

State of Florida

Commissioners:

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JULIA L. JOHNSON



SCANNED

DIVISION OF APPEALS  
DAVID E. SMITH  
DIRECTOR  
(904) 488-7464

Public Service Commission

October 26, 1993

Mr. Carroll Webb  
Joint Administrative Procedures  
Committee  
120 Holland Building  
Tallahassee, Florida 32399

911082-WS

Re: DOCKET NO. 911082-WS, RULE NOS. 25-30.020, 25-30.025, 25-30.030, 25-30.032, 25-30.033, 25-30.034, 25-30.035, 25-30.036, 25-30.037, 25-30.039, 25-30.060, 25-30.090, 25-30.111, 25-30.117, 25-30.135, 25-30.320, 25-30.335, 25-30.360, 25-30.430, 25-30.433, 25-30.434, 25-30.436, 25-30.437, 25-30.4385, 25-30.441, 25-30.4415, 25-30.443, 25-30.455, 25-30.456, 25-30.460, 25-30.465, 25-30.470, 25-30.475, 25-30.515, 25-30.565, F.A.C.

Dear Mr. Webb:

The Commission has approved the adoption of the following Rules without changes:

Rule 25-30.039; 25-30.111, 25-30.117; 25-30.135; 25-30.320; 25-30.335; 25-30.360; 25-30.4385; 25-30.441 (repealed); 25-30.4415; 25-30.460; 25-30.470; 25-30.475; 25-30.515 and 25-30.565.

ACK \_\_\_\_\_ Enclosed is a statement of changes for the proposed new and  
AFA \_\_\_\_\_ amended rules.  
APP \_\_\_\_\_  
CAF \_\_\_\_\_ The rule has an impact on small business but the Small and  
CMU \_\_\_\_\_ Minority Business Advocate, the Division of Economic Development  
CTR \_\_\_\_\_ and the Minority Business Enterprise Assistance Office have not  
EAG \_\_\_\_\_ offered alternatives regarding the impact of the rule on small  
LEG \_\_\_\_\_ business.  
LIN \_\_\_\_\_  
OPC \_\_\_\_\_  
RCH \_\_\_\_\_  
SEC \_\_\_\_\_  
WAS \_\_\_\_\_ adp25-30.mrd  
OTH \_\_\_\_\_ Enclosure  
cc: Steve Tribble, Director,  
Div. Records & Reporting

Sincerely,

*Christiana T. Moore*  
Christiana T. Moore  
Associate General Counsel

DOCUMENT NUMBER-DATE

11591 OCT 27 83

FLETCHER BUILDING • 101 EAST GAINES STREET • TALLAHASSEE, FL 32399-0850

An Affirmative Action/Equal Opportunity Employer

FPSC-RECORDS/REPORTING

### STATEMENT OF CHANGES

Rule 25-30.020 was changed to specify to whom fees are to be paid and to clarify how "capacity" is to be determined. Fees are related to the capacity of the system being considered in an application. In a service availability case, the Commission looks at both the existing and proposed customers and capacity. Therefore, subsection (2)(h) was changed to add the words "and proposed." Subsection (2)(i) was deleted because it specified the fees for company's applying under proposed rules that were not adopted.

Rule 25-30.025: The Commission added language to clarify that the "official date of filing" is not established until testimony that may be required by Rule 25-30.436(2) is filed.

Rule 25-30.030: The Commission added several governmental agencies to the list of those the utility must notify of its filing an application and added a requirement that the utility provide a legal description of the area encompassed by its application.

Rule 25-30.032: The reference to new Rule 25-30.038 was deleted because the Commission decided to withdraw that rule.

Rule 25-30.033: Based on comments by Public Counsel, the words "or entities" were added to subsection (1)(c) and the words "including affiliates" were added to (1)(s) to ensure that the Commission will have information about parent companies or affiliates and be able to determine ownership and financial viability. In subsection (1)(e), the requirement for an applicant to identify other utilities within a 4-mile radius was changed to utilities within the area proposed to be served to make it consistent with the requirements in the rules governing notice.

In (1)(j), the Commission voted to add the statement that, in addition to long-term leases as evidence of a company's right to use the land where its facilities are located, it may also consider a written easement or other cost effective alternative to a 99-year lease. This change was based on the Florida Waterworks Association's comments that the 99-year lease may be interpreted as a rigid requirement which it thinks may be commercially unreasonable.

Changes were also made to (1)(r) by adding the requirement to submit an income statement and a statement of the source and application of funds. The change was based on Public Counsel's comments that additional detail would assist the Commission in evaluating the finances of a utility. Minor additional changes were made for clarification.

Rule 25-30.034: A cross reference was added to (1)(h) and Department of Environmental Regulation was changed to Department of Environmental Protection.

In (1)(e), the Commission voted to add the statement that, in addition to long-term leases as evidence of a company's right to use the land where its facilities are located, it may also consider



a written easement or other cost effective alternative to a 99-year lease.

Rule 25-30.035: A cross reference was added to (9) and Department of Environmental Regulation was changed to Department of Environmental Protection in (12).

In (6), the Commission voted to add the statement that, in addition to long-term leases as evidence of a company's right to use the land where its facilities are located, it may also consider a written easement or other cost effective alternative to a 99-year lease.

Rule 25-30.036: This rule was changed to make it applicable to utilities applying to delete part of its service area in addition to those asking to extend the service area. Section (1) of this rule was divided into two parts. Subsection (2)(a) was made more specific and states the method for meeting its requirements. In (2)(b)1, 4-mile radius was changed to "in the area." A (2)(c) was added to impose a time limit for filing the application. A cross reference was added to (3)(e) and the name Department of Environmental Regulation was changed to Department of Environmental Protection in (3)(k). In (3)(d), a statement was added to authorize the Commission to consider a written easement or other cost-effective alternative to a long-term lease.

Rule 25-30.037: Based on comments of Public Counsel, subsection (2)(g) and its subparagraphs were changed to include the requirement that transfer applicants submit copies of agreements that are supplemental or auxiliary to the sales contract, and to require submittal of dollar amounts, detail of nonregulated operations and a description of all consideration between the parties. The words "including affiliates" was added to (2)(k) and (3)(g) and its applicability was limited to those that the applicant is relying upon for funding.

The name Department of Environmental Regulation or DER was changed to Department of Environmental Protection or DEP in several places. In (2)(q) and (3)(i), the Commission added the statement that, in addition to long-term leases as evidence of a company's right to use the land where its facilities are located, it may also consider a written easement or other cost effective alternative to a 99-year lease.

Rule 25-30.0371: The Commission decided to withdraw this rule based on comments filed pursuant to the notice of rulemaking and received at the public hearings.

Rule 25-30.038: The Commission decided to withdraw this rule based on comments filed pursuant to the notice of rulemaking and received at the public hearings.

Rule 25-30.060: In (3)(g), the Commission voted to add the statement that, in addition to long-term leases as evidence of a company's right to use the land where its facilities are located, it may also consider a written easement or other cost effective alternative to a 99-year lease.

Rule 25-30.090: The name Department of Environmental Regulation was changed to Department of Environmental Protection in (2) (h).

Rule 25-30.430: The word "may" was changed to "shall" in (3) based on staff comments at the public hearing that if the conditions of the rule are met, there is no reason to deny the request.

Rule 25-30.432: The Commission decided to withdraw this rule based on comments filed pursuant to the notice of rulemaking and received at the public hearings.

Rule 25-30.433: The phrase "for good cause shown" was removed from the introductory paragraph because it was redundant. In (1), the name Department of Environmental Regulation (DER) was changed to Department of Environmental Protection (DEP).

In (2), the method of calculating working capital was changed to the balance sheet approach for Class A utilities.

Section (3) was reworded to clarify the Commission practice of netting used and useful debit and credit deferred taxes.

In section (4), the averaging method used to calculate rate base and cost of capital was changed for Class A utilities to the 13-month average.

In (5), the word "plant" was deleted from the first sentence and a second sentence was added to provide that property tax expense on non-used and useful plant will not be allowed.

In section (6) the proposed wording was deleted because it related to a rule that the Commission decided to withdraw and a new provision was substituted. The new language was added to codify the Commission policy not to allow utilities to recover charitable contributions through rates.

In section (10), the Commission voted to add the statement that, in addition to long-term leases as evidence of a company's right to use the land where its facilities are located, it may also consider a written easement or other cost effective alternative to a 99-year lease.

Sections (12) & (13) were added to codify Commission policy providing for removal of investments in nonutility operations from the equity component of the utility's capital structure and calculating the amount of interest expense for income tax expense.

Rule 25-30.434(3)(f) was changed to delete the phrase limiting reporting of accumulated depreciation to that which has been recovered in previous (Allowance for Funds Prudently Invested) AFPI charges. Section (5) was reworded to remove language that was redundant and confusing.

Rule 25-30.435 was withdrawn.

Rule 25-30.436(2) was changed to identify whose prepared testimony triggers the filing date. The reference to repealed Rule 25-30.439 (4)(d) was changed and the reference to a rule that is being withdrawn was removed from (4)(g). The term "any source" in (4)(h) was changed to "a parent, affiliate, or related party; the rule was changed to apply to both allocated and charged costs; and the reference to forms was changed to reflect the revised forms adopted in Rule 25-30.437. (4)(h)(1) was changed to require itemization of certain costs being allocated or charged in addition to describing them. The words "or direct charging" were added to (4)(h)3. and paragraphs 4 through 6 were added. Subsection (4)(i) was changed to limit its application to land recorded on the utility's books since rate base was last established and the statement added authorizing the Commission to also consider a written easement or other cost effective alternative to a 99-year lease. In (7), the reference to forms was changed to reflect the revised forms adopted in Rule 25-30.437.

Rule 25-30.437 was changed to adopt new, separate minimum filing requirement forms for Class A and B utilities. Proposed section (6) was withdrawn and the subsequent section renumbered.

The order of the rules referenced in Rule 25-30.443 was changed to chronological order. A provision was added to (2)(c) to permit combining information on the same pages and to specify what balances shall be shown.

Rule 25-30.455(6) was changed to specify that it is the Director of the Division of Water and Wastewater who shall give the notice of decisions on applications for staff assistance and a statement was added to clarify that staff assistance will be initiated for accepted applicants. The last sentence of the paragraph was deleted. Section (10) was changed to provide that reconsideration will be decided by the full Commission rather than the Chairman. In section (13), the statement that it is the utility's burden of proof was stricken.

The same changes that were made in Rule 25-30.455 were made to Rule 25-30.456 in sections (6), (10) and (18).

In Rule 25-30.465, the rate was change from one-third to one-twelfth the current base facility charge.

CLASS B  
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS

OF

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Exact Legal Name of Utility

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FOR THE

TEST YEAR ENDED , 19

FLORIDA PUBLIC SERVICE COMMISSION  
CLASS B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

<u>SCHED</u>	<u>PAGE</u>	<u>INDEX</u> <u>DESCRIPTION OF SCHEDULE</u>
		<u>RATE BASE</u>
A 1	5	Schedule of Rate Base - Water
A-2	6	Schedule of Rate Base - Sewer
A-3	7	Adjustments to Rate Base
A-4	8	Annual Plant Additions and Balances
A-5	9	Water Plant in Service By Primary Account
A-6	10	Sewer Plant in Service By Primary Account
A-7	11	Summary of Non-Used and Useful Plant
A-8	12	Annual Accumulated Depreciation Additions and Balances
A-9	13	Water Accumulated Depreciation By Primary Account
A-10	14	Sewer Accumulated Depreciation By Primary Account
A-11	15	Annual CIAC Additions and Balances
A-12	16	CIAC By Classification
A-13	17	Annual Accumulated Amortization of CIAC Additions and Balances
A-14	18	Accumulated Amortization of CIAC By Classification
A-15	19	Schedule of AFUDC Rates Used
A-16	20	Annual Advances For Construction Additions and Balances
A-17	21	Calculation of Working Capital Allowance
A-18	22	Comparative Balance Sheet - Assets
A-19	23	Comparative Balance Sheet - Liabilities
		<u>NET OPERATING INCOME</u>
B-1	24	Schedule of Water Operating Statement
B-2	25	Schedule of Sewer Operating Statement
B-3	26	Adjustments to Operating Statements
B-4	27	Test Year Revenues
B-5	28	Operation and Maintenance Expenses By Month - Water
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B-7	30	Comparative Operation and Maintenance Expenses - Water
B-8	31	Comparative Operation and Maintenance Expenses - Sewer
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B-10	33	Analysis of Rate Case Expense
B-11	34	Analysis of Major Maintenance Projects - Water and Sewer
B-12	35	Schedule of Allocated Expenses
B-13	36	Depreciation Expense - Water
B-14	37	Depreciation Expense - Sewer
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<u>SCHED</u>	<u>PAGE</u>	<u>DESCRIPTION OF SCHEDULE</u>
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C-9	53	Income Tax Returns
C-10	54	Miscellaneous Tax Information
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**INSTRUCTIONS FOR COMPLETING THE MINIMUM FILING REQUIREMENTS FORMS  
FOR CLASS B UTILITIES**

1. For all schedules which call for a simple average, provide the balance for the end of the year prior to the test year and the end of the test year. The simple average is thus the average between these two balances.
2. It should be noted that the working capital method to be used is the formula method (1/8 of O & M Expenses) without an allowance for deferred debits. If a utility submits a working capital allowance based on the balance sheet method, the cost incurred for this calculation will not be considered in rate case expense. When using the formula method, the exclusion of debits from working capital, for regulatory purposes, does not extend to deferred debits arising from the tax consequences of receiving CIAC previously exempt from income taxes by Section 118(b) of the Internal Revenue Code.
3. Be sure to include the date of the schedule at the top of each schedule where provided. This is especially important in cases where a projected test year is employed.
4. Be sure to read Rule Sections 25-30.436 to 25-30.442 for additional MFR requirements.
5. Complete all schedules as instructed. If you have specific questions regarding any schedule, please call the Division of Water and Wastewater for clarification.
6. It is the position of the Florida Public Service Commission that the NARUC system of accounts applicable to water and wastewater utilities requires a breakdown of revenues by customer class specified in the sub-accounts under NARUC account numbers 461, 521 and 522. However, the Commission will automatically grant a waiver of this requirement upon request for all rate cases filed on or before July 1, 1992. After July 1, 1992, a request for waiver of this requirement will have to be justified by the utility.

## Schedule of Water Rate Base

Florida Public Service Commission

Company:

Schedule: A-1

Docket No.:

Page 1 of 1

Schedule Year Ended:

Preparer:

Interim ☐ Final ☐Historical ☐ Projected ☐

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-5
2	Utility Land & Land Rights				A-5
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-9
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base	-----	-----	-----	
		=====	=====	=====	

## Schedule of Sewer Rate Base

Florida Public Service Commission

Company:

Schedule: A-2

Docket No.:

Page 1 of 1

Schedule Year Ended:

Preparer:

Interim ☐ Final ☐Historical ☐ Projected ☐

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-6
2	Utility Land & Land Rights				A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-10
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base	-----	-----	-----	
		=====	=====	=====	



## Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company:

Docket No.:

Schedule Year Ended:

Interim ☐ Final ☐Historic ☐ or Projected ☐

Schedule: A-3

Page \_\_ of \_\_

Preparer:

Explanation: Provide a detailed description of all adjustments to rate base per books,  
with a total for each rate base line item.

Line No.	Description	Water	Sewer
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Schedule of Water and Sewer Plant in Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-4  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	___/___/___ Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	___/___/___ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	___/___/___ Balance		

Supporting Schedules: A-5,A-6  
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide the ending balances  
and average of plant in service for the prior  
year and the test year by primary account.  
Also show non-used & useful amounts by account.

Schedule: A-5  
Page \_\_ of \_\_  
Preparer:  
Recap Schedules: A-1,A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements					
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs					
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains					
13	310.2 Power Generation Equipment					
14	311.2 Pumping Equipment					
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements					
19	320.3 Water Treatment Equipment					
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements					
24	330.4 Distr. Reservoirs & Standpipes					
25	331.4 Transm. & Distribution Mains					
26	333.4 Services					
27	334.4 Meters & Meter Installations					
28	335.4 Hydrants					
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements					
33	340.5 Office Furniture & Equipment					
34	341.5 Transportation Equipment					
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment					
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment					
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant					
42	TOTAL	\$	\$	\$	\$	

Schedule of Sewer Plant in Service By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company:

Docket No.:

Schedule Year Ended:

Historic [ ] or Projected [ ]

Explanation: Provide the ending balances  
and average of plant in service for the prior  
year and the test year by primary account.  
Also show non-used & useful amounts by account.

Schedule: A-6

Page \_\_ of \_\_

Preparer:

Recap Schedules: A-2,A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force					
9	361.2 Collection Sewers - Gravity					
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers					
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment					
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements					
24	380.4 Treatment & Disposal Equipment					
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment					
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant					
40	TOTAL	\$	\$	\$	\$	

## Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company:

Docket No.:

Schedule Year Ended:

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7

Page \_\_ of \_\_

Preparer:

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service			
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	-----	-----	-----
		=====	=====	=====
SEWER				
6	Plant in Service			
7	Land			
8	Accumulated Depreciation			
9	Other (Explain)			
10	Total	-----	-----	-----
		=====	=====	=====

Supporting Schedules: A-5,A-6,A-9,A-10

Recap Schedules: A-1,A-2



Schedule of Water and Sewer Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-8  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance	-----	-----
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments	-----	-----
5	___/___/___ Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments	-----	-----
9	___/___/___ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments	-----	-----
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments	-----	-----
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments	-----	-----
21	___/___/___ Balance	=====	=====

Supporting Schedules: A-9,A-10  
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company:

Docket No.:

Schedule Year Ended:

Historic [ ] or Projected [ ]

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9

Page \_\_ of \_\_

Preparer:

Recap Schedules: A-1,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements					
7	305.2 Collect. & Impound. Reservoirs					
8	306.2 Lake, River & Other Intakes					
9	307.2 Wells & Springs					
10	308.2 Infiltration Galleries & Tunnels					
11	309.2 Supply Mains					
12	310.2 Power Generation Equipment					
13	311.2 Pumping Equipment					
14	339.2 Other Plant & Misc. Equipment					
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements					
17	320.3 Water Treatment Equipment					
18	339.3 Other Plant & Misc. Equipment					
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements					
21	330.4 Distr. Reservoirs & Standpipes					
22	331.4 Transm. & Distribution Mains					
23	333.4 Services					
24	334.4 Meters & Meter Installations					
25	335.4 Hydrants					
26	339.4 Other Plant & Misc. Equipment					
27	GENERAL PLANT					
28	304.5 Structures & Improvements					
29	340.5 Office Furniture & Equipment					
30	341.5 Transportation Equipment					
31	342.5 Stores Equipment					
32	343.5 Tools, Shop & Garage Equipment					
33	344.5 Laboratory Equipment					
34	345.5 Power Operated Equipment					
35	346.5 Communication Equipment					
36	347.5 Miscellaneous Equipment					
37	348.5 Other Tangible Plant					
38	TOTAL	\$	\$	\$		\$

Schedule of Sewer Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company:

Docket No.:

Schedule Year Ended:

Historic [ ] or Projected [ ]

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-10

Page \_\_ of \_\_

Preparer:

Recap Schedules: A-2,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force					
8	361.2 Collection Sewers - Gravity					
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment					
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements					
21	380.4 Treatment & Disposal Equipment					
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment					
28	391.5 Transportation Equipment					
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment					
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant					
36	TOTAL	\$	\$	\$	\$	

Schedule of Water and Sewer Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-11  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Adjustments		
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___/___/___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	___/___/___ Balance		

Supporting Schedules: A-12  
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification  
Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company:

Docket No.:

Schedule Year-Ended:

Historic ☐ or Projected ☐

Schedule: A-12

Page \_\_ of \_\_

Preparer:

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.  
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2)	(3)	(4)
		Prior Year --/--/--	Test Year --/--/--	Average
	WATER			
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Lines			
5	Other (Describe)			
6				
7	Total	-----	-----	-----
		-----	-----	-----
	SEWER			
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	Total	-----	-----	-----
		-----	-----	-----

Recap Schedules: A-1,A-2,A-11



Schedule of Water and Sewer Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-13  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Adjustments		
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___/___/___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	___/___/___ Balance		

Supporting Schedules: A-14  
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC By Classification  
Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: A-14  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the ending balances and average of Accumulated Amortization of CIAC by classification, if possible, for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Test Year	(4) Average
	<b>WATER</b>			
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Lines			
5	Other (Describe)			
6				
7	Total	-----	-----	-----
		=====	=====	=====
	<b>SEWER</b>			
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	Total	-----	-----	-----
		=====	=====	=====

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company:

Schedule: A-15

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

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Schedule of Water and Sewer Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-16  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Adjustments		
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___/___/___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	___/___/___ Balance		

Supporting Schedules: None  
Recap Schedules: A-1,A-2,A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-17  
Page \_\_ of \_\_  
Preparer:  
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

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## Comparative Balance Sheet - Assets

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Explanation: Provide a balance sheet  
for years requested. Provide same for  
historical base or intermediate  
years, if not already shown.

Schedule: A-18  
Page \_\_ of \_\_  
Preparer:

Line No.	(1) ASSETS	(2) Test Year Ended --/--/--	(3) Prior Year Ended --/--/--
1	Utility Plant in Service		
2	Construction Work in Progress		
3	Other Utility Plant Adjustments		
4	GROSS UTILITY PLANT		
5	Less: Accumulated Depreciation		
6	NET UTILITY PLANT		
7	Cash		
8	Accounts Rec'b - Customer		
9	Notes & Accts. Rec'b - Assoc. Cos.		
10	Accounts Rec'b - Other		
11	Allowance for Bad Debts		
12	Materials & Supplies		
13	Miscellaneous Current & Accrued Assets		
14	TOTAL CURRENT ASSETS		
15	Unamortized Debt Discount & Exp.		
16	Prelim. Survey & Investigation Charges		
17	Clearing Accounts		
18	Deferred Rate Case Expense		
19	Other Miscellaneous Deferred Debits		
20	Accum. Deferred Income Taxes		
21	TOTAL DEFERRED DEBITS		
22	TOTAL ASSETS		

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company:

Docket No.:

Test Year Ended:

Explanation: Provide a balance sheet  
for years requested. Provide same for  
historical base or intermediate  
years, if not already shown.

Schedule: A-19

Page \_\_ of \_\_

Preparer:

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Test Year Ended --/--/--	(3) Prior Year Ended --/--/--
1	Common Stock Issued		
2	Preferred Stock Issued		
3	Additional Paid in Capital		
4	Retained Earnings		
5	Other Equity Capital		
6	TOTAL EQUITY CAPITAL		
7	Bonds		
8	Reacquired Bonds		
9	Advances From Associated Companies		
10	Other Long-Term Debt		
11	TOTAL LONG-TERM DEBT		
7	Accounts Payable		
8	Notes Payable		
9	Notes & Accounts Payable - Assoc. Cos.		
10	Customer Deposits		
11	Accrued Taxes		
12	Accrued Interest		
13	Accrued Dividends		
14	Misc. Current & Accrued Liabilities		
15	TOTAL CURRENT & ACCRUED LIABILITIES		
16	Advances For Construction		
17	Other Deferred Credits		
18	Accum. Deferred ITCs		
19	Operating Reserves		
20	TOTAL DEFERRED CREDITS & OPER. RESERVES		
21	Contributions in Aid of Construction		
22	Less: Accum. Amortization of CIAC		
23	Accumulated Deferred Income Taxes		
24	TOTAL EQUITY CAPITAL & LIABILITIES		

## Schedule of Water Net Operating Income

Florida Public Service Commission

Company:

Schedule: 8-1

Schedule Year Ended:

Page \_\_ of \_\_

Interim ☐ Final ☐

Docket No.:

Historic ☐ or Projected ☐

Preparer:

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES						8-4
2	Operation & Maintenance						8-5
3	Depreciation, net of CIAC Amort.						8-13
4	Amortization						
5	Taxes Other Than Income						8-15
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES						
8	NET OPERATING INCOME						
9	RATE BASE						
10	RATE OF RETURN						



## Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company:

Schedule: B-2

Schedule Year Ended:

Page \_\_\_ of \_\_\_

Interim ☐ Final ☐

Docket No.:

Historic ☐ or Projected ☐

Preparer:

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES						B-4
2	Operation & Maintenance						B-6
3	Depreciation, net of CIAC Amort.						B-14
4	Amortization						
5	Taxes Other Than Income						B-15
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES						
8	NET OPERATING INCOME						
9	RATE BASE						
10	RATE OF RETURN						

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company:

Schedule: B-3

Schedule Year Ended:

Page \_\_ of \_\_

Interim ☐ Final ☐

Docket No.:

Historic ☐ or Projected ☐

Preparer:

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Sewer
-------------	-------------	-------	-------

## Test Year Operating Revenues

Company:  
Docket No.:  
Schedule Year Ended:

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under unsewered or measured-commercial and provide an explanation.

Florida Public Service Commission

Schedule: B-4  
Page \_\_\_ of \_\_\_  
Preparer:  
Recap Schedules: B-1, B-2

WATER SALES			SEWER SALES		(1)
Line No.	Account No. and Description		Total Water	Account No. and Description	Total Sewer
1	460	Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1	Metered - Residential		521.2 Flat Rate - Commercial	
3	461.2	Metered - Commercial		521.3 Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1	Public Fire Protection		522.1 Measured - Residential	
8	462.2	Private Fire Protection		522.2 Measured - Commercial	
9	464	Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465	Irrigation Customers		522.4 Measured - Public Authority	
11	466	Sales for Resale		522.5 Measured - Multi-Family	
12	467	Interdepartmental Sales		523 Other Sales - Public Authorities	
13			-----	524 Revenues from Other Systems	
14		TOTAL WATER SALES	-----	525 Interdepartmental Sales	
15			-----		-----
16		OTHER WATER REVENUES		TOTAL SEWER SALES	
17	470	Forfeited Discounts			-----
18	471	Misc. Service Revenues		OTHER SEWER REVENUES	
19	472	Rents From Water Property		531 Sale of Sludge	
20	473	Interdepartmental Rents		532 Forfeited Discounts	
21	474	Other Water Revenues		534 Rents From Sewer Property	
22			-----	535 Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	-----	536 Other Sewer Revenues	
24			-----		-----
25		TOTAL WATER OPERATING REVENUES	=====	TOTAL OTHER SEWER REVENUES	
26			=====		-----
27				TOTAL SEWER OPERATING REVENUES	-----

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
Page \_\_ of \_\_  
Preparer:  
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	601 Salaries & Wages - Employees													
2	603 Salaries & Wages - Officers, Etc.													
3	604 Employee Pensions & Benefits													
4	610 Purchased Water													
5	615 Purchased Power													
6	616 Fuel for Power Purchased													
7	618 Chemicals													
8	620 Materials & Supplies													
9	631 Contractual Services - Engr.													
10	632 Contractual Services - Acct.													
11	633 Contractual Services - Legal													
12	634 Contractual Services - Mgmt. Fees													
13	635 Contractual Services - Other													
14	641 Rental of Building/Real Prop.													
15	642 Rental of Equipment													
16	650 Transportation Expenses													
17	656 Insurance - Vehicle													
18	657 Insurance - General Liability													
19	658 Insurance - Workman's Comp.													
20	659 Insurance - Other													
21	660 Advertising Expense													
22	666 Reg. Comm. Exp. - Rate Case Amort.													
23	667 Reg. Comm. Exp. - Other													
24	670 Bad Debt Expense													
25	675 Miscellaneous Expenses													
26	TOTAL													

0028

## Florida Public Service Commission

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: 0-6  
Page \_\_ of \_\_  
Preparer:  
Recap Schedules: 0-2

[illegible]

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

Company:

Schedule: 8-7

Docket No.:

Page \_\_\_ of \_\_\_

Test Year Ended:

Preparer:

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(4) \$ Difference	(5) \$ Difference	(6) Explanation
1	601 Salaries & Wages - Employees					
2	603 Salaries & Wages - Officers, Etc.					
3	604 Employee Pensions & Benefits					
4	610 Purchased Water					
5	615 Purchased Power					
6	616 Fuel for Power Purchased					
7	618 Chemicals					
8	620 Materials & Supplies					
9	631 Contractual Services - Engr.					
10	632 Contractual Services - Acct.					
11	633 Contractual Services - Legal					
12	634 Contractual Services - Mgmt. Fees					
13	635 Contractual Services - Other					
14	641 Rental of Building/Real Prop.					
15	642 Rental of Equipment					
16	650 Transportation Expenses					
17	656 Insurance - Vehicle					
18	657 Insurance - General Liability					
19	658 Insurance - Workman's Comp.					
20	659 Insurance - Other					
21	660 Advertising Expense					
22	666 Reg. Comm. Exp. - Rate Case Amort.					
23	667 Reg. Comm. Exp. - Other					
24	670 Bad Debt Expense					
25	675 Miscellaneous Expenses					
26	TOTAL	\$	\$	\$		
27	Total Customers					
28	Consumer Price Index - U					

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Company:

