

DOCKET NO.: ~~960444~~-WU - [Lake Utility Services, Inc.]

WITNESS: **Direct Testimony of Patricia W. Merchant.** Appearing On
Behalf Of The Staff Of The Florida Public Service Commission,
Division Of Auditing And Financial Analysis

DATE FILED: September 10, 1997

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FPSC-RECORDS/REPORTING

1 DIRECT PREFILED TESTIMONY OF PATRICIA W. MERCHANT.

2 Q. Please state your name and professional address.

3 A. My name is Patricia W. Merchant and my business address is 2540 Shumard
4 Oak Boulevard, Tallahassee, Florida 32399-0850.

5 Q. By whom are you employed and in what capacity?

6 A. I am employed by the Florida Public Service Commission as a Public
7 Utilities Supervisor in the Division of Water and Wastewater.

8 Q. How long have you been employed by the commission?

9 A. I started work with the Commission in September 1981.

10 Q. Would you state your educational background and experience?

11 A. I received a Bachelor of Science with a major in accounting from Florida
12 State University in August 1981. Upon graduation, I was employed by the
13 Commission as a Public Utilities Auditor in what is now the Division of
14 Auditing and Financial Analysis. My primary responsibility in that capacity
15 was to perform audits on the books and records of electric, gas, telephone,
16 water and wastewater public utilities. In August 1983, I joined what is now
17 the Division of Water and Wastewater as a Regulatory Analyst in the Bureau of
18 Accounting. In May 1989, I became a Regulatory Analyst Supervisor in what is
19 now the Accounting Section of the Bureau of Economic Regulation, which is the
20 same capacity for which I am now employed. I have attended various regulatory
21 seminars and Commission in-house training and professional development
22 meetings concerning regulatory matters.

23 Q. Are you a Certified Public Accountant?

24 A. Yes, I am. In September 1983, I received a certificate and a license to
25 practice in the State of Florida by the Florida Board of Accountancy.

1 Q. Are you a member of any professional associations?

2 A. Yes. I am a member in good standing of the American Institute of
3 Certified Public Accountants and the Florida Institute of Certified Public
4 Accountants (FICPA). I am a former member of the Board of Governors of the
5 FICPA and was the President of the Tallahassee Chapter of the FICPA for the
6 year ended June 30, 1994. I currently am the Vice Chair of the Florida State
7 University Accounting Conference Committee of the FICPA.

8 Q. Have you ever testified before the Florida Public Service Commission?

9 A. Yes, in Docket No. 840047-WS, Application of Poinciana Utilities, Inc.
10 for increased water and wastewater rates; in Docket No. 850031-WS, Application
11 of Orange/Osceola Utilities, Inc. for increased water and wastewater rates;
12 in Docket No. 850151-WS, Application of Marco Island Utilities for increased
13 water and wastewater rates; in Docket No. 881030-WU, Investigation of Sunshine
14 Utilities rates for possible overearnings; in Docket No. 940847-WS,
15 Application of Ortega Utility Company for increased water and wastewater
16 rates; and in Docket No. 911082-WS, Water and Wastewater Rule Revisions to
17 Chapter 25-30, Florida Administrative Code.

18 Q. Were you accepted as an expert in regulatory accounting?

19 A. Yes, I was.

20 Q. Would you explain what your general responsibilities are as a Public
21 Utilities Supervisor in the Accounting Section of the Bureau of Economic
22 Regulation?

23 A. I am responsible for the supervision of seven regulatory analysts in the
24 accounting section. This section is responsible for the financial and
25 accounting review and evaluation of complex formal rate proceedings before the

1 Commission. This specifically includes the analysis of file and suspend rate
2 cases, overearnings investigations, and the review of annual reports filed by
3 Class A and B water and wastewater utilities under the jurisdiction of the
4 Florida Public Service Commission. The accounting section is also responsible
5 for the review of smaller filings of Class A and B utilities, such as
6 allowance for funds used during construction (AFUDC), allowance for funds
7 prudently invested (AFPI) and other limited proceedings. This section
8 coordinates, prepares and presents staff recommendations before the Commission
9 on the above type cases. This section is also responsible for preparing
10 testimony, testifying and writing cross-examination questions for hearings
11 involving complex accounting and financial issues.

