

CITRUS WATERWORKS, INC.

FILED 4/30/2025
DOCUMENT NO. 03257-2025
FPSC - COMMISSION CLERK

April 30, 2025

Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Re: Application for Staff Assisted Rate Case (SARC) in Citrus County by Citrus Waterworks, Inc.

Dear Commission Clerk,

Citrus Waterworks, Inc. (Citrus or Utility) submits its application for a staff assisted rate case (SARC) in Citrus County. Citrus is requesting a historical test year ending December 31, 2024. In support of its application, Citrus submits the following information.

The Florida Public Service Commission approved Citrus' grandfather Certificate No. 684-W in Order No. PSC-2025-0041-PAA-WU, issued February 6, 2025. Citrus rates were last approved by the Citrus County Water and Wastewater Authority approved the rates by Amended Final Order No. 24-02 on January 29, 2024.

For the requested test year, Citrus experienced a net operating loss of (\$4,088). Citrus is requesting an increase of \$11,331 which represents a 21.29% in revenues in order to cover the operating costs and allow for a fair and equitable rate of return on its investment.

Citrus will submit its required filing fee separately once this request has been docketed.

If you have any further questions or concerns, please do not hesitate to contact me at either trendell@uswatercorp.net or (727) 848-8292.

Sincerely,



Troy Rendell
Vice President
Investor Owned Utilities
// for Citrus Waterworks, Inc.

G

List of Associated Companies and Addresses:

U.S. Water Services Corporation

4939 Cross Bayou Blvd.

New Port Richey, FL 34652

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):

Name:

Address:

Troy Rendell, U.S. Water Services Corporation

**4939 Cross Bayou Blvd.
New Port Richey, FL 34652**

II. ACCOUNTING DATA

A

Outside Accountant

- 1. Name: **Larry Schalles**
- 2. Firm: **Larry Schalles, CPA, PA**
- 3. Address: **5320 Main Street, New Port Richey, FL**
- 4. Telephone: **(727) 847-2277**

B

Individual To Contact On Accounting Matters:

- 1. Name: **Troy Rendell, Vice President Investor Owned Utilities, U.S. Water Services Corp.**
- 2. Telephone: **(727) 848- 8292 ext. 245**

C

Location of Books and Records: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

D

Have you filed an Annual Report with the Commission? Yes No

Date Last Filed: **2024**

E

Has your latest Regulatory Assessment Fee Payment been made?

(January 30 or July 30 whichever is applicable) Jan 30 July 30

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

	<u>Year Ending</u> <u>12/31/2023</u>	<u>Year</u> <u>Ending</u> <u>12/31/2024</u>
1. <u>Water:</u>		
Cost of Plant In Service	\$ <u>152,656.28</u>	\$ <u>154,785.61</u>
Less Accumulated Depreciation	<u>-53,218.74</u>	<u>-57,782.26</u>
Less Contributed Plant	<u>-24,313.00</u>	<u>-25,178.00</u>
Plus Accumulated Amortization – CIAC	<u>16,509.92</u>	<u>17,341.18</u>
Net Owner's Investment	\$ 98,703.56	\$ 124,591.59

	<u>Year Ending</u> <u>12/31/2023</u>	<u>Year</u> <u>Ending</u> <u>12/31/2024</u>
2. <u>Wastewater:</u>		
Cost of Plant In Service	\$ N/A	\$ N/A
Less Accumulated Depreciation	N/A	N/A
Less Contributed Plant	N/A	N/A
Plus Accumulated Amortization - CIAC	N/A	N/A
Net Owner's Investment	\$ N/A	\$ N/A

