

FLORIDA PUBLIC SERVICE COMMISSION

Item 1

VOTE SHEET

FILED 8/3/2017
DOCUMENT NO. 06586-2017
FPSC - COMMISSION CLERK

August 3, 2017

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

Issue 1: DROPPED.

NO VOTE

Issue 2: DROPPED.


NO VOTE

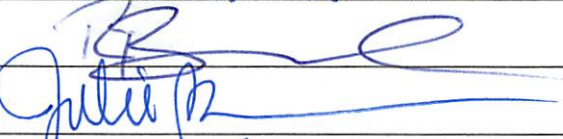
COMMISSIONERS ASSIGNED: All Commissioners


COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING







REMARKS/DISSENTING COMMENTS:

Oral Modifications, assigned DN_s 06452-2017 and 06552-2017, are attached. Staff granted administrative authority to make all necessary fall-out adjustments.

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 3: Is the overall quality of service provided by the Utility satisfactory, and, if not, what systems have quality of service issues and what action should be taken by the Commission?

Recommendation: Staff recommends the quality of service for all systems except Cross Creek, Eagle Ridge, LUSI, and Summertree, be deemed satisfactory. For the Cross Creek, Eagle Ridge, and LUSI systems, staff recommends the quality of service be deemed marginal. The Utility should file, with the Division of Engineering, a report on the status of compliance with DEP requirements for each marginal system within six months of the issuance of the Commission's Order in this rate proceeding. For the Summertree system, staff recommends the quality of service remain unsatisfactory and a 100-basis point reduction applied to staff's recommended return on equity for the Summertree system.

MODIFIED at Commission Conference this date, as follows:

Cypress Lakes - marginal with 50 basis points penalty
Labrador - marginal, no penalty
Mid-County - marginal, with 50 basis points penalty
Penubrooke - marginal, with 50 basis points penalty
UIF-Seminole - marginal, no penalty
Cross Creek - satisfactory

Those with a marginal finding will remain as marginal until the company comes before the Commission at a future proceeding in which quality of service should be considered.

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 4: What is the total ERCs applicable to Florida, by county, and by system as of December 31, 2015, for allocation purposes?

Recommendation: The total ERCs by system, as shown in the table below, should be used to allocate costs among the UIF systems after all appropriate adjustments, including the removal of non-UIF costs, are made. For costs shared by ACME Florida Legends Irrigation (ACME) that were not removed by UIF, 841 water ERCs should be used for allocation purposes.

ERCs by UIF Systems for Allocation

UIF System	Water	Wastewater	Total
Cypress Lakes	1,266.3	1,204.5	2,470.8
Eagle Ridge	-	2,527.6	2,527.6
Labrador	762.7	756.7	1,519.4
Lake Placid	141.1	143.1	284.2
Longwood	-	1,695.5	1,695.5
LUSI	11,739.9	3,630.8	15,370.7
Mid-County	-	5,622.2	5,622.2
Pennbrooke	1,488.0	1,240.0	2,728.0
Sandalhaven	-	1,229.0	1,229.0
Sanlando	13,853.9	11,145.7	24,999.6
Tierra Verde	-	2,095.2	2,095.2
UIF-Marion	548.8	76.4	625.2
UIF-Orange	310.5	-	310.5
UIF-Pasco	2869.5	1245.2	4,114.7
UIF-Pinellas	430.1	-	430.1
UIF-Seminole	2711.5	1474.5	4,186.0
Total	<u>36,122.3</u>	<u>34,086.4</u>	<u>70,208.7</u>

APPROVED

Issue 5: What adjustments, if any, should be made to account for the audit adjustments related to rate base?

Recommendation: Adjustments should be made to rate base as set forth in the analysis portion in Tables 5-2 and 5-3 of staff's memorandum dated July 21, 2017.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 6: What are the appropriate amounts of regulatory assets for each system that is associated with the Utility's Project Phoenix Financial/Customer Care Billing System?

Recommendation: Consistent with the Commission's previous decisions, UIF should be authorized to create regulatory assets and a regulatory liability as reflected in the table below. In addition, the balances for Sanlando should be increased by \$832 for water and \$649 for wastewater to reflect the annual amortization of the regulatory assets previously authorized by the Commission.

System	Regulatory Asset/Liability		Annual Amortization	
	Water	Wastewater	Water	Wastewater
Cypress Lakes	\$7,173	\$6,587	\$1,793	\$1,647
Eagle Ridge	0	3,421	0	855
Lake Placid	689	769	172	192
Pennbrooke	(1,113)	(892)	(278)	(223)
UIF-Orange	368	0	92	0
UIF-Pasco	3,401	1,476	850	369
UIF-Pinellas	510	0	127	0
UIF-Seminole	3,214	1,748	803	437
Total	<u>\$14,242</u>	<u>\$13,109</u>	<u>\$3,554</u>	<u>\$3,277</u>

APPROVED

Issue 7: Should any adjustments be made to test year plant-in-service balances?

Recommendation: Yes. Engineering fees in the amount of \$3,821 for the Sandalhaven wastewater system should be capitalized. A corresponding adjustment should be made to increase accumulated depreciation and depreciation expense by \$116.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 8: What adjustments, if any, need to be made to rate base to appropriately reflect the impacts of the abandonment and decommissioning of the Summertree water supply assets?

Recommendation: To reflect the appropriate retirement adjustments for UIF-Pasco water, plant and accumulated depreciation should be increased by \$1,071,092 and \$1,511,576, respectively. Also, contributions in aid of construction (CIAC) should be decreased by \$3,633 and accumulated amortization of CIAC should be increased by \$73,154.

APPROVED

Issue 9: Should adjustments be made to the Utility's pro forma plant additions?

Recommendation: Yes. Staff recommends that pro forma plant additions should be increased by \$4,567,153 resulting in a total balance of pro forma additions of \$35,878,520. Table 9-3 of staff's memorandum dated July 21, 2017, shows that plant additions for water should be increased by \$129,776 and increased by \$4,437,377 for wastewater. The adjustments in Table 9-3 are based on the recommended amount for each pro forma project discussed in this issue.

MODIFIED at Commission Conference this date, as follows:

- Reduce PCF-27 proforma by \$714,657, and strike PCF-41 proforma (\$688,631), due to lack of supporting documentation, for total of \$1,403,288.
- Provide Commission a report by 3-31-18 of all proforma issues, including supporting documentation.

Issue 10: What are the appropriate plant retirements to be made in this docket?

Recommendation: Plant retirements should be \$2,535,669 for water and \$3,352,506 for wastewater. As such, plant should be increased by \$8,922,014 for water and \$1,111,915 for wastewater. Accumulated depreciation should be increased by \$8,922,014 for water and \$2,550,706 for wastewater. Depreciation expense should be increased by \$237,951 for water and \$61,684 for wastewater. Taxes Other than Income should be decreased by \$29,552 for wastewater. In addition, increases of \$193,156 and \$30,496 to amortization expense are necessary for Longwood and Sandalhaven respectively, to recognize the loss on retirement of the wastewater treatment plants.

APPROVED

Issue 10A: DROPPED.

Issue 10B: DROPPED.

NO VOTE

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 11: Do any water systems have excessive unaccounted for water and, if so, what systems and what adjustments are necessary, if any?

Recommendation: Yes, there are nine water systems that have excessive unaccounted for water (EUW). Staff's recommended adjustments to purchased water, purchased power, and chemical expenses are shown in the table below.

System Name	EUW (%)	Staff's Recommended Adjustment (\$)
Labrador	4.6	(\$460)
Lake Placid	3.06	(\$108)
Pasco Orangewood	7.66	(\$1,234)
Marion	1.35	(\$203)
Pinellas Lake Tarpon	10.2	(\$415)
Seminole Little Wekiva	4.81	(\$66)
Seminole Oakland Shores	2.23	(\$282)
Seminole Phillips	1.56	(\$28)
Seminole Weathersfield	1.31	(\$338)
Seminole Ravenna Park	0	\$0

APPROVED

Issue 12: Do any wastewater systems have excessive infiltration and/or inflow and, if so, what systems and what adjustments are necessary, if any?

Recommendation: Yes, three wastewater systems have excessive infiltration and/or inflow. UIF Pasco Wis Bar has 17.22 percent, Sandalhaven has 8.37 percent, and UIF Seminole Lincoln Heights has 32.9 percent. Staff recommends decreasing O&M expense, based on these percentages for the three systems, by \$35,616, \$30,452, and \$61,068, respectively.

APPROVED

Vote Sheet

August 3, 2017

Item 1

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 13: What are the appropriate used and useful percentages for the water treatment and related facilities of each water system?

Approved Stipulation: All water treatment and related facilities should be 100 percent used and useful.

STIPULATED

Issue 14: What are the appropriate used and useful percentages for the water storage and related facilities of each water system?

Approved Stipulation: All water storage and related facilities should be 100 percent used and useful.

STIPULATED

Issue 15: What are the appropriate used and useful percentages for the water distribution and related facilities of each water system?

Approved Stipulation: All water distribution and related facilities should be 100 percent used and useful.

STIPULATED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 16: What are the appropriate used and useful percentages for the wastewater treatment and related facilities of each wastewater system?

Recommendation: The appropriate used and useful percentages are shown in the table below.

System	Facilities	U&U (Percent)
Cypress Lakes	WWTP	100.00
Eagle Ridge	WWTP	100.00
Labrador	WWTP	79.94
Lake Placid	WWTP	29.79
Longwood	WWTP	100.00
LUSI	WWTP	58.78
Mid-County	WWTP	93.67
Pennbrooke	WWTP	100.00
Sandalhaven	EWD Capacity	95.88
Sandalhaven	Transmission	100.00
Sanlando	WWTP	100.00
UIF-Marion	WWTP	68.65

The appropriate fall-out adjustments are shown in the table below.

System - WWTP	Rate Base	Depreciation Expense (Net)	TOTI
Labrador	(\$289,404)	(\$14,181)	(\$2,180)
Lake Placid	(89,807)	(7,418)	(816)
LUSI	(727,208)	(39,964)	(1,742)
Mid-County	(67,761)	(5,926)	(460)
Sandalhaven	(17,533)	(598)	(1,050)
UIF-Marion	(16,641)	(2,011)	(140)
Total	(\$1,208,354)	(\$70,098)	(\$6,388)

APPROVED

Vote Sheet

August 3, 2017

Item 1

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 17: What are the appropriate used and useful percentages for the collection lines and related facilities of each wastewater system?

Approved Stipulation: All collection lines should be 100 percent used and useful.

STIPULATED

Issue 18: Should any adjustments be made to test year accumulated depreciation?

Recommendation: Yes. The appropriate adjustments are reflected in Table 18-1 in the analysis portion of staff's memorandum dated July 21, 2017.

APPROVED

Issue 19: Should any adjustments be made to test year CIAC balances?

Recommendation: Yes. However, all necessary adjustments to CIAC are discussed in Issues 5 and 8. No additional adjustments to test year CIAC are necessary for this issue.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 20: Should any adjustments be made to test year accumulated amortization of CIAC?

Recommendation: Yes. The appropriate accumulated amortization of CIAC adjustments are as follows:

System	Water	Wastewater
Lake Placid	(\$722)	(\$25,258)
Mid-County	0	(123,809)
Sanlando	0	(13,749)
Total	(\$722)	(\$162,816)

Staff recommends a net reduction to test year accumulated amortization of CIAC of \$722 for water and \$162,816 for wastewater.

APPROVED

Issue 21: What is the appropriate working capital allowance?

Recommendation: The appropriate working capital allowance is \$1,130,422 for water and \$3,030,342 for wastewater. As such, the working capital allowance should be increased by \$166,896 for water and \$1,654,561 for wastewater. The total adjustment for each system is reflected in Table 21-6 in the analysis portion of staff's memorandum dated July 21, 2017.

APPROVED

Issue 22: What is the appropriate rate base for the adjusted December 31, 2015, test year? (Fall-out)

Recommendation: Consistent with other recommended adjustments, the appropriate 13-month average rate base is \$52,396,017 for the water systems and \$60,230,106 for the wastewater systems.

APPROVED

Staff given administrative authority to address fall-out issues.

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 23: Should any adjustments be made to Deferred Tax Debits - Tap Fees Post 2000 included in the Accumulated Deferred Income Tax balance?

Recommendation: Yes. The full amount of Deferred Tax Debits – Post 2000 Tap Fees should be removed from the Accumulated Deferred Income Tax (ADIT) balance in the MFRs. This results in an adjustment to increase the credit balance of ADITs in the capital structure by \$2,750,246 on a UIF consolidated basis.