12 Q. Can you summarize the issues to which you are providing testimony?

13 A. Yes. I am testifying on the balance of plant, accumulated depreciation,
14 and depreciation expense that should be established for the test year ended
15 December 31, 1995, for Lake Utility Services, Inc. (LUSI). I am also
16 recommending that LUSI only be allowed to recover the amount of rate case
17 expense that the Commission approved in the proposed agency action (PAA)
18 order.

19 Q. Do you have any exhibits attached to your testimony?

20 A. Yes. I have attached two exhibits. Exhibit PWM-1 reflects the year-end
21 balance of plant by primary account for the total company for both 1994 and
22 1995, and the simple average balance. I have also broken the total into five
23 groups: three groups of interconnected facilities and two stand alone
24 facilities. Exhibit PWM-2 reflects accumulated depreciation and depreciation
25 expense in the same format as the plant in Exhibit PWM-1.

1 | Q How did you calculate the plant balances on Exhibit PWM-1?

2 | A. I reviewed the staff audit work papers and recalculated plant by
3 | facility from either the date of construction or the balance approved by the
4 | Commission on transfer. This was the methodology used by the staff auditor
5 | to determine his balance of plant.

6 | Q. Why did you not use the staff auditor's balance of plant in service?

7 | A. I was not able to reconcile the differences between the utility's and
8 | auditor's 1994 year-end balances or the 1995 net additions. I was also not
9 | able to reconcile the adjustments by facility and primary account as stated
10 | in Audit Exception 3 (Exhibit IJF-1) with the primary account balances per the
11 | auditor as shown on the audit work papers. In my review, I found a few minor
12 | errors that the auditor made in some accounts. I have incorporated these
13 | changes in Exhibit PWM-1. I also reviewed additional support submitted by
14 | Utility Witness Kramer in Exhibit MFK-15 attached to his direct testimony for
15 | the Lake Saunders water plant. This documentation was not provided by the
16 | utility to the auditor in sufficient time for the auditor to express an
17 | opinion in the audit report.

18 | Q. Do you believe that Exhibit MFK-15 Supports that the utility has made
19 | a \$17,053 investment in the water plant at the Lake Saunders water plant?

20 | A. Yes I do and I have incorporated this adjustment in my Exhibit PWM-1.

21 | Q. Did you calculate the accumulated depreciation and depreciation expense
22 | in your Exhibit PWM-2?

23 | A. No, I did not, but I have reviewed the calculations and believe that
24 | they are appropriate. The accumulated depreciation was calculated by Staff
25 | Witness Forbes based on my adjusted balance of plant. Mr. Forbes, upon my

1 request, made this calculation based on my plant analysis in Exhibit PWM-1.
2 Mr. Forbes used a 2.5% depreciation rate for years before the test year and
3 the depreciation rates as prescribed by Rule 25-30.140, Florida Administrative
4 Code, for the test year. This is consistent with the methodology used by the
5 utility. The depreciation expense reflected on Exhibit PWM-2 was calculated
6 under my direction by an analyst under my supervision.

7 Q. What is your testimony regarding rate case expense for LUSI?

8 A. I believe that LUSI should only be allowed to recover the amount of rate
9 case expense approved by the Commission in the PAA order. In Order No. PSC-
10 97-0531-FOF-WU, the Commission allowed \$57,351 in total rate case expense.
11 I believe that this case should not have required a protest of the PAA order.
12 The reasons behind the protest were caused by LUSI's lack of due diligence in
13 supporting its assets and projections of plant growth. Had LUSI supplied
14 audit staff with documentation during the audit, the plant issues could have
15 been resolved well before a protest was filed. Additionally, staff has been
16 asking LUSI to provide documentation supporting its future plant since March
17 1995. Had staff received this information then, we would not have needed to
18 address the issue of service availability in the rate case. Further, LUSI
19 did not provide staff with a breakdown of the interconnecting mains for the
20 used and useful determination until its direct testimony was filed. Had
21 staff received the documentation above on a timely basis, I believe that no
22 protest of the PAA order would have been filed by the utility. The utility's
23 customers should not have to cover the costs incurred by the utility because
24 of LUSI's failure to provide sufficient support of its filing.

