

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

COMMISSION ADVISORY & COMPLIANCE DIVISION  
Water Utilities Branch

RESOLUTION NO. W-3985\*  
April 19, 1996

RESOLUTION

(RES. W-3985), SEARLES DOMESTIC WATER COMPANY (SDWC).  
ORDER AUTHORIZING A GENERAL RATE INCREASE PRODUCING  
ADDITIONAL ANNUAL REVENUE OF \$130,190 OR 44.79% IN  
1995.

BY DRAFT ADVICE LETTER ACCEPTED ON JULY 21, 1995.

SUMMARY

This Resolution grants an increase in gross annual revenues of \$130,190, or 44.79% for test year 1995. The increase will provide a 2.94% rate of return on rate base in the test year.

BACKGROUND

SDWC requested authority under Section VI of General Order 96-A and Section 454 of the Public Utilities Code to increase rates for water service to produce additional revenues of \$130,490 or 44.9% in 1995. The utility also requested increases in the charges for turning off and turning on of service and the establishment of a late payment charge. SDWC modified the request on July 17, 1995. The modified request showed a decrease in payroll expense and minor modification to a couple of other expenses. SDWC's modified request shows 1995 gross revenue of \$290,710 at present rates increasing to \$421,200 at proposed rates to produce a rate of return on rate base of 2.92%. SDWC serves 1,143 metered customers within the unincorporated communities of Argus, Trona, Pioneer Point, Borosolvay and South Trona, all within San Bernardino County.

The last general rate increase was authorized on May 7, 1986, by Resolution W-3313, which authorized an increase of \$62,205 or 30.5% in 1986, and \$83,125 or 30.8% in 1987. SDWC received a one-time surcharge for reimbursement of Department of Health Services fees in 1992.

DISCUSSION

The Water Utilities Branch (Branch) made an independent analysis of SDWC's summary of earnings and issued its report in March, 1995. Appendix A shows SDWC's and the Branch's estimated summary of earnings at present, requested, and adopted rates for the test year 1995. SDWC is a wholly-owned subsidiary of the North American Chemical Company. SDWC had been operating at a loss for several years but did not file for a rate increase request because the utility was being transferred from Kerr-McGee Chemical Company to North American Chemical Company. The transfer was delayed by concerns of the staff of the

Division of Ratepayer Advocates of the Public Utilities Commission. When these concerns were resolved, then the transfer was authorized. Shortly afterwards, SDWC prepared and filed this increase request.

The Branch made minor adjustments to the expense and revenue levels. These adjustments did not affect the total amount of revenue since the requested rate of return was much below that found reasonable for utilities of this size. SDWC had been losing money for several years due to an increase in operating expenses and a decline in the number of customers.

SDWC's draft advice letter requested rates which it estimated would produce a rate of return on rate base of 2.92%. SDWC had a residential rate schedule consisting of five increasing rate blocks and a school rate schedule of three increasing rate blocks. The meter ratios and portion of fixed costs contained in the service charge component were below the Commission's rate design guidelines. SDWC proposed simplifying the residential rate design by combining the first two blocks into one block and combining the second two blocks into one block. This would result in a simplified schedule with the highest rate still beginning at usage over 4,000 cubic feet per month. The meter charges were increased to include more of the fixed costs and the meter ratios brought in line with current Commission policy.

For the school schedule, the sizes of the three blocks were reduced and the service charges were increased to reflect current rate design policy on fixed charges contained in the service charges and higher meter ratios. The utility had requested that the third block begin at 20,000 cubic feet instead of 50,000 cubic feet. The Branch, in response to the protest of the school district, reduced the service charges while maintaining the proper meter ratios and increased the size of the second block so that the third block begins at 25,000 cubic feet instead of 20,000 cubic feet. This would comply with the Commission guideline that no customer receive an increase more than twice the system average increase of about 45%.

SDWC requested authority to change several other schedules. Schedule 4, Private Fire Protection Service, would be increased by the system average percentage. Schedule 2, Fire Hydrant Service, would be cancelled since it is no longer used. A late charge of 1.5% with a minimum charge of \$1.00 would be established. Similar late charges have been established by other utilities. The rates proposed by the Branch are included herein as Appendix B.

