

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

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

RECEIVED-FPSC
12 AUG -2 PM 1:01
COMMISSIONER
CLERK

DATE: August 2, 2012

TO: Office of Commission Clerk (Cole)

FROM: Division of Accounting and Finance (Gardner, Trueblood)
Division of Engineering (Brady) *BB*
Office of the General Counsel (Jaeger) *JS*
pb DW RET DB
JSC ft ALM

RE: Docket No. 120014-WS – Application for authority to transfer facilities and Certificate Nos. 548-W and 478-S from W.P. Utilities, Inc. to CAP Utilities, LLC, in Palm Beach County.
County: Palm Beach

AGENDA: 08/14/12 – Regular Agenda – Proposed Agency Action for Issue 2 – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Graham

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

FILE NAME AND LOCATION: S:\PSC\AFD\WP\120014.RCM.DOC

Case Background

W.P. Utilities, Inc. (W.P. Utilities, Utility, or Seller) is a Class C water and wastewater company serving approximately 190 customers in Palm Beach County. The Utility is located in the South Florida Water Management District, where water shortage warnings were recently rescinded. However, the City of Lake Worth retains landscape irrigation restrictions. W.P. Utilities purchases potable water and wastewater treatment from the City of Lake Worth and resells the services to the residents of Palm Breezes Club Mobile Home Park (Palm Breezes

DOCUMENT NUMBER-DATE

05220 AUG-2 12

FPSC-COMMISSION CLERK

Docket No. 120014-WS

Date: August 2, 2012

According to the Let. lty: 2011

pb 1 annual report, W.P. Utilities' total gross revenue was \$130,521 with a total operating income of \$26,144.

W.P. Utilities has been in existence and providing service since 1987 and received a reseller exemption in 1990,¹ pursuant to Section 367.022(8), Florida Statutes (F.S.). However, in order to recover the additional administrative costs for meter reading and billing, as well as the cost to maintain the distribution and collection systems, the Utility applied for and was granted Certificate Nos. 548-W and 478-S in 1992.² There have been no other certification actions. On January 13, 2012, an application was filed for the transfer of W.P. Utilities' certificates to CAP Utilities, LLC (CAP Utilities or Buyer). Pursuant to Section 367.071(1), F.S., the closing occurred on December 22, 2011, contingent upon Commission approval.

This recommendation addresses the transfer and net book value. The Commission has jurisdiction pursuant to Sections 367.071, F.S.

¹ See Order No. 23412, issued August 28, 1990, in Docket No. 900682-WS, In re: Request for exemption from Florida Public Service Commission regulation for water and sewer facilities in Palm Beach County by W.P. Utilities, Inc.

² See Order No. PSC-92-1374-FOF-WS, issued November 30, 1992, in Docket No. 920650-WS, In re: Application for water and wastewater certificates in Palm Beach County by W.P. Utilities, Inc.

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Handwritten initials: BW, JS, P, OR, RET, DS, JSC, H, ALM

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FPSC-COMMISSIONER CLERK

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Discussion of Issues

Issue 1: Should the transfer of Certificate Nos. 548-W and 478-S from W.P. Utilities, Inc. to CAP Utilities, LLC be approved?

Recommendation: Yes. The transfer is in the public interest and should be approved effective the date of Commission vote. The territory being transferred is described in Attachment A. The resultant order should serve as CAP Utilities, LLC's water and wastewater certificates and be retained as such. The Utility's existing rates and charges should remain in effect until a change is authorized by the Commission in a subsequent proceeding. The tariffs reflecting the transfer should be effective for services provided or connections made on or after the stamped approval date on the tariffs, pursuant to Rule 25-30.475(1), Florida Administrative Code (F.A.C.). CAP Utilities, LLC should be responsible for annual reports and regulatory assessment fees for 2012 and all future years. (Brady, Gardner, Trueblood, Jaeger)

Staff Analysis: On January 13, 2012, an application was filed for approval of the transfer of W.P. Utilities' water and wastewater systems and Certificate Nos. 548-W and 478-S to CAP Utilities. The application is in compliance with the governing statute, Section 367.071, F.S., and other pertinent statutes and administrative rules concerning applications for transfer of certificates. Pursuant to Section 367.071(1), F.S., the closing occurred on December 22, 2011, contingent upon Commission approval.