25 Q. Does this conclude your testimony?

1 | A. Yes, it does.
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LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF UTILITY PLANT IN SERVICE
 TEST YEAR ENDED DECEMBER 31, 1995

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 EXHIBIT PWM-1
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TOTAL COMPANY

ccount No.	DESCRIPTION	BALANCE @12/31/94	ADD	RETIRE	BALANCE @12/31/95	SIMPLE AVERAGE
301	ORGANIZATION	\$14,991	\$1,567	\$0	\$16,558	\$15,775
304	STRUCTURES & IMPROVEMENT	42,380	2,633	0	45,014	43,697
307	WELLS & SPRINGS	182,775	26,721	(4,500)	204,995	193,885
311	PUMPING EQUIPMENT	96,862	21,656	(4,262)	114,257	105,559
320	WATER TREATMENT EQUIPMEN	98,164	5,236	(2,140)	101,260	99,712
330	DISTRIBUTION RESERVOIRS	77,104	9,055	(3,429)	82,731	79,918
331	TRANSMISSION & DISTRIB. MAIN	1,147,519	15,073	0	1,162,592	1,155,056
333	SERVICES	86,538	19,427	0	105,964	96,251
334	METERS & INSTALLATION	18,654	7,314	(2,696)	23,273	20,963
335	HYDRANTS	31,861	1,072	0	32,933	32,397
343	TOOLS, SHOP & GARAGE	5,405	1,333	0	6,737	6,071
	TOTAL	\$1,802,254	\$111,088	(\$17,027)	\$1,896,315	\$1,849,285
344	LABORATORY EQUIPMENT	0	261	0	261	131
346	COMMUNICATION EQUIPMENT	2,000	0	0	2,000	2,000
347	COMPUTER EQUIPMENT	4,188	0	0	4,188	4,188
348	WSC RATE BASE	17,752	4,362	0	22,114	19,933
	TOTAL LUSI PLANT	\$1,826,194	\$115,711	(\$17,027)	\$1,924,879	\$1,875,536

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF UTILITY PLANT IN SERVICE
 TEST YEAR ENDED DECEMBER 31, 1995

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CLERMONT I & II, AMBER HILL, LAKE RIDGE CLUB, CLERMONT COST CENTER, LUSI PARENT COSTS

ccount No.	DESCRIPTION	BALANCE @12/31/94	ADD	RETIRE	BALANCE @12/31/95	SIMPLE AVERAGE
301	ORGANIZATION	\$3,314	\$1,567	\$0	\$4,880	\$4,097
304	STRUCTURES & IMPROVEMENT	14,364	105	0	14,469	14,416
307	WELLS & SPRINGS	57,781	0	0	57,781	57,781
311	PUMPING EQUIPMENT	34,879	2,048	(280)	36,647	35,763
320	WATER TREATMENT EQUIPMEN	25,104	742	(190)	25,655	25,380
330	DISTRIBUTION RESERVOIRS	21,968	0	0	21,968	21,968
331	TRANSMISSION & DISTRIB. MAIN	138,479	5,904	0	144,383	141,431
333	SERVICES	23,488	6,818	0	30,306	26,897
334	METERS & INSTALLATION	14,262	5,903	(2,696)	17,469	15,865
335	HYDRANTS	3,780	0	0	3,780	3,780
343	TOOLS, SHOP & GARAGE	5,405	1,333	0	6,737	6,071
	TOTAL	\$342,823	\$24,420	(\$3,166)	\$364,077	\$353,450

