

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY

A PARTNERSHIP IN THE PROFESSIONAL ASSOCIATION

2548 BLAIRSTONE PINES DRIVE

TALLAHASSEE, FLORIDA 32301

(904) 877-0600

THOMAS BENTLEY, PA
STEPHEN H. HANZBACH
J. MARK HALL, JR. TERRELL
WALTER C. FRIEDMAN, PA
KIMBERLY J. JENNIFER, PA
STEPHEN J. AMERSON, PA
FRANK M. TRENDS, PA
WILLIAM E. SUNDBLUM, PA
THOMAS J. THOMPSON, PA
JOHN W. WARTON

MAILING ADDRESS
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301
TELEPHONE (904) 877-0600

THE COPY

October 17, 1995

VIA HAND DELIVERY

Blanca Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

95-1234-WS

Re: Arredondo Utility Corporation, Inc.
Application for Staff Assisted Rate Increase
Our File No. 30034.01

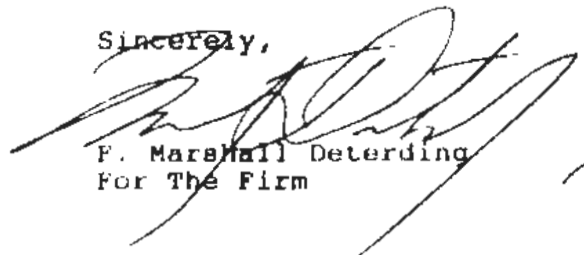
Dear Ms. Bayo:

Attached in accordance with the requirements of Section 367.0814, Florida Statutes, and Section 25-30.455, Florida Administrative Code, are the original and six copies of the application of Arredondo Utility Corporation, Inc. for a Staff assisted rate increase. Incorporated with that application is an explanation of the expenses incurred or reasonably to be incurred by the Utility for the prospective incorporation in this rate setting process.

The Utility has spent substantial time and effort in formulating this additional information, separate and apart from that requested in the Staff assistance form, in order to assist the Staff in understanding the specific needs of this Utility and the analysis undertaken by the Utility and its related company to determine the actual prudent costs of operation of this system. We believe therefore that that information should accompany the Staff assistance form when provided to the auditor, analyst, engineer, and rate analyst in determining the appropriate level of rates for this Utility company.

Should you have any questions with regard to any of the matters outlined therein, please do hesitate to contact me.

Sincerely,



F. Marshall Deterding
For The Firm

FMD/lts
Enclosure

cc: Ms. Stephanie Wallen
Mr. Paul DeChario
Mr. Greg Shafer

ms

10202 OCT 17 1995
RECORDS & REPORTING

RECEIVED APR 15 1999

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR A
STAFF ASSISTED RATE CASE

I. General Data

A. Name of utility Arredondo Utility Co., Inc.

B. Address 5517 S.W. 169th Terr.
Gainesville, FL 32608

1. Telephone Nos. (904) 372-3355 / 372-7736

2. County Alachua

3. General area served Arredondo Estates &
Arredondo Farms

C. Authority:

1. Water Certificate No. 549-W Date Received 12/15/92

2. Sewer Certificate No. 479-S Date Received 12/15/92

3. Date utility started operations: Water 1989 Sewer 1989

D. How system was acquired Built with Improvements

If utility was purchased, give date 5/4/89 Amount Paid \$150,000

1. Name of Seller C.L. Price, 1977 Irrevocable Trust

2. Was seller affiliated with present owners? Yes - Trust owned utility

3. Did you purchase: stock _____ or assets only

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

F. Ownership & Officers:

Name	Title	Percent Ownership
1. <u>Thomas P. Hicks, Jr.</u>	<u>President</u>	_____
2. <u>Carla Price</u>	<u>Vice President</u>	_____
3. <u>David Miller</u>	<u>Secretary/Treasurer</u>	_____
4. <u>C.L. Price 1977 Irrevocable Trust</u>		<u>100%</u>

DATE
10202 OCT 17 88
FPSC-REG/REG/REPORTING

G. List of Associated Companies and Addresses:

1. SEE attached
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):

- 1) Crown, Jackson, Nixon, Wilson CPAs (Robert Nixon, Paul DeCharin)
2500 Gulf to Bay Blvd, Suite 200 Clearwater FL 34625
- 2) Ross, Sundstrom, Bentley - (F Marshall Deterding)
2518 Blairstone Pines Dr, Tallahassee, FL 32301

II. Accounting Data

A. Outside Accountant

1. Name DAVID MILLER, CPA
2. Firm Loon Services Inc
3. Address 5517 SW 69 Terr
4. Telephone (904) 372 7736

B. Individual to contact on accounting matters:

1. Name Stephanie Wallen or David Miller
2. Telephone (904) 372 7736

C. Location of books and records 5517 SW 69 Terr

D. Have you filed an annual report with the Commission? Yes

Date last files 4/13/95

E. Have you paid your most recent regulatory assessment fee? Yes

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

1. Water	19 <u>93</u>	19 <u>94</u>
Cost of Plant in Service:	\$ <u>232,069</u>	\$ <u>208,038</u>
Less Accumulated Depreciation:	<u>(116,281)</u>	<u>(126,458)</u>
Less Contributed Plant:	<u>—</u>	<u>(22,713)</u>
Net Owners Investment:	\$ <u>109,787</u>	\$ <u>144,580</u>

2.	Sewer	19 ⁹³	19 ⁹⁴
	Cost of Plant in Service:	\$ <u>144,269</u>	\$ <u>162,577</u>
	Less Accumulated Depreciation:	< <u>90,783</u> >	< <u>97,543</u> >
	Less Contributed Plant:	<u> </u>	< <u>27,182</u> >
	Net Owners Investment:	\$ <u>53,486</u>	\$ <u>37,852</u>

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

1.	Water	19 ⁹³	19 ⁹⁴
	Revenues (By Class):	\$ <u>647,316</u>	\$ <u>675,310</u>
	a. Residential	<u> </u>	<u>1,201</u>
	b. Commercial	<u> </u>	<u> </u>
	c. Other (Net check, hook-up, <small>Discontinued</small>)	<u> </u>	<u>2,908</u>
	Total Operating Revenues:	\$ <u>647,316</u>	\$ <u>71,617</u>
	Less Expenses:		
	a. Salaries & Wages - Employees	<u>16,575</u>	<u>15,082</u>
	b. Salaries & Wages - Officers, Directors, & Majority Stockholders	<u>1,112</u>	<u>11,222</u>
	c. Employee Pensions & Benefits	<u>399</u>	<u>777</u>
	d. Purchased Water	<u> </u>	<u> </u>
	e. Purchased Power	<u>8989</u>	<u>7,316</u>
	f. Fuel for Power Production	<u> </u>	<u>141</u>
	g. Chemicals	<u>498</u>	<u>576</u>
	h. Materials & Supplies	<u>4,209</u>	<u>4,675</u>
	i. Contractual Services	<u>5,924</u>	<u>38,937</u>
	j. Rents	<u>3,268</u>	<u> </u>
	k. Transportation Expense	<u>1,514</u>	<u>870</u>
	l. Insurance Expense	<u>1,666</u>	<u>4,187</u>
	m. Regulatory Commission Expense	<u> </u>	<u> </u>
	n. Bad Debt Expense	<u> </u>	<u>3,311</u>
	o. Miscellaneous Expense	<u>5,265</u>	<u>4,067</u>
	p. Depreciation Expense	<u>7,503</u>	<u>10,962</u>
	q. Property Taxes	<u>2,778</u>	<u>180</u>
	r. Other Taxes	<u>1,738</u>	<u>5,861</u>
	s. Income Taxes	<u> </u>	<u> </u>
	Operating Income (Loss)	\$ <u><14,077></u>	\$ <u><36,114></u>

