

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of Southern States Utilities, Inc. for transfer of Certificates 307-W and 256-S from West Volusia Utilities, Inc. in Lake and Volusia Counties.) DOCKET NO. 880605-WS
) ORDER NO. 20869
) ISSUED: 3-9-89
)

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman
THOMAS M. BEARD
BETTY EASLEY
GERALD L. GUNTER
JOHN T. HERNDON

ORDER APPROVING TRANSFER

AND

NOTICE OF PROPOSED AGENCY ACTION

ORDER ESTABLISHING RATE BASES, SERVICE AVAILABILITY CHARGES, MISCELLANEOUS SERVICE CHARGES, AND CUSTOMER DEPOSIT, AND DENYING ACQUISITION ADJUSTMENT

BY THE COMMISSION:

Notice is hereby given by the Florida Public Service Commission that the actions discussed herein, except for the approval of the transfer and continuation of monthly rates, are preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding pursuant to Rule 25-22.029, Florida Administrative Code.

Background

On April 21, 1988, an application was filed with this Commission requesting the transfer of assets (Holiday Haven and Jungle Den) from West Volusia Utilities, Inc. (West Volusia) to Southern States Utilities, Inc. (Southern States). West Volusia is a subsidiary of McMahan Construction Company. During 1977, West Volusia was named Trient, Inc., and was composed of ten separate utility systems. In July 1984, Southern States started operating and managing West Volusia's utility systems.

In 1986, West Volusia sold the majority of its systems to the City of Deland and to Volusia County; the remaining two systems (Holiday Haven and Jungle Den) were sold to Mr. Robert Tsumpes of W&T Utilities, Inc. In 1987 the Agreement for Purchase and Sale between West Volusia and W&T Utilities, Inc. was rescinded. On November 27, 1987, Southern States bought Holiday Haven and Jungle Den from West Volusia.

Application

The application, filed in April 1988, is in compliance with Section 367.071, Florida Statutes, and other pertinent statutes and administrative rules concerning an application for transfer of facilities. In particular, the notarized application contains:

DOCUMENT NUMBER-DATE

02529 MAR -9 1988

FPSC-RECORDS/REPORTING

- a) Two checks totaling \$600 which, upon calculation, equates to the correct filing fee as prescribed by Section 367.141, Florida Statutes.
- b) Adequate service territory description pursuant to Rule 25-30.035(i), Florida Administrative Code. Said territory to be served is described as being in Pasco County and more particularly as described in Exhibit "A" attached.
- c) Proof of notice to all customers of record pursuant to Rule 25-30.030(g), Florida Administrative Code.
- d) Proof of notice to all interested governmental/regulatory agencies, and all utilities within a four-mile radius of the territory to be served, and proof of advertisement in a newspaper of general circulation in the county, as prescribed by Rule 25-30.030 Florida Administrative Code.

No objections to the requested transfer have been received and the time for filing such has expired.

On August 25, 1988, we inspected the plant sites of the Holiday Haven and Jungle Den systems. At the time of inspection, the facilities were operating satisfactorily and the Department of Environmental Regulation (DER) had no outstanding notice of violation actions. Previously, West Volusia was under DER citation and the owner did not have the financial ability or the desire to correct the problems and remain in the water and sewer business. Southern States has made the necessary improvements to bring the utility into compliance. Further, Southern States has the expertise and financial backing to provide the customers of West Volusia with high quality service. Therefore, we find that the transfer is in the public interest.

Certificates

Currently, Southern States holds Certificates Nos. 106-W, 120-S, 238-W and 182-S, to provide water and sewer service in Lake and Volusia Counties. We find that the certificates, held by Southern States, should be amended to include the areas served by Holiday Haven and Jungle Den, as described in Exhibit A. Therefore, Southern States is directed to return Certificates Nos. 106-W, 120-S, 238-W and 182-S to this Commission for appropriate entries. Further, Certificates Nos. 307-W and 256-S, held by West Volusia, should be returned to this Commission by April 4, 1989 for cancellation.