The application contains proof of compliance with the noticing provisions set forth in Rule 25-30.030, F.A.C. No objections to the notice have been filed with the Commission and the time for filing objections has expired. A description of the territory being transferred is appended to this recommendation as Attachment A. Because the Utility does not have water and wastewater treatment facilities, Rule 25-30.037(2)(q), F.A.C., requiring proof of ownership of the land upon which the treatment facilities are located, is inapplicable.

Pursuant to Rule 25-30.037(2)(h), F.A.C., the application contains a copy of the Agreement of Purchase and Sale and Joint Escrow Instructions (Purchase Agreement) executed on or about September 1, 2011. The Purchase Agreement was for all of the real property of Palm Breezes Club, of which only an ancillary portion is attributable to the water distribution and wastewater collection facilities. Not specified in the Purchase Agreement, but provided separately in the application, was the allocation of a portion of the purchase price for the Utility facilities in the amount of \$77,500, as of December 31, 2011. The financing of the assets in the Purchase Agreement is by bank loan. There are no customer deposits, guaranteed revenue contracts, developer agreements, or customer advances to be disposed of with regard to the transfer.

Palm Breezes Club was developed by Homeland Development Company, Inc., which is owned by Mr. Roger E. Medema. W.P. Utilities was formed by Mr. Medema for purposes of operating and maintaining the water and wastewater lines within Palm Breezes Club. In the Purchase Agreement, all the real property of Palm Breezes Club, including W.P. Utilities, was sold to Cal-Am Properties, Inc. (Cal-Am). Cal-Am, which is in the business of managing and operating mobile home and recreational vehicle properties throughout the United States, is owned directly and indirectly by Norton S. Karno and family trusts. In a supplemental document

to the Purchase Agreement, Cal-Am conveyed the real property of Palm Breezes Club to Palm Breezes MHP, LLC, a Delaware limited liability registered in Florida. Palm Breezes MHP, LLC is wholly owned by Brand-Broadway Associates, a California limited partnership, whose general and limited partners are also Norton S. Karno and family trusts. According to the application, Palm Breezes MHP, LLC engaged the services of Cal-Am to provide property management services for Palm Breezes Club. Cal-Am is the sole member of CAP Utilities, a Florida limited liability company, formed for the purpose of becoming the transferee of W.P. Utilities' certificates. In another supplemental document to the Purchase Agreement, Palm Breezes MHP, LLC conveyed the property used in the provision of utility service to CAP Utilities, LLC.

While there are no other water or wastewater utilities owned by Palm Breezes MHP, LLC or CAP Utilities, the application indicates that Cal-Am is experienced in water and wastewater billing and maintenance. Of the approximately fifty properties throughout the United States that Cal-Am manages, one-third are providing some form of water and wastewater service. In addition, the application states that the prior staff of W.P. Utilities has been retained to ensure continuity of service. Since CAP Utilities was formed in November of 2011, the financial statements for its owner, Cal-Am, were provided and indicate adequate financial and economic resources to successfully operate and maintain the utility systems. Further, the application states that Cal-Am will ensure its subsidiary, CAP Utilities, will fulfill the commitments, obligations, and representation of the Seller with respect to the utility facilities. Therefore, it appears that CAP Utilities has demonstrated the financial and technical ability to continue to operate the Utility pursuant to Rule 25-30.037(2)(j), F.A.C.

For transfer purposes, an audit was conducted to establish the net book value of the Utility's water and wastewater systems as of December 31, 2011. According to the audit report, the Seller was not using the National Association of Regulatory Utility Commissioners' (NARUC) Uniform System of Accounts (USOA). However, CAP Utilities has agreed to maintain the Utility books in accordance with NARUC's USOA. The audit also determined that the Utility was billing its one general service customer, a Clubhouse owned by an affiliate, at the residential rates. Since all the customers have the same meter size, the only difference between residential and general service bills is that there is no cap on water usage for determining the wastewater charge for general service customers. CAP has already begun billing the Clubhouse at the Utility's approved general service rate and has agreed to impute any underbilled 2012 amount on the Utility's annual report. In conversations with staff, the Buyer has indicated that it understands that it may not change the Utility rates or charges, extend or delete the Utility's service territory, change the Utility's name or majority control, or transfer the Utility facilities without Commission approval.