10 Forms
1995
202
4/2/95

2. Sewer	19 <u>93</u>	19 <u>04</u>
Revenues (By Class):	\$ <u>34,432</u>	\$ <u>27,326</u>
a. <u>Residential</u>		<u>1,334</u>
b. <u>Commercial</u>		
c. <u>Other (not checks, Hookups, Promotions)</u>		<u>2,926</u>
Total Operating Revenues:	\$ <u>34,432</u>	\$ <u>31,486</u>
Less Expenses:		
a. Salaries & Wages - Employees	<u>8,288</u>	<u>9,845</u>
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	<u>557</u>	<u>5,667</u>
c. Employee Pensions & Benefits	<u>199</u>	<u>474</u>
d. Purchased Sewage Treatment	<u>-</u>	<u>-</u>
e. Sludge Removal Expense	<u>7,209</u>	<u>2,984</u>
f. Purchased Power	<u>-</u>	<u>7,882</u>
g. Fuel for Power Production	<u>-</u>	<u>70</u>
h. Chemicals	<u>249</u>	<u>188</u>
i. Materials & Supplies	<u>4,930</u>	<u>1,763</u>
j. Contractual Services	<u>3,459</u>	<u>17,363</u>
k. Rents	<u>1,634</u>	<u>-</u>
l. Transportation Expense	<u>757</u>	<u>434</u>
m. Insurance Expense	<u>933</u>	<u>2,094</u>
n. Regulatory Commission Expense	<u>-</u>	<u>-</u>
o. Bad Debt Expense	<u>-</u>	<u>115</u>
p. Miscellaneous Expense	<u>2,932</u>	<u>2,022</u>
q. Depreciation Expense	<u>5,555</u>	<u>4,770</u>
r. Property Taxes	<u>1,989</u>	<u>88</u>
s. Other Taxes	<u>969</u>	<u>2,736</u>
t. Income Taxes	<u>-</u>	<u>-</u>
Operating Income (Loss)	\$ <u><4,837></u>	\$ <u><28,061></u>

H. Outstanding Debt:

Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1. <u>C.L. Brice 1977 Trust</u>	<u>5/19/77</u>	<u>136,970</u>	<u>10%</u>	<u>5/2004</u>
2. <u>C.L. Brice Working Cap. Line of Credit</u>	<u>11/93</u>	<u>198,200</u>	<u>10%</u>	
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____

I. Indicate Type of Tax Return Filed:

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

* \$51,393 due payable to Loan Services, Inc. (Management Ass) but was reported as included in C.L. Brice - line of credit. (this will be explained during audit)

III. Engineering Data

A. Outside Engineering Consultant:

1. Name Ralph Eng
2. Firm Eng. Denman + Associates, Inc
3. Address 2404 NW 43rd St Gainesville FL 32606
4. Telephone (904) 373-3541

B. Individual to contact on engineering matters:

1. Name Thomas P. Hicks, Jr.
2. Telephone (904) 372-3355 / 372-7736

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. _____

E. Name of plant operator(s) and DER operator certificate number(s) held. Gerald Turnquist - Water A-0698
Water distribution: C-1038; Waterworks C-1873

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 100,000 under construction _____ proposed _____
2. Type and make of present treatment facilities McNeill Contact Stabilization
3. Approximate average daily flow of treatment plant effluent 25,000 Average - 1993 = 40,000
10 month " 1994 = 27,000
4. Approximate length of sewer mains:
Size (diameter) 8"
Linear feet 20,300
5. Number of manholes 38
6. Number of liftstations 1

7. How do you measure treatment plant effluent? Flow meter
8. Is the treatment plant effluent chlorinated? Yes If yes, what is the normal dosage rate? 0.5 PPM
9. Tap-in fees - Sewer \$ 1
10. Service availability fees - Sewer \$ 0
11. Note DER Treatment Plant Certificate Number and date of expiration: Number FLAD11315 Expiration Date June 1, 2000
12. Total gallons treated during most recent 12 months 7,668,000
13. Sewage treatment purchased during most recent 12 months 0

H. Water

1. Gallons per day capacity of treatment facilities existing 4,952,000 under construction — proposed —
2. Type of treatment chlorination
3. Approximate average daily flow of treated water 116,000
4. Source of water supply Floridan Aquifer
5. Types of chemicals used and their normal dosage rates
Chlorine 0.5 PPM
6. Number of wells in service 4 Total capacity in gallons per minute (gpm) 790
- | | | | | |
|---------------------|------------------|------------------|------------------|------------------|
| Diameter/Depth | <u>6" / 150'</u> | <u>6" / 162'</u> | <u>8" / 125'</u> | <u>8" / 143'</u> |
| Motor horsepower | <u>10</u> | <u>10</u> | <u>15</u> | <u>15</u> |
| Pump capacity (gpm) | <u>120</u> | <u>120</u> | <u>250</u> | <u>300</u> |
7. Reservoirs and/or Hydropneumatic tanks:
- | | | | |
|-------------|---------------|--------------|--------------|
| Description | <u>Steel</u> | <u>Steel</u> | <u>Steel</u> |
| Capacity | <u>20,000</u> | <u>5,000</u> | <u>5,000</u> |
8. High service pumping: - N/A
- Motor horsepower _____
Pump capacity (gpm) _____
9. How do you measure treatment plant production? Flow meter
10. Approximate feet of water mains:
- | | | | | |
|-----------------|--------------|--------------|--------------|---------------|
| Size (diameter) | <u>6"</u> | <u>4"</u> | <u>3"</u> | <u>2"</u> |
| Linear feet | <u>7,325</u> | <u>8,075</u> | <u>3,850</u> | <u>23,200</u> |

