

State of Florida



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: June 19, 2001
TO: Orlando District Office (Charleston Winston)
FROM: Denise N. Vandiver; Division of Regulatory Oversight *DNV*
RE: Docket No. 010784-SU; Pine Lake Mobile Home Estates, Inc.; Audit Request: audit staff assisted rate case; Audit Control No. 01-170-3-1

Attached is a new audit service request. The analyst's requested due date is August 27, 2001. In order to meet the due date, the audit work papers should be delivered to my office two days before the stated due date.

I also request that Charleston Winston be added to the CASR distribution list.

Attachments

cc: Public Counsel
 Division of Regulatory Oversight (Halbert, File Folder)
 Division of Commission Clerk and Administrative Services

App _____
 CAF _____
 CMP _____
 COM _____
 CTR _____
 ECR _____
 LEG _____
 OPC _____
 PAI _____
 RGO _____
 SEC _____
 SER _____
 OTH _____

DOCUMENT NUMBER-DATE

07707 JUN 21 01

FPSC-RECORDS/REPORTING

STATE OF FLORIDA

Commissioners:
E. LEON JACOBS, JR., CHAIRMAN
J. TERRY DEASON
LILA A. JABER
BRAULIO L. BAEZ
MICHAEL A. PALECKI



DIVISION OF REGULATORY OVERSIGHT
DANIEL M. HOPPE, DIRECTOR
(850) 413-6480

Public Service Commission

June 19, 2001

Ms. Mary Darrell
Pine Lake Mobile Home Estates, Inc.
2505 Eber Blvd.
Melbourne, Florida 32904

Re: Docket No. 010784-SU; Pine Lake Mobile Home Estates, Inc.;
Audit Request: staff assisted rate case; Audit Control No. 01-170-3-1

Dear Ms. Darrell:

The Florida Public Service Commission will audit staff assisted rate case, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Charleston Winston, (407) 245-0846, the district office supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

Ms. Mary Darrell
Page 2
June 19, 2001

A formal report is expected to be issued for internal Commission use on August 27, 2001. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

A handwritten signature in cursive script that reads "Denise N. Vandiver".

Denise N. Vandiver
Bureau Chief of Auditing Services

cc: Division of Regulatory Oversight (Orlando District Office Supervisor, File Folder)
Division of Commission Clerk and Administrative Services
Division of Legal Services
Office of the Public Counsel

AUDIT SERVICE REQUEST

JUNE 21, 2001

(AFA Control #)

TO: DIVISION OF REGULATORY OVERSIGHT, DENISE VANDIVER
FROM: DIVISION OF ECONOMIC REGULATION, SAM MERTA SM (850)-413-6427
RE: REQUEST FOR AUDIT OF: PINE LAKE MOBILE HOME ESTATES, INC.
IN BREVARD COUNTY DOCKET NO: 010784-SU

AUDIT PURPOSE: For staff assisted rate case, prepare schedules of rate base, capital structure and net operating income using a test year (consult with assigned analyst, but usually most recent 12-month period available) and show all averaging adjustments. Base working capital allowance on 1/8 of operations and maintenance expenses.

LIST AUDIT OBJECTIVES AND OTHER INFORMATION ON BACK.

ADMINISTRATIVE DETAILS:

COMPANY CONTACT: Ms. Mary Darrell, President
Phone: (321)-723-2754
MAILING ADDRESS: 2505 Eber Blvd.
Melbourne, Fl 32904

ACCOUNTING CONTACT: Doris Dutcher
Phone: (321)-723-0700
MAILING ADDRESS: 310 Fifth Avenue
Indialantic, FL
LOCATION OF RECORDS: Melbourne, FL

AUDIT DUE DATE: August 27, 2001

COORDINATING DETAILS:

Accounting Analysts: Sam Merta, Ryan Fitch
Staff Engineer: Jeanette Sickel
Repression Analyst: Jennie Lingo

REFERENCES:

- 2000 Annual Report, Pine Lake MH Estates, Inc.
- Order No. PSC-93-1026-FOF-SU
- *Order No. 8062*
- *Order No. 8880*

BACKGROUND INFORMATION

Pine Lake Mobile Home Estates, Inc. (Pine Lake or utility) is a Class "C" wastewater utility located in Brevard County. The utility provides service to 206 customers. Pine Lake has been in operation since 1965 and was granted Commission Certificate No. 486-S by Order No. PSC-93-1026-FOF-SU issued July 13, 1993; rates were established by that order as well. The utility received a price index adjustment in 1996, but has never had a rate case. Rate Base has not been established.

According to its 2000 annual report, the utility had gross revenue of \$8,080 and net operating income of \$2,476, however, its application shows \$33,386 in residential revenue and \$10,229 in net operating income (NOI). The application may cover a period of time other than the annual report year ending December 31, 2000. In addition, the annual report reveals nonutility revenue of \$490,663 and nonutility NOI of \$61,306.

ITEM #	AUDIT OBJECTIVE OR QUESTION	WORK PRIORITY
1.	Review prior Work papers, orders, etc. (See References)	H
2.	Agree company books with annual report with Company books (If appropriate, have company reconcile differences.	H
3.	Review warranty deed or other evidence of utility land ownership for any purchase, sale, or transactions which may have occurred.	H
4.	Test additions and retirements to plant since the utility began operations. Describe major additions, retirements or adjustments.	H
5.	Test the annual accruals to accumulated depreciation based on adjusted plant, using last authorized depreciation rate(s) up to the beginning of the test year and the rates prescribed by Rule 25-30.140, F.A.C., for the test year.	H
6.	Test CIAC additions and adjustments since inception. Test by estimation using the service availability policy in effect during the period and the number of customers.	H
7.	Test the annual accruals to accumulated amortization of CIAC, applying annual composite depreciation rates derived in No. 5.	H
8.	Test to determine the appropriate test year depreciation and amortization rates have been used.	H
9.	Review appropriate documentation to ensure that the utility owns all assets associated with the provision of service to its customers. It is not necessary for the utility to own the land if it has an executed lease agreement (see item 3 above).	H