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF UTILITY PLANT IN SERVICE
 TEST YEAR ENDED DECEMBER 31, 1995

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HIGHLAND PT, CRESENT BAY, CRESENT W., LK CRESENT HILLS, PRESTON, COVE, S. CLERMONT

ccount No.	DESCRIPTION	BALANCE @12/31/94	ADD	RETIRE	BALANCE @12/31/95	SIMPLE AVERAGE
301	ORGANIZATION	\$4,796	\$0	\$0	\$4,796	\$4,796
304	STRUCTURES & IMPROVEMENT	26,161	2,413	0	28,575	27,368
307	WELLS & SPRINGS	55,512	26,623	(4,500)	82,135	68,824
311	PUMPING EQUIPMENT	29,942	11,925	(2,626)	41,866	35,904
320	WATER TREATMENT EQUIPMEN	66,736	3,478	(1,393)	70,214	68,475
330	DISTRIBUTION RESERVOIRS	35,754	995	(309)	36,749	36,252
331	TRANSMISSION & DISTRIB. MAIN	837,668	7,595	0	845,263	841,465
333	SERVICES	50,501	12,119	0	62,620	56,560
334	METERS & INSTALLATION	3,252	1,412	0	4,664	3,958
335	HYDRANTS	28,081	1,072	0	29,153	28,617
343	TOOLS, SHOP & GARAGE	0	0	0	0	0
	TOTAL	\$1,138,404	\$67,631	(\$8,828)	\$1,206,035	\$1,172,219

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF UTILITY PLANT IN SERVICE
 TEST YEAR ENDED DECEMBER 31, 1995

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ORANGES, VISTAS I & II

ccount No.	DESCRIPTION	BALANCE @12/31/94	ADD	RETIRE	BALANCE @12/31/95	SIMPLE AVERAGE
301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0
304	STRUCTURES & IMPROVEMENT	1,484	114	0	1,599	1,542
307	WELLS & SPRINGS	24,186	98	0	24,284	24,235
311	PUMPING EQUIPMENT	12,734	5,692	(572)	17,855	15,295
320	WATER TREATMENT EQUIPMEN	1,518	1,017	(557)	1,978	1,748
330	DISTRIBUTION RESERVOIRS	5,398	8,060	(3,120)	10,338	7,868
331	TRANSMISSION & DISTRIB. MAIN	121,524	1,287	0	122,811	122,168
333	SERVICES	4,974	196	0	5,170	5,072
334	METERS & INSTALLATION	0	0	0	0	0
335	HYDRANTS	0	0	0	0	0
343	TOOLS, SHOP & GARAGE	0	0	0	0	0
	TOTAL	\$171,820	\$16,464	(\$4,249)	\$184,035	\$177,927

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF UTILITY PLANT IN SERVICE
 TEST YEAR ENDED DECEMBER 31, 1995

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FOUR LAKES

Account No.	DESCRIPTION	BALANCE @12/31/94	ADD	RETIRE	BALANCE @12/31/95	SIMPLE AVERAGE
301	ORGANIZATION	\$6,882	\$0	\$0	\$6,882	\$6,882
304	STRUCTURES & IMPROVEMENT	223	0	0	223	223
307	WELLS & SPRINGS	11,068	0	0	11,068	11,068
311	PUMPING EQUIPMENT	8,984	1,991	(784)	10,191	9,587
320	WATER TREATMENT EQUIPMEN	4,232	0	0	4,232	4,232
330	DISTRIBUTION RESERVOIRS	2,214	0	0	2,214	2,214
331	TRANSMISSION & DISTRIB. MAIN	26,923	288	0	27,211	27,067
333	SERVICES	3,330	196	0	3,526	3,428
334	METERS & INSTALLATION	1,140	0	0	1,140	1,140
335	HYDRANTS	0	0	0	0	0
343	TOOLS, SHOP & GARAGE	0	0	0	0	0
	TOTAL	\$64,994	\$2,475	(\$784)	\$66,684	\$65,839

**LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF UTILITY PLANT IN SERVICE
 TEST YEAR ENDED DECEMBER 31, 1995**

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LAKE SAUNDERS ACRES

ccount No.	DESCRIPTION	BALANCE @12/31/94	ADD	RETIRE	BALANCE @12/31/95	SIMPLE AVERAGE
301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0
304	STRUCTURES & IMPROVEMENT	149	0	0	149	149
307	WELLS & SPRINGS	34,228	0	0	34,228	34,228
311	PUMPING EQUIPMENT	10,324	0	0	10,324	10,324
320	WATER TREATMENT EQUIPMEN	574	0	0	574	574
330	DISTRIBUTION RESERVOIRS	11,770	0	0	11,770	11,770
331	TRANSMISSION & DISTRIB. MAIN	22,924	0	0	22,924	22,924
333	SERVICES	4,244	98	0	4,342	4,293
334	METERS & INSTALLATION	0	0	0	0	0
335	HYDRANTS	0	0	0	0	0
343	TOOLS, SHOP & GARAGE	0	0	0	0	0
	TOTAL	\$84,214	\$98	\$0	\$84,312	\$84,263