11. Note any fire flow requirements and imposing government agency
500 GPM
12. Number of fire hydrants in service 5
13. Do you have a meter changeout program? Yes
14. Water installation or tap-in fees - water \$ _____
15. Service availability fees - water \$ 110.00 (meter installation)
16. Has the existing treatment facility been approved by DER?
Yes
17. Total gallons pumped during most recent 12 months 32,234,000
18. Total gallons sold during most recent 12 months 30,332,000
19. Gallons unaccounted for during most recent 12 months 3,582,000
20. Gallons purchased during most recent 12 months 0

to 12/94
as reflected
on Annual Rept

IV. Rate Data

A. Individual to contact on tariff matters:

1. Name Sherrie McIver or Stephanie Waller
2. Telephone (904) 372-3355 / 372-7736

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

1. Water:

- a. Residential water BFL = 7.34 Gallonage 1.05
- b. General Service _____
- c. Special Contract _____
- d. Other-Commercial-2" BFL = 59.72 Gallonage 1.05

2. Sewer:

- a. Residential sewer BFL = 7.74 Gallonage .95
- b. General Service _____
- c. Special Contract _____
- d. Other-Commercial-2" BFL = 61.94 Gallonage .95

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

1.	Water Metered	1993	1994
	a. Residential	<u>228</u>	<u>453</u>
	b. General Service	_____	_____
	c. Special Contract	_____	_____
	d. Other - Specify	_____	<u>2</u>
	<u>Commercial - 2"</u>		
2.	Water Unmetered	1993	1994
	a. Residential	<u>232</u>	<u>0</u>
	b. General Service	_____	_____
	c. Special Contract	_____	_____
	d. Other - Specify	_____	_____
3.	Sever	1993	1994
	a. Residential	<u>222</u>	<u>222</u>
	b. General Service	_____	_____
	c. Special Contract	_____	_____
	d. Other - Specify	_____	<u>2</u>
	<u>Commercial - 2"</u>		

V. Affirmation

I, _____ 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 _____

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.

Attachment to Application for a Staff Assisted Rate Case

G. LIST OF ASSOCIATED COMPANIES (TO ARREDONDO UTILITY CO., INC.)

All of the following companies are located at:

5517 S.W. 69th Terrace
Gainesville, FL 32608

C.L. Brice Inc.
C.L. Brice 1977 Irrevocable Trust
Special Investments, Inc.
Brice Construction, Inc.
Loan Services, Inc.
Kanapaha Meadows, Inc.
Canopy Park, Inc.

INCOME STATEMENT

WATER & SEWER	1994	YTD 1995	PROFORMA 1995
	(8/30/95)		
REVENUES (BY CLASS)			
Residential	94,856	51,758	103,516
Commercial	2,585	1,506	3,012
Other	5,652	2,780	5,560
TOTAL OPERATING REVENUES:	103,103	56,044	112,088
EXPENSES:			
Salaries & Wages – Employees	25,527	13,198	26,396
Salaries & Wages – Officers	17,000	8,500	17,000
Employee Pensions & Benefits	1,421	797	1,594
Purchased Water	0	0	0
Purchased Power	15,099	7,065	14,170
Purchased Sewage Treatment	0	0	0
Sludge Removal Expense	2,984	2,165	4,330
Fuel for Power Production	211	0	0
Chemicals	564	538	1,076
Materials & Supplies	6,438	6,078	10,068
Contractual Services	56,290	33,368	71,038
Rents	0	0	0
Transportation Expense	1,304	339	678
Insurance Expense	6,281	2,678	4,821
Regulatory Commission Expense	0	0	0
Bad Debt Expense	3,466	524	1,048
Miscellaneous	6,100	2,941	5,892
Depreciation Expense	15,733	0	17,000
Property Taxes	268	4,676	5,164
Other Taxes	8,597	2,570	9,200
Income Taxes	0	0	0
OPERATING INCOME (LOSS)	(64,180)	(29,613)	(77,387)

=====

INCOME STATEMENT

		YTD	PROFORMA
WATER	1994	1995	1995
		(6/30/95)	
REVENUES (BY CLASS)			
Residential	67,530	35,821	71,642
Commercial	1,281	736	1,472
Other	2,826	1,390	2,780

TOTAL OPERATING REVENUES:	71,617	37,947	75,894
EXPENSES:			
Salaries & Wages – Employees	15,882	8,711	17,422
Salaries & Wages – Officers	11,333	5,610	11,220
Employee Pensions & Benefits	847	526	1,052
Purchased Water	0	0	0
Purchased Power	7,216	3,397	6,794
Purchased Sewage Treatment	0	0	0
Sludge Removal Expense	0	0	0
Fuel for Power Production	141	0	0
Chemicals	376	409	818
Materials & Supplies	4,675	518	2,126
Contractual Services	38,927	20,083	44,468
Rents			0
Transportation Expense	870	224	448
Insurance Expense	4,187	1,979	3,182
Regulatory Commission Expense			0
Bad Debt Expense	2,311	346	692
Miscellaneous	4,067	1,978	3,868
Depreciation Expense	10,963		12,000
Property Taxes	180	3,218	3,418
Other Taxes	5,861	1,878	6,400
Income Taxes			
OPERATING INCOME (LOSS)	(36,119)	(10,930)	(38,112)
	=====		

INCOME STATEMENT

SEWER	1994	YTD	PROFORMA
		1995	1995
		(6/30/95)	
REVENUES (BY CLASS)			
Residential	27,326	15,937	31,874
Commercial	1,334	770	1,540
Other	2,826	1,390	2,780
TOTAL OPERATING REVENUES:	31,486	18,097	36,194
EXPENSES:			
Salaries & Wages – Employees	9,845	4,487	8,974
Salaries & Wages – Officers	5,667	2,890	5,780
Employee Pensions & Benefits	474	271	542
Purchased Water	0	0	0
Purchased Power	7,883	3,688	7,376
Purchased Sewage Treatment	0	0	0
Sludge Removal Expense	2,984	2165	4,330
Fuel for Power Production	70	0	0
Chemicals	188	129	256
Materials & Supplies	1,763	5,560	7,942
Contractual Services	17,363	13,285	26,570
Rents			0
Transportation Expense	434	115	230
Insurance Expense	2,094	699	1,639
Regulatory Commission Expense			0
Bad Debt Expense	1,155	178	356
Miscellaneous	2,033	963	1,926
Depreciation Expense	4,770	0	5,000
Property Taxes	88	1,658	1,746
Other Taxes	2,736	692	2,800
Income Taxes			
OPERATING INCOME (LOSS)	(28,061)	(18,683)	(39,275)

ARREDONDO UTILITY COMPANY, INCORPORATED
NARRATIVE OF EXPENSES

- 1 Operator and Maintenance Salaries - Arredondo Utility Company does not and cannot operate the Utility on the \$21,500 allowed by the PSC for this expense. For 1994 Arredondo Utility Company spent \$25,527 for this item. The PSC allowance should be increased to cover the projected 1995 cost estimated at \$26,396. This increase reflects not only annual cost-of-living increases but an allowance for a reasonable salary for our utility operator. Gainesville Regional Utilities currently pays their water/wastewater (Class A) supervisor's between \$28,433-37,307 and Class C operator's \$22,211-29,144. Our operator manages the daily operation of two water plants, a wastewater plant and supervises the maintenance crew and meter reading. We feel this is not an entry level operator's position. An annual salary of \$16,200 (as allowed by the PSC) for a licensed utility operator is not adequate to attract and keep a competent operator/ supervisor. As a result of not being able to offer a competitive salary, we recently lost our operator to another employer. We are currently contracting out for operator coverage of the plants.