Schedule: B-8

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(4) \$ Difference	(5) \$ Difference	(6) Explanation
1	701 Salaries & Wages - Employees					
2	703 Salaries & Wages - Officers, Etc.					
3	704 Employee Pensions & Benefits					
4	710 Purchased Sewage Treatment					
5	711 Sludge Removal Expense					
6	715 Purchased Power					
7	716 Fuel for Power Purchased					
8	718 Chemicals					
9	720 Materials & Supplies					
10	731 Contractual Services - Engr.					
11	732 Contractual Services - Acct.					
12	733 Contractual Services - Legal					
13	634 Contractual Services - Mgmt. Fees?					
14	735 Contractual Services - Other					
15	741 Rental of Building/Real Prop.					
16	742 Rental of Equipment					
17	750 Transportation Expenses					
18	756 Insurance - Vehicle					
19	757 Insurance - General Liability					
20	758 Insurance - Workman's Comp.					
21	759 Insurance - Other					
22	760 Advertising Expense					
23	766 Reg. Comm. Exp. - Rate Case Amort.					
24	767 Reg. Comm. Exp. - Other					
25	770 Bad Debt Expense					
26	775 Miscellaneous Expenses					
27	TOTAL	\$	\$	\$		
28	Total Customers					
29	Consumer Price Index - U					

## Contractual Services

Florida Public Service Commission

Company:

Schedule: 8-9

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1)	(2)	(3)	(4)	(5)
Line				
No.	Consultant	Type of Service	Amount	Description of Work Performed



## Analysis of Rate Case Expense

Florida Public Service Commission

Company:

Schedule: B-10

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
-------------	-------------------------------	---------------------------------------	----------------------------------	---	------------------------------------

Total

Estimate Through

☐ PAA☐ Commission Hearing

Amortization Period \_\_ Years

Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:

	(A) Water	(B) Sewer	(C) Total
Prior Unamortized Rate Case Expense			
Current Rate Case Expense			
Total Projected Rate Case Expense			
Annual Amortization			
Method of Allocation Between Systems: (Provide Calculation)			

Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: 8-11  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

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## Allocation of Expenses

Florida Public Service Commission

Company:

Docket No.:

Schedule Year Ended:

Historic ☐ or Projected ☐

Schedule: 8-12

Page \_\_ of \_\_

Preparer:

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct. No.	Description	(1) (2) (3) (4) Allocation Percentages				(5) Description of Allocation Method	(6) (7) (8) (9) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total

## Net Depreciation Expense - Water

Florida Public Service Commission

Company:

Schedule: B-13

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements					
7	305.2 Collect. & Impound. Reservoirs					
8	306.2 Lake, River & Other Intakes					
9	307.2 Wells & Springs					
10	308.2 Infiltration Galleries & Tunnels					
11	309.2 Supply Mains					
12	310.2 Power Generation Equipment					
13	311.2 Pumping Equipment					
14	339.2 Other Plant & Misc. Equipment					
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements					
17	320.3 Water Treatment Equipment					
18	339.3 Other Plant & Misc. Equipment					
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements					
21	330.4 Distr. Reservoirs & Standpipes					
22	331.4 Transm. & Distribution Mains					
23	332.4 Services					
24	334.4 Meters & Meter Installations					
25	335.4 Hydrants					
26	339.4 Other Plant & Misc. Equipment					
27	GENERAL PLANT					
28	304.5 Structures & Improvements					
29	340.5 Office Furniture & Equipment					
30	341.5 Transportation Equipment					
31	342.5 Stores Equipment					
32	343.5 Tools, Shop & Garage Equipment					
33	344.5 Laboratory Equipment					
34	345.5 Power Operated Equipment					
35	346.5 Communication Equipment					
36	347.5 Miscellaneous Equipment					
37	348.5 Other Tangible Plant					
38	TOTAL DEPRECIATION EXPENSE	\$	\$	\$		\$
	LESS: AMORTIZATION OF CIAC					
	NET DEPRECIATION EXPENSE - WATER	\$	\$	\$		\$

## Net Depreciation Expense - Sewer

Florida Public Service Commission

Company:

Schedule: 8-14

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Recap Schedules: 8-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force					
8	361.2 Collection Sewers - Gravity					
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment					
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements					
21	380.4 Treatment & Disposal Equipment					
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment					
28	391.5 Transportation Equipment					
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment					
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant					
36	TOTAL DEPRECIATION EXPENSE	\$	\$	\$		\$
	LESS: AMORTIZATION OF CIAC					
	NET DEPRECIATION EXPENSE - SEWER	\$	\$	\$		\$

## Taxes Other Than Income

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Historic [ ] or Projected [ ]

Schedule: 8-15  
 Page \_\_ of \_\_  
 Preparer:  
 Recap Schedules: 8-1,8-2

Explanation: Complete the following schedule of all taxes other than income.  
 For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books					
	Adjustments to Test Year (Explain)					
2						
3						
4						
5						
6	Total Test Year Adjustments					
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase					
9	Total Balance					
<b>SEWER</b>						
10	Test Year Per Books					
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance					

GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES

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1. Any utility that is not currently and never has been a C corporation may omit Section C in its entirety.
2. All utilities that are currently C corporations shall complete Schedules C-1 through C-7, C-9 and C-10.
3. All utilities that are not currently, but have been C corporations in the past, shall complete Schedules C-5 through C-7.
4. Only utilities that are C corporations and also participate in the filing of a consolidated return shall complete Schedule C-8.
5. If difficulty is experienced in completing any schedule, contact staff for clarification before the MFRs are due.
6. If production of any schedule is impractical or will impose an excessive economic burden upon the utility, a request for a waiver may be made in accordance with Rule 25-30.436(4), F.A.C.

## Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company:

Schedule: C-1

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2					
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense						

Supporting Schedules: C-2,C-5,C-8,C-9

Recap Schedules: B-1,B-2



## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company:

Schedule: C-2

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Explanation: Provide the calculation of state and federal income taxes for the test year.  
Provide detail on adjustments to income taxes and investment tax credits generated.

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1 Net Utility Operating Income (Sch. B-1)					
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3 Subtotal					
4 Less: Interest Charges (Sch. C-3)					
5 Taxable Income Per Books					
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)					
7 Timing Differences (From Sch. C-5)					
8 Total Schedule M Adjustments					
9 Taxable Income Before State Taxes					
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income					
12 State Income Tax (5.5% of Line 11)					
13 Emergency Excise Tax					
14 Credits					
15 Current State Income Taxes					
16 Federal Taxable Income (Line 9 - Line 15)					
17 Federal Income Tax Rate					
18 Federal Income Taxes (Line 16 x Line 17)					
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)					
20 Current Federal Inc. Taxes (Line 18 - Line 19)					
Summary:					
21 Current State Income Taxes (Line 15)					
22 Current Federal Income Taxes (Line 20)					
23 Total Current Income Tax Expense (To C-1)					

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

## Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company:

Page 1 of 1

Docket No.:

Preparer:

Test Year Ended:

Supporting Schedules: D-1, C-8

Historic [ ] or Projected [ ]

Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt					
4	Other Interest Expense					
5	AFUDC					
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
7	Total Used For Tax Calculation					

Calculation of ITC Interest Synchronization Adjustment  
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt					
9 Short-Term Debt					
10 Preferred Stock					---
11 Common Equity					---
12 Total					
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)					
15 Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company:

Schedule: C-4

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

---

Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense

Florida Public Service Commission

Company:

Schedule: C-5

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year.  
Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
	Timing Differences:					
1	Tax Depreciation and Amortization					
2	Book Depreciation and Amortization					
3	Difference					
4	Other Timing Differences (Itemize):					
5	Total Timing Differences (To C-2)					
6	State Tax Rate					
7	State Deferred Taxes ( Line 5 x Line 6)					
8	Timing Differences For Federal Taxes (Line 5 - Line 7)					
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)					
11	Add: State Deferred Taxes (Line 7)					
12	Total Deferred Tax Expense (To C-1)					

Supporting Schedules: None

Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: C-6  
Page 1 of 3  
Preparer:

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

Supporting Schedules: C-7, Pg 2 & 3  
Recap Schedules: A-18,A-19,D-2

## Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company:

Schedule: C-6

Docket No.:

Page 2 of 3

Test Year Ended:

Preparer:

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. _____						Account No. _____					
Line		Beginning	Current	Flowback	Adjust.		Beginning	Current	Flowback	Adjust.	
No.	Year	Balance	Year	To Curr.	Debit	Ending	Balance	Year	To Curr.	Debit	Ending
			Deferral	Year	(Credit)	Balance		Deferral	Year	(Credit)	Balance

Supporting Schedules: None

Recap Schedules: C-6

## Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company:

Schedule: C-6

Docket No.:

Page 3 of 3

Test Year Ended:

Preparer:

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. _____						Account No. _____					
Line		Beginning	Current	Flowback	Adjust.	Ending	Beginning	Current	Flowback	Adjust.	Ending
No.	Year	Balance	Year	To Curr.	Debit	Balance	Balance	Year	To Curr.	Debit	Balance
			Deferral	Year	(Credit)			Deferral	Year	(Credit)	

Supporting Schedules: None

Recap Schedules: C-6

## Investment Tax Credits - Analysis

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: C-7  
Page 1 of 4  
Preparer:

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3½ ITC						4½ ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

Supporting Schedules: None

Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

0048



## Investment Tax Credits - Analysis

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: C-7  
Page 2 of 4  
Preparer:

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

Supporting Schedules: None

Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

0049

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company:

Schedule: C-7

Docket No.:

Page 3 of 4

Test Year Ended:

Preparer:

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

---

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company:

Schedule: C-7

Docket No.:

Page 4 of 4

Test Year Ended:

Preparer:

Historic ☐ or Projected ☐

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

---

## Parent(s) Debt Information

Florida Public Service Commission

Company:

Schedule: C-8

Docket No.:

Page 1 of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name	% of	Cost	Weighted
		Amount	Total	Rate	Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company:

Schedule: C-9

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

---

Miscellaneous Tax Information

Florida Public Service Commission

Company:

Schedule: C-10

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

- (1) What tax years are open with the Internal Revenue Service?
- (2) Is the treatment of customer deposits at issue with the IRS?
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
- (4) Is the treatment of unbilled revenues at issue with the IRS?

Schedule of Requested Cost of Capital  
Beginning and End of Year Average

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic ☐ or Projected ☐

Schedule: D-1  
Page \_\_ of \_\_  
Preparer:  
Subsidiary ☐ or Consolidated ☐

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity				
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	----- ----- =====	----- 100.00% =====		----- ----- =====

Supporting Schedules: D-2  
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base  
Beginning and End of Year Average

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: D-2  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments			(6) Reconciled To Requested Rate Base
			(4) Specific	(5) (Explain)	(5) Prorata *	
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total					

\* List corresponding adjustments to rate base below:

Description	Amount

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
Recap Schedules: D-1



## Preferred Stock Outstanding

Florida Public Service Commission

Company:  
 Docket No:  
 Test Year Ended:  
 Utility ☐ or Parent ☐  
 Historic ☐ or Projected ☐

Explanation: Provide data as specified on preferred stock on a single average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3

Page \_\_ of \_\_

Preparer:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date											

Recap Schedules: A-19, D-2

0057

## Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company:  
Docket No:  
Test Year Ended:  
Utility ☐ or Parent ☐  
Historic ☐ or Projected ☐

Schedule: D-4  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1)	(2)	(3)	(4)
		Total Interest Expense	Maturity Date	Simple Average Amt. Outstanding	Effective Cost Rate

Total

Recap Schedules: A-19,D-2

Cost of Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company:  
Docket No:  
Test Year Ended:  
Utility ☐ or Parent ☐  
Historic ☐ or Projected ☐

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5  
Page \_\_ of \_\_  
Preparer:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date										

Total

Supporting Schedules: D-6  
Recap Schedules: A-19,D-2

Cost of Variable Rate long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company:  
Docket No:  
Test Year Ended:  
Utility ☐ or Parent ☐  
Historic ☐ or Projected ☐

Explanation: Provide the specified data on variable  
cost long-term debt issues on a simple average basis.  
If the utility is an operating division or subsidiary,  
submit an additional schedule which reflects the same  
information for the parent level.

Schedule: 0-6  
Page \_\_ of \_\_  
Preparer:

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Principal			Unamortized	Unamortized	Amortization	Amort. of	Basis of	Interest	Total	Effective
		Issue	Amount	Principal	Amount	Discount	Issuing	of Discount	Issuing	Variable	Cost	Interest	Cost Rate
		Date-	Sold	Amount	Within	(Premium)	Expense	(Premium)	Expense on	Rate	(Test Year	Cost	Cost Rate
		Maturity	(Face	Outstanding	One Year	Associated	Associated	on Principal	Principal	(I.e. Prime	Cost Rate X	(8)+(9)+(11)	(12)/((4)-(6)-(7))
		Date	Value)	Outstanding		With Col(4)	With Col(4)	Outstanding	Outstanding	+ 2%)	Col. (4))		
Line	Description, Coupon												
No.	Rate, Years of Life												

Total

Supporting Schedules: None  
Recap Schedules: A-19,0-2

0900

## Schedule of Customer Deposits

Florida Public Service Commission

Company:

Schedule: D-7

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Utility ☐ or Parent ☐Historic ☐ or Projected ☐

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(4)	(5)
For the	Beginning	Deposits	Deposits	Ending
Year Ended	Balance	Received	Refunded	Balance
				(2+3-4)

Recap Schedules: A-19,D-2

## Rate Schedule

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-1  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
-----	-----	-----
	BFC	BFC
Residential		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallonage charge/MG		
General Service		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallonage charge/MG		
Other (list)		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallonage charge/MG		

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Water [ ] or Sewer [ ]

Schedule: E-2  
 Page\_\_of\_\_  
 Preparer:

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"						
M Gallons						
1" Etc.						
M Gallons Etc.						
Total Residential						
Average Bill						
General Service						
5/8" x 3/4"						
M Gallons						
1" Etc.						
M Gallons Etc.						
Total Gen. Serv.						
Average Bill						
List Other Classes						
As Above						
Totals						
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges						
Total Revenue						
Booked Revenue						
Difference (Explain)						

## Customer Monthly Billing Schedule

Florida Public Service Commission

Company:

Schedule: E-3

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Water [ ] or Sewer [ ]

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
	Total						



## Miscellaneous Service Charges

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-4  
Page\_\_ of\_\_  
Preparer:

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection				
Normal Reconnection				
Violation Reconnection				
Premises Visit				
Other Charges (List)				

## Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company:

Schedule: E-5

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Water [ ] or Sewer [ ]

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1)	(2)	(3)	(4)	(5)	(6)
Initial	Normal	Violation	Premises	Other	
Connection	Reconnect	Reconnect	Visit	Charges	Total
-----	-----	-----	-----	-----	-----

Florida Public Service Commission

Schedule: E-6  
Page \_\_\_ of \_\_\_  
Preparer:

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

— — — — —

— — — — —

## Private Fire Protection Service

Florida Public Service Commission

Company:

Schedule: E-7

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

Total

Contracts and Agreements Schedule

Florida Public Service Commission

Company:

Schedule: E-8

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1)	(2)	(3)
Line No.	Type	Description
-----	-----	-----

## Tax or Franchise Fee Schedule

Florida Public Service Commission

Company:

Schedule: E-9

Docket No.:

Page \_\_\_ of \_\_\_

Test Year Ended:

Preparer:

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1)	(2)	(3)	(4)	(5)	(6)
Line	Type Tax	To Whom		How Collected	Type
No.	or Fee	Paid	Amount	From Customers	Agreement
-----	-----	-----	-----	-----	-----

# Service Availability Charges Schedule

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-10  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)  
If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
-----	-----	-----
System Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (____ GPD)		
or-per Lot (____ Front Footage)		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company:

Schedule: E-11

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Water [ ] or Sewer [ ]

Historic [ ] or Projected [ ]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

(1)	(2)	(3)	(4)	(5)
For the	Residential	General	Other	Total
Year Ended		Service		
-----	-----	-----	-----	-----



Class A Utility Cost of Service Study

Florida Public Service Commission

Company:

Schedule: E-12

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Water [ ] or Sewer [ ]

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the ANWA Manual No. 1 and shall comply with current ANWA procedures and standard industrial practices for utilities providing water and sewer service.

---

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company:  
Docket No.:  
Projected Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-13  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonsage Charge/HG	-----		-----	-----		-----		-----		-----
Total	-----		-----	-----		-----		-----		-----
General Service										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonsage Charge/HG	-----		-----	-----		-----		-----		-----
Total	-----		-----	-----		-----		-----		-----
Multi-family Dwellings										
5/8" x 3/4"										
1"										
1-1/2", Etc.										
Gallonsage Charge/HG	-----		-----	-----		-----		-----		-----
Total	-----		-----	-----		-----		-----		-----
Private fire Protection										
2"										
4"										
6"										
Etc.	-----		-----	-----		-----		-----		-----
Total	-----		-----	-----		-----		-----		-----
Grand Total Bills	-----		-----	-----		-----		-----		-----

0074

## Billing Analysis Schedules

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]  
Customer Class:  
Meter Size:

Schedule: E-14  
Page\_\_of\_\_  
Preparer:

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	Consumed	Gallons	Bills	Factor	of Total
			(1)x(2)			[(1)x(6)]+(5)	
0							
1							
2							
3							

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

Schedule F-1

Page 1 of \_\_

Preparer:

Company:

Docket No.:

Test Year Ended:

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	& Unaccounted For Water
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total	-----	-----	-----	-----	-----	-----
	=====	=====	=====	=====	=====	=====

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-2  
Page 1 of \_\_\_\_  
Preparer:

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total	-----	-----	-----	-----	-----	-----
	=====	=====	=====	=====	=====	=====

## Water Treatment Plant Data

Florida Public Service Commission

Company:

Schedule F-3

Docket No.:

Page 1 of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	DATE	GPD
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	(1) _____	_____
	(2) _____	_____
	(3) _____	_____
	(4) _____	_____
	(5) _____	_____
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.		
		AVERAGE _____
4. Average Daily Flow		_____
5. Required Fire Flow		_____
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

## Wastewater Treatment Plant Data

Florida Public Service Commission

Company:

Schedule F-4

Docket No.:

Page 1 of —

Test Year Ended:

Preparer:

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	MONTH	GPD
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-5  
Page 1 of \_\_  
Preparer:

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

---

Recap Schedules: A-5,A-9,B-13



Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-6  
Page 1 of \_\_  
Preparer:

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

---

Recap Schedules: A-6,A-10,B-14

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-7  
Page 1 of \_\_  
Preparer:

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

---

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Margin Reserve Calculations

Florida Public Service Commission

Company:

Schedule F-8

Docket No.:

Page 1 of \_\_

Test Year Ended:

Preparer:

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

---

Recap Schedules: F-5,F-6,F-7

## Equivalent Residential Connections - Water

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:

Schedule F-9  
 Page 1 of \_\_\_\_  
 Preparer:

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) (3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
		Beginning	Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								

Average Growth Through 5-Year Period (Col. 8)

## Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company:

Schedule F-10

Docket No.:

Page 1 of --

Test Year Ended:

Preparer:

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers			SFR	Gallons/	Total	Total	Annual
		Beginning	Ending	Average	Gallons Treated	SFR (5)/(4)	Gallons Treated	ERCs (7)/(6)	% Incr. in ERCs
1	TY-4								- - -
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								

Average Growth Through 5-Year Period (Col. 8)

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS

OF

---

Exact Legal Name of Utility



FOR THE

TEST YEAR ENDED , 19

FLORIDA PUBLIC SERVICE COMMISSION

CLASS A WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

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**INSTRUCTIONS FOR COMPLETING THE MINIMUM FILING REQUIREMENTS FORMS  
FOR CLASS A UTILITIES**

1. For all schedules which call for an average balance, provide the balance for the beginning of the test year, the end of the test year, and each intervening month. This average balance is a thirteen month account balance for the test year.
2. The prescribed method of accounting for working capital is the Balance Sheet approach.
3. Be sure to include the date of the schedule at the top of each schedule where provided. This is especially important in cases where a projected test year is employed.
4. Be sure to read Rule Sections 25-30.436 to 25-30.442 for additional MFR requirements.
5. Complete all schedules as instructed. If you have specific questions regarding any schedule, please call the Division of Water and Wastewater for clarification.
6. It is the position of the Florida Public Service Commission that the NARUC system of accounts applicable to water and wastewater utilities requires a breakdown of revenues by customer class specified in the sub-accounts under NARUC account numbers 461, 521 and 522. However, the Commission will automatically grant a waiver of this requirement upon request for all rate cases filed on or before July 1, 1992. After July 1, 1992, a request for waiver of this requirement will have to be justified by the utility.

## Schedule of Water Rate Base

Florida Public Service Commission

Company:  
 Docket No.:  
 Schedule Year Ended:  
 Interim ☐ Final ☐  
 Historical ☐ Projected ☐

Schedule: A-1  
 Page 1 of 1  
 Preparer:

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-5
2	Utility Land & Land Rights				A-5
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-9
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base				

## Schedule of Sewer Rate Base

Florida Public Service Commission

Company:

Schedule: A-2

Docket No.:

Page 1 of 1

Schedule Year Ended:

Preparer:

Interim ☐ Final ☐Historical ☐ Projected ☐

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-6
2	Utility Land & Land Rights				A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-10
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base	=====	=====	=====	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Interim ☐ Final ☐  
Historic ☐ or Projected ☐

Schedule: A-3  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide a detailed description of all adjustments to rate base per books,  
with a total for each rate base line item.

Line No.	Description	Water	Sewer
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Schedule of Water and Sewer Plant in Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-4  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	___/___/___ Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	___/___/___ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	___/___/___ Balance		

Supporting Schedules: A-5, A-6  
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic ☐ or Projected ☐

Schedule: A-5  
Page 1 of 3  
Preparer:

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization			
3	302.1 Franchises			
4	339.1 Other Plant & Misc. Equipment			
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights			
7	304.2 Structures & Improvements			
8	305.2 Collect. & Impound. Reservoirs			
9	306.2 Lake, River & Other Intakes			
10	307.2 Wells & Springs			
11	308.2 Infiltration Galleries & Tunnels			
12	309.2 Supply Mains			
13	310.2 Power Generation Equipment			
14	311.2 Pumping Equipment			
15	339.2 Other Plant & Misc. Equipment			
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights			
18	304.3 Structures & Improvements			
19	320.3 Water Treatment Equipment			
20	339.3 Other Plant & Misc. Equipment			
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights			
23	304.4 Structures & Improvements			
24	330.4 Distr. Reservoirs & Standpipes			
25	331.4 Transm. & Distribution Mains			
26	333.4 Services			
27	334.4 Meters & Meter Installations			
28	335.4 Hydrants			
29	339.4 Other Plant & Misc. Equipment			
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights			
32	304.5 Structures & Improvements			
33	340.5 Office Furniture & Equipment			
34	341.5 Transportation Equipment			
35	342.5 Stores Equipment			
36	343.5 Tools, Shop & Garage Equipment			
37	344.5 Laboratory Equipment			
38	345.5 Power Operated Equipment			
39	346.5 Communication Equipment			
40	347.5 Miscellaneous Equipment			
41	348.5 Other Tangible Plant			
42	TOTAL	\$	\$	\$

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-5  
Page 2 of 3  
Preparer:

Recap Schedules: A-1, A-4

Line No.	Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Misc. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Misc. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Misc. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Storage Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL							



Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-5  
Page 3 of 3  
Preparer:

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchisee							
4	339.1 Other Plant & Miso. Equipment							
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Miso. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Miso. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Miso. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Storage Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL	\$	\$	\$	\$	\$	\$	\$

Schedule of Sewer Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: A-6  
Page 1 of 3  
Preparer:

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>INTANGIBLE PLANT</u>				
351.1	Organization			
352.1	Franchises			
389.1	Other Plant & Misc. Equipment			
<u>COLLECTION PLANT</u>				
353.2	Land & Land Rights			
354.2	Structures & Improvements			
360.2	Collection Sewers - Force			
361.2	Collection Sewers - Gravity			
362.2	Special Collecting Structures			
363.2	Services to Customers			
364.2	Flow Measuring Devices			
365.2	Flow Measuring Installations			
389.2	Other Plant & Misc. Equipment			
<u>SYSTEM PUMPING PLANT</u>				
353.3	Land & Land Rights			
354.3	Structures & Improvements			
370.3	Receiving Wells			
371.3	Pumping Equipment			
389.3	Other Plant & Misc. Equipment			
<u>TREATMENT AND DISPOSAL PLANT</u>				
353.4	Land & Land Rights			
354.4	Structures & Improvements			
380.4	Treatment & Disposal Equipment			
381.4	Plant Sewers			
382.4	Outfall Sewer Lines			
389.4	Other Plant & Misc. Equipment			
<u>GENERAL PLANT</u>				
353.5	Land & Land Rights			
354.5	Structures & Improvements			
390.5	Office Furniture & Equipment			
391.5	Transportation Equipment			
392.5	Stores Equipment			
393.5	Tools, Shop & Garage Equipment			
394.5	Laboratory Equipment			
395.5	Power Operated Equipment			
396.5	Communication Equipment			
397.5	Miscellaneous Equipment			
398.5	Other Tangible Plant			

TOTAL

12

\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_  
=====

Schedule of Sewer Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-6  
Page 2 of 3  
Preparer:

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchisees							
4	389.1 Other Plant & Misc. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Misc. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	389.3 Other Plant & Misc. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	360.4 Treatment & Disposal Equipment							
25	361.4 Plant Sewers							
26	362.4 Outfall Sewer Lines							
27	389.4 Other Plant & Misc. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	360.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Stores Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL							

-----  
\$ \$ \$ \$ \$ \$ \$  
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Schedule of Sewer Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-6  
Page 3 of 3  
Preparer:

Recap Schedules: A-2, A-4

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchises							
4	359.1 Other Plant & Misc. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	369.2 Other Plant & Misc. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	389.3 Other Plant & Misc. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	360.4 Treatment & Disposal Equipment							
25	361.4 Plant Sewers							
26	362.4 Outfall Sewer Lines							
27	389.4 Other Plant & Misc. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	390.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Stores Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL	\$	\$	\$	\$	\$	\$	\$

## Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7  
Page \_\_ of \_\_  
Preparer:

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
<b>WATER</b>				
1	Plant in Service			
2	Land			
3	Accumulated Depreciation			
4	Other (Explain)			
5	Total	-----	-----	-----
		=====	=====	=====
<b>SEWER</b>				
6	Plant in Service			
7	Land			
8	Accumulated Depreciation			
9	Other (Explain)			
10	Total	-----	-----	-----
		=====	=====	=====

Supporting Schedules: A-5,A-6,A-8,A-10  
Recap Schedules: A-1,A-2

Schedule of Water and Sewer Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-8  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Retirements		
4	19__ Adjustments		
5	___/___/___ Balance		
6	19__ Additions		
7	19__ Retirements		
8	19__ Adjustments		
9	___/___/___ Balance		
10	19__ Additions		
11	19__ Retirements		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Retirements		
16	19__ Adjustments		
17	___/___/___ Balance		
18	19__ Additions		
19	19__ Retirements		
20	19__ Adjustments		
21	___/___/___ Balance		

Supporting Schedules: A-9,A-10  
Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic ☐ or Projected ☐

Schedule: A-9  
Page 1 of 3  
Preparer:

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	301.1 Organization			
3	302.1 Franchises			
4	339.1 Other Plant & Misc. Equipment			
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>			
6	303.2 Land & Land Rights			
7	304.2 Structures & Improvements			
8	305.2 Collect. & Impound. Reservoirs			
9	306.2 Lake, River & Other Intakes			
10	307.2 Wells & Springs			
11	308.2 Infiltration Galleries & Tunnels			
12	309.2 Supply Mains			
13	310.2 Power Generation Equipment			
14	311.2 Pumping Equipment			
15	339.2 Other Plant & Misc. Equipment			
16	<u>WATER TREATMENT PLANT</u>			
17	303.3 Land & Land Rights			
18	304.3 Structures & Improvements			
19	320.3 Water Treatment Equipment			
20	339.3 Other Plant & Misc. Equipment			
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>			
22	303.4 Land & Land Rights			
23	304.4 Structures & Improvements			
24	330.4 Distr. Reservoirs & Standpipes			
25	331.4 Transm. & Distribution Mains			
26	333.4 Services			
27	334.4 Meters & Meter Installations			
28	335.4 Hydrants			
29	339.4 Other Plant & Misc. Equipment			
30	<u>GENERAL PLANT</u>			
31	303.5 Land & Land Rights			
32	304.5 Structures & Improvements			
33	340.5 Office Furniture & Equipment			
34	341.5 Transportation Equipment			
35	342.5 Stores Equipment			
36	343.5 Tools, Shop & Garage Equipment			
37	344.5 Laboratory Equipment			
38	345.5 Power Operated Equipment			
39	346.5 Communication Equipment			
40	347.5 Miscellaneous Equipment			
41	348.5 Other Tangible Plant			
42	TOTAL	17	\$	\$

Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-9  
Page 2 of 3  
Preparer:

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchisees							
4	339.1 Other Plant & Miso. Equipment							
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Miso. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Miso. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Miso. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL							



Schedule of Water Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-9  
Page 3 of 3  
Preparer:

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization							
3	302.1 Franchisee							
4	339.1 Other Plant & Misc. Equipment							
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights							
7	304.2 Structures & Improvements							
8	305.2 Collect. & Impound. Reservoirs							
9	306.2 Lake, River & Other Intakes							
10	307.2 Wells & Springs							
11	308.2 Infiltration Galleries & Tunnels							
12	309.2 Supply Mains							
13	310.2 Power Generation Equipment							
14	311.2 Pumping Equipment							
15	339.2 Other Plant & Misc. Equipment							
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights							
18	304.3 Structures & Improvements							
19	320.3 Water Treatment Equipment							
20	339.3 Other Plant & Misc. Equipment							
21	<u>TRANSMISSION &amp; DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights							
23	304.4 Structures & Improvements							
24	330.4 Distr. Reservoirs & Standpipes							
25	331.4 Transm. & Distribution Mains							
26	333.4 Services							
27	334.4 Meters & Meter Installations							
28	335.4 Hydrants							
29	339.4 Other Plant & Misc. Equipment							
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights							
32	304.5 Structures & Improvements							
33	340.5 Office Furniture & Equipment							
34	341.5 Transportation Equipment							
35	342.5 Stores Equipment							
36	343.5 Tools, Shop & Garage Equipment							
37	344.5 Laboratory Equipment							
38	345.5 Power Operated Equipment							
39	346.5 Communication Equipment							
40	347.5 Miscellaneous Equipment							
41	348.5 Other Tangible Plant							
42	TOTAL	\$	\$	\$	\$	\$	\$	\$

Schedule of Sewer Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Schedule: A-10

Page 1 of 3

Prepared:

Recap Schedules: A-2, A-8

Company:  
Docket No.:  
Schedule Year Ended:  
Historic ☐ or Projected ☐

Line No.	(1) Account No. and Name	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
1	<u>INTANGIBLE PLANT</u>			
2	351.1 Organization			
3	352.1 Franchises			
4	389.1 Other Plant & Misc. Equipment			
5	<u>COLLECTION PLANT</u>			
6	353.2 Land & Land Rights			
7	354.2 Structures & Improvements			
8	360.2 Collection Sewers - Force			
9	361.2 Collection Sewers - Gravity			
10	362.2 Special Collecting Structures			
11	363.2 Services to Customers			
12	364.2 Flow Measuring Devices			
13	365.2 Flow Measuring Installations			
14	389.2 Other Plant & Misc. Equipment			
15	<u>SYSTEM PUMPING PLANT</u>			
16	353.3 Land & Land Rights			
17	354.3 Structures & Improvements			
18	370.3 Receiving Wells			
19	371.3 Pumping Equipment			
20	389.3 Other Plant & Misc. Equipment			
21	<u>TREATMENT AND DISPOSAL PLANT</u>			
22	353.4 Land & Land Rights			
23	354.4 Structures & Improvements			
24	380.4 Treatment & Disposal Equipment			
25	381.4 Plant Sewers			
26	382.4 Outfall Sewer Lines			
27	389.4 Other Plant & Misc. Equipment			
28	<u>GENERAL PLANT</u>			
29	353.5 Land & Land Rights			
30	354.5 Structures & Improvements			
31	390.5 Office Furniture & Equipment			
32	391.5 Transportation Equipment			
33	392.5 Stores Equipment			
34	393.5 Tools, Shop & Garage Equipment			
35	394.5 Laboratory Equipment			
36	395.5 Power Operated Equipment			
37	396.5 Communication Equipment			
38	397.5 Miscellaneous Equipment			
39	398.5 Other Tangible Plant			
40	TOTAL			

\$ 20

\$

\$

Schedule of Sewer Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-10  
Page 2 of 3  
Preparer:

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchisees							
4	369.1 Other Plant & Misc. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	369.2 Other Plant & Misc. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	369.3 Other Plant & Misc. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	360.4 Treatment & Disposal Equipment							
25	361.4 Plant Sewers							
26	362.4 Outfall Sewer Lines							
27	369.4 Other Plant & Misc. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	390.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Stores Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL							

Schedule of Sewer Accumulated Depreciation By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide month ending balances for  
each month of the test year and the ending balance  
for the prior year.