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

	<u>Year Ending</u> <u>12/31/2023</u>	<u>Year</u> <u>Ending</u> <u>12/31/2024</u>
1. <u>Water:</u>		
Revenues (By Class)		
a. Residential	\$ 42,813.03	\$ 49,641.23
b. Commercial	250.53	1,183.31
c. Other	2,004.00	2,399.00
Total Operating Revenues:	\$ 45,067.56	\$ 53,223.54
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	2,499.96	2,499.96
c. Employee Pensions & Benefits	0	0
d. Purchased Water	0	0
e. Purchased Power	7,014.44	6,396.26
f. Fuel for Power Production	0	0
g. Chemicals	2,003.00	118.00
h. Contractual Services - Testing	-94.08	445.48
i. Contractual Services - Professional	30,278.13	31,534.35
j. Contractual Services – Accounting	500.00	525.00
k. Legal	300.00	300.00
l. Transportation Expenses	0	0
m. Insurance Expense	2,979.39	1,677.12
n. Regulatory Commission Expense	875.00	125.00
o. Bad Debt Expense	757.43	2,040.42
p. Miscellaneous Expense	757.43	2,920.64
q. Depreciation Expense	4,613.67	5,142.49

r. Amortization Expense	-816.03	-831.26
s. Property Taxes	177.84	530.15
t. Other Taxes - RAFs	2,001.81	2,421.29
u. Income Taxes	0	0
Operating Income (Loss)	\$ (8,773.00)	\$ (2,621.36)

	<u>Year Ending</u> <u>12/31/2023</u>	<u>Year</u> <u>Ending</u> <u>12/31/24</u>
2. <u>Wastewater</u>		
Revenues (By Class):	\$ N/A	\$ N/A
a. Residential	N/A	N/A
b.	0	0
c.	0	0
Total Operating Revenues:	\$ N/A	\$ N/A
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	0	0
c. Employee Pensions & Benefits	0	0
d. Purchased Wastewater Treatment	0	0
e. Sludge Removal Expense	0	0
f. Purchased Power	0	0
g. Fuel for Power Production	0	0
h. Chemicals	0	0
i. Materials & Supplies	0	0
j. Contractual Services - Professional	0	0
k. Contractual Services - Other	0	0
l. Rents	0	0
m. Transportation Expenses	0	0
n. Insurance Expense	0	0
o. Regulatory Commission Expense	0	0
p. Bad Debt Expense	0	0
q. Miscellaneous Expense	0	0
r. Depreciation Expense	0	0
s. Amortization CIAC	0	0
t. Property Taxes	0	0
u. Other Taxes	0	0
v. Income Taxes	0	0
Operating Income (Loss)	\$ 0	\$ 0

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	N/A				
2.					

3. _____

4. _____

I. Indicate Type of Tax Return Filed:

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

III

ENGINEERING DATA

A. Outside Engineering Consultant:

- 1. Name: **N/A**
- 2. Firm:
- 3. Address:
- 4. Telephone: ()

B. Individual to contact on engineering matters:

- 1. Name: **Troy Rendell, Vice President Investor Owned Utilities, U.S. Water Service Corp.**
- 2. Telephone: **(727) 848- 8292 ext. 245**

C. Is the utility under citation by the Department of Environmental Protection (DEP) or County Health Department?

No.

If yes, explain: **N/A**

D. List any known service deficiencies and steps taken to remedy problems: **N/A**

E. Name of plant operator(s) and DEP operator certificate number(s) held:

Sharon Purviance - U.S. Water Services Corporation

Water Class C-13268

Wastewater – Class C-12142

F. Is the utility serving customers outside of its certificated area? **No**

If yes, explain: **N/A**

G. Wastewater:

- 1. Gallons per day capacity of treatment facilities:
 - a. Existing: **N/A**
 - b. Under Construction: **N/A**
 - c. Proposed: **N/A**
- 2. Type and make of present treatment facilities:
N/A
- 3. Approximate average daily flow of treatment plant effluent:
N/A

4. Approximate length of wastewater mains:

Size (diameter):					
Linear feet:					

