

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Investigation of water rates)	DOCKET NO. 910658-WU
of BCD INDUSTRIES, INC. in Osceola)	ORDER NO. 25598
County for possible overearnings)	ISSUED: 1/13/92
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The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
 SUSAN F. CLARK
 J. TERRY DEASON
 BETTY EASLEY

FINAL ORDER SETTING REVENUES SUBJECT TO REFUND
 AND REQUIRING SECURITY

AND

NOTICE OF PROPOSED AGENCY ACTION ORDER
 REQUIRING REFUND OF OVERTURNINGS

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the actions discussed herein, except for setting revenues subject to refund and requiring security, are preliminary in nature and will become final unless a person whose interests are adversely affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

BACKGROUND

BCD Industries, Inc., (BCD or utility) is a class "C" water and wastewater utility located near Kissimmee, Florida. This Order concerns only BCD's provision of water service. BCD serves five general service water customers and one temporary general service water customer.

The utility applied for a staff-assisted rate case (SARC) in 1988 for its wastewater system only. In processing that case, we discovered that BCD was overearning with respect to its water system. Accordingly, in the Order entered in that case, Order No. 20436, issued December 9, 1988, we reduced BCD's water rates.

BCD applied for another SARC on September 7, 1989. Again, we found that BCD's water system was overearning; so by Order No.

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FPSC-RECORDS/REPORTING

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 2

22857, issued April 26, 1990, we reduced BCD's water rates once more. For three months out of the test year in that case, BCD was serving Florida Community Services, which is controlled by the City of Kissimmee (the City). In our calculation of test year revenue, we did not account for revenues attributable to this customer because we understood that customer's service was temporary and would cease in June of 1990.

BCD's 1990 annual report indicated that it was still collecting revenues from the City. Upon review of the report and other preliminary information, we believed that for the test year ending December 30, 1990, BCD's continued collection of these revenues caused BCD to exceed the range of its authorized rate of return. Therefore, by Order No. 24818, issued July 15, 1991, we initiated the instant overearnings investigation, declared BCD's continued collection of its existing water rates to be subject to refund with interest, and required security in the form of a bond or letter of credit in the amount of \$12,274 to secure any potential refund.

On July 31, 1991, BCD filed a motion for reconsideration asking the Commission to reconsider requiring the escrow of funds. By Order No. 25146, issued September 30, 1991, we denied BCD's motion and ordered BCD to file the security required in Order No. 24818. A letter of credit in the amount of \$12,274 was then timely filed.

In making the determination set forth herein, we audited the utility's books and records and determined all components necessary to evaluate overearnings. We also performed a field investigation of the water plant to re-examine and update plant and expenses. Our findings are set forth below.

RATE BASE

Our calculation of the appropriate rate base for the purpose of this proceeding is depicted on Schedule No. 1, and our adjustments are itemized on Schedule No. 1-A. Those adjustments which are self-explanatory or which are essentially mechanical in nature are reflected on those schedules without further discussion in the body of this Order. The major adjustments are discussed below.

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 3

Used and Useful

BCD has one well, no auxiliary power, and no storage facilities. BCD's well substantially exceeds the minimum engineering standards that a single well must have to serve BCD's existing customers--five general service customers consisting of approximately 700 equivalent residential connections, excluding the City--plus a reasonable margin reserve.

A system providing service to more than 350 persons on a permanent basis is required by the Department of Environmental Regulation (DER) to have no less than two wells. Under DER standards, BCD technically provides service to a transient population. Since the customers are not deemed "permanent" under DER standards, the utility is not required by law to install a back-up well. The utility's average service population at any one time, transient or not, is well over 350 persons. Using the population criteria alone, under normal circumstances, the utility would require another well to meet DER standards.

In consideration of the above, we think that there is no practical way to find that BCD is less than 100% used and useful. Therefore, we find that BCD's existing facility is considered 100% used and useful.