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE
 TEST YEAR ENDED DECEMBER 31, 1995

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TOTAL COMPANY

Acct. No.	DESCRIPTION	ACCUM. DEPR. @12/31/94	ACCUM. DEPR. @12/31/95	SIMPLE AVG. ACCUM. DEPR.	1995 DEPR. EXPENSE
301	ORGANIZATION	\$1,805	\$2,200	\$2,003	\$394
304	STRUCTURES & IMPROVEMENT	6,604	7,928	7,266	1,324
307	WELLS & SPRINGS	31,116	35,328	33,222	6,531
311	PUMPING EQUIPMENT	7,033	9,784	8,408	5,385
320	WATER TREATMENT EQUIPMEN	11,879	14,576	13,228	4,586
330	DISTRIBUTION RESERVOIRS	14,244	15,546	14,895	2,204
331	TRANSMISSION & DISTRIB. MAIN	79,451	106,312	92,881	26,913
333	SERVICES	13,399	15,805	14,602	2,406
334	METERS & INSTALLATION	1,825	2,870	2,347	1,116
335	HYDRANTS	6,182	6,902	6,542	719
343	TOOLS, SHOP & GARAGE	194	370	282	379
	TOTAL	\$173,732	\$217,622	\$195,677	\$51,957
344	LABORATORY EQUIPMENT	0	9	4	9
346	COMMUNICATION EQUIPMENT	275	475	375	50
347	COMPUTER EQUIPMENT	70	349	209	105
348	WSC RATE BASE	222	1,328	775	662
	TOTAL LUSI DEPRECIATION	\$174,298	\$219,782	\$197,040	\$52,782

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE
 TEST YEAR ENDED DECEMBER 31, 1995

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CLERMONT I & II, AMBER HILL, LAKE RIDGE CLUB, CLERMONT COST CENTER, LUSI PARENT COSTS

Acct. No.	DESCRIPTION	ACCUM. DEPR. @12/31/94	ACCUM. DEPR. @12/31/95	SIMPLE AVG. ACCUM. DEPR.	1995 DEPR. EXPENSE
301	ORGANIZATION	\$279	\$382	\$330	\$102
304	STRUCTURES & IMPROVEMENT	2,009	2,445	2,227	437
307	WELLS & SPRINGS	9,840	11,766	10,803	1,924
311	PUMPING EQUIPMENT	1,373	2,881	2,127	1,795
320	WATER TREATMENT EQUIPMEN	2,269	3,233	2,751	1,159
330	DISTRIBUTION RESERVOIRS	3,713	4,307	4,010	593
331	TRANSMISSION & DISTRIB. MAIN	20,833	24,122	22,478	3,295
333	SERVICES	4,354	5,026	4,690	672
334	METERS & INSTALLATION	875	1,664	1,270	861
335	HYDRANTS	989	1,073	1,031	84
343	TOOLS, SHOP & GARAGE	194	370	282	379
	TOTAL	\$46,728	\$57,270	\$51,999	\$11,303

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE
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HIGHLAND PT, CRESENT BAY, CRESENT W., LK CRESENT HILLS, PRESTON, COVE, S. CLERMONT