5. Number of manholes:

6. Number of lift stations:

7. How do you measure treatment plant effluent?

N/A

8. Is the treatment plant effluent chlorinated? Yes No

if yes, what is the normal dosage rate? **N/A**

9. Tap in fees – Wastewater: \$ **0**

10. Service availability fees – Wastewater: \$ **0**

11. Note DEP Treatment Plant Certificate Number and date of expiration:

Number Expiration Date:

12. Total gallons treated during most recent twelve months:

13. Wastewater treatment purchased during most recent twelve months: **0**

H. Water:

1. Gallons per day capacity of treatment facilities:

a. Existing: **0.186 mgd** b. Under Construction : **n/a** c. Proposed: **n/a**

2. Type of treatment:

Sodium Hypochlorite

3. Approximate average daily flow of treated water: **31,068**

4. Source of water supply: **Ground Water**

5. Types of chemicals used and their normal dosage rates: **Sodium Hypochlorite**

6. Number of wells in service: **3**

Total capacity in gallons per minute (gpm): **186**

Diameter/Depth:	4" / 80	4" / 80	4" / 65
Motor horsepower:	3	3	3
Pump capacity (gpm):	60	60	60

7. Reservoirs and/or hydropneumatic tanks:

Description:	Ground	Ground	Ground
Capacity:	2,000	1,000	1,400

8. High service pumping:

Motor horsepower:	N/A		
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Pump capacity (gpm):	N/A			
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9. How do you measure treatment plant production? Well Meters

10. Approximate feet of water mains:

Size (diameter):	2"			
Linear feet:	3,050 lf			

11. Note any fire flow requirements and imposing government agency: N/A

12. Number of fire hydrants in service: N/A

13. Do you have a meter change out program? No Yes

14. Meter installation or tap in fees - Water \$ 115

15. Service availability fees - Water \$ 750

16. Has the existing treatment facility been approved by DEP? No Yes

17. Total gallons pumped during most recent twelve months: 11,267,589

18. Total gallons sold during most recent twelve months: 7,479,000

19. Gallons unaccounted for during most recent twelve months: 3,538,141

20. Gallons purchased during most recent twelve months: 0

IV. RATE DATA

A. Individual to contact on tariff matters:

1. Name: Troy Rendell
2. Telephone Number: (727) 848- 8292 ext. 245

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

1. Water:

a. Residential Water	BFC - \$16.80 Gallage Charge – \$3.11 per 1,000 gallons
b. General Service	BFC - \$16.80 Gallage Charge – \$3.11 per 1,000 gallons
c. Special Contract	
d. Other - Specify	

2. Wastewater:

a. Residential Wastewater	N/A
b. General Service	N/A
c. Special Contract	
d. Other - Specify	

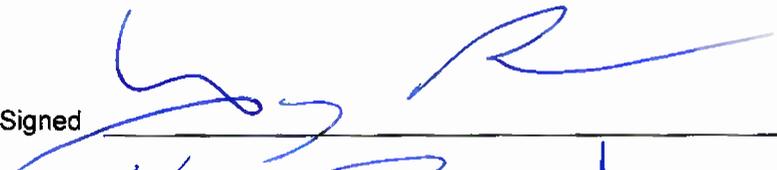
C. Number of Customers: (Most recent two years)

1. Water Metered	<u>2023</u>	<u>2024</u>
a. Residential	162	157
b. General Service	1	1

c. Special Contract	0	
d. Other - Specify	0	
2. Water Unmetered	2019	2020
a. Residential	0	
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	
3. Wastewater	2019	2020
a. Residential	0	0
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	

V. AFFIRMATION

I, **Troy Rendell** 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 
 Title Vice 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.