APPROVED

Issue 24: What is the appropriate amount of accumulated deferred taxes to include in the capital structure?

Recommendation: The appropriate amount of accumulated deferred income taxes to include in the capital structure is \$16,643,096. This reflects an increase of \$6,553,231 related to pro forma plant additions, an increase of \$2,750,246 related to the removal of the debit deferred taxes for tap fees post 2000 as discussed in Issue 23, and an increase of \$608 for a corresponding adjustment related to U&U in Issue 16, for a total increase of \$9,304,085.

APPROVED

Issue 25: What is the appropriate amount of customer deposits to include in the capital structure?

Approved Stipulation: \$232,022.

STIPULATED

Issue 26: What is the appropriate cost rate for customer deposits for the test year?

Approved Stipulation: As provided by Rule 25-30.311, F.A.C., the customer deposit cost rate should be 2.0 percent. The customer deposit cost rate contained in the capital structure for the Lake Placid system should be reduced to 2.0 percent.

STIPULATED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 27: What is the appropriate cost rate for short-term debt for the test year?

Approved Stipulation: The appropriate cost rate for the short-term debt for the test year should be 2.32 percent.

STIPULATED

Issue 28: What is the appropriate cost rate for long-term debt for the test year?

Recommendation: The appropriate cost rate for long-term debt for the test year ended December 31, 2015, is 6.70 percent.

APPROVED

Issue 29: What is the appropriate capital structure to use for rate setting purposes?

Recommendation: Staff recommends that a consolidated capital structure consisting of 49.27 percent common equity, 46.33 percent long-term debt, and 4.40 percent short-term debt as a percentage of investor sources be used for rate setting purposes to correspond to the consolidated rates recommended by staff in Issues 61 and 64. The consolidated water and wastewater rate base should be reconciled to investor sources of capital only, and specific adjustments should be made to increase the ADIT balance to \$16,643,096 as recommended in Issue 24, and increase the customer deposit balance to \$232,022 as stipulated in Issue 25.

APPROVED

Issue 30: What is the appropriate return on equity (ROE) for rate setting purposes?

Recommendation: The appropriate ROE for rate setting purposes is 10.40 percent for all systems except for the Summertree system based on the Commission's approved leverage formula and an equity ratio of 49.27 based on investor sources of capital. The ROE applicable for the Summertree system is 9.40 percent if the Commission approves the staff recommendation in Issue 3 regarding quality of service.

APPROVED with staff given administrative authority to make fall-out adjustments.

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 31: What is the appropriate weighted average cost of capital including the proper components, amounts and cost rates associated with the capital structure?

Recommendation: Based on the proper components, amounts, and cost rates associated with the capital structure for the test year ended December 31, 2015, the appropriate weighted average cost of capital on a consolidated basis for UIF for purposes of setting rates in this proceeding is 7.08 percent for all systems except the Summertree system. If the Commission approves the 100 basis point reduction in Issue 3 for the Summertree system, the appropriate weighted average cost of capital for the Summertree system is 6.66 percent.

APPROVED with staff given administrative authority to make fall-out adjustments.

Issue 32: What are the appropriate test year revenues?

Recommendation: The appropriate test year revenues for UIF's water and wastewater systems are \$13,737,592 and \$15,551,992, respectively.

APPROVED

Issue 33: What adjustments, if any, should be made to account for the audit adjustments related to net operating income?

Recommendation: Adjustments should be made to operating expense as set forth in Tables 33-2 and 33-3 in the conclusion section of the analysis portion of staff's memorandum dated July 21, 2017.

APPROVED

Issue 34: Should any adjustment be made to salaries and wages expense?

Recommendation: Yes. Salaries and wages expense for Sandalhaven should be decreased by \$47,495. Accordingly, the appropriate level of salaries and wages expense for Sandalhaven to reflect the retirement of the WWTP, as ordered in Commission Order No. PSC-16-0013-SU, is \$98,504.

MODIFIED Reduction from 3.75 - 1.29% Commission Price Index

Vote Sheet
August 3, 2017

Item 1

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 35: Should any adjustments be made to employee pensions and benefits expense?

Recommendation: Yes. Pensions and benefits expense for Sandalhaven should be reduced by \$13,782 to reflect the retirement of the WWTP. Additionally, pensions and benefits expense should be reduced by \$119,878, allocated across all systems as shown in Table 35-1 of staff's memorandum dated July 21, 2017.

MODIFIED reduction from 3.75 to 1.29%,
Commission Price Index

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 36: Are the costs allocated from WSC appropriate and reasonable, and are the allocation factors appropriate going forward?

Recommendation: The costs and allocation factors from WSC are appropriate, with the exception of allocated depreciation expense associated with a Fixed Asset Clean Up adjustment. Depreciation expense should be decreased by \$86,263 to remove the Fixed Asset Clean Up adjustment. The specific system adjustments are reflected in the table below.

System	% Allocation	Water	Wastewater	Total
Cypress Lakes	3.48%	(\$1,556)	(\$1,480)	(\$3,036)
Eagle Ridge	3.56%	0	(3,106)	(3,106)
Labrador	2.14%	(937)	(930)	(1,867)
Lake Placid	0.40%	(173)	(176)	(349)
LUSI	21.63%	(14,424)	(4,461)	(18,885)
Longwood	2.39%	0	(2,083)	(2,083)
Mid-County	7.91%	0	(6,908)	(6,908)
Pennbrooke	3.84%	(1,828)	(1,524)	(3,352)
Sandalhaven	1.73%	0	(1,510)	(1,510)
Sanlando	35.19%	(17,022)	(13,694)	(30,716)
Tierra Verde	2.95%	0	(2,574)	(2,574)
UIF-Seminole	5.89%	(3,332)	(1,812)	(5,143)
UIF-Orange	0.44%	(381)	0	(381)
UIF-Pasco	5.79%	(3,526)	(1,530)	(5,056)
UIF-Pinellas	0.61%	(528)	0	(528)
UIF-Marion	0.88%	(674)	(94)	(768)
Total		<u>(\$44,382)</u>	<u>(\$41,881)</u>	<u>(\$86,263)</u>

APPROVED

Vote Sheet

August 3, 2017

Item 1

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 37: Should any adjustments be made to purchased water expense?

Recommendation: Yes. Purchased water expense should be increased by \$117,206 for UIF-Pasco and decreased by \$61,485 for UIF-Seminole.

APPROVED

Issue 38: Should any adjustments be made to purchased sewage expense?

Recommendation: Yes. Purchased sewage expense for UIF-Pasco wastewater should be decreased by \$11,088.

APPROVED

Issue 39: Should any adjustments be made to sludge removal expense?

Recommendation: Yes, adjustments should be made to reduce sludge removal expense by \$21,000 for LUSI to account for savings due to the sludge dewatering project, by \$3,600 for Mid County to remove costs for services received outside the test year, and by \$13,455 for Sandalhaven to remove expenses for the decommissioned WWTP.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 40: Should any adjustment be made to purchased power expense?

Recommendation: Yes. In addition to adjustments to purchased power expense addressed in Issues 11 and 12, the adjustments identified in the table below are appropriate.

System	Staff Recommended Adjustment (\$)	
	Water	Wastewater
LUSI	3,631	(9,831)
Longwood	0	(7,147)
Sandalhaven	0	(3,637)
Sanlando	(9,671)	9,671

APPROVED

Issue 41: Should any adjustment be made to chemical expense?

Recommendation: Yes. In addition to the adjustments for chemical expense addressed in Issues 11 and 12, staff recommends reductions of \$7,266 for Eagle Ridge, \$4,220 for Mid County, and \$3,145 for Sandalhaven.

APPROVED

Issue 42: Should any adjustment be made to material and supplies expense?

Recommendation: Yes. Materials and supplies expense should be reduced by \$59,610 as shown in Table 42-1 of staff's memorandum dated July 21, 2017.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 43: Should any adjustment be made to contractual services - engineering expense?

Recommendation: Yes. As agreed to by UIF and OPC, reductions of \$1,920 to water and \$1,549 to wastewater should be made to Lake Placid to remove and amortize the cost of permit renewal. Reductions of \$1,904 should be made to Mid-County to remove and amortize costs related to permit renewal. Decreases of \$3,321 to Sandalhaven and \$6,000 (\$3,325 for water and \$2,675 for wastewater) to Sanlando should be made due to the inclusion of the costs for pro forma expense.

APPROVED

Issue 44: Should any adjustment be made to contractual services - legal expense?

Approved Stipulation: Yes, the additional legal expenses associated with the prior rate case should not be included in the adjusted test year in this case. Therefore, Labrador water expenses should be reduced by \$505 and Labrador wastewater expenses should be reduced by \$501.

STIPULATED

Issue 45: Should any adjustment be made to contractual services - testing expense?

Recommendation: Yes. An adjustment to reduce this expense for the LUSI water system by \$1,425 should be made due to invoices being outside the established test year.

APPROVED

Issue 46: Should any adjustment be made to contractual services – other expense?

Recommendation: Yes. Contractual services – other expense should be decreased by \$3,020 for Labrador’s water system, by \$4,980 for Labrador’s wastewater system, by \$4,700 for Mid-County, by \$864 for Sandalhaven, and by \$2,827 for UIF-Marion’s water system.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 47: Should any adjustment be made to equipment rental expense?

Recommendation: Yes. Equipment rental expense should be reduced by \$5,593 for the Sanlando wastewater system.

APPROVED

Issue 48: Should any adjustment be made to transportation expense?

Approved Stipulation: Yes, the utility included in the Tierra Verde system a posting of fuel and fleet repairs that should have been allocated across all Florida systems. Since the Utility does not have consolidated rates at this time, the allocations should be adjusted as follows.

Table 48-1

Transportation Adjustments

Cypress Lakes – Water	\$107
Cypress Lakes – Wastewater	101
Eagle Ridge – Wastewater	212
Labrador – Water	64
Labrador - Wastewater	64
Lake Placid – Water	12
Lake Placid – Wastewater	12
Longwood – Wastewater	142
LUSI – Water	986
LUSI – Wastewater	305
Mid-County – Wastewater	472
Pennbrooke – Water	125
Pennbrooke – Wastewater	104
Sandalhaven – Wastewater	103
Sanlando – Water	1,164
Sanlando – Wastewater	936
Tierra Verde - Wastewater	(\$5,723)

STIPULATED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 49: What is the appropriate amount of rate case expense?

Recommendation: The appropriate amount of rate case expense is \$1,040,038. This expense should be amortized over four years for an annual expense of \$260,010. Based on the Utility's original filing, the annual amortization of rate case expense should be decreased by \$78,064. The specific system adjustments are reflected on the respective 3-C schedules of staff's memorandum dated July 21, 2017.

APPROVED

Issue 50: How should unamortized rate case expense from prior dockets be treated for purposes of determining the revenue requirements in this proceeding?

Recommendation: Unamortized rate case expense should be removed for all prior dockets for each respective system, with the exception of unamortized rate case expense associated with the UI Generic Docket that has yet to commence recovery. As such, the unamortized rate case expense reflected in UIF's original filing should be decreased by \$997,991 (-\$993,504 + \$513) and \$1,037,543 (-\$1,044,872 + \$7,329) for water and wastewater, respectively. A corresponding adjustment should be made to decrease the amortization of rate case expense by \$248,259 and \$259,390 for water and wastewater, respectively.

APPROVED

Issue 51: Should any adjustment be made to miscellaneous expense?

Recommendation: Yes. Adjustments should be made to reduce miscellaneous expense by \$6,896 for Cypress Lakes, by \$122 for Labrador water and \$121 for Labrador wastewater, by \$900 for Lake Placid wastewater, by \$4,000 for Mid-County, by \$10,270 for Sandalhaven, and by \$2,526 for Sanlando water and \$2,032 for Sanlando wastewater.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 52: How should the cost savings, if any, resulting from the proposed consolidation of tariffs and accounting records be reflected in rates?

Recommendation: Based on the evidence in the record, no adjustment should be made in the current rate proceeding.

APPROVED

Issue 53: Should any further adjustment be made to the Utility's test year and pro forma O&M expense?

Recommendation: Adjustments should be made as set forth in previous issues. No further adjustments are necessary.

APPROVED

Issue 54: Should any adjustments be made to test year depreciation expense?

Recommendation: All adjustments to test year depreciation expense are reflected as corresponding adjustments in previous issues. As such, adjustments should be made as set forth in Issues 7, 9, 10, 16, 18, 33, and 56. No further adjustments are necessary.

APPROVED

Issue 55: Should any adjustments be made to test year amortization of CIAC expense?

