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February 8, 1999

BY HAND DELIVERY

Ms. Blanca S. Bayó
Director, Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Mid-County Services, Inc. - Docket No. 971065-SU

Dear Ms. Bayó:

Enclosed for filing, on behalf of Mid-County Services, Inc., are the original and 15 copies of its Direct Testimony of:

- 1) Carl Wenz ~~01632-99~~
- 2) Don Rasmussen 01633-99
- 3) Frank Seidman 01634-99

If you have any questions regarding this filing, please call.

Very truly yours,

Richard D. Melson

Richard D. Melson

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cc: Ms. Brubaker
Mr. Wenz
Mr. Rasmussen
Mr. Seidman

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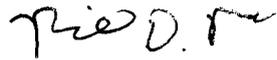
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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was furnished to the following by hand delivery this 8th day of February, 1998.

Jennifer Brubaker
Division of Legal Services
Florida Public Service Commission
Room 370
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

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Office of Public Counsel
111 W. Madison Street
Tallahassee, Fl 32399-1400



Attorney

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF

CARL J. WENZ

VICE PRESIDENT OF REGULATORY MATTERS

UTILITIES, INC.

ON BEHALF OF

MID-COUNTY SERVICES, INC.

DOCKET NO. 971065-SU

FEBRUARY 8, 1999

DOCUMENT NUMBER-DATE

~~971065~~ FEB-8 99

FPSC-RECORDS/REPORTING

1 **Mid-County Services, Inc.**

2 **Docket No. 971065-SU**

3 **Direct Testimony of Carl J. Wenz**

4 **February 8, 1999**

5

6

7 **Q. Please state your name and business address for the record.**

8 A. My name is Carl J. Wenz. My business address is 2335 Sanders
9 Rd., Northbrook, IL 60062.

10

11 **Q. By whom are you employed and what is your position?**

12 A. I am the Vice President of Regulatory Matters for Utilities, Inc.
13 and all of its subsidiaries, including Mid-County Services, Inc.

14

15 **Q. Please state your professional and educational experience.**

16 A. I have been employed by Utilities, Inc. since 1984. Utilities, Inc.
17 owns water and/or wastewater utilities in fifteen states. Over the
18 last twelve years I have been involved in all phases of the
19 regulatory process. I have testified on numerous aspects of utility
20 regulation, including cost of service, rate design, and cost of
21 capital. I have testified before the Commissions in several states,
22 including Florida, North Carolina, South Carolina, Louisiana,
23 Maryland, Nevada, Illinois, and Indiana. In my present position I
24 am responsible for all aspects of utility commission regulation for
25 the group of 65 Utilities, Inc. subsidiaries.

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I am a Certified Public Accountant and hold a Bachelors Degree in Business Administration from Western Michigan University. I have attended several utility regulation seminars sponsored by NARUC and Arthur Andersen LLP. For the last five years I have been on the faculty of the Eastern Utility Rate School which is sponsored by the NARUC Water Committee and Florida State University.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to sponsor the Company's application for rate relief. I will specifically address the accounting issues raised in Mid-County's protest of the proposed agency action order (Order NO. PSC-98-0524-FOF-SU) issued on April 16, 1998. Mr. Seidman's testimony will address the used and useful issues raised in the Company's protest.

Q. Are you sponsoring any exhibits in this proceeding.

A. Yes. I am sponsoring the accounting and billing data minimum filing requirements ("MFRs") for the test year ended December 31, 1996, including the cost allocation schedules.

I am also sponsoring the schedules attached to my testimony as Exhibits ___ (CJW-1) to ___ (CJW-3). These schedules show Mid-County's position after taking into account the portions of the

1 PAA order that were not protested (and are therefore deemed to be
2 stipulated) and the Company's position on the issues that were
3 protested.

4

5 **BACKGROUND**

6 **Q. Please describe the background of this proceeding.**

7 A. Mid-County's last rate case, Docket No. 921293-SU, was filed in
8 April 1993. That proceeding resulted in PAA Order No. PSC-93-
9 1713-FOF-SU, dated November 30, 1993. A protest of the Order
10 was filed by a developer, but was limited to the issue of Service
11 Availability Charges. Final rates and Service Availability Charges
12 were established in Order No. PSC-94-1042-FOF-SU dated
13 August 24, 1994.