Citrus Waterworks, Inc.
Schedule of Water Rate Base
Test Year Ended 12/31/2024

Schedule No. 1-A

Description	Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$151,811		\$151,811
2 Land and Land Rights	2,975	0	2,975
3 Accumulated Depreciation	-57,782		-57,782
4 Acquisition Adjustment	10,266	-10,266	0
5 Amortization of Acquis Adjust	-7,333	7,333	0
6 CIAC	-25,178	0	-25,178
7 Amortization of CIAC	17,341	0	17,341
8 Working Capital Allowance	<u>6,073</u>	<u>10</u>	<u>6,083</u>
9 Rate Base	<u>\$98,172</u>	<u>-\$2,923</u>	<u>\$95,249</u>

Citrus Waterworks, Inc.
 Adjustments to Rate Base
 Test Year Ended 12/31/2024

Schedule No. 1-B

Explanation	Water	Wastewater
<u>Plant In Service</u>		
1		\$0
2	\$0	\$0
3	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>
<u>Land</u>		
1	\$0	\$0
<u>Accumulated Depreciation</u>		
1		\$0
2	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>
<u>CIAC</u>		
1	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>
<u>Acquisition Adjustment</u>		
1	Acquisition Adjustment (\$10,266)	\$0
2	Amortization of Acqu Adjustment \$7,333	\$0
Total	<u>(\$2,933)</u>	<u>\$0</u>
<u>Working Capital</u>		
1	\$10	\$0

Citrus Waterworks, Inc.
 Capital Structure
 Test Year Ended 12/31/2024

Schedule No. 2

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
12 Short-term Debt	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
13 Preferred Stock	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
14 Common Equity	124,592	0	\$124,592	-\$30,866	93,726	98.40%	8.66%	8.52%
15 Customer Deposits	2,025	0	\$2,025	-\$502	1,523	1.60%	2.00%	0.03%
16 Deferred Income Taxes	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
20 Total Capital	<u>\$126,617</u>	<u>\$0</u>	<u>\$126,617</u>	<u>-\$31,367</u>	<u>\$95,249</u>	<u>100.00%</u>		<u>8.55%</u>
						<u>LOW</u>	<u>HIGH</u>	
						RETURN ON EQUITY	<u>7.66%</u>	<u>9.66%</u>
						OVERALL RATE OF RETURN	<u>7.57%</u>	<u>9.54%</u>

Citrus Waterworks, Inc.
Statement of Water Operations
Test Year Ended 12/31/2024

Schedule No. 3-A

	Description	Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1	Operating Revenues:	<u>\$53,224</u>	<u>\$0</u>	<u>\$53,224</u>	<u>\$11,331</u> 21.29%	<u>\$64,555</u>
	Operating Expenses					
2	Operation & Maintenance	48,582	80	48,662	0	48,662
3	Depreciation	5,142		5,142		5,142
4	Amortization - Acqu Adjust	1,467	-1,467	0		0
5	Amortization - CIAC	-831	0	-831		-831
6	Taxes Other Than Income	2,951	-26	2,925	510	3,435
7	Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8	Total Operating Expense	<u>57,312</u>	<u>-1,413</u>	<u>55,899</u>	<u>510</u>	<u>56,408</u>
9	Operating Income	<u>-\$4,088</u>	<u>\$1,413</u>	<u>-\$2,675</u>	<u>\$10,821</u>	<u>\$8,146</u>
10	Rate Base	<u>\$98,172</u>		<u>\$95,249</u>		<u>\$95,249</u>
10	Rate of Return	<u>-4.16%</u>		<u>-2.81%</u>		<u>8.55%</u>

Citrus Waterworks, Inc.
 Adjustment to Operating Income
 Test Year Ended 12/31/2024

Revised Schedule 3-B

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1		\$0
2	\$0	\$0
Total	\$0	\$0
<u>Operation and Maintenance Expense</u>		
3	(\$125)	\$0
4	\$205	\$0
5		\$0
6	\$0	\$0
7	\$80	\$0
Total	\$80	\$0
<u>Depreciation Expense - Net</u>		
8	\$0	\$0
9	\$0	\$0
Total	\$0	\$0
<u>Amortization Expense</u>		
12	(\$1,467)	
<u>Taxes Other Than Income</u>		
	\$0	
13	(\$26)	\$0
Total	(\$26)	\$0
Additional Pro Forma Adjustments		
<u>Operation and Maintenance Expense</u>		
14	\$0	
<u>TAXES OTHER THAN INCOME TAX</u>		
15	\$510	