Recommendation: All adjustments to test year amortization of CIAC expense are reflected as corresponding adjustments in previous issues. As such, adjustments should be made as set forth in Issues 10, 16, 20, 33, and 56. No further adjustments are necessary.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 56: What adjustments, if any, need to be made to net operating income to appropriately reflect the impacts of the abandonment and decommissioning of the Summertree water supply assets?

Recommendation: Amortization Expense should be increased by \$46,750, and O&M expense should be decreased by \$68,609. Further, TOTI should be reduced by \$9,933.

APPROVED

Issue 57: Did the Company receive any salvage value as a result of decommissioning the Sandalhaven Wastewater Treatment Plant and related assets? If yes, what adjustment should be made to flow the salvage value received to ratepayers. If no, has the Company prudently attempted to recover any value from the decommissioned assets on behalf of ratepayers?

Approved Stipulation: No adjustment is appropriate because no salvage value was received. The cost of removal was net of any potential salvage.

STIPULATED

Issue 58: Should any adjustments be made to test year taxes other than income expense?

Recommendation: Based on staff's adjustments to test year revenues and to remove the Utility's requested increase, RAFs should be reduced by \$118,486 for the water systems and \$192,259 for the wastewater systems. To reflect staff's recommended total revenue increase, RAFs should be increased by \$89,679 for the water systems and \$158,402 for the wastewater systems. In total, TOTI should be decreased by \$28,807 ($-\$118,486 + \$89,679$) for the water systems and \$33,857 ($-\$192,259 + \$158,402$) for the wastewater systems.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 59: What is the appropriate revenue requirement for the adjusted December 31, 2015 test year?

Recommendation: Consistent with staff's recommendation of rate base, cost of capital, and net operating income adjustments, staff recommends a total revenue requirement of \$15,730,457 for water and \$19,072,345 for wastewater. Additionally, the revenue requirement impact associated with an ROE reduction for Summertree customers is \$38,650, pending the Commission's decision on Issue 3 regarding quality of service and any other fall out issues. The revenue requirements for each of the Utility's systems are reflected in Schedule Nos. 3-A, and 3-B, as well as in Attachment A of staff's memorandum dated July 21, 2017.

APPROVED *with staff given administrative authority to make fall-out adjustments.*

Issue 60: What, if any, limits should be imposed on subsidy values that could result if stand alone rates are converted to a consolidated rate structure for the water and wastewater systems?

Recommendation: Staff recommends a water subsidy limit of \$14.38 at 7,000 gallons, and a wastewater subsidy limit of \$19.17 at 8,000 gallons.

APPROVED *with staff given administrative authority to make fall-out adjustments.*

Issue 61: Which water systems, if any, should be consolidated into a single rate structure?

Recommendation: Staff recommends all water systems be consolidated into a single rate structure.

APPROVED *Staff given administrative authority for fall-out*

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 62: What are the appropriate rate structures and rates for the water systems?

Recommendation: The recommended rate structures and monthly water rates, including the Summertree ROE penalty credit, are included in Schedule Nos. 4 and 4-A of staff's memorandum dated July 21, 2017. The Utility should file revised tariff sheets and proposed customer notices to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets, pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved rates should not be implemented until staff has approved the proposed customer notices and the notices have been received by the customers. The Utility should provide proof of the date notice was given within 10 days of the date of the notice.

APPROVED *Staff given administrative authority for fall-out*

Issue 63: What are the appropriate private fire protection charges?

Approved Stipulation: The fire protection rate should be established, pursuant to Commission Rule 25-30.465.

STIPULATED

Issue 64: Which wastewater systems, if any, should be consolidated into a single rate structure?

Recommendation: Staff recommends all wastewater systems be consolidated into a single rate structure.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 65: What are the appropriate rate structures and rates for the wastewater systems?

Recommendation: Staff's recommended wastewater rates are shown on Schedule Nos. 4 and 4-B of staff's memorandum dated July 21, 2017. The Utility should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets provided customers have received notice, pursuant to Rule 25-30.475, F.A.C. The Utility should provide proof of noticing within 10 days of rendering its approved notice.

APPROVED

Issue 66: What are the appropriate miscellaneous service charges?

Recommendation: Staff recommends the miscellaneous service charges shown in Table 66-3 of its memorandum dated July 21, 2017, should be approved for all of UIF's systems. The Utility should be required to file a proposed customer notice and tariff to reflect the Commission-approved charges. The approved charges should be effective on or after the stamped approval date on the tariff sheets, pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved charges should not be implemented until staff has approved the proposed customer notice. UIF should provide proof of the date notice was given no less than 10 days after the date of the notice.

APPROVED

Issue 67: What is the appropriate late payment charge?

Recommendation: The appropriate late payment charge for UIF is \$6.40. The Utility should file a revised tariff sheet and a proposed customer notice to reflect the Commission-approved late payment charge. This approved charge should be effective for service rendered on or after the stamped approval date on the tariff sheets provided customers have received notice. The tariff sheets should be approved upon staff's verification that the tariffs are consistent with the Commission's decision and that the proposed customer notice is adequate, pursuant to Rule 25-30.475, F.A.C. The Utility should provide proof of its noticing within 10 days of rendering its approved notice.

APPROVED

Vote Sheet

August 3, 2017

Item 1

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 68: What are the appropriate reuse rates?

Approved Stipulation: \$7.64 BFC plus \$1.45 per thousand gallons.

STIPULATED

Issue 69: What are the appropriate customer deposits?

Approved Stipulation: The amount of customer deposits should be established, pursuant to Commission Rule 25-30.311, F.A.C.

STIPULATED

Issue 70: What are the appropriate meter installation charges?

Approved Stipulation: A uniform meter installation charge of \$208 should be approved, with all other meter sizes at actual cost.

STIPULATED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 71: What are the appropriate customer connection, main extension, plant capacity, and system capacity charges?

Recommendation: The customer connection charge should be at actual cost for all water and wastewater systems. The existing main extension and plant capacity charges should remain unchanged. The system capacity charge for Tierra Verde should be reflected as a plant capacity charge in the Utility's tariff. The connection charge for UIF-Seminole should also be reflected as a plant capacity charge in the Utility's tariff. For water and wastewater systems that will require additional facilities to serve new customers, staff recommends that developers should be required to donate or contribute the lines and facilities to the Utility consistent with the existing service availability policy. The Utility should file revised tariff sheets and a proposed customer notice. UIF should provide notice to customers who have requested service within the 12 calendar months prior to the month the application was filed to the present. The approved charges should be effective for connections made on or after the stamped approval date on the tariff sheets. The Utility should provide proof of noticing within 10 days of rendering its approved notice.

APPROVED

Issue 72: What are the appropriate guaranteed revenue charges?

Approved Stipulation: The guaranteed revenue charge for the Sandalhaven system should be equal to the respective BFC for Sandalhaven.

STIPULATED

Issue 73: What are the appropriate Allowance for Funds Prudently Invested (AFPI) charges?

Recommendation: The appropriate AFPI charges are the existing charges for each respective system, which do not exceed the number of applicable equivalent residential connections (ERCs). Staff recommends that the tariffs should be revised to reflect the number of remaining ERCs to which AFPI charges apply. For Longwood and Sandalhaven, the tariffs should be revised to reflect the remaining ERCs of 432 and 794, respectively, as of December 31, 2015. The AFPI charges for LUSI's Lake Groves' water and wastewater systems and LUSI - Others should be discontinued. Staff recommends that a new docket be opened with a full audit in order to determine the amount of overcollection of AFPI charges and the disposition of the overcollection.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 74: In determining whether any portion of the interim increase granted should be refunded, how should the refund be calculated, and what is the amount of the refund, if any?

Recommendation: The appropriate refunds are as follows:

System	Interim Revenue Requirement	Adjusted Interim Revenue Requirement	Refund Amount	Refund Percentage
Lake Placid – Water	\$79,206	\$77,065 \$77,065	\$2,128 \$2,140	-2.70% 2.69%
Lake Placid – Wastewater	\$72,952	\$69,239 \$69,239	\$3,713 \$3,713	-5.09% 5.08%
UIF-Marion – Wastewater	\$79,264	\$61,221 \$61,221	\$18,042 \$18,042	-22.76% 22.30%
UIF-Pasco – Wastewater	\$614,260	\$517,611 \$517,611	\$96,649 \$96,649	15.73% 15.34%
Eagle Ridge – Wastewater	(\$24,112)	N/A	\$12,869 \$12,869	-1.12% 1.10%
Labrador – Wastewater	(\$134,838)	N/A	\$112,578 \$112,578	17.75% 8.46%
			\$79,525	

The refunds should be made with interest in accordance with Rule 25-30.360(4), F.A.C. The Utility should be required to submit proper refund reports, pursuant to Rule 25-30.360(7), F.A.C. The Utility should treat any unclaimed refunds as Contributions in Aid of Construction, pursuant to Rule 25-30.360(8), F.A.C. Further, the corporate undertaking should be released upon staff's verification that the required refunds have been made.

APPROVED *with oral modification*

Issue 75: What is the appropriate amount by which rates should be reduced after the established effective date of the approved tariff to reflect the removal of the amortized rate case expense?

Recommendation: UIF's water and wastewater rates should be reduced as shown on Schedule Nos. 4-A and 4-B respectively, of staff's memorandum dated July 21, 2017. This is to remove rate case expense, grossed up for RAFs, which is being amortized over a four-year period and will result in a reduction of \$174,386 for water and \$143,412 for wastewater. The decrease in rates should become effective immediately following the expiration of the four-year rate case expense recovery period, pursuant to Section 367.081(8), F.S. UIF should be required to file revised tariff sheets no later than one month prior to the actual date of the required rate reduction. The Utility should also be required to file a proposed customer notice setting the lower rates and the reason for the reduction. If UIF files this reduction in conjunction with a price index or pass-through rate adjustment, separate data should be filed for the price index and/or pass-through increase, and the reduction in the rates due to the amortized rate case expense.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 76: What is the appropriate amount and mechanism by which rates should be reduced to reflect the removal of any unamortized rate case expense?

Recommendation: UIF's unamortized rate case expense as shown on Table 76-2 of staff's memorandum dated July 21, 2017, should be recovered through surcharges and removed at the respective systems' expiration date of the amortization period in accordance with Section 367.0816, F.S. The applicable surcharge for each system is shown on Schedule Nos. 4-A and 4-B of staff's memorandum dated July 21, 2017. UIF should be required to remove the surcharge for each system immediately following the expiration of the four year rate case expense recovery period established in previous orders and shown on Table 76-2. UIF should be required to file revised tariffs and a proposed customer notice setting forth the lower rates and the reason for the reduction no later than one month prior to the actual date of the required rate reduction. If UIF files this reduction in conjunction with a price index or pass-through rate adjustment, separate data should be filed for the price index and/or pass-through increase or decrease and the reduction in the rates due to the amortized rate case expense.

APPROVED

Issue 77: How should the Utility address future index and pass through filings?

Approved Stipulation: If the Commission approves consolidation, UIF should be required to file its future index and pass through filings in the same manner as the consolidation was approved.

STIPULATED

Issue 78: How should the Utilities treat its in-state FPSC-regulated accounting, filing, and reporting requirements?

Recommendation: If the Commission approves rate consolidation, UIF should be allowed to consolidate its in-state FPSC-regulated accounting, filing, and reporting requirements in the same manner as the consolidation is approved. For Commission purposes, UIF should maintain separate plant and CIAC subsidiary ledgers for its individual systems.

APPROVED

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 79: Did the Utility appropriately record the Commission Ordered Adjustments to the books and records? If not, what action, should be taken?

Recommendation: Yes. The Utility booked all Commission Ordered Adjustments (COAs) prior to the submission of the MFRs for this instant rate proceeding. Audit staff made adjustments to certain applicable systems as appropriate. Thus, no additional action is necessary.

APPROVED as modified this date at Commission Conference.
to include OPC's suggestion noted on p. 309 of recommendation:
"UIF to provide an Excel version of the adjusting entry to be sorted and analyzed by staff to verify compliance with the order, the general ledger reflecting the date that the entry was booked, and schedules and workpapers"

Issue 80: Did the Utility properly provide support to the auditors for pool vehicles and special equipment as well as the calculation for determining transportation expense per vehicle, and payroll schedules by employee to audit staff as in prior rate cases? If not, what action, if any, should be taken?

Recommendation: No; however, the evidence in this docket does not support any substantive impairments for staff or any party to fully evaluate salaries and wages and transportation expenses. Accordingly, no further action is required.

that reconcile the specific numbers in the Commission order to the specific numbers in the accounting journal entries."

APPROVED

Issue 81: Should the Utility be required to notify, within 90 days of an effective order finalizing this docket, that it has adjusted its books for all the applicable National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) associated with the Commission-approved adjustments?