Rate Base Components

By Order No. 22857, issued April 26, 1991, BCD's last SARC, we established test year end rate base components as of October 31, 1989. Since our audit showed that BCD had not recorded the rate base components we established in Order No. 22857, we have made several adjustments to the utility's recorded balances to reflect those established in the above-referenced order.

Specifically, we increased the utility's plant-in-service balance by \$52,823 to conform to Order No. 22857. We increased the balance to account for \$936 in test year plant additions. Because of a \$468 averaging adjustment, test year plant-in-service is \$223,459. Since we consider BCD's plant to be 100% used and useful, we have made no adjustment for plant held for future use.

We decreased contributions-in-aid-of-construction (CIAC) by \$3,201 in order for the balance to conform with Order No. 22857.

We increased the balance of accumulated depreciation by \$18,765 to conform with Order No. 22857. After adding \$9,767 to the balance to account for depreciation from the SARC test year to

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 4

the end of the test year used here, we reduced the balance by a \$3,839 averaging adjustment. Test year accumulated depreciation is \$74,492.

We increased the balance of accumulated amortization of CIAC by \$12,170 to conform with Order No. 22857. After increasing the balance by \$4,403 to account for subsequent amortization, we reduced the balance by a \$1,737 averaging adjustment. Test year accumulated amortization of CIAC is \$42,129.

We find it appropriate to use the formula method (one-eighth of operating and maintenance expenses) to calculate the working capital requirement of this utility. In a later section of this Order, we find that the proper amount of test year operating and maintenance expense is \$26,172. Therefore, we have included one-eighth of that amount, \$3,272, in rate base as the utility's working capital allowance.

In consideration of the foregoing, we find that the appropriate balance of test year rate base is \$100,065.

NET OPERATING INCOME

Our calculation of net operating income is depicted on Schedule No. 2, and our adjustments are itemized on Schedules No. 2-A. Those adjustments which are self-explanatory or which are essentially mechanical in nature are reflected on those schedules without further discussion in the body of this Order. The major adjustments are discussed below.

Test Year Revenue

The utility recorded \$294,908 in water system test year revenues, \$249,780 of which was collected from BCD's temporary customer, the City. Thomas Chalifoux, the owner of BCD, and the City's Director of Utilities have stated that the City has not continued to purchase as much water as it did during the test year and, in fact, the City's purchases from BCD have dropped considerably.

The City is still a customer of BCD, albeit a temporary one. Since BCD's rates were calculated without consideration for the City as a customer, as long as City is a customer, BCD will be in a potential overearnings position.

In order for our calculation of test year revenues to reflect the current situation in this investigation, we have substituted

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 5

the \$249,780 in revenues derived from the City during the test year with \$33,741 in annualized revenues to be derived from the City in 1991 under more normal usage. In addition, since our audit showed that BCD billed but never collected an additional \$3,613, we have increased test year revenue by this amount. In consideration of the foregoing, we find that test year revenues are \$82,483.

Operating and Maintenance Expense (O & M)

The utility charged \$45,036 to water O&M during the test year. We have reviewed the utility's expense accounts for proper amounts, periods, and classifications. We made adjustments to reclassify certain expenses, to reflect certain allowances necessary for plant operation, and to reflect certain disallowances. A summary of our adjustments follows.

1) Purchased Power. The utility recorded \$14,910 in this expense account during the test year. We decreased this amount by \$10,155 to reflect the City's current consumption.

2) Chemicals. The utility recorded \$1,048 in this account during the test year. We decreased this amount by \$748 to reflect the City's current consumption.

3) Contractual Services. The utility recorded \$18,554 in this account for the test year. Part of this amount, \$2,342, was paid to a consultant for services on the utility's last SARC. Since this amount was disallowed as rate case expense in Order No. 22857, we have disallowed it here. We allowed BCD to recover a management fee of \$3,027 in the last rate case. We reduced this account by \$1,866--the difference between the fee allowed, indexed forward one year to \$3,152, and what the utility had recorded in this account.