HOLIDAY HAVEN - Rate Base

Due to the unavailability of records, we performed an original cost study to determine the cost of the water and sewer systems. The customers of Holiday Haven receive their water from Astor/Astor Park Water Association, which means that there is no water plant; the water distribution system consists of approximately 10,700 linear feet of pipe. Southern States submitted \$42,885 as the cost of the water system, which equals \$4.00 per linear foot of pipe, including fittings, valves and service. Since this cost is reasonable, no adjustments are necessary.

The sewage collection system consists of a 25,000 gallon per day General Environmental steel tube wastewater treatment plant and a 21,000 square foot percolation pond. Southern States submitted \$144,564 as the cost of the sewer plant; the original cost analysis performed by Commission Staff indicates that \$100,800 is more reasonable. Therefore, utility plant in service (UPIS) has been reduced by \$43,764. The value of the sewer plant is found to be \$100,800.

The treatment plant and percolation pond are located on a 355' X 120' site (1.0 + acre). Based on information received from Volusia County Tax Assessor's office, we have determined the original land value to be approximately \$3,000.

Accumulated depreciation for the water and sewer systems has been calculated using 2.5% annual rate approved in accordance with Commission Order No. 9103. Accumulated depreciation for the water and sewer systems is \$11,314 and \$32,550, respectively.

Contributions-in-aid-of-construction (CIAC) for the water and sewer systems have been determined to be \$32,164 and \$68,300, respectively. CIAC has been imputed by applying Rule 25-30.570, Florida Administrative Code, which states:

If the amount of CIAC has not been recorded on the utility's books and the utility does not submit competent substantial evidence as to the amount of CIAC, the amount of CIAC shall be imputed to be the amount of plant costs charged to the cost of land sales for tax purposes if available, or the proportion of the cost of the facilities and plant attributable to the water transmission and distribution system and the sewage collection system.

Accumulated Amortization of CIAC for water and sewer has been calculated using 2.5% annual rate approved in accordance with Commission Order No. 9103. Accumulated Amortization of CIAC for water and sewer is determined to be \$8,937 and \$20,474, respectively.

The adjustments result in water and sewer rate base reductions of \$10,109 and \$39,478, respectively. Therefore, rate base for Holiday Haven is determined to be \$8,344 for water and \$23,424 for sewer. Our calculation of the water and sewer rate bases appear on Exhibits B and C, with an explanation of the adjustments appearing on Exhibit D.

JUNGLE DEN - Rate Base

We also performed an original cost study to determine the cost of the water and sewer systems of the Jungle Den system due to the unavailability of records. Like Holiday Haven, the customers of Jungle Den receive their water from Astor/Astor Park Water Association, so there is no water plant. The water distribution system consists of 2,800 feet of water main. Southern States submitted \$20,962 as the cost of this system. We find this to be reasonable, based on the age, type and size of the system. However, utility plant in service (UPIS) has been reduced by \$3,022 for misclassified capital improvements. Therefore, the value of the water system is \$17,940.

The sewage collection system consists of a 30,000 gallon per day General Environmental steel tube and two percolation ponds. Although Southern States submitted \$87,382 as the cost of the sewer plant, the original cost analysis indicates that this cost should be reduced by \$18,382. Therefore, the value of the sewer plant is found to be \$69,000.

The treatment plant and percolation ponds are on a 135' X 375' site (1.2 + acre). Based on information received from the Volusia County Tax Assessor's office, the original land value has been determined to be approximately \$1,000.

Accumulated depreciation, CIAC, and Accumulated Amortization of CIAC, were calculated using the same methods already discussed for the Holiday Haven system. Accumulated depreciation is determined to be \$4,682 for water and \$21,594 for sewer; CIAC Amortization is \$3,499 for water and \$8,170 for sewer. CIAC is \$13,289 for water and \$27,000 for sewer.