Recommendation: Yes. The Utility should be required to notify the Commission, in writing, that it has adjusted its books in accordance with any Commission ordered adjustments. UIF should submit a letter within 90 days of the final order in this docket, confirming that the adjustments to all the applicable NARUC USOA accounts have been made to the Utility's books and records. In the event the Utility needs additional time to complete the adjustments, notice should be provided within seven days prior to deadline. Upon providing good cause, staff should be given administrative authority to grant an extension of up to 60 days.

APPROVED

Vote Sheet

August 3, 2017

Item 1

Docket No. 20160101-WS – Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.

(Continued from previous page)

Issue 82: Should this docket be closed?

Recommendation: No. This docket should remain open for staff's verification that the Utility has completed the recommended refunds, the revised tariff sheets, and customer notices have been filed by UIF and that the Utility has notified the Commission in writing that the adjustments for all applicable NARUC USOA primary accounts have been made. Once these actions are complete, this docket should be closed administratively.

APPROVED

Nickalus Holmes

From: Kate Hamrick
Sent: Tuesday, August 01, 2017 11:47 AM
To: Braulio Baez; Apryl Lynn; Mark Futrell; Keith Hetrick; Mary Anne Helton; CLK - Agenda Staff; Cindy Muir; Commissioners & Staffs; Amber Norris; Andrew Maurey; Cheryl Bulecza-Banks; Greg Shafer; Tom Ballinger; Walter Trierweiler; Jennifer Crawford; Shannon Hudson; Marissa Friedrich; Sonica Bruce; Charles Johnson; David Frank; Justin Swards
Cc: Jacqueline Moore; Kathy Shoaf; Nancy Harrison
Subject: RE: Request for approval to make oral modification. Item 1, Special Commission Conference, Docket No. 20160101-WU, UIF request for rate increase.
Attachments: Oral mod uif 1.docx

The previous message did not include the attachment.

Please see the approved oral modification for the August 4, 2017, UIF Special Agenda (docket no. 20160101-WU).

Thanks!

Kate Hamrick
Executive Assistant to
Mark Futrell
Deputy Executive Director: Technical
Florida Public Service Commission
850-413-6304

From: Braulio Baez
Sent: Tuesday, August 01, 2017 11:14 AM
To: Greg Shafer
Cc: Mark Futrell; Kate Hamrick; Kathy Shoaf; Cheryl Bulecza-Banks; Andrew Maurey; Tom Ballinger; Shannon Hudson; Marissa Friedrich; Sonica Bruce; Charles Johnson; David Frank; Justin Swards; Walter Trierweiler
Subject: RE: Item 1, Special Commission Conference, Docket No. 160101-WU, UIF request for rate increase. -- Request for approval to make oral modification.

Approved. Thank you.

From: Greg Shafer
Sent: Tuesday, August 01, 2017 11:13 AM
To: Braulio Baez
Cc: Mark Futrell; Kate Hamrick; Kathy Shoaf; Cheryl Bulecza-Banks; Andrew Maurey; Tom Ballinger; Shannon Hudson; Marissa Friedrich; Sonica Bruce; Charles Johnson; David Frank; Justin Swards; Walter Trierweiler
Subject: Item 1, Special Commission Conference, Docket No. 160101-WU, UIF request for rate increase. -- Request for approval to make oral modification.

Staff requests approval to make oral modifications to Item 1 scheduled for the August 3, 2017 Special Commission Conference (Docket No. 160101-WU, Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida). Staff's proposed modifications are contained in the attached file and relate to the correction of scrivener errors and other corrections in Issues 9, 32, 49, 50, 60, 61, 62, and 64. Changes to Issue 62 affect

staff's recommended water rates and revised schedules are included in the attachment. Staff's proposed modifications on all other Issues do not affect staff's recommendations for those issues.

Issue 9

Page 65, first bullet

Invoices to replace the splitter box totaling ~~\$28,628~~ **\$28,618** dated March 16, 2016, May 27, 2016, and June 15, 2016.

Page 66, following bullet list

Based on the documentation provided in this case, staff recommends \$937,445 (\$700,363 + \$45,919 + \$20,263 + \$23,013 + \$13,478 + \$8,850 + \$52,665 + \$3,427 + ~~\$28,628~~ **\$28,618** + \$40,850) is reasonable for the proposed project.

Page 75, last paragraph

In UIF witness Flynn's direct testimony, the requested amount for this project was \$250,000. (TR 325) OPC witness Woodcock testified that the Utility provided documentation to support a project cost of \$217,034. (TR 624-625) Witness Woodcock indicated the remainder of the \$32,966 (\$250,000 - ~~\$217,037~~ **\$217,034**) for the project cost was unsupported. (EXH 110) In his rebuttal testimony, UIF witness Flynn provided updated supporting documentation and increased the total requested amount of the project to \$267,000. (EXH 248) The following summarizes the documentation provided by witness Flynn:

Issue 32

On page 166, the language should be revised to as follows.

Staff considered OPC's argument for the inclusion of the billing determinants of Myrtle Lake Hills in test year revenues. (EXH 86, P 959; EXH 194, BSP 677-78; OPC BR 57) However, staff does not believe it is appropriate to impute these billing determinants into test year revenues because the corresponding expenses were not included in ~~net operating income~~ **operation and maintenance expenses**.

ISSUE 49

Page 215, First paragraph under Friedman & Friedman, P.A.

Friedman & Friedman, P.A.

UIF witness Deason provided documentation detailing rate case expense for the law firm Friedman & Friedman, P.A. (Mr. Friedman). (EXH 168, BSP 298) The actual fees and costs totaled \$121,393 with an estimated additional \$104,370 to complete the rate case, totaling ~~\$225,762~~ **\$225,763** (\$121,393 + \$104,370). (EXH 168, BSP 298)

Issue 50

Page 224, First Paragraph

commercial paper rate.⁸⁸ (EXH 172, BSP 337; EXH 346) Staff also recommends adjustments to include interest in each of the other systems. All of staff's recommended adjustments to unamortized rate case expense associated with the UIF Generic Docket are detailed in Table ~~50-3~~ 50-2 below, along with the corresponding adjustment to amortization of rate case expense.

Issue 60

On page 254, Table 60-2 should be modified as follows to correct stand alone rates and subsidy amounts for Longwood, Sanlando, Orangewood, Terre Verde, Cypress Lakes, Summertree, Labrador, and Sandalhaven.

**Table 60-2
Residential Wastewater Bill Comparison
Based on 8,000 Gallons a Month**

Systems	Bill at Stand Alone Rate	Bill at Consolidated Rate	Subsidy Paid (Received)
Lake Placid	\$41.18	\$58.24	\$17.06
Pennbrooke	\$41.41	\$58.24	\$16.83
Longwood	\$45.61 \$45.60	\$58.24	\$12.63 \$12.64
Mid-County	\$49.05	\$58.24	\$9.19
Sanlando	\$49.75 \$49.74	\$58.24	\$8.49 \$8.50
Orangewood	\$51.50 \$51.44	\$58.24	\$6.74 \$6.80
Tierre Verde	\$52.73 \$52.72	\$58.24	\$5.51 \$5.52
UIF – Marion	\$61.93	\$58.24	(\$3.69)
LUSI	\$62.63	\$58.24	(\$4.39)
Cypress Lakes	\$65.89 \$65.83	\$58.24	(\$7.65) (\$7.59)
Eagle Ridge	\$71.40	\$58.24	(\$13.16)
Summertree	\$75.93 \$74.79	\$58.24	(\$17.69) (\$16.55)
UIF – Seminole	\$76.05	\$58.24	(\$17.81)
Labrador	\$112.98 \$112.97	\$58.24	(\$54.74) (\$54.73)
Sandalhaven	\$149.06 \$149.05	\$58.24	(\$90.82) (\$90.81)

Issue 61

On page 259, the language should be revised as shown below to reflect the removal of cap band reference and to update the highest subsidy among the corrected subsidies. This change does not affect staff's recommendation for Issue 61.

In past considerations of rate consolidation, the Commission has approved other methodologies such as the cap band ~~and banded~~ methodology. The ~~cap-banded~~ methodology groups similar cost systems together to minimize subsidies within the groups, ~~and a cap is set on the maximum bill a customer will pay in each group.~~ (TR 973)

Groupings were determined by the resulting break points in the amounts of the bills at 7,000 gallons of consumption. The highest subsidy among the groups was approximately ~~\$9.00~~ \$11.04; however, the third group contained two systems with the highest stand-alone revenue requirements. The bills were significantly higher than the maximum bill of \$65.24 approved in AUF's consolidated rate case. The systems in the third group would not benefit from a ~~cap~~ band rate structure.

Issue 61

Also on page 259, Table 61-1 should be modified to correct banded rates and banded subsidies as shown below.

**Table 61-1
Consolidated Versus Banded Rates - Water**

Groups	UIF Systems	Stand-Alone Rates	Consolidated Rates	Subsidy	Banded Rates	Subsidy
A	Sanlando	\$10.61	\$23.11	\$12.50	\$19.70 \$18.28	\$9.09 \$7.67
	Pennbrooke	\$25.01	\$23.11	(\$1.90)	\$19.70 \$18.28	(\$5.31) (\$6.73)
	LUSI	\$26.28	\$23.11	(\$3.17)	\$19.70 \$18.28	(\$5.58) (\$8.00)
	UIF- Marion	\$30.27	\$23.11	(\$7.16)	\$19.70 \$18.28	(\$10.57) (\$11.99)
	Cypress Lakes	\$45.03	\$23.11	(\$21.92)	\$19.70 \$18.28	(\$25.33) (\$26.75)
B	Lake Placid	\$67.63	\$23.11	(\$44.52)	\$62.89 \$78.67	(\$4.74) \$11.04
	Pasco- Summertree	\$73.68	\$23.11	(\$50.57)	\$62.89 \$78.67	(\$10.79) \$4.99
	Pasco- Orangewood	\$77.79	\$23.11	(\$54.68)	\$62.89 \$78.67	(\$14.90) \$0.88
	Labrador	\$78.38	\$23.11	(\$55.27)	\$62.89 \$78.67	(\$15.49) \$0.29
	Seminole	\$80.02	\$23.11	(\$56.91)	\$62.89 \$78.67	(\$17.13) (\$1.35)
C	Orange	\$103.61	\$23.11	(\$80.50)	\$108.81	\$5.20 \$5.20
	Pinellas	\$120.22	\$23.11	(\$97.11)	\$108.81	(\$11.41) (\$11.41)

Issue 62

On Page 264 in the Repression section, in the third line from the end of the third full paragraph, due to a scrivener's error, Sanlando's purchased power was overstated in the repression calculation. The following language should be corrected to reflect the appropriate reduction to purchased power and the appropriate post repression revenue requirement.

staff's analysis, the residential discretionary consumption can be expected to decline by an overall reduction of 214,092,090 gallons, which results in a 12 percent reduction to Sanlando's consumption. Other corresponding reductions are ~~\$63,636~~ \$49,120 for purchased power, \$23,331 for chemicals, and ~~\$4,098~~ \$3,414 for RAFs. Furthermore, the anticipated repression results in a post repression revenue requirement of ~~\$15,361,644~~ \$15,373,867.

Also in Issue 62, as a result of the above change to repression, the schedules on the following pages should be modified to reflect the appropriate post repression gallonage charges. The corrected schedules are included at the end of this document.

Affected Pages:

- 325 – Cypress Lakes Schedule No. 4-A
- 338 – Labrador Schedule No. 4-A
- 354 – LUSI Schedule No. 4-A
- 372 – Pennbrooke Schedule No. 4-A
- 385 – Sanlando Schedule No. 4-A
- 398 – UIF – Marion Schedule No 4-A
- 404 – UIF – Orange Schedule No. 4-A
- 411 – UIF – Pasco – Orangewood Schedule No. 4-A
- 412 – UIF – Pasco – Summertree Schedule No. 4-A
- 419 – UIF – Pinellas Schedule No. 4-A
- 426 – UIF – Seminole Schedule No. 4-A

Issue 64

On page 270, the last sentence in the first full paragraph, \$18.29 should be changed to \$19.17 to correct a scrivener's error as reflected below.

Staff also evaluated the arguments brought forth by Seminole County in its brief which oppose single tariff pricing. (Seminole BR 3-4) Seminole County argued that there is no record evidence or rule to support any level of subsidy. (Seminole BR 1-2) However, witness Guastella testified that there are differences in costs to provide service to all customers and he argues that even though there are apparent cost differences in providing service, these cost differences should not be defined as subsidies. (TR 259-260) Issue 60 further discusses the concerns of subsidies in this proceeding and recommends the maximum level at the 8,000 gallon residential wastewater cap of ~~\$18.29~~ \$19.17.