14

15 The MFRs in this current proceeding were determined to be
16 complete on October 21, 1997. For the test year ended December
17 31, 1996, Mid-County had "adjusted" revenues of \$913,593. Rate
18 base at December 31, 1996 was \$1,687,022. Mid-County's
19 adjusted test year operating income under current rates was
20 (\$36,136). This resulted in a (2.14%) return on rate base.

21

22 Due to the inadequacy of the current rates, Mid-County filed the
23 instant request for rate relief. In order for Mid-County to recover
24 prudently incurred operating expenses and earn a fair return on
25 its used and useful rate base, approximately \$341,000 of

1 additional annual revenues are justified.

2

3 **Q. Why is it necessary for Mid-County to pursue rate relief at**
4 **this time?**

5 A. As stated earlier in my testimony, Mid-County's current rates are
6 insufficient to allow the utility to recover operating expenses and
7 provide a fair return on investment. Fully compensatory rates are
8 absolutely essential so that Mid-County can continue its public
9 utility obligation to provide safe, reliable and efficient service.

10

11 The proper balance of ratepayer and shareholder interests occurs
12 when the Commission authorizes a public utility a rate of return
13 on its rate base equal to its overall cost of capital. If the
14 authorized rate of return on rate base exceeds the overall cost of
15 capital, then ratepayers bear the burden of excessive prices.
16 Conversely, if the authorized rate of return on rate base is lower
17 than the overall cost of capital, then the utility will be unable to
18 raise capital at a reasonable cost. Ultimately, the utility may be
19 unable to raise sufficient capital to meet demands for service,
20 thereby impairing service quality. Therefore, ratepayer interests
21 are served best when the authorized rate of return on rate base is
22 neither higher nor lower than the overall cost of capital.

23

24 **Q. Does Mid-County provide good quality service?**

25 A. Yes. In direct contrast to the operation of this utility prior to

1 Utilities, Inc.'s acquisition in May 1991, the Mid-County sewer
2 system is now in compliance with all health and environmental
3 standards.

4
5 In conjunction with this rate case, a customer hearing was held
6 in Mid-County's service area in Dunedin, on January 13, 1998.
7 Of the estimated 6,100 customers served by Mid-County, fewer
8 than 20 attended the hearing. Of those 20, about 10 testified.
9 There was one odor complaint and no service complaints. The
10 low attendance at the hearing in the "peak" season is an
11 indication that the vast majority of customers are satisfied with
12 the quality and value of the service provided by Mid-County.

13
14 **Q. What are the current Commission approved wastewater**
15 **rates?**

16 A. The currently approved wastewater rates are:

17
18 Base Charge \$14.40
19 Usage Charge per 1,000 gallons \$1.51

20
21 Based on the average residential consumption of 8,200 gallons
22 per month, the average bill is \$26.78 under the current rate
23 structure.

24
25

1 **Q. What are the wastewater rates you propose?**

2 A. The rates for residential customers that we are proposing are the
3 following:

4

5 Base Charge \$19.33

6 Usage Charge per 1,000 gallons \$2.02

7

8 **Q. What is the impact of the proposed rates on the typical
9 residential customer served by Mid-County?**

10 A. Assuming our customers maintain their current average monthly
11 consumption, a residential customer will pay \$35.89 for
12 wastewater service per month. This represents an increase of
13 34% over the present rate structure.

14

15 **Q. Can you explain what has changed since the last rate case?**

16 A. Yes. In the previous rate case, Docket No. 921293-SU, Mid-
17 County utilized a projected test year ending March 31, 1994. In
18 this current proceeding, Mid-County has used the historic test
19 year ended December 31, 1996, adjusted for known and
20 measurable changes.