ITEM #	AUDIT OBJECTIVE OR QUESTION	WORK PRIORITY
10.	Review the allocation methodology used by the utility. Determine whether the original amounts to be allocated and the methodology are reasonable. Check the basis for accuracy and consistent application. Contact accounting analyst if any difficulties arise from the company with respect to reviewing these allocations.	H
11.	For proforma items, review all bases of projection for reasonableness and provide detail of analysis in work papers. This should correspond to all rate base, capital structure and operating income aspects of the case. Include copies of contracts or cost estimates in the working papers.	H
12.	Audit the test year operation and maintenance expense. If any problems arise, contact accounting analyst. Examine the expense for the proper period, amount, classification, support documentation and whether non-utility related, non-recurring, unreasonable or imprudent.	H
13.	If the utility uses contracted services for accounting, billing, testing, operating, and managing, review signed contracts associated with these services, and submit a copy in the audit work papers.	H
14.	Provide the number of hours per month employees and/ or contracted vendors spend on operating, billing, testing, maintenance, and general management activities.	H
15.	Follow the standard audit program for taxes other than income and the capital structure.	H
16.	Review and compile both the utility's and parent's capital structure components and cost rates, if applicable. Provide copies of all long term debt instruments.	H
17.	Test revenue transactions with tariffed rates and perform simple calculation estimation to determine what test year revenues should be.	H
18.	Perform all specific requests as reflected on the audit services request on a per system basis.	H

ITEM #	AUDIT OBJECTIVE OR QUESTION	WORK PRIORITY
19.	Note all related party relationships and transactions.	H
20.	Interview utility owner or appropriate person regarding utility's plans for interconnections, major plant retirement, new or expanded plant, etc., and provide summary of interview.	H
21.	Note expense areas where the utility has no costs assigned, but where benefits to utility operations are evident, i.e., business affairs conducted from home or office of another enterprise but no recognition is being given to office space, telephone use, etc.	H
22.	Perform billing analysis. (Format attached)	H
23.	Request copies of all the utility's tax returns for each year covered by the audit review, especially years with major plant additions. If request is granted, provide audit coordinator with copies of tax returns along with the copies of checks to IRS, if taxes were due and paid.	H
24.	Prepare a working trial balance and other procedures relating to this area.	M
25.	Obtain or review the minutes of the board of director meetings.	M
26.	Unless it is obviously inadequate, do not spend a lot of time on compliance with NARUC uniform chart of accounts unless it makes a material difference in the revenue requirement.	M
27.	Review any outside auditors report or work papers.	M
28.	Examine and list the dollar amount, type, and frequency of miscellaneous service charges in the test year.	H

1 Pine Lake Mobile Home Estates, Inc.
No Pine Lake Case

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for) DOCKET NO. 930072-SU
Certificate to Provide) ORDER NO. PSC-93-1026-FOF-SU
Wastewater Service in Brevard) ISSUED: July 13, 1993
County by PINE LAKE MOBILE HOME)
ESTATES, INC.)
_____)

The following Commissioners participated in the disposition of this matter:

J. TERRY DEASON, Chairman
THOMAS M. BEARD
SUSAN F. CLARK
JULIA L. JOHNSON
LUIS J. LAUREDO

FINAL ORDER GRANTING CERTIFICATE NO. 486-S
AND
NOTICE OF PROPOSED AGENCY ACTION ORDER
ESTABLISHING RATES AND CHARGES

BY THE COMMISSION:

NOTICE IS HEREBY GIVEN by the Florida Public Service Commission that the action discussed herein establishing rates and charges is preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding pursuant to Rule 25-22.029, Florida Administrative Code.

BACKGROUND

Pine Lake Mobile Home Estates, Inc. (Pine Lake or applicant) is a Class C wastewater utility located in Brevard County, Florida, which provides wastewater service to approximately 158 leased mobile home sites in a mobile home park and 45 connections in an adjacent area in which the customers own their individual mobile homes. The applicant previously came under our jurisdiction for

water and wastewater service in 1970 pursuant to Order No. 5010, effective December 17, 1970. The service to the 45 individually owned mobile home sites was the only portion which was determined to be jurisdictional; the mobile home park was granted a landlord/tenant exemption in accordance with Section 367.022(5), Florida Statutes. Subsequently, the water system was transferred to the City of Melbourne and in Order No. 12624 we cancelled the water certificate effective October 20, 1983. Then on December 29, 1983, we issued Order No. 13068, effective March 8, 1984, granting a small system exemption for wastewater service to the 45 individually owned mobile home sites pursuant to Section 367.022(6), Florida Statutes. Since then, Pine Lake has been providing wastewater service under the combined landlord/tenant and small system exemptions. The utility is in a designated critical use area. Its component parts are a wastewater collection system and a treatment and disposal system.

In the fall of 1992 we received numerous customer and legislator inquiries regarding this utility. Consequently, we reexamined the utility and determined that the utility served considerably more than 100 persons on a continuing basis and had a plant with a rated capacity of 30,000 gallons. Average daily wastewater plant flows were well in excess of Section 367.022(6), Florida Statutes, limit of 10,000 gallons for a small system. On November 10, 1992, we advised Pine Lake that it no longer qualified for a small system exemption and furnished the utility with an application package for an original certificate for an existing utility charging for service.

APPLICATION

On May 21, 1993, Pine Lake filed an application for an original wastewater certificate to provide service in Brevard County. The application is in compliance with the governing statute, Section 367.045, Florida Statutes, and other pertinent statutes and administrative rules concerning an application for an original certificate for an existing utility currently charging for service. The application contains a check in the amount of \$150.00, which is the correct filing fee pursuant to Rule 25-30.020, Florida Administrative Code. The applicant has provided

evidence, by a quit-claim deed which is supported by a legal opinion, that the utility owns the land upon which its facilities are located. We find this to be sufficient evidence of ownership as required by Rule 25-30.034(1)(e), Florida Administrative Code.

Adequate service territory and system maps and a territory description have been provided as prescribed by Rule 25-30.034(1)(h), (i) and (j), Florida Administrative Code. A description of the territory requested by the applicant, is appended to this memorandum as Attachment A.