The Utility's rates and charges were last approved effective April 1, 2009.³ The Utility's existing rates and charges are shown on Schedule No. 3. Rule 25-9.044(1), F.A.C., provides that, in the case of a change of ownership or control of a utility, the rates, classifications, and regulations of the former owner must continue unless authorized to change by this Commission.

³ See Order No. PSC-08-0652-PAA-WS, issued October 6, 2008, in Docket No. 070722-WS, In re: Application for staff-assisted rate case in Palm Beach County by W.P. Utilities, Inc.

Therefore, staff recommends that the Utility's existing rates and charges shown on Schedule No. 3 remain in effect until a change is authorized by this Commission in a subsequent proceeding.⁴

Staff has verified that W.P. Utilities is current on the filing of the Utility's annual reports and regulatory assessment fees (RAFs) for 2011 and prior years. However, W.P. Utilities was delinquent in the filing of the Utility's 2011 annual report and RAFs, resulting in unpaid penalties and interest. Staff will pursue the appropriate collection efforts and, if necessary, file a subsequent recommendation to address any outstanding penalties and interest owed by W.P. Utilities. CAP Utilities should be responsible for filing the Utility's annual reports and paying RAFs for 2012 and all future years.

Based on the above, staff recommends that the transfer of W.P. Utilities, Inc.'s Certificate Nos. 548-W and 478-S to CAP Utilities, LLC is in the public interest and should be approved effective the date of Commission vote. The territory being transferred is described in Attachment A. The resultant order should serve as CAP Utilities, LLC's water and wastewater certificates and be retained as such. The Utility's existing rates and charges should remain in effect until a change is authorized by the Commission in a subsequent proceeding. The tariffs reflecting the transfer should be effective for services provided or connections made on or after the stamped approval date on the tariffs, pursuant to Rule 25-30.475(1), F.A.C. CAP Utilities, LLC should be responsible for annual reports and regulatory assessment fees for 2012 and all future years.

⁴ Staff notes that the Utility's existing rates and charges are subject to a four-year rate reduction in April 2013.

Issue 2: What are the net book values of W.P. Utilities, Inc.'s water and wastewater systems for transfer purposes and should an acquisition adjustment be approved?

Recommendation: The net book values of W.P. Utilities, Inc.'s water and wastewater systems for transfer purposes are \$21,597 and \$58,644, respectively, as of December 31, 2011. A negative acquisition adjustment should not be included in rate base. Within 30 days of the date of the final order, CAP Utilities, LLC should be required to provide general ledgers which show its books have been updated to reflect the Commission-approved balances as of December 31, 2011, along with a statement that these adjustments will also be reflected in the Utility's 2012 annual report. (Brady, Jaeger)

Staff Analysis: Net book value for W.P. Utilities' water and wastewater systems was last established as of December 31, 2007, in the amounts of \$36,254 for the water system and \$73,659 for the wastewater system, pursuant to Order No. PSC-08-0652-PAA-WS. An audit of the Utility's books and records was conducted to establish the net book value for transfer purposes as of December 31, 2011. Net book value is used to determine whether an acquisition adjustment should be approved and does not include normal rate making adjustments for used and useful plant or working capital. Staff's recommended water and wastewater net book value balances, as described below, are also shown on Schedule Nos. 1 and 2, respectively.

Utility Plant in Service (UPIS)

The Utility's general ledger reflects a water UPIS balance of \$119,242 and a wastewater UPIS balance of \$169,601, as of December 31, 2011. The water system consists primarily of lines, services, meters, and hydrants. The wastewater system consists primarily of lines, mains, and special collection equipment. The Audit found an addition in the amount of \$1,644 for a rebuilt lift station pump that should be included in wastewater UPIS. Therefore, staff recommends that the Utility's water and wastewater UPIS balances as of December 31, 2011, should be \$119,242 and \$171,245, respectively, as shown on Schedule Nos. 1 and 2.