21

22 Comparing the used and useful rate base in the order from Mid-
23 County's last rate case to the rate base at the end of the test year
24 in this rate case indicates that Mid-County has continued to
25 invest capital in its facilities. In fact, rate base has increased by

1 approximately \$328,000, or 24% over the last rate case.
2 Moreover, operating expenses and depreciation have also
3 increased. These factors have combined to erode Mid-County's
4 earnings to the point where rate relief is needed.

5
6 As shown in the order from Mid-County's last rate case, the
7 existing rates were intended to generate about \$128,000 in
8 operating earnings. Since the last rate case, the increase in
9 expenses has outpaced revenue growth. As adjusted, Mid-
10 County's operating income for the test year was (\$36,000).

11

12 **Q. How was this rate case filed?**

13 A. This rate case was filed under the Commission's proposed agency
14 action procedures in an attempt by the utility to reduce rate case
15 expense. The proposed rate increase in the PAA Order, however,
16 is insufficient to allow the utility to cover its operating expenses
17 and earn a fair rate of return on its used and useful plant. The
18 company therefore protested a number of specific issues on which
19 it disagreed with the Commission's preliminary determination. I
20 will discuss the accounting issues below. Mr. Seidman's
21 testimony discusses the used and useful issues. In preparing
22 final schedules, I have taken into consideration Mr. Seidman's
23 conclusion that the utility plant is 100% used and useful.

24

25

1 **SPECIFIC ISSUES**

2 **Q. Are there any issues raised in Mid-County's protest which you**
3 **believe are non-controversial?**

4 A. Yes, I believe that the accounting treatment of the Curlew Road,
5 US 19 and Belcher Road main relocation project and the issue
6 regarding key man life insurance are not controversial. Once the
7 facts are clearly understood, the proper ratemaking treatment of
8 these items should not be an issue.

9
10 **Q. Describe the accounting issue regarding the main relocation**
11 **project.**

12 A The main relocation project was completed in 1997, and was
13 required by the widening of US19 and Belcher Road. Because this
14 project was non-elective, the cost of the project is an appropriate
15 pro forma addition to the 1996 test year rate base. The total cost
16 of this project was \$292,159. In the MFRs, the utility mistakenly
17 included only one-half of the cost of the project in rate base by
18 recording that amount as construction work in progress (CWIP).

19
20 In the PAA Order, the Commission reclassified the entire project
21 from CWIP to Plant in Service, increasing Plant in Service by
22 \$292,159 and reducing CWIP by the same amount. However,
23 because only half the cost of the project had been included in
24 CWIP to begin with, this accounting treatment left a negative
25 CWIP balance. The net effect is that only half of the cost of the

1 project --instead of the entire cost --is included in rate base under
2 the PAA Order. Exhibit ___ (CJW-1) properly includes the entire
3 cost of this project as Plant in Service and zeros out the CWIP
4 account.

5

6 **Q. Describe the accounting issue with regard to key-man life**
7 **insurance.**

8 A. The PAA Order removed \$3,983 of allocated expenses on the
9 grounds that they represented premiums on key man life
10 insurance that should not be recovered through rates. The utility
11 agrees that it is proper to remove key man life insurance
12 expenses. However, the MFRs actually included only \$1,876 of
13 key man life insurance expense and the adjustment in the PAA
14 order incorrectly removed amounts that were not included in the
15 MFRs in the first place. Exhibit ___ (CJW-2) includes the proper
16 adjustment to exclude \$1,876 of key man life insurance expense.

17

18 **Q. What is the controversial accounting issue raised in the**
19 **protest?**

20 A. The controversial issue is the appropriate method to allocate
21 common costs from Water Services Corporation (WSC) to Mid-
22 County. The utility allocated these costs based on customer
23 equivalents, whereas the PAA order allocated them based on
24 equivalent residential connections. The allocation methodology
25 used by the Commission seriously understates the costs that

1 should properly be borne by Mid-County customers.

2

3 **Q. What is Water Service Corporation (WSC) and what services**
4 **does it provide to Mid-County?**

5 A. WSC is a subsidiary of Utilities, Inc. It manages the operations of
6 approximately 300 utility systems owned and operated by
7 Utilities, Inc. WSC provides the management, administration,
8 engineering, accounting, regulatory, billing, and data processing
9 for the 300 utility systems in fifteen states, including Mid-County.
10 It should be noted however, that Pinellas County bills for Mid-
11 County's wastewater services on its monthly water bill.