In addition, the application contains proof of compliance with the noticing provisions set forth in Rule 25-30.030, Florida Administrative Code, including notice to the customers in the proposed territory. Although objections to the notice of application had been received from several customers of the utility, they were all withdrawn subsequent to a customer meeting held in the service territory on April 30, 1993.

The applicant has been providing wastewater service in the requested territory since 1970. We contacted the Florida Department of Environmental Regulation (DER) and found that the system has operated and continues to be operated in accordance with environmental regulations. There has been no growth of any consequence over the past several years and the service territory will not likely expand beyond the current approximately 205 connections. The applicant has demonstrated that it possesses sufficient financial ability to continue to operate the system in accordance with regulatory requirements.

Based on the above information, we believe it is in the public interest to grant Pine Lake's application for an original certificate. Accordingly, we find that Pine Lake Mobile Home Estates, Inc. is granted Wastewater Certificate No. 486-S to serve the territory described in Attachment A.

RATES AND CHARGES

The utility's present rates and charges are a flat rate of \$21.50 per month. This service rate has been in effect for some time and was set by the applicant while exempt from Commission jurisdiction. The wastewater service provided for the 158 leased sites is included in the rent and is not separately stated or billed. Because of the unusual dual method of collecting revenues, annual revenues could not be readily ascertained. In addition, the net operating income of the utility was not readily determinable due to the present commingling of expenses.

The customer meeting held in the utility's service territory on April 30, 1993, was attended by several dozen residents of Pine Lake Mobile Home Estates. Some of the concerns voiced by the customers were that they had to pay for wastewater service even when they were away for extended periods of time, that their flat rate was excessive compared to the City of Melbourne, and that they believed that bill payment and collection methods were not in accordance with proper procedures. In addition, one customer complained about a \$100 reconnection charge he was required to pay after he moved into his mobile home.

When metered flows are readily determinable, unless there are compelling reasons to do otherwise, we generally require a metered rate for water and wastewater. In this instance we find no compelling reasons to continue a flat rate to customers of this wastewater utility. Metered flows are readily determinable from the City of Melbourne which provides metered water service. Therefore, based on the aforementioned concerns, the fact that all but seven sites have water meters, and the fact that the City of West Melbourne charges wastewater rates based on a similar metered rate structure, we find that the rates should be changed to a base facility charge (BFC)/gallorage rate structure.

We calculated the rates on a revenue neutral basis, by estimating the annual revenues, given that there is a change of occupancy level on a seasonal basis, and estimating the average customer connected load and annual plant flows based upon recent DER monthly operating reports (MORs) for the wastewater plant. A nominal BFC of \$8.35 per month was determined and average per capita flows of 6,000 gallons per month resulted in a gallorage charge of \$2.00 per 1,000 gallons. Meter readings from the City of

Melbourne, the potable water provider, shall be utilized to determine the individual customer's flows for billing each month. The standard residential cap of 10,000 gallons was used in our determination of the appropriate rate structure. Seven customers in the area have individual private water wells. Because there is no reasonable way to measure their wastewater flows, their charge will remain a flat \$21.50 per month. The following schedule shows the current rate and our approved rates. The approved rates will result in no increase to the customers when compared with the existing flat rate. All customers of the utility, at both the individual homeowner sites and the mobile home park leased sites, shall now be separately billed. The inclusion of wastewater service non-specifically in the monthly rent shall be discontinued. This decision, in effect, nullifies the landlord/tenant exemption previously held by the mobile home park.

RESIDENTIAL

	<u>Current</u> <u>Monthly Rate</u>	<u>Approved</u> <u>Monthly Rate</u>
Base Facility Charge		\$8.35
Charge per 1,000 gal. (10,000 gal. maximum per month)		\$2.00
Flat Rate	\$21.50	\$21.50*

*Only customers with private water wells will continue to be billed at the current flat rate.

This system is fully built out and therefore, we find that no service availability charges are necessary.

MISCELLANEOUS SERVICE CHARGES

Miscellaneous service charges with respect to disconnection /reconnection of service, will comply with Staff Advisory Bulletin No. 13, 2nd Revised. Pine Lakes has not charged customer deposits and none have been requested. Currently, the utility charges a late fee of \$5.00 for payment after the 21st of the current month if a bill becomes delinquent. The utility is authorized to charge

ORDER NO. PSC-93-1026-FOF-SU
DOCKET NO. 930072-SU
PAGE 6

a late payment fee of \$3.00, pursuant to Rule 25-30.335(4), Florida Administrative Code.

The utility shall file tariff sheets which reflect these rates and charges within 30 days of the effective date of this Order. The effective date of the tariffs shall be the stamped approval date thereon. The tariffs will be stamped approved upon our staff's verification that they are consistent with our decision herein and that the proposed customer notice is appropriate and that there has been no protest to this proposed agency action. The utility shall provide written notice to its customers of the rates and charges approved in this docket, which notice shall be approved by our staff.

If a substantially affected person does not request a formal proceeding concerning the rates and charges established herein within twenty-one days of the issuance of this Order, this Order will become final and the docket shall be closed

Based on the foregoing, it is, therefore,

ORDERED by the Florida Public Service Commission that Pine Lake Mobile Home Estates, Inc. is hereby granted Wastewater Certificate No. 486-S to serve the territory described in Attachment A. It is further

ORDERED that Pine Lake Mobile Homes Estates, Inc. shall file tariff sheets which reflect the appropriate rates and charges as specified in the body of this Order within 30 days of the effective date of this Order. It is further

ORDERED that Pine Lake provide written notice to its customers of the new rates. The effective date of the rates shall be the stamped approval date of the tariff. It is further

ORDERED that Pine Lake shall be authorized to collect the appropriate rates and charges 30 days from the tariffs' stamped approval date. It is further

ORDERED that the provisions of this Order establishing rates and charges are issued as proposed agency action and shall become

final unless an appropriate petition is filed with the Director of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on date set forth in the Notice of Further Judicial Proceedings or Judicial Review. It is further

ORDERED that, if no protests are received, this docket shall be closed.