Accumulated Depreciation

The Utility's general ledger reflects accumulated depreciation balances of \$90,597 and \$109,080, respectively, for the water and wastewater systems, as of December 31, 2011. An increase of \$111 should be made to water accumulated depreciation to fully retire the water meter account balance. According to the audit, incorrect services lives were used for wastewater gravity mains and lift station additions pursuant to the guidelines in Rule 25-30.140, F.A.C. As a result, wastewater accumulated depreciation should be decreased by \$1,221. Wastewater accumulated depreciation should also be increased by \$48 for the \$1,644 in additional plant described above, for a net decrease of \$1,173. Therefore, staff recommends the Utility's water and wastewater accumulated depreciation balances as of December 31, 2011, should be \$90,708 and \$107,907, respectively, as shown on Schedule Nos. 1 and 2.

Contributions-in-Aid-of-Construction (CIAC) and Accumulated Amortization of CIAC

As of December 31, 2011, the Utility's general ledger reflects water and wastewater CIAC balances of \$28,774 and \$11,010, respectively; and accumulated amortization of CIAC

balances of \$21,837 and \$6,316, respectively. The audit confirmed these balances. Therefore, staff recommends that the Utility's CIAC balances as of December 31, 2011, are \$28,774 and \$11,010, respectively; and accumulated amortization of CIAC balances are \$21,837 and \$6,316, respectively, as shown on Schedule Nos. 1 and 2.

Net Book Value

The Utility's general ledger reflects net book values of \$21,708 and \$55,827, respectively, for water and wastewater value as of December 31, 2011. Based on the adjustments described above and shown on Schedule Nos. 1 and 2, staff recommends that the net book value for the Utility's water and wastewater systems as of December 31, 2011, are \$21,597 and \$58,644, respectively, for a total net book value of \$80,241. Schedule Nos. 1 and 2 also contain the NARUC account balances for UPIS and accumulated depreciation as of December 31, 2011.

Acquisition Adjustment

An acquisition adjustment results when the purchase price differs from the net book value of the assets at the time of the acquisition. According to the application, the parties to the Purchase Agreement allocated a portion of the purchase price in the amount of \$77,500 for the value of the Utility facilities, as of December 31, 2011. Based on a total net book value of \$80,241 as of December 31, 2011, the purchase price would result in a negative acquisition adjustment of \$2,741. Pursuant to Rule 25-30.0371(3), F.A.C., if the purchase price is greater than 80 percent of net book value, a negative acquisition adjustment will not be included in rate base. Eighty percent of the net book value of this system would be \$64,193. Since the purchase price of \$77,500 is greater than 80 percent of the net book value, staff recommends that a negative acquisition adjustment should not be included in rate base.

Conclusion

The net book value of W.P. Utilities, Inc.'s water and wastewater systems for transfer purposes are \$21,597 and \$58,644, respectively, as of December 31, 2011. A negative acquisition adjustment should not be included in rate base. Within 30 days of the date of the final order, CAP Utilities, LLC should be required to provide general ledgers which show its books have been updated to reflect the Commission-approved balances as of December 31, 2011, along with a statement that these adjustments will also be reflected in the Utility's 2012 annual report.

Docket No. 120014-WS

Date: August 2, 2012

Issue 3: Should this docket be closed?

Recommendation: Yes. If no protest to the proposed agency action issue is filed by a substantially affected person within 21 days of the date of the order, the docket should be closed upon the issuance of a consummating order. (Jaeger)

Staff Analysis: If no protest to the proposed agency action issue is filed by a substantially affected person within 21 days of the date of the order, the docket should be closed upon the issuance of a consummating order.

CAP Utilities, LLC
Water and Wastewater Service Territory
Palm Breezes Club Mobile Home Park
Palm Beach County

