

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase
in wastewater rates in Monroe
County by KW Resort Utilities Corp.

Docket No. 150071-SU

**K W RESORT UTILITIES CORP.'S
MOTION FOR RECONSIDERATION PURSUANT TO RULE 25-22.060, F.A.C.**

K W Resort Utilities Corp. (“KWRU”), by and through undersigned counsel and pursuant to Rule 25-22.060, Florida Administrative Code, hereby files its Motion for Reconsideration of Final Order No. PSC-17-0091-FOF-SU, issued March 13, 2017 by the Florida Public Service Commission (“PSC”), and as grounds therefore states as follows:

1. On July 1, 2015, KWRU, a Class A Wastewater Utility, filed its application for the rate case at issue in this proceeding. The test year established for final rates was the 13-month average period ended December 31, 2014.

2. On February 24, 2016, the Office of Public Counsel (“OPC”) filed a Notice of Intervention, and an Order acknowledging intervention was issued on March 18, 2016. The PSC subsequently approved a two-phased rate by Order No. PSC-16-0114-FOF-SU (“PAA Order”).

3. On April 13, 2016, OPC and Monroe County, Florida filed protests of the PAA Order. On April 18, 2016, Harbor Shores Condominium Unit Owners Association, Inc. (“Harbor Shores”) filed a cross-petition. On April 21, 2016, KWRU timely filed a cross-protest.

4. A formal evidentiary hearing in this matter was conducted on November 7 – 8, 2016. Briefs were filed on December 9, 2016.

5. On January 26, 2017, PSC Staff (“Staff”) filed its Recommendations, and on March 13, 2017, the PSC issued its Final Order (“Order”), which is the subject of this Motion.

6. This Motion followed.

STANDARD OF REVIEW

Motions for reconsideration are for the purpose of raising facts which the Commission either overlooked or misapprehended in its initial decision. *See Diamond Cab Co. vs. King*, 146 So. 2d 889 (Fla. 1962); *Pingree v. Quaintance*, 394 So. 2d 161 (Fla. 1st DCA 1981). In a motion for reconsideration, it is not appropriate to reargue matters that have already been considered. *Sherwood v. State*, 111 So. 2d 96 (Fla. 3d DCA 1959) (citing *State ex. Rel. Jaytex Realty Co. v. Green*). A motion for reconsideration should not be granted “based upon an arbitrary feeling that a mistake may have been made, but should be based upon specific factual matters set forth in the record and susceptible to review.” *Stewart Bonded Warehouse, Inc. v. Bevis*, 294 So. 2d 315, 317 (Fla. 1974).

SUMMARY OF ARGUMENT

KWRU contends that the PSC erred as to four (4) matters, which are properly subject to reconsideration. All Issues are labeled as per the Final Order (I.E., by Roman Numeral and subsection).

First, as to Issue VI.(D) (appropriate amount of plant in service to be used in setting rates), the PSC generated its finding as to Plant In Service by adding the cost of KWRU’s construction contract (approximately \$4.3 million) with Wharton Smith Contractors and certain estimated engineering costs to be incurred by KWRU by Weiler Engineering Corp. for completion of the project (approximately \$113,000.00) after the final hearing.

However, the PSC overlooked certain costs which were provided to the PSC and recognized in Audit Finding 2 which was stipulated into evidence in this matter (approximately

\$303,000.00), and additional costs outside the Wharton Smith contract and Weiler estimated expenses incurred on the construction from the audit date (July 15, 2015) to the close of evidence in this action (approximately \$205,000.00) which were presented to the PSC in discovery and summarized by Chris Johnson. The PSC additionally overlooked the effect of two change orders to the Wharton Smith construction contract which increased the contract price by a net amount of \$55,436.56.

Second, as to Issue VIII.(U) (appropriate levels of O & M expenses for implementing advanced wastewater treatment), the PSC calculated the cost of operating the current plant at AWT, but did not take into account the undisputed fixed costs which are incurred in operation of the newly constructed third plant/treatment train, regardless of flow levels.