By ORDER of the Florida Public Service Commission this 13th day of July, 1993.

STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)
SLE

by: _____
Chief, Bureau of Records

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 rates and charges 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 August 3, 1993. In the absence of such a petition, this order shall become effective on the date subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

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 the date described above, 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 wastewater 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 wastewater 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.

ATTACHMENT A

Pine Lake Mobile Home Estates, Inc.

TERRITORY DESCRIPTION

The following described lands located in portions of Section 18, Township 28 South, Range 37 East, Brevard County, Florida:

From the West one-quarter corner of Section 18, Township 28 South, Range 37 East, Brevard County, Florida, run N 89 57' 12" E a distance of 1,359.7 feet to the Point of Beginning of the herein described parcel; thence continue N 89 57' 12" E a distance of 2,719.4 feet; thence run S 0 40' 54" W a distance of 1,227.73 feet; thence run S 89 51' 29" W a distance of 1,340.84 feet; thence run S 0 08' 31" E a distance of 90.0 feet; thence run S 89 51' 29" W a distance of 1,299.81 feet; thence run N 54 47' 11" W a distance of 80.58 feet; thence run N 0 03' 56" E a distance of 1,275.52 feet to the Point of Beginning. Containing 79.37 acres, more or less.

LESS AND EXCEPT the following described property:

From the West one-quarter corner of Section 18, Township 28 South, Range 37 East, Brevard County Florida, run N 89 57' 12" E along the quarter section line a distance of 4,079.1 feet; thence S 0 40' 54" W a distance of 81 feet to the Point of Beginning of the herein described parcel; thence continue S 0 40' 54" W a distance of 1,146.73 feet; thence S 89 51' 29" W a distance of 998.05 feet; thence run N 1 07' 37" W a distance of 260.67 feet; thence run N 84 51' 41" E a distance of 50.03 feet; thence run N 0 42' 47" W a distance of 675.3 feet; thence N 89 17' 13" E a distance of 231.9 feet; thence run N 0 17' 17" W a distance of 205.29 feet; thence N 89 57' 12" E a distance of 744.61 feet to the Point of Beginning. Containing 24.59 acres, more or less.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of PINE LAKE MOBILE HOME ESTATES, INC., for an increase in rates for sewer service to its customers in Brevard County, pursuant to Section 367.081, Florida Statutes.

DOCKET NO. 770407-S

(CR)

ORDER NO. 8062

The following Commissioners participated in the disposition of this matter:

PAULA F. HAWKINS, Chairman
WILLIAM T. MAYO
WILLIAM H. BEVIS

Pursuant to notice, the Florida Public Service Commission, by its duly designated Hearing Examiner, JOHN R. MARKS, III, held a public hearing on the above matter in Melbourne, Florida, on September 27, 1977.

APPEARANCES: MURIEL MOSIER, Route 4, Box 396, Eber Boulevard, Melbourne, Florida 32901, testified as a witness on behalf of the applicant.

SAMUEL H. LEWIS, 700 South Adams Street, Tallahassee, Florida 32304, for the Florida Public Service Commission staff and the public generally.

The Examiner's recommendations were served on November 3, 1977. The time for filing exceptions thereto has expired and no exceptions have been filed. After considering the evidence, we now enter our Order.

O R D E R

BY THE COMMISSION:

On May 19, 1977, we received the application of Pine Lake Mobile Home Estates, Inc., (hereinafter the utility), for an increase in its sewer rates to its customers in Brevard County, Florida, pursuant to Section 367.081, Florida Statutes.

Pine Lake Mobile Home Estates, Inc., provides sewer service to approximately 142 mobile homes in Brevard County, Florida. Of these, 46 are charged for sewer service. The remainder pay for sewer service through lot rentals. Mrs. Muriel Mosier is the owner and president of Pine Lake Mobile Home Estates, Inc.

The Commission regulates the utility pursuant to the provisions of Chapter 367, Florida Statutes, and has granted this utility Certificate No. 8-S which authorizes it to provide sewer service in Brevard County, Florida.

The application was filed under Section 367.081(5), Florida Statutes, which provides that the rate schedules proposed by the utility shall become effective unless the Commission withholds its consent to any or all of the rate schedules by suspending the rates and so notifies the utility within thirty (30) days of the original filing. On June 3, 1977, the utility waived the thirty (30) day provision in Section 367.081(5), Florida Statutes, for an additional thirty (30) days. The utility also waived the eight (8) month provision of Chapter 367.081, Florida Statutes, for an additional thirty (30) days. On June 21, 1977, we suspended the rate schedules filed by the utility and authorized the utility interim rates of \$7.00 per month for sewer service, by Order 7849.

No customers testified at the hearing, although approximately twenty (20) were present. The utility is providing satisfactory service

as substantiated by Florida Public Service Commission's staff engineering testimony and the fact that there are no corrective orders, citations or complaints on file with the Department of Environmental Regulation. The utility's wastewater treatment facility is operated in conjunction with a water treatment plant but separate accounting books have not been established and are not being maintained in accordance with the NARUC System of Accounts.

From testimony and evidence taken at the hearing, we find the following schedule to reflect the utility's rate base:

	Balance Per Exhibit	Commission Adjustment	Commission Balance
Utility Plant in Service	\$ 16,794	(1) \$ 55,937	\$ 72,731
Accumulated Depreciation	\$(9,092)	(2)(\$ 5,791)	\$(14,883)
CIAC	-0-	(3)(\$ 69,887)	\$(69,887)
Acc. Depr. On CIAC	-0-	(4) \$ 14,300	\$ 14,300
Net Plant for Rate Base	\$ 7,702	(\$ 5,441)	\$ 2,261
Allowance for Working Capital	-0-	(5) \$ 950	\$ 950
Sub-Total	\$ 7,702	(\$ 4,491)	\$ 3,211
Less - 67.6 Non-used and Useful		(6)(\$ 2,171)	\$(2,171)
Sub-Total	\$ 7,702	(\$ 6,662)	\$ 1,040
Income Tax Lag		(7)(5)	(5)
Rate Base	\$ 7,702	(\$ 6,667)	\$ 1,035

- (1) To adjust to staff engineer cost study.
- (2) To record depreciation to cost study.
- (3) To record CIAC.
- (4) To record depreciation on CIAC
- (5) To record working capital allowance to 1/8 adjusted O&M expenses.
- (6) To adjust for plant used and useful.
- (7) To enter income tax lag at 20% of income tax provision.