Citrus Waterworks, Inc.
O&M EXPENSES-WATER
Test Year Ended 12/31/2024

<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>UTILITY BALANCE</u>	<u>ADJUSTMENTS</u>	<u>ADJUSTED TEST YEAR</u>
601	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC.	2,500	\$0	2,500
604	EMPLOYEE PENSIONS AND BENEFITS	0	\$0	0
610	PURCHASED WATER	0	\$0	0
615	PURCHASED POWER	6,396	\$0	6,396
616	FUEL FOR POWER PRODUCTION	0	\$0	0
618	CHEMICALS	118	\$0	118
620	MATERIALS AND SUPPLIES	0	\$0	0
631	CONTRACTUAL SERVICES - ENGINEERING	0	\$0	0
632	CONTRACTUAL SERVICES - ACCT.	525	\$0	525
633	CONTRACTUAL SERVICES - LEGAL	300	\$0	300
634	CONTRACTUAL SERVICES - TESTING	445	\$0	445
636	CONTRACTUAL SERVICES - OTHER	31,534	\$0	31,534
641	RENTAL OF BUILDING/REAL PROPERTY	0	\$0	0
642	RENTAL OF EQUIPMENT	0	\$0	0
650	TRANSPORTATION EXPENSES	0	\$0	0
656	INSURANCE-VEHICLE	0	\$0	0
657	INSURANCE-GENERAL LIABILITY	1,677	\$0	1,677
658	INSURANCE-WORKMAN'S COMP.	0	\$0	0
659	INSURANCE-OTHER	0	\$0	0
660	ADVERTISING EXPENSE	0	\$0	0
666	AMORT. OF RATE CASE EXPENSE	125	\$80	205
667	REGULATORY COMM. EXPENSES - OTHER	0	\$0	0
670	BAD DEBT EXPENSE	2,040	\$0	2,040
675	MISCELLANEOUS EXPENSES	<u>2,921</u>	\$0	<u>2,921</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$48,582</u>	<u>\$80</u>	<u>\$48,662</u>

Analysis of Rate Case Expense

Citrus Waterworks, Inc.

Schedule:
Page:

RCE
1 of 1

Test Year Ended 12/31/2024

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2	N/A			0	Legal		
3	Sub-Total Legal			0			
4							
5							
6	<u>Other</u>						
7	Customer Notice - Customer Meeting	Rendell		\$ 159.78	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Notice - Final Rates	Rendell		\$ 159.78	Notices - printing & mailing	PSC Rule - past Commission practice	
	Filing Fee	Rendell		\$ 500.00	Filing Fee		
9							
10							
11							
12	Sub-Total Other			820			
13	Total Estimate Through PAA [X] or Commission Hearing [820			
14	Allocation to this Rate Group:						
15							
16		Water	Water	Sewer	Sewer		
		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	100.00%	820	0.00%	0		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:		4		4		
20	Amortization Amount per year		205		0		
21	Deferred Rate Case Expense (for CWC on A-3)						
22	=(Allocated Total less first year amortization)/2		307		0		
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

Citrus Waterworks, Inc.
TAXES OTHER THAN INCOME
 Test Year Ended 12/31/2024

0

WATER	UTILITY BALANCE	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTED ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$241	\$0	\$241	\$0	\$241		\$241
TANGIBLE TAX	289	0	289	0	289		289
REGULATORY ASSESSMENT FEES	2,421	-26	2,395	0	2,395	510	2,905
OTHER	0	0	0	0	0		0
TOTAL	\$2,951	<u>-26</u>	\$2,925	\$0	\$2,925	\$510	\$3,435

Citrus Waterworks, Inc.