4) Rents. The utility recorded \$797 in rent expense for the test year. During the test year, BCD moved its office to a different building and renegotiated a lease. As a result, BCD's rent expense increased \$214, which we have added to this account.

5) Transportation Expense. The utility recorded \$1,069 in this account for the test year. We have reduced this balance by \$480, the cost of repairs to a truck which was not allowed in rate base in Order No. 22857.

6) Insurance Expense. The utility recorded \$1,198 in insurance expense for the test year. We have reduced this amount

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 6

by \$133, the cost of insurance for the truck which was not allowed in Order No. 22857.

7) Regulatory Commission Expense. The utility recorded \$3,579 in regulatory commission expense for the test year. According to our audit, the entire amount is the regulatory assessment fee. Therefore, we have reclassified the recorded amount to "Taxes Other Than Income." We have added \$225 to this account for the rate case expense approved in Order No. 22857.

Depreciation Expense (Net of Amortization of CIAC)

By applying the prescribed depreciation rates to the appropriate used and useful plant-in-service account balances, we calculate that the proper amount of test year depreciation expense is \$8,374. Since this amount is \$738 less than what the utility recorded on its books, the utility's recorded amount should be so reduced. By applying the appropriate composite rates to the accumulated CIAC balances, we calculate that the amortization of CIAC expense is \$3,790. Since the utility had not recorded any amortization of CIAC, we have adjusted this account accordingly. We therefore find that depreciation expense, net of amortization of CIAC, is \$4,584.

Taxes Other Than Income Taxes

The utility recorded \$1,173 in this account during the test year. We have increased this amount by \$3,579 to reflect the reclassification of the regulatory assessment fee from O&M expenses. We have also added \$133 to this amount to account for the 4.5% regulatory assessment fee on test year revenues.

Income Taxes

The utility recorded \$8,732 in income tax expense during the test year. We have reduced this amount by \$6,681 to remove accrued income tax expense associated with the adjusted test year operating income.

In consideration of the foregoing, we find that BCD's test year operating expenses are \$37,692.

Test Year Operating Income or Loss

Test year operating revenues for BCD are \$82,483. Test year operating expenses are \$37,692. Therefore, BCD's test year operating income was \$44,791.

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 7

REVENUE REQUIREMENT

Based upon our review of the utility's books and records and based upon the adjustments discussed above, we find that the appropriate annual revenue requirement for this utility is \$47,589. Water revenues should therefore be reduced by \$34,894 (42.30%). The revenue requirement we have calculated will allow the utility to recover its operating expenses and will allow it the opportunity to earn a 11.46% return on its average rate base.

OVEREARNINGS

By Order No. 22857, we approved a 11.40% rate of return for BCD, with a range of reasonableness from 11.35% to 11.46%. For the test year in this case, BCD's adjusted water operating income is \$44,791, yielding a 44.76% rate of return on a \$100,065 water system rate base. We find that for the test year BCD overearned; its achieved rate of return exceeded the high end of the range for the overall rate of return.

REFUND

By Order No. 24818, issued July 15, 1991, we deemed \$12,274 of BCD's revenues subject to refund. According to our findings contained herein, BCD overearned by \$34,894 during the test year. The maximum refund we can order, however, is \$12,274. The total amount of revenues that were made subject to refund in Order No. 24818 shall therefore be refunded in accordance with Rule 25-30.360, Florida Administrative Code. The refund shall be made to customers of record as of December 31, 1991, and shall be completed within 90 days of the date of this Order.

BCD shall notify its customers of the refund which they will receive as a result of this investigation. Within 30 days of the date on this Order, BCD shall submit a proposed customer notice explaining the refund. Staff will approve the proposed notice upon determining that it is adequate and that it conforms with our decision herein.