From the above schedule, it can be noted that a reduction in rate base has been calculated because of non-used and useful investment. Approximately 67.6% of the utility's customers are not charged separately for sewer services but are charged for lot rental which includes sewer service. By the above reduction in rate base we are only allowing the utility to earn a return on investment which is directly related to the 46 customers which are charged separately for sewer service.

We find the following schedule to reflect the utility's operating statement for the test period:

	Balance	er	Commission	Commission
	Exhibit		Adjustment	Balance
Operating Revenue	\$ 4,968	(5)	(\$ 1,664)	\$ 3,304
O&M Expenses	\$ 3,012	(1)	(\$ 550)	\$ 2,462
Depreciation Expense	\$ 62	(2)	\$ 376	\$ 438
Taxes Other Than Income	\$ 228	(3)	\$ 46	\$ 274
Provision For Income Tax	-0-	(4)	\$ 26	\$ 26
Total Operating Expenses	\$ 3,302		(\$ 102)	\$ 3,200
Operating Income	\$ 1,666		(\$ 1,562)	\$ 104
Interest Expense	-0-			-0-
Net Income	\$ 1,666		(\$ 1,562)	\$ 104

Explanation:

- (1) To adjust to expenses as found in audit.
- (2) To adjust to 32.4% of total depreciation of \$1,353.
- (3) To adjust to taxes per audit and gross receipts taxes at 2.5%.
- (4) To provide for income taxes at 20%.
- (5) To adjust to recommended revenue.

The utility's investment is 100% equity. There is no long-term debt involved. Therefore, the rate of return on equity and rate base are the same. By this order, we are allowing a 10% return on equity and rate base, which we feel is reasonable for this utility. From the above operating statement it can be noted that we are allowing the utility to earn annual revenues of \$3,304 for sewer service to the 46 customers which are charged separately for sewer service.

The interim rates authorized by Order No. 7849 would generate \$3,864 in annual revenues. Revenues authorized by this order are \$3,304. Based on monthly bills of \$6.00 per month per customer, the utility will receive the revenue authorized by this order. Since the permanent rates authorized by this order are less than the \$7.00 interim rates authorized by Order No. 7849, the utility is required to refund to its customer the amounts collected in excess of the final rates. This may be accomplished by either a lump sum refund or a credit of \$1.00 per month until the refund is completed.

The findings in this order are the same as the Examiner's findings and recommendations.

NOW, THEREFORE, IN CONSIDERATION THEREOF, IT IS

ORDERED by the Florida Public Service Commission that each and every finding herein is approved in all respects. It is further

ORDERED that the application of Pine Lake Mobile Home Estates, Inc., Route 4, Box 396, Eber Boulevard, Melbourne, Florida 32901, be and is hereby granted and authority given for said utility to file revised tariff pages containing rates of \$6.00 for sewer service which are designed to produce annual gross revenues of \$3,304. It is further

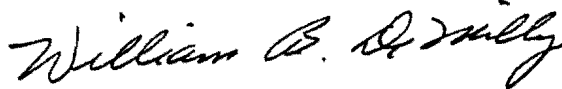
ORDERED that the utility is required to establish separate accounting books for its sewer operations and maintain these books in accordance with the NARUC System of Accounts. It is further

DOCKET NO. 770407-S
ORDER NO. 8062
SHEET NO. FOUR (4)

ORDERED that the utility shall notify this Commission of the method it will employ in making refunds to the customers. It is further

ORDERED that the utility shall notify each customer of the rate increase authorized herein, explaining the reasons therefor. The letter of explanation is to be submitted to this Commission for prior approval.

By Order of Chairman PAULA F. HAWKINS, Commissioner WILLIAM H. BEVIS and Commissioner WILLIAM T. MAYO, as and constituting the Florida Public Service Commission, this 1st day of December, 1977.



(S E A L)

William B. DeMilly
COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of PINE LAKE MOBILE) DOCKET NO. 780017-W
 HOME ESTATES, INC. for a rate increase to)
 its water customers in Brevard County, FL.) (CR)
 _____)
 ORDER NO. 8880
 ISSUED: 5-23-79

The following Commissioners participated in the disposition of this matter:

ROBERT T. MANN, CHAIRMAN
 GERALD L. GUNTER
 JOHN R. MARKS, III

Pursuant to notice, the Florida Public Service Commission, by its duly designated Hearing Examiner, WILLIAM B. THOMAS, held a public hearing on the above matter in Melbourne, Florida, on February 28, 1979.

APPEARANCES: MURIEL MOSIER, 2505 Eber Boulevard, Melbourne, FL 32901, testified on behalf of the applicant.

SAMUEL H. LEWIS, 101 East Gaines Street, Tallahassee, FL 32304, for the Florida Public Service Commission staff and the public generally.

The Examiner's recommendations were served on April 18, 1979. The time for filing the exceptions thereto has now expired and no exceptions have been filed. After considering the evidence in the record we now enter our order.

ORDER

BY THE COMMISSION:

The Examiner's Findings of Fact and Conclusions in regard to Pine Lake Mobile Home Estates, Inc.'s application for a rate increase for water service in Brevard County, Florida are as follows:

"By this application, Pine Lake Mobile Home Estates, Inc., seeks an increase in the rates charged for water service in Brevard County, Florida. An interim increase was also sought, since the utility has completed the installation of water meters, and no metered rate had been authorized. By Order No. 8134, dated February 22, 1978, the utility was allowed interim metered rates of \$3.75 for a minimum of 3,000 gallons, and 45 cents per 1,000 gallons on any excess amount used, so as to establish a history of water consumption, prior to consideration of permanent rates.