- 2 Secretarial Salaries and Wages - Arredondo Utility Company needs a secretary/bookkeeper/receptionist to perform the following type services: bookkeeping, secretarial duties, reception, billing and collection, accounts payable, payroll, government reporting, and other general requirements for operation of a business office. Arredondo Utility currently uses several employees to perform these services including the management function. After conducting a detailed time analysis of actual time spent by all of the office employees on Utility work, it was determined the annual cost of providing these services, by allocating a portion of each of these employee's time, was \$40,231. This figure reflects the cost of providing personnel to the Utility by Loan Services, Inc., AND includes a management fee for the allocable expenses associated with Loan Services providing these services. See separate explanation of Management Fees, Secretarial Salaries, Office Rent, Etc. The analysis revealed the Utility requires more than one full-time employee to perform the necessary tasks to operate the Utility. Based on our study, we require a minimum of a 1.5 full-time equivalent to run the Utility in an efficient manner.

- 3 Officers and Directors Salaries - The PSC allowed \$4,008 total as an annual salary amount to be split between the President, Vice President, and Secretary. I understand that these are not full time positions but this is an incredibly low amount. An increase to \$17,000 annual pay is not unreasonable. As Officer's, we are responsible for short

and long-term financial planning, goal setting, supervision of all employee's and overseeing the day to day operation of the Utility.

- 4 Employee Benefits - Arredondo Utility Company provides health insurance for the utility plant operator. Arredondo Utility Company believes this is necessary in order to attract and keep competent personnel. The cost for health insurance is \$1,594 per year.
- 5 Purchased Water - N/A
- 6 Fuel For Production - N/A
- 7 Materials and Supplies - The cost for material and supplies during 1994 was \$567 and \$520 in 1995. This category excludes repairs and maintenance (see #12-Contractual Services/Repairs and Maintenance) and meter replacement costs.
- 8 Contractual Services - Numbers 9-13 below.
- 9 Contractual Services/Lab Fees - The lab fees for 1994 were \$4,802 (\$4,602 for the water system and \$200 for the sewer system). Lab fees have increased approximately 20% since our rate case as well as additional testing requirements imposed by regulatory agencies. As a result, our allowance needs to be increased to \$6,242 for 1995.
- 10 Contractual Services/Repairs and Maintenance - Costs for 1994 were \$5,871. The majority of these costs were for parts and labor to repair motors, pumps, water main(s), replacement of clamps, maintenance of the utility vehicle and generators, etc. We believe all expenses incurred were necessary and normal for the utility business. The utility can not operate in the future on an allowance of \$4,510. An increase to \$9,548 is necessary to cover these expenses.
- 11 Contractual Services/Contract Labor & Land Maintenance - In 1994 Arredondo Utility Company paid \$258 for mowing. The cost for 1995 has increased due to land maintenance services and some operator assistance with the "plants" being contracted out. An increase in our allowance is necessary to match our 1995 costs of \$3,654.
- 12 Contractual Services/Professional Fees - The PSC did not make any allowance for this item. During 1994 \$2,490 was spent for professional services rendered. This included preparation of the Utility's Federal and State income tax return, preparation of the PSC annual report, and consultation with a C.P.A. An annual allowance should be made for the fee for preparing the PSC annual report and preparation of the federal and state income tax forms as well as assistance on other regulatory forms and

requirements in the amount of \$2,500. This does not include consultation fees for attorneys and accountants the Utility is about to undertake in order to more thoroughly comply with the regulatory requirements of the PSC. We included \$7,593 as a proforma adjustment for this in the "Proforma 1995" figures on the income statement. This figure does not represent all consultation fees we will incur, only those fees to be paid during 1995. In addition, we're requesting an additional \$2,500 for general accounting, engineering and legal consultation. In total, there should be an annual allowance made for professional fees in the amount of \$5,000 where none were provided by the PSC and \$7,593 for consultation fees for 1995.

- 13 Contractual Services/Management Fees - See separate explanation of Management Fees, Secretarial Salaries, Office Rent, Etc. Management fees for 1994 were \$48,555 and \$48,552 for 1995.
- 14 Sludge Removal Expense - In 1994 Arredondo Utility Company actually spent \$2,984. Due to increased frequency of sewer pumpouts, our costs have increased to an estimated annual \$4,330 for this expense.
- 15 Rents - Arredondo Utility Company currently pays Loan Services, Inc. for use of its office. See separate explanation of Management Fees, Secretarial Salaries, Office Rent, Etc.
- 16 Transportation - In January of 1994 Arredondo Utility Company purchased a used Ford Ranger pickup truck to be used by the plant operator. A reasonable allowance for the annual cost based on the use of the Ford Ranger is \$1,350. The PSC allowance is reasonable and allows for any unforeseen minor repairs. A detail of this amount is as follows:
- | | |
|-------------------|----------------|
| Gas Reimbursement | \$1,000 |
| Repairs | 175 |
| Maintenance | <u>175</u> |
| Total annual cost | <u>\$1,350</u> |
- 17 Insurance Expense - Insurance expense for 1994 was \$6,281 which includes \$2,645 for workers comp (based on 1994 operator and maintenance salary), \$2,524 for liability and \$1,112 for insurance on the Ford Ranger pickup truck. This is \$3,922 more than the PSC allowance and is primarily due to the auto insurance for the Ford Ranger pickup purchased and increased workers compensation costs. The PSC should increase our allowance to the 1994 cost of \$6,281.
- 18 Regulatory Commission Expense - Reasonable accounting and legal expense incurred for this case should be allowed.
- 20 Miscellaneous Expense - Arredondo Utility Company had nothing classified in this category for 1994. However there

are several expenses following where Arredondo Utility Company had expenses. These are principally: dues and subscriptions, office expense, telephone and bank charges.

Perhaps the PSC classification of miscellaneous were to include some of these items.