Also on page 270, the last paragraph should be modified to correct the description as shown below.

In past considerations of rate consolidation, the Commission has approved other methodologies such as the cap band ~~and banded~~ methodology. The ~~cap-banded~~ methodology groups similar cost systems together to minimize subsidies within the groups, ~~and a cap is set on the maximum bill a customer will pay in each group.~~ (TR 973) Staff developed three groups or bands based on similar costs in order to perform a comparison of staff's consolidated rate and banded rates at the 8,000 gallon consumption level, consistent with the methodology used in the AUF case. The

Issue 64

On page 271 Table 64-1 should be modified to correct table title as well as standalone rates, banded rates, and subsidies as shown below.

**Table 64-1
Consolidated vs. Banded Rates - Wastewater**

Groups	System Name	Stand-Alone Rates	Consolidated Rate	Consolidated Rate Subsidy	Banded Rate	Banded Rate Subsidy
A	Lake Placid	\$41.18	\$58.24	\$17.06	\$52.53 47.79	\$41.35 6.61
	Pennbrooke	\$41.41	\$58.24	\$16.83	\$52.53 47.79	\$41.42 6.38
	Longwood	\$45.61	\$58.24	\$12.63	\$52.53 47.79	\$6.92 2.18
	Mid-County	\$49.05 56.67	\$58.24	\$9.19 1.57	\$52.53 47.79	\$3.48 (\$8.88)
	Sanlando	\$49.75 55.94	\$58.24	\$8.49 2.30	\$52.53 47.79	\$2.78 (\$8.15)
B	UIF-Pasco (Orangewood)	\$51.50 51.44	\$58.24	\$6.74 6.80	\$67.16 56.56	\$15.66 5.12
	Tierra Verde	\$52.73	\$58.24	\$5.51	\$67.16 56.56	\$14.43 3.83
	UIF-Marion	\$61.93 69.07	\$58.24	(\$3.69) 10.83	\$67.16 56.56	\$5.23 (\$12.51)
	LUSI	\$62.63 71.91	\$58.24	(\$4.39) 13.67	\$67.16 56.56	\$4.53 (\$15.35)
	Cypress Lakes	\$65.893	\$58.24	(\$7.65) 7.59	\$67.16 56.56	\$1.27 (\$9.27)
	Eagle Ridge	\$71.40 82.92	\$58.24	(\$13.16) 24.68	\$67.16 56.56	(\$4.24) (\$26.36)
	UIF-Pasco (Summertree)	\$75.93 74.79	\$58.24	(\$17.69) 16.55	\$67.16 56.56	(\$8.77) (\$18.23)
	UIF-Seminole	\$76.05	\$58.24	(\$17.81)	\$67.16 56.56	(\$8.89) (\$19.49)
C	Labrador	\$112.987	\$58.24	(\$54.74) 73	\$164.02 130.97	\$51.04 18.00
	Sandalhaven	\$149.065	\$58.24	(\$90.82) 81	\$164.02 130.97	\$14.96 (\$18.08)

Issue 65

On page 275, due to scrivener's error, the BFC and gallonage charges for DeeAnn Estates should be corrected as shown below.

DeeAnn Estates

Lake Placid has one bulk service customer, DeeAnn Estates Homeowners Association (DeeAnn). (EXH 150, BSP 178-179) DeeAnn consists of condominium buildings totaling approximately 72 units behind its two inch master meter. (EXH 143, BSP 134; EXH 150, BSP 178-179) In a previous rate case, a unique BFC was established based on 80 percent of DeeAnn's ERCs or approximately 58 ERCs; a 20 percent reduction was applied to account for the savings to the utility of billing, bookkeeping, and maintenance of the mains on the discharged side of the meter. Additionally, DeeAnn's gallonage charge was designed to be 80 percent of the general service gallonage charge to reflect the fact that DeeAnn pays for all costs associated with its lift station.¹ Staff recommends a BFC of \$1,509.74 1,489.44 and a gallonage charge of \$4.18 0 for DeeAnn to maintain these components.

¹Order No. PSC-07-0287-PAA-WS, issued April 3, 2007, in Docket No. 060260-WS, *In re: Application for increase in water and wastewater rates in Highlands County by Lake Placid Utilities, Inc.*

Issue 65

Also on page 275, the wastewater rate up should be revised to reflect the following language. This change affects the total repression adjustment and final recommended rates contained in Attachment A, Schedules 4 and 4A.

Wastewater Repression

Wastewater repression adjustments are predicted on repression adjustments to the water system. Previous to a wastewater repression analysis, staff designed its consolidated rates based on a revenue requirement of \$18,657,549, which excludes miscellaneous and reuse revenues, 1,146,860 residential gallons and 620,581 general service gallons. As discussed in Issue 62, staff is recommending a repression adjustment to calculate its water rates; therefore staff recommends that a repression adjustment should also be made to calculate wastewater rates. Staff recommends a reduction of 2.3 percent or 27,355,976 gallons in total residential consumption. This results in a post repression revenue requirement of \$18,606,952.

In order to monitor the effects of both the changes in rate structures and revenues, the utility should prepare monthly reports for both the water and wastewater systems, detailing the number of bills rendered, the consumption billed, and the revenues billed. These reports should be provided to staff and should be prepared by customer class and meter size, on a quarterly basis for a period of two years, beginning the first billing period after the approved rates go into effect.

In addition, based on the expected reduction in water demand, staff recommends that a repression adjustment also be made for wastewater. Because wastewater rates are calculated based on customers' water demand, if those customers' water demand is expected to decline, then the billing determinants used to calculate wastewater rates should also be adjusted. Therefore, staff recommends that a repression adjustment should also be made to calculate wastewater rates. Based on the billing analysis for the wastewater system, staff recommends a repression adjustment of 27,355,976 gallons to reflect the anticipated reduction in water demand used to calculate wastewater rates. Staff recommends a 2.3 percent reduction in total residential consumption and corresponding reductions of \$27,905 for purchased power, \$10,411 for chemicals, \$10,102 for sludge removal, and \$2,179 for RAFs to reflect the anticipated repression, which results in a post repression revenue requirement of \$18,606,952.

Issue 67

On page 282, in the first partial paragraph in the last sentence, \$0.955 should be 0.955 as should below.

and correctness. (EXH 168, BSP 281-82; EXH 274; TR 298-301) In addition to the labor component, the Utility included the cost for its computer and copier of \$0.20, postage of \$0.49, and an expansion factor for RAFs of \$0.955. (EXH 86, P 20; EXH 275)

On page 283, Table 67-1 should be corrected as shown below to remove the dollar sign associated with the RAF expansion factor.

**Table 67-1
Late Payment Charge**

Activity	Utility Proposed	Staff Recommended
Clerical & Administrative Labor		
Billing Specialist	$\$18.36/6 = 3.06$	$\$18.36 * (10/60) = \3.06
Assistant Billing Manager	$\$28.16/6 = \4.69	$\$28.16 * (5/60) = \2.35
Computer/ Copier	\$0.20	\$0.20
Postage	\$0.49	\$0.49
Sub Total	\$8.44	\$6.10
Expansion Factor for RAFs	\$0.955	\$0.955
Total	\$8.84	\$6.39

Issue 71

On page 288, Table 71-1 should be modified as shown below to correct a scrivener's error.

**Table 71-1
Service Availability Charges and Contribution Levels For Water and Wastewater**

	Connection	System	Main		Minimum	Overall
	Charges	Capacity	Extension	Plant	Contribution	Contribution
	Charges	Charges	Charges	Capacity	Levels	Levels
Systems						
Cypress Lakes Water				\$750	46%	35%
Cypress Lakes Wastewater				\$1,275	34%	29%
Labrador Water				\$750	27%	0%
Labrador Wastewater					15%	0%
Lake Placid Water	\$383				41%	51%
Lake Placid Wastewater	\$817				27%	67%
LUSI Water			\$1,426	\$1,157	47%	46%
LUSI Wastewater			\$1,243		20%	41%
Pennbrooke Water					29%	30%
Pennbrooke Wastewater					36%	35%
Sanlando Water			\$5,526	\$225	40%	13%
Sanlando-Wastewater				\$225	28%	8%
UIF – Marion Water	*\$350				55%	7%
UIF – Marion Wastewater	\$450				25%	4%
UIF – Orange	\$200				94%	0%
UIF – Pasco Water	\$65				62%	3%
UIF – Pasco Wastewater	\$570				44%	21%
UIF – Seminole Water	\$200				72%	1%
UIF – Seminole Wastewater	*\$570			\$2,125	65%	6%
Mid-County				\$1,235	32%	15%
Sandalhaven				\$3,370	46%	34%
Tierra Verde		\$450			33%	18%
Eagle Ridge				\$692	20%	18%
Longwood	\$65				0%	5%

Issue 65

To conform to the staff recommendation on page 275 relating to Cross Creek Community Association, the rate for the Cross Creek HOA on page 330 should be reflected as shown on the schedule below.

**Eagle Ridge
Test Year Ended December 31,
2015
Monthly Wastewater
Rates**

**Schedule No. 4-A
Docket No. 160101-WS**

	Rates Prior To Filing	Current Rates	Utility Requested Final	Staff Recommended Rates	Four Year Rate Reduction
<u>Residential</u>					
Base Facility Charge - All Meter Sizes	\$24.25	\$23.89	\$25.47	\$25.67	\$0.20
Charge per 1,000 Gallons					
10,000 gallon cap	\$5.56	\$5.46	N/A	N/A	N/A
8,000 gallon cap			\$4.91	\$4.10	\$0.03
Flat Rate	\$27.00	\$26.58	\$35.66	\$46.18	\$0.36
<u>General Service</u>					
Base Facility Charge by Meter Size					
5/8" X 3/4"	\$24.35	\$23.99	\$25.47	\$25.67	\$0.20
3/4"	N/A	N/A	\$38.21	\$38.51	\$0.30
1"	\$60.86	\$59.95	\$63.68	\$64.18	\$0.50
1-1/2"	\$121.72	\$119.90	\$127.37	\$128.35	\$1.00
2"	\$194.74	\$191.83	\$203.79	\$205.36	\$1.60
3"	\$389.49	\$383.68	\$407.57	\$410.72	\$3.20
4"	\$608.57	\$599.49	\$636.83	\$641.75	\$5.00
6"	\$1,217.15	\$1,198.99	\$1,273.66	\$1,283.50	\$10.00
8"	N/A	N/A	\$2,037.86	\$2,053.60	\$16.00
10"	N/A	N/A	\$3,693.62	\$3,722.15	\$29.00
Cross Creek HOA Flat Rate	N/A	N/A	N/A	\$23,557.15 \$41,792.90	\$181.00
Charge per 1,000 Gallons	\$6.69	\$6.59	\$5.65	\$4.92	\$0.04
<u>Reuse Service</u>					
Base Facility Charge	\$0.00	\$0.00	\$0.00	\$0.00	
Charge per 1,000 Gallons	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u>					
4,000 Gallons	\$46.49	\$45.73	\$45.11	\$42.07	
6,000 Gallons	\$57.61	\$56.65	\$54.93	\$50.27	
8,000 Gallons	\$68.73	\$67.57	\$64.75	\$58.47	

Issue 62

As noted above, correction to the repression adjustment Issue 62 on page 264 results in changes to the following schedules appearing on the pages noted below. Corrected schedules follow.

- Page 325 – Cypress Lakes Schedule No. 4-A
- Page 338 – Labrador Schedule No. 4-A
- Page 354 – LUSI Schedule No. 4-A
- Page 372 – Pennbrooke Schedule No. 4-A
- Page 385 – Sanlando Schedule No. 4-A
- Page 398 – UIF – Marion Schedule No 4-A
- Page 404 – UIF – Orange Schedule No. 4-A
- Page 411 – UIF – Pasco – Orangewood Schedule No. 4-A
- Page 412 – UIF – Pasco – Summertree Schedule No. 4-A
- Page 419 – UIF – Pinellas Schedule No. 4-A
- Page 426 – UIF – Seminole Schedule No. 4-A

Page 321 reflects repression adjustment change from page 264.