RATES

As stated earlier, we did not consider the City as a customer in setting BCD's current rates in Order No. 22857 because the City was considered a temporary customer. The City's Utilities Director, on November 12, 1991, indicated that the City will remain on BCD's system for only nine more months and that during the remaining months, the City intends to use BCD as a backup source

ORDER NO. 25598
 DOCKET NO. 910658-WU
 PAGE 8

only. Therefore, we shall not alter BCD's water rates at this time. BCD's current rates, as approved in Order No. 22857, are set forth below.

MONTHLY RATES - WATER

General Service

<u>Base Facility Charge</u>	<u>Commission Approved Current Rate</u>
<u>Meter Sizes:</u>	
5/8" x 3/4"	\$ 8.97
3/4"	13.46
1"	22.43
1 1/2"	44.85
2"	71.76
3"	143.52
4"	224.23
6"	448.50
<u>Consumption Charge</u>	
Per 1,000 Gallons	\$ 0.80

REVENUES SUBJECT TO REFUND

Even if the City's usage fluctuates, as long as the City is a customer, BCD will continue to be in an overearnings posture. Rather than lower BCD's rates, we hereby declare that BCD's water revenues in excess of \$3,966 per month (1/12 of the \$47,589 revenue requirement approved herein) shall be held subject to refund, with interest. We have taken this action because we do not think that under its current rates, BCD will overearn once the City is off the system. With this approach, the utility will be able to meet its monthly operating expenses and earn its allowed rate of return, but with protection against continued overearnings. This amount being held subject to refund is separate from those revenues previously held subject to refund.

BCD shall notify this Commission when the City is no longer a customer. When we are notified, we will revisit BCD's overearnings status and dispose of the potential refund issue and security.

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 9

SECURITY

Within thirty days of the date of this Order, BCD must file security for a potential refund of the revenues held subject to refund hereinabove.

If the security provided is an escrow account, said account shall be established between the utility and an independent financial institution pursuant to a written escrow agreement. The Commission shall be a party to the written escrow agreement and a signatory to the escrow account. The written escrow agreement shall state the following: that the account is established at the direction of this Commission for the purpose set forth above, that no withdrawals of funds shall occur without the prior approval of the Commission through the Director of the Division of Records and Reporting, that the account shall be interest bearing, that information concerning the escrow account shall be available from the institution to the Commission or its representative at all times, and that pursuant to Consentino v. Elson, 263 So.2d 253 (Fla. 3d DCA 1972), escrow accounts are not subject to garnishments.

The utility shall deposit the funds to be escrowed into the escrow account within seven (7) days of the utility's receipt thereof. If a refund to the customers is required, all interest earned by the escrow account shall be distributed to the customers. If a refund to the customers is not required, the interest earned by the escrow account shall revert to the utility.

If the security provided is a bond or a letter of credit, said instrument shall be in the amount of \$24,133. If the utility chooses a bond as security, the bond shall state that it will be released or shall terminate upon subsequent Order of the Commission addressing overearnings or requiring a refund. If the utility chooses to provide a letter of credit as security, the letter of credit shall state that it is irrevocable for the period it is in effect and that it will be in effect until a final Commission order is rendered addressing overearnings or requiring a refund.

Irrespective of the type of security provided, the utility must keep an accurate and detailed account of all monies it receives. By no later than the twentieth day after each monthly billing, the utility shall file a report showing the amount of revenues collected, by whom such monies were paid or on whose behalf paid, the amount of revenues collected in excess of the revenue requirement approved herein, and a copy of the City's bill. Should a refund be required, the refund shall be with interest and

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 10

undertaken in accordance with Rule 25-30.360, Florida Administrative Code.

In no instance should maintenance and administrative costs associated with any refund be borne by the customers. These costs are the responsibility of, and should be borne by, the utility.