Branch believes it is reasonable to allow SDWC to increase the deposit to establish credit to twice the estimated monthly bill from the current \$10.00 and to increase the service restoration charge from \$10.00 during regular working hours and \$15.00 at other times to \$25.00 and \$75.00 respectively to reflect current costs. SDWC should be authorized to file revised Rules 7, Deposits, and 11, Discontinuance and Restoration of Service, to reflect these changes. Also, as authorized by Public Utilities Code Section 2714, the company is proposing that if a tenant in a rental unit leaves owing the company, service to subsequent tenants in the unit will, at the company's

option, be furnished on the account of the landlord. The Branch agrees with these changes.

SDWC files Annual Reports regularly, and there are no outstanding Commission orders requiring improvements. Searles Domestic Water Company should update its tariff book by filing revised Rules 3, 4, 6, 10, 12, 13, 14, 18, 19, 20, and 21. Forms 1 and 2 should also be updated. Schedule 2, Fire Hydrant Service should be deleted.

At the Branch's recommended rates shown in Appendix B, a typical monthly bill for a residential metered customer using 11 Ccf of water would increase from \$19.19 to \$28.81, or 46.8%. A comparison of customer bills at present and recommended rates is shown in Appendix C. The adopted quantities and tax calculations are shown in Appendix D.

#### NOTICE AND PROTESTS

A notice of the proposed rate increase was mailed to each customer on October 6, 1995. The Branch received one letter from the superintendent of the Trona Schools protesting the rate design. The concerns of the school were addressed in the modified rate design.

A public meeting was held on November 9, 1995, at the Senior Center Building, 13187 Market St., Trona, CA. The Branch's representative explained Commission rate setting procedures and the utility's representative explained the need for the rate increase. Twelve customers were present at the meeting. The customers complained about the size of the increase, practices of the chemical company, and changes in policy relating to charging landlords for water if a tenant does not pay. The concerns of the customers were addressed. The meeting lasted approximately one and one-half hours.

#### FINDINGS AND CONCLUSIONS

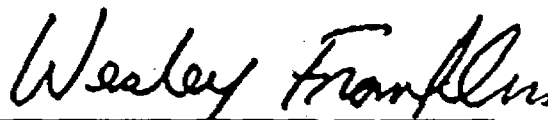
1. The Branch's recommended summary of earnings (Appendix A) is reasonable and should be adopted.
2. The rates recommended by the Branch (Appendix B) are reasonable and should be adopted.
3. The quantities (Appendix D) used to develop the Branch's recommendations are reasonable and should be adopted.
4. The rate increase authorized herein is justified, and the resulting rates are just and reasonable.
5. SDWC should be allowed to file a revised Rule 7, Deposits, and Rule 11, Discontinuance and Restoration of Service, to reflect amounts consistent with current costs.

6. SDWC is authorized to file Schedule LC, Late Payment Charge, and to incorporate Public Utilities Code Section 2714 to its rate schedules.

IT IS ORDERED that:

1. Authority is granted under Public Utilities Code Section 454 for Searles Domestic Water System to file an advice letter incorporating the summary of earnings and the revised schedules attached to this resolution as Appendices A and B respectively, and concurrently to cancel its presently effective rate Schedules 1 (General Metered Service), 4 (Private Fire Protection Service), 7M, (Public Schools Metered Service), and 9MLZ (Surplus Water Hauling Service). Its filing shall comply with General Order 96-A. The effective date of the revised schedules shall be five days after the date of its filing.
2. SDWC is allowed to file a Schedule LC, Late Payment Charge, incorporate Public Utilities Code Section 2714 to its rate schedules, to update Rule 7, Deposits, and Rule 11, Discontinuance and Restoration of Service.
3. Within 180 days of the effective date of this order, SDWC shall file revised Rules 3, 4, 6, 10, 12, 13, 14, 18, 19, 20 and 21. Forms 1 and 2 should also be updated. Such filing shall comply with General Order 96-A.
4. This resolution is effective today.

I certify that this resolution was adopted by the Public Utilities Commission at its regular meeting on April 19, 1996. The following Commissioners approved it:



WESLEY M. FRANKLIN  
Executive Director

DANIEL Wm. FESSLER  
President  
P. GREGORY CONLON  
JESSIE J. KNIGHT, Jr.  
HENRY M. DUQUE  
Commissioners

Commissioner Josiah L. Neepor, being necessarily absent, did not participate.