Cypress Lakes					Schedule No. 4-A
Test Year Ended December 31, 2015					Docket No. 160101-WS
Monthly Water Rates					
	Utility Current Rates	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge	Four Year Rate Reduction
Residential and General Service					
Base Facility Charge by Meter Size					
5/8" X 3/4"	\$7.04	\$11.54	\$10.87	\$0.44	\$0.12
3/4"	\$10.55	\$17.31	\$16.31	\$0.66	\$0.18
1"	\$17.58	\$28.84	\$27.18	\$1.10	\$0.30
1-1/2"	\$35.20	\$57.69	\$54.35	\$2.20	\$0.60
2"	\$56.30	\$92.30	\$86.96	\$3.52	\$0.96
3"	\$112.60	\$184.59	\$173.92	\$7.04	\$1.92
4"	\$175.96	\$288.43	\$271.75	\$11.00	\$3.00
6"	\$351.87	\$576.86	\$543.50	\$22.00	\$6.00
8"	N/A	\$922.97	\$869.60	\$35.20	\$9.60
10"	N/A	\$1,672.89	\$1,576.15	\$63.80	\$17.40
Charge per 1,000 gallons - Residential					
0 – 6,000 gallons	\$4.84	N/A	N/A	N/A	N/A
6,001 – 12,000 gallons	\$7.26	N/A	N/A	N/A	N/A
Over 12,000 gallons	\$9.68	N/A	N/A	N/A	N/A
0 – 8,000 gallons	N/A	\$1.97	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	\$2.95	N/A	N/A	N/A
Over 16,000 gallons	N/A	\$3.93	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	\$1.52 \$1.53	\$0.31	\$0.02
4,001 – 12,000 gallons	N/A	N/A	\$2.28 \$2.30	\$0.47	\$0.03
Over 12,000 gallons	N/A	N/A	\$3.80 \$3.83	\$0.78	\$0.04
Charge per 1,000 gallons - General Service	\$5.14	\$2.98	\$2.57 \$2.58	\$0.34	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison					
4,000 Gallons	\$26.40	\$19.42	\$16.95 \$16.99		
8,000 Gallons	\$50.60	\$27.30	\$26.07 \$26.19		
12,000 Gallons	\$79.64	\$39.10	\$35.19 \$35.39		

Page 338 reflects repression adjustment change from page 264.

Labrador		Schedule No. 4-A			
Test Year Ended December 31, 2015		Docket No. 160101-WS			
Monthly Water Rates					
	Utility Current Rates	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge	Four Year Rate Reduction
<u>Residential and General Service</u>					
Base Facility Charge by Meter Size					
5/8" X 3/4"	\$13.76	\$11.54	\$10.87	\$0.36	\$0.12
3/4"	\$20.66	\$17.31	\$16.31	\$0.54	\$0.18
1"	\$34.42	\$28.84	\$27.18	\$0.90	\$0.30
1-1/2"	\$68.84	\$57.69	\$54.35	\$1.80	\$0.60
2"	\$110.16	\$92.30	\$86.96	\$2.88	\$0.96
3"	\$220.32	\$184.59	\$173.92	\$5.76	\$1.92
4"	\$344.24	\$288.43	\$271.75	\$9.00	\$3.00
6"	\$688.48	\$576.86	\$543.50	\$18.00	\$6.00
8"	N/A	\$922.97	\$869.60	\$28.80	\$9.60
10"	N/A	\$1,672.89	\$1,576.15	\$52.20	\$17.40
Charge per 1,000 gallons - Residential					
0 – 8,000 gallons	\$8.68	N/A	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	\$1.97	N/A	N/A	N/A
Over 16,000 gallons	N/A	\$2.95	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	\$1.52 \$1.53	\$0.45	\$0.02
4,001 – 12,000 gallons	N/A	N/A	\$2.28 \$2.30	\$0.68	\$0.03
Over 12,000 gallons	N/A	N/A	\$3.80 \$3.83	\$1.13	\$0.04
Charge per 1,000 gallons - General Service					
	\$8.68	\$2.98	\$2.57 \$2.58	\$0.46	\$0.03
<u>Irrigation Service</u>					
Base Facility Charge by Meter Size					
2"	\$110.16	\$92.30	\$86.96	\$2.88	\$0.96
Charge per 1,000 gallons					
	\$8.68	\$2.98	\$2.57 \$2.58	\$0.46	\$0.03
<u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u>					
4,000 Gallons	\$48.48	\$19.42	\$16.95 \$16.99		
8,000 Gallons	\$83.20	\$27.30	\$26.07 \$26.19		
12,000 Gallons	\$117.92	\$39.10	\$35.19 \$35.39		

Page 346 reflects repression adjustment change from page 264.

Lake Placid		Schedule No. 4-A				
Test Year Ended December 31, 2015		Docket No. 160101-WS				
Monthly Water Rates						
	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge	Four Year Rate Reduction
Residential and General Service						
Base Facility Charge by Meter Size						
5/8" X 3/4"	\$15.94	\$18.17	\$11.54	\$10.87	\$0.25	\$0.12
3/4"	\$23.92	\$27.26	\$17.31	\$16.31	\$0.38	\$0.18
1"	\$39.84	\$45.43	\$28.84	\$27.18	\$0.63	\$0.30
1-1/2"	\$79.68	\$90.85	\$57.69	\$54.35	\$1.25	\$0.60
2"	\$127.49	\$145.36	\$92.30	\$86.96	\$2.00	\$0.96
3"	\$254.98	\$290.72	\$184.59	\$184.64	\$4.00	\$1.92
4"	\$398.40	\$454.25	\$288.43	\$271.75	\$6.25	\$3.00
6"	\$796.80	\$908.50	\$576.86	\$543.50	\$12.50	\$6.00
8"	N/A	N/A	\$922.97	\$869.60	\$20.00	\$9.60
10"	N/A	N/A	\$1,672.89	\$1,576.15	\$36.25	\$17.40
Charge per 1,000 gallons - Residential	\$6.77	\$7.72	N/A	N/A		
0 – 8,000 gallons	N/A	N/A	\$1.97	\$1.52 N/A	\$0.23 N/A	\$0.02 N/A
8,001 – 16,000 gallons	N/A	N/A	\$2.95	\$2.28 N/A	\$0.35 N/A	\$0.03 N/A
Over 16,000 gallons	N/A	N/A	\$3.93	\$3.80 N/A	\$0.58 N/A	\$0.04 N/A
0 – 4,000 gallons	N/A	N/A	N/A	\$1.53	\$0.23	\$0.02
4,001 – 12,000 gallons	N/A	N/A	N/A	\$2.30	\$0.35	\$0.03
Over 12,000 gallons	N/A	N/A	N/A	\$3.83	\$0.58	\$0.04
Charge per 1,000 gallons – General Service	\$6.77	\$7.72	\$2.98	\$2.57 \$2.58	\$0.24	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison						
4,000 Gallons	\$43.02	\$49.05	\$19.42	\$16.95 \$16.99		
8,000 Gallons	\$70.10	\$79.93	\$27.30	\$26.07 \$26.19		
12,000 Gallons	\$97.18	\$110.81	\$39.10	\$35.19 \$35.39		

Page 354 reflects repression adjustment change from page 264.

LUSI		Schedule No. 4-A		
Test Year Ended December 31, 2015		Docket No. 160101-WS		
Monthly Water Rates				
	Utility Current Rates	Utility Requested Final	Staff Recommended Rates	Four Year Rate Reduction
<u>Residential and General Service</u>				
Base Facility Charge by Meter Size				
5/8" X 3/4"	\$9.61	\$11.54	\$10.87	\$0.12
3/4"	N/A	\$17.31	\$16.31	\$0.18
1"	\$24.02	\$28.84	\$27.18	\$0.30
1-1/2"	\$48.05	\$57.69	\$54.35	\$0.60
2"	\$76.87	\$92.30	\$86.96	\$0.96
3"	\$153.75	\$184.59	\$173.92	\$1.92
4"	\$240.25	\$288.43	\$271.75	\$3.00
6"	\$480.47	\$576.86	\$543.50	\$6.00
8"	\$864.63	\$922.97	\$869.60	\$9.60
10"	\$1,393.36	\$1,672.89	\$1,576.15	\$17.40
Charge per 1,000 gallons - Residential				
0 – 5,000 gallons	\$2.36	N/A	N/A	N/A
5,001 – 10,000 gallons	\$2.73	N/A	N/A	N/A
Over 10,000 gallons	\$4.08	N/A	N/A	N/A
0 – 8,000 gallons	N/A	\$1.97	N/A	N/A
8,001 – 16,000 gallons	N/A	\$2.95	N/A	N/A
Over 16,000 gallons	N/A	\$3.93	N/A	N/A
0 – 4,000 gallons	N/A	N/A	\$1.52 \$1.53	\$0.02
4,001 – 12,000 gallons	N/A	N/A	\$2.28 \$2.30	\$0.03
Over 12,000 gallons	N/A	N/A	\$3.80 \$3.83	\$0.04
Charge per 1,000 gallons - General Service	\$3.21	\$2.98	\$2.57 \$2.58	\$0.03
<u>Private Fire Protection*</u>				
1 1/2" Private Fire Line	N/A	\$2.26	\$4.53	\$0.05
2" Private Fire Line	N/A	\$3.61	\$7.25	\$0.08
4" Private Fire Line	\$239.25	\$11.29	\$14.49	\$0.16
6" Private Fire Line	\$478.48	\$22.59	\$22.65	\$0.25
8" Private Fire Line	\$861.24	\$36.14	\$45.29	\$0.50
10" Private Fire Line	\$1,387.58	\$51.95	\$72.47	\$0.80
12" Private Fire Line	\$2,057.64	\$97.12	\$131.35	\$1.45
<u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u>				
4,000 Gallons	\$19.05	\$19.42	\$16.95 \$16.99	
8,000 Gallons	\$29.60	\$27.30	\$26.07 \$26.19	
12,000 Gallons	\$43.22	\$39.10	\$35.19 \$35.39	

Pennbrooke Test Year Ended December 31, 2015 Monthly Water Rates			Schedule No. 4-A Docket No. 160101-WS		
	Rates Prior To Filing	Current Rates	Utility Requested Final	Staff Recommended Rates	Four Year Rate Reduction
Residential and General Service					
Base Facility Charge by Meter Size					
5/8" X 3/4"	\$5.09	\$5.02	\$11.54	\$10.87	\$0.12
3/4"	\$7.41	\$7.30	\$17.31	\$16.31	\$0.18
1"	\$12.19	\$12.02	\$28.84	\$27.18	\$0.30
1-1/2"	\$24.82	\$24.47	\$57.69	\$54.35	\$0.60
2"	\$38.98	\$38.42	\$92.30	\$86.96	\$0.96
3"	\$79.53	\$78.39	\$184.59	\$173.92	\$1.92
4"	\$121.84	\$120.10	\$288.43	\$271.75	\$3.00
6"	\$248.11	\$244.57	\$576.86	\$543.50	\$6.00
8"	N/A	N/A	\$922.97	\$869.60	\$9.60
10"	N/A	N/A	\$1,672.89	\$1,576.15	\$17.40
Charge per 1,000 gallons - Residential					
0 – 3,000 gallons	\$1.88	\$1.85	N/A	N/A	N/A
3,001 – 6,000 gallons	\$1.98	\$1.95	N/A	N/A	N/A
6,001 – 12,000 gallons	\$2.43	\$2.40	N/A	N/A	N/A
Over 12,000 gallons	\$2.91	\$2.87	N/A	N/A	N/A
0 – 8,000 gallons	N/A	N/A	\$1.97	N/A	N/A
8,001 – 16,000 gallons	N/A	N/A	\$2.95	N/A	N/A
Over 16,000 gallons	N/A	N/A	\$3.93	N/A	N/A
0 – 4,000 gallons	N/A	N/A	N/A	\$1.52 \$1.53	\$0.02
4,001 – 12,000 gallons	N/A	N/A	N/A	\$2.28 \$2.30	\$0.03
Over 12,000 gallons	N/A	N/A	N/A	\$3.80 \$3.83	\$0.04
Charge per 1,000 gallons - General Service	\$2.25	\$2.22	\$2.98	\$2.57 \$2.58	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison					
4,000 Gallons	\$12.71	\$12.52	\$19.42	\$16.95 \$16.99	
8,000 Gallons	\$21.53	\$21.22	\$27.30	\$26.07 \$26.19	
12,000 Gallons	\$31.25	\$30.82	\$39.10	\$35.19 \$35.39	

Page 385 reflects repression adjustment change from page 264.