Schedule: A-10  
Page 3 of 3  
Preparer:

Recap Schedules: A-2, A-8

Line No.	(1) Account No. and Name	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
1	<u>INTANGIBLE PLANT</u>							
2	351.1 Organization							
3	352.1 Franchises							
4	389.1 Other Plant & Miso. Equipment							
5	<u>COLLECTION PLANT</u>							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements							
8	360.2 Collection Sewers - Force							
9	361.2 Collection Sewers - Gravity							
10	362.2 Special Collecting Structures							
11	363.2 Services to Customers							
12	364.2 Flow Measuring Devices							
13	365.2 Flow Measuring Installations							
14	389.2 Other Plant & Miso. Equipment							
15	<u>SYSTEM PUMPING PLANT</u>							
16	353.3 Land & Land Rights							
17	354.3 Structures & Improvements							
18	370.3 Receiving Wells							
19	371.3 Pumping Equipment							
20	389.3 Other Plant & Miso. Equipment							
21	<u>TREATMENT AND DISPOSAL PLANT</u>							
22	353.4 Land & Land Rights							
23	354.4 Structures & Improvements							
24	360.4 Treatment & Disposal Equipment							
25	361.4 Plant Sewers							
26	382.4 Outfall Sewer Lines							
27	389.4 Other Plant & Miso. Equipment							
28	<u>GENERAL PLANT</u>							
29	353.5 Land & Land Rights							
30	354.5 Structures & Improvements							
31	390.5 Office Furniture & Equipment							
32	391.5 Transportation Equipment							
33	392.5 Store Equipment							
34	393.5 Tools, Shop & Garage Equipment							
35	394.5 Laboratory Equipment							
36	395.5 Power Operated Equipment							
37	396.5 Communication Equipment							
38	397.5 Miscellaneous Equipment							
39	398.5 Other Tangible Plant							
40	TOTAL	\$	\$	\$	\$	\$	\$	\$

Schedule of Water and Sewer Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-11  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Adjustments		
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___/___/___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	___/___/___ Balance		

Supporting Schedules: A-12  
Recap Schedules: A-19

**Schedule of Contributions in Aid of Construction By Classification**  
**Test Year Average Balance**

**Florida Public Service Commission**

**Schedule: A-12**

**Page 1 of 3**

**Prepared:**

**Recap Schedules: A-1, A-4**

**Company:**  
**Docket No.:**  
**Schedule Year Ended:**  
**Historic [ ] or Projected [ ]**

**Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.**

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<b><u>WATER</u></b>				
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Lines			
5	Other (Describe)			
6				
7	<b>Total</b>	\$ _____	\$ _____	\$ _____

<b><u>SEWER</u></b>				
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	<b>Total</b>	\$ _____	\$ _____	\$ _____

**Schedule of Contributions In Aid of Construction By Classification**  
**Test Year Average Balance**

**Florida Public Service Commission**

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

**Schedule: A-12**  
**Page 2 of 3**  
**Preparer:**

**Explanation: Provide the average CIAC balance by account classification.**  
**If a projected year is employed, provide breakdown for base year and intermediate year also.**

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<b><u>WATER</u></b>								
1	Plant Capacity Fees							
2	Line/Main Extension Fees							
3	Meter Installation Fees							
4	Contributed Lines							
5	Other (Describe)							
6								
7	<b>Total</b>	\$	\$	\$	\$	\$	\$	\$

**SEWER**

8	Plant Capacity Fees							
9	Line/Main Extension Fees							
10	Contributed Lines							
11	Other (Describe)							
12								
13	<b>Total</b>	\$	\$	\$	\$	\$	\$	\$

**Schedule of Contributions In Aid of Construction By Classification**  
**Test Year Average Balance**

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: A-12  
Page 3 of 3  
Preparer:

Explanation: Provide the average CIAC balance by account classification.  
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<b><u>WATER</u></b>								
1	Plant Capacity Fees							
2	Line/Main Extension Fees							
3	Meter Installation Fees							
4	Contributed Lines							
5	Other (Describe)							
6								
7	Total	\$	\$	\$	\$	\$	\$	\$
<b><u>SEWER</u></b>								
8	Plant Capacity Fees							
9	Line/Main Extension Fees							
10	Contributed Lines							
11	Other (Describe)							
12								
13	Total	\$	\$	\$	\$	\$	\$	\$



Schedule of Water and Sewer Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-13  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	___ Balance		
2	19__ Additions		
3	19__ Adjustments		
4	___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___ Balance		
17	19__ Additions		
18	19__ Adjustments		
19	___ Balance		

Supporting Schedules: A-14  
Recap Schedules: A-19

**Schedule of Accumulated Amortization – CIAC  
Test Year Average Balance**

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: A-14  
Page 1 of 3  
Preparer:

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
<u>WATER</u>				
1	Plant Capacity Fees			
2	Line/Main Extension Fees			
3	Meter Installation Fees			
4	Contributed Lines			
5	Other (Describe)			
6				
7	Total	\$	\$	\$

<u>SEWER</u>				
8	Plant Capacity Fees			
9	Line/Main Extension Fees			
10	Contributed Lines			
11	Other (Describe)			
12				
13	Total	\$	\$	\$

**Schedule of Accumulated Amortization - CIAC**  
**Test Year Average Balance**

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: A-14  
Page 2 of 3  
Preparer:

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.  
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
<b><u>WATER</u></b>								
1	Plant Capacity Fees							
2	Line/Main Extension Fees							
3	Meter Installation Fees							
4	Contributed Lines							
5	Other (Describe)							
6								
7	Total	\$	\$	\$	\$	\$	\$	\$

**SEWER**

8	Plant Capacity Fees							
9	Line/Main Extension Fees							
10	Contributed Lines							
11	Other (Describe)							
12								
13	Total	\$	\$	\$	\$	\$	\$	\$

**Schedule of Accumulated Amortization - CIAC**  
**Test Year Average Balance**

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: A-14  
Page 3 of 3  
Preparer:

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.  
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) Average Balance
<b><u>WATER</u></b>								
1	Plant Capacity Fees							
2	Line/Main Extension Fees							
3	Meter Installation Fees							
4	Contributed Lines							
5	Other (Describe)							
6								
7	Total	\$	\$	\$	\$	\$	\$	\$
<b><u>SEWER</u></b>								
8	Plant Capacity Fees							
9	Line/Main Extension Fees							
10	Contributed Lines							
11	Other (Describe)							
12								
13	Total	\$	\$	\$	\$	\$	\$	\$

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company:

Schedule: A-15

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

---

Schedule of Water and Sewer Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-16  
Page 1 of 1  
Preparer:

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance	
		Water	Sewer
1	___/___/___ Balance		
2	19__ Additions		
3	19__ Adjustments		
4	___/___/___ Balance		
5	19__ Additions		
6	19__ Adjustments		
7	___/___/___ Balance		
8	19__ Additions		
9	19__ Adjustments		
10	___/___/___ Balance		
11	19__ Additions		
12	19__ Adjustments		
13	___/___/___ Balance		
14	19__ Additions		
15	19__ Adjustments		
16	___/___/___ Balance		

TEST YEAR AVERAGE BALANCE

1	___/___/___ Beginning Balance		
2	Month #1		
3	Month #2		
4	Month #3		
5	Month #4		
6	Month #5		
7	Month #6		
8	Month #7		
9	Month #8		
10	Month #9		
12	Month #11		
13	___/___/___ Ending Balance		
14	Average Test Year Balance - 13 Months		

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: A-17  
Page \_\_ of \_\_  
Preparer:  
Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

---

## Comparative Balance Sheet - Assets

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18  
Page 1 of 2  
Preparer:

Line No.	(1) ASSETS	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Utility Plant In Service							
2	Construction Work In Progress							
3	Other Utility Plant Adjustments							
4	GROSS UTILITY PLANT	\$	\$	\$	\$	\$	\$	\$
5	Less: Accumulated Depreciation							
6	NET UTILITY PLANT	\$	\$	\$	\$	\$	\$	\$
7	Cash							
8	Accounts Rec'd - Customer							
9	Notes & Accts. Rec'd - Assoc. Cos.							
10	Accounts Rec'd - Other							
11	Allowance for Bad Debts							
12	Materials & Supplies							
13	Miscellaneous Current & Accrued Assets							
14	TOTAL CURRENT ASSETS	\$	\$	\$	\$	\$	\$	\$
15	Unamortized Debt Discount & Exp.							
16	Prelim. Survey & Investigation Charges							
17	Clearing Accounts							
18	Deferred Rate Case Expense							
19	Other Miscellaneous Deferred Debits							
20	Accum. Deferred Income Taxes							
21	TOTAL DEFERRED DEBITS	\$	\$	\$	\$	\$	\$	\$
22	TOTAL ASSETS	\$	\$	\$	\$	\$	\$	\$



Comparative Balance Sheet - Assets

Company:  
Docket No.:  
Test Year Ended:

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-18  
Page 2 of 2  
Preparer:

Line No.	(1) ASSETS	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Utility Plant in Service							
2	Construction Work in Progress							
3	Other Utility Plant Adjustments							
4	GROSS UTILITY PLANT							
5	Less: Accumulated Depreciation							
6	NET UTILITY PLANT							
7	Cash							
8	Accounts Rec'd - Customer							
9	Notes & Accts. Rec'd - Assoc. Cos.							
10	Accounts Rec'd - Other							
11	Allowance for Bad Debts							
12	Materials & Supplies							
13	Miscellaneous Current & Accrued Assets							
14	TOTAL CURRENT ASSETS							
15	Unamortized Debt Discount & Exp.							
16	Prelim. Survey & Investigation Charges							
17	Clearing Accounts							
18	Deferred Rate Case Expense							
19	Other Miscellaneous Deferred Debits							
20	Accum. Deferred Income Taxes							
21	TOTAL DEFERRED DEBITS							
22	TOTAL ASSETS							

63  
67

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule: A-19  
Page 1 of 2  
Preparer:

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Test Year	(3) Month # 1	(4) Month # 2	(5) Month # 3	(6) Month # 4	(7) Month # 5	(8) Month # 6
1	Common Stock Issued							
2	Preferred Stock Issued							
3	Additional Paid in Capital							
4	Retained Earnings							
5	Other Equity Capital							
6	TOTAL EQUITY CAPITAL							
7	Bonds							
8	Rescquired Bonds							
9	Advances From Associated Companies							
10	Other Long-Term Debt							
11	TOTAL LONG-TERM DEBT							
12	Accounts Payable							
13	Notes Payable							
14	Notes & Accounts Payable - Assoc. Cos.							
15	Customer Deposits							
16	Accrued Taxes							
17	Accrued Interest							
18	Accrued Dividends							
19	Misc. Current & Accrued Liabilities							
20	TOTAL CURRENT & ACC. LIABILITIES							
22	Advances For Construction							
23	Other Deferred Credits							
24	Accum. Deferred ITCs							
24	Operating Reserves							
26	TOTAL DEF. CREDITS & OPER. RESERVES							
27	Contributions in Aid of Construction							
28	Less: Accum. Amortization of CIAC							
29	Accumulated Deferred Income Taxes							
30	TOTAL EQUITY CAPITAL & LIABILITIES							

## Comparative Balance Sheet - Equity Capital &amp; Liabilities

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Explanation: Provide a balance sheet for years  
requested. Provide same for historical base or  
intermediate years, if not already shown.

Schedule: A-19  
Page 2 of 2  
Preparer:

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(9) Month # 7	(10) Month # 8	(11) Month # 9	(12) Month # 10	(13) Month # 11	(14) End of Test Year	(15) 13-Month Avg Bal
1	Common Stock Issued							
2	Preferred Stock Issued							
3	Additional Paid in Capital							
4	Retained Earnings							
5	Other Equity Capital							
6	TOTAL EQUITY CAPITAL							
7	Bonds							
8	Reacquired Bonds							
9	Advances From Associated Companies							
10	Other Long-Term Debt							
11	TOTAL LONG-TERM DEBT							
12	Accounts Payable							
13	Notes Payable							
14	Notes & Accounts Payable - Assoc. Cos.							
15	Customer Deposits							
16	Accrued Taxes							
17	Accrued Interest							
18	Accrued Dividends							
19	Misc. Current & Accrued Liabilities							
20	TOTAL CURRENT & ACC. LIABILITIES							
21	Advances For Construction							
22	Other Deferred Credits							
23	Accum. Deferred ITCs							
24	Operating Reserves							
25	TOTAL DEF. CREDITS & OPER. RESERVES							
26	Contributions in Aid of Construction							
27	Less: Accum. Amortization of CIAC							
28	Accumulated Deferred Income Taxes							
29	TOTAL EQUITY CAPITAL & LIABILITIES							

## Schedule of Water Net Operating Income

Florida Public Service Commission

Company:

Schedule Year Ended:

Interim ☐ Final ☐Historic ☐ or Projected ☐

Schedule: B-1

Page     of    

Docket No.:

Preparer:

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES						8-4
2	Operation & Maintenance						8-5
3	Depreciation, net of CIAC Amort.						8-13
4	Amortization						
5	Taxes Other Than Income						8-15
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES						
8	NET OPERATING INCOME						
9	RATE BASE						
10	RATE OF RETURN						

## Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company:

Schedule: B-2

Schedule Year Ended:

Page \_\_\_ of \_\_\_

Interim ☐ Final ☐

Docket No.:

Historic ☐ or Projected ☐

Preparer:

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES						B-4
2	Operation & Maintenance						B-6
3	Depreciation, net of CIAC Amort.						B-14
4	Amortization						
5	Taxes Other Than Income						B-15
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES						
8	NET OPERATING INCOME						
9	RATE BASE						
10	RATE OF RETURN						

## Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company:

Schedule: 8-3

Schedule Year Ended:

Page \_\_\_ of \_\_\_

Interim ☐ Final ☐

Docket No.:

Historic ☐ or Projected ☐

Preparer:

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Sewer
-------------	-------------	-------	-------

Test Year Operating Revenues

Company:  
Docket No.:  
Schedule Year Ended:

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Florida Public Service Commission

Schedule: 8-4  
Page \_\_\_ of \_\_\_  
Preparer:  
Recap Schedules: 8-1,8-2

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	Total Water	Account No. and Description	(1) Total Sewer
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential		521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-family	
6	461.5 Metered - Multi-family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES		525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues		534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23	TOTAL OTHER WATER REVENUES		536 Other Sewer Revenues	
24				
25	TOTAL WATER OPERATING REVENUES		TOTAL OTHER SEWER REVENUES	
26				
27			TOTAL SEWER OPERATING REVENUES	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
Page \_\_ of \_\_  
Preparer:  
Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	601 Salaries & Wages - Employees													
2	603 Salaries & Wages - Officers, Etc.													
3	604 Employee Pensions & Benefits													
4	610 Purchased Water													
5	615 Purchased Power													
6	616 Fuel for Power Purchased													
7	618 Chemicals													
8	620 Materials & Supplies													
9	631 Contractual Services - Engr.													
10	632 Contractual Services - Accl.													
11	633 Contractual Services - Legal													
12	634 Contractual Services - Regl. Fees													
13	635 Contractual Services - Other													
14	641 Rental of Building/Real Prop.													
15	642 Rental of Equipment													
16	650 Transportation Expenses													
17	656 Insurance - Vehicle													
18	657 Insurance - General Liability													
19	658 Insurance - Workman's Comp.													
20	659 Insurance - Other													
21	660 Advertising Expense													
22	666 Reg. Conn. Exp. - Rate Case Annot.													
23	667 Reg. Conn. Exp. - Other													
24	670 Ind Debt Expense													
25	675 Miscellaneous Expenses													
26	TOTAL													



Detail of Operation & Maintenance Expenses By Month - Sewer

Florida Public Service Commission

Company:  
Docket No.:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6  
Page \_\_ of \_\_  
Preparer:  
Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Month	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Total Annual
1	701 Salaries & Wages - Employees													
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits													
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense													
6	715 Purchased Power													
7	716 Fuel for Power Purchased													
8	718 Chemicals													
9	720 Materials & Supplies													
10	731 Contractual Services - Engr.													
11	732 Contractual Services - Acct.													
12	733 Contractual Services - Legal													
13	734 Contractual Services - Mgmt. Fees													
14	735 Contractual Services - Other													
15	741 Rental of Building/Real Prop.													
16	742 Rental of Equipment													
17	750 Transportation Expenses													
18	756 Insurance - Vehicle													
19	757 Insurance - General Liability													
20	758 Insurance - Workman's Comp.													
21	759 Insurance - Other													
22	760 Advertising Expense													
23	766 Reg. Conn. Exp. - Rate Case Amort.													
24	767 Reg. Conn. Exp. - Other													
25	770 Bad Debt Expense													
26	775 Miscellaneous Expenses													
27	TOTAL													

## Operation &amp; Maintenance Expense Comparison - Water

Florida Public Service Commission

Company:

Schedule: 8-7

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(4) \$ Difference	(5) \$ Difference	(6) Explanation
1	601 Salaries & Wages - Employees					
2	603 Salaries & Wages - Officers, Etc.					
3	604 Employee Pensions & Benefits					
4	610 Purchased Water					
5	615 Purchased Power					
6	616 Fuel for Power Purchased					
7	618 Chemicals					
8	620 Materials & Supplies					
9	631 Contractual Services - Engr.					
10	632 Contractual Services - Acct.					
11	633 Contractual Services - Legal					
12	634 Contractual Services - Mgmt. Fees					
13	635 Contractual Services - Other					
14	641 Rental of Building/Real Prop.					
15	642 Rental of Equipment					
16	650 Transportation Expenses					
17	656 Insurance - Vehicle					
18	657 Insurance - General Liability					
19	658 Insurance - Workman's Comp.					
20	659 Insurance - Other					
21	660 Advertising Expense					
22	666 Reg. Comm. Exp. - Rate Case Amort.					
23	667 Reg. Comm. Exp. - Other					
24	670 Bad Debt Expense					
25	675 Miscellaneous Expenses					
26	TOTAL	\$	\$	\$		
27	Total Customers					
28	Consumer Price Index - U					

## Operation &amp; Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Company:

Schedule: B-8

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY _/_/_	(3) Current TY _/_/_	(4) \$ Difference	(5) \$ Difference	(6) Explanation
1	701 Salaries & Wages - Employees					
2	703 Salaries & Wages - Officers, Etc.					
3	704 Employee Pensions & Benefits					
4	710 Purchased Sewage Treatment					
5	711 Sludge Removal Expense					
6	715 Purchased Power					
7	716 Fuel for Power Purchased					
8	718 Chemicals					
9	720 Materials & Supplies					
10	731 Contractual Services - Engr.					
11	732 Contractual Services - Acct.					
12	733 Contractual Services - Legal					
13	634 Contractual Services - Mgmt. Fees?					
14	735 Contractual Services - Other					
15	741 Rental of Building/Real Prop.					
16	742 Rental of Equipment					
17	750 Transportation Expenses					
18	756 Insurance - Vehicle					
19	757 Insurance - General Liability					
20	758 Insurance - Workman's Comp.					
21	759 Insurance - Other					
22	760 Advertising Expense					
23	766 Reg. Comm. Exp. - Rate Case Amort.					
24	767 Reg. Comm. Exp. - Other					
25	770 Bad Debt Expense					
26	775 Miscellaneous Expenses					
27	TOTAL	\$	\$	\$		
28	Total Customers					
29	Consumer Price Index - U					

## Contractual Services

Florida Public Service Commission

Company:

Schedule: 8-9

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1)	(2)	(3)	(4)	(5)
Line	Consultant	Type of Service	Amount	Description of Work Performed
No.				

## Analysis of Rate Case Expense

Florida Public Service Commission

Company:

Schedule: 8-10

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
-------------	-------------------------------	---------------------------------------	----------------------------------	---	------------------------------------

Total

Estimate Through

☐ PAA☐ Commission Hearing

Amortization Period \_\_ Years

Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:

(A)	(B)	(C)
Water	Sewer	Total

Prior Unamortized Rate Case Expense  
Current Rate Case Expense

Total Projected Rate Case Expense

Annual Amortization

Method of Allocation Between Systems:  
(Provide Calculation)

Analysis of Major Maintenance Projects - Water & Sewer  
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: B-11  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

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## Allocation of Expenses

Florida Public Service Commission

Company:

Schedule: B-12

Docket No.:

Page \_\_ of \_\_

Schedule Year Ended:

Preparer:

Historic ☐ or Projected ☐

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct. No.	Description	(1) (2) (3) (4) Allocation Percentages				(5) Description of Allocation Method	(6) (7) (8) (9) Amounts Allocated			
			Water	Sewer	Other	Total		Water	Sewer	Other	Total

## Net Depreciation Expense - Water

Florida Public Service Commission

Company:

Schedule: B-13

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	339.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements					
7	305.2 Collect. & Impound. Reservoirs					
8	306.2 Lake, River & Other Intakes					
9	307.2 Wells & Springs					
10	308.2 Infiltration Galleries & Tunnels					
11	309.2 Supply Mains					
12	310.2 Power Generation Equipment					
13	311.2 Pumping Equipment					
14	339.2 Other Plant & Misc. Equipment					
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements					
17	320.3 Water Treatment Equipment					
18	339.3 Other Plant & Misc. Equipment					
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements					
21	330.4 Distr. Reservoirs & Standpipes					
22	331.4 Transm. & Distribution Mains					
23	332.4 Services					
24	334.4 Meters & Meter Installations					
25	335.4 Hydrants					
26	339.4 Other Plant & Misc. Equipment					
27	GENERAL PLANT					
28	304.5 Structures & Improvements					
29	340.5 Office Furniture & Equipment					
30	341.5 Transportation Equipment					
31	342.5 Stores Equipment					
32	343.5 Tools, Shop & Garage Equipment					
33	344.5 Laboratory Equipment					
34	345.5 Power Operated Equipment					
35	346.5 Communication Equipment					
36	347.5 Miscellaneous Equipment					
37	348.5 Other Tangible Plant					
38	TOTAL DEPRECIATION EXPENSE	\$	\$	\$		\$
	LESS: AMORTIZATION OF CIAC					
	NET DEPRECIATION EXPENSE - WATER	\$	\$	\$		\$



## Net Depreciation Expense - Sewer

Florida Public Service Commission

Company:

Schedule: 8-14

Docket No.:

Page \_\_\_ of \_\_\_

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Recap Schedules: 8-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force					
8	361.2 Collection Sewers - Gravity					
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment					
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements					
21	380.4 Treatment & Disposal Equipment					
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment					
28	391.5 Transportation Equipment					
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment					
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant					
36	TOTAL DEPRECIATION EXPENSE	\$	\$	\$		\$
	LESS: AMORTIZATION OF CIAC					
	NET DEPRECIATION EXPENSE - SEWER	\$	\$	\$		\$

## Taxes Other Than Income

Florida Public Service Commission

Company:

Schedule: B-15

Docket No.:

Page \_\_ of \_\_

Schedule Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income.  
For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
	Adjustments to Test Year (Explain)					
2						
3						
4						
5						
6	Total Test Year Adjustments					
7	Adjusted Test Year					
8	RAFTs Assoc. with Revenue Increase					
9	Total Balance					
SEWER						
10	Test Year Per Books					
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFTs Assoc. with Revenue Increase					
18	Total Balance					

GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES

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1. Any utility that is not currently and never has been a C corporation may omit Section C in its entirety.
2. All utilities that are currently C corporations shall complete Schedules C-1 through C-7, C-9 and C-10.
3. All utilities that are not currently, but have been C corporations in the past, shall complete Schedules C-5 through C-7.
4. Only utilities that are C corporations and also participate in the filing of a consolidated return shall complete Schedule C-8.
5. If difficulty is experienced in completing any schedule, contact staff for clarification before the MFRs are due.
6. If production of any schedule is impractical or will impose an excessive economic burden upon the utility, a request for a waiver may be made in accordance with Rule 25-30.436(4), F.A.C.

# Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company:

Schedule: C-1

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2					
2	Deferred Income Tax Expense	C-5					
3	ITC Realized This Year	C-8					
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8					
5	Parent Debt Adjustment	C-9					
6	Total Income Tax Expense						

Supporting Schedules: C-2,C-5,C-8,C-9

Recap Schedules: B-1,B-2

## State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company:

Schedule: C-2

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic [ ] or Projected [ ]

Explanation: Provide the calculation of state and federal income taxes for the test year.  
Provide detail on adjustments to income taxes and investment tax credits generated.

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1 Net Utility Operating Income (Sch. B-1)					
2 Add: Income Tax Expense Per Books (Sch. B-1)					
3 Subtotal					
4 Less: Interest Charges (Sch. C-3)					
5 Taxable Income Per Books					
Schedule M Adjustments:					
6 Permanent Differences (From Sch. C-4)					
7 Timing Differences (From Sch. C-5)					
8 Total Schedule M Adjustments					
9 Taxable Income Before State Taxes					
10 Less: State Income Tax Exemption (\$5,000)					
11 State Taxable Income					
12 State Income Tax (5.5% of Line 11)					
13 Emergency Excise Tax					
14 Credits					
15 Current State Income Taxes					
16 Federal Taxable Income (Line 9 - Line 15)					
17 Federal Income Tax Rate					
18 Federal Income Taxes (Line 16 x Line 17)					
19 Less: Investment Tax Credit Realized This Year (Sch. C-8)					
20 Current Federal Inc. Taxes (Line 18 - Line 19)					
Summary:					
21 Current State Income Taxes (Line 15)					
22 Current Federal Income Taxes (Line 20)					
23 Total Current Income Tax Expense (To C-1)					

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
Recap Schedules: C-1

## Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Company:

Page 1 of 1

Docket No.:

Preparer:

Test Year Ended:

Supporting Schedules: D-1, C-8

Historic [ ] or Projected [ ]

Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt					
4	Other Interest Expense					
5	AFUDC					
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
7	Total Used For Tax Calculation					

Calculation of ITC Interest Synchronization Adjustment  
ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt					
9 Short-Term Debt					
10 Preferred Stock					---
11 Common Equity					---
12 Total					
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)					
15 Interest Adjustment (To Line 6)					

Book/Tax Differences - Permanent

Florida Public Service Commission

Company:

Schedule: C-4

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic ☐ or Projected ☐

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

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Supporting Schedules: None

Recap Schedules: C-2

## Deferred Income Tax Expense

Florida Public Service Commission

Company:

Schedule: C-5

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Historic ☐ or Projected ☐

Explanation: Provide the calculation of total deferred income tax expense for the test year.  
Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
	Timing Differences:					
1	Tax Depreciation and Amortization					
2	Book Depreciation and Amortization					
3	Difference					
4	Other Timing Differences (Itemize):					
5	Total Timing Differences (To C-2)					
6	State Tax Rate					
7	State Deferred Taxes ( Line 5 x Line 6)					
8	Timing Differences For Federal Taxes (Line 5 - Line 7)					
9	Federal Tax Rate					
10	Federal Deferred Taxes (Line 8 x Line 9)					
11	Add: State Deferred Taxes (Line 7)					
12	Total Deferred Tax Expense (To C-1)					

Supporting Schedules: None

Recap Schedules: C-2



Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company:

Schedule: C-6

Docket No.:

Page 1 of 3

Test Year Ended: 1

Preparer:

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. _____			Account No. _____			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total

Supporting Schedules: C-7, Pg 2 & 3

Recap Schedules: A-18,A-19,D-2

## Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company:

Schedule: C-6

Docket No.:

Page 2 of 3

Test Year Ended:

Preparer:

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. _____						Account No. _____					
Line No.	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance

Supporting Schedules: None

Recap Schedules: C-6

## Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company:

Schedule: C-6

Docket No.:

Page 3 of 3

Test Year Ended:

Preparer:

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. _____						Account No. _____				
Line		Beginning	Current	Flowback	Adjust.	Ending	Beginning	Current	Flowback	Adjust.
No.	Year	Balance	Year	To Curr.	Debit	Balance	Balance	Year	To Curr.	Debit
			Deferral	Year	(Credit)			Deferral	Year	(Credit)
										Ending
										Balance

Supporting Schedules: None

Recap Schedules: C-6

## Investment Tax Credits - Analysis

Florida Public Service Commission

Company:

Schedule: C-7

Docket No.:

Page 1 of 4

Test Year Ended:

Preparer:

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
Line		Beginning	Current	Prior	Current	Prior	Ending	Beginning	Current	Prior	Current	Prior	Ending
No.	Year	Balance	Year	Year	Year	Year	Balance	Balance	Year	Year	Year	Year	Balance
				Adjust.		Adjust.				Adjust.		Adjust.	