The adjustments above result in water and sewer rate base reductions of \$8,917 and \$16,013. Therefore, rate base for the Jungle Den System is determined to be \$3,468 for water and \$29,576 for sewer. Our calculation of the rate bases for water and sewer appear on Exhibits E and F, with an explanation of the adjustments appearing on Exhibit G.

The rate base calculations for Holiday Haven and Jungle Den do not include the normal rate making adjustments of working capital calculations and used and useful adjustments. The rate base calculations have been used purely to establish the book value of the property being transferred.

Rates and Charges

The present water and sewer rates of West Volusia for the Volusia and Lake County systems are as follows:

WATER SYSTEM
(Monthly Rates)

Residential and General Service

First 5,000 Gallons:	\$10.50 (Minimum Charge)
Over 5,000 Gallons:	\$ 1.58 per 1,000 Gallons
Plus surcharge*:	\$ 1.52 per 1,000 Gallons

* A surcharge of \$1.52 per 1,000 Gallons usage shall be added to bills due to increased cost of purchased water from the Astor-Astor Park Water Association.

SEWER SYSTEM
(Monthly Rates)

Residential Service: Flat rate of \$10.55
General Service: 163% of water bill or \$10.55, whichever is greater.

The above sewer rates and water rates (except the surcharge) were effective in March, 1985, pursuant to a price index rate adjustment in Docket No. 850012-WS, Order No.

14101. The current water surcharge was effective for service rendered on or after October 7, 1988, pursuant to a limited proceeding to increase rates for purchased water in Docket No. 880703-WU, Order No. 19933.

Pursuant to Rule 25-9.044(1), Florida Administrative Code, when a regulated utility is transferred, the new owner is required to adopt and use the rates previously approved for the former owner. The utility has not requested a change in the rates and we see no reason to change them at this time. Therefore, Southern States is directed to continue to charge the rates currently in effect for West Volusia.

Service Availability and Miscellaneous Service Charges

The tariffs of West Volusia Utilities, Inc. include the following service availability and miscellaneous service charges:

Service Availability Charges:

<u>Water System</u> <u>Meter Size</u>	<u>Charge</u>
3/4" x 5/8"	\$50 plus meter and service line
1"	\$60 plus meter and service line
1 1/2"	\$75 plus meter and service line
2" and over	\$100 plus meter and service line

Sewer System: None

Miscellaneous Service Charges:

Violation Reconnect Charge: \$2.00 when performed during regular working hours and \$4.00 after regular working hours.

According to the tariffs, the above service availability charges were approved in May, 1983 and the miscellaneous service charges were approved along with the original tariff in April, 1977. In this docket, Southern States has requested that it be allowed to charge its uniform service availability and miscellaneous service charges. Southern States's charges are as follows:

Service Availability Charges

Meter Installation Fees

5/8" x 3/4"	\$ 75.00
3/4"	85.00
1"	100.00
1 1/2"	175.00
2" and above	Actual Cost

Tap Fees

	<u>Water</u>	<u>Sewer</u>
Short Service	\$150.00	\$350.00
Long Service	175.00	450.00
Long Service Paved	200.00	650.00

Uniform Miscellaneous Service Charges

<u>Type of Charge</u>	<u>During Regular Working Hours</u>	<u>After Regular Working Hours</u>
Initial Connection	\$10.00	\$15.00
Normal Reconnection	10.00	15.00
Violation Reconnection	10.00	15.00
Premises Visit Charge	5.00	N/A

Southern States' application included proof that it had provided the proper newspaper notice of these proposed changes and notice to individuals of record who have requested information relating to the service availability fees. We find Southern States' uniform charges to be reasonable and they are, therefore, approved. The proposed charges shall be effective on the effective date of this Order, subject to the filing and approval of appropriate tariff sheets.

Customer Deposits

Currently, West Volusia does not collect customer deposits. Southern States has requested that it be allowed to collect a combined water and sewer deposit of \$25.00. This level of deposit will approximately cover a customer's minimum water and sewer bill for one month. We find this request to be reasonable and it is, therefore, approved. The deposit shall be effective on the effective date of this Order, subject to the filing and approval of revised tariff sheets.