0

FACTORED ERCs & GALLONS - WATER

Test Year Ended 12/31/2024

(METER EQUIVALENT FACTORS BELOW)

<u>METER SIZE</u>	<u>ERC</u>	<u>NUMBER OF BILLS</u>	<u>FACTORED ERCs</u>	<u>GALLONS (000s)</u>
<u>RESIDENTIAL</u>				
5/8 x 3/4"	1.0	1,814	1,814	7,126
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
TOTAL RESIDENTIAL		1,814	1,814	7,126
<u>GENERAL SERVICE</u>				
5/8"x3/4"	1.0	12	12	44
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
2"	8.0	0	0	0
3" COMPOUND	16.0	0	0	0
4" COMPOUND	25.0	0	0	0
6" COMPOUND	50.0	0	0	0
8" COMPOUND	80.0	0	0	0
10" COMPOUND	115.0	0	0	0
TOTAL GENERAL SERVICE		12	12	44
<u>PRIVATE FIRE PROTECTION</u>				
2"	0.7	0	0	0
3" COMPOUND	1.3	0	0	0
4" COMPOUND	2.1	0	0	0
6" COMPOUND	4.2	0	0	0
8" COMPOUND	6.7	0	0	0
TOTAL PRIVATE FIRE PROTECTION		0	0	0
TOTAL WATER		1,826	1,826	7,170

Citrus Waterworks, Inc.
Water Monthly Service Rates
Test Year Ended 12/31/2024

Schedule No. 4-A

	Rates Prior to Filing	Utility Requested Final	4-year Rate Reduction
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Residential Service (RS)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$16.80	\$17.02	\$0.07
3/4"	\$25.12	\$25.53	\$0.11
1"	\$41.94	\$42.55	\$0.18
1-1/2"	\$83.83	\$85.10	\$0.35
2"	\$134.14	\$136.16	\$0.56
3"	\$0.00	\$272.31	\$1.13
4"	\$0.00	\$425.49	\$1.76
6"	\$0.00	\$850.98	\$3.52

Gallonage Charge

per 1,000 gallons	\$3.11	\$4.33	\$0.02
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General Service (GS), Multi Family Service (MS)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$16.80	\$17.02	\$0.07
3/4"	\$25.12	\$25.53	\$0.11
1"	\$41.94	\$42.55	\$0.18
1-1/2"	\$83.83	\$85.10	\$0.35
2"	\$134.14	\$136.16	\$0.56
3"	\$0.00	\$272.31	\$1.13
4"	\$0.00	\$425.49	\$1.76
6"	\$0.00	\$850.98	\$3.52

Gallonage Charge, per 1,000 Gallons	\$3.11	4.33	\$0.02
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Typical Residential Bills 5/8" x 3/4" Meter

3,000 Gallons	\$26.13	\$30.01
5,000 Gallons	\$32.35	\$38.67
10,000 Gallons	\$47.90	\$60.32