Township 45 South, Range 43 East
Section 6

Commencing at a point 40 feet South of and 31.85 feet N89°56'20"W of the North 1/4 corner of Section 6, Township 45 South, Range 43 East; said point being the Point of Beginning of the following described territory: thence due South a distance of 1,090 feet to the beginning of a curve concave to the North having a radius of 575.42 feet and a central angle of 15°43'52"; thence Northwesterly along the arc of said curve a distance of 157.98 feet; thence Southwesterly along the arc of a curve concave to the Northwest having a radius of 1,255 feet and a central angle of 11°01'59" a distance of 241.67 feet; thence S14°04'10"W a distance of 20.62 feet to the beginning of a curve concave to the Southwest having a radius of 440.35 feet and a central angle of 32°51'20"; thence Southerly along the arc of said curve a distance of 252.52 feet to the point of tangency of said curve; thence South 155.89 feet to the point of tangency of a reverse curve having a radius of 40 feet and a central angle of 36°52'12"; thence 25.74 feet along the arc of that curve to the point of reverse curvature; thence South and Westerly along the curve having a radius of 160 feet and a central angle of 126°52'12" a distance of 354.28 feet to the point of tangency of said curve; thence East a distance of 150 feet; thence South a distance of 311.07 feet; thence West a distance of 350 feet to the point of tangency of a curve concave to the Southwest, having a radius of 50 feet and a central angel of 90°; thence Easterly and Southerly along the arc of the curve a distance of 78.54 feet to the point of tangency of the curve; thence South, a distance of 581.87 feet, to a point in the Northerly right-of-way line of L.W.D.D. Canal No. L-17; thence N67°28'30"E along said Northerly right-of-way line a distance of 108.26 feet; thence North a distance of 1,272 feet; thence East a right angles to the preceding course a distance of 865.00 feet; thence North a distance of 100 feet; thence S57°00'00"E a distance of 205 feet to a point on a curve, said curve being concave to the Southeast and having a radius of 413.50 feet and a central angle of 42°56'54"; thence Northeasterly along the arc of said curve a distance of 309.96 feet to the point of tangency of said curve; thence N73°00'00"E a distance of 140 feet; thence N63°00'00"E a distance of 170 feet; thence N44°00'00"E a distance of 88.91 feet to a point on a curve and the Westerly right-of-way line of Congress Avenue as now established, said curve being concave to the Northeast and having a radius of 1,960.08 feet and a central angle of 04°24'57"; thence Northwesterly along the arc of said curve and the Westerly right-of-way of said Congress Avenue a distance of 151.06 feet to a point; thence S47°30'28"W a distance of 330 feet; thence West a distance of 193.13 feet to a point on a curve, said curve having a radius of 2,442 feet and a central angle of 05°59'27"; thence Northwesterly along the arc of said curve a distance of 255.33 feet; thence Northwesterly along the arc of said curve, having a radius of 2,442 feet and a central angle of 01°32'30", said curve being concave to the Northeast and parallel with the Westerly right-of-way line of Congress Avenue a distance of 65.71 feet;

CAP Utilities, LLC
Water and Wastewater Service Territory
Palm Breezes Club Mobile Home Park
Palm Beach County

(continued)

thence Northwesterly along the arc of said curve, having a radius of 2,442 feet, a central angle of 25°35'52" and being concave to the Northeast and parallel with the Westerly right-of-way line of Congress Avenue a distance of 1,091 feet to a point in a line 40 feet South of the North line of said Section 6; thence N89°59'00"W along a line parallel with and 40 feet South of the North line of said Section 6 a distance of 581.50 feet to a point 40 feet South of the North 1/4 corner of said Section 6; thence N89°56'20"W for a distance of 31.85 feet to the Point of Beginning.

FLORIDA PUBLIC SERVICE COMMISSION
authorizes
CAP Utilities, LLC
pursuant to
Certificate Number 548-W

to provide water service in Palm Beach County in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-92-1374-FOF-WS	11/30/92	920650-WS	Original Certificate
*	*	120014-WS	Transfer of Certificate

***Order Numbers and dates to be provided at time of issuance.**

FLORIDA PUBLIC SERVICE COMMISSION

**authorizes
CAP Utilities, LLC
pursuant to
Certificate Number 478-S**

to provide wastewater service in Palm Beach County in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-92-1374-FOF-WS	11/30/92	920650-WS	Original Certificate
*	*	120014-WS	Transfer of Certificate

***Order Numbers and dates to be provided at time of issuance.**

CAP Utilities, LLC
Water Net Book Value as of December 31, 2011

Description	Utility Proposed	Adjustment	Staff Recommended
Utility Plant in Service	\$119,242		\$119,242
Accumulated Depreciation	(90,597)	\$ (111) A	(90,708)
Contributions in Aid of Construction (CIAC)	(28,774)		(28,774)
Accumulated Amortization of CIAC	<u>21,837</u>		<u>21,837</u>
Water Net Book Value	<u>\$ 21,708</u>	<u>\$ (111)</u>	<u>\$ 21,597</u>