It is, therefore

ORDERED by the Florida Public Service Commission that BCD Industries, Inc., exceeded its authorized rate of return and shall therefore, refund, within ninety days of this Order, \$12,274 in accordance with Rule 25-30.360, Florida Administrative Code, to customers of record date as of December 31, 1991. It is further

ORDERED that each of the findings made in the body of this Order are by reference incorporated herein. It is further

ORDERED that all that is contained in the schedules attached hereto are by reference incorporated herein. It is further

ORDERED that BCD Industries, Inc., is authorized to charge its previously-approved rates as set forth in the body of this Order. It is further

ORDERED that, within thirty days of the date of this Order, BCD Industries, Inc., shall submit and have approved a proposed notice to its customers of the refund and the reasons therefor. The notice will be approved upon Staff's verification that it is consistent with our decision herein. It is further

ORDERED that, by no later than the twentieth day after each monthly billing, BCD Industries Inc., shall file the revenues report as required in the body of this Order. It is further

ORDERED that all of the provisions of this Order, except for setting revenues subject to refund and requiring security, are issued as proposed agency action and shall become final, unless an appropriate petition in the form provided by Rule 25-22.029, Florida Administrative Code, is received by the Director of the Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the date set forth in the Notice of Further Proceedings below. It is further

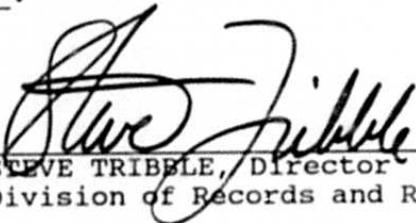
ORDERED that BCD Industries, Inc.'s water revenues in excess of \$3,966 per month are hereby declared to be held subject to refund. It is further

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 11

ORDERED that, within thirty days of the date of this Order, BCD Industries, Inc., shall file the security required in the body of this Order. It is further

ORDERED that this docket shall remain open until further Order of this Commission.

By ORDER of the Florida Public Service Commission, this 13th day of JANUARY, 1992.



STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

MJF

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

As identified in the body of this order, our actions discussed herein, except for setting revenues subject to refund and requiring security, are preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on 2/3/92. In the absence of such a petition, this order shall become effective on

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 12

the date subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If the relevant portion of this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 13

BCD INDUSTRIES, INC.
DOCKET NO. 910658-WU
TEST YEAR ENDED DECEMBER 31, 1990

SCHEDULE NO. 1
WATER RATE BASE

Account Title -----	Balance per Utility -----	Commission Adjustments to Utility Balance -----	Balance per Commission -----
Depreciable Plant in Service	\$170,168	\$53,291 A	\$223,459
Land/Nondepreciable Assets	7,042	0	7,042
Amortizable Plant (Organization)	0	0	
Contributions in Aid of Construction	(104,546)	3,201 B	(101,345)
Accumulated Depreciation	(49,799)	(24,693)C	(74,492)
Accumulated Amortization (Organization)	0	0	0
Accumulated Amortization of CIAC	27,293	14,836 D	42,129
Working Capital Allowance	0	3,272 E	3,272
	-----	-----	-----
RATE BASE	\$50,158 -----	\$49,907 -----	\$100,065 -----

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 14

BCD INDUSTRIES, INC.
DOCKET NO. 910658-WU
TEST YEAR ENDED DECEMBER 31, 1990

SCHEDULE NO. 1A
ADJUSTMENTS TO
WATER RATE BASE

	WATER

A. DEPRECIABLE PLANT IN SERVICE:	

1. To adjust balance per Order No. 22857	52,823
2. To reflect test year plant additions	936
3. Averaging adjustment	(468)

	53,291
	=====
B. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC):	

1. To adjust balance per Order No. 22857	3,201
	=====
C. ACCUMULATED DEPRECIATION:	

1. To adjust balance per Order No. 22857	(18,765)
2. To adjust to appropriate test year end balance	(9,767)
3. Averaging adjustment	3,839

	(24,693)
	=====
D. ACCUMULATED AMORTIZATION OF CIAC:	

1. To adjust balance per Order No. 22857	12,170
2. To adjust to appropriate test year end balance	4,403
3. Averaging adjustment	(1,737)