12

13 **Q. How are the costs associated with WSC billed to Mid-County?**

14 A. Costs are assigned to the operating companies, including Mid-
15 County, directly or by various allocation formulas. The allocation
16 formulas are based on customer equivalents, bills printed,
17 accounts payable invoices keyed, payroll, and duties of WSC
18 personnel. These services are billed to the individual operating at
19 cost. There is no markup.

20

21 **Q. Please explain what is meant by a customer equivalent in the**
22 **utility's allocation methodology?**

23 A. The utility's methodology treats each residential living unit as a
24 customer equivalent, whether that unit is a separately metered
25 detached single-family residence, a separately metered unit in a

1 mobile home park, or a unit in a master-metered apartment,
2 condominium, or mobile home park.

3

4 **Q. Why did the utility use this allocation methodology in the**
5 **current case?**

6 A. Mid-County's parent company, Utilities, Inc., owns and operates
7 utilities in 15 states. For many years, the utility has used this
8 customer equivalent methodology to allocate costs for which a
9 more direct allocation methodology cannot be identified. It is
10 important to use a single allocation methodology for all the
11 utilities in all jurisdictions. Otherwise, the utility is placed in a
12 position where the total costs recovered through rates are
13 different from (typically less than) the total costs subject to
14 allocation. The methodology that the PAA Order proposes to apply
15 to Mid-County results in that system covering substantially less
16 common costs than under the utilities' uniform allocation
17 methodology. This means that there is a substantial amount of
18 common costs that cannot be recovered from any system in any
19 jurisdiction.

20

21 **Q. Has the Commission accepted Mid-County's allocation**
22 **methodology in the past?**

23 A. Yes, this method has been used for all of the Utilities, Inc.
24 subsidiary systems in Florida for many years and has
25 consistently been accepted by the Commission for ratemaking

1 purposes. In addition, the Commission staff performed a separate
2 audit of the allocation methodology in 1997 and that audit did
3 not suggest any modifications to the methodology. Importantly,
4 this uniform allocation methodology has also been accepted by
5 regulators in other states where Mid-County's sister companies
6 do business.

7

8 **Q. Was this allocation methodology accepted by the Commission**
9 **in Mid-County's last rate case?**

10 A. Yes, with one exception. For most of the Utilities, Inc. systems,
11 billing functions are provided by WSC. Because Mid-County is a
12 wastewater only system, and Mid-County therefore does not read
13 water meters, billing for Mid-County is performed on a contract
14 basis by Pinellas County. Thus it would not be appropriate to
15 allocate WSC billing costs to this Mid-County. At the time of the
16 last rate case, it was not possible to isolate WSC's billing costs.
17 Accordingly, the company took the conservative approach of
18 applying a one-third weighting to Mid-County's actual customer
19 equivalents to prevent any possible overallocation of common
20 costs to Mid-County.

21

22 By the time this case was filed, it was possible to isolate WSC's
23 billing costs. Consequently, Mid-County's allocation of common
24 costs has been determined by applying the full customer
25 equivalents to WSC costs, excluding billing costs. In addition, the

1 actual billing charges from Pinellas County are directly assigned
2 to Mid-County.

3

4 **Q. Does this result in a larger allocation of common costs to**
5 **Mid-County than in the prior case?**

6 A. Yes, but the allocation is more accurate. In hind sight, the one-
7 third weighting applied in the last case resulted in understating
8 Mid-County's proper share of common costs. This means that
9 Mid-County customers have been paying artificially low rates
10 since the date of the last case. The current methodology more
11 properly allocates these common costs and results in Mid-County
12 customers paying their fair share -- no more and no less -- of
13 those common costs.