- 21 Dues and Subscriptions - In 1994 Arredondo Utility Company actually spent \$397 on dues and subscriptions. The items that make up Arredondo Utility Company's \$397 are as follows: American Water Works Association, Florida Water and Pollution Control, Florida Rural Water Association. These dues and subscriptions are necessary to keep the utility operator, officers and staff educated and up to date on changes in the industry. An annual allowance should be made for this expense.
- 22 Office Expense - Office expense during 1994 was \$2,259. These expenses are part of the normal cost of operating the utility and an allowance should be made for these items. Items we classify as office expense include: postage, preprinted bills/labels, pager for the operator, batteries for the pager, answering service, copy service, Corporate filing fee to Dept. of State, gate opener and various office supplies.
- 23 Permits and Licenses - Regulatory Assessment fees for 1994 were \$4,640. Permits and Licenses for 1994 were \$1,330. In total Arredondo Utility spent \$5,970 during 1994. This is \$943 more than the PSC allowed. We need our allowance increased.
- 24 Petty Cash Over/short - No allowance is necessary for this item. In 1993 Arredondo Utility Company had an unexplained cash overage of \$14 and a cash shortage of \$4.00 in 1994.
- 25 Telephone - The PSC did not make an allowance for this item unless it was included in #21 miscellaneous above. The operator has both a pager and a mobile telephone. The pager is used when the operator is away from the mobile telephone. Both of these are necessary in order to contact the operator for both routine daily communication as well as for emergency situations. During 1994 \$1,419 was spent. This is part of the normal cost of operating the utility and an increase should be made for this item.
- 26 Bank Charges - In 1994 Arredondo Utility Company actually spent \$388 for bank charges. This is part of the normal cost of operating the utility and an allowance should be made for this item.
- 27 Depreciation Expense - Depreciation expense for 1994 was \$15,733. There have been many additions made to depreciable property since our last rate case. Our allowance must be

increased.

- 28 Ad Valorem Taxes - As long as there are no large increases in the millage this year, it appears our allowance is sufficient.
- 29 Payroll Taxes - In 1994 Arredondo Utility Company actually spent \$2,627 on payroll taxes. Based on the payroll in #1 and #3 above Arredondo Utility Company will require \$3,350 for payroll taxes and the allowance should be increased to this amount.

Arredondo Utility Explanation of Management Fees, Secretarial Salaries, Office Rent, Etc.

Arredondo Utility uses office space provided by Loan Services, Inc. Loan Services, Inc. Provides office space, office furniture, copiers, filing cabinets, computers, printers and other items necessary to operate a normal business office. Loan Service, Inc. also provides all general office supplies for Arredondo Utility and pays the electricity, water and garbage bills for the office location. Loan Services, Inc. also provides personnel that do the bookkeeping, secretarial duties, reception, billing and collection, accounts payable, payroll, government reporting, and other general requirements for operation of a business office.

In the rate case the PSC allowed \$8,004 per year for Secretarial help and \$2,400 per year for rent. Arredondo Utility began paying to Loan Services, Inc. \$867 ($\$10404/12=\$867/\text{mo.}$) per month as payment for all of the above services which we call "Management Fees" for lack of a better name. This amount is significantly below Loan Services, Inc.'s actual cost of providing these services. Loan Services, Inc. will not continue to provide these services unless an increase to actual cost is allowed. Arredondo Utility should be allocated at least one full time receptionist/secretary/billing/collection position and a .5 F.T.E. bookkeeper/accounts payable position and pay reasonable amount for rent, utilities, office supplies and use of office equipment. A reasonable estimate, based on our time analysis, of these costs is computed below based on the actual allocable rate currently paid by Loan Services, Inc. to personnel as well as all related expenses paid by Loan Services, Inc.

Personnel Cost(secretary/bookkeeper/receptionist/
and management) and related expenses:

based on time/cost study by staff

Total Personnel cost & related expenses	\$40,231
Rent	7,721
Office supplies & misc (\$50 per month)	<u>600</u>
Total annual cost	<u>\$48,552</u>

BILLING ANALYSIS
 JANUARY-FEBRUARY 1994
 FARMS - WATER

COMMERCIAL ACCOUNTS

07/18/95

1	2	3	4	5	6	7	8
Consumption level(per 1000)	NUMBER OF BILLS	CUMULATIVE BILLS	GALLONS CONSUMED (COL 1 x 2)	CUMULATIVE GALLONS	REVERSED BILLS	CONSOLIDATED FACTOR ((1X6)+5)	% OF TOTAL (cons.factor/ tot.cum.gal.)
0	0	0	0	0	2	0	0
1	1	1	1	1	1	2	22.2%
2		1	0	0	1	3	33.3%
3		1	0	0	1	4	44.4%
4		1	0	0	1	5	55.6%
5		1	0	0	1	6	66.7%
6		1	0	0	1	7	77.8%
7	0	1	0	0	1	8	88.9%
8	1	2	8	8	0	9	100.0%

BILLING ANALYSIS
 MARCH- DECEMBER 1994
 FARMS - WATER

COMMERCIAL ACCOUNTS

07/18/95

1	2	3	4	5	6	7	8
Consumption level(per 1000)	NUMBER OF BILLS	CUMULATIVE BILLS	GALLONS CONSUMED (COL 1 x 2)	CUMULATIVE GALLONS	REVERSED BILLS	CONSOLIDATED FACTOR ((1X6)+5)	% OF TOTAL (cons.factor/ tot cum.gal)
0	3	3	0	0	17	0	0
1	7	10	7	7	10	17	24.6%
2	0	10	0	7	10	27	39.1%
3	0	10	0	7	10	37	53.6%
4	3	13	12	19	7	47	68.1%
5	2	15	10	29	5	54	78.3%
6	2	17	12	41	3	59	85.6%
7	0	17	0	41	3	62	89.9%
8	1	18	8	49	2	65	94.2%
9	0	18	0	49	2	67	97.1%
10	2	20	20	69	0	69	100.0%

BILLING ANALYSIS
 JANUARY-FEBRUARY 1994
 FARMS - SEWER

07/13/95

1	2	3	4	5	6	7	8
Consumption level(per 1000)	NUMBER OF BILLS	CUMULATIVE BILLS	GALLONS CONSUMED (COL. 1 x 2)	CUMULATIVE GALLONS	REVERSED BILLS	CONSOLIDATED FACTOR ((1X6)+5)	% OF TOTAL (cons.factor, tot.cum.gal.)
0	9	9	0	0	220	0	0
1	17	26	17	17	203	220	15.7%
2	20	46	40	57	183	423	30.2%
3	29	75	87	144	154	606	43.3%
4	28	103	112	256	126	760	54.3%
5	30	133	150	406	96	886	63.3%
6	14	147	84	490	82	982	70.1%
7	15	162	105	595	67	1064	76.0%
8	16	178	128	723	51	1131	80.8%
9	10	188	90	813	41	1182	84.4%
10	10	198	100	913	31	1223	87.4%
11	5	203	55	968	26	1254	89.6%
12	6	209	72	1040	20	1280	91.4%
13	5	214	65	1105	15	1300	92.9%
14	4	218	56	1161	11	1315	93.9%
15	1	219	15	1176	10	1326	94.7%
16	2	221	32	1208	8	1336	95.4%
17	1	222	17	1225	7	1344	96.0%
18	0	222	0	1225	7	1351	96.5%
19	1	223	19	1244	6	1358	97.0%
20	1	224	20	1264	5	1364	97.4%
21	1	225	21	1285	4	1369	97.8%
22	0	225	0	1285	4	1373	98.1%
23	0	225	0	1285	4	1377	98.4%
24	0	225	0	1285	4	1381	98.6%
25	0	225	0	1285	4	1385	98.9%
26	0	225	0	1285	4	1389	99.2%
27	1	226	27	1312	3	1393	99.5%
28	1	227	28	1340	2	1396	99.7%
29	0	227	0	1340	2	1398	99.9%
30	2	229	60	1400	0	1400	100.0%
31	0	229	0	1400	0	1400	100.0%

