 9 rebuild pump	Is this maintenance?
ITT WATER & WASTEWATER USA	8/29/2010	113.50	21	Sales tax on above	
MOPLUV SERVICE LC	3/22/2010	1,162.88	9	Rebuilding the CL17 Hach chlorinator	Is this maintenance?
RECLASS FROM EXP TO ASSET	3/31/2010	5,740.00		LEHIGH ENVIRONMENTAL for maint repairs	Why was this moved from 6325?
RECLASS FROM EXP TO ASSET	3/31/2010	2,075.00		LEHIGH ENVIRONMENTAL for maint repairs	Why was this moved from 6325?
Source: Audit WP 16-7					
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2011 Utility Plant in Service Additions					
<u>Description</u>	<u>Date</u>	<u>Debit</u>	<u>Page #</u>	<u>Invoice Description</u>	<u>OPC Comments</u>
MADER ELECTRIC MOTORS	7/5/2011	2,514.08	51	Repair to Lift Station 5	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	7/27/2011	5,070.00	52	Repairs to surge tank	Is this maintenance?
HOME DEPOT CREDIT SERVICES	6/10/2011	236.89	40-41	Hand tools (pliers, hammers, etc.)	Why Plant - most expensive item is \$30
Source: Audit WP 16-8					
Page # from Invoice File: UI of Sandalhaven 15-175-1-1\B 15-175-1-1 WP 10 PBC DR 21 invoices.pdf					

2012 Utility Plant in Service Additions					
<u>Description</u>	<u>Date</u>	<u>Debit</u>	<u>Page #</u>	<u>Invoice Description</u>	<u>OPC Comments</u>
MADER ELECTRIC MOTORS	6/14/2012	2,660.71	93	Rebuild pump at Lift Station 2	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	10/1/2012	5,250.00	99	Repairs to surge tank	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	11/13/2012	4,875.00	117	Blast and coat surge tank	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	11/13/2012	875.00	116	Cleaning of surge tank	Is this maintenance?
USA FENCE COMPANY	12/4/2012	1,686.50	118	Repair and replace 100' chain link fence	Is this maintenance?
S.O.S. SEPTIC, INC.	8/7/2012	1,350.00	95-96	Pump lift station due to sewer main break	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	8/9/2012	2,880.00	94	Repair main break and pump lift station	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	8/22/2012	6,700.00	97	Black top roadway from sewer main break	Is this maintenance?
Source: Audit WP 16-9					
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2013 Utility Plant in Service Additions					
Description	Date	Debit	Page #	Invoice Description	OPC Comments
ALTAIR ENVIRONMENTAL GROUP	7/24/2013	4,320.00	148	Clean and Internal TV inspection of pipe	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	12/17/2013	3,600.00	152	Weld and coating of air basin	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	8/9/2013	6,600.00	150	Black top repair in parking lot	Is this maintenance?
LEHIGH ENVIRONMENTAL SVC INC	8/9/2013	4,280.00	149	Repair 6 bye 8 wye in parking lot	Is this maintenance?
MADER ELECTRIC MOTORS	6/11/2013	5,491.97	147	Rebuild grinder pump at Lift Station 6	Is this maintenance?
Source: Audit WP 16-10					
Page # from Invoice File: UI of Sandalhaven 15-175-1-1\B 15-175-1-1 WP 10 PBC DR 21 invoices.pdf					

2014 Utility Plant in Service Additions					
Description	Date	Debit	Page #	Invoice Description	OPC Comments
AW HUGHEY CONSTRUCTION SERVICE	12/5/2014	3,210.00	178	Emergency repair in 4" force main	Is this maintenance?
Source: Audit WP 16-11					
Page # from Invoice File: UI of Sandalhaven 15-175-1-1\B 15-175-1-1 WP 10 PBC DR 21 invoices.pdf					