Acct. No.	DESCRIPTION	ACCUM. DEPR. @12/31/94	ACCUM. DEPR. @12/31/95	SIMPLE AVG. ACCUM. DEPR.	1995 DEPR. EXPENSE
301	ORGANIZATION	\$752	\$872	\$812	\$120
304	STRUCTURES & IMPROVEMENT	4,401	5,230	4,816	829
307	WELLS & SPRINGS	7,059	7,027	7,043	2,292
311	PUMPING EQUIPMENT	1,660	2,064	1,862	1,795
320	WATER TREATMENT EQUIPMEN	7,464	9,152	8,308	3,116
330	DISTRIBUTION RESERVOIRS	6,326	6,992	6,659	979
331	TRANSMISSION & DISTRIB. MAIN	35,671	55,240	45,456	19,606
333	SERVICES	6,767	8,181	7,474	1,414
334	METERS & INSTALLATION	558	756	657	198
335	HYDRANTS	5,193	5,829	5,511	635
343	TOOLS, SHOP & GARAGE	0	0	0	0
	TOTAL	\$75,852	\$101,344	\$88,598	\$30,984

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE
 TEST YEAR ENDED DECEMBER 31, 1995

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ORANGES, VISTAS I & II

Acct. No.	DESCRIPTION	ACCUM. DEPR. @12/31/94	ACCUM. DEPR. @12/31/95	SIMPLE AVG. ACCUM. DEPR.	1995 DEPR. EXPENSE
301	ORGANIZATION	\$0	\$0	\$0	\$0
304	STRUCTURES & IMPROVEMENT	162	208	185	47
307	WELLS & SPRINGS	3,005	3,813	3,409	807
311	PUMPING EQUIPMENT	1,185	1,726	1,455	779
320	WATER TREATMENT EQUIPMEN	173	0	87	92
330	DISTRIBUTION RESERVOIRS	386	51	218	255
331	TRANSMISSION & DISTRIB. MAIN	6,964	9,805	8,385	2,847
333	SERVICES	341	468	405	127
334	METERS & INSTALLATION	0	0	0	0
335	HYDRANTS	0	0	0	0
343	TOOLS, SHOP & GARAGE	0	0	0	0
	TOTAL	\$12,216	\$16,070	\$14,143	\$4,953

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE
 TEST YEAR ENDED DECEMBER 31, 1995

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FOUR LAKES

Acct. No.	DESCRIPTION	ACCUM. DEPR. @12/31/94	ACCUM. DEPR. @12/31/95	SIMPLE AVG. ACCUM. DEPR.	1995 DEPR. EXPENSE
301	ORGANIZATION	\$774	\$946	\$860	\$172
304	STRUCTURES & IMPROVEMENT	25	32	28	7
307	WELLS & SPRINGS	3,435	3,804	3,620	369
311	PUMPING EQUIPMENT	216	0	108	499
320	WATER TREATMENT EQUIPMEN	1,957	2,150	2,053	193
330	DISTRIBUTION RESERVOIRS	1,024	1,084	1,054	60
331	TRANSMISSION & DISTRIB. MAIN	10,114	10,744	10,429	631
333	SERVICES	912	997	955	86
334	METERS & INSTALLATION	392	449	421	57
335	HYDRANTS	0	0	0	0
343	TOOLS, SHOP & GARAGE	0	0	0	0
	TOTAL	\$18,850	\$20,206	\$19,528	\$2,072

LAKE UTILITY SERVICES, INC.
 ADJUSTED BALANCES OF ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE
 TEST YEAR ENDED DECEMBER 31, 1995

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LAKE SAUNDERS ACRES

Acct. No.	DESCRIPTION	ACCUM. DEPR. @12/31/94	ACCUM. DEPR. @12/31/95	SIMPLE AVG. ACCUM. DEPR.	1995 DEPR. EXPENSE
301	ORGANIZATION	\$0	\$0	\$0	\$0
304	STRUCTURES & IMPROVEMENT	7	12	10	5
307	WELLS & SPRINGS	7,776	8,917	8,347	1,140
311	PUMPING EQUIPMENT	2,598	3,114	2,856	516
320	WATER TREATMENT EQUIPMEN	15	41	28	26
330	DISTRIBUTION RESERVOIRS	2,795	3,113	2,954	318
331	TRANSMISSION & DISTRIB. MAIN	5,868	6,401	6,135	534
333	SERVICES	1,025	1,132	1,079	107
334	METERS & INSTALLATION	0	0	0	0
335	HYDRANTS	0	0	0	0
343	TOOLS, SHOP & GARAGE	0	0	0	0
	TOTAL	\$20,085	\$22,731	\$21,408	\$2,646