14

15 **Q. Other than the used and useful issues addressed by Mr.**
16 **Seidman, were there any other issues raised by Mid-County's**
17 **protest?**

18 A. Yes. The other primary issue is the amount of rate case expense.
19 The amount awarded in the PAA Order reflected only costs
20 through the PAA stage of this proceeding. As a result of the
21 protest and hearing process, those costs will increase. The
22 attached schedules include \$151,779 of rate case expense, which
23 represents the utility's current best estimate of the total cost of
24 this case through hearing and a final order. I will update this
25 amount at the time of my rebuttal testimony as we have more

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information on actual and estimated costs.

In addition, there are a number of "fall-out" issues which depend on the Commission's resolution of the issues that were protested. The attached schedules reflect these fall-out adjustments.

Q. Does this conclude your testimony?

A. Yes.

Mid-County Services, Inc.
Docket No. 971065-SU

EXHIBIT _____
(CJW 1)
Docket No. 971065-SU

RATE BASE

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Test Year Per Utility	Utility Adjustments	Adjusted Test Year Per Utility	PAA Adj's. Accepted by Utility	Adjusted Test Year Per Utility
1	Utility Plant in Service	\$3,880,925	(\$131,742)	\$3,749,183	\$ 280,144	\$4,029,327
2	Utility Land & Land Rights	18,403	(18,403)	0	-	-
3	Less: Non-Used & Useful Plant	0		0	-	-
4	Construction Work in Progress		148,330	148,330	(148,330)	-
5	Less: Accumulated Depreciation	(1,004,622)	10,754	(993,868)	4,365	(989,503)
6	Less: CIAC	(2,174,889)		(2,174,889)	-	(2,174,889)
7	Acc. Amort. of CIAC	777,284	2,696	779,980	-	779,980
8	Water Service Corp.	0	58,787	58,787	(2,205)	56,582
9	Working Capital Allowance	103,144	(2,048)	101,096	99	101,195
12	Total Rate Base	<u>\$1,600,245</u>	<u>\$68,374</u>	<u>\$1,668,619</u>	<u>\$ 134,073</u>	<u>\$1,802,692</u>
		=====	=====	=====	=====	=====

Mid-County Services, Inc.
Docket No. 971065-SU

EXHIBIT _____
(CJW 1a)
Docket No. 971065-SU

RATE BASE ADJUSTMENTS

EXPLANATION	WASTEWATER
<u>PLANT IN SERVICE</u>	
1 Capitalized Expenses	\$ (6,073)
2 Discounts Not Taken	(1,700)
3 Retirements	(4,242)
4 CWIP	<u>292,159</u>
Total	\$ <u>280,144</u>
<u>LAND</u>	\$ <u>-</u>
<u>NON USED AND USEFUL</u>	\$ <u>-</u>
1 Treatment Plant	-
2 Treatment Plant - A/D	-
3 Imputed CIAC	-
4 Imputed CIAC Amortization	<u>-</u>
Total	\$ <u>-</u>
<u>ACCUMULATED DEPRECIATION</u>	
1 Capitalized Expenses	89
2 Discounts Not Taken	29
3 Retirements	4,242
4 CWIP	<u>5</u>
Total	\$ <u>4,365</u>
<u>CIAC</u>	\$ <u>-</u>
<u>ACCUMULATED AMORTIZATION OF CIAC</u>	\$ <u>-</u>
<u>CWIP</u>	\$ <u>(148,330)</u>
<u>WORKING CAPITAL</u>	
Adjust for 1/8 of O & M Adjustments	\$ <u>99</u>
<u>OTHER - WATER SERVICE CORP.</u>	\$ <u>(2,205)</u>