At this public hearing on the utility's application for permanent rates there was no public or customer evidence presented. Testimony relative to water quality, however, was received from a representative from the Brevard County Health Department. The utility is in compliance with all relevant state standards, and is not under any citation requiring remedial attention.

Financial evidence was presented by the utility and by the Commission staff.

DOCKET NO. 780017-W
 ORDER NO. 8880
 SHEET TWO

During the test year ended June 30, 1977, total revenue of \$6,672 was received, on which the utility sustained an operating loss. Increased revenue of \$2,380 was sought, so as to provide an operating income of \$1,574. However, the utility had not recorded the addition of water meters to its plant in service, and thus its rate base was understated. The staff's evidence determined rate base to be \$11,995, consisting of 38 percent equity and 62 percent debt. The range of reasonableness for return on equity is 11.75 percent to 13.75 percent. The weighted cost of capital is as follows:

	<u>Amount</u>	<u>Weight</u>	<u>Cost</u>	<u>Weighted Cost</u>
Equity				
Capital	\$ 4,558	38%	13%	4.94%
Debt				
Capital	<u>\$ 7,437</u>	<u>62%</u>	<u>6%</u>	<u>3.72%</u>
	\$11,995	100%		8.66%

The following schedules detail the staff's evidence relative to adjustments to the utility's rate base and operating statements. Since these schedules are not in dispute, they have been accepted. Accordingly, total revenue of \$8,932, amounting to an increase of \$1,515 annually, is required in order to provide the utility with 8.66 percent return on rate base in accordance with the evidence.

DOCKET NO. 780017-W
 ORDER NO. 8880
 SHEET THREE

	RATE BASE						
	Test Year Per Utility	Utility Adjustment For Increase Requested	Balance Per Utility	Staff Adjustments To Utility's Balance	Staff's Adjusted Test Year	Staff's Adjustments For Increase Recommended	Balance Per Staff
Utility Plant In Service	\$25,647		\$25,647	(1) \$10,566	\$36,213		\$36,213
Accumulated Depreciation	(6,998)		(6,998)	(2) (280)	(6,940)		(6,940)
CIAC	(24,285)		(24,285)		(24,285)		(24,285)
Accumulated Depreciation (CIAC)	6,626		6,626	(3) (452)	6,174		6,174
Working Capital Allowance	758		758	(4) 99	857		857
Income Tax Lag	0		0		0	(5) (24)	(24)
Rate Base	\$ 1,748	0	\$ 1,748	\$10,271	\$12,019	(24)	\$11,995

Explanations to Adjustments:

1. To record addition of meters to utility plant in service made subsequent to the test year.
2. To record accumulated depreciation on the meters at 2.65%.
3. To reflect average rate base per staff calculation.
4. To adjust working capital allowance to 1/8 of O&M expenses.
5. To record income tax lag at 20% of income taxes paid.

DOCKET NO. 760017-W
 ORDER NO. 8880
 SHEET FOUR

OPERATING STATEMENT

	Test Year Per Utility	Utility Adjustment For Increase Requested	Balance Per Utility	Staff Adjustments To Utility's Balance	Staff's Adjusted Test Year	Staff's Adjustments For Increase Recommended	Balance Per Staff
Operating Revenues	\$6,672	(1) 2,380	\$9,052	(10) 745 (11) (2,380)	\$7,417	(14) \$1,515	\$8,932
Operating Expenses O&M Expenses	6,060		6,060	(2) 150 (3) 153 (4) 420 (5) 64 (6) 12	6,859		6,859
Depreciation	677		677	(7) (641) (8) 140	176		176
Taxes Other Than Income	682	(12) 59	741	(9) (41)	700	(12) 38	738
Income Taxes	0		0	0	0	(13) 121	121
Total Expenses	7,419	59	7,478	257	7,735	159	7,894
Operating Income (Loss)	(747)	2,321	1,574	(1,892)	(318)	1,356	1,038
	(42.73%)		90.05%		(2.65%)		8.66%

Explanations to Adjustments:

1. To record revenues requested by the utility.
2. To record pro forma increase in salaries and wages.
3. To record pro forma increase in purchased power.
4. To record pro forma increase in supplies and expenses.
5. To record pro forma increase in transportation expenses.
6. To record pro forma increase in insurance expenses.
7. To disallow depreciation on CIAC as an operating expense.
8. To record depreciation expense on plant additions subsequent to the test year.
9. To eliminate gross receipts tax on reduction in operating revenues at 2 1/2%.
10. To record pro forma increase in operating revenues.
11. To eliminate revenues requested by the utility.
12. To record gross receipts tax at 2 1/2% of additional revenue

DOCKET NO. 780017-W
 ORDER NO. 8880
 SHEET FIVE

13. To record income tax liability.
14. to record additional revenues required to produce a return on rate base of 8.66%.

From the foregoing, the EXAMINER concludes that Pine Lake Mobile Home Estates, Inc., is meeting state standards for water quality and quantity, that increased revenue of \$1,515 will provide an 8.66 percent return on a rate base of \$11,995, and that this increase is just, reasonable, compensatory and not unjustly discriminatory.

It is, therefore,

RECOMMENDED that the application of Pine Lake Mobile Home Estates, Inc., be granted, and the utility be authorized to receive gross operating revenue of \$8,932 annually, by rates to be approved by this Commission. It is further

RECOMMENDED that the utility be released from the bond or escrow account required by Order No. 8184."

After reviewing the entire record, we find the Examiner's Findings to be accurate and therefore we hereby adopt his Findings as the findings of this Commission. It is, therefore,

ORDERED by the Florida Public Service Commission that the application of Pine Lake Mobile Home Estates, Inc., Route 4 Box 396, Melbourne, Florida 32901, be and is hereby granted and the utility be authorized to receive gross operating revenues of \$8,932.00 annually for water service by rates to be approved by this Commission. It is further

ORDERED that the utility file revised tariff sheets reflecting the change in rates authorized herein. It is further

ORDERED that the bond or escrow account required by Order No. 8184 be and is hereby released. It is further

ORDERED that the utility shall notify each customer of the rate increase authorized herein explaining the reasons for said increase. The letter of explanation is to be submitted to this Commission for prior approval.