BILLING ANALYSIS
MARCH-DECEMBER 1994
FARMS - SEWER

07/18/95

1	2	3	4	5	6	7	8
Consumption level(per 1000)	NUMBER OF BILLS	CUMULATIVE BILLS	GALLONS CONSUMED (COL. 1 x 2)	CUMULATIVE GALLONS	REVERSED BILLS	CONSOLIDATED FACTOR [(1X6)+5)	% OF TOTAL (cons.factor/ tot.cum gal)
0	119	119	0	0	2192	0	0
1	253	372	253	253	1939	2192	18.0%
2	333	705	666	919	1606	4131	34.0%
3	346	1051	1038	1957	1260	5737	47.2%
4	312	1363	1248	3205	948	6997	57.6%
5	211	1574	1055	4260	737	7945	65.4%
6	160	1734	960	5220	577	8682	71.4%
7	115	1849	805	6025	482	9259	76.2%
8	88	1947	784	6809	364	9721	80.0%
9	85	2032	765	7574	279	10065	83.0%
10	42	2074	420	7994	237	10364	85.3%
11	47	2121	517	8511	190	10601	87.2%
12	32	2153	384	8895	158	10791	88.8%
13	26	2179	338	9233	132	10949	90.1%
14	15	2194	210	9443	117	11081	91.1%
15	14	2208	210	9653	103	11198	92.1%
16	10	2218	160	9813	83	11301	93.0%
17	13	2231	221	10034	80	11394	93.7%
18	7	2238	126	10160	73	11474	94.4%
19	4	2242	76	10236	69	11547	95.0%
20	6	2248	120	10356	63	11616	95.5%
21	7	2255	147	10503	56	11679	96.1%
22	5	2260	110	10613	51	11735	96.5%
23	6	2266	138	10751	45	11786	96.9%
24	10	2276	240	10991	35	11831	97.3%
25	6	2282	150	11141	29	11866	97.6%
26	6	2288	156	11297	23	11895	97.8%
27	2	2290	54	11351	21	11918	98.0%
28	1	2291	28	11379	20	11939	98.2%
29	0	2291	0	11379	20	11959	98.4%
30	4	2295	120	11499	16	11979	98.5%
31	2	2297	62	11561	14	11995	98.7%
32	0	2297	0	11561	14	12009	98.6%
33	4	2301	132	11693	10	12023	98.9%
34	0	2301	0	11693	10	12033	99.0%
35	0	2301	0	11693	10	12043	99.1%
36	1	2302	36	11729	8	12053	99.1%
37	0	2302	0	11729	9	12062	99.2%
38	1	2303	38	11767	8	12071	99.3%
39	0	2303	0	11767	8	12079	99.4%
40	1	2304	40	11807	7	12087	99.4%
41	1	2305	41	11848	6	12094	99.5%
42	2	2307	84	11932	4	12100	99.5%
43	0	2307	0	11932	4	12104	99.6%
45	0	2307	0	11932	4	12112	99.6%
47	0	2307	0	11932	4	12120	99.7%
48	1	2308	48	11980	3	12124	99.7%
53	1	2309	53	12033	2	12139	99.9%
55	0	2309	0	12033	2	12143	99.9%
58	1	2310	58	12091	1	12149	99.9%
66	1	2311	66	12157	0	12157	100.0%

**BILLING ANALYSIS SCHEDULE
JANUARY - FEBRUARY 1994**

FARMS - SEWER

07/19/85

Number of Customers Billed

**ACTUAL
Consumption
level(per 1000)** **JAN 94** **FEB 94** **NUMBER OF
BILLS**

0		9	9
1		17	17
2		20	20
3		29	29
4		28	28
5		30	30
6		14	14
7		15	15
8		16	16
9		10	10
10		10	10
11		5	5
12		6	6
13		5	5
14		4	4
15		1	1
16		2	2
17		1	1
18			0
19		1	1
20		1	1
21		1	1
22			0
23			0
24			0
25			0
26			0
27		1	1
28		1	1
29			0
30		2	2
31		0	0
32			0
33			0
34			0
35			0
36			0
37			0
38			0
39			0

total bills:

229

229

BILLING ANALYSIS SCHEDULE FARM8--SEWER
 MARCH-DECEMBER 1994
 PAGE TWO

07/19/95

Number of Customers Billed

ACTUAL	MAR 94	APR 94	MAY 94	JUNE 94	JUL 94	AUG 94	SEP 94	OCT 94	NOV 94	DEC 94	NUMBER OF BILLS
Consumption level(per 1000)											
0	6	8	12	10	8	17	15	17	14	12	119
1	22	20	28	22	18	23	25	26	31	38	253
2	31	33	32	35	23	48	30	29	37	35	333
3	32	18	24	34	34	35	48	41	36	43	346
4	35	24	33	26	32	38	32	37	28	26	312
5	19	23	21	26	18	19	20	22	21	21	211
6	20	18	14	18	18	10	20	18	18	18	180
7	18	12	12	8	7	8	7	18	14	12	115
8	8	11	18	11	12	7	11	3	7	13	98
9	4	18	8	10	12	7	7	11	2	2	85
10	6	6	4	4	8	4	5	2	3	2	42
11	8	11	2	6	8	8	2	3	3	4	47
12	5	6	4	5	6	4		2	1		32
13	2	4	6	4	3	1	4	2			26
14	2	4	2	1	2		1		1	2	15
15	2	3	3	2		1			3		14
16			1	1	2	1		4			10
17	1	2	1		2	2	3	1		1	13
18			1		1	1	2	1		1	7
19	1	3									4
20		1		2	1	1	1				6
21	1	1	2	1			1	1			7
22				1	2			2			5
23				1	1	1		2	1		8
24	2	2	1	1	3		1				10
25	1			1	2	1		1			6
26		2		1	1	1		1			6
27	1	1									2
28						1					1
29											0
30		1	1		1				1		4
31		1				1					2
32											0
33				1	3						4
34											0
35											0
36							1				1
37											0
38					1						1
39											0
40							1				1
41		1									1
42					1					1	2
43											0
45											0
47											0
48								1			1
53									1		1
54											0
55											0
58								1			1
66							1				1
68											0
76											0
107											0
115											0
total bills:	226	232	228	230	223	237	239	241	226	229	2311