Third, as to Issue X. (appropriate rate structures and rates for KWRU's wastewater system), the PSC increased General Service and Residential Customers' gallonage and base facility charge by 9.06%, but arbitrarily increased re-use by 5% for year 2016, which is unsupported by any evidence in the record.

Lastly, as to Issue IV.(B) (appropriate test year for establishing rates), the PSC utilized a historic 2014 test year with adjustments for known and measurable growth. However, adjustments to billing determinants made by the PSC, along with the addition of CIAC, amortization of CIAC and depreciation, in derogation of PSC Rule, in effect created a projected test year, while purporting not to do so. Under well established law, the PSC does not have authority to adjust the test year to a projected test year.

ISSUE VI.(D)

The PSC Office of Auditing and Performance Analysis Bureau of Auditing Audit Report, prepared by Audit Manager Iliana Piedra for Year Ended December 31, 2014 (Exhibit 48), at Finding 2, provides that “[t]he Utility should create a CWIP account to record the cost for the wastewater plant expansion project. The balance is \$158,151 as of December 31, 2014 with \$144,984 of additional cost to record in 2015.” In Audit Finding 1, the Audit indicated that the invoices recorded to UPIS were reclassified to CWIP. The amount of the balance prior to December 31, 2014, and as of the audit date in 2015 total \$303,135. Invoices for these costs were provided to the PSC for purposes of the Audit.

In Issue VI.(D) of the Final Order, the PSC recognizes that “additional” engineering costs (including estimates for hours and tasks that would be performed for the time period October 2016 through March 2017 totaling \$113,680) should be included in Plant In Service, as supported by the testimony of KWRU retained engineer Ed Castle. However, the actual known expenditures recognized in Audit Finding 2 (\$303,135.00) were omitted from Issue VI.(D) of the Final Order. This Audit Finding was previously stipulated to in Issue 5. This appears to be a simple error, and in correction, KWRU requests the PSC reconsider its finding on Issue VI.(D) to include an additional \$303,135.00 within Plant in Service to reflect the proper amounts for this period.

After July 15, 2015, additional known and measurable costs were produced in discovery and admitted into evidence, which was summarized in Chris Johnson’s rebuttal testimony. None of these costs were disputed as unrelated to the construction of the new plant. These costs were in addition to and beyond the \$303,135.00 recognized in Audit Finding 2 which were incurred from

July 15, 2015 to the present and not contested by any party. The Commission found that Chris Johnson's rebuttal testimony did not provide backup documentation of these costs, but this was incorrect. All documentation, including invoices and payments were produced previously in discovery and were properly admitted into evidence. Chris Johnson's testimony simply summarized this information in an easy format for the Commission's consideration. *See* Exhibit CAJ-9 to Chris Johnson's rebuttal testimony, entered in this docket as Exhibit 76, and Exhibit "A" attached hereto for a listing of expenditures attributable to the expansion, and the means by which they were entered into evidence in this proceeding. *See also* Exhibit CAJ-8 to Chris Johnson's rebuttal testimony for documentation of change orders to the construction contract representing a net increase of \$55,436.56 in expenditures.

KWRU requests the PSC reconsider its finding on Issue VI.(D) to include an additional \$260,273.58 in plant in service to reflect the proper amounts for the period from the date of the Audit through the close of evidence in this matter which facts were into evidence but were overlooked. Each expenditure was listed on Chris Johnson's testimony and was previously provided to all parties, including PSC staff during discovery prior to being admitted into evidence as part of the discovery.

Failure to include all these amounts, as supported by the audit, witness Johnson's testimony and invoices/proof of payment submitted in discovery and admitted into evidence, would require KWRU to file for a limited proceeding to recover these costs. Quite simply, these costs are substantiated and should be included.