Supporting Schedules: None

Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

## Investment Tax Credits - Analysis

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule: C-7  
Page 2 of 4  
Preparer:

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

Supporting Schedules: None  
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company:

Docket No.:

Test Year Ended:

Schedule: C-7

Page 3 of 4

Preparer:

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

---

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company:

Schedule: C-7

Docket No.:

Page 4 of 4

Test Year Ended:

Preparer:

Historic ☐ or Projected ☐ 1

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

---

## Parent(s) Debt Information

Florida Public Service Commission

Company:

Schedule: C-8

Docket No.:

Page 1 of     

Test Year Ended:

Preparer:

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name	% of Total	Cost Rate	Weighted Cost
		Amount			
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity (State Retained Earnings Separately - Parent Only)				
5	Deferred Income Tax				
6	Other				
7	Total		100.00%		
8	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

Supporting Schedules: None

Recap Schedules: C-3



Income Tax Returns

Florida Public Service Commission

Company:

Schedule: C-9

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

---

Miscellaneous Tax Information

Florida Public Service Commission

Company:

Schedule: C-10

Docket No.:

Page 1 of 1

Test Year Ended:

Preparer:

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

- (1) What tax years are open with the Internal Revenue Service?
- (2) Is the treatment of customer deposits at issue with the IRS?
- (3) Is the treatment of contributions in aid of construction at issue with the IRS?
- (4) Is the treatment of unbilled revenues at issue with the IRS?

Schedule of Requested Cost of Capital  
Beginning and End of Year Average

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: D-1  
Page    of     
Preparer:

Subsidiary [ ] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a <sup>13-month</sup> ~~beginning and~~  
~~end-of-year~~ average basis. If a year-end basis is used submit an additional schedule reflecting  
year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity				
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total		100.00%		

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Schedule of Requested Cost of Capital  
13-Month Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic [ ] or Projected [ ]

Schedule: D-1  
Page \_\_ of \_\_  
Preparer:

Subsidiary [ ] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a 13-month average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt				
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits				
5	Common Equity				
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Taxes				
9	Other (Explain)				
10	Total	----- =====	----- 100.00% =====		----- =====

Supporting Schedules: D-2  
Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base  
13-Month Average Balance

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Schedule Year Ended:  
Historic ☐ or Projected ☐

Schedule: D-2  
Page \_\_ of \_\_  
Preparer:

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base.  
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata *	(6) Reconciled To Requested Rate Base
			Specific	(Explain)		
1	Long-Term Debt					
2	Short-Term Debt					
3	Preferred Stock					
4	Common Equity					
5	Customer Deposits					
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax					
9	Other (Explain)					
10	Total					

\* List corresponding adjustments to rate base below:

Description	Amount

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company:  
Docket No:  
Test Year Ended:  
Utility ☐ or Parent ☐  
Historic ☐ or Projected ☐

Explanation: Provide data as specified on preferred stock on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3  
Page    of     
Preparer:           

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			Call Provis., Special Restrict	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount or Premium on Principal Amount Sold	(Discount or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5) - (9) + (7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)
Line No.	Description, Coupon Rate, Years of Life	Issue Date											

Recap Schedules: A-19,D-2

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## Florida Public Service Commission

Schedule: D-4  
Page \_\_ of \_\_  
Preparer: \_\_

[illegible]

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Cost of Long-Term Debt  
13-Month Average Basis

Florida Public Service Commission

Company:  
Docket No:  
Test Year Ended:  
Utility ☐ or Parent ☐  
Historic ☐ or Projected ☐

Explanation: Provide the specified data on long-term debt issues on a 13-month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5  
Page    of     
Preparer:

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8) + (9) + (10)	Effective Cost Rate (11)/((4) - (6) - (7))

Total

Supporting Schedules: D-6  
Recap Schedules: A-19,D-2



Cost of Variable Rate Long-Term Debt  
13-Month Average Basis

Company:  
Docket No:  
Test Year Ended:  
Utility ☐ or Parent ☐  
Historic ☐ or Projected ☐

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-8

Page    of   

Preparer:           

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (6) + (9) + (11)	Effective Cost Rate (12)/((4) - (5) - (7))

Total

Supporting Schedules: None  
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company:

Schedule: D-7

Docket No.:

Page \_\_ of \_\_

Test Year Ended:

Preparer:

Utility ☐ or Parent ☐

Historic ☐ or Projected ☐

Explanation: Provide a schedule of customer deposits on a 13-month average basis.

(1)	(2)	(3)	(4)	(5)
For the	Beginning	Deposits	Deposits	Ending
Month Ended	Balance	Received	Refunded	Balance
				(2+3-4)
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Recap Schedules: A-19,D-2

Rate Schedule

Florida Public Service Commission

Company:

Docket No.:

Test Year Ended:

Water [ ] or Sewer [ ]

Schedule: E-1

Page \_\_\_ of \_\_\_

Preparer:

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
-----	-----	-----
Residential	BFC	BFC
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallorage charge/MG		
General Service		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallorage charge/MG		
Other (list)		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Gallorage charge/MG		

## Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company:  
 Docket No.:  
 Test Year Ended:  
 Water [ ] or Sewer [ ]

Schedule: E-2  
 Page \_\_\_ of \_\_\_  
 Preparer:

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"						
M Gallons						
1" Etc.						
M Gallons Etc.						
Total Residential						
Average Bill						
General Service						
5/8" x 3/4"						
M Gallons						
1" Etc.						
M Gallons Etc.						
Total Gen. Serv.						
Average Bill						
List Other Classes						
As Above						
Totals						
Unbilled Revenues						
Other Revenue						
Misc. Serv. Charges						
Total Revenue						
Booked Revenue						
Difference (Explain)						

## Customer Monthly Billing Schedule

Florida Public Service Commission

Company:

Docket No.:

Test Year Ended:

Water [ ] or Sewer [ ]

Schedule: E-3

Page\_\_of\_\_

Preparer:

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (List)	(7) Total
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
Total							

# Miscellaneous Service Charges

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-4  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection				
Normal Reconnection				
Violation Reconnection				
Premises Visit				
Other Charges (List)				

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company:

Schedule: E-5

Docket No.:

Page \_\_\_ of \_\_\_

Test Year Ended:

Preparer:

Water [ ] or Sewer [ ]

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
-----	-----	-----	-----	-----	-----

## Public Fire Hydrants Schedule

Florida Public Service Commission

Company:

Schedule: E-6

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

Total



Florida Public Service Commission

Schedule: E-7  
Page \_\_\_ of \_\_\_  
Preparer:

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

**Total**

Contracts and Agreements Schedule

Florida Public Service Commission

Company:

Schedule: E-8

Docket No.:

Page\_\_of\_\_

Test Year Ended:

Preparer:

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1)	(2)	(3)
Line No.	Type	Description
-----	-----	-----

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company:

Docket No.:

Test Year Ended:

Schedule: E-9

Page \_\_\_ of \_\_\_

Preparer:

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
-----	-----	-----	-----	-----	-----

# Service Availability Charges Schedule

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-10  
Page\_\_of\_\_  
Preparer:

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)  
If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
-----	-----	-----
System Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (____ GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (____ GPD)		
or-per Lot (____ Front Footage)		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge		
Inspection Charge		
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company:

Docket No.:

Test Year Ended:

Water ☐ or Sewer ☐

Historic ☐ or Projected ☐

Schedule: E-11

Page\_\_of\_\_

Preparer:

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

(1)	(2)	(3)	(4)	(5)
For the	Residential	General	Other	Total
Year Ended		Service		
-----	-----	-----	-----	-----

**Preparer:**

	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
or	Proj. Test Year Bills	Test Year Consumption	Proj. Factor	Project. IV Consumption	Present Rates	Projected IV Revenue	Proposed Rates	Proj. Rev. Requirement

[illegible]

Class A Utility Cost of Service Study

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:  
Water [ ] or Sewer [ ]

Schedule: E-12  
Page\_\_of\_\_  
Preparer:

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the ANWA Manual No. 1 and shall comply with current ANWA procedures and standard industrial practices for utilities providing water and sewer service.

---

Company:  
Docket No.:  
Projected test Year (ended):  
Water [ ] or Sewer [ ]

Schedule: E-13  
Page\_\_of\_\_  
Preparer:

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

[illegible]



## Billing Analysis Schedules

Florida Public Service Commission

Company:

Schedule: E-14

Docket No.:

Page\_\_ of\_\_

Test Year Ended:

Preparer:

Water [ ] or Sewer [ ]

Customer Class:

Meter Size:

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0							
1							
2							
3							

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-1  
Page 1 of —  
Preparer:

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

	(1)	(2)	(3)	(4)	(5)	(6)
Month/ Year	Total Gallons Pumped	Gallons Purchased	Gallons Sold	Other Uses	Unaccounted For Water (1)+(2)-(3)-(4)	& Unaccounted For Water
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total	-----	-----	-----	-----	-----	-----
	=====	=====	=====	=====	=====	=====

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-2  
Page 1 of \_\_  
Preparer:

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment
	(Name)	(Name)	(Name)	(Name)		
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total						

## Water Treatment Plant Data

Florida Public Service Commission

Company:

Schedule F-3

Docket No.:

Page 1 of —

Test Year Ended:

Preparer:

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	DATE	GPD
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
3. Five-Day Max Year	(1) _____	_____
	(2) _____	_____
	(3) _____	_____
	(4) _____	_____
	(5) _____	_____
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.		
	AVERAGE	_____
4. Average Daily Flow		_____
5. Required Fire Flow		_____
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company:

Schedule F-4

Docket No.:

Page 1 of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	MONTH	GPD
1. Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month		
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-5  
Page 1 of \_\_\_\_  
Preparer:

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

---

Recap Schedules: A-5,A-9,B-13

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-6  
Page 1 of \_\_  
Preparer:

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

---

Recap Schedules: A-6,A-10,B-14

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company:  
Docket No.:  
Test Year Ended:

Schedule F-7  
Page 1 of —  
Preparer:

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

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Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14



Margin Reserve Calculations

Florida Public Service Commission

Company:

Schedule F-8

Docket No.:

Page 1 of \_\_

Test Year Ended:

Preparer:

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

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Recap Schedules: F-5,F-6,F-7

## Equivalent Residential Connections - Water

Florida Public Service Commission

Company:

Schedule F-9

Docket No.:

Page 1 of —

Test Year Ended:

Preparer:

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
		Beginning	Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4								---
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								
Average Growth Through 5-Year Period (Col. 8)									----- -----

## Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company:

Schedule F-10

Docket No.:

Page 1 of \_\_

Test Year Ended:

Preparer:

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) (3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
		Beginning	Ending	Average	SFR Gallons Treated	Gallons/ SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	TY-4								---
2	TY-3								
3	TY-2								
4	TY-1								
5	TY								

Average Growth Through 5-Year Period (Col. 8)

**RULE 25-30.434**

**APPLICATION FOR ALLOWANCE FOR FUNDS PRUDENTLY  
INVESTED (AFPI) CHARGES**

**AFPI FILING SCHEDULES**

**COMMISSION FORM PSC/WAW 26 ( / )**

COMPANY PROPOSED

COMPANY NAME:  
DOCKET NO.Allowance for Funds Prudently Invested  
Calculation of Carrying Costs for Each ERC

## Information Needed

- |     |                               |           |
|-----|-------------------------------|-----------|
| 1.  | Cost of Qualifying Assets     | \$ _____  |
| 2.  | Capacity of Qualifying Assets | _____ GPD |
| 3.  | Number of Future Customers    | _____ ERC |
| 4.  | Annual Depreciation Expense   | \$ _____  |
| 5.  | Rate of Return                | _____ %   |
| 6.  | Weighted Cost of Equity       | _____ %   |
| 7.  | Federal Income Tax Rate       | _____ %   |
| 8.  | State Income Tax Rate         | _____ %   |
| 9.  | Annual Property Tax           | \$ _____  |
| 10. | Other Costs                   | \$ _____  |
| 11. | Depreciation Rate of Assets   | _____ %   |
| 12. | Test Year                     | _____     |

COMPANY PROPOSED

COMPANY NAME:  
DOCKET NO.Allowance for Funds Prudently Invested:  
Calculation of Carrying Costs for Each ERC

Cost of Qualifying Assets: Divided By Future ERC:	\$ _____	Annual Depreciation Expense: Future ERC's:	\$ _____
Cost/ERC:	\$ _____	Annual Depr. Cost per ERC:	\$ _____
Multiply By Rate of Return:	\$ _____	Annual Property Tax Expense: Future ERC's:	\$ _____
Annual Return Per ERC:	\$ _____	Annual Prop. Tax per ERC:	\$ _____
Annual Reduction in Return: (Annual Depreciation Expense per ERC Times Rate of Return)	\$ _____	Weighted Cost of Equity: Divided by Rate of Return:	_____
Federal Tax Rate:	_____	% of Equity in Return:	_____
Effective State Tax Rate:	_____	Other Costs: Future ERC's:	\$ _____
Total Tax Rate:	_____	Cost per ERC:	\$ _____
Effective Tax on Return: (Equity % Times Tax Rate)	_____		
Provision For Tax: (Tax on Return/(1 - Total Tax Rate))	_____		

COMPANY NAME:  
DOCKET NO.

Allowance for Funds Prudently Invested  
Calculation of Carrying Cost Per ERC Per Year

Year:	_____	_____	_____	_____	_____
Untended Other Costs:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Untended Annual Depreciation:	_____	_____	_____	_____	_____
Untended Property Tax:	_____	_____	_____	_____	_____
Subtotal Untended Annual Expense:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Untended Expenses Prior Year:	_____	_____	_____	_____	_____
Total Untended Expenses:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Return on Expenses Current Year:	_____	_____	_____	_____	_____
Return on Expenses Prior Year:	_____	_____	_____	_____	_____
Return on Plant Current Year:	_____	_____	_____	_____	_____
Earnings Prior Year:	_____	_____	_____	_____	_____
Compound Earnings from Prior Year:	_____	_____	_____	_____	_____
Total Compounded Earnings:	\$ _____	\$ _____	_____	_____	_____
Earnings Expansion Factor for Tax:	_____	_____	_____	_____	_____
Revenue Required to Fund Earnings:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Revenue Required to Fund Expenses:	_____	_____	_____	_____	_____
Subtotal:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Divided by Factor for Gross Receipts Tax:	_____	_____	_____	_____	_____
ERC Carrying Cost for 1 Year:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

COMPANY NAME:  
DOCKET NO.

COMPANY PROPOSED

Allowance for Funds Prudently Invested  
Calculation of Carrying Cost Per ERC Per Month:

Year:	-----	-----	-----	-----	-----	-----
January	_____	_____	_____	_____	_____	_____
February	_____	_____	_____	_____	_____	_____
March	_____	_____	_____	_____	_____	_____
April	_____	_____	_____	_____	_____	_____
May	_____	_____	_____	_____	_____	_____
June	_____	_____	_____	_____	_____	_____
July	_____	_____	_____	_____	_____	_____
August	_____	_____	_____	_____	_____	_____
September	_____	_____	_____	_____	_____	_____
October	_____	_____	_____	_____	_____	_____
November	_____	_____	_____	_____	_____	_____
December	_____	_____	_____	_____	_____	_____



FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR STAFF ASSISTANCE  
FOR ALTERNATIVE RATE SETTING

I. General Data

A. Name of utility \_\_\_\_\_

B. Address \_\_\_\_\_  
\_\_\_\_\_

1. Telephone Nos. (\_\_\_\_) \_\_\_\_\_

2. County \_\_\_\_\_ Nearest city \_\_\_\_\_

3. General area served \_\_\_\_\_  
\_\_\_\_\_

1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____

II. Accounting Data

A. Outside Accountant

1. Name \_\_\_\_\_

2. Firm \_\_\_\_\_

3. Address \_\_\_\_\_

4. Telephone (\_\_\_\_) \_\_\_\_\_

B. Individual to contact on accounting matters:

1. Name \_\_\_\_\_

2. Telephone (\_\_\_\_) \_\_\_\_\_

C. Location of books and records \_\_\_\_\_

D. Have you filed an Annual Report with the Commission? \_\_\_\_\_

Date last filed \_\_\_\_\_

E. Has your latest semiannual regulatory assessment  
(January 30 or July 30 whichever is applicable)? \_\_\_\_\_

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

	19__	19__
1. Water		
Cost of Plant In Service:	\$ _____	\$ _____
Less Accumulated Depreciation:	_____	_____
Less Contributed Plant:	_____	_____
Net Owner's Investment:	\$ _____	\$ _____
2. Sewer		
Cost of Plant In Service:	\$ _____	\$ _____
Less Accumulated Depreciation:	_____	_____
Less Contributed Plant:	_____	_____
Net Owner's Investment:	\$ _____	\$ _____

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

	19__	19__
1. Water		
Revenues (By Class):		
a. _____	\$ _____	\$ _____
b. _____	_____	_____
c. _____	_____	_____
Total Operating Revenues:	\$ _____	\$ _____
Less Expenses:		
a. Salaries & Wages - Employees	\$ _____	\$ _____
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	_____	_____
c. Employee Pensions & Benefits	_____	_____
d. Purchased Water	_____	_____
e. Purchased Power	_____	_____
f. Fuel for Power Production	_____	_____
g. Chemicals	_____	_____
h. Materials & Supplies	_____	_____
i. Contractual Services	_____	_____
j. Rents	_____	_____
k. Transportation Expenses	_____	_____
l. Insurance Expense	_____	_____
m. Regulatory Commission Expense	_____	_____
n. Bad Debt Expense	_____	_____
o. Miscellaneous Expense	_____	_____
p. Depreciation Expense	_____	_____
q. Property Taxes	_____	_____
r. Other Taxes	_____	_____
s. Income Taxes	_____	_____
Operating Income (Loss)	\$ _____	\$ _____

## 2. Sewer

19\_\_

19\_\_

## Revenues (By Class):

a. \_\_\_\_\_

b. \_\_\_\_\_

c. \_\_\_\_\_

Total Operating Revenues:

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

## Less Expenses:

a. Salaries &amp; Wages - Employees

\$ \_\_\_\_\_

\$ \_\_\_\_\_

b. Salaries & Wages - Officers,  
Directors, & Majority  
Stockholders

c. Employee Pensions &amp; Benefits

d. Purchased Sewage Treatment

e. Sludge Removal Expense

f. Purchased Power

g. Fuel for Power Production

h. Chemicals

i. Materials &amp; Supplies

j. Contractual Services

k. Rents

l. Transportation Expenses

m. Insurance Expense

n. Regulatory Commission Expense

o. Bad Debt Expense

p. Miscellaneous Expense

q. Depreciation Expense

r. Property Taxes

s. Other Taxes

t. Income Taxes

Operating Income (Loss)

\$ \_\_\_\_\_

\$ \_\_\_\_\_

## H. Outstanding Debt:

	<u>Creditor</u>	<u>Date Borrowed</u>	<u>Balance Due</u>	<u>Interest Rate</u>	<u>Expiration Date</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

## I. Indicate Type of Tax Return Filed:

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

A. Operator Contracted/Inhouse Services

1. Name \_\_\_\_\_

2. Firm \_\_\_\_\_

3. Address \_\_\_\_\_

4. Telephone ( ) \_\_\_\_\_

B. Individual to contact on operational matters:

1. Name \_\_\_\_\_

2. Telephone ( ) \_\_\_\_\_

C. Is the utility under citation by the Department of Environmental Regulation (DER) or county health department? If yes, explain. \_\_\_\_\_

D. List any known service deficiencies and steps taken to remedy problems. \_\_\_\_\_

E. Name of plant operator(s) and DER operator certificate number(s) held: W \_\_\_\_\_ S \_\_\_\_\_

F. Is the utility serving customers outside of its certificated area? If yes, explain. \_\_\_\_\_

G. Wastewater:

1. How do you measure treatment plant effluent? \_\_\_\_\_

2. Note DER Operating Permit Number, date of expiration:  
Number \_\_\_\_\_ Expiration Date \_\_\_\_\_

H. Water

1. How do you measure treatment plant production? \_\_\_\_\_

2. Note any fire flow requirements and imposing government agency \_\_\_\_\_

3. Number of fire hydrants in service \_\_\_\_\_

4. DER ID No. \_\_\_\_\_

V Affirmation

I, \_\_\_\_\_ the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge and belief.

Signed \_\_\_\_\_

Title \_\_\_\_\_

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

1        25-30.020   Fees Required to be Paid by Water and Wastewater  
2 Sewer Utilities.

3        (1)   When a utility files any application for a certificate of  
4 authorization ~~certification, extension, transfer~~ pursuant to  
5 sections 367.045, 367.071 and 367.171, Florida Statutes, or files  
6 any request for a rate change pursuant to sections 367.081,  
7 367.0814 and 367.0822, Florida Statutes, ~~rate change,~~ (except an  
8 index or pass-through), or files for authorization to collect or  
9 change service availability charges pursuant to section 367.101,  
10 Florida Statutes, the utility shall remit a fee to the Commission's  
11 Director of Records and Reporting. A separate fee shall apply for  
12 water service and wastewater service. A separate fee shall also  
13 apply for each section listed above. For purposes of this rule,  
14 capacity is determined by combining the capacities of all systems  
15 included in the application. For purposes of this rule, an  
16 equivalent residential connection (ERC) is 350 gallons per day  
17 (gpd) for water service and 280 gallons per day (gpd) for  
18 wastewater service.

19        (2)   The amount of the fee to be filed pursuant to subsection  
20 (1) of this rule, ~~shall be based upon the existing or proposed~~  
21 ~~capacity of the system or extension~~ as follows:

22        (a)   For an original certificate application filed pursuant to  
23 Section 367.045, Florida statutes, the amount of the fee shall be  
24 as follows: ~~For systems or extensions serving from 1 to 999~~  
25 ~~persons, \$150;~~

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~~struck through~~ type are deletions from existing law.

1        2. For utilities with the existing or proposed capacity to  
2 serve from 501 to 2,000 ERCs, \$1,500;

3        3. For utilities with the existing or proposed capacity to  
4 serve from 2,001 to 4,000 ERCs, \$2,250;

5        4. For utilities with the existing or proposed capacity to  
6 serve more than 4,000 ERCs, \$3,000.

7        (b) For an application for extension or deletion of territory  
8 filed pursuant to Section 367.045, Florida Statutes, the amount of  
9 the fee shall be as follows: ~~For systems or extensions serving from~~  
10 ~~1,000 to 4,999 persons, \$900;~~

11        1. For applications in which the area to be extended or  
12 deleted has the proposed capacity to serve up to 100 ERCs, \$100;

13        2. For applications in which the area to be extended or  
14 deleted has the proposed capacity to serve from 101 to 200 ERCs,  
15 \$200;

16        3. For applications in which the area to be extended or  
17 deleted has the proposed capacity to serve from 201 to 500 ERCs,  
18 \$500;

19        4. For applications in which the area to be extended or  
20 deleted has the proposed capacity to serve from 501 to 2,000 ERCs,  
21 \$1,000;

22        5. For applications in which the area to be extended or  
23 deleted has the proposed capacity to serve from 2,001 to 4,000  
24 ERCs, \$1,750;

25        6. For applications in which the area to be extended or

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1 deleted has the proposed capacity to serve more than 4,000 ERCs,  
2 \$2,250.

3 (c) For an application for transfer or change in majority  
4 organizational control filed pursuant to Section 367.071, Florida  
5 Statutes, the amount of the fee shall be as follows: ~~For systems or~~  
6 ~~extensions serving from 5,000 to 9,999 persons, \$1,500;~~

7 1. For applications in which the utility to be transferred  
8 has the capacity to serve up to 500 ERCs, \$750;

9 2. For applications in which the utility to be transferred  
10 has the capacity to serve from 501 to 2,000 ERCs, \$1500;

11 3. For applications in which the utility to be transferred  
12 has the capacity to serve from 2,001 to 4,000 ERCs, \$2,250;

13 4. For applications in which the utility to be transferred  
14 has the capacity to serve more than 4,000 ERCs, \$3,000.

15 (d) For an application for a grandfather certificate filed  
16 pursuant to Section 367.171, Florida Statutes, the amount of the  
17 fee shall be as follows: ~~For systems or extensions serving 10,000~~  
18 ~~or more persons, \$2,250.~~

19 1. For applications in which the utility has the capacity to  
20 serve up to 100 ERCs, \$100;

21 2. For applications in which the utility has the capacity to  
22 serve from 101 to 200 ERCs, \$200;

23 3. For applications in which the utility has the capacity to  
24 serve from 201 to 500 ERCs, \$500;

25 4. For applications in which the utility has the capacity to

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1 serve from 501 to 2,000 ERCs, \$1,000;

2 5. For applications in which the utility has the capacity to  
3 serve from 2,001 to 4,000 ERCs, \$1,750;

4 6. For applications in which the utility has the capacity to  
5 serve more than 4,000 ERCs, \$2,250.

6 (e) For file and suspend rate cases filed pursuant to Section  
7 367.081, Florida Statutes, the amount of the fee shall be as  
8 follows:

9 1. For utilities with the existing capacity to serve up to  
10 500 ERCs, \$1,000;

11 2. For utilities with the existing capacity to serve from  
12 501 to 2,000 ERCs, \$2,000;

13 3. For utilities with the existing capacity to serve from  
14 2,001 to 4,000 ERCs, \$3,500;

15 4. For utilities with the existing capacity to serve more  
16 than 4,000 ERCs, \$4,500.

17 (f) For staff-assisted rate cases filed pursuant to Section  
18 367.0814, Florida Statutes, the amount of the fee shall be as  
19 follows:

20 1. For utilities with the existing capacity to serve up to  
21 100 ERCs, \$200;

22 2. For utilities with the existing capacity to serve from  
23 101 to 200 ERCs, \$500;

24 3. For utilities with the existing capacity to serve more  
25 than 200 ERCs, \$1,000.

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1        (g) For an application for a limited proceeding pursuant to  
2 Section 367.0822, Florida Statutes, the amount of the fee shall be  
3 as follows:

4        1. For utilities with the existing capacity to serve up to  
5 100 ERCs, \$100;

6        2. For utilities with the existing capacity to serve from  
7 101 to 200 ERCs, \$200;

8        3. For utilities with the existing capacity to serve from  
9 201 to 500 ERCs, \$500;

10       4. For utilities with the existing capacity to serve from  
11 501 to 2,000 ERCs, \$1,000;

12       5. For utilities with the existing capacity to serve from  
13 2,001 to 4,000 ERCs, \$1,750;

14       6. For utilities with the existing capacity to serve more  
15 than 4,000 ERCs, \$2,250.

16       (h) For an application for approval of charges or conditions  
17 for service availability filed pursuant to section 367.101, Florida  
18 Statutes, the amount of the fee shall be as follows:

19       1. For utilities with existing and proposed capacity to  
20 serve up to 100 ERCs, \$100;

21       2. For utilities with existing and proposed capacity to  
22 serve from 101 to 200 ERCs, \$200;

23       3. For utilities with existing and proposed capacity to  
24 serve from 201 to 500 ERCs, \$500;

25       4. For utilities with existing and proposed capacity to

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1 serve from 501 to 2,000 ERCs, \$1,000;

2 5. For utilities with existing and proposed capacity to  
3 serve from 2,001 to 4,000 ERCs, \$1,750;

4 6. For utilities with existing and proposed capacity to  
5 serve more than 4,000 ERCs, \$2,250.

6 Specific Authority: 350.127(2) and 367.121(1), F.S. 367.141, F.S.  
7 as amended by Chapter 80-99, Laws of Florida.

8 Law Implemented: 367.045(1)(d), (2)(e), 367.071(3), 367.081(5),  
9 367.0822(2), 367.101(2), 367.145 and 367.171(2)(b), F.S. 367.141,  
10 F.S. as amended by Chapter 80-99, Laws of Florida.