BILLING ANALYSIS
 JANUARY-FEBRUARY 1994
 FARMS & ESTATES - WATER

07/18/95

1	2	3	4	5	6	7	8
Consumption level(per 1000)	NUMBER OF BILLS	CUMULATIVE BILLS	GALLONS CONSUMED (COL 1 x 2)	CUMULATIVE GALLONS	REVERSED BILLS	CONSOLIDATED FACTOR ((1X6)+5)	% OF TOTAL (cum.gals/ col.7)
0	32	32	0	0	653	0	0
1	61	93	61	61	592	653	16.5%
2	72	165	144	205	520	1245	31.4%
3	108	273	324	529	412	1765	44.5%
4	83	356	332	861	329	2177	54.9%
5	80	436	400	1261	249	2506	63.2%
6	53	489	318	1579	196	2755	69.5%
7	47	536	329	1908	149	2951	74.4%
8	37	573	296	2204	112	3100	78.2%
9	25	598	225	2429	87	3212	81.0%
10	16	614	160	2589	71	3299	83.2%
11	15	629	165	2754	56	3370	85.0%
12	11	640	132	2886	45	3426	86.4%
13	8	648	104	2990	37	3471	87.5%
14	7	655	98	3088	30	3508	88.5%
15	3	658	45	3133	27	3538	89.2%
16	4	662	64	3197	23	3565	89.9%
17	1	663	17	3214	22	3588	90.5%
18	1	664	18	3232	21	3610	91.0%
19	2	666	38	3270	19	3631	91.6%
20	1	667	20	3290	18	3650	92.1%
21	2	669	42	3332	16	3668	92.5%
22	2	671	44	3376	14	3684	92.9%
23	1	672	23	3399	13	3698	93.3%
24	1	673	24	3423	12	3711	93.6%
25	1	674	25	3448	11	3723	93.9%
26	0	674	0	3448	11	3734	94.2%
27	1	675	27	3475	10	3745	94.5%
28	2	677	56	3531	8	3755	94.7%
29	1	678	29	3560	7	3763	94.9%
30	2	680	60	3620	5	3770	95.1%
31	0	680	0	3620	5	3775	95.2%
32	1	681	32	3652	4	3780	95.3%
33	0	681	0	3652	4	3784	95.4%
34	0	681	0	3652	4	3788	95.5%
35	0	681	0	3652	4	3792	95.6%
36	0	681	0	3652	4	3796	95.7%
37	0	681	0	3652	4	3800	95.8%
38	0	681	0	3652	4	3804	95.9%
39	0	681	0	3652	4	3808	96.0%
42	0	681	0	3652	4	3820	96.3%
43	1	682	43	3695	3	3824	96.4%
45	0	682	0	3695	3	3830	96.6%
47	0	682	0	3695	3	3836	96.7%
48	1	683	48	3743	2	3839	96.8%
107	1	684	107	3850	1	3957	99.8%
115	1	685	115	3965	0	3965	100.0%

**BILLING ANALYSIS SCHEDULE
JANUARY - FEBRUARY 1984**

FARMS - WATER

Number of Customers Billed

	JAN 84	FEB 84	NUMBER OF BILLS	
Consumption level(per 1000)				
0		9	9	0
1		17	17	17
2		20	20	40
3		29	29	87
4		28	28	112
5		30	30	150
6		14	14	84
7		15	15	105
8		16	16	128
9		10	10	90
10		10	10	100
11		5	5	55
12		6	6	72
13		5	5	65
14		4	4	56
15		1	1	15
16		2	2	32
17		1	1	17
18			0	0
19		1	1	19
20		1	1	20
21		1	1	21
22			0	0
23			0	0
24			0	0
25			0	0
26			0	0
27		1	1	27
28		1	1	28
29			0	0
30		2	2	60
31		0	0	0
32			0	0
33			0	0
34			0	0
35			0	0
36			0	0
37			0	0
38			0	0
39			0	0
total bills:		229	229	1400

BILLING ANALYSIS SCHEDULE
 JANUARY-FEBRUARY 1994

ESTATES-WATER

Number of Customers Billed

JAN 94 FEB 94 NUMBER OF
 CONSUMPTION BILLS
 level(per 1000)

	JAN 94	FEB 94	NUMBER OF BILLS
0	8	15	23
1	23	21	44
2	19	33	52
3	36	43	79
4	25	30	55
5	25	25	50
6	20	19	39
7	23	9	32
8	14	7	21
9	9	6	15
10	4	2	6
11	5	5	10
12	3	2	5
13	2	1	3
14	1	2	3
15	1	1	2
16	1	1	2
17			0
18	1		1
19	1		1
20			0
21	1		1
22	1	1	2
23		1	1
24		1	1
25	1		1
26			0
27			0
28	1		1
29	1		1
30			0
31			0
32		1	1
33			0
34			0
35			0
36			0
37			0
38			0
39			0
42			0
43	1		1
45			0
47			0
56		1	1
107	1		1
115		1	1
	228	228	456