As was set forth in the PAA Order, P. 30, “Further, the Utility shall be required to submit a copy of the final invoices and support documentation for the pro forma plant items within 60 days of the in-service date. In addition, the Utility shall submit documentation of all CIAC that has been collected since the test year. If the actual costs are greater than the approved Phase II amounts, the Utility shall be afforded the opportunity to request an additional increase, in writing, for our consideration. If the actual costs are less than the approved amounts, staff will file a subsequent recommendation to lower the Phase II rates for the incremental decrease.” Although an interim phase was rightfully eliminated, the benefit of a true-up for plant and vacuum tank construction expenses is still beneficial to KWRU and the ratepayers, because the alternative would be a separate limited proceeding addressing these items. KWRU requests a true-up to reflect actual amounts within 60 days of the date the plant is in service as provided for in the PAA.

ISSUE VIII.(U)

In determining the appropriate levels of O&M Expenses for implementing advanced wastewater treatment, the PSC overlooked fixed costs which are incurred in operation of the newly constructed third plant/treatment train, regardless of flow levels.

In its Final Order, the PSC finds that the appropriate level of O&M Expenses to reflect the implementation of AWT operations is \$1,647,853, and accordingly pro forma O&M Expense should be \$1,809,080.

In reaching these amounts PSC stated as follows:

For general liability insurance, contractual services-engineer, contractual services-accounting, contractual services-legal, contractual services-testing, contractual services-other, transportation, and miscellaneous expenses, staff performed a straight line annualized calculation. In other words, staff made no adjustments to

these costs based on flows. This is consistent with the approach taken by witness Merchant and is supported by record evidence which identified costs that can be correlated to flows. (EXH 63, BSP 1642-1643).

While this method may encapsulate the cost of operating AWT with two plants,¹ this methodology fails to take into account Phase II of the AWT expansion, which includes placing a third plant/treatment train on-line.

KWRU's Supplemental Response to Third Data Request, filed on January 18, 2016, KWRU included attachment "3-19", which provides a breakdown of O&M Expenses associated with the existing facilities, as well as the incremental amount of O&M Expenses related to the new treatment train and new wells. The incremental amount of O&M Expenses are shown in column ".350 MGD Incremental". They include: (1) Sludge Disposal (\$10,139) (the additional treatment train will generate additional sludge which requires disposal); (2) Purchased Power/Plant (\$29,514) (the additional treatment train requires additional power, above and beyond power required for additional flows, i.e. 3 plants logically use more power than 2 plants); (3) Chemicals (\$20,840) (the additional treatment train requires separate chemical inputs from the other treatment trains); and (4) supplies (\$20,853) (the additional treatment train requires duplicate supplies, regardless of flow levels).

With the addition of the additional plant/treatment train, Contractual Services – Testing, which is based on each plant, will increase due to the necessity to test a new, separate treatment train. Additionally, Contractual Services – Engineering will increase due to the peculiar

¹ KWRU does not agree that it accurately encapsulates such costs, as sludge hauling and chemicals are now much higher than the first 4 months of 2016, without operation of the third plant, but KWRU recognizes this is an inappropriate argument for reconsideration and solely points to the facts that were overlooked.

engineering challenges related to operating and, as necessary, troubleshooting and addressing issues with plant operation and processes for the new treatment train. Miscellaneous expenses will also increase as a result of the operation of a third treatment works.

The record does not reveal any objection by any party to the increased costs necessitated by the operation of the new treatment train. PSC's calculation solely utilized data for 2016, which was annualized and adjusted based on historical expense differentials between wetter and drier months. This methodology overlooked the third plant fixed costs of operations, which are not, or at best are only slightly affected, by variations in flow state. The PSC's Final Order overlooks these expenses, which are properly attributable to operation of the new treatment train. This oversight will lead to under earning, and necessitate KWRU undertaking a limited proceeding at significant cost to the rate payers. Quite simply, these costs were in evidence and should have been properly included in rates.

Accordingly, KWRU requests the PSC reconsider the O&M Amounts for AWT to include the fixed costs of the third treatment train.

ISSUE X.

In determining the appropriate rate structures and rates, the PSC adjusted billable gallons for both general service and residential customers from 2014 to 2016 by 9.06%. This was based upon and consistent with the 9.06% increase in Used and Useful. However, for reuse, the PSC used 2015 gallonage (85,571) and escalated the gallonage by 5% in 2016. This methodology is arbitrary and unsupported by any record evidence.