Appendix A

Searles Domestic Water Company  
Test Year 1995

	Utility Estimated		Branch Estimated		Adopted Rates
	Present Rates	Proposed Rates	Present Rates	Proposed Rates	
<b>Revenues</b>					
Metered Customers	279,020	403,020	279,020	403,020	405,100
School	8,070	14,120	8,070	14,120	11,740
Private Fire Customers	980	1,420	980	1,420	1,420
Other Revenue	2,640	2,640	2,640	2,640	2,640
<b>Total Revenue</b>	<b>290,710</b>	<b>421,200</b>	<b>290,710</b>	<b>421,200</b>	<b>420,900</b>
<b>Expenses</b>					
Purchased Water	49,020	49,020	49,020	49,020	49,020
Power	0	0	0	0	0
Other Volume Related	0	0	0	0	0
<b>Total Volume Related</b>	<b>49,020</b>	<b>49,020</b>	<b>49,020</b>	<b>49,020</b>	<b>49,020</b>
<b>Non Volume Related</b>					
Employee Labor	81,400	81,400	81,400	81,400	81,400
Materials	10,490	10,490	10,490	10,490	10,490
Contract Work	3,520	3,520	3,520	3,520	3,520
Transportation Expense	11,590	11,590	11,590	11,590	11,590
Other plant Maintenance	660	660	660	660	660
<b>Total Non-Volume Exp</b>	<b>107,660</b>	<b>107,660</b>	<b>107,660</b>	<b>107,660</b>	<b>107,660</b>
<b>Admin and General</b>					
Office Salaries	23,110	23,110	23,110	23,110	23,110
Management Salaries	33,600	33,600	33,600	33,600	33,600
Employee Pension & Benef	21,550	21,550	21,550	21,550	21,550
Uncollectible accounts	2,470	3,580	2,470	3,580	2,950
Office Services and Rentals	19,090	19,090	19,090	19,090	19,090
Office supplies	14,110	14,110	14,110	14,110	14,110
Professional Services	5,740	5,740	5,740	5,740	5,740
Insurance	10,110	10,110	10,110	10,110	10,110
Regulatory commission Ex	7,740	7,740	7,740	7,740	7,740
General Expenses	7,930	7,930	7,930	7,930	7,930
<b>Total Admin &amp; Gen Exp.</b>	<b>145,450</b>	<b>146,560</b>	<b>145,450</b>	<b>146,560</b>	<b>145,930</b>
<b>Expenses Capitalized</b>					
<b>Net A&amp;G Exp</b>	<b>145,450</b>	<b>146,560</b>	<b>145,450</b>	<b>146,560</b>	<b>145,930</b>
<b>Total Operating Expenses</b>	<b>302,130</b>	<b>303,240</b>	<b>302,130</b>	<b>303,240</b>	<b>302,610</b>
<b>Depreciation</b>	<b>46,480</b>	<b>46,480</b>	<b>46,480</b>	<b>46,480</b>	<b>46,480</b>
<b>Other Taxes</b>	<b>26,320</b>	<b>27,230</b>	<b>26,292</b>	<b>27,245</b>	<b>27,243</b>
<b>Income Taxes</b>	<b>800</b>	<b>10,135</b>	<b>800</b>	<b>10,132</b>	<b>10,208</b>
<b>TOTAL DEDUCTIONS</b>	<b>375,730</b>	<b>387,085</b>	<b>375,702</b>	<b>387,097</b>	<b>386,541</b>
<b>NET REVENUE</b>	<b>(85,020)</b>	<b>34,115</b>	<b>(84,992)</b>	<b>34,103</b>	<b>34,359</b>
<b>RATE BASE</b>	<b>1,167,920</b>	<b>1,167,920</b>	<b>1,167,920</b>	<b>1,167,920</b>	<b>1,167,920</b>
<b>RATE OF RETURN</b>	<b>-7.28%</b>	<b>2.92%</b>	<b>-7.28%</b>	<b>2.92%</b>	<b>2.94%</b>

Schedule No. 1

GENERAL METERED SERVICE

APPLICABILITY

Applicable to metered water service for domestic household purposes for commercial or retail establishments and small industrial enterprises.