By Order of the Florida Public Service Commission, this 23rd day of May, 1979.

William B. DeMilly

William B. DeMilly
 COMMISSION CLERK

(S E A L)

SHL

FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA PUBLIC SERVICE

APPLICATION FOR A
STAFF ASSISTED RATE CASE

01 MAY 29 AM 11:26

I. General Data

A. Name of utility Pine Lake MH Estates, Inc. ECONOMIC REGULATION

B. Address 2505 Eber Blvd
Melbourne, Fl 32904

1. Telephone Nos. 821) 723 2754

2. County Brevard Nearest city Melbourne

3. General area served Mobile Home Community

C. Authority:

1. Water Certificate No. _____ Date received _____

2. Sewer Certificate No. _____ Date received _____

3. Date utility started operations: Water _____ Sewer 1965

D. How system was acquired built 1965

If utility was purchased, give date no Amount Paid no

1. Name of Seller _____

2. Was seller affiliated with present owners? _____

3. Did you purchase: Stock _____ or assets only _____

E. Type of legal entity: Corporation, Partnership or Sole
Proprietorship corp.

F. Ownership & Officers:

	<u>Name</u>	<u>Title</u>	<u>Percent Ownership</u>
1.	<u>Mary Darrell</u>	<u>President</u>	<u>25</u>
2.	<u>Stephani Wentz</u>	<u>Sec-Treasury</u>	<u>25</u>
3.	<u>Muriel Mosier</u>	<u>Director</u>	<u>50</u>
4.	_____	_____	_____

PSC/WAS 2 (Rev. 11/86)

G. List of Associated Companies and Addresses:

1. None

2. _____

3. _____

H. If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

II. Accounting Data

A. Outside Accountant

1. Name Barnes & Company
2. Firm Same as Above Doris Dutcher
3. Address 10 5th Avenue Indialantic, Fl
4. Telephone (321) 7230700

B. Individual to contact on accounting matters:

1. Name Doris Dutcher Marv Darrell
2. Telephone (321) 723 2754

C. Location of books and records office - Melbourne On Premises

D. Have you filed an Annual Report with the Commission? yes

Date last filed March 2001

E. Has your latest semiannual regulatory assessment fee payment been made (January 30 or July 30 whichever is applicable)? yes

F. Basic Rate Base Data (Most recent two years)

	20__	19__
1. <u>Water</u>		
Cost of Plant In Service:	\$ _____	\$ _____
Less Accumulated Depreciation:	_____	_____
Less Contributed Plant:	_____	_____
Net Owner's Investment:	\$ _____	\$ _____

	20 00	1999
2. Sewer		
Cost of Plant In Service:	\$ <u>31,240</u>	\$ <u>31,240</u>
Less Accumulated Depreciation:	<u>31,240</u>	<u>31,240</u>
Less Contributed Plant:	_____	_____
Net Owner's Investment:	\$ <u>0</u>	\$ <u>0</u>

G. Basic Income Statement (Most recent two years):

	20__	19__
1. <u>Water</u>		
Revenues (By Class):		
a. _____	\$ _____	\$ _____
b. _____	_____	_____
c. _____	_____	_____
Total Operating Revenues:	\$ _____	\$ _____
Less Expenses:		
a. Salaries & Wages - Employees	\$ _____	\$ _____
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	_____	_____
c. Employee Pensions & Benefits	_____	_____
d. Purchased Water	_____	_____
e. Purchased Power	_____	_____
f. Fuel for Power Production	_____	_____
g. Chemicals	_____	_____
h. Materials & Supplies	_____	_____
i. Contractual Services	_____	_____
j. Rents	_____	_____
k. Transportation Expenses	_____	_____
l. Insurance Expense	_____	_____
m. Regulatory Commission Expense	_____	_____
n. Bad Debt Expense	_____	_____
o. Miscellaneous Expense	_____	_____
p. Depreciation Expense	_____	_____
q. Property Taxes	_____	_____
r. Other Taxes	_____	_____
s. Income Taxes	_____	_____
Operating Income (Loss)	\$ _____	\$ _____

2. Sewer

20__

19__

Revenues (By Class):

a. Residential	\$ 33,386	\$ 34,339
b. _____	_____	_____
c. _____	_____	_____
Total Operating Revenues:	33,386	\$ 34,339

Less Expenses:

a. Salaries & Wages - Employees	\$ 11,855.00	\$ 11,280.00
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	_____	_____
c. Employee Pensions & Benefits	_____	_____
d. Purchased Sewage Treatment	_____	_____
e. Sludge Removal Expense	1200	300
f. Purchased Power	4784.00	5177.00
g. Fuel for Power Production	_____	_____
h. Chemicals	738.00	771.00
i. Materials & Supplies	3,430.00	2,954.00
j. Contractual Services	_____	_____
k. Rents	_____	_____
l. Transportation Expenses	_____	_____
m. Insurance Expense	_____	_____
n. Regulatory Commission Expense	_____	_____
o. Bad Debt Expense	_____	_____
p. Miscellaneous Expense	708.00	1990.00
q. Depreciation Expense	_____	_____
r. Property Taxes	_____	_____
s. Other Taxes	442.00	250.00
t. Income Taxes	_____	_____
Operating Income (Loss)	\$ 10,229	\$ 11,817.00

H. Outstanding Debt:

	<u>Creditor</u>	<u>Date Borrowed</u>	<u>Balance Due</u>	<u>Interest Rate</u>	<u>Expiration Date</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	NONE	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

I. Indicate Type of Tax Return Filed:

_____	Form 1120 - Corporation
XXXX	Form 1120S - Subchapter S Corporation
_____	Form 1065 - Partnership
_____	Form 1040 - Schedule C - Individual (Proprietorship)

III. Engineering Data

A. Outside Engineering Consultant:

1. Name Bill Cummings
2. Firm Cummings & Assoc.
3. Address 12864 Squirell Tree Court Kacksonville, Fl
4. Telephone (321) 904-720-0270