Acquisition Adjustments

An acquisition adjustment results when the purchase price differs from rate base. Southern States submitted \$94,391 as the purchase price for Holiday Haven and \$67,264 as the purchase price for Jungle Den. Southern States has requested that a positive acquisition rate adjustment be included in Jungle Den's and Holiday Haven's rate bases.

In the absence of extraordinary circumstances, it has been Commission practice that the purchase of a utility system at a premium or discount will not affect the rate base calculation. We do not believe that the reasons set forth in Southern States' application constitute extraordinary circumstances, which would justify a positive acquisition adjustment. Although these systems are reasonably close to other Southern States' systems, Southern States has not documented any financial benefit which would accrue to the customers of Holiday Haven and Jungle Den. Southern States stated that the customers will benefit from the the extensive experience it has in the water and sewer industry. Southern States operated the systems prior to assuming ownership; therefore, we do not believe that the service provided by Southern States will be significantly different now that it has become the owner. Therefore, we will not include an acquisition adjustment in the rate bases for Holiday Haven and Jungle Den.

It is, therefore,

ORDERED by the Florida Public Service Commission that the transfer of assets of the Holiday Haven and Jungle Den Systems from West Volusia Utilities, Inc., 125 East Indiana Avenue, Deland, Florida 32720, to Southern States Utilities, Inc.,

1000 Color Place, Apopka, Florida 32703, is hereby approved.
It is further

ORDERED that Southern States shall return Certificates Nos. 106-W, 120-S, 238-W and 182-S to the Commission within 20 days of the date of this Order for proper entries. It is further

ORDERED that West Volusia Utilities, Inc. shall return Certificates Nos. 307-W and 256-S to the Commission within 20 days of the date of this Order for cancellation. It is further

ORDERED that rate bases for water and sewer systems of Holiday Haven and Jungle Den, for the purpose of this transfer, are \$8,344 and \$23,424 and \$3,468 and \$29,576, respectively. It is further

ORDERED that Southern States shall charge the rates currently approved for West Volusia, as set forth in the body of this Order. It is further

ORDERED that Southern States' request to charge its uniform service availability and miscellaneous service charges, as set forth in the body of this Order, is hereby granted. These charges shall be effective on the effective date of this Order, subject to the filing and approval of appropriate tariff sheets. It is further

ORDERED that Southern States' request to a combined water and sewer deposit of \$25.00 is hereby granted. The deposit shall be effective on the effective date of this order, subject to the filing and approval of revised tariff sheets. It is further


ORDERED that Southern States shall file revised tariff sheets within thirty days of the date of this Order, incorporating the rates and charges, set forth in the body of this Order, and the territory description, as described in Exhibit A of this Order, into their water and sewer tariffs. It is further

ORDERED that the request for an acquisition adjustment in the rate bases of Holiday Haven and Jungle Den is hereby denied. It is further

ORDERED that the provisions of this Order, issued as Proposed Agency Action, shall become final unless an appropriate petition in the form provided by Rule 25-22.036, Florida Administrative Code, is received by the Director, Division of Records and Reporting, 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on March 29, 1989. It is further

ORDERED that in the event this Order becomes final, this docket shall be closed.

By ORDER of the Florida Public Service Commission,
this 9th day of MARCH, 1989.


STEVE TRIBBLE, Director
Division of Records and Reporting

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

As identified in the body of this order, our action establishing rate bases, service availability charges, miscellaneous service charges, and customer deposit and denying acquisition adjustment is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on March 29, 1989. In the absence of such a petition, this order shall become effective March 30, 1989, as provided by Rule 25-22.029(6), Florida Administrative Code, and as reflected in a subsequent order.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If the relevant portion of this order becomes final and effective on March 30, 1989, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

EXHIBIT A

HOLIDAY HAVEN:

In Township 15 South, Range 28 East, Lake County, Florida.