BILLING ANALYSIS
MARCH - DECEMBER 1994
FARMS & ESTATES - WATER

07/18/95

1	2	3	4	5	6	7	8
Consumption level(per 1000)	NUMBER OF BRLLS	CUMULATIVE BILLS	GALLONS CONSUMED (COL 1 x 2)	CUMULATIVE GALLONS	REVERSED BILLS	CONSOLIDATED FACTOR ([1X8]+5)	% OF TOTAL (cons.factor/ tot.cum.gal)
0	223	223	0	0	4403	0	0.0%
1	431	654	431	431	3972	4403	18.8%
2	602	1256	1204	1635	3370	6375	31.9%
3	665	1921	1995	3630	2705	11745	44.7%
4	604	2525	2416	6048	2101	14450	55.0%
5	431	2956	2155	8201	1670	16551	63.0%
6	353	3309	2118	10319	1317	18221	69.4%
7	283	3592	1981	12300	1034	19538	74.4%
8	208	3798	1648	13948	828	20572	78.4%
9	171	3969	1539	16487	657	21400	81.5%
10	109	4078	1090	18677	648	22057	84.0%
11	98	4176	1078	17855	450	22805	88.1%
12	83	4259	998	18651	367	23055	87.8%
13	47	4306	811	19282	320	23422	89.2%
14	38	4344	532	19794	282	23742	90.4%
15	40	4384	600	20394	242	24024	91.5%
16	21	4405	338	20730	221	24286	92.4%
17	34	4439	578	21308	187	24487	93.3%
18	22	4461	398	21704	165	24674	94.0%
19	19	4480	361	22065	146	24839	94.6%
20	17	4497	340	22405	129	24985	95.2%
21	14	4511	294	22899	115	25114	95.7%
22	11	4522	242	22941	104	25229	96.1%
23	13	4535	299	23240	91	25333	96.5%
24	17	4552	408	23848	74	25424	96.8%
25	8	4560	200	23848	68	25498	97.1%
26	8	4568	208	24056	58	25564	97.4%
27	2	4570	54	24110	58	25622	97.6%
28	8	4578	224	24334	48	25678	97.8%
29	1	4579	29	24363	47	25726	98.0%
30	6	4585	180	24543	41	25773	98.2%
31	4	4589	124	24667	37	25814	98.3%
32	1	4590	32	24699	36	25851	98.5%
33	4	4594	132	24831	32	25887	98.6%
34	3	4597	102	24933	29	25919	98.7%
35	2	4599	70	25003	27	25948	98.8%
36	1	4600	36	25039	26	25975	98.9%
37	3	4603	111	25150	23	26001	99.0%
38	3	4606	114	25264	20	26024	99.1%
39	0	4606	0	25264	20	26044	99.2%
40	1	4607	40	25304	19	26064	99.3%
41	1	4608	41	25345	18	26083	99.4%
42	3	4611	126	25471	15	26101	99.4%
43	2	4613	86	25557	13	26116	99.5%
45	1	4614	45	25602	12	26142	99.6%
47	1	4615	47	25649	11	26168	99.7%
48	4	4619	192	25841	7	26177	99.7%
53	1	4620	53	25894	8	26212	99.9%
54	1	4621	54	25948	5	26218	99.9%
55	1	4622	55	25949	4	26169	99.7%
58	1	4623	58	26007	3	26181	99.7%
68	1	4624	68	26073	2	26205	99.8%
68	1	4625	68	26141	1	26209	99.8%
78	0	4625	0	26141	1	26217	99.9%
110	1	4628	110	26251	0	26251	100.0%

BILLING ANALYSIS SCHEDULE FARMS-WATER
 MARCH-DECEMBER 1994
 PAGE TWO Number of Customers Billed

MAR 94 APR 94 MAY 94 JUNE 94 JUL 94 AUG 94 SEP 94 OCT 94 NOV 94 DEC 94 NUMBER OF BILLS

Consumption level(per 1'00)

	0	6	8	12	10	8	17	15	17	14	12	119
1		22	20	28	22	18	23	25	26	31	30	253
2		31	33	32	35	23	45	30	29	37	35	333
3		32	19	34	34	34	36	46	41	36	43	346
4		35	24	33	28	32	36	39	37	39	26	312
5		19	23	21	28	19	19	20	22	21	21	211
6		20	18	14	16	15	10	20	18	18	18	180
7		19	12	12	8	7	8	7	18	14	12	115
8		8	11	15	11	12	7	11	9	7	13	90
9		4	15	9	10	12	7	7	11	8	2	85
10		6	8	4	4	6	4	5	2	3	2	42
11		8	11	2	8	8	8	2	3	3	4	47
12		5	5	4	6	6	4		2	1		32
13		2	4	6	4	3	1	4	2			26
14		2	4	2	1	2		1		1	2	15
15		2	3	3	2		1			3		14
16			1	1	1	2	1		4			10
17		1	2	1		2	2	3	1		1	13
18				1		1	1	2	1		1	7
19		1	3									4
20			1		2	1	1	1				6
21		1	1	2	1			1	1			7
22					1	2			2			5
23					1	1	1		2	1		6
24		2	2	1	1	3		1				10
25		1			1	2	1		1			6
26			2		1	1	1		1			6
27		1	1									2
28							1					1
29												0
30			1	1		1				1		4
31			1				1					2
32												0
33					1	3						4
34												0
35												0
36								1				1
37												0
38						1						1
39												0
40								1				1
41			1									1
42						1					1	2
43												0
44												0
45												0
46												0
47												0
48								1				1
53										1		1
55												0
56									1			1
66								1				1
67												0
76												0
107												0
116												0

Total bills 226 232 226 230 223 237 238 241 226 229 2311
 >>>> RATE CHANGE (in 3/94-12/94)

BILLING ANALYSIS SCHEDULE
 MARCH-DECEMBER 1994
 PAGE TWO

ESTATES-WATER

Number of Customers Billed

MAR 94 APR 94 MAY 94 JUNE 94 JUL 94 AUG 94 SEP 94 OCT 94 NOV 94 DEC 94 NUMBER OF BILLS

Consumption level (per 1000)

	0	12	15	8	7	8	8	8	13	13	17	
1	25	13	12	14	16	22	18	23	16	21	104	
2	28	28	22	29	20	27	27	35	21	32	178	
3	32	37	29	34	26	29	26	42	24	40	269	
4	28	29	28	22	27	37	32	32	31	28	319	
5	21	21	18	18	22	24	31	18	28	24	292	
6	20	18	25	25	19	22	17	25	11	13	220	
7	22	10	14	17	18	14	18	18	23	18	193	
8	7	11	14	15	18	8	10	7	18	8	188	
9	6	9	17	8	11	8	7	4	10	7	108	
10	2	18	8	8	8	8	8	3	8	5	88	
11	4	7	8	7	5	5	8	3	6	3	67	
12	4	5	7	6	10	2	5	3	4	5	51	
13	2	3	3	3	3	1	2	1	3		21	
14	1	1	2	4	2	2	4	2	3	2	23	
15	4	2	6	1	7	2	3		1		26	
16	3	1		2		3	1		1		11	
17		1	6	2	4	2	2	1	3		21	
18		2	4		1	2	2	2		2	15	
19		3	5		3			1	1	2	15	
20	2	1	2	1		1	3		1		11	
21	0	2		1					2	2	7	
22	1			1		1			1	2	6	
23		1			1	1	2	1		1	7	
24				2		2	1	2			7	
25				1					1		2	
26					1		1				2	
27											0	
28		1		1	1	1	1	1	1		7	
29							1				1	
30			1		1						2	
31									1	1	2	
32					1						1	
33											0	
34		1					1		1		3	
35				1	1						2	
36											0	
37					2		1				3	
38						1	1				2	
39											0	
40											0	
41											0	
42	0	1									1	
43	1					1					2	
45							1				1	
47							1				1	
48					2					1	3	
54					1						1	
55						1					1	
58											0	
66											0	
68						1					1	
78											0	
107											0	
110					1						1	
115											0	
	226	233	231	230	232	233	234	235	228	234	2315	

>>>> RATE CHANGE (M 3/94-12/94)