TERRITORY

Within Argus, Trona, Pioneer Point (Point of Rocks), Borosolvay and South Trona, unincorporated communities and territory along the westerly shore of Searles Lake, San Bernardino County.

RATES

Per Meter  
Per Month

Quantity Rates:

First 800 cu. ft., per 100 cu. ft. ....	\$1.42	(I)
Next 3,200 cu.ft., per 100 cu. ft. ....	2.90	
Over 4,000 cu. ft., per 100 cu. ft. ....	4.77	(I)

Service Charge:

For 5/8 X 3/4 inch meter .....	\$8.75	(I)
For 3/4 inch meter .....	\$8.75	
For 1 inch meter.....	21.90	
For 1-1/2 inch meter.....	44.00	
For 2 inch meter.....	70.00	
For 3 inch meter.....	131.00	
For 4 inch meter.....	220.00	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. Multifamily apartment complexes may be independently metered or served from one meter. If they are served from one meter, the monthly or bimonthly consumption shall be divided by the number of active units to calculate the commodity charge. Then that result will be multiplied by the number of active units to arrive and the appropriate service charge for the meter will be added. Service under this condition is subject to approval by the utility. (N)  
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|  
|  
|  
(N)
2. Except for service under condition 1 above, a separate meter and service connection is required for each single family residence, each commercial or retail establishment, or each industrial enterprise regardless of the customer's single ownership or control of the premises served or to be served. The quantity registered by each meter will be charged separately. (T)  
|  
|  
|  
(T)

(continued)

Schedule No. 1  
(Continued)

3. The utility reserves the right to limit the quantity of water delivered to any resident, or any commercial or industrial enterprise to 8,000 cubic feet per month. (L)  
(L)
4. In accordance with Section 2714 of the Public Utilities Code, if a tenant in a rental unit leaves owing the utility, service to subsequent tenants in that unit will, at the utility's option, be furnished on the account of the landlord or property owner. (N)  
(N)  
(D)
5. A late charge of 1.5% with a \$1.00 minimum charge will be applied to bills unpaid by the end of the billing month in accordance with Schedule No. LC. (N)  
(N)
6. All bills are subject to the reimbursement fee set forth on Schedule No. UF. (N)

Schedule No. 4

PRIVATE FIRE PROTECTION SERVICE

APPLICABILITY

Applicable to all water service furnished to privately owned fire protection systems.

TERRITORY

Within Argus, Trona, Pioneer Point (Point of Rocks), Borosolvay and South Trona, unincorporated communities and territory along the westerly shore of Searles Lake, San Bernardino County.

RATES

Per Connection  
Per month

For each inch of diameter of service connection ..... \$5.00 (I)

SPECIAL CONDITIONS

1. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed. The fire protection service connection shall be installed by the utility, according to specifications of the San Bernardino County Fire Department and the cost paid by the applicant. Such payment shall not be subject to refund. The utility may install a meter or the standard detector type meter approved by the Board of Fire Underwriters for protection against theft, leakage or waste of water. The cost of the facilities will be paid by the applicant and not subject to refund.
2. The minimum diameter for fire protection service shall be four inches, and the maximum diameter shall be not more than the diameter of the main to which the service is connected.
3. The utility will supply only such water at such pressure as may be available from time to time as a result of normal operation of the system.
4. If a distribution main of adequate size to serve a private fire protection system in addition to all other normal service does not exist in the street or alley adjacent to the premises to be served, then a service main from the nearest existing main of adequate capacity shall be installed by the Utility and the cost paid by the applicant. Such cost shall not be subject to refund.
5. A late charge of 1.5% with a \$1.00 minimum charge will be applied to bills unpaid by the end of the billing month in accordance with Schedule No. LC. (N)  
(N)
6. All bills are subject to the reimbursement fee set forth on Schedule No. UF. (N)



Schedule No. 7M

PUBLIC SCHOOL METERED SERVICE

APPLICABILITY

Applicable to metered water service furnished to and within the buildings and grounds of public schools.

TERRITORY

Within Argus, Trona, Pioneer Point (Point of Rocks), Borosolvay and South Trona, unincorporated communities and territory along the westerly shore of Searles Lake, San Bernardino County.