11 History: New 10/29/80, Formerly 25-10.11, Transferred from  
12 25-10.011 and Amended 11/9/86, \_\_\_\_.

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25-30.025 Official Date of Filing.

(1) The "official date of filing" is the date on which the  
Director of the Division of Water and Wastewater determines the  
utility has filed completed sets of the minimum filing requirements  
(MFRs), including testimony that may be required by Rule 25-  
30.436(2) for any application and payment of ~~paid~~ the appropriate  
filing fee to the Director of Records and Reporting.

(2) The Director of the Division of Water and Wastewater  
~~Sewer~~ shall determine the official date of filing for any utility's  
application and, ~~advise the Commission who will~~ advise the  
applicant. The Commission shall resolve any ~~and~~ dispute regarding  
the official date of filing.

Specific Authority: 367.121(1), F.S.

Law Implemented: 367.083, F.S.

History: New 3/26/81, Formerly 25-10.12, Transferred from 25-  
10.012, Amended 11/9/86, \_\_\_\_\_.

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1        25-30.030 Notice of Application.

2        (1) When a utility applies for a certificate of  
3 authorization, an extension or deletion of its service area, or a  
4 sale, assignment or transfer of its certificate of authorization,  
5 facilities or any portion thereof or majority organizational  
6 control, it shall provide notice of its application in the manner  
7 and to the entities described in this section.

8        (2) Before providing notice in accordance with this section,  
9 a utility shall obtain from the Commission a list of the names and  
10 addresses of the municipalities, the county or counties, the  
11 regional planning council, the Office of Public Counsel, the  
12 Commission's Director of Records and Reporting, the appropriate  
13 regional office of the Department of Environmental Protection, the  
14 appropriate water management district, and privately-owned, water  
15 utilities, and wastewater utilities that hold a certificate granted  
16 by the Public Service Commission and that are located within the  
17 county in which the utility or the territory proposed to be served  
18 is located ~~within a four-mile radius.~~ In addition, if any portion  
19 of the proposed territory is within one mile of a county boundary,  
20 the utility shall obtain from the Commission a list of the names  
21 and addresses of the privately-owned utilities located in the  
22 bordering counties and holding a certificate granted by the  
23 Commission. The utility's request for the list shall include a  
24 complete legal description, ~~in township, range and land sections,~~  
25 of the territory to be requested in the application that includes:-

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1       (a) a reference to township(s), range(s), land section(s) and  
2 county; and

3       (b) a complete and accurate description of the territory  
4 served or proposed to be served in one of the following formats.  
5 The description may reference interstates, state roads, and major  
6 bodies of water. The description shall not rely on references to  
7 government lots, local streets, recorded plats or lots, tracts, or  
8 other recorded instruments.

9       1. Sections: If the territory includes complete sections,  
10 the description shall only include the township, range, and section  
11 reference. If the territory includes partial sections, the  
12 description shall either identify the subsections included or  
13 excluded.

14       2. Metes and bounds: A point of beginning which is  
15 referenced from either a section corner or a subsection corner,  
16 such as a quarter corner. The perimeter shall be described by  
17 traversing the proposed territory and closing at the point of  
18 beginning. The description shall include all bearings and  
19 distances necessary to provide a continuous description.

20       (3) The notice shall be appropriately styled:

21       (a) Notice of Application for an Initial Certificate of  
22 Authorization for Water, Wastewater, or Water and Wastewater  
23 Certificate;

24       (b) Notice of Application for an Extension of Service Area;

25       (c) Notice of Application for Deletion of Service Area;

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1 (d) Notice of Application for a Transfer of Water,  
2 Wastewater, or Water and Wastewater Certificate(s); or

3 (e) Notice of Application for a Transfer of Majority  
4 Organizational Control.

5 (4) The nNotice shall include the following:

6 (a) the date the notice is given;

7 (b)~~(a)~~ the name and address of the applicant;

8 (c)~~(b)~~ a description, using township, range and section  
9 references, of the territory proposed to be either served, added,  
10 deleted, or transferred; and

11 (d)~~(e)~~ a statement that any objections to the aApplication  
12 must be filed with the Director, Division of Records and Reporting,  
13 101 East Gaines Street, Tallahassee, Florida 32399-0870, no later  
14 than 30 days after the last date that the nNotice was mailed or  
15 published, whichever is later.

16 (5) Within 7 ~~seven~~ days of filing its application, the  
17 utility shall provide a copy of the nNotice, by regular ~~certified~~  
18 mail ~~or personal service~~, to:

19 (a) the governing body of the county in which the utility  
20 system or the territory proposed to be served is located;

21 (b) the governing body of any municipality contained on the  
22 list obtained pursuant to (2) above ~~within a four mile radius of~~  
23 ~~the utility system or the territory proposed to be served;~~

24 (c) the regional planning council ~~agency~~ designated by the  
25 Clean Water Act, 33 U.S.C. 1288(2);

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1 (d) all any water or wastewater utilities contained on the  
2 list(s) obtained pursuant to (2) above ~~utility within a four mile~~  
3 ~~radius of the territory proposed to be served, added, deleted, or~~  
4 ~~transferred;~~

5 (e) the office of Public Counsel; ~~and~~

6 (f) the Commission's Director of Records and Reporting; ~~-~~

7 (g) the appropriate regional office of the Department of  
8 Environmental Protection; and

9 (h) the appropriate Water Management District.

10 (6) No sooner than 21 ~~twenty one~~ days before the application  
11 is filed and no later than 7 ~~seven~~ days after the application is  
12 filed, the utility shall also provide a copy of the Notice, by  
13 regular mail or personal service, to each customer, ~~if any,~~ of the  
14 system to be certificated, transferred, acquired, or deleted.

15 (7) The Notice shall be published once ~~each week, for three~~  
16 ~~consecutive weeks,~~ in a newspaper of general circulation in the  
17 territory proposed to be served, added, deleted, or transferred.  
18 The ~~first~~ publication shall be within 7 days of filing the  
19 application ~~no sooner than 21 days before the date the application~~  
20 ~~is filed, and no later than seven days after the date the~~  
21 ~~application is filed.~~

22 (8) A copy of the notice(s) and list of the entities  
23 receiving notice pursuant to this rule shall accompany the  
24 affidavit required by sections 367.045(1) (e) and (2) (f), Florida  
25 Statutes. The affidavit shall be filed no later than 15 days after

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1 filing the application.

2       ~~(9)(8)~~ This rule does not apply to applications for  
3 grandfather certificates filed under section 367.171, Florida  
4 Statutes, or to applications for transfers to governmental  
5 authorities filed under Section 367.071, Florida Statutes, or to  
6 name changes.

7 Specific Authority: 367.121(1), F.S.

8 Law Implemented: 367.031, 367.045, 367.071, F.S.

9 History: New 4/5/81, formerly 25-10.061, Transferred from  
10 25-10.0061 and Amended 11/9/86, Amended 1/27/91, Amended \_\_\_\_.

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1        25-30.032 Applications.

2        (1) Each utility subject to regulation by the Commission  
3 shall apply for an initial certificate of authorization, amendment  
4 to an existing certificate of authorization, ~~or transfer, or name~~  
5 change by filing a completed application and 12 ~~fifteen~~ copies, in  
6 accordance with either 25-30.033, 25-30.034, 25-30.035, 25-30.036,  
7 ~~or 25-30.037(1) or (2),~~ or 25-30.039, F.A.C. However, a utility  
8 shall apply for a transfer to a governmental authority by filing a  
9 completed application and two copies, in accordance with Rule  
10 25-30.037 (3) and (4), F.A.C. The application shall be filed with  
11 the Director, Division of Records and Reporting, 101 East Gaines  
12 Street, Tallahassee, Florida 32399-0870. Sample application forms  
13 may be obtained from the Division of Water and Wastewater, Bureau  
14 of Certification, 101 East Gaines Street, Tallahassee, Florida  
15 32399-0850~~0873~~.

16        (2) A utility may file combined applications if it is  
17 applying for certificates of authorization or any amendments  
18 thereto for both water and wastewater systems; however, the utility  
19 shall remit a separate application fee for each service ~~system~~.  
20 The Commission will treat a combined application as if a separate  
21 application had been filed for each service ~~system~~.

22        (3) The official filing date of an application for an  
23 original certificate, any amendment to an existing certificate, or  
24 any transfer shall be the date a completed application is filed  
25 with the Division of Records and Reporting, except that the

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1 | noticing requirements set forth in Rule 25-30.030, F.A.C., do not  
2 | need to be completed at that time. If, however, the utility has  
3 | not completed the noticing within the time limits prescribed by  
4 | Rule 25-30.030, F.A.C., ~~22 days of filing the application,~~ the  
5 | official filing date shall be the date the noticing is complete.  
6 | ~~The affidavit that the applicant has provided notice of its actual~~  
7 | ~~application required by Section 367.045, Florida Statutes, shall be~~  
8 | ~~filed within 35 days after filing the application.~~

9 | Specific Authority: 367.121, F.S.

10 | Law Implemented: 367.031, 367.045, 367.071, F.S.

11 | History: New 1/27/91, Amended \_\_\_\_\_.

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25-30.033 Application for Original Certificate of  
Authorization and Initial Rates and Charges.

(1) Each application for an original certificate of authorization and initial rates and charges shall provide the following information:

(a) the applicant's name and address;

(b) the nature of the applicant's business organization, i.e., corporation, partnership, limited partnership, sole proprietorship, association, etc.;

(c) the name(s) and address(es) of all corporate officers, directors, partners, or any other person(s) or entities owning an interest in the applicant's business organization;

(d) whether the applicant has made an election under Internal Revenue Code § 1362 to be an S corporation;

(e) a statement showing the financial and technical ability of the applicant to provide service, and the need for service in the proposed area. The statement shall identify any other utilities within the area proposed to be served ~~a 4-mile radius~~ that could potentially provide service, and the steps the applicant took to ascertain whether such other service is available;

(f) A statement that to the best of the applicant's knowledge, the provision of service will be consistent with the water and wastewater sections of the local comprehensive plan, as approved by the Department of Community Affairs at the time the application is filed, or, if not consistent, a statement

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1 demonstrating why granting the certificate of authorization would  
2 be in the public interest.

3 (g) the date applicant plans to begin serving customers;

4 (h) the number of equivalent residential connections (ERCs)  
5 proposed to be served, by meter size and customer class. If  
6 development will be in phases, separate this information by phase;

7 (i) a description of the types of customers anticipated,  
8 i.e., single family homes, mobile homes, duplexes, golf course  
9 clubhouse, commercial, etc.;

10 (j) evidence, in the form of a warranty deed, that the  
11 utility owns the land upon which the utility treatment facilities  
12 are or will be located, or a copy of an agreement which provides  
13 for the continued use of the land, such as a 99-year lease. The  
14 Commission may consider a written easement or other cost-effective  
15 alternative. The applicant may submit a contract for the purchase  
16 and sale of land with an unexecuted copy of the warranty deed,  
17 provided the applicant files an executed and recorded copy of the  
18 deed, or executed copy of the lease, within 30 ~~thirty~~ days after  
19 the order granting the certificate;

20 (k) one original and two copies of a sample tariff,  
21 containing all rates, classifications, charges, rules, and  
22 regulations, which shall be consistent with Chapter 25-9, Florida  
23 Administrative Code. Model tariffs are available from the Division  
24 of Water and Wastewater, 101 East Gaines Street, Tallahassee,  
25 Florida 32399-0850~~0870~~;

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1 (l) a description of the territory to be served, using  
2 township, range and section references as specified in Rule 25-  
3 30.030(2);

4 (m) one copy of a detailed system map showing the proposed  
5 lines, treatment facilities and the territory proposed to be  
6 served. The map shall be of sufficient scale and detail to enable  
7 correlation with the description of the territory proposed to be  
8 served;

9 (n) one copy of the official county tax assessment map, or  
10 other map showing township, range, and section with a scale such as  
11 1"=200' or 1"=400', with the proposed territory plotted thereon by  
12 use of metes and bounds or quarter sections, and with a defined  
13 reference point of beginning.

14 (o) a statement regarding the separate capacities of the  
15 proposed lines and treatment facilities in terms of ERCs and  
16 gallons per day. If development will be in phases, separate this  
17 information by phase;

18 (p) a written description of the type of water treatment,  
19 wastewater treatment, and method of effluent disposal;

20 (q) if (p) above does not include effluent disposal by means  
21 of reuse ~~spray irrigation~~, a statement that describes with  
22 particularity the reasons for not using reuse ~~spray irrigation~~;

23 (r) a detailed financial statement (balance sheet and income  
24 statement), certified if available, of the financial condition of  
25 the applicant, that shows all assets and liabilities of every kind

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1 and character. The income statement shall be for the preceding  
2 calendar or fiscal year. If an applicant has not operated for a  
3 full year, then the income statement shall be for the lesser  
4 period. The financial statement shall be prepared in accordance  
5 with Rule 25-30.115, Florida Administrative Code. If available, a  
6 statement of the source and application of funds shall also be  
7 provided;

8 ~~(s) a statement of profit and loss (operating statement),~~  
9 ~~certified if available, of the applicant for the preceding calendar~~  
10 ~~or fiscal year. If an applicant has not operated for a full year,~~  
11 ~~then for the lesser period;~~

12 ~~(s)(t)~~ a list of all entities upon which the applicant is  
13 relying to provide ~~which have provided, or will provide~~ funding to  
14 the utility, and an explanation of the manner and amount of such  
15 funding, which shall include their financial statements and ex  
16 copies of any financial agreements with the utility. This  
17 requirement shall not apply to any person or entity holding less  
18 than 10 percent ownership interest in the utility;

19 ~~(t)(u)~~ a cost study including customer growth projections  
20 supporting the proposed rates, charges and service availability  
21 charges. A sample cost study, and assistance in preparing initial  
22 rates and charges, are available from the Division of Water and  
23 Wastewater;

24 ~~(u)(v)~~ a schedule showing the projected cost of the  
25 proposed system(s) by uniform system of accounts (USOA) ~~NARUC~~

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1 account numbers pursuant to Rule 25-30.115, F.A.C. and the related  
2 capacity of each system in ERCs and gallons per day. If the  
3 utility will be built in phases, this shall apply to the first  
4 phase;

5 ~~(v)~~ ~~(w)~~ a schedule showing the projected operating expenses  
6 of the proposed system by USOA ~~NARUC~~ account numbers, when 80  
7 percent of the designed capacity of the system is being utilized.  
8 If the utility will be built in phases, this shall apply to the  
9 first phase; and

10 ~~(w)~~ ~~(\*)~~ a schedule showing the projected capital structure  
11 including the methods of financing the construction and operation  
12 of the utility until the utility reaches 80 percent ~~%~~ of the design  
13 capacity of the system.

14 (2) The base facility and usage rate structure (as defined in  
15 Rule 25-30.437(7), F.A.C.) shall be utilized for metered service,  
16 unless an alternative rate structure is supported by the applicant  
17 and authorized by the Commission.

18 (3) A return on common equity shall be established using the  
19 current equity leverage formula established by order of this  
20 Commission pursuant to section 367.081(4), F.S., unless there is  
21 competent substantial evidence supporting the use of a different  
22 return on common equity.

23 (4) Utilities obtaining initial certificates pursuant to this  
24 rule are authorized to accrue allowance for funds used during  
25 construction (AFUDC) for projects found eligible pursuant to Rule

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1 25-30.116(1), F.A.C.

2 (a) The applicable AFUDC rate shall be determined as the  
3 utility's projected weighted cost of capital as demonstrated in its  
4 application for original certificate and initial rates and charges.

5 (b) A discounted monthly AFUDC rate calculated in accordance  
6 with Rule 25-30.116(3), F.A.C., shall be used to insure that the  
7 annual AFUDC charged does not exceed authorized levels.

8 (c) The date the utility shall begin to charge the AFUDC rate  
9 shall be the date the certificate of authorization is issued to the  
10 utility so that such rate can apply to the initial construction of  
11 the utility facilities.

12 Specific Authority: 367.121, F.S.

13 Law Implemented: 367.031, 367.045(1), F.S.

14 History: New 1/27/91, Amended \_\_\_\_\_.  
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1        25-30.034    Application for Certificate of Authorization for  
2 Existing Utility Currently Charging for Service.

3        (1)    Each existing utility currently charging for service,  
4 which is applying for an initial certificate of authorization,  
5 other than under section 367.171, Florida Statutes, shall provide  
6 the following information:

7            (a)    the utility's complete name and address;

8            (b)    the nature of the utility's business organization, i.e.,  
9 corporation, partnership, limited partnership, sole proprietorship,  
10 association, etc.;

11           (c)    the name(s) and address(es) of all corporate officers,  
12 directors, partners, or any other person(s) owning an interest in  
13 the utility;

14           (d)    a statement regarding the financial and technical ability  
15 of the applicant to continue to provide service;

16           (e)    evidence that the utility owns the land upon which the  
17 utility treatment facilities are located, or a copy of an agreement  
18 which provides for the continued use of the land, such as a 99-year  
19 lease. The Commission may consider a written easement or other  
20 cost-effective alternative;

21           (f)    one original and two copies of a model ~~sample~~ tariff,  
22 containing all rates, classifications, charges, rules, and  
23 regulations, which shall be consistent with Chapter 25-9, Florida  
24 Administrative Code. Model ~~Sample~~ tariffs are available from the  
25 Division of Water and Wastewater, 101 East Gaines Street,

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1 Tallahassee, Florida 32399-~~0850~~~~0870~~;

2 (g) a statement specifying on what date and under what  
3 authority the current rates and charges were established;

4 (h) a description of the territory to be served, using  
5 township, range and section references as specified in Rule 25-  
6 30.030(2);

7 (i) one copy of a detailed system map showing the lines,  
8 treatment facilities and the territory to be served. Any territory  
9 not served at the time of the application shall be specifically  
10 identified on the system map. The map shall be of sufficient scale  
11 and detail to enable correlation with the description of the  
12 territory to be served;

13 (j) one copy of the official county tax assessment map, or  
14 other map showing township, range, and section with a scale such as  
15 1"=200' or 1"=400', with the proposed territory plotted thereon by  
16 use of metes and bounds or quarter sections, and with a defined  
17 reference point of beginning.

18 (k) the numbers and dates of any permits issued for the  
19 systems by the Department of Environmental Protection Regulation;

20 (l) the date the utility was established; ~~and~~

21 (m) a statement explaining how and why applicant began  
22 providing service prior to obtaining a certificate of  
23 authorization; and

24 (n) a schedule showing the number of customers currently  
25 served, by class and meter size, as well as the number of customers

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1 projected to be served when the requested service territory is  
2 fully occupied.

3 (2) If the applicant is requesting any territory not served  
4 at the time of application, provide the following:

5 (a) a statement showing the need for service in the proposed  
6 area; and

7 (b) a statement that to the best of the applicant's  
8 knowledge, the provision of service in this territory will be  
9 consistent with the water and wastewater sections of the local  
10 comprehensive plan as approved by the Department of Community  
11 Affairs at the time the application is filed, or, if not  
12 consistent, a statement demonstrating why granting the territory  
13 would be in the public interest.

14 Specific Authority: 367.121, F.S.

15 Law Implemented: 367.045, F.S.

16 History: New 1/27/91, Amended \_\_\_\_\_.  
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1        25-30.035 Application for Grandfather Certificate.

2        Each applicant for a certificate of authorization under the  
3 provisions of section 367.171, Florida Statutes, shall provide the  
4 following information.

5        (1) the utility's complete name and address;

6        (2) the nature of the utility's business organization, i.e.,  
7 corporation, partnership, limited partnership, sole proprietorship,  
8 association, etc.;

9        (3) the name(s) and address(es) of all corporate officers,  
10 directors, partners, or any other person(s) owning an interest in  
11 the utility;

12        (4) the date the utility was established;

13        (5) a description of the types of customers served, i.e.,  
14 single family homes, mobile homes, duplexes, golf course clubhouse,  
15 commercial, etc.;

16        (6) evidence that the utility owns the land upon which the  
17 utility treatment facilities are located, or a copy of an agreement  
18 which provides for the continued use of the land, such as a 99-year  
19 lease. The Commission may consider a written easement or other  
20 cost-effective alternative;

21        (7) one original and two copies of a ~~sample~~ tariff,  
22 containing all rates, classifications, charges, rules, and  
23 regulations, which shall be consistent with Chapter 25-9, Florida  
24 Administrative Code. Sample tariffs are available from the  
25 Division of Water and Wastewater, 101 East Gaines Street,

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1 Tallahassee, Florida 32399-0850~~0870~~.

2 (8) a statement specifying on what date and under what  
3 authority the current rates and charges were established;

4 (9) a description, using township, range, and section  
5 references as specified in Rule 25-30.030(2), of the territory the  
6 utility was serving, or was authorized to serve by the county which  
7 had jurisdiction over the utility on the day Chapter 367, Florida  
8 Statutes, became applicable to the utility;

9 (10) one copy of a detailed system map showing the lines,  
10 treatment facilities and the territory to be served. Any territory  
11 not served at the time of the application shall be specifically  
12 identified, and the map shall be of sufficient scale and detail to  
13 enable correlation with the description of the territory to be  
14 served;

15 (11) one copy of the official county tax assessment map, or  
16 other map showing township, range, and section, with a scale such  
17 as 1"=200' or 1"=400', with the proposed territory plotted thereon  
18 by use of metes and bounds or quarter sections, and with a defined  
19 reference point of beginning; ~~and~~

20 (12) the numbers and dates of any permits issued for the  
21 systems by the Department of Environmental Protection Regulation;  
22 and

23 (13) a schedule showing the number of customers currently  
24 served, by class and meter size, as well as the number of customers  
25 projected to be served when the requested service territory is

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1 fully occupied.-

2 Specific Authority: 367.121, F.S.

3 Law Implemented: 367.171, F.S.

4 History: Amended 7/21/65, 1/7/69, 2/3/70, 3/6/71, 9/12/74,  
5 3/26/81, Formerly 25-10.02, 25-10.002, Amended 11/9/86, Amended  
6 1/27/91, \_\_\_\_\_.

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1        25-30.036     Application for Amendment to Certificate of  
2     Authorization to Extend or Delete Service.

3        (1) This rule applies to any certificated water or wastewater  
4     utility that proposes to extend its service territory into an area  
5     in which there is no existing water or wastewater system or  
6     proposes to delete a portion of its service territory.

7        (2) A request for service territory expansion and amendment  
8     of an existing certificate or issuance of a new certificate shall  
9     be considered approved under the following conditions if no protest  
10    is timely filed to the notice of application:

11        (a) the utility has provided a written statement of an  
12    officer of the utility that the proposed new territory includes a  
13    maximum of 25 equivalent residential connections within such  
14    territory at the time the territory is at buildout; and

15        (b) the utility has provided the written statement of an  
16    officer of the utility that, upon investigation, to the best of his  
17    or her knowledge:

18        1. there is no other utility in the area of the proposed  
19    territory that is willing and capable of providing reasonably  
20    adequate service to the new territory; and

21        2. the person(s) or business(es) requesting water or  
22    wastewater service have demonstrated to the utility that service is  
23    necessary because (1) a private well has been contaminated or gone  
24    dry, (2) a septic tank has failed; or (3) service is otherwise not  
25    available.

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1     (c) the utility has filed a completed application in  
2 accordance with section (2) of this rule within 45 days of the  
3 completion of the notice requirements.

4     ~~(3)-(2)~~ Each utility proposing to extend its service area  
5 (except applications filed pursuant to section (2) above, which  
6 shall file only (a), (d), (e), (i), (m), (o), (p), (q), and (r)  
7 listed below) shall provide the following:

8         (a) the utility's complete name and address;

9         (b) a statement showing the financial and technical ability  
10 of the utility to provide service and the need for service in the  
11 area requested. ~~The statement shall identify any other utilities~~  
12 ~~within a 4 mile radius that could potentially provide such service;~~

13         (c) a statement that to the best of the applicant's knowledge  
14 the provision of service will be consistent with the water and  
15 wastewater sections of the local comprehensive plan at the time the  
16 application is filed, as approved by the Department of Community  
17 Affairs, or, if not, a statement demonstrating why granting the  
18 amendment would be in the public interest.

19         (d) evidence that the utility owns the land upon which the  
20 utility treatment facilities that will serve the proposed territory  
21 are located or a copy of an agreement, such as a 99-year lease,  
22 which provides for the continued use of the land. The Commission  
23 may consider a written easement or other cost-effective  
24 alternative;

25         (e) a description of the territory proposed to be served,

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1 using township, range and section references as specified in Rule  
2 25-30.030(2);

3 (f) one copy of a detailed system map showing the proposed  
4 lines, treatment facilities, and the territory proposed to be  
5 served. The map shall be of sufficient scale and detail to enable  
6 correlation with the description of the territory;

7 (g) if the utility is planning to build a new wastewater  
8 treatment plant, or upgrade an existing plant to serve the proposed  
9 territory, provide a written description of the proposed method(s)  
10 of effluent disposal;

11 (h) if (g) above does not include effluent disposal by means  
12 of reuse ~~spray~~ irrigation, a statement that describes with  
13 particularity the reasons for not using reuse ~~spray~~ irrigation.

14 (i) one copy of the official county tax assessment map or  
15 other map showing township, range, and section, with a scale such  
16 as 1"=200' or 1"=400', with the proposed territory plotted thereon  
17 by use of metes and bounds or quarter sections, and with a defined  
18 reference point of beginning.

19 (j) a statement describing the capacity of the existing  
20 lines, the capacity of the treatment facilities, and the design  
21 capacity of the proposed extension;

22 (k) the numbers and dates of any permits issued for the  
23 proposed systems by the Department of Environmental Protection  
24 ~~Regulation~~;

25 (l) a detailed statement regarding the proposed method of

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1 financing the construction, and the projected impact on the  
2 utility's capital structure;

3 (m) a description of the types of customers anticipated to be  
4 served by the extension, i.e., single family homes, mobile homes,  
5 duplexes, golf course clubhouse, commercial, etc.;

6 (n) a statement regarding the projected impact of the  
7 extension on the utility's monthly rates and service availability  
8 charges;

9 (o) the original and two copies of sample tariff sheets  
10 reflecting the additional service area; and

11 (p) the applicant's current certificate for possible  
12 amendment.

13 (q) the number of the most recent order of the Commission  
14 establishing or changing the applicant's rates and charges.

15 (r) an affidavit that the utility has tariffs and annual  
16 reports on file with the Commission.

17 (4)-(2) Each utility proposing to delete a portion of its  
18 service area shall submit the following:

19 (a) the utility's complete name and address;

20 (b) a description of the territory proposed to be deleted,  
21 using township, range and section references;

22 (c) one copy of a detailed system map showing the existing  
23 lines, treatment facilities, and territory served. The map shall  
24 be of sufficient scale and detail to enable correlation with the  
25 legal description of the territory;

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1 (d) the number of current active connections within the  
2 territory to be deleted;

3 (e) one copy of the official county tax assessment map, or  
4 other map, showing township, range, and section with a scale such  
5 as 1"=200' or 1"=400', with the territory proposed to be deleted  
6 plotted thereon by use of metes and bounds or quarter sections, and  
7 with a defined reference point of beginning.

8 (f) a statement specifying the reasons for the proposed  
9 deletion of territory;

10 (g) a statement indicating why the proposed deletion of  
11 territory is in the public interest;

12 (h) a statement as to the effect of the proposed deletion on  
13 the ability of any customer or potential customer to receive water  
14 and wastewater service, including alternative source(s) of service;

15 (i) the original and two copies of sample tariff sheets  
16 reflecting the revised service area; and

17 (j) the applicant's current certificate for possible  
18 amendment.

19 (k) the number of the most recent order of the Commission  
20 establishing or changing the applicant's rates and charges.

21 (l) an affidavit that the utility has tariffs and annual  
22 reports on file with the Commission.

23 Specific Authority: 367.121, F.S.

24 Law Implemented: 367.045, F.S.

25 History: New 1/27/91, Amended \_\_\_\_\_.

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~~struck-through~~ type are deletions from existing law.

1        25-30.037   Application for Authority to Transfer.

2        (1) This rule applies to any application for the transfer of  
3 an existing water or wastewater system, regardless of whether  
4 service is currently being provided. This rule does not apply  
5 where the transfer is of an exempt or non-jurisdictional system and  
6 will result in the system continuing to be exempt from or not  
7 subject to Commission jurisdiction. The application for transfer  
8 may result in the transfer of the seller's existing certificate,  
9 amendment of the buyer's certificate or granting an initial  
10 certificate to the buyer.

11        (2)~~(1)~~ Each application for transfer of certificate of  
12 authorization, facilities or any portion thereof, to a  
13 non-governmental entity shall include the following information:

14        (a) the complete name and address of the seller ~~transferor~~;

15        (b) the complete name and address of the buyer ~~transferee~~;

16        (c) the nature of the buyer's ~~transferee's~~ business  
17 organization, i.e., corporation, partnership, limited partnership,  
18 sole proprietorship, or association;

19        (d) the name(s) and address(es) of all of the buyer's  
20 ~~transferee's~~ corporate officers, directors, partners or any other  
21 person(s) who will own an interest in the utility;

22        (e) the date and state of incorporation or organization of  
23 the buyer ~~transferee~~;

24        (f) the names and locations of any other water or wastewater  
25 ~~or water and wastewater~~ utilities owned by the buyer ~~transferee~~;

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1 (g) a copy of the contract for sale and all auxiliary or  
2 supplemental agreements, which shall include, if applicable:

- 3 1. purchase price and terms of payment; ~~and~~
- 4 2. a list of and the dollar amount of the assets purchased  
5 and liabilities assumed or not assumed, including those of non-  
6 regulated operations or entities; and
- 7 3. a description of all consideration between the parties,  
8 for example, promised salaries, retainer fees, stock, stock  
9 options, assumption of obligations.