B. Individual to contact on engineering matters:

1. Name Bill Cummings
2. Telephone () Same as above

C. Is the utility under citation by the Department of Environmental Regulation (DER) or county health department? If yes, explain. NO

D. List any known service deficiencies and steps taken to remedy problems. NONE

E. Name of plant operator(s) and DER operator certificate number(s) held. Mary Darrell 0003866 Lewis Osborn 0003726
Brian Wentz 0000057

F. Is the utility serving customers outside of its certificated area?
NO If yes, explain. _____

G. Wastewater:

1. Gallons per day capacity of treatment facilities existing 30,000
_____ under construction _____ proposed _____
2. Type and make of present treatment facilities _____
Defiance Extended Air
3. Approximate average daily flow of treatment plant effluent _____
19000 GPD to 20,000
4. Approximate length of sewer mains:
Size (diameter) 8 inch _____
linear feet 8500 feet _____
5. Number of manholes 19
6. Number of liftstations 1
7. How do you measure treatment plant effluent? clock
8. Is the treatment plant effluent chlorinated? yes. If yes, what
is the normal dosage rate? .05 Chlorine cakes

9. Tap in fees - Sewer \$ NONE
10. Service availability fees - Sewer \$ NONE
11. Note DER Treatment Plant Certificate Number and date of expiration: Number D005230259 Expiration Date 2008
12. Total gallons treated during most recent twelve months ~~XXXXXX~~ 236,000 year 2000
13. Sewage treatment purchased during most recent twelve months none

H. Water

1. Gallons per day capacity of treatment facilities existing _____
_____ under construction _____ proposed _____
2. Type of treatment _____

3. Approximate average daily flow of treated water _____
4. Source of water supply _____
5. Types of chemicals used and their normal dosage rates _____

6. Number of wells in service _____ Total capacity in gallons per
minute (gpm) _____
Diameter/Depth _____/_____/_____/_____
Motor horsepower _____
Pump capacity (gpm) _____
7. Reservoirs and/or hydropneumatic tanks:
Description _____
Capacity _____
8. High service pumping:
Motor horsepower _____
Pump capacity (gpm) _____
9. How do you measure treatment plant production? _____
10. Approximate feet of water mains:
Size (diameter) _____
Linear feet _____

- 11. Note any fire flow requirements and imposing government agency _____
- 12. Number of fire hydrants in service _____
- 13. Do you have a meter change out program? _____
- 14. Meter installation or tap in fees - Water \$ _____
- 15. Service availability fees - Water \$ _____
- 16. Has the existing treatment facility been approved by DER? _____

- 17. Total gallons pumped during most recent twelve months _____
- 18. Total gallons sold during most recent twelve months _____
- 19. Gallons unaccounted for during most recent twelve months _____
- 20. Gallons purchased during most recent twelve months _____

IV. Rate Data

A. Individual to contact on tariff matters:

- 1. Name Marv Darrell
- 2. Telephone Number (321) 723-2754

B. Schedule of present rates (Attach additional sheet if more space is needed):

1. Water:

- a. Residential Water _____
- b. General Service _____
- c. Special Contract _____
- d. Other _____

2. Sewer:

- a. Residential Sewer (8.40) Basic fee 2.40 2.01 per thousand
- b. General Service _____
- c. Special Contract _____
- d. Other _____

C. Number of Customers (Most recent two years):

1. Water Metered

2001

~~19~~ 2000

- a. Residential
- b. General Service
- c. Special Contract
- d. Other - specify

_____	_____
_____	_____
_____	_____
_____	_____

2. Water Unmetered

20__

19__

- a. Residential
- b. General Service
- c. Special Contract
- d. Other - specify

_____	_____
_____	_____
_____	_____
_____	_____

3. Sewer

20__

19__

- a. Residential
- b. General Service
- c. Special Contract
- d. Other - specify

<u>158 + 48</u>	<u>158 + 48</u>
_____	_____
_____	_____
_____	_____

V Affirmation

I, Mary Darrell the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge and belief.

Signed

Mary Darrell

Title

President

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

DOCKET NO.
TEST YEAR ENDING:

CUSTOMER CLASS: _____
METER SIZE: _____

Gallons	Number of Bills	Cumulative Bills	Gallons Used	Cumulative Gallons Used
0 - 999				
1,000 - 1,999				
2,000 - 2,999				
3,000 - 3,999				
4,000 - 4,999				
5,000 - 5,999				
6,000 - 6,999				
7,000 - 7,999				
8,000 - 8,999				
9,000 - 9,999				
10,000 - 10,999				
11,000 - 11,999				
12,000 - 12,999				
13,000 - 13,999				
14,000 - 14,999				
15,000 - 15,999				
16,000 - 16,999				
17,000 - 17,999				
18,000 - 18,999				
19,000 - 19,999				
20,000 - 20,999				
21,000 - 21,999				
22,000 - 22,999				
23,000 - 23,999				
24,000 - 24,999				
25,000 - 25,999				
26,000 - 26,999				
27,000 - 27,999				
28,000 - 28,999				
29,000 - 29,999				
30,000 - 30,999				
31,000 - 31,999				
32,000 - 32,999				
33,000 - 33,999				
34,000 - 34,999				
35,000 - 35,999				

I, _____, being first duly sworn, as an officer of _____
_____ utility, on oath, state that the property on which all plant
facilities are situated is owned by _____. A lease agreement
has been entered into with _____ in the amount of \$ _____
annually/monthly (attach copy of agreement, if available).

Officer's Signature and Title

Subscribed and sworn to before me, a notary public in and for the State of _____, this
____ day of _____, 19 ____.

My Commission expires _____, 19 ____.

Notary Public Signature

I, _____, being first duly sworn, as an officer of _____
_____ utility, on oath, state that the utility is full owner of the property on
which all facilities are situated.

Officer's Signature and Title

Subscribed and sworn to before me, a notary public in and for the State of _____,
this ____ day of _____, 19 ____.
My Commission expires _____, 19 ____.

Notary Public Signature