RATES

Per Meter  
Per Month

Quantity Rates:

First 3,000 cu. ft., per 100 cu. ft. ....	\$1.07	(I)
Next 22,000 cu.ft., per 100 cu. ft. ....	1.60	I
Over 25,000 cu. ft., per 100 cu. ft. ....	2.47	(I)

Service Charge:

For 5/8 X 3/4 inch meter .....	\$15.00	(I)
For 3/4 inch meter .....	22.50	I
For 1 inch meter.....	37.50	I
For 1-1/2 inch meter.....	75.00	I
For 2 inch meter.....	120.00	I
For 3 inch meter.....	225.00	I
For 4 inch meter.....	375.00	(I)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. Water service under this schedule will be furnished only for use in school buildings and on school grounds.
2. The utility reserves the right to limit the quantity of water delivered to the Trona Schools to 100,000 cubic feet per meter per month. (D)
3. A late charge of 1.5% with a \$1.00 minimum charge will be applied to bills unpaid by the end of the billing month in accordance with Schedule No. LC. (N)  
(N)
4. All bills are subject to the reimbursement fee set forth on Schedule No. UF. (N)

Schedule No. 9-MLZ

SURPLUS WATER HAULING SCHEDULE

APPLICABILITY

Applicable to all water hauling customers for domestic household purposes for commercial establishments from the standpipe at Pioneer Point Pump Station.

TERRITORY

Within Argus, Trona, Pioneer Point (Point of Rocks), Borosolvay and South Trona, unincorporated communities and territory along the westerly shore of Searles Lake, San Bernardino County.

RATES

Per Meter  
Per Month

Quantity Rates:

First 800 cu. ft., per 100 cu. ft. ....	\$1.42	(D)
Next 3,200 cu. ft., per 100 cu. ft. ....	2.90	(I)
Over 4,000 cu. ft., per 100 cu. ft. ....	4.77	(I)

Service Charge:

For each customer .....	\$8.75	(I)
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The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added charge for water used computed at the Quantity Rates.

SPECIAL CONDITIONS

1. Each customer will be required to make a \$40.00 deposit to obtain an access key. This deposit will be refunded upon return of the key.
2. Each customer using this facility will record the beginning and ending read on the standpipe log sheet. Customers will be billed for water used. Any discrepancies in total water metered and not accounted for will be prorated and billed to each customer.
3. The utility reserves the right to limit the quantity of water delivered to any resident. This service is available only on a surplus basis, to individual residences or any commercial or industrial enterprise, and is limited to a maximum of 2,000 cubic feet of water per month.
4. The utility reserves the right to discontinue to serve water upon 30 days written notice to each customer. Said notice to be sent by certified mail.

(continued)

Schedule No. 9MLZ  
(Continued)

5. During shortages of supply and interruption of delivery, Rule 14, paragraph C, "Apportionment of Supply During Time of Shortage," will apply
6. The standpipe is accessible to water hauling customer on a 24-hour basis.
7. A late charge of 1.5% with a \$1.00 minimum charge will be applied to bills unpaid by the end of the billing month in accordance with Schedule No. LC. (N)
8. All bills are subject to the reimbursement fee set forth on Schedule No. UF. (N)

Schedule No. LC

LATE CHARGE

(N)

APPLICABILITY

Applicable to all service.

TERRITORY

Within Argus, Trona, Pioneer Point (Point of Rocks), Borosolvay and South Trona, unincorporated communities and territory along the westerly shore of Searles Lake, San Bernardino County.

RATES

Late Charge: A late charge of 1.5% on unpaid balance subject to special conditions and minimum charge below.

Minimum Charge: The minimum charge is \$1.00.

SPECIAL CONDITIONS

1. The balance is unpaid if it is not received by the end of the month of billing. This is to provide at least 19 days to pay the bill and avoid the late charge.
2. The late charge should be imposed only once on a delinquent bill since the account would be shut off before a subsequent bill, and then the account would be subject to the reconnection charge as authorized by Tariff Rule No. 11.
3. All bills shall be subject to the reimbursement fee as set forth on Schedule No. UF

(N)

Comparison of Rates

A comparison of the present and Branch's recommended rates for Searles Domestic Water Company is show below:

Schedule No. 1 & 9 LMZ  
Quantity Rate  
Per Ccf (100 cubic feet)