10 (h) the contract for sale shall also provide for the  
11 disposition, where applicable, of the following:

- 12 1. customer deposits and interest thereon;
- 13 2. any guaranteed revenue contracts;
- 14 3. developer agreements;
- 15 4. customer advances;
- 16 5. debt of the utility;
- 17 6. leases;

18 (i) a statement describing the financing of the purchase;

19 (j) a statement indicating how the transfer is in the public  
20 interest, including a summary of the buyer's transferee's  
21 experience in water or wastewater utility operations, a showing of  
22 the buyer's transferee's financial ability to provide service, and  
23 a statement that the buyer transferee will fulfill the commitments,  
24 obligations and representations of the seller transferor with  
25 regard to utility matters;

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1 (k) a list of all entities upon which the applicant is  
2 relying to provide ~~which have provided, or will provide,~~ funding to  
3 the buyer transferee, and an explanation of the manner and amount  
4 of such funding, which shall include their financial statements and  
5 copies of any financial agreements with the utility. This  
6 requirement shall not apply to any person or entity holding less  
7 than 10 percent ownership interest in the utility;

8 (l) the proposed net book value of the system as of the date  
9 of the proposed transfer. The net book value shall be calculated  
10 in accordance with Rule 25-30.0371, F.A.C. If rate base has been  
11 established by this Commission, state indicate the order number and  
12 date issued and identify all adjustments made to update this rate  
13 base to the date of transfer;

14 (m) a statement setting out the reasons for the inclusion of  
15 an acquisition adjustment, if one is requested;

16 (n) if the books and records of the seller ~~transferor~~ are not  
17 available for inspection by the Commission or are not adequate for  
18 purposes of establishing the net book value of the system, a  
19 statement by the buyer transferee that a good faith, extensive  
20 effort has been made to obtain such books and records for  
21 inspection by the Commission and detailing the steps taken to  
22 obtain the books and records;

23 (o) a statement from the buyer that it has obtained or will  
24 obtain copies of all of the federal income tax returns of the  
25 seller from the date the utility was first established, or rate

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1 base was last established by the Commission or, if the tax returns  
2 have not been obtained, a statement from the buyer detailing the  
3 steps taken to obtain the returns;

4 (p) a statement from the buyer that after reasonable  
5 investigation, the system being acquired appears to be in  
6 satisfactory condition and in compliance with all applicable  
7 standards set by the Department of Environmental Protection (DEP)  
8 or, if the system is in need of repair or improvement, has any  
9 outstanding Notice of Violation of any standard set by the DEP or  
10 any outstanding consent orders with the DEP, the buyer shall  
11 provide a list of the improvements and repairs needed and the  
12 approximate cost to make them, a list of the action taken by the  
13 utility with regard to the violation, a copy of the Notice of  
14 Violation(s), a copy of the consent order and a list of the  
15 improvements and repairs consented to and the approximate cost to  
16 make them;

17 (g)(e) evidence that the utility owns the land upon which the  
18 utility treatment facilities are located, or a copy of an agreement  
19 which provides for the continued use of the land, such as a 99-year  
20 lease. The Commission may consider a written easement or other  
21 cost-effective alternative;

22 (r)(p) a statement regarding the disposition of any  
23 outstanding regulatory assessment fees, fines, or refunds owed;

24 (s)(q) the original and two copies of sample tariff sheets  
25 reflecting the change in ownership; and

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1        ~~(t)(x)~~ the utility's current certificate(s), or if not  
2 available, provide an explanation of the steps the applicant took  
3 to obtain the certificate(s).

4        ~~(3)(2)~~ In case of a change in majority organizational  
5 control, the application shall include the following information:

6        (a) the complete name and address of the seller ~~the~~  
7 ~~information required under paragraphs (a), (b), (d), (f), (i), (j),~~  
8 ~~(k), (e), and (q) of subsection (1);~~

9        (b) the complete name and address of the buyer ~~a copy of the~~  
10 ~~purchase agreement;~~

11        (c) the name(s) and address(es) of all of the buyer's  
12 corporate officers, directors, partners and any other person(s) who  
13 will own an interest in the utility; ~~a statement from the~~  
14 ~~transferee that it has obtained or will obtain all the books and~~  
15 ~~records of the utility; and~~

16        (d) the names and locations of any other water or wastewater  
17 utilities owned by the buyer ~~if the books and records of the~~  
18 ~~transferor are not available, a statement by the transferee that a~~  
19 ~~good faith, extensive effort has been made to obtain such books and~~  
20 ~~records;~~

21        (e) a statement describing the financing of the purchase;

22        (f) a statement describing how the transfer is in the public  
23 interest, including a summary of the buyer's experience in water or  
24 wastewater utility operations, a showing of the buyer's financial  
25 ability to provide service, and a statement that the buyer will

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1 fulfill the commitments, obligations and representations of the  
2 seller with regard to utility matters;

3 (g) a list of all entities, including affiliates, that have  
4 provided, or will provide, funding to the buyer, and an explanation  
5 of the manner and amount of such funding, which shall include their  
6 financial statements and copies of any financial agreements with  
7 the utility. This requirement shall not apply to any person or  
8 entity holding less than 10 percent ownership interest in the  
9 utility;

10 (h) a statement from the buyer that after reasonable  
11 investigation, the system being acquired appears to be in  
12 satisfactory condition and in compliance with all applicable  
13 standards set by the DEP or, if the system is in need of repair or  
14 improvement, has any outstanding Notice of Violation(s) of any  
15 standard(s) set by the DEP or any outstanding consent orders with  
16 the DEP, the buyer shall provide a list of the improvements and  
17 repairs needed and the approximate cost to make them, a list of the  
18 action taken by the utility with regard to the violations, a copy  
19 of the Notice of Violation(s), a copy of the consent order and a  
20 list of the improvements and repairs consented to and the  
21 approximate cost;

22 (i) evidence that the utility owns the land upon which the  
23 utility treatment facilities are located, or a copy of an agreement  
24 which provides for the continued use of the land, such as a 99-year  
25 lease. The Commission may consider a written easement or other

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1 cost effective alternative;

2 (j) the original and two copies of sample tariff sheets  
3 reflecting the change in ownership; and

4 (k) the utility's current certificate(s), or if not  
5 available, the applicant shall provide an explanation of the steps  
6 the applicant took to obtain the certificate(s).

7 ~~(a) the information required under paragraphs (a), (b), (d),~~  
8 ~~(f), (i), (j), (k), (e), and (g) of subsection (1);~~

9 (4)(3) Each application for transfer of certificate of  
10 authorization, facilities, or any portion thereof, or majority  
11 organizational control to a governmental authority shall contain  
12 the following information:

13 (a) the name and address of the utility and its authorized  
14 representative;

15 (b) the name of the governmental authority and the name and  
16 address of its authorized representative;

17 (c) a copy of the contract or other document transferring the  
18 utility system to the governmental authority;

19 (d) a list of any utility assets not transferred to the  
20 governmental authority if such remaining assets constitute a system  
21 providing or proposing to provide water or wastewater service to  
22 the public for compensation;

23 (e)(e) a statement that the governmental authority obtained,  
24 from the utility or Commission, the most recent available income  
25 and expense statement, balance sheet, statement of rate base for

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1 regulatory purposes, and contributions-in-aid-of-construction;

2 ~~(f)-(d)~~ the date on which the governmental authority proposes  
3 to take official action to acquire the utility;

4 ~~(g)-(e)~~ a statement describing the disposition of customer  
5 deposits and interest thereon; and

6 ~~(h)-(f)~~ a statement regarding the disposition of any  
7 outstanding regulatory assessment fees, fines or refunds owed.

8 ~~(5)-(4)~~ If a utility is transferring a portion of its  
9 facilities to a governmental agency, it must provide the following  
10 additional information:

11 (a) a description of the remaining territory using township,  
12 range, and section references;

13 (b) one copy of the official county tax assessment map, or  
14 other map, showing township, range, and section with a scale such  
15 as 1"=200' or 1"=400', with the remaining territory plotted thereon  
16 by use of metes and bounds or quarter sections, and with a defined  
17 reference point of beginning.

18 (c) the original and two copies of sample tariff sheets  
19 reflecting the remaining territory.

20 ~~(6)-(5)~~ Upon its receipt of items required in ~~(4)-(3)~~ (a), (b),  
21 (c), ~~and~~ (d), (e) and (f), the Commission will issue an order  
22 acknowledging that the facilities or any portion thereof have been  
23 acquired by the governmental authority.

24 ~~(7)-(6)~~ Upon receipt of the items required in ~~(4)-(3)~~ ~~(g)-(e)~~ and  
25 ~~(h)-(f)~~ and, if applicable, ~~(5)-(4)~~ (a), (b), and (c), ~~upon payment of~~

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1 ~~all regulatory assessment fees due and owing,~~ and upon the  
2 completion of all pending proceedings before the Commission, the  
3 ~~Commission will issue an order amending or cancelling the utility's~~  
4 certificate will be amended or cancelled. Amendment or  
5 cancellation of the certificate shall not affect the utility's  
6 obligation pursuant to Rule 25-30.120, F.A.C., Regulatory  
7 Assessment Fees.

8 Specific Authority: 367.121, F.S.

9 Law Implemented: 367.071 F.S.

10 History: New 1/27/91, Amended \_\_\_\_\_.  
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1        25-30.039 Application for Name Change.

2        (1) This rule shall apply to a certificated utility that  
3 changes its name only, with no change in the ownership or control  
4 of the utility or its assets.

5        (2) Each application for approval of a change in name of a  
6 certificated utility shall include the following information:

7        (a) The complete name, address, and type of business entity  
8 of the certificated utility;

9        (b) The proposed change in name and the type of business  
10 entity under the new name;

11        (c) A statement setting out the reasons for the name change;

12        (d) The effective date of the name change;

13        (e) In the case of a corporation, limited partnership, or any  
14 other type of entity that is chartered by the State of Florida or  
15 any other state, a copy of the certificate or other document issued  
16 by the state showing its acceptance of the entity's new name. In  
17 addition, an officer of the entity shall provide a statement that  
18 the ownership and control of the utility and its assets will not  
19 change under the proposed name. In the case of a sole  
20 proprietorship, general partnership, or any other type of entity  
21 not chartered by the State of Florida or any other state, a  
22 statement, signed by a duly authorized representative, that the  
23 ownership and control of the utility and its assets will not change  
24 under the proposed name;

25        (f) A proposed notice to be sent to the customers of the

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1 utility informing them of the change in utility name;

2 (g) An original and two copies of a proposed tariff  
3 reflecting the name change, including all standard forms; and,

4 (h) The applicant's current certificate.

5 (3) After the Commission staff approves the customer notice,  
6 the utility shall send the approved customer notice to all existing  
7 customers with the next regular billing, advising them of the name  
8 change.

9 Specific Authority: 367.121, F.S.

10 Law Implemented: 367.121, F.S.

11 History: New.  
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25-30.060 Application for Exemption from Regulation or  
Nonjurisdictional Finding.

(1) Each application for an exemption shall be filed in original and two copies, ~~except that applications filed under Section 367.022(7), Florida Statutes, shall be filed in original and 15 copies,~~ with the Director, Division of Records and Reporting, 101 East Gaines Street, Tallahassee, Florida 32399-0870. Sample application forms may be obtained from the Division of Water and Wastewater ~~Sewer~~, Bureau of Certification, 101 East Gaines Street, Tallahassee, Florida 32399-0850~~0872~~.

(2) Each application for an exemption from regulation shall contain the following information:

(a) The name of the system owner;

(b) The physical address of the system;

(c) The mailing address of the applicant, if different from the system address;

(d) The name, address, and phone number of the primary contact person for the exemption request;

(e) The nature of the applicant's business organization, e.g., corporation, partnership, limited partnership, sole proprietorship, association; and

(f) A statement that the applicant is aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a

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1 | misdemeanor of the second degree, punishable as provided in s.  
2 | 775.082, s. 775.083, or s. 775.084.

3 |       (3) Each application must specifically state which type of  
4 | exemption is being applied for and contain one of the following:

5 |       (a) For an exemption pursuant to Section 367.022(1), Florida  
6 | Statutes, a statement from the owner of the system that the system  
7 | is used solely to provide bottled water and that water is not  
8 | provided to customers through a water main or service pipe;

9 |       (b) For an exemption pursuant to Section 367.022(2), Florida  
10 | Statutes, a statement from the governmental authority specifying  
11 | the statutory authority for the governmental authority; that the  
12 | system is owned, operated, managed, or controlled by the  
13 | governmental authority; stating whether it provides water service,  
14 | wastewater service or both; and specifying the service area. The  
15 | applicant shall describe with particularity the nature of the  
16 | ownership, operation, management, and control of the system;

17 |       (c) For an exemption pursuant to Section 367.022(3), Florida  
18 | Statutes, a statement from the manufacturer that service is  
19 | provided solely in connection with its operations; stating whether  
20 | it provides water service, wastewater service or both; and  
21 | specifying the service area;

22 |       (d) For an exemption pursuant to Section 367.022(4), Florida  
23 | Statutes, a statement from the public lodging establishment that  
24 | service is provided solely in connection with service to its  
25 | guests; stating whether it provides water service, wastewater

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1 service or both; and specifying the service area;

2 (e) For an exemption pursuant to Section 367.022(5), Florida  
3 Statutes, a statement from the landlord that it provides service  
4 solely to tenants; that charges for service are non-specifically  
5 contained in rental charges; stating whether it provides water  
6 service, wastewater service or both; and specifying the service  
7 area. A copy of the landlord's most recent version of a standard  
8 lease or rental agreement, ~~stating that there is no separate charge~~  
9 ~~for water service, wastewater service, or both,~~ shall be submitted  
10 with the application;

11 (f) For an exemption pursuant to Section 367.022(6), Florida  
12 Statutes, a statement from the owner of the system that the system  
13 has or will have the capacity to serve 100 or fewer persons;  
14 stating whether it provides water service, wastewater service or  
15 both; and specifying the service area. The applicant shall submit  
16 documentation verifying the capacity of the system(s). For a  
17 wastewater system, the capacity of both the treatment and disposal  
18 facilities shall be documented;

19 (g) For an exemption pursuant to Section 367.022(7), Florida  
20 Statutes, a statement from the corporation, association, or  
21 cooperative that it is nonprofit; that it provides service solely  
22 to members who own and control it; stating whether it provides  
23 water service, wastewater service or both; specifying who will do  
24 the billing for such service; and specifying the service area. The  
25 applicant must submit its articles of incorporation as filed with

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1 the Secretary of State and its bylaws, which documents must clearly  
2 show the requirements for membership, that the members' voting  
3 rights are one vote per unit of ownership, and the circumstances  
4 under which control of the corporation passes to the non-developer  
5 members. Control of the corporation must pass: 1) at 51 percent  
6 ownership by the non-developer members or, 2) at some greater  
7 percentage delimited by a time period not to exceed 5 years from  
8 the date of incorporation. The applicant must provide proof of its  
9 ownership of the utility facilities and the land upon which the  
10 facilities will be located or other proof of its right to continued  
11 use of the land, such as a 99-year lease. The Commission may  
12 consider a written easement or other cost-effective alternative;

13 (h) For an exemption pursuant to Section 367.022(8), Florida  
14 Statutes, a statement from the reseller that service is provided at  
15 a rate or charge that does not exceed the actual purchase price;  
16 stating that the reseller is aware of the requirements of Rule 25-  
17 30.111, Florida Administrative Code; stating that the reseller is  
18 aware of the requirements of Section 367.122, Florida Statutes, and  
19 Rules 25-30.262, .263, .264, .265, .266 and .267, Florida  
20 Administrative Code, relating to examination and testing of meters;  
21 stating whether it provides water service, wastewater service or  
22 both; and specifying the service area. The reseller must also  
23 provide the name of the utility providing service to it and that  
24 utility's current rates and charges. The reseller must submit a  
25 schedule of all of its proposed rates and charges, an explanation

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1 of the proposed method of billing customers, separately, for both  
2 water and wastewater, and a schedule showing that the amount billed  
3 will not exceed the amount paid for water, wastewater, or both;

4 (i) For an exemption pursuant to Section 367.022(9), Florida  
5 Statutes, a statement from the owner of the wastewater system that  
6 the system is primarily for the treatment of wastewater other than  
7 domestic wastewater, such as runoff and leachate from areas that  
8 receive pollutants associated with industrial or commercial  
9 storage, handling or processing; identifying the principal source  
10 or nature of such wastewater; and specifying the service area;

11 (j) For a nonjurisdictional finding pursuant to Section  
12 367.021(12), Florida Statutes, a statement from the system owner  
13 stating that it does not charge for providing utility service;  
14 specifying how operational costs of providing service are treated  
15 or recovered; stating whether it provides water service, wastewater  
16 service, or both; and specifying the service area.

17 Specific Authority: 367.121(1), F.S.

18 Law Implemented: 367.021(12), 367.022, 367.031, F.S.

19 History: New 1/5/92, Amended \_\_\_\_\_.  
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1        25-30.090 Abandonments.

2        (1) This rule applies to any person, lessee, trustee, or  
3 receiver owning, operating, managing, or controlling a utility  
4 which intends to abandon the utility. The provisions of this rule  
5 are intended to prevent service interruptions to the utility  
6 customers.

7        (2) The notice required by section 367.165, F.S., shall  
8 include the following:

9            (a) The utility's name and address;

10          (b) The person to contact regarding this notice, their  
11 address and telephone number;

12          (c) The location of the utility's books and records;

13          (d) The date of the notice;

14          (e) The date the utility will be abandoned;

15          (f) Whether the water system, wastewater system, or both are  
16 to be abandoned;

17          (g) A statement of the reason the utility is to be abandoned;

18          (h) A statement of the status of the utility with the  
19 Department of Environmental Protection regarding outstanding  
20 citations or violations.

21        (3) Within 10 days of the appointment of a receiver by the  
22 circuit court, the receiver shall request from the Commission a  
23 copy of the utility's tariff and most recent annual report.

24        (4) Within 90 days of the appointment of the receiver, the  
25 receiver shall file a proposed tariff revision amending the title

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1 page to reflect the name, address and telephone number of the  
2 receiver. This shall not affect the certificated name of the  
3 utility.

4 (5) During the pendency of the receivership, the receiver  
5 shall be responsible for fulfilling the utility's obligations  
6 pursuant to Chapter 367, F.S., and Chapter 25-30, F.A.C. In no  
7 event shall a receiver be held responsible for failure to provide  
8 safe, efficient and sufficient service where such failure is  
9 substantially caused by actions or omissions pre-dating appointment  
10 of the receiver, unless the receiver is given reasonable  
11 opportunity to rectify such failure.

12 (6) If the receiver appointed by the circuit court is a  
13 governmental authority as defined by section 367.021(7), F.S., the  
14 governmental authority, upon request, shall be found exempt  
15 pursuant to section 367.022(2), F.S.

16 Specific Authority: 367.121, F.S.

17 Law Implemented: 367.165, F.S.

18 History: New.  
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25-30.111 Exemption for Resale of Utility Service, Annual Report.

Any person who has been granted an exemption from regulation as a reseller of ~~resells~~ water or wastewater ~~sewer~~ service and ~~claims the exemption~~ provided for in subsection 367.022(8), F.S., shall file a report by March 31 of each year following the year for which the exemption is claimed. The report shall contain the following:

(1) A schedule, listing by month, the rates charged for and total revenue received from the water or wastewater service sold.

(2) A schedule, listing by month, the rates charged and total expense incurred for the purchase of the water or wastewater ~~sewer~~ service.

(3) A statement listing the source from which the water or wastewater ~~sewer~~ service was purchased.

Specific Authority: 367.121(1), F.S.

Law Implemented: 367.022(8), F.S.

History: New 3/26/81, Formerly 25-10.09, 25-10.009, Amended 11/9/86, \_\_\_\_\_.

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1        25-30.117 Accounting for Pension Costs.

2        Any utility that has an established defined benefit pension  
3 plan as defined by the Financial Accounting Standard's Board in the  
4 Statement of Financial Accounting Standards No. 87, .Employers'  
5 Accounting for Pensions (SFAS 87), shall account for these costs  
6 pursuant to SFAS 87 as it applies to business enterprises in  
7 general.

8 Specific Authority: 367.121, F.S.

9 Law Implemented: 367.121, F.S.

10 History: New \_\_\_\_\_.

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1        25-30.135   Tariffs, Rules and Miscellaneous Requirements.

2        (1)   Each utility shall adopt and file tariffs in accordance  
3 with Chapter 25-9, Florida Administrative Code.

4        (2)   No utility may modify or revise its rules or regulations  
5 or its schedules of rates and charges until the utility files and  
6 receives approval from the Commission for any such modification or  
7 revision.

8        (3)   Each utility shall maintain for customer inspection upon  
9 request during regular business hours at its main in-state business  
10 office, a current copy of Chapters 25-9, 25-22 and 25-30, Florida  
11 Administrative Code, a current copy of Chapter 367, F.S., and a  
12 copy of the utility's current tariffs, and current developer  
13 agreements. The Commission shall provide current copies of the  
14 above rules and statute to each utility ~~rules, regulations and~~  
15 ~~schedules.~~

16        Specific Authority:   367.121, F.S.

17        Law Implemented:   367.081, F.S.

18        History:   Amended 9/12/74, Formerly 25-10.41, 25-10.041, Amended  
19 11/9/86, \_\_\_\_\_.

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1        25-30.320 Refusal or Discontinuance of Service.

2        (1) Until adequate facilities can be provided, a utility may  
3 refuse to serve an applicant if, in the best judgment of the  
4 utility, it does not have adequate facilities, or supply to render  
5 the service applied for, or if the service is of character that is  
6 likely to affect unfavorably service to other customers.

7        (2) As applicable, the utility may refuse or discontinue  
8 service under the following conditions provided that, unless  
9 otherwise stated, the customer shall be given written notice and  
10 allowed a reasonable time to comply with any rule or remedy any  
11 deficiency:

12        (a) For noncompliance with or violation of any state or  
13 municipal law or regulation governing such utility service.

14        (b) For failure or refusal of the customer to correct any  
15 deficiencies or defects in his piping or equipment which are  
16 reported to him by the utility.

17        (c) For the use of utility service for any other property or  
18 purpose than that described in the application.

19        (d) For failure or refusal to provide adequate space for the  
20 meter or service equipment of the utility.

21        (e) For failure or refusal to provide the utility with a  
22 deposit to insure payment of bills in accordance with the utility's  
23 regulation.

24        (f) For neglect or refusal to provide reasonable access to  
25 the utility for the purpose of reading meters or inspection and

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1 maintenance of equipment owned by the utility.

2 (g) For nonpayment of bills or noncompliance with utility's  
3 rules and regulations in connection with the same or a different  
4 type or a different class of utility service furnished to the same  
5 customer at the same premises by the same or affiliated utility  
6 only after there has been a diligent attempt to have the customer  
7 comply, including at least 5 working days' written notice to the  
8 customers. Such notice shall be separate and apart from any bill  
9 for service. For purposes of this subsection, "working day" means  
10 any day on which the utility's office is open and the U.S. Mail is  
11 delivered. A utility shall not, however, refuse or discontinue  
12 service for nonpayment of a dishonored check service charge imposed  
13 by the utility.

14 (h) Without notice in the event of a condition known to the  
15 utility to be hazardous.

16 (i) Without notice in the event of tampering with regulators,  
17 valves, piping, meter or other facilities furnished and owned by  
18 the utility.

19 (j) Without notice in the event of unauthorized or fraudulent  
20 use of service. Whenever service is discontinued for fraudulent  
21 use of such service, the utility, before restoring service, may  
22 require the customer to make at his own expense all changes in  
23 piping or equipment necessary to eliminate illegal use and to pay  
24 an amount reasonably estimated as the deficiency in revenue  
25 resulting from such fraudulent use. Service shall not be

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1 discontinued if, prior to the arrival of the utility to discontinue  
2 service, the customer has:

- 3       1. paid for all fraudulent use of service;
- 4       2. demonstrated the fraudulent use has ceased;
- 5       3. paid all other applicable fees and charges; and
- 6       4. the service condition allowing fraudulent use of service  
7 has been corrected.

8       (3) Service shall be restored when cause for discontinuance  
9 has been satisfactorily adjusted.

10       (4) In case of refusal to establish service, or whenever  
11 service is discontinued, the utility shall notify the applicant or  
12 customer in writing of the reason for such refusal or  
13 discontinuance. In all instances involving refusal or  
14 discontinuance of service the utility shall advise in its notice  
15 that persons dissatisfied with the utility's decision to refuse or  
16 discontinue service may register their complaint with the utility's  
17 Customer Relations Personnel and to the Florida Public Service  
18 Commission at 1-800-342-3552, which is a toll free number.

19       (5) The following shall not constitute sufficient cause for  
20 refusal or discontinuance of service to an applicant or customer:

21       (a) Delinquency in payment for service by a previous occupant  
22 of the premises unless the current applicant or customer occupied  
23 the premises at the time the delinquency occurred and the previous  
24 customer continues to occupy the premises and such previous  
25 customer will receive benefit from such service.

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1 (b) Failure to pay for appliances or equipment purchased from  
2 the utility.

3 (c) Failure to pay for a different class of service, except  
4 where two or more classes of service are rendered to the same  
5 customer at the same premises.

6 (d) Failure to pay the bill of another customer as guarantor  
7 thereof.

8 (e) Failure to pay a dishonored check service charge imposed  
9 by the utility.

10 (6) No utility shall discontinue service to any customer,  
11 between 12:00 noon on a Friday and 8:00 a.m. the following Monday  
12 or between 12:00 noon on the day preceding a public holiday and  
13 8:00 a.m. the next working day; provided, however, that this  
14 prohibition shall not apply when:

15 (a) Discontinuance is requested by or agreed to by the  
16 customer; or

17 (b) A hazardous condition exists; or

18 (c) Meters or other utility-owned facilities have been  
19 tampered with; or

20 (d) Service is being obtained fraudulently or is being used  
21 for unlawful purposes.

22 Specific Authority: 367.121, F.S.

23 Law Implemented: 367.081, 367.121, F.S.

24 History: Amended 9/12/74, 4/3/80, formerly 25-10.74, 25-10.074,

25 Amended 11/9/86, 1/1/91, 1/11/93, \_\_\_\_\_.

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1        25-30.335   Customer Billing.

2        (1)   Except as provided in this rule, a utility shall render  
3 bills to customers at regular intervals, and each bill shall  
4 indicate:   the billing period covered; the applicable rate  
5 schedule; beginning and ending meter reading; the amount of the  
6 bill; ~~as applicable, gross and/or net billing, and/or discount or~~  
7 ~~penalty; and final discount or penalty date; and the delinquent~~  
8 ~~date or the date after which the bill becomes past due; and any~~  
9 authorized late payment charge.

10       (2)   If the utility estimates the bill, the utility shall  
11 indicate on the bill that the amount owed is an estimated amount.

12       (3)   When service is rendered for less than 50 ~~fifty~~ percent  
13 of the normal billing cycle, the utility shall prorate the base  
14 facility charges as though the normal billing cycle were 30 ~~thirty~~  
15 days, except that the utility may elect not to issue an initial  
16 bill for service if the service is rendered during a time period  
17 which is less than 50 ~~fifty~~ percent of the normal billing cycle.  
18 Instead, the utility may elect to combine the amount owed for the  
19 service rendered during the initial time period with the amount  
20 owed for the next billing cycle, and issue a single bill for the  
21 combined time period. For service taken under flat rate schedules,  
22 50 ~~fifty~~ percent ~~(50%)~~ of the normal charges may be applied.

23       (4)   A utility may not consider a customer delinquent in  
24 paying his or her bill until the 21st ~~twenty-first~~ day after the  
25 utility has mailed or presented the bill for payment.

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1 (5) Each utility shall establish each point of delivery as an  
2 independent customer and shall calculate the amount of the bill  
3 accordingly, except where physical conditions make it necessary to  
4 use additional meters or points of delivery for one class of  
5 service to a single customer on the same premises, or where such  
6 multiple meters or delivery points are used for the convenience of  
7 the utility.

8 (6) A utility may not incorporate municipal or county  
9 franchise fees into the amount indicated as the cost for service on  
10 the customer's bill. Rather, the utility shall show any such  
11 franchise fee as a separate item.

12 (7) The utility shall maintain a record of each customer's  
13 account for the most current 2 ~~two~~ years so as to permit  
14 reproduction of the customer's bills during the time that the  
15 utility provided service to that customer.

16 (8) In the event of unauthorized use of service by a  
17 customer, a utility may bill the customer on a reasonable estimate  
18 of the service taken. In addition, the utility may assess a fee to  
19 defray the cost of restoring service to such a customer provided  
20 that the fee is specified in the utility's tariff.

21 (9) If a utility utilizes the base facility and usage charge  
22 rate structure and does not have a Commission authorized vacation  
23 rate, the utility shall bill the customer the base facility charge  
24 regardless of whether there is any usage.

25 Specific Authority: 367.121, F.S.

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1 | Law Implemented: 367.121, F.S.  
2 | History: Amended 9/14/75, 6/21/79, formerly 25-10.97, Transferred  
3 | from 25-10.097 and 25-10.111, and Amended 11/9/86, Amended \_\_\_\_\_.  
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1        25-30.360 Refunds.

2        (1) Applicability. With the exception of deposit refunds,  
3 all refunds ordered by the Commission shall be made in accordance  
4 with the provisions of this Rule, unless otherwise ordered by the  
5 Commission.