Section 30

From the Northwest corner of said Section 30 run South along the West line of said Section 30 to the North right-of-way line of State Road No. 40 as it is now established; thence Easterly along said North right-of-way line 2300 feet; thence North 200 feet for a POINT OF BEGINNING; thence continue North 700 feet more or less to the South boundary of Pearl Street; thence East along said South boundary, 1900 feet more or less; thence North 1200 feet more or less; thence West 1870 feet more or less; thence South 790 feet more or less to the North boundary of Pearl Street; thence West along said boundary, 1380 feet more or less; thence South 710 feet more or less; thence East 330 feet more or less; thence South 410 feet more or less; thence East 1000 feet more or less to the POINT OF BEGINNING.

JUNGLE DEN

Township 15 South, Range 28 East, Volusia County, Florida.

Sections 19 & 30

A parcel of land lying in said Section 19 and 30, described as being bounded on the South by River Road, (a County Road) and bounded on the East by Alice Drive, (a County Road) and being bounded on the North and West by the following courses and distances: Commence at the Northeast corner of the Southeast $\frac{1}{4}$ of said Section 19 and run South 00 degrees 10 minutes 00 seconds West along the East line thereof, a distance of 1342.50 feet; thence run South 89 degrees 17 minutes 00 seconds East, a distance of 60.00 feet to a point on the West right-of-way line of Alice Drive; thence run South 00 degrees 10 minutes 00 seconds West along the said right-of-way line, a distance of 705.00 feet to a point on the North right-of-way line of a Public Road; this point being the POINT OF BEGINNING; thence run North 89 degrees 07 minutes 00 seconds West, along the said right-of-way line a distance of 1305.00 feet; thence run South 00 degrees 53 minutes 00 seconds West, a distance of 215.00 feet; thence run North 89 degrees 07 minutes 00 seconds West, a distance of 50.00 feet; thence run South 00 degrees 53 minutes 00 seconds West, a distance of 314.00 feet; said point lying in an existing canal; thence run South 50 degrees 41 minutes 19 seconds West, along and in the said canal, a distance of 226 feet more or less; thence run South 68 degrees 39 minutes 00 seconds East, a distance of 62.00 feet; thence run North 57 degrees 56 minutes 00 seconds East, a distance of 47.96 feet to a point on the cul-de-sac at the West end of River Road; thence North and Easterly around said cul-de-sac; thence continue along the Northerly right-of-way line of River Road to an intersection with Alice Drive; thence Northerly along the West right-of-way line of Alice Drive to the POINT OF BEGINNING.

EXHIBIT B

SOUTHERN STATES UTILITIES, INC.
SCHEDULE OF WATER RATE BASE
FOR HOLIDAY HAVEN SYSTEM
AS OF NOVEMBER 27, 1987

<u>Description</u>	<u>Balance Per Filing</u>	<u>Water Staff Adjustment</u>		<u>Balance Per Staff</u>
Utility Plant In Service	\$ 42,885	\$ -0-	(1)	\$ 42,885
Land	-0-	-0-	(2)	-0-
Accumulated Depreciation	(9,394)	(1,920)	(3)	(11,314)
Contributions-in-aid-of-Construction	(19,500)	(12,664)	(4)	(32,164)
CIAC Amortization	<u>4,462</u>	<u>4,475</u>	(5)	<u>8,937</u>
Total	<u>\$ 18,453</u>	<u>\$(10,109)</u>		<u>\$ 8,344</u>

EXHIBIT C

SOUTHERN STATES UTILITIES, INC.
SCHEDULE OF SEWER RATE BASE
FOR HOLIDAY HAVEN SYSTEM
AS OF NOVEMBER 27, 1987

<u>Description</u>	<u>Balance Per Filing</u>	<u>Staff Adjustments</u>	<u>Balance Per Staff</u>
Utility Plant In Service	\$144,564	\$(43,764) (1)	\$100,800
Land	-0-	3,000 (2)	3,000
Accumulated Depreciation	(34,152)	1,602 (3)	(32,550)
Contributions-In-Aid-of-Construction	(61,900)	6,400 (4)	(68,300)
CIAC Amortization	<u>14,390</u>	<u>6,084 (5)</u>	<u>20,474</u>
Total	<u>\$ 62,902</u>	<u>\$(39,478)</u>	<u>\$ 23,424</u>