	14,836

E. WORKING CAPITAL ALLOWANCE:	

1. To reflect working capital allowance based on one-eighth of O&M expenses	3,272

TOTAL ADJUSTMENTS:	49,907
	=====

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 15

BCD INDUSTRIES, INC.
DOCKET NO. 910658-WU
TEST YEAR ENDED DECEMBER 31, 1990

SCHEDULE NO. 2
OPERATING INCOME
WATER

	Balance Per Utility -----	Commission Adjustments to Utility Balance -----	Test Year Balance per Comm -----	Adjustments for Increase -----	Balance per Comm -----
Operating Revenues	\$294,908	(\$212,425) A	\$82,483	(\$34,894) F	\$47,589
Operating Expenses:					

Operation and Maintenance	\$45,036	(\$18,864) B	\$26,172	\$0	\$26,172
Depreciation	9,112	(4,528) C	4,584	0	4,584
Amortization	0	0	0	0	0
Taxes Other Than Income	1,173	3,712 D	4,885	(1,570) G	3,315
Income Taxes	8,732	(6,681) E	2,051	0	2,051
	-----	-----	-----	-----	-----
Total Operating Expenses	\$64,053	(\$26,361)	\$37,692	(\$1,570)	\$36,122
	-----	-----	-----	-----	-----
Operating Income (Loss)	\$230,855	(\$186,064)	\$44,791	(\$33,324)	\$11,467
Rate Base	\$50,158		\$100,065		\$100,065
Rate of Return	460.26% -----		44.76% -----		11.46% -----

ORDER NO. 25598
DOCKET NO. 910658-WU
PAGE 16

BCD INDUSTRIES, INC.
DOCKET NO. 910658-WU
TEST YEAR ENDED DECEMBER 31, 1990

SCHEDULE NO. 2A
ADJUSTMENTS TO
WATER OPERATING
INCOME
PAGE 1 OF 2

A. OPERATING REVENUES:	WATER
-----	-----
1. To add unrecorded revenue per preliminary audit	3,613
2. To remove Florida Community revenue from TYE December 31, 1990	(249,780)
3. To add annualized 1991 revenue from Florida Communities	33,741

Subtotal	(212,425)

B. OPERATION AND MAINTENANCE EXPENSES:	

1. To reflect Commission's approved purchased power expense	(10,155)
2. To reflect Commission's approved chemical expense	(748)
3. To remove rate case expense not allowed in Order No. 22857	(2,342)
4. To reflect management fee allowed in Order No. 22857, indexed forward one year	(1,866)
5. To reflect test year increase in office rent	214
6. To remove repair expenses for a truck which was not allowed in rate base per Order No. 22857	(480)
7. To remove insurance expense for the truck which was not allowed in rate base per Order No. 22857	(133)
8. To reclassify regulatory assessment fee to Taxes Other Than Income	(3,579)
9. To add rate case expense allowed in Order No. 22857	225

	(18,864)

C. DEPRECIATION EXPENSE:	

1. Adjustment to reflect correct test year depreciation expense	(738)
2. Adjustment to reflect test year amortization	(3,790)

Subtotal	(4,528)

ORDER NO. 25598
 DOCKET NO. 910658-WU
 PAGE 17

BCD INDUSTRIES, INC.
 DOCKET NO. 910658-WU
 TEST YEAR ENDED DECEMBER 31, 1990

SCHEDULE NO. 2A
 ADJUSTMENTS TO
 WATER OPERATING
 INCOME
 PAGE 2 OF 2

D. TAXES OTHER THAN INCOME:

1. To reclassify regulatory assessment fee from Operation and Maintenance expenses	3,579
2. To adjust regulatory assessment fee to 4.5% of test year revenue	133

	3712

E. INCOME TAXES:

1. To reflect income tax expense associated with adjusted test year operating income	(6,681)

F. OPERATING REVENUES:

1. To reflect Commission's approved revenue decrease	(34,894)

G. TAXES OTHER THAN INCOME:

1. To reflect the decrease in regulatory assessment fees associated with Commission's approved revenue decrease	(1,570)