6        (2) Timing of Refunds. Refunds must be made within 90 ~~ninety~~  
7 ~~(90)~~ days of the Commission's order unless a different time frame  
8 is prescribed by the Commission. A timely motion for  
9 reconsideration temporarily stays the refund, pending the final  
10 order on the motion for reconsideration. ~~Unless a stay has been~~  
11 ~~requested in writing and granted by the Commission, a motion for~~  
12 ~~reconsideration of an order requiring a refund will not delay the~~  
13 ~~timing of the refund.~~ In the event of ~~that~~ a stay is ~~granted~~  
14 pending reconsideration, the timing of the refund shall commence  
15 from the date of the order disposing of any motion for  
16 reconsideration. This rule does not authorize any motion for  
17 reconsideration not otherwise authorized by Chapter 25-22, Florida  
18 Administrative Code.

19        (3) Basis of Refund. Where the refund is the result of a  
20 specific rate change, including interim rate increases, and the  
21 refund can be computed on a per customer basis, that will be the  
22 basis of the refund. However, where the refund is not related to  
23 specific rate changes, such as a refund for overearnings, the  
24 refund shall be made to customers of record as of a date specified  
25 by the Commission. In such case, refunds shall be made on the

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1 basis of usage. Per customer refund refers to a refund to every  
2 customer receiving service during the refund period. Customer of  
3 record refund refers to a refund to every customer receiving  
4 service as of a date specified by the Commission.

5 (4) Interest.

6 (a) In the case of refunds which the Commission orders to be  
7 made with interest, the average monthly interest rate until refund  
8 is posted to the customers account shall be based on the 30 ~~thirty~~  
9 ~~(30)~~ day commercial paper rate for high grade, unsecured notes sold  
10 through dealers by major corporations in multiples of \$1,000 as  
11 regularly published in the Wall Street Journal.

12 (b) This average monthly interest rate shall be calculated  
13 for each month of the refund period:

14 1. By adding the published interest rate in effect for  
15 the last business day of the month prior to each  
16 month of the refund period and the published rate  
17 in effect for the last business day of each month  
18 of the refund period, divided by 24 ~~twenty-four~~  
19 ~~(24)~~ to obtain the average monthly interest rate;

20 2. The average monthly interest rate for the month  
21 prior to distribution shall be the same as the last  
22 calculated average monthly interest rate.

23 (c) The average monthly interest rate shall be applied to the  
24 sum of the previous month's ending balance (including monthly  
25 interest accruals) and the current month's ending balance divided

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1 by 2 ~~two (2)~~ to accomplish a compounding effect.

2 (d) Interest Multiplier. When the refund is computed for  
3 each customer, an interest multiplier may be applied against the  
4 amount of each customer's refund in lieu of a monthly calculation  
5 of the interest for each customer. The interest multiplier shall  
6 be calculated by dividing the total amount refundable to all  
7 customers, including interest, by the total amount of the refund,  
8 excluding interest. For the purpose of calculating the interest  
9 multiplier, the utility may, upon approval by the Commission,  
10 estimate the monthly refundable amount.

11 (e) Commission staff shall provide applicable interest rate  
12 figures and assistance in calculations under this Rule upon request  
13 of the affected utility.

14 (5) Method of Refund Distribution. For those customers still  
15 on the system, a credit shall be made on the bill. In the event  
16 the refund is for a greater amount than the bill, the remainder of  
17 the credit shall be carried forward until the refund is completed.  
18 If the customer so requests, a check for any negative balance must  
19 be sent to the customer within 10 ~~ten (10)~~ days of the request.  
20 For customers entitled to a refund but no longer on the system, the  
21 company shall mail a refund check to the last known billing address  
22 except that no refund for less than \$1.00 will be made to these  
23 customers.

24 (6) Security for Money Collected Subject to Refund. In the  
25 case of money being collected subject to refund, the money shall be

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1 | secured by a bond unless the Commission specifically authorizes  
2 | some other type of security such as placing the money in escrow,  
3 | approving a corporate undertaking, or providing a letter of credit.  
4 | The company shall provide a report by the 20th of each month  
5 | indicating the monthly and total amount of money subject to refund  
6 | as of the end of the preceding month. The report shall also  
7 | indicate the status of whatever security is being used to guarantee  
8 | repayment of the money.

9 | (7) Refund Reports. During the processing of the refund,  
10 | monthly reports on the status of the refund shall be made by the  
11 | 20th of the following month. In addition, a preliminary report  
12 | shall be made within 30 ~~thirty (30)~~ days after the date the refund  
13 | is completed and again 90 days thereafter. A final report shall be  
14 | made after all administrative aspects of the refund are completed.  
15 | The above reports shall specify the following:

16 | (a) The amount of money to be refunded and how that amount  
17 | was computed;

18 | (b) The amount of money actually refunded;

19 | (c) The amount of any unclaimed refunds; and

20 | (d) The status of any unclaimed amounts.

21 | (8) Any unclaimed refunds shall be treated as cash  
22 | contributions-in-aid-of-construction.

23 | ~~(8) With the last report under subsection (7) of this Rule,~~  
24 | ~~the company shall suggest a method for disposing of any unclaimed~~  
25 | ~~amounts. The Commission shall then order a method of disposing of~~

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1 | ~~the unclaimed funds.~~  
2 | Specific Authority: 350.127(2), F.S.  
3 | Law Implemented: 367.081(6), 367.082(2), F.S.  
4 | History: New 8/17/83, Formerly 25-10.76, 25-10.076, Amended  
5 | 11/9/86, \_\_\_\_\_.  
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1        25-30.430 Test Year Approval.

2        (1) Prior to the filing of an application for a general rate  
3 increase a utility shall submit to the Commission a written request  
4 for approval of a test year, supported by a statement of reasons  
5 and justifications showing that the requested test year is  
6 representative of utility operations. The Commission Chairman will  
7 then approve or disapprove the request within 30 days from the  
8 receipt of the request. In disapproving the requested test year,  
9 the Chairman may suggest another test year. Within 30 days of the  
10 Chairman's approval or disapproval of a test year, upon request of  
11 any interested person the full Commission may review the Chairman's  
12 test year decision.

13        (2) Each applicant for test year approval shall submit the  
14 following information in its written request to the Chairman:

15        (a) A statement explaining why the requested test year is  
16 representative of the utility's current operations.

17        (b) A general statement of major plant expansions or changes  
18 in operational methods which:

19        1. Have occurred in the most recent 18 months or since the  
20 last test year, whichever is less;

21        2. Will occur during the requested test year.

22        (c) A general statement of all known estimated pro forma  
23 adjustments which will be made to the requested test year amounts.

24        (d) If a projected test year is requested, provide an  
25 explanation as to why the projected period is more representative

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1 of the utility's operations than a historical period.

2 (3) Any requests for extensions of time to file the  
3 application shall be made to the Director, Division of Water and  
4 Wastewater. Upon good cause shown and if the extension will not  
5 cause the approved test year to be unrepresentative, the Director  
6 shall grant an extension in writing.

7 ~~(3) In the test year approval letter the Commission Chairman~~  
8 ~~may advise whether or not prepared testimony in support of the~~  
9 ~~utility's application will be required to be filed as part of the~~  
10 ~~minimum filing requirements.~~

11 ~~(a) Prepared testimony will be required, as part of the~~  
12 ~~minimum filing requirements, for all cases anticipated to require~~  
13 ~~a formal hearing, rather than a proposed agency action process.~~

14 ~~(b) Where prepared testimony is not required to be filed as~~  
15 ~~part of the minimum filing requirements, it may be required by the~~  
16 ~~Commission or the Commission Chairman during a rate case~~  
17 ~~proceeding.~~

18 Specific Authority: 367.121, F.S.

19 Law Implemented: 367.081, 350.01(5), F.S.

20 History: New 6/10/75, Amended 6/13/79, 3/26/81, 9/27/83,  
21 Transferred from 25-10.175 and Amended 11/9/86, 6/25/90, \_\_\_\_.

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1       25-30.433 Rate Case Proceedings. In a rate case proceeding,  
2 the following provisions shall apply, unless the applicant or any  
3 intervenor demonstrates that these rules result in an unreasonable  
4 burden. In these instances, fully supported alternatives will be  
5 considered by the Commission. Any alternatives proposed by the  
6 utility must be filed with the minimum filing requirements.

7       (1) The Commission in every rate case shall make a  
8 determination of the quality of service provided by the utility.  
9 This shall be derived from an evaluation of three separate  
10 components of water and wastewater utility operations: quality of  
11 utility's product (water and wastewater); operational conditions of  
12 utility's plant and facilities; and the utility's attempt to  
13 address customer satisfaction. Sanitary surveys, outstanding  
14 citations, violations and consent orders on file with the  
15 Department of Environmental Protection (DEP) and county health  
16 departments (HRS) or lack thereof over the preceding 3-year period  
17 shall also be considered. DEP and HRS officials' testimony  
18 concerning quality of service as well as the testimony of utility's  
19 customers shall be considered.

20       (2) Working capital for Class A utilities shall be calculated  
21 using the balance sheet approach. Working capital for Class B and  
22 C utilities shall be calculated using the formula method (one-  
23 eighth of operation and maintenance expenses).

24       (3) Used and useful debit deferred taxes shall be offset  
25 against used and useful credit deferred taxes in the capital

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1 structure. Any resulting net debit deferred taxes shall be  
2 included as a separate line item in the rate base calculation. Any  
3 resulting net credit deferred taxes shall be included in the  
4 capital structure calculation. No other deferred debits shall be  
5 considered in rate base when the formula method of working capital  
6 is used.

7 (4) The averaging method used by the Commission to calculate  
8 rate base and cost of capital shall be a 13-month average for Class  
9 A utilities and the simple beginning and end-of-year average for  
10 Class B and C utilities.

11 (5) Non-used and useful adjustments shall be applied to the  
12 applicable depreciation expense. Property tax expense on non-used  
13 and useful plant shall not be allowed.

14 (6) Charitable contributions shall not be recovered through  
15 rates.

16 (7) Income tax expense shall not be allowed for Subchapter S  
17 corporations, partnerships or sole proprietorships.

18 (8) Non-recurring expenses shall be amortized over a 5-year  
19 period unless a shorter or longer period of time can be justified.

20 (9) The amortization period for forced abandonment or the  
21 prudent retirement, in accordance with the National Association of  
22 Regulatory Utility Commissioners Uniform System of Accounts, of  
23 plant assets prior to the end of their depreciable life shall be  
24 calculated by taking the ratio of the net loss (original cost less  
25 accumulated depreciation and contributions-in-aid-of-construction

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1 (CIAC) plus accumulated amortization of CIAC plus any costs  
2 incurred to remove the asset less any salvage value) to the sum of  
3 the annual depreciation expense, net of amortization of CIAC, plus  
4 an amount equal to the rate of return that would have been allowed  
5 on the net invested plant that would have been included in rate  
6 base before the abandonment or retirement. This formula shall be  
7 used unless the specific circumstances surrounding the abandonment  
8 or retirement demonstrate a more appropriate amortization period.

9 (10) A utility is required to own the land upon which the  
10 utility treatment facilities are located, or possess the right to  
11 the continued use of the land, such as a 99-year lease. The  
12 Commission may consider a written easement or other cost-effective  
13 alternative.

14 (11) In establishing an authorized rate of return on common  
15 equity, a utility, in lieu of presenting evidence, may use the  
16 current leverage formula adopted by Commission order. The equity  
17 return established shall be based on the equity leverage order in  
18 effect at the time the Commission decides the case.

19 (12) Nonutility investment should be removed directly from  
20 equity when reconciling the capital structure to rate base unless  
21 the utility can show, through competent evidence, that to do  
22 otherwise would result in a more equitable determination of the  
23 cost of capital for regulatory purposes.

24 (13) Interest expense to be included in the calculation of  
25 income tax expense shall be the amount derived by multiplying the

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1 amount of the debt components of the reconciled capital structure  
2 times the average weighted cost of the respective debt components.  
3 Interest expense shall include an amount for the parent debt  
4 adjustment in those cases covered by Rule 25-14.004.. Interest  
5 shall also be imputed on deferred investment tax credits in those  
6 cases covered by 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and (4)(ii)  
7 issued May 22, 1986 and effective for property constructed or  
8 acquired on or after August 15, 1971.

9 Specific Authority: 367.121, F.S.

10 Law Implemented: 367.081, F.S.

11 History: New.  
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1        25-30.434    Application for Allowance For Funds Prudently  
2   Invested (AFPI) Charges.

3        (1)    An Allowance For Funds Prudently Invested (AFPI) charge  
4   is a mechanism which allows a utility the opportunity to earn a  
5   fair rate of return on prudently constructed plant held for future  
6   use from the future customers to be served by that plant in the  
7   form of a charge paid by those customers.

8        (2)    Each application for AFPI charges shall comply with the  
9   notice requirements specified in Rule 25-22.0408, F.A.C.

10       (3)    Each application for AFPI charges shall provide the  
11 following information. If any of the following items do not apply  
12 to the applicant, the applicant shall state the reason it does not  
13 apply.

14       (a)    The applicant's name and address.

15       (b)    A statement describing how the noticing requirements have  
16 been complied with, including a copy of the actual notice(s).

17       (c)    The numbers of all Commission order(s) that:

18       1.    previously established customer rates for the applicant  
19 either in a rate case or a reverse make-whole proceeding; and

20       2.    established AFPI charges for the applicant.

21       (d)    The charge shall be calculated for one equivalent  
22 residential connection (ERC) on a monthly basis up to the time the  
23 utility reaches the designed capacity of the plant for which the  
24 charge applies. The charges shall cease when the plant has reached  
25 its designed capacity.

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1       (e) A statement explaining the basis for the requested  
2 charges and conditions.

3       (f) The dollar amount of the non-used and useful plant and  
4 the accumulated depreciation, and the methodology used to determine  
5 these amounts. The net of these two amounts shall be considered  
6 the cost of qualifying assets. Separate balances for plant and for  
7 accumulated depreciation shall be reported for the water treatment  
8 plant, wastewater treatment plant, water transmission and  
9 distribution system and wastewater collection system.

10       (g) The plant capacity related to each of the systems in (f)  
11 above and the methodology used to determine the amount.

12       (h) The number of future customers in number of ERCs related  
13 to the non-used and useful plant by system.

14       (i) The amount of depreciation expense and composite  
15 depreciation rate related to the non-used and useful plant by  
16 system.

17       (j) The overall rate of return requested for the AFPI charge  
18 and the workpapers supporting the calculation.

19       (k) The last authorized rate of return on equity and  
20 references to the docket number of the last rate case and the  
21 resulting order.

22       (l) The state and federal income tax rates requested for  
23 calculating the AFPI charge.

24       (m) All other costs such as non-used and useful property  
25 taxes and operation and maintenance expenses removed in the last

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1 rate case.

2 (n) The test year to be used in the calculation, the month  
3 that the utility expects the charge to go into effect and the  
4 number of years the utility expects to collect the charge. Provide  
5 a detailed explanation of why the number of years to collect the  
6 charge represents a reasonable and prudent management decision in  
7 the construction of plant.

8 (o) The workpapers and calculations used to develop the  
9 proposed AFPI charge. The utility may obtain a diskette that  
10 outlines the calculation and schedules to be used by calling or  
11 writing the Bureau of Economic Regulation, Division of Water and  
12 Wastewater, 904/488-8482. The required schedules that shall be  
13 submitted are "AFPI Filing Schedules", Commission Form PSC/WAW 26  
14 ( / ), incorporated by reference into this rule, and are as  
15 follows:

16 Schedule 1 - List of Information Imputed Into Calculation

17 Schedule 2 - Calculation Of Carrying Costs Per ERC

18 Schedule 3 - Calculation Of Carrying Costs Per ERC Per Year

19 Schedule 4 - Calculation Of Carrying Costs Per ERC Per Month

20 The form may be obtained from the Commission's Division of Water  
21 and Wastewater, 101 East Gaines Street, Tallahassee, Florida 32399-  
22 0850.

23 (p) The revised or original tariff sheets necessary to  
24 incorporate the AFPI charge into the tariff.

25 (4) The beginning date for accruing the AFPI charge shall

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1 agree with the month following the end of the test year that was  
2 used to establish the amount of non-used and useful plant. If any  
3 connections have been made between the beginning date and the  
4 effective date of the charge, no AFPI will be collected from those  
5 connections.

6 (5) Unless the utility demonstrates that the 5-year period is  
7 inappropriate, it is prudent for a utility to have an investment in  
8 future use plant for a period of no longer than 5 years beyond the  
9 test year.

10 (6) For utilities that have non-used and useful plant to be  
11 held for periods longer than what is determined to be prudent, the  
12 AFPI charge will cease accruing charges and will remain constant  
13 after the accrual period, established by the Commission, has  
14 expired. The utility can continue to collect the constant charge  
15 until all ERCs projected in the calculation have been added.

16 Specific Authority: 367.121, F.S.

17 Law Implemented: 367.121, F.S.

18 History: New.  
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1 25-30.436 General Information and Instructions Required of  
2 Class A and B Water and Wastewater ~~Sewer~~ Utilities in an  
3 Application for Rate Increase.

4 (1) Each applicant for a rate increase shall provide the  
5 following general information to the Commission:

6 (a) The name of the applicant as it appears on the  
7 applicant's certificate and the address of the applicant's  
8 principal place of business;

9 (b) The type of business organization under which the  
10 applicant's operations are conducted; if the applicant is a  
11 corporation, the date of incorporation; the names and addresses of  
12 all persons who own 5 percent % or more of the applicant's stock or  
13 the names and addresses of the owners of the business.

14 (c) The number of the Commission order, if any, which  
15 previously considered the applicant's rates for the system(s)  
16 involved.

17 (d) The address within the service area where the application  
18 is available for customer's inspection during the time the rate  
19 application is pending.

20 (e) Where the utility requests rates which generate less than  
21 a fair rate of return, it must provide a statement of assurance  
22 that its quality of service will not suffer.

23 (f) An affidavit signed by an officer of the utility that  
24 states that the utility will comply with Rule 25-22.0407 ~~25-~~  
25 ~~22-0406~~, F.A.C.

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1 (g) A statement ~~as to~~ whether the applicant requests to have  
2 the case processed using the proposed agency action procedure  
3 outlined in section 367.081(8), F.S. ~~1989-~~

4 (2) The applicant's petition for rate relief will not be  
5 deemed filed until the appropriate filing fee has been paid and all  
6 minimum filing requirements have been met, including filing of the  
7 applicant's prepared direct testimony where appropriate unless the  
8 applicant has filed its petition pursuant to section 367.081(8),  
9 F.S. At a minimum, the direct testimony shall explain why the rate  
10 increase is necessary and address those areas anticipated at the  
11 time of filing to be at issue.

12 (3) The applicant shall state any known deviation from the  
13 policies, procedures and guidelines prescribed by the Commission in  
14 relevant rules or in the company's last rate case.

15 (4) In the rate case application:

16 (a) Each schedule shall be cross-referenced to identify  
17 related schedules as either supporting schedules ~~and/or~~ recap  
18 schedules.

19 (b) Each page of the filing shall be consecutively numbered  
20 on 8 1/2 x 11-inch paper.

21 (c) Except for handwritten official company records, all data  
22 in the petition, exhibits and minimum filing requirements shall be  
23 typed.

24 (d) Sixteen copies shall ~~are required to~~ be filed with the  
25 Commission's ~~directly with the~~ Division of Records and Reporting,

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1 except as specifically identified in (4)(h) below or in Rule  
2 25-30.437, 25-30.4385 or 25-30.440, F.A.C.

3 (e) Whenever the applicant proposes any corrections, updates  
4 or other changes to the originally filed data, 20 twenty ~~(20)~~  
5 copies shall be filed with the Division of Records and Reporting  
6 with copies also served on all parties of record at the same time.

7 (f) If the capital structure contains zero or negative  
8 equity, a return on equity shall be requested, which shall be the  
9 maximum of the return of the current equity leverage formula  
10 established by order of this Commission pursuant to section  
11 367.081(4), F.S.

12 (g) The provisions of Rule 25-30.433 shall be followed in  
13 preparing the utility's application.

14 (h) Any system that has costs allocated or charged to it from  
15 a parent, affiliate or related party, in addition to those costs  
16 reported on Schedule B-12 of Commission Form PSC/WAW 19 for a Class  
17 A utility, or PSC/WAW 20 for a Class B utility, (incorporated by  
18 reference in Rule 25-30.437) shall file three copies of additional  
19 schedules that show the following information:

20 1. The total costs being allocated or charged prior to any  
21 allocation or charging as well as the name of the entity from which  
22 the costs are being allocated or charged and its relationship to  
23 the utility.

24 2. For costs allocated or charged to the utility in excess  
25 of one percent of test year revenues:

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- 1        a. a detailed description and itemization; and  
2        b. the amount of each itemized cost.  
3        3. The allocation or direct charging method used and the  
4 bases for using that method.  
5        4. The workpapers used to develop the allocation method,  
6 including but not limited to the numerator and denominator of each  
7 allocation factor.  
8        5. The workpapers used to develop, where applicable, the  
9 basis for the direct charging method.  
10       6. An organizational chart of the relationship between the  
11 utility and its parent and affiliated companies and the  
12 relationship of any related parties.  
13       7. A copy of any contracts or agreements between the utility  
14 and its parent or affiliated companies for services rendered  
15 between or among them.  
16       (i) For any land recorded on the utility's books since rate  
17 base was last established, the utility shall file copies of the  
18 documents that demonstrate that the utility owns the land upon  
19 which the utility treatment facilities are located, or that  
20 provides for the continued use of the land, such as a 99-year  
21 lease. The Commission may consider a written easement or other  
22 cost-effective alternative.  
23       (5) Commission Designee. The Director of the Division of  
24 Water and Wastewater ~~Sewer~~ shall be the designee of the Commission  
25 for purposes of determining whether the applicant has met the

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1 minimum filing requirements imposed by this rule.

2 (6) Waiver of MFR Requirements. The Commission may grant a  
3 waiver with respect to specific data required by this rule upon a  
4 showing that the production of the data would be impractical or  
5 impose an excessive economic burden upon the applicant. All  
6 requests for waiver of specific portions of the minimum filing  
7 requirements shall be made as early as practicable.

8 (7) Within 60 days after the issuance of a final order  
9 entered in response to an application for increased rates, or, if  
10 applicable, within 60 days after the issuance of an order entered  
11 in response to a motion for reconsideration of the final order,  
12 each utility shall submit a breakdown of actual rate case expense  
13 incurred, in total, in a manner consistent with Schedule No. B-10  
14 (PSC/WAW Form 19 or 20, whichever is applicable, as described in  
15 Rule 25-30.437). If the deadline prescribed above cannot be met,  
16 an extension may be granted by the Director of the Division of  
17 Water and Wastewater for good cause shown.

18 Specific Authority: 367.121, F.S.

19 Law Implemented: 367.081, F.S.

20 History: New 11/9/86, Amended 6/25/90, \_\_\_\_\_.  
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25-30.437 Financial, Rate and Engineering Information  
Required of Class A and B Water and Wastewater Sewer Utilities in  
an Application for Rate Increase. Each Class A or B utility  
applying applicant for a rate increase shall provide the  
information required by Commission Form PSC/WAW 19 ( ) ~~PSC/WAS 17~~  
~~(6/90)~~, entitled "Financial, Rate and Engineering Minimum Filing  
Requirements - Class A Utilities, or PSC/WAW 20 ( ), entitled  
"Financial, Rate and Engineering Minimum Filing Requirements -  
Class A ~~and B~~ Utilities", whichever is applicable. These forms are  
~~which is~~ incorporated into this rule by reference and. ~~The form~~  
may be obtained from the Director, Division of Water and Wastewater  
~~Sewer~~, Florida Public Service Commission, 101 E. Gaines Street,  
Tallahassee, Florida 32399-~~08500873~~. In compiling the required  
schedules, additional instructions are set forth below:

(1) Each section of this form shall be indexed and tabbed,  
including a table of contents listing the page numbers of each  
schedule.

(2) If information requested in the form described above is  
not applicable to the applicant, so state and provide an  
explanation of the specific schedule.

(3) If a projected test year is used, provide a complete set  
of the Commission Form PSC/WAW 19 (for Class A utilities) or  
PSC/WAW 20 (for Class B utilities) ~~PSC/WAS 17 (6/90)~~, ~~entitled~~  
~~"Financial, Rate and Engineering Minimum Filing Requirements -~~  
~~Class A and B Utilities"~~ (as described above) which require a

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1 designation of historical or projected information. Such schedules  
2 shall be submitted for the historical base year, and any year  
3 subsequent to the base year and prior to the projected test year,  
4 in addition to the projected test year. If no designation is shown  
5 on a schedule, submit that schedule for the test year only. In  
6 lieu of providing separate pages for the above required schedules,  
7 the information required can be combined on the same page by adding  
8 additional columns. In the rate base schedules, Section A, the  
9 beginning and end of year balances shall be shown. For any  
10 intermediate period or year, only the year-end balance shall be  
11 shown. ~~If a historical test year is used, Schedule E-13 will not~~  
12 ~~be required.~~ A schedule shall ~~should~~ also be included which  
13 describes in detail all methods and bases of projection, explaining  
14 the justification for each method or basis employed. If an  
15 historical test year is used, Schedule E-13 is not required.

16 (4) Only two ~~2~~ copies of Schedule E-14, entitled Billing  
17 Analysis Schedules, shall be filed with the application. Each copy  
18 shall be submitted in a separate binder from the other required  
19 information.

20 (5) If a petition for interim rates is filed, a utility shall  
21 demonstrate that it is earning outside the range of reasonableness  
22 on rate of return calculated in accordance with section ~~Chapter~~  
23 367.082(5), Florida Statutes. In doing such, the utility shall  
24 submit schedules of rate base, cost of capital and net operating  
25 income on an historical basis, with schedules of all adjustments

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1 thereto, consistent with Commission Form PSC/WAW 19 (for a Class A  
2 utility) or PSC/WAW 20 (for a Class B utility) PSC/WAS 17 (6/90),  
3 (described above).

4 (6) In proposing rates, the utility shall use the base  
5 facility and usage charge rate structure, unless an alternative  
6 rate structure is adequately supported by the applicant. The base  
7 facility charge incorporates fixed expenses of the utility and is  
8 a flat monthly charge. This charge is applicable as long as a  
9 person is a customer of the utility, regardless of whether there is  
10 any usage. The usage charge incorporates variable utility expenses  
11 and is billed on a per 1,000 gallon or 100 cubic feet basis in  
12 addition to the base facility charge. The rates are first  
13 established with the 5/8 " x 3/4" meter as the foundation. For  
14 meter sizes larger than 5/8", the base facility charge shall be  
15 based on the usage characteristics.

16 Specific Authority: 367.121, F.S.

17 Law Implemented: 367.081, F.S.

18 History: New 6/10/75, Amended 10/16/77, 3/26/81, Formerly 25-  
19 10.176, Amended 11/9/86, 6/25/90, \_\_\_\_.

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1        25-30.4385        Additional   Rate   Information   Required   in  
2   Application for Rate Increase.   The utility shall file an original  
3   and three copies of all revised tariff sheets for each service  
4   classification in which any change is proposed, except those tariff  
5   sheets in which the only change is to the service rates.

6   Specific Authority:   367.121, F.S.

7   Law Implemented:   367.081, F.S.

8   History:   New.  
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1       ~~25-30.441 Engineering Information Required in Application for~~  
2 ~~Rate Increase by Utilities Seeking to Recover the Cost of~~  
3 ~~Investment for Plant Construction Required by Governmental~~  
4 ~~Authority.~~

5 Specific Authority: 367.121, F.S.

6 Law Implemented: 367.081, F.S.

7 History: New 11/9/86, Repealed.  
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1        25-30.4415 Additional Information Required in Application for  
2 Rate Increase by Utilities Seeking to Recover the Cost of  
3 Investment in the Public Interest. If an applicant proposes to  
4 include in its plant investment the cost of investment made in the  
5 public interest pursuant to section 367.081(2), F.S., which  
6 investment was or will be required by agency rule, regulation,  
7 order or other regulatory directive, the applicant shall provide  
8 the following information to the Commission:

9        (1) A copy of the rule, regulation, order, or other  
10 regulatory directive that has required or will require the  
11 applicant to make the improvement or the investment for which the  
12 applicant seeks recovery.

13        (2) An estimate by a professional engineer, or other person  
14 knowledgeable in design and construction of water and wastewater  
15 plant, to establish the cost of the applicant's investment and the  
16 period of time required for completion of construction.

17        (3) An analysis showing the portion of the proposed rate  
18 increase that relates to the financial support for the investment  
19 or improvement.

20 Specific Authority: 367.121, F.S.

21 Law Implemented: 367.081, F.S.

22 History: New \_\_\_\_.

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1        25-30.443 Minimum Filing Requirements for Class C Water and  
2 Wastewater Sewer Utilities.

3        (1) A Class C Utility seeking a rate increase shall submit an  
4 application which contains the information required by Rules  
5 25-30.436; 25-30.4385; 25-30.440; 25-30.4415 ~~25-30.441~~; and  
6 25-30.442.

7        (2) Each Class C Utility seeking a rate increase shall also  
8 provide the information required by Commission Form PSC/WAS 18  
9 (6/90), entitled "Financial, Rate and Engineering Minimum Filing  
10 Requirements - Class C Utilities" which is incorporated into this  
11 rule by reference. The form may be obtained from the Director,  
12 Division of Water and Wastewater Sewer, Florida Public Service  
13 Commission, 101 E. Gaines Street, Tallahassee, Florida  
14 32399-~~08500873~~. In compiling the required schedules, additional  
15 instructions are set forth below:

16        (a) Each section of this form shall be indexed and tabbed,  
17 including a table of contents listing the page numbers of each  
18 schedule.