No party presented testimony or evidence at the Final Hearing that either: (1) KWRU will experience an increase in reuse gallonage demand due to the addition of reuse customers for the year 2016²; or (2) that KWRU will experience an escalation in reuse gallonage due to higher demand from existing customers in 2016.

As such, KWRU requests that the PSC reconsider the adjustment to reuse to conform the adjustment to either the actual gallonage in evidence, or to the same methodology with regard to Used and Useful and the facts set forth at the Final Hearing on this matter. Alternatively, a true up to actual 2016 gallonage would be appropriate.

ISSUE IV.(B)

In its Final Order, the PSC adjusted the 2014 historical test year applied for by KWRU based on “known and measurable information.”

The utilization of Used and Useful to project billable gallons and meters has no basis in a historic test year and is not known and measurable. No record evidence suggests a direct correlation between billable gallon and meters and Used and Useful.

Please see Exhibit “B”, attached hereto and incorporated herein, for a comparison of meter equivalent and gallonage determinants utilized in the Final Order as compared to the actual determinants for 2016.³ There is no correlation between Used and Useful and billable gallons and meters, because Used and Useful includes I&I which is not billed and meters do not change in a

² Monroe County references a potential increase in 2017, but no evidence was provided, supporting a 5% increase in 2016, or 2017, for that matter.

³ Although the actual determinants for 2016 are not into evidence in this docket, KWRU does not request the PSC utilize these actual determinants for 2016, but provides them for the purpose of requesting a true-up which would allow utilization of the actual determinants.

direct ratio to gallons treated. The overstatement of billing determinants at the end of 2016, including General Service and Residential customers as well as re-use gallonage, together with the actual costs of investment for plant construction, will cause under earnings and force KWRU to pursue a limited proceeding to address such under earnings.

Although OPC argued that billable gallons and meters should be brought forward to 2016 based on its expert's Used and Useful calculation, no testimony from Woodcock or evidence in the record supported any correlation between the two. If KWRU was on notice of the issue, it could have pointed to the data above within the record that in all prior years there is no correlation in billable gallon and meter increases with increases in Used and Useful. Simply put, the billable and gallons and meters projected are not supported by record evidence, and will lead to under earning. KWRU requests a true-up to address this issue.

The PSC's determination that there should be one phase, rather than two as set forth in the PAA Order, does not eliminate the need for a true-up. If a true-up is not performed, KWRU will be required to file an additional proceeding to correct these deficiencies. There have been significant additional known and measurable expenditures and investments since the close of evidence, and these actual amounts, as well as, the actual billing determinants for 2016 can now be utilized.

Finally, the Final Order adjusts the historical test year to include prospective future CIAC against the utility's investment in property used and useful in the public service, accumulated depreciation on CIAC, and amortization. It is well-settled that the interpretation of a statute by an administrative agency charged with administering or enforcing the statute is given great deference.

However, an interpretation which is clearly erroneous or in conflict with the legislative intent of the statute will be overturned. *Donato v. American Tel. & Tel. Co.*, 767 So. 2d 1146, at 53 (Fla. 2000). For historic test years, Fla. Stat. 367.081(2)(a.)(1) states, in pertinent part, that “the commission shall not allow the inclusion of contributions-in-aid-of-construction in the rate base of any utility during a rate proceeding, nor shall the commission impute prospective future contributions-in-aid-of-construction against the utility's investment in property used and useful in the public service; and accumulated depreciation on such contributions-in-aid-of-construction shall not be used to reduce the rate base, nor shall depreciation on such contributed assets be considered a cost of providing utility service.” The directive of the statute is clear and directly on point in this proceeding. The inclusion of these items in using a historic test year is clearly erroneous in light of the plain language of the statute and constitutes reversible error on appeal.

As can be readily ascertained from this motion for reconsideration, KWRU simply desires to close out the plant expansion, vacuum tank and AWT costs based on actual known and measurable investments, final expenditures and billing determinants and not estimates that are incorrect.