Explanation of Staff Recommended Adjustments to Water Net Book Value

Explanation	Amount
A Accumulated Depreciation	
1. To fully retire water meter account balance.	<u>\$ (111)</u>
Total Adjustments to Net Book Value as of December 31, 2011.	<u>\$ (111)</u>

Staff Recommended Water Account Balances as of December 31, 2011

Account	Description	UPIS	Accumulated Depreciation
301	Organization	\$ 7,698	\$ 7,248
331	Lines	50,778	30,933
333	Services	23,043	16,766
334	Meters	25,811	25,811
335	Hydrants	11,058	9,738
340	Office Furniture & Equipment	432	180
348	Other Tangible Plant	<u>422</u>	<u>32</u>
Total		<u>\$ 119,242</u>	<u>\$ 90,708</u>

CAP Utilities, LLC
Wastewater Net Book Value as December 31, 2011

Description	Utility Proposed	Adjustment		Staff Recommended
Utility Plant in Service	\$ 169,601	\$ 1,644	A	\$ 171,245
Accumulated Depreciation	(109,080)	1,173	B	(107,907)
Contributions in Aid of Construction (CIAC)	(11,010)			(11,010)
Accumulated Amortization of CIAC	<u>6,316</u>			<u>6,316</u>
Wastewater Net Book Value	\$ 55,827	<u>\$ 2,817</u>		\$ 58,644

Explanation of Staffs Recommended Adjustments to Wastewater Net Book Value

Explanation	Amount
A Utility Plant in Service	
1. To record plant addition.	\$ 1,644
B Accumulated Depreciation	
1. To correct average service lives and reclassify accounts.	1,221
2. To adjust accumulated depreciation for plant addition.	<u>(48)</u>
Total Accumulated Depreciation Adjustments.	1,173
Total Adjustments to Net Book Value as of December 31, 2011	\$ 2,817

Staff Recommended Wastewater Account Balances as of December 31, 2011

Acct. No.	Description	UPIS	Accumulated Depreciation
351	Organization	\$ 7,698	\$ 2,880
354	Lift Stations	5,033	453
360	Force Mains	108,241	78,475
361	Gravity Mains	29,068	22,812
362	Special Collection	20,773	3,107
390	Office Furniture & Equipment	<u>432</u>	<u>180</u>
Total		\$ 171,245	\$ 107,907

CAP Utilities, LLC
Schedules of Rates and Charges

Monthly Service Rates

	Water		Wastewater	
	Residential	General Service	Residential	General Service
Base Facility Charge				
5/8" x 3/4"	\$ 13.80	\$ 13.80	\$ 13.86	\$ 13.86
3/4"	20.70	20.70	20.79	20.79
1"	34.50	34.50	34.65	34.65
1 1/2"	69.00	69.00	69.30	69.30
2"	110.40	110.40	110.88	110.88
3"	220.80	220.80	221.76	221.76
4"	345.00	345.00	346.50	346.50
6"	\$690.00	\$690.00	\$693.00	\$693.00
Charge per 1,000 gallon				
0 – 3,000 gallons	\$ 4.77	\$ 5.24		
3,000 + gallons	\$ 7.16			\$ 6.36
* Maximum of 6,000 gallon			\$5.30*	

Service Availability Charges

	Water	Wastewater
Main Extension Charge		
Residential per ERC (240 gallons both services)	\$ 272.00	\$ 734.00
All others -- gallons per day	\$ 1.13	\$ 3.06

Initial Customer Deposit

	Water	Wastewater
Residential and General Service	\$ 20.00	\$ 35.00

Miscellaneous Service Charges *

	Water	Wastewater
Initial Connection Fee	\$ 18.74	\$ 18.74
Normal Reconnection Fee	\$ 18.74	\$ 18.74
Violation Reconnection Fee	\$ 18.74	Actual Cost
Premises Visit Fee (in lieu of disconnection)	\$ 12.49	\$ 12.49
Late Charge	\$ 5.00	\$ 5.00

* Only one charge applies if both services are provided