Mid-County Services, Inc.
Docket No. 971065-SU

EXHIBIT _____
(CJW 2)
Docket No. 971065-SU

STATEMENT OF WASTEWATER OPERATIONS

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) PAA Adj's. Accepted by Utility	(6) Adjusted Test Year
1	OPERATING REVENUE	\$ 883,000	\$ 342,899	\$ 1,225,899	\$ (1,840)	\$ 1,224,059
2	Operation & Maintenance	825,155	(16,385)	808,770	789	809,559
3	Depreciation	63,126	3,236	66,362	(550)	65,812
4	CIAC Amortization	0	0	0	0	0
5	Taxes Other Than Income	92,989	15,988	108,977	672	109,649
6	Provision for Income Taxes	(64,608)	148,302	83,694	(3,357)	80,337
9	OPERATING EXPENSES	\$ 916,662	\$ 151,141	\$ 1,067,803	\$ (2,446)	\$ 1,065,357
10	NET OPERATING INCO	\$ (33,662)	\$ 191,758	\$ 158,096	\$ 606	\$ 158,702
11	RATE BASE	\$ 1,600,245	\$	\$ 1,668,619	\$	\$ 1,802,692
12	RATE OF RETURN	(2.10%)		9.47%		8.80%

Mid-County Services, Inc.

Docket No. 971065-SU

EXHIBIT _____

(CJW 2a, page 1 of 2)

Docket No. 971065-SU

OPERATING STATEMENT ADJUSTMENTS

	EXPLANATION	WASTEWATER
<u>OPERATING REVENUES</u>		
	ADJUSTED Proposed Increase	\$ <u>(1,840)</u>
<u>OPERATION AND MAINTENANCE EXPENSE</u>		
1	Late Fees, Prioir Period & Misclassification	\$ (5,915)
2	WSC Allocation	-
3	Rate Case Expense	6,704
	Total	\$ <u>789</u>
<u>DEPRECIATION EXPENSES - NET</u>		
1	Non-Usedand Useful Depreciation	-
2	Imputed CIAC Amortization	-
3	Allocations	-
4	Capitalized Expenses	(178)
5	Discounts Not Taken	(57)
6	Retirements	(165)
7	CWIP	(150)
	Total	\$ <u>(550)</u>

Mid-County Services, Inc.
Docket No. 971065-SU

EXHIBIT _____
(CJW 2a, page 2 of 2)
Docket No. 971065-SU

OPERATING STATEMENT ADJUSTMENTS

EXPLANATION		WASTEWATER
AMORTIZATION EXPENSE		\$ <u> -</u>
TAXES OTHER THAN INCOME		
1	RAFs on revenue adjustment above	(83)
2	Non-Used and Useful Property Tax	-
3	Audit Adjutments	755
4	Allocations	<u> -</u>
	Total	\$ <u> 672</u>
INCOME TAXES		
	<u>Adjust for Adjustments Above</u>	\$ <u> (3,357)</u>

WASTEWATER **BI-MONTHLY** RATES

(1) Class	(2) Rates Prior to Filing	(3) Commission Approved Interim	(4) Utility Requested Final
Residential			
Base Facility Charge			
All Meter Sizes	\$ 28.80	\$ 36.98	\$ 38.66
Gallonge Charge - Per 1,000 gals. (10,000 gals. cap)	\$ 1.51	\$ 1.93	\$ 2.02
General Service and Multi-family			
Base Facility Charge			
Meter Size:			
5/8" x 3/4"	\$ 28.80	\$ 36.98	\$ 38.66
1"	\$ 72.01	\$ 92.44	\$ 96.65
1-1/2"	\$ 144.02	\$ 184.87	\$ 193.20
2"	\$ 230.44	\$ 295.79	\$ 309.29
3"	\$ 460.89	\$ 591.59	\$ 618.57
4"	\$ 720.13	\$ 924.13	\$ 966.52
6"	\$ 1,440.28	\$ 1,848.74	\$ 1,933.03
Gallonge Charge - Per 1,000 gals.	\$ 1.81	\$ 2.32	\$ 2.43
Flat Rate			
Residential	\$ 50.67	\$ 65.04	\$ 68.01
Mobile Home Park	\$ 1,595.45	\$ 2,047.92	\$ 2,141.57
Typical Residential Bi-Monthly Bills			
5/8" x 3/4" Meter			
3,000 Gallons	\$ 33.33	\$ 42.77	\$ 44.72
5,000 Gallons	\$ 36.35	\$ 46.63	\$ 48.76
10,000 Gallons	\$ 43.90	\$ 56.28	\$ 58.86