WHEREFORE, K W Resort Utilities Corp., prays this Commission enter a revised Final Order which (1) considers all evidence as to plant in service, (2) undisputed costs of operating a third treatment train at AWT, (3) allow a true-up of expenditures, investments and billing determinants prior to closing the docket and finalizing rates (4) that any refund be reduced as a result of this Motion for Reconsideration and any true-up, and (5) for such other, further relief as the Commission find just, equitable and proper.

CERTIFICATION OF CONFERRAL

Undersigned counsel conferred as to this Motion with the other parties in the case. Counsel for PSC takes no position with respect to the Motion. Counsel for OPC and Monroe County oppose the Motion. Representative for Harbor Shores Condominium Unit Owners Association, Inc. has not indicated a position on the Motion.

CERTIFICATE OF SERVICE
DOCKET NO. 150071-SU

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by E-mail to the following parties this 14th day of March, 2017:

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EXHIBIT A

Exhibit A

<u>Type of Expenditure</u>	<u>Amount/ Adjustment</u>	<u>Document where shown</u>	<u>Exhibit Number/ Bates Number</u>
Engineering Costs through Audit Date	+\$303,135.00	Exhibit IHP-1, P. 16 of 45	48
		Net amount of engineering costs through Audit Date	+\$303,135.00
Weiler Invoice 44939 (July 1, 2015) – Expansion	+\$2,885.00	KWRU Response to Staff’s First RFP #3 (File “Weiler Invoice #44939.pdf”)	50/Staff Hearing USB Drive not issued
Weiler Invoice 44997 (August 10, 2015) – Expansion	+\$296.25	KWRU Response to Staff’s First RFP #3 (File “Weiler Invoice #44997.pdf”)	50/Staff Hearing USB Drive not issued
Weiler Invoice 45035 (Sept. 2, 2015) – Expansion	+\$5,042.50	KWRU Response to Staff’s First RFP #3 (File “Weiler Invoice #45035.pdf”)	50/Staff Hearing USB Drive not issued
Weiler Invoice 45081 (Sept. 30, 2015) – Expansion	+\$2,963.75	KWRU Response to Staff’s First RFP #3 (File “Weiler Invoice #45081.pdf”)	50/Staff Hearing USB Drive not issued
Weiler Invoice 45134 (Nov. 4, 2015) – Expansion	+\$3,021.25	KWRU Response to OPC First Request for Production #7 (File “Invoice #45134”)	56/Staff Hearing USB Drive not issued
Weiler Invoice 45207 (January 8, 2016) – Expansion	+\$1,286.25	KWRU Response to Staff’s First RFP #3 (File “Weiler 45207.pdf”)	50/Staff Hearing USB Drive not issued
Weiler Invoice 45207 (January 8, 2016) – Vac Tank	+\$123.75	KWRU Response to Staff’s First RFP #3 (File “Weiler 45207.pdf”)	50/Staff Hearing USB Drive not issued
Weiler Invoice 45333 (April 8, 2016) – Expansion	+\$9,916.25	KWRU Responses to Staff’s Third RFP #43 (File “Weiler #4533.pdf”)	54/Staff Hearing USB Drive not issued
Weiler Invoice 45408	+\$9,635.18	KWRU Response to Monroe County’s Second RFP #30 (File “Invoice #45408”)	67/Staff Hearing USB Drive not issued
Weiler Invoice 45477 (June 3, 2016) – Expansion	+\$21,780.00	KWRU Response to Monroe County’s Second RFP #30 (File “Invoice #45477”)	67/Staff Hearing USB Drive not issued
Weiler Invoice 45540 (July 8, 2016) – Expansion	+\$21,007.50	KWRU Response to Staff’s First RFP #3 (File “Weiler #45543.pdf”)	50/Staff Hearing USB Drive not issued
Weiler Invoice 45594 (August 5, 2016) – Expansion	+\$16,701.25	KWRU Response to Monroe County Second RFP #30 (File “Invoice #45594.pdf”)	67/Staff Hearing USB Drive not issued
		Net amount of engineering costs from Audit Date forward:	+\$94,658.93