		Test Year	Source	BFC	Usage	BFC	Usage
		Adjusted		%	%	Amt	Amt
O & M							
601	SALARIES AND WAGES - EMPLOYEES	-	B-5	50%	50%	-	-
603	SALARIES: OFFICERS, DIRECTORS, ETC	2,500	B-5	50%	50%	1,250	1,250
604	EMPLOYEE PENSIONS AND BENEFITS	-	B-5	50%	50%	-	-
610	PURCHASED WATER	-	B-5	0%	100%	-	-
615	PURCHASED POWER	6,396	B-5	0%	100%	-	6,396
616	FUEL FOR POWER PRODUCTION	-	B-5	0%	100%	-	-
618	CHEMICALS	118	B-5	0%	100%	-	118
620	MATERIALS AND SUPPLIES	-	B-5	0%	100%	-	-
631	CONTRACTUAL SERVICES -ENGR.	-	B-5	50%	50%	-	-
632	CONTRACTUAL SERVICES - ACCT.	525	B-5	50%	50%	263	263
633	CONTRACTUAL SERVICES - LEGAL	300	B-5	50%	50%	150	150
634	CONTRACTUAL SERVICES - TESTING	445	B-5	50%	50%	223	223
635	CONTRACTUAL SERVICES - OTHER	31,534	B-5	50%	50%	15,767	15,767
636	CONTRACTUAL SERVICES - TESTING	-	B-5	50%	50%	-	-
641	RENTAL OF BUILDING/REAL PROPERTY	-	B-5	100%	0%	-	-
642	RENTAL OF EQUIPMENT	-	B-5	100%	0%	-	-
650	TRANSPORTATION EXPENSES	-	B-5	50%	50%	-	-
656	INSURANCE-VEHICLE	-	B-5	100%	0%	-	-
657	INSURANCE-GENERAL LIABILITY	1,677	B-5	100%	0%	1,677	-
658	INSURANCE-WORKMAN'S COMP.	-	B-5	100%	0%	-	-
659	INSURANCE-OTHER	-	B-5	100%	0%	-	-
660	ADVERTISING EXPENSE	-	B-5	50%	50%	-	-
666	AMORT. OF RATE CASE EXPENSE	205	B-5	50%	50%	102	102
667	REGULATORY COMM. EXPENSES - OTHI	-	B-5	50%	50%	-	-
670	BAD DEBT EXPENSE	2,040	B-5, B-1	50%	50%	1,020	1,020
675	MISCELLANEOUS EXPENSES	2,921	B-5	50%	50%	1,460	1,460
Total Water O&M		48,662	Summed			21,912	26,750
Depreciation & Amort							
403	Depreciation (Used & Useful)	5,142	B-13	100%	0%	5,142	-
	Less: Amort of CIAC	(831)	B-13	100%	0%	(831)	-
	Amort of Other	-	B-1	50%	50%	-	-
	Total Depr & Amort	4,311				4,311	0
Taxes Other Than Income Tax							
	RAF	2,905	B-15	48%	52%	1,384	1,521
	Tangible Tax	289	B-15	100%	0%	289	-
	Property	241	B-15	100%	0%	241	-
	Other	-	B-15	100%	0%	-	-
	Total Taxes Other than ...	3,435				1,915	1,521
Income Tax							
	Fed, State	-	B-1	48%	52%	-	-
Return On Investment		8,146	D-1	48%	52%	3,882	4,264
Total Revenue Requirement		64,555	B-1			32,021	32,534
Conservation Adjustment		-		0%	100%	-	-
Less: Misc Revenue		(2,399)	E-2w	100%	0%	(2,399)	-
Total Revenue for Rate Setting, Calc'd		62,156		48%	52%	29,622	32,534
Total Revenue for Rate Setting Used Below		62,156		50%	50%	31,078	31,078

E Rate Design - Water

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnts	Chg/WgtUn	BFC	Expected
Total (Res, Gen Srvc, Irr)						
5/8" X 3/4"	1,826	1.00	1,826		17.02	31,079
3/4"	-	1.50	0		25.53	-
1"	-	2.50	0		42.55	-
1-1/2"	-	5.00	0		85.10	-
2"	-	8.00	0		136.16	-
3"	-	16.00	0		272.31	-
4"	-	25.00	0		425.49	-
6"	-	50.00	0		850.98	-
8"	-	80.00	0		1,361.57	-
10"	-	115.00	0		1,957.26	-
Fire Protection (= 1/12 of Commercial)		0.0833				
2"	-	0.67	0		11.35	-
3"	-	1.33	0		22.69	-
4"	-	2.08	0		35.46	-
6"	-	4.17	0		70.92	-
8"	-	6.67	0		113.46	-
10"	-	9.58	0		163.10	-
Total BFC	1,826		1,826	17.020		31,079
Gallonage charge					Usage Chg	Expected
Total Usage	7,170	1.00	7,170	4.334	4.33	31,046
Gen'l Srvc only	44	1.00			4.33	191
Remainder to be recovered from Residential						<u>30,887</u>