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	424		\$28.800	\$ 12,211	\$ 38.66	\$ 16,392
5/8" x 3/4"	7,537		\$27.810	209,604	\$ 38.66	291,380
< 20,000 gallons		4,626	1.510	6,985	\$ 2.02	9,345
< 20,000 gallons		97,417	1.460	142,229	\$ 2.02	196,782
> 20,000 gallons		28,584	0.000	-	\$ -	0
Total Residential	7,961	130,627		\$ 371,029		\$ 513,899
Average Bill				\$ 46.61		\$ 64.55
Multi-Residential						
5/8" x 3/4"	234		\$ 27.81	\$ 6,508	\$ 38.66	\$ 9,046
M Gallons		4,560	\$ 1.75	7,980	\$ 2.42	11,053
1"	3		\$ 72.01	216	\$ 96.65	290
1"	41		\$ 69.53	2,851	\$ 96.65	3,963
M Gallons		159	\$ 1.81	288	\$ 2.42	385
M Gallons		1,535	\$ 1.75	2,686	\$ 2.42	3,721
1-1/2"	1		\$ 144.02	144	\$ 193.30	193
1-1/2"	5		\$ 139.06	695	\$ 193.30	967
M Gallons		161	\$ 1.81	291	\$ 2.42	390
M Gallons		804	\$ 1.75	1,407	\$ 2.42	1,949
2"	8		\$ 230.44	1,844	\$ 309.28	2,474
2"	82		\$ 222.50	18,245	\$ 309.28	25,361
M Gallons		3,954	\$ 1.81	7,157	\$ 2.42	9,584
M Gallons		41,851	\$ 1.75	73,239	\$ 2.42	101,447
3"	6		\$ 445.00	2,670	\$ 618.56	3,711
M Gallons		17,934	\$ 1.75	31,385	\$ 2.42	43,472
6"	36		\$ 1,390.63	50,063	\$ 1,933.00	69,588
M Gallons		62,672	\$ 1.75	109,676	\$ 2.42	151,917
Total Multi-Res'd.	416	133,630		\$ 317,344		\$ 439,513
Average Bill				\$ 762.85		\$ 1,056.52
General Service						
5/8" x 3/4"	7		\$ 28.80	\$ 202	\$ 38.66	\$ 271
5/8" x 3/4"	83		\$ 27.81	2,308	\$ 38.66	3,209
M Gallons		66	\$ 1.81	119	\$ 2.42	160
M Gallons		1,342	\$ 1.75	2,349	\$ 2.42	3,253
1"	9		\$ 72.01	648	\$ 96.65	870
1"	273		\$ 69.53	18,982	\$ 96.65	26,385
M Gallons		274	\$ 1.81	496	\$ 2.42	664
M Gallons		12,145	\$ 1.75	21,254	\$ 2.42	29,439
1-1/2"	10		\$ 144.02	1,440	\$ 193.30	1,933
1-1/2"	159		\$ 139.06	22,111	\$ 193.30	30,735
M Gallons		611	\$ 1.81	1,106	\$ 2.42	1,481
M Gallons		17,405	\$ 1.75	30,459	\$ 2.42	42,190
2"	4		\$ 230.44	922	\$ 309.28	1,237
2"	101		\$ 222.50	22,473	\$ 309.28	31,237
M Gallons		2,429	\$ 1.81	4,396	\$ 2.42	5,888
M Gallons		27,390	\$ 1.75	47,933	\$ 2.42	66,393
Total General Serv.	646	61,662		\$ 177,196		\$ 245,345
Average Bill				\$ 274.30		\$ 379.79
Flat Rates	8		\$ 48.92	391	\$ 68.01	\$ 544
	1		\$ 1,595.45	1,595	\$ 2,141.57	2,142
	10		\$ 1,540.46	15,405	\$ 2,141.57	21,416
Total Flat Rates	19			\$ 17,391		\$ 24,101
Totals	9,042	325,919		\$ 882,960		\$ 1,222,858
Misc. Revenues				1,384		1,384
Uncollectible Accounts				(146)		(183)
TOTAL REVENUES				\$ 884,198		\$ 1,224,059
				BOOK REVENUES		\$ 883,000