Sanlando		Schedule No. 4-A				
Test Year Ended December 31, 2015		Docket No. 160101-WS				
Monthly Water Rates						
	Rates Prior To Filing	Utility Current Rates	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge	Four Year Rate Reduction
<u>Residential and General Service</u>						
Base Facility Charge by Meter Size						
5/8" X 3/4"	\$4.49	\$4.44	\$11.54	\$10.87	\$0.06	\$0.12
3/4"	\$6.75	\$6.68	\$17.31	\$16.31	\$0.09	\$0.18
1"	\$11.24	\$11.12	\$28.84	\$27.18	\$0.15	\$0.30
1-1/2"	\$22.47	\$22.23	\$57.69	\$54.35	\$0.30	\$0.60
2"	\$35.95	\$35.56	\$92.30	\$86.96	\$0.48	\$0.96
3"	\$71.90	\$71.12	\$184.59	\$173.92	\$0.96	\$1.92
4"	\$112.35	\$111.13	\$288.43	\$271.75	\$1.50	\$3.00
6"	\$224.70	\$222.25	\$576.86	\$543.50	\$3.00	\$6.00
8"	\$359.52	\$355.11	\$922.97	\$869.60	\$4.80	\$9.60
10"	N/A	N/A	\$1,672.89	\$1,576.15	\$8.70	\$17.40
Charge per 1,000 gallons - Residential						
0 – 6,000 gallons	\$0.95	\$0.94	N/A	N/A	N/A	N/A
6,001 – 15,000 gallons	\$1.43	\$1.41	N/A	N/A	N/A	N/A
Over 15,000 gallons	\$2.37	\$2.35	N/A	N/A	N/A	N/A
0 – 8,000 gallons	N/A	N/A	\$1.97	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	N/A	\$2.95	N/A	N/A	N/A
Over 16,000 gallons	N/A	N/A	\$3.93	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	N/A	\$1.52 \$1.53	\$0.01	\$0.02
4,001 – 12,000 gallons	N/A	N/A	N/A	\$2.28 \$2.30	\$0.02	\$0.03
Over 12,000 gallons	N/A	N/A	N/A	\$3.80 \$3.83	\$0.03	\$0.04
Charge per 1,000 gallons - General Service	\$1.63	\$1.61	\$2.98	\$2.57 \$2.58	\$0.01	\$0.03
<u>Private Fire Protection</u>						
1 1/2" Private Fire Line	\$1.87	\$1.85	\$2.26	\$4.53	\$0.03	\$0.05
2" Private Fire Line	\$3.00	\$2.97	\$3.61	\$7.25	\$0.04	\$0.08
4" Private Fire Line	\$9.36	\$9.26	\$11.29	\$14.49	\$0.08	\$0.16
6" Private Fire Line	\$18.72	\$18.52	\$22.59	\$22.65	\$0.13	\$0.25
8" Private Fire Line	\$29.96	\$29.29	\$36.14	\$45.29	\$0.25	\$0.50
10" Private Fire Line	N/A	N/A	\$51.95	\$72.47	\$0.40	\$0.80
12" Private Fire Line	N/A	N/A	\$97.12	\$131.35	\$0.73	\$1.45
<u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u>						
4,000 Gallons	\$8.29	\$8.20	\$19.42	\$16.95 \$16.99		
8,000 Gallons	\$13.05	\$12.90	\$27.30	\$26.07 \$26.19		
12,000 Gallons	\$18.77	\$18.54	\$39.10	\$35.49 \$35.39		

UIF - Marion			Schedule No. 4-A			
Test Year Ended December 31, 2015			Docket No. 160101-WS			
Monthly Water Rates						
	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge	Four Year Rate Reduction
Residential and General Service						
Base Facility Charge by Meter Size						
5/8" X 3/4"	\$4.80	\$5.58	\$11.54	\$10.87	\$0.06	\$0.12
3/4"	N/A	N/A	\$17.31	\$16.31	\$0.09	\$0.18
1"	\$12.00	\$13.95	\$28.84	\$27.18	\$0.15	\$0.30
1-1/2"	\$24.00	\$27.90	\$57.69	\$54.35	\$0.30	\$0.60
2"	\$38.40	\$44.64	\$92.30	\$86.96	\$0.48	\$0.96
3"	\$76.80	\$89.28	\$184.59	\$173.92	\$0.96	\$1.92
4"	\$120.00	\$139.50	\$288.43	\$271.75	\$1.50	\$3.00
6"	\$240.00	\$279.00	\$576.86	\$543.50	\$3.00	\$6.00
8"	N/A	N/A	\$922.97	\$869.60	\$4.80	\$9.60
10"	N/A	N/A	\$1,672.89	\$1,576.15	\$8.70	\$17.40
Charge per 1,000 gallons - Residential						
0 – 8,000 gallons	N/A	N/A	\$1.97	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	N/A	\$2.95	N/A	N/A	N/A
Over 16,000 gallons	N/A	N/A	\$3.93	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	N/A	\$1.52 \$1.53	\$0.02	\$0.02
4,001 – 12,000 gallons	N/A	N/A	N/A	\$2.28 \$2.30	\$0.03	\$0.03
Over 12,000 gallons	N/A	N/A	N/A	\$3.80 \$3.83	\$0.05	\$0.04
Charge per 1,000 gallons - General Service	\$2.91	\$3.38	\$2.98	\$2.57 \$2.58	\$0.03	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison						
4,000 Gallons	\$16.44	\$19.10	\$19.42	\$16.95 \$16.99		
8,000 Gallons	\$28.08	\$32.62	\$27.30	\$26.07 \$26.19		
12,000 Gallons	\$39.72	\$46.14	\$39.10	\$35.19 \$35.39		

UIF - ORANGE		SCHEDULE NO. 4-A			
TEST YEAR ENDED DECEMBER 31, 2015		DOCKET NO. 160101-WS			
MONTHLY WATER RATES					
	Utility Current Rates	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge	Four Year Rate Reduction
<u>Residential and General Service</u>					
Base Facility Charge by Meter Size					
5/8" X 3/4"	\$8.55	\$11.54	\$10.87	\$0.40	\$0.12
3/4"	N/A	\$17.31	\$16.31	\$0.60	\$0.18
1"	\$21.36	\$28.84	\$27.18	\$1.00	\$0.30
1-1/2"	\$42.73	\$57.69	\$54.35	\$2.00	\$0.60
2"	\$68.35	\$92.30	\$86.96	\$3.20	\$0.96
3"	\$136.70	\$184.59	\$173.92	\$6.40	\$1.92
4"	\$213.61	\$288.43	\$271.75	\$10.00	\$3.00
6"	\$427.23	\$576.86	\$543.50	\$20.00	\$6.00
8"	N/A	\$922.97	\$869.60	\$32.00	\$9.60
10"	N/A	\$1,672.89	\$1,576.15	\$58.00	\$17.40
Charge per 1,000 gallons - Residential					
0 – 6,000 gallons	\$3.46	N/A	N/A	N/A	N/A
6,001 – 8,000 gallons	\$3.58	N/A	N/A	N/A	N/A
8,001 – 16,000 gallons	\$5.38	N/A	N/A	N/A	N/A
Over 16,000 gallons	\$6.28	N/A	N/A	N/A	N/A
0 – 8,000 gallons	N/A	\$1.97	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	\$2.95	N/A	N/A	N/A
Over 16,000 gallons	N/A	\$3.93	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	\$1.52 \$1.53	\$0.10	\$0.02
4,001 – 12,000 gallons	N/A	N/A	\$2.28 \$2.30	\$0.15	\$0.03
Over 12,000 gallons	N/A	N/A	\$3.80 \$3.83	\$0.25	\$0.04
Charge per 1,000 gallons - General Service	\$3.97	\$2.98	\$2.57 \$2.58	\$0.13	\$0.03
<u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u>					
4,000 Gallons	\$22.39	\$19.42	\$16.95 \$16.99		
8,000 Gallons	\$36.47	\$27.30	\$26.07 \$26.19		
12,000 Gallons	\$57.99	\$39.10	\$35.19 \$35.39		

UIF - Pasco - Orangewood							Schedule No. 4-A	
Test Year Ended December 31, 2015							Docket No. 160101-WS	
Monthly Water Rates								
	Rates Prior to Filing	Commission Approved Interim	Utility Current Rates	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge*	Staff Recommended Surcharge**	Four Year Rate Reduction
Residential and General Service								
Base Facility Charge by Meter Size								
5/8" X 3/4"	\$11.81	\$12.56	\$13.20	\$11.54	\$10.87	\$0.41	\$0.06	\$0.12
3/4"	\$17.72	\$18.84	\$19.80	\$17.31	\$16.31	\$0.62	\$0.27	\$0.18
1"	\$29.53	\$31.40	\$33.00	\$28.84	\$27.18	\$1.03	\$0.45	\$0.30
1-1/2"	\$59.03	\$62.80	\$66.00	\$57.69	\$54.35	\$2.05	\$0.90	\$0.60
2"	\$94.45	\$100.48	\$105.60	\$92.30	\$86.96	\$3.28	\$1.44	\$0.96
3"	\$188.90	\$200.96	\$211.20	\$184.59	\$173.92	\$6.56	\$2.88	\$1.92
4"	\$295.17	\$314.00	\$330.00	\$288.43	\$271.75	\$10.25	\$4.50	\$3.00
6"	\$590.33	\$628.00	\$660.00	\$576.86	\$543.50	\$20.50	\$9.00	\$6.00
8"	N/A	N/A	N/A	\$922.97	\$869.60	\$32.80	\$14.40	\$9.60
10"	N/A	N/A	N/A	\$1,672.89	\$1,576.15	\$59.45	\$26.10	\$17.40
Charge per 1,000 gallons - Residential								
0 – 8,000 gallons	\$5.45	\$5.80	\$6.10	N/A	N/A	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	N/A	N/A	\$1.97	N/A	N/A	N/A	N/A
Over 16,000 gallons	N/A	N/A	N/A	\$2.95	N/A	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	N/A	N/A	\$1.52 \$1.53	\$0.27	\$0.04	\$0.02
4,001 – 12,000 gallons	N/A	N/A	N/A	N/A	\$2.28 \$2.30	\$0.41	\$0.06	\$0.03
Over 12,000 gallons	N/A	N/A	N/A	N/A	\$3.80 \$3.83	\$0.68	\$0.10	\$0.04
Charge per 1,000 gallons - General Service								
	\$5.45	\$5.80	\$6.10	\$2.98	\$2.57 \$2.58	\$0.31	\$0.05	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison								
4,000 Gallons	\$33.61	\$35.76	\$37.60	\$19.42	\$16.95 \$16.99			
8,000 Gallons	\$55.41	\$58.96	\$62.00	\$27.30	\$26.07 \$26.19			
12,000 Gallons	\$77.21	\$82.16	\$86.40	\$39.10	\$35.19 \$35.39			

UIF - Pasco - Summertree							Schedule No. 4-A		
Test Year Ended December 31, 2015							Docket No. 160101-WS		
Monthly Water Rates									
	Rates Prior to Filing	Commission Approved Interim	Current Rates	Utility Requested Final	Staff Recommended Rates	ROR Credit	Staff Recommended Surcharge*	Staff Recommended Surcharge**	Four Year Rate Reduction
Residential and General Service									
Base Facility Charge by Meter Size									
5/8" X 3/4"	\$11.19	\$11.90	\$12.51	\$11.54	\$10.87	\$0.38	\$0.41	\$0.06	\$0.12
3/4"	\$16.78	\$17.85	\$18.77	\$17.31	\$16.31	\$0.57	\$0.62	\$0.09	\$0.18
1"	\$27.96	\$29.75	\$31.28	\$28.84	\$27.18	\$0.95	\$1.03	\$0.15	\$0.30
1-1/2"	\$55.91	\$59.50	\$62.55	\$57.69	\$54.35	\$1.90	\$2.05	\$0.30	\$0.60
2"	\$89.45	\$95.20	\$100.08	\$92.30	\$86.96	\$3.04	\$3.28	\$0.48	\$0.96
3"	\$178.91	\$190.40	\$200.16	\$184.59	\$173.92	\$6.08	\$6.56	\$0.96	\$1.92
4"	\$279.55	\$297.50	\$312.75	\$288.43	\$271.75	\$9.50	\$10.25	\$1.50	\$3.00
6"	\$549.02	\$595.00	\$625.50	\$576.86	\$543.50	\$19.00	\$20.50	\$3.00	\$6.00
8"	N/A	N/A	N/A	\$922.97	\$869.60	\$30.40	\$32.80	\$4.80	\$9.60
10"	N/A	N/A	N/A	\$1,672.89	\$1,576.15	\$55.10	\$59.45	\$8.70	\$17.40
Charge per 1,000 gallons - Residential									
0 – 8,000 gallons	\$5.17	\$5.50	\$5.78	N/A	N/A	N/A	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	N/A	N/A	\$1.97	N/A	N/A	N/A	N/A	N/A
Over 16,000 gallons	N/A	N/A	N/A	\$3.93	N/A	N/A	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	N/A	N/A	\$1.52 \$1.53	\$0.25	\$0.27	\$0.04	\$0.02
4,001 – 12,000 gallons	N/A	N/A	N/A	N/A	\$2.28 \$2.30	\$0.38	\$0.41	\$0.06	\$0.03
Over 12,000 gallons	N/A	N/A	N/A	N/A	\$3.80 \$3.83	\$0.63	\$0.68	\$0.10	\$0.04
Charge per 1,000 gallons - General Service	\$5.17	\$5.50	\$5.78	\$2.98	\$2.57 \$2.58	\$0.28	\$0.31	\$0.05	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison									
4,000 Gallons	\$31.87	\$33.90	\$35.63	\$19.42	\$16.95 \$16.99				
8,000 Gallons	\$52.55	\$55.90	\$58.75	\$27.30	\$26.07 \$26.19				
12,000 Gallons	\$73.23	\$77.90	\$81.87	\$39.10	\$35.49 \$35.39				

Page 419 reflects repression adjustment change from page 264.