Exhibit A

Dumont Invoice 348586 (July 30, 2015)	+\$4,597.81	KWRU Response to Staff's Second RFP #21 (File "Dumont Hawkins #348586.pdf")	52/Staff Hearing USB Drive not issued
McMaster Carr Invoice 7301260-01 (August 13, 2015)	+\$65.68	KWRU Response to Staff's Second RFP #21 (File "McMaster-Carr Tube Fittings (2).pdf")	52/Staff Hearing USB Drive not issued
USA Bluebook Invoice 724206 (August 13, 2015)	+\$234.06	KWRU Response to Staff's Second RFP #21 (File "2015 USA Bluebook #724206")	52/Staff Hearing USB Drive not issued
USA Bluebook Invoice 725277 (August 14, 2015)	+\$156.04	KWRU Response to Staff's Second RFP #21 (File "2015 USA Bluebook #725277")	52/Staff Hearing USB Drive not issued
Manley deBoer Lumber Invoice 1508-039121 (August 14, 2015)	+\$591.53	KWRU Response to Staff's Second RFP #21 (File "Manley deBoer CC")	52/Staff Hearing USB Drive not issued
Raybro Invoice 3765-512205 (August 18, 2015)	+\$70.83	KWRU Response to Staff's Second RFP #21 (File "2015 Raybro #3765-512224")	52/Staff Hearing USB Drive not issued
USA Bluebook Invoice 730598 (August 20, 2015)	+\$173.81	KWRU Response to Staff's Second RFP #21 (File "2015 USA Bluebook #730598")	52/Staff Hearing USB Drive not issued
Structures International Invoice 16-105 (Jan. 22, 2016)	+\$5,500.00	KWRU Responses to Monroe County Second RFP #30 (File "Structures Int'l #16-105")	67/Staff Hearing USB Drive not issued
Waste Management Invoice #9139870-1094-4 (June 1, 2016)	+\$5,662.58	KWRU Responses to Monroe County Second RFP #30 (File "Waste Management #9139870-1094-4")	67/Staff Hearing USB Drive not issued
Waste Management Invoice #9139870-1098-3 (May 16, 2016)	+\$3,081.18	Second RFP #30 (File "Waste Management #9139291-1098-3")	67/Staff Hearing USB Drive not issued
Keys Energy Services Invoice KES 6-27-16 (June 27, 2016)	+\$13,338.78	KWRU Response to Monroe County Second RFP #30 (File "Keys Energy Invoice #KES6-27-16")	67/Staff Hearing USB Drive not issued
SWECO Invoice 774503 (August 10, 2016)	+\$76,705.79	KWRU Response to Staff's Second RFP #24 (File "SWECO #774503")	52/Staff Hearing USB Drive not issued
		Net amount of miscellaneous expansion expenses from Audit Date forward:	+\$110,178.09
Adjustments to Negotiated Contract Amount (Wharton Smith Contract)	-\$2,337.44	Exhibit CAJ-8, P. 3 of 4	75/0950-3
Relocation of Electric and SBR Foundation Mods (Wharton Smith Contract)	+\$57,774.00	Exhibit CAJ-8, P. 3 of 4	75/0950-3

Exhibit A

		Net amount of substantiated Change Orders to Wharton Smith Contract:	+\$55,436.56
		Total Expenses Requested for Reconsideration:	\$563,408.58

EXHIBIT B

Exhibit B

Meter equivalents

2015 Annual Report year end x 12 months:	27,672
2016 Annual Report year end x 12 months:	28,812
Simple average per Annual Reports:	<u>28,242</u>
Per FPSC staff recommendation:	<u>29,119</u>

Gallonage:

2016 Annual Report - residential	83,260,233
2016 Annual Report - general service	141,765,399
2016 Annual Report - reuse	50,332,080
Per FPSC staff recommendation - residential	76,896,025
Per FPSC staff recommendation - general service	155,770,398
Per FPSC staff recommendation - reuse	89,850,000