Block Size		Rate	
<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>
first 2		\$0.72	
next 6	first 8	\$1.10	\$1.42
next 8		\$1.70	
next 24	next 32	\$2.45	\$2.90
over 40	over 40	\$3.30	\$4.77

Service Charge  
Per meter per month

Meter Size	Rate	
	<u>Present</u>	<u>Proposed</u>
5/8x3/4-inch	\$6.05	\$8.75
3/4-inch	6.70	8.75
1-inch	8.20	21.90
1-1/2-inch	13.40	44.00
2-inch	15.50	70.00
3-inch	21.70	131.00
4-inch	41.35	220.00

School Schedule No. 7 M  
Quantity Rate  
Per Ccf (100 cubic feet)

Block Size		Rate	
<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>
first 50	first 30	\$1.02	\$1.07
next 450	next 220	\$1.52	\$1.60
over 500	over 250	\$2.35	\$2.47

Service Charge  
Per meter per month

Meter Size	Rate	
	<u>Present</u>	<u>Proposed</u>
5/8x3/4-inch	\$ 7.55	\$ 15.00
3/4-inch	8.35	22.50
1-inch	11.30	37.50
1-1/2-inch	16.40	75.00
2-inch	20.20	120.00
3-inch	37.85	225.00
4-inch	51.50	375.00

Private Fire Service

	Per connection per month	
	<u>Present</u>	<u>Proposed</u>
For each inch of diameter of service connection	\$3.40	\$5.00

Changes to other Charges

Rule No. 7 - Deposits

Searles proposes to change the deposit from the current \$10.00 for a 5/8 X 3/4- inch meter to twice the estimated average bill.

(Continued)

Rule No. 11 - Discontinuance and Restoration of Service

Charge for restoration of service

	<u>Present</u>	<u>Proposed</u>
During regular working hours	\$10.00	\$25.00
Other than regular working hours	\$25.00	\$75.00

Late Charge

Searles proposes to establish a late charge of 1.5% on delinquent bills with a minimum charge of \$1.00.

Bill Comparison

A comparison of monthly customers' bills at present and adopted rates for 1995 test year for a 5/8 x 3/4-inch meter is shown below:

Usage Ccf	Present Bills	Proposed Bills	Amount Increase	Percent Increase
0	\$6.05	\$8.75	\$2.70	44.63%
3	8.59	13.01	4.42	51.46%
5	10.79	15.85	5.06	46.90%
10	17.49	25.91	8.42	48.14%
11	19.19	28.81	9.62	50.13%
20	37.49	54.91	17.42	46.47%
30	61.99	83.91	21.92	35.36%
50	119.49	160.61	41.12	34.41%

Searles Domestic Water Company

Recommended Adopted Quantities

Test Year 1995

Expenses

1. Purchased Power	None
2. Purchased Water	\$49,020
Vendor: No. Amer. Chemical	
Cost \$0.42 per 1,000 gallons	
Total units 116,726	
3. Uncollectible rate	0.85%
4. Franchise Tax (composite rate)	0.73%
5. Insurance Expense	\$10,110
Worker's Comp 6.90% of payroll	
6. Ad Valorem Taxes	\$12,760
(1.0% of assessed value)	
7. Payroll taxes	\$11,410
Social security 6.2%	
Medicare 1.45%	
Unemployment 3.2% of \$7,000 base	

Service Connections	General	School
5/8 X 3/4	1128	0
3/4	0	0
1	0	0
1-1/2	8	0
2	7	3
3	0	0
4	0	0
Commodity (Ccf)	134,254	4,615

Searles Domestic Water Company

Income Taxes

Test Year 1995

Operating Revenue	\$420,900
O&M Expenses	\$302,610
Depreciation	\$46,480
Ad Valorem Tax	\$12,760
Payroll Tax	\$11,410
Franchise Tax	\$3,073
Other deductions	\$0
State taxable income	\$44,567
State Income Tax	\$4,145
Fed Taxable Income	\$40,422
Fed Income Tax	\$6,063
Total income Tax	\$10,208

Rate Base

Average Utility Plant	\$1,737,900
CWIP	10,000
Avg. Depreciation Reser	578,500
Net Plant	1,169,400
Less	
Advances	32,420
Contributions	11,980
Deferred Income Tax	0
Deferred ITC	0
Working Cash	19,120
Materials & Supplies	23,800
Average Rate Base	1,167,920