UIF - Pinellas		Schedule No. 4-A				
Test Year Ended December 31, 2015		Docket No. 160101-WS				
Monthly Water Rates						
	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge	Four Year Rate Reduction
Residential and General Service						
Base Facility Charge by Meter Size						
5/8 X 3/4"	\$11.37	\$12.33	\$11.54	\$10.87	\$0.34	\$0.12
3/4"	N/A	N/A	\$17.31	\$16.31	\$0.51	\$0.19
1"	\$28.41	\$30.83	\$28.84	\$27.18	\$0.85	\$0.31
1-1/2"	\$56.81	\$61.65	\$57.69	\$54.35	\$1.70	\$0.62
2"	\$90.90	\$98.64	\$92.30	\$86.96	\$2.72	\$0.99
3"	\$181.90	\$197.28	\$184.59	\$173.92	\$5.44	\$1.98
4"	\$284.07	\$308.25	\$288.43	\$271.75	\$8.50	\$3.10
6"	\$568.13	\$616.50	\$576.86	\$543.50	\$17.00	\$6.20
8"	N/A	N/A	\$922.97	\$869.60	\$27.20	\$9.91
10"	N/A	N/A	\$1,672.89	\$1,576.15	\$49.30	\$17.97
Charge per 1,000 Gallons - Residential Service						
0 – 8,000 gallons	\$6.43	\$6.97	N/A	N/A	N/A	N/A
8,001 – 16,000 gallons	N/A	N/A	\$1.97	N/A	N/A	N/A
Over 16,000 gallons	N/A	N/A	\$2.95	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	\$3.93	N/A	N/A	N/A
4,001 – 12,000 gallons	N/A	N/A	N/A	\$1.52 \$1.53	\$0.29	\$0.02
Over 12,000 gallons	N/A	N/A	N/A	\$2.28 \$2.30	\$0.44	\$0.03
Charge per 1,000 Gallons - General Service	N/A	N/A	N/A	\$3.80 \$3.83	\$0.73	\$0.04
Charge per 1,000 Gallons - General Service	\$6.42	\$6.96	\$2.98	\$2.57 \$2.58	\$0.32	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison						
4,000 Gallons	\$37.09	\$40.21	\$19.42	\$16.95 \$16.99		
8,000 Gallons	\$62.81	\$68.09	\$27.30	\$26.07 \$26.19		
12,000 Gallons	\$88.53	\$95.97	\$39.10	\$35.19 \$35.39		

UIF - Seminole		Schedule No. 4-A					
Test Year Ended December 31, 2015		Docket No. 160101-WS					
Monthly Water Rates							
	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Staff Recommended Rates	Staff Recommended Surcharge*	Staff Recommended Surcharge**	Four Year Rate Reduction
Residential and General Service							
Base Facility Charge by Meter Size							
5/8" X 3/4"	\$8.46	\$9.87	\$11.54	\$10.87	\$0.41	\$0.02	\$0.12
3/4"	N/A	N/A	\$17.31	\$16.31	\$0.62	\$0.03	\$0.18
1"	\$21.15	\$24.68	\$28.84	\$27.18	\$1.03	\$0.05	\$0.30
1-1/2"	\$42.30	\$49.35	\$57.69	\$54.35	\$2.05	\$0.10	\$0.60
2"	\$67.68	\$78.96	\$92.30	\$86.96	\$3.28	\$0.16	\$0.96
3"	\$135.36	\$157.92	\$184.59	\$173.92	\$6.56	\$0.32	\$1.92
4"	\$211.50	\$246.75	\$288.43	\$271.75	\$10.25	\$0.50	\$3.00
6"	\$423.00	\$493.50	\$576.86	\$543.50	\$20.50	\$1.00	\$6.00
8"	N/A	N/A	\$922.97	\$869.60	\$32.80	\$1.60	\$9.60
10"	N/A	N/A	\$1,672.89	\$1,576.15	\$59.45	\$2.90	\$17.40
Charge per 1,000 gallons - Residential							
0 – 8,000 gallons	\$3.76	\$4.39	\$1.97	N/A	N/A	N/A	N/A
8,001 – 16,000 gallons	\$6.57	\$7.66	\$2.95	N/A	N/A	N/A	N/A
Over 16,000 gallons	\$8.45	\$9.86	\$3.93	N/A	N/A	N/A	N/A
0 – 4,000 gallons	N/A	N/A	N/A	\$1.52 \$1.53	\$0.11	\$0.01	\$0.02
4,001 – 12,000 gallons	N/A	N/A	N/A	\$2.28 \$2.30	\$0.17	\$0.02	\$0.03
Over 12,000 gallons	N/A	N/A	N/A	\$3.80 \$3.83	\$0.28	\$0.03	\$0.04
Charge per 1,000 gallons - General Service	\$4.41	\$5.15	\$2.98	\$2.57 \$2.58	\$0.14	\$0.01	\$0.03
Typical Residential 5/8" x 3/4" Meter Bill Comparison							
4,000 Gallons	\$23.50	\$27.43	\$19.42	\$16.95 \$16.99			
8,000 Gallons	\$38.54	\$44.99	\$27.30	\$26.07 \$26.19			
12,000 Gallons	\$64.82	\$75.63	\$39.10	\$35.19 \$35.39			

Nickalus Holmes

From: Kate Hamrick
Sent: Wednesday, August 02, 2017 4:39 PM
To: Braulio Baez; Apryl Lynn; Mark Futrell; Keith Hetrick; Mary Anne Helton; CLK - Agenda Staff; Cindy Muir; Commissioners & Staffs; Amber Norris; Andrew Maurey; Cheryl Bulecza-Banks; Greg Shafer; Tom Ballinger; Walter Trierweiler; Jennifer Crawford; Shannon Hudson; Marissa Friedrich; Sonica Bruce; Charles Johnson; David Frank; Justin Sowards
Cc: Jacqueline Moore; Kathy Shoaf; Nancy Harrison
Subject: FW: Oral Modification II for Item 1 on the August 3 2017 Special Agenda
Attachments: Issue 74.docx; Copy of Differences in Recommendation and Revised Revenue Requirements.xlsx

Please see the approved oral modification for the August 4, 2017, UIF Special Agenda (Docket No. 20160101-WU).

Thanks!

Kate Hamrick
Executive Assistant to
Mark Futrell
Deputy Executive Director: Technical
Florida Public Service Commission
850-413-6304

From: Braulio Baez
Sent: Wednesday, August 02, 2017 4:29 PM
To: Cheryl Bulecza-Banks
Cc: Mark Futrell; Kate Hamrick; Kathy Shoaf; Andrew Maurey
Subject: RE: Oral Modification II for Item 1 on the August 3 2017 Special Agenda

Approved. Thank you.

From: Cheryl Bulecza-Banks
Sent: Wednesday, August 02, 2017 4:28 PM
To: Braulio Baez
Cc: Mark Futrell; Kate Hamrick; Kathy Shoaf; Andrew Maurey
Subject: Oral Modification II for Item 1 on the August 3 2017 Special Agenda

Staff requests approval to make an oral modification to Item 1 on the August 3, 2017 Special Agenda, Docket No. 20160101-WS, Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida. Staff's proposed modification relates to an error in the accumulated depreciation adjustment for pro forma plant for the Sanlando Wastewater system. Specifically, accumulated depreciation for pro forma plant is overstated resulting in rate base and taxes other than income being understated.

The correction of this error increases the revenue requirement for Sanlando Wastewater by \$50,634. In addition, this correction increases the weighted average cost of capital from 7.08 percent to 7.09 percent. As a result, the revenue requirement for all other systems increases by an aggregate amount of \$6,601, for a total increase in revenue

requirement of \$57,235. This correction impacts Issues 9 (pro forma plant), 10 (plant retirements), 22 (rate base), 31 (weighted average cost of capital), 58 (taxes other than income), 59 (revenue requirement), and 74 (refunds).

In addition, this modification impacts Schedule No. 2-A (rate base) and Schedule No. 2-B (adjustments to rate base) for Sanlando Wastewater, as well as Schedule No. 3-A (NOI) and Schedule No. 3-B (adjustments to NOI) for all systems.

The attached files reflect the change in revenue requirement for each system (Issue 59) and the updated refund amounts (Issue 74).

Andrew L. Maurey
Director
Division of Accounting and Finance
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
(850) 413-6465
amaurey@psc.state.fl.us

Issue 74: In determining whether any portion of the interim increase granted should be refunded, how should the refund be calculated, and what is the amount of the refund, if any?

Recommendation: The appropriate refunds are as follows: (Sewards, Norris)

System	Interim Revenue Requirement	Adjusted Interim Revenue Requirement	Refund Amount	Refund Percentage
Lake Placid – Water	\$79,206	\$77,065 \$77,077	\$2,140 \$2,128	2.70% 2.69%
Lake Placid – Wastewater	\$72,952	\$69,239 \$69,243	\$3,713 \$3,709	5.09% 5.08%
UIF-Marion – Wastewater	\$79,264	\$61,221 \$61,585	\$18,042 \$17,679	22.76% 22.30%
UIF-Pasco – Wastewater	\$614,260	\$517,611 \$520,047	\$96,649 \$94,213	15.73% 15.34%
Eagle Ridge – Wastewater	(\$24,112)	N/A	\$12,869 \$12,651	1.12% 1.10%
Labrador – Wastewater	(\$134,838)	N/A	\$112,578 \$ 79,525	17.75% 8.46%

SUMMARY OF OPERATING REVENUES BY SYSTEM	Revenue	Revenue	Differences
	Requirements on 8/1/2017	Requirements 7/21/2017	
CYPRESS LAKES - WATER	\$375,059	\$375,010	\$50
LABRADOR - WATER	322,367	322,314	52
LAKE PLACID - WATER	74,786	74,775	11
LUSI - WATER	5,428,235	5,426,980	1,255
PENNBROOKE - WATER	501,937	501,856	81
SANLANDO - WATER	4,291,763	4,291,027	735
UIF MARION - WATER	253,752	253,689	63
UIF ORANGE - WATER	365,926	365,781	145
UIF PASCO - WATER	1,413,867	1,413,456	411
UIF PINELLAS - WATER	338,323	338,155	168
UIF SEMINOLE - WATER	<u>2,368,380</u>	<u>2,367,414</u>	<u>966</u>
TOTAL WATER	<u>\$15,734,395</u>	<u>\$15,730,458</u>	<u>\$3,938</u>
CYPRESS LAKES - WASTEWATER	\$687,701	\$687,542	\$158
EAGLE RIDGE - WASTEWATER	1,218,803	1,218,533	270
LABRADOR - WASTEWATER	499,560	499,437	123
LAKE PLACID - WASTEWATER	66,481	66,478	3
LONGWOOD - WASTEWATER	991,352	991,079	273
LUSI - WASTEWATER	2,581,679	2,580,948	731
MID-COUNTY - WASTEWATER	2,048,620	2,048,229	391
PENNBROOKE - WASTEWATER	504,389	504,305	85
SANDALHAVEN - WASTEWATER	1,258,678	1,258,394	284
SANLANDO - WASTEWATER	6,784,836	6,734,202	50,634
TIERRA VERDE - WASTEWATER	1,079,805	1,079,720	85
UIF MARION - WASTEWATER	61,529	61,519	10
UIF PASCO - WASTEWATER	505,106	505,055	51
UIF SEMINOLE - WASTEWATER	<u>837,103</u>	<u>836,904</u>	<u>199</u>
TOTAL WASTEWATER	<u>\$19,125,642</u>	<u>\$19,072,345</u>	<u>\$53,297</u>
TOTAL WATER AND WASTEWATER	<u>\$34,860,037</u>	<u>\$34,802,803</u>	<u>\$57,235</u>