19        (b) If information requested in the form described above is  
20 not applicable to the applicant, so state and provide an  
21 explanation on the specific schedule.

22        (c) If a projected test year is used, provide a complete set  
23 of the Commission Form PSC/WAS 18 (6/90), entitled "Financial, Rate  
24 and Engineering Minimum Filing Requirements - Class C Utilities"  
25 (as described above) which require a designation of historical or

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1 projected information. Such schedules shall be submitted for the  
2 historical base year, and any projected year subsequent to the base  
3 year and prior to the projected test year, in addition to the  
4 projected year. If no designation is shown on a schedule, submit  
5 that schedule for the test year only. In lieu of providing  
6 separate pages for the above required schedules, the information  
7 required can be combined on the same page by adding columns. In  
8 the rate base schedules, Section A, the beginning and end-of-year  
9 balances shall be shown. For any intermediate period or year, only  
10 the year-end balance shall be shown. If a historical test year is  
11 used, Schedule E-5 will not be required. A schedule ~~shall~~ ~~should~~  
12 also be included which describes in detail all methods and bases of  
13 projection, explaining the justification for each method or basis  
14 employed.

15 (d) Only two ~~2~~ copies of Schedule E-6, entitled Billing  
16 Analysis Schedules shall be filed with the application. Each copy  
17 shall be submitted in a separate binder from the other required  
18 information.

19 (e) In designing rates, the base facility and usage charge  
20 rate structure shall be utilized for metered service.

21 (3) Within 60 days after the issuance of a final order  
22 entered in response to an application for increased rates, or, if  
23 applicable, within 60 days after the issuance of an order entered  
24 in response to a motion for reconsideration of such final order,  
25 each utility shall submit a breakdown of actual rate case expense

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1 incurred, in total, in a manner consistent with Schedule No. B-10  
2 (PSC/WAS Form 19, as described in Rule 25-30.437). If this  
3 deadline cannot be met, an extension may be granted by the Director  
4 of the Division of Water and Wastewater for good cause shown.

5 (4) If a petition for interim rates is filed, a utility shall  
6 demonstrate that it is earning outside the range of reasonableness  
7 on rate of return calculated in accordance with section 367.082(5),  
8 F.S. To demonstrate this, the utility shall submit schedules of  
9 rate base, cost of capital and net operating income on an  
10 historical basis, with schedules of all adjustments thereto,  
11 consistent with Commission Form PSC/WAS 18 (6/90), described above.

12 (5) If a utility is requesting uniform rates for systems that  
13 are not already combined in a uniform rate, the information  
14 required by this rule must be submitted on a separate basis for  
15 each system that has not already been combined in a uniform rate.  
16 For those systems already combined in a uniform rate, the utility  
17 should submit the required information as a single system. At a  
18 minimum, the following schedules of Form PSC/WAS 18 (6/90),  
19 described above, shall be filed on a combined basis for all systems  
20 included in the filing: A-1, A-2, A-3, A-16, B-1, B-2, B-3, B-4,  
21 B-5, B-10, B-11, B-12, plus all "C", "D" and "E" schedules (no "F"  
22 schedules are required).

23 Specific Authority: 367.121, F.S.

24 Law Implemented: 367.081, F.S.

25 History: New 6/25/90, Amended \_\_\_\_\_.

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1        25-30.455   Staff Assistance in Rate Cases.

2        (1)   Water and wastewater uUtilities whose with total gross  
3   annual operating revenues are of \$150,000 or less for water each  
4   service or \$150,000 or less for wastewater service, provided or  
5   \$300,000 or less ~~where the services are combined~~ on a combined  
6   basis, may petition the Commission for staff assistance in rate  
7   ~~filings~~ applications by submitting a completed staff assisted rate  
8   case application.   In accordance with section 367.0814(4), F.S., a  
9   utility that requests staff assistance waives its right to protest  
10   by agreeing to accept the final rates and charges approved by the  
11   Commission unless the final rates and charges would produce less  
12   revenue than the existing rates and charges. If a utility that  
13   chooses to utilize the staff assistance option employs outside  
14   experts to assist in developing information for staff or to assist  
15   in evaluating staff's schedules and conclusions, the reasonable and  
16   prudent expense will be recoverable through the rates developed by  
17   staff. A utility that chooses not to exercise the option of staff  
18   assistance may file for a rate increase under the provisions of  
19   Rule 25-30.443, F.A.C.

20        (2)   Upon request, the Division of Water and Wastewater Sewer  
21   shall provide the potential applicant with the appropriate  
22   application form, Commission Form (PSC/WAS 2 (Rev. 11/86),  
23   "Application for Staff Assisted Rate Case", which is incorporated  
24   by reference in this rule, and a copy of Rule 25-30.455, F.A.C.,  
25   governing staff assisted rate cases. The form may be obtained from

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1 the Commission's Division of Water and Wastewater Sewer, 101 East  
2 Gaines Street, Tallahassee, Florida 32399-08508153.

3 (3) Upon completion of the form, the petitioner may return it  
4 to the Director of Records and Reporting, Florida Public Service  
5 Commission, 101 East Gaines Street, Tallahassee, Florida  
6 32399-08708153.

7 (4) Upon receipt of a completed application, the Director of of  
8 Records and Reporting shall acknowledge its ~~such~~ receipt, assign a  
9 docket number for identification, and shall forward the application  
10 to a committee comprised of one member each of the Commission's  
11 Divisions of Water and Wastewater Sewer, Auditing and Financial  
12 Analysis, and Legal Services.

13 (5) Within 30 days of receipt of the completed application,  
14 the committee shall evaluate the application and determine the  
15 petitioner's eligibility for staff assistance.

16 (a) If the Commission has received four or more applications  
17 in the previous 30 ~~thirty (30)~~ days; or, if the Commission has 20  
18 ~~twenty (20)~~ or more docketed sStaff aAssisted rRate cCases in  
19 active status on the date the application is received, the  
20 Commission shall deny initial evaluation of an application for  
21 staff assistance and close the docket. When an application is  
22 denied under the provisions of this subsection, the applicant shall  
23 be notified of the date on which the application may be  
24 resubmitted.

25 (b) Initially, determinations of eligibility may be

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1 conditional, pending an actual examination of the condition of  
2 petitioner's books and records. After an initial determination of  
3 eligibility, the Division of Auditing and Financial Analysis  
4 committee shall examine the books and records of the utility before  
5 making a final determination of eligibility.

6 (c) All recommendations of ~~in~~eligibility shall be in  
7 writing and shall state the ~~indicate~~ deficiencies in the  
8 application with reference to guidelines set out in subsection (8)  
9 of this rule or with reference to subsection (11) of this rule.

10 (6) Upon reaching a decision to officially accept or deny the  
11 application, the Director of the Division of Water and Wastewater  
12 ~~Sewer~~ shall notify the petitioner by letter and initiate staff  
13 assistance for the accepted applicant.

14 (7) The official date of filing will be 30 days after the  
15 date of the letter notifying the applicant of the official  
16 acceptance of the application by the Commission.

17 (8) In arriving at a recommendation whether to grant or deny  
18 the petition, the following shall be considered:

19 (a) Whether the petitioner qualifies for staff assistance  
20 pursuant to subsection (1) of this rule;

21 (b) Whether the petitioner's books and records are organized  
22 consistent with Rule 25-30.110, F.A.C., so as to allow commission  
23 personnel to verify costs and other relevant factors within the  
24 30-day time frame set out in this rule;

25 (c) Whether the petitioner has filed annual reports;

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1 (d) Whether the petitioner has paid applicable regulatory  
2 assessment fees;

3 (e) Whether the petitioner has at least 1 ~~one~~ year's actual  
4 experience in utility operation;

5 (f) Whether the petitioner has filed additional relevant  
6 information in support of eligibility, together with reasons why  
7 the information should be considered;

8 (g) Whether the petitioner has complied in a timely manner  
9 with all Commission decisions and requests affecting water and  
10 wastewater utilities for 2-~~two~~ years prior to the filing of the  
11 application under review;

12 (h) Whether the utility has applied for a staff assisted rate  
13 case within the 2-~~two~~ year period prior to the receipt of the  
14 application under review.

15 (9) The Commission will deny the application if a utility  
16 does not remit the fee, as provided by section 367.145, Florida  
17 Statutes, and Rule 30.020(2)(f), F.A.C., within 30 days after  
18 official acceptance.

19 (10) An aggrieved petitioner may request reconsideration which  
20 shall be decided by the full Commission ~~Chairman~~.

21 (11) A petitioner may request a waiver of any of the  
22 guidelines set out in subsection (8) of this rule.

23 (12) A substantially affected person may file a petition to  
24 protest the Commission's proposed agency action in a staff assisted  
25 rate case within 21 days of issuance of the Notice of Proposed

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1 Agency Action as set forth in Rule 25-22.036, F.A.C.

2 (13) In the event of a protest of the Commission's Notice of  
3 Proposed Agency Action (PAA Order) in a staff assisted rate case,  
4 the utility shall:

5 (a) Provide prefiled direct testimony in accordance with the  
6 procedural order in the case. At a minimum, that testimony shall  
7 adopt the Commission's PAA Order in the case;

8 (b) Sponsor a witness to support source documentation  
9 provided to the Commission staff in its preparation of the staff  
10 audit, the staff engineering and accounting report and the staff  
11 PAA recommendation in the case;

12 (c) Include in its testimony the necessary factual  
13 information to support its position on any issue that it chooses to  
14 take a position different than that contained in the Commission's  
15 PAA Order;

16 (d) Meet all other requirements of the order establishing  
17 procedures.

18 (14) Failure to comply with the dates established in the  
19 procedural order, or to file timely a request for extension of time  
20 for good cause shown, may result in dismissal of the staff assisted  
21 rate case and closure of the docket.

22 (15) In the event of a protest of the Commission's PAA Order  
23 in a staff assisted rate case the Commission staff shall:

24 (a) File prefiled direct testimony to explain its analysis in  
25 the PAA recommendation. In the event the staff wishes to alter its

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1 PAA position on any issue, it shall provide factual testimony to  
2 support its changed position.

3 (b) Meet all other requirements of the order establishing  
4 procedures;

5 (c) Provide to the utility materials to assist the utility in  
6 the preparation of its testimony and exhibits. This material shall  
7 consist of an example of testimony filed by a utility in another  
8 case, an example of testimony that would support the PAA Order in  
9 this case, an example of an exhibit filed in another case, and  
10 examples of prehearing statements and briefs filed in other cases.

11 Specific Authority: 367.121, 120.54, F.S.

12 Law Implemented 367.0814, 120.53, F.S.

13 History: New 12/8/80, Transferred from 25-10.180 and Amended  
14 11/9/86, 8/26/91, \_\_\_\_.

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1        25-30.456 Staff Assistance in Alternative Rate Setting.

2        (1) As an alternative to a staff assisted rate case as  
3 described in Rule 25-30.455, F.A.C., water and wastewater utilities  
4 whose total gross annual operating revenues are \$150,000 or less  
5 for water service or \$150,000 or less for wastewater service, or  
6 \$300,000 or less on a combined basis, may petition the Commission  
7 for staff assistance in alternative rate setting by submitting a  
8 completed staff assisted application for alternative rate setting.

9        (2) Upon request, the Division of Water and Wastewater shall  
10 provide the potential applicant with the application form, PSC/WAS  
11 25 ( / ), titled "Application for Staff Assistance for Alternative  
12 Rate Setting" which is incorporated by reference in this rule, and  
13 a copy of the rules governing Staff Assistance in Alternative Rate  
14 Setting. The form may be obtained from the Commission's Division  
15 of Water and Wastewater, 101 East Gaines Street, Tallahassee,  
16 Florida 32399-0850.

17        (3) Upon completion of the form, the applicant may return it  
18 to the Director of Records and Reporting, Florida Public Service  
19 Commission, 101 East Gaines Street, Tallahassee, Florida  
20 32399-0870.

21        (4) Upon receipt of an application, the Director of Records  
22 and Reporting shall acknowledge its receipt, assign a docket number  
23 for identification, and shall forward the application to the  
24 Commission's Division of Water and Wastewater.

25        (5) Within 30 days of receipt of the completed application,

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1 the Division of Water and Wastewater shall evaluate the application  
2 and determine the petitioner's eligibility for staff assistance.

3 (a) If the Commission has received four or more alternative  
4 rate setting applications in the previous 30 days; or, if the  
5 Commission has 20 or more docketed staff assisted rate cases in  
6 active status on the date the application is received, the  
7 Commission shall deny initial evaluation of an application for  
8 staff assistance and close the docket. When an application is  
9 denied under the provisions of this subsection, the applicant shall  
10 be notified of the date on which the application may be  
11 resubmitted.

12 (b) Determinations of eligibility may be conditional, pending  
13 an actual examination of the condition of petitioner's books and  
14 records.

15 (c) All recommendations of ineligibility shall be in writing  
16 and shall state the deficiencies in the application with reference  
17 to guidelines set out in subsection (8) of this rule or with  
18 reference to subsection (11) of this rule.

19 (6) Upon reaching a decision to officially accept or deny the  
20 application, the Director of the Division of Water and Wastewater  
21 shall notify the applicant by letter and initiate staff assistance  
22 for the accepted applicant.

23 (7) The official date of filing will be 30 days after  
24 official acceptance of the application by the Commission.

25 (8) In deciding whether to grant or deny the application, the

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1 following shall be considered:

2 (a) Whether the applicant qualifies for staff assistance  
3 pursuant to subsection (1) of this rule;

4 (b) Whether the applicant has filed annual reports;

5 (c) Whether the applicant has paid applicable regulatory  
6 assessment fees;

7 (d) Whether the applicant has at least 1 year's actual  
8 experience in utility operation;

9 (e) Whether the applicant has filed additional relevant  
10 information in support of eligibility, together with reasons why  
11 the information should be considered;

12 (f) Whether the applicant has made a good faith effort in a  
13 timely manner to comply with all Commission decisions and requests  
14 affecting water and wastewater utilities for 2-years prior to the  
15 filing of the application under review;

16 (g) Whether the utility has been granted a staff assisted  
17 rate case or alternative rate setting within the 2-year period  
18 prior to the receipt of the application under review.

19 (9) The Commission shall deny the application if a utility  
20 does not remit the fee, as provided by section 367.145, F.S., and  
21 Rule 25-30.020(2)(f), F.A.C., within 30 days after official  
22 acceptance.

23 (10) An aggrieved applicant may request reconsideration which  
24 shall be decided by the full Commission.

25 (11) An applicant may request a waiver of any of the

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1 guidelines set out in subsection (8) of this rule.

2 (12) The Commission shall, for the purposes of determining the  
3 amount of rate increase, if any, compare the operation and  
4 maintenance expenses (O & M) of the utility to test year operating  
5 revenues. The Commission shall consider an allowance for return on  
6 working capital using the one-eighth of O & M formula approach.

7 (13) The Commission shall limit the maximum increase in  
8 operating revenues to 50 percent of test year operating revenues.

9 (14) The Commission shall vote on a proposed agency action  
10 (PAA) recommendation establishing rates no later than 90 days from  
11 the official filing date as established in Rule 25-30.455(7),  
12 F.A.C.

13 (15) A substantially affected person may file a petition to  
14 protest the Commission's PAA Order regarding a staff assisted  
15 alternative rate setting application within 21 days of issuance of  
16 the Notice of Proposed Agency Action as set forth in Rule 25-  
17 22.036, F.A.C.

18 (16) In the event of protest of the PAA Order by a  
19 substantially affected party, the rates established in the PAA  
20 Order may be implemented on a temporary basis. At that time the  
21 utility may elect to pursue rates set pursuant to the rate base  
22 determination provisions of Rule 25-30.455, F.A.C.

23 (17) In the event of a protest the maximum increase  
24 established in (13) above shall no longer apply.

25 (18) In the event of a protest of the Commission's PAA Order

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1 in a staff assisted alternative rate setting application, the  
2 utility shall:

3 (a) Provide prefiled direct testimony in accordance with the  
4 procedural order in the case. At a minimum, that testimony shall  
5 adopt the Commission's PAA Order in the case;

6 (b) Sponsor a witness to support source documentation  
7 provided to the Commission staff in its preparation of the staff  
8 engineering and accounting analysis and the staff PAA  
9 recommendation in the case;

10 (c) Include in its testimony the necessary factual  
11 information to support its position on any issue that it chooses to  
12 take a position different than that contained in the Commission's  
13 PAA Order;

14 (d) Meet all other requirements of the order establishing  
15 procedures.

16 (19) Failure to comply with the dates established in the  
17 procedural order, or to timely file a request for extension of time  
18 for good cause shown, may result in dismissal of the staff assisted  
19 alternative rate setting application and closure of the docket.

20 (20) In the event of protest of the Commission's PAA Order in  
21 a staff assisted alternative rate setting application the  
22 Commission staff shall:

23 (a) File prefiled direct testimony to explain its analysis in  
24 the PAA recommendation. In the event the staff wishes to alter its  
25 PAA position on any issue it shall provide factual testimony to

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1 support its changed position.

2 (b) Meet all other requirements of the order establishing  
3 procedures;

4 (c) Provide to the utility materials to assist the utility in  
5 the preparation of its testimony and exhibits. This material shall  
6 consist of an example of testimony filed by a utility in another  
7 case, a sample of testimony that would support the PAA Order in  
8 this case, an example of an exhibit filed in another case, and  
9 examples of prehearing statements and briefs filed in other cases.

10 Specific Authority: 367.121, 120.54, F.S.

11 Law Implemented 367.0814, 120.53, F.S.

12 History: New 12/8/80, Formerly 25-10.180, Amended 11/9/86,  
13 8/26/91, \_\_\_\_.

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1        25-30.460 Application for Miscellaneous Service Charges.

2        (1) All water and wastewater utilities may apply for  
3 miscellaneous service charges. These charges shall be included in  
4 each company's tariff and include rates for initial connections,  
5 normal reconnections, violation reconnections, and premises visit  
6 charges.

7        (a) Initial connection charges are levied for service  
8 initiation at a location where service did not exist previously.

9        (b) Normal reconnection charges are levied for transfer of  
10 service to a new customer account at a previously served location,  
11 or reconnection of service subsequent to a customer requested  
12 disconnection.

13        (c) Violation reconnection is a charge that is levied prior  
14 to reconnection of an existing customer after discontinuance of  
15 service for cause according to Rule 25-30.320(2), F.A.C., including  
16 a delinquency in bill payment. Violation reconnection charges are  
17 at the tariffed rate for water and actual cost for wastewater.

18        (d) Premises Visit Charge is levied when a service  
19 representative visits a premises at the customer's request for  
20 complaint resolution and the problem is found to be the customer's  
21 responsibility.

22        (e) Premises Visit Charge (in lieu of disconnection) is  
23 levied when a service representative visits a premises for the  
24 purpose of discontinuing service for nonpayment of a due and  
25 collectible bill and does not discontinue service because the

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1 customer pays the service representative or otherwise makes  
2 satisfactory arrangements to pay the bill.

3     (2) A utility may request an additional charge ("after hours  
4 charge") for overtime when the customer requests that the service  
5 be performed after normal hours. The after hours charge may be at  
6 the same rate specified for the existing charge during normal  
7 working hours. If the utility seeks a charge other than the normal  
8 working hours charge, the utility must file cost support.

9 Specific Authority: 367.121, F.S.

10 Law Implemented: 367.121, F.S.

11 History: New.  
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1        25-30.465 Private Fire Protection Rates.

2        The rate for private fire protection service shall be a charge  
3 based on the size of the connection rather than the number of  
4 fixtures connected. The rate shall be one-twelfth the current base  
5 facility charge of the utility's meter sizes, unless otherwise  
6 supported by the utility.

7 Specific Authority: 367.121, F.S.

8 Law Implemented: 367.121, F.S.

9 History: New.

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1        25-30.470    Calculation of Rate Reduction After Rate Case  
2 Expense is Amortized.

3        To calculate the rate reduction to be made 4 years after a  
4 rate case as required by section 367.0816, F.S., the following  
5 methodology shall be used. The annual amount of rate case expense,  
6 which is equal to one-fourth of the total allowed rate case  
7 expense, shall be divided by the regulatory assessment fee gross up  
8 factor. The resulting number shall then be divided by the revenue  
9 requirement to determine the percentage of the rate reduction. The  
10 percentage is then multiplied against the new rates to determine  
11 the amount of the future rate reduction. Revised tariff sheets  
12 implementing the reduction shall be filed no later than 1 month  
13 before the end of the fourth year.

14 Specific Authority: 367.121, F.S.

15 Law Implemented: 367.121, F.S.

16 History: New.  
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1        25-30.475    Effective Date of Approved Tariffs.    Effective  
2 dates shall be as follows unless otherwise authorized by the  
3 Commission:

4        (1)    For recurring rates or charges:

5        (a)    Metered or flat recurring rates shall be effective for  
6 service rendered as of the stamped approval date on the tariff  
7 sheets provided customers have received notice.    The tariff sheets  
8 will be approved upon staff's verification that the tariffs are  
9 consistent with the Commission's decision, that the proposed  
10 customer notice is adequate, and that any required security has  
11 been provided.

12        (b)    If the effective date of the new rates falls within a  
13 regular billing cycle, the initial bills at the new rate may be  
14 prorated.    The old charge shall be prorated based on the number of  
15 days in the billing cycle before the effective date of the new  
16 rates.    The new charge shall be prorated based on the number of  
17 days in the billing cycle on and after the effective date of the  
18 new rates.

19        (c)    In no event shall the rates be effective for service  
20 rendered prior to the stamped approval date.

21        (2)    Non-recurring charges (such as service availability,  
22 guaranteed revenue charges, allowance for funds prudently invested,  
23 miscellaneous services) shall be effective for service rendered or  
24 connections made on or after the stamped approval date on the  
25 tariff sheets provided customers have received notice.    The tariff

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1 sheets will be approved upon staff's verification that the tariffs  
2 are consistent with the Commission's decision and that the proposed  
3 customer notice is adequate. In no event shall the rates be  
4 effective for service rendered prior to the stamped approval date.

5 Specific Authority: 367.121, F.S.

6 Law Implemented: 367.121, F.S.

7 History: New.  
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1 25-30.515 Definitions. When used in this part or in service  
2 availability policies or in service availability contracts or  
3 agreements, the following terms have the following meanings:

4 (1) Active Connection means a connection to the utility's  
5 system at the point of delivery of service, whether or not service  
6 is currently being provided.

7 (2) Customer Connection Charge means any payment made to the  
8 utility for the cost of installing a connection from the utility's  
9 water or wastewater ~~sewer~~ lines, including but not limited to the  
10 cost of piping and the meter installation fee.

11 (3) Contribution-in-aid-of-construction (CIAC) means any  
12 amount or item of money, services, or property received by a  
13 utility, from any person or governmental agency, any portion of  
14 which is provided at no cost to the utility, which represents an  
15 addition or transfer to the capital of the utility, and which is  
16 utilized to offset the acquisition, improvement, or construction  
17 costs of the utility's property, facilities, or equipment used to  
18 provide utility services to the public. The term includes, but is  
19 not limited to, system capacity charges, main extension charges and  
20 customer connection charges.

21 (4) Contributor means a person, builder, developer or other  
22 entity who makes a contribution-in-aid-of-construction.

23 (5) Customer Installation means all the facilities on the  
24 customer's side of the point of delivery.

25 (6) Developer's Agreement means a written agreement setting

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1 forth in detail the terms and conditions under which a utility will  
2 render service to a developer's property.

3 (7) Economic Feasibility means a test by which the operating  
4 income of a utility to be earned from prospective customers within  
5 the area to be served by a proposed extension of facilities is  
6 divided by the investment in such facilities to determine if the  
7 utility will earn a fair return on its investment in the proposed  
8 extension.

9 (8) Equivalent Residential Connection (ERC) means

10 (a) 350 gallons per day;

11 (b) The number of gallons a utility demonstrates is the  
12 average daily flow for a single residential unit; or

13 (c) The number of gallons which has been approved by the  
14 Department of Environmental Protection Regulation for a single  
15 residential unit.

16 (9) Guaranteed Revenue Charge Agreement means ~~a written~~  
17 ~~agreement by which an applicant agrees to pay~~ a charge designed to  
18 cover the utility's costs including, but not limited to the cost of  
19 operation, maintenance, depreciation, and any taxes, and to provide  
20 a reasonable return to the utility, ~~for facilities that are subject~~  
21 ~~to the agreement~~, a portion of which may not be used and useful to  
22 the utility or its existing customers. Guaranteed Revenues are  
23 designed to help the utility recover a portion of its cost from the  
24 time capacity is reserved until a customer begins to pay monthly  
25 service rates.

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1 (10) Hydraulic Share means the pro rata share of the  
2 capabilities of the utility's facilities to be made available for  
3 service to the contributor. The pro rate share is multiplied by  
4 the unit cost (per gallon) of providing the facilities to determine  
5 the proportional share of the cost thereof to be borne by the  
6 contributor.

7 (11) Inspection Fee means either the actual or the average  
8 cost to the utility of inspecting, or having inspected, the  
9 facilities constructed by a contributor or by an independent  
10 contractor for connection to the facilities of the utility.

11 (12) Main Extension Charge means a charge made by the utility  
12 for the purpose of covering all or part of the utility's capital  
13 costs in extending its off-site water or sewer facilities to  
14 provide service to specified property. The charge is determined on  
15 the "hydraulic share" basis or other acceptable method reasonably  
16 related to the cost of providing the service.

17 (13) Meter Installation Fee means the amount authorized by the  
18 Commission which is designed to recover the cost of installing the  
19 water measuring device at the point of delivery including materials  
20 and labor required.

21 (14) Off-Site Facilities means either the water transmission  
22 mains and facilities or the sewage collection trunk mains and  
23 facilities, or the sewage collection trunk mains and facilities,  
24 including, but not limited to, manholes, sewage force mains and  
25 sewage pumping stations, the purpose of which is either to provide

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1 | water service to properties within the service territory of the  
2 | service utility or to collect sewage received from properties  
3 | within the territory.

4 |       (15) On-Site Facilities means the portion of the water  
5 | distribution system or the sewage collection and treatment system  
6 | that has been, or is to be, located wholly within the property to  
7 | which service is to be extended. If off-site facilities cross the  
8 | property of the customer via an easement, the on-site facilities  
9 | shall mean the water distribution system or the sewage collection  
10 | system that is located on the customer's property, exclusive of the  
11 | off-site facilities.

12 |       (16) Refundable Advance means money paid or property  
13 | transferred to a utility by the applicant for the installation of  
14 | facilities which may not be used and useful for a period of time.  
15 | The advance is made so that the proposed extension may be rendered  
16 | economically feasible. The advance is returned to the applicant  
17 | over a specified period of time in accordance with a written  
18 | agreement as additional users connect to the system.

19 |       (17) Service Availability Policy means the section of the  
20 | utility's tariff which sets forth a uniform method of determining  
21 | the system capacity charge or other charges to be paid and  
22 | conditions to be met, by applicants for service in order to obtain  
23 | water or sewer service.

24 |       (18) Special Service Availability Contract means an agreement  
25 | for charges for the extension of service which is not provided for

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1 in the utility's service availability policy.

2 (19) System Capacity Charge means the charge made by a utility  
3 for each new connection to the system which charge is designed to  
4 defray a portion of the cost of the utility system.

5 (20) Treatment Facilities means the facilities used for the  
6 production and treatment of water or for the treatment and disposal  
7 of sewage.

8 (21) Plant Capacity Charge means a charge made by the utility  
9 for the purpose of covering all or part of the utility's capital  
10 costs in construction or expansion of treatment facilities.

11 Specific Authority: 367.121(1), 367.101, F.S.

12 Law Implemented: 367.101, F.S.

13 History: New 6/14/83.

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1        25-30.565    Application for Approval of a New or Revised  
2    Service Availability Policy or ~~Modification of Service Availability~~  
3    Charges.

4        (1)    Each application for a    service availability policy or  
5    charges shall be filed in original and 12 ~~15~~ copies.

6        (2)    Upon filing an application for a new or revised service  
7    availability charge or policy, the utility shall provide notice  
8    pursuant to Rule 25-22.0408.

9        ~~(2)    Within twenty days prior to or simultaneously with the~~  
10    ~~filing of an application the utility shall begin providing notice.~~  
11    ~~The notice shall be given:—~~

12        ~~(a)    To all existing customers (may be included with regular~~  
13    ~~billing for water and/or sewer service); and~~

14        ~~(b)    By publishing an advertisement once each week, for 3~~  
15    ~~consecutive weeks, in a newspaper of general circulation in the~~  
16    ~~service area involved; and~~

17        ~~(c)    By certified mail or personal delivery to the governing~~  
18    ~~body of the county in which the system is located within a 4 mile~~  
19    ~~radius, area planning agencies designated pursuant to the Clean~~  
20    ~~Water Act, 33 USC 1288(2) Chapter 758, Title II, section 308 P.L.~~  
21    ~~92-500, P.L. 95-217, the public counsel, and the Commission; and~~

22        ~~(d)    By certified mail or personal delivery to anyone who has~~  
23    ~~filed a written request or who has received a written estimate for~~  
24    ~~service within the past 12 months.~~

25        (3)    A filing fee as required in Rule 25-30.020 shall be

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1 submitted at the time of application.

2 ~~(3) The notice shall contain:~~

3 ~~(a) A statement that the utility has applied for a change in~~  
4 ~~its service availability policy; and~~

5 ~~(b) A statement that the requested service availability fee~~  
6 ~~increase is to pay for growth in the utility system and the~~  
7 ~~requested increased fees are to be paid by new, and not existing~~  