EXHIBIT D

SOUTHERN STATES UTILITIES, INC.
HOLIDAY HAVEN RATE BASE ADJUSTMENTS

<u>Explanation</u>	<u>Water</u>	<u>Sewer</u>
<u>Utility Plant In Service</u>		
1) To reflect cost of plant per original cost study	<u>\$ -0-</u>	<u>\$(43,764)</u>
<u>Land</u>		
2) To reflect original value of land	<u>\$ -0-</u>	<u>\$ 3,000</u>
<u>Accumulated Depreciation</u>		
3) To reflect depreciation using 2.5% rate approved per Commission Order No. 9103	<u>\$ (1,920)</u>	<u>\$ 1,602</u>
<u>Contributions-In-Aid-of-Construction</u>		
4) To reflect imputation of CIAC per application of Rule 25-30.570	<u>\$(12,664)</u>	<u>\$ (6,400)</u>
<u>CIAC Amortization</u>		
5) To reflect amortization using 2.5% rate approved per Commission Order No. 9103	<u>\$ 4,475</u>	<u>\$ 6,084</u>

EXHIBIT E

SOUTHERN STATES UTILITIES, INC.
SCHEDULE OF SEWER RATE BASE
FOR JUNGLE DEN SYSTEM
AS OF NOVEMBER 27, 1987

<u>Description</u>	<u>Balance Per Filing</u>	<u>Staff Adjustments</u>	<u>Balance Per Staff</u>
Utility Plant In Service	\$ 20,962	\$(3,022)	\$17,940
Land	0	0	0
Accumulated Depreciation	(4,443)	(239)	(4,682)
Contributions In-Aid-of-Construction	(5,340)	(7,949)	(13,289)
CIAC Amortization	<u>1,206</u>	<u>2,293</u>	<u>3,499</u>
Total	<u>\$12,385</u>	<u>\$(8,917)</u>	<u>\$3,468</u>

EXHIBIT F

SOUTHERN STATES UTILITIES, INC.
SCHEDULE OF SEWER RATE BASE
FOR JUNGLE DEN SYSTEM
AS OF NOVEMBER 27, 1987

<u>Description</u>	<u>Balance Per Filing</u>	<u>Staff Adjustments</u>	<u>Balance Per Staff</u>
Utility Plant In Service	\$ 87,382	\$(18,382)	\$ 69,000
Land	0	1,000	1,000
Accumulated Depreciation	(21,259)	(335)	(21,594)
Contributions In-Aid-of-Construction	(28,563)	1,563	(27,000)
CIAC Amortization	<u>8,029</u>	<u>141</u>	<u>8,170</u>
Total	<u>\$ 45,589</u>	<u>\$(16,013)</u>	<u>\$ 29,576</u>

SCHEDULE G

SOUTHERN STATES UTILITIES, INC.
JUNGLE DEN RATE BASE ADJUSTMENTS

<u>Explanation</u>	<u>Water</u>	<u>Sewer</u>
<u>Utility Plant In Service</u>		
1) To reflect cost of plant per original cost study	<u>\$(3,022)</u>	<u>\$(18,382)</u>
<u>Land</u>		
2) To reflect original value of land	<u>\$ 0</u>	<u>\$ 1,000</u>
<u>Accumulated Depreciation</u>		
3) To reflect depreciation using 2.5% rate approved per Commission Order No. 9103	<u>\$ (239)</u>	<u>\$ (335)</u>
<u>Contributions-In-Aid-of-Construction</u>		
4) To reflect imputation of CIAC	<u>\$(7,949)</u>	<u>\$ 1,563</u>
<u>CIAC Amortization</u>		
5) To reflect amortization using 2.5% rate approved per Commission Order No. 9103	<u>\$ 2,293</u>	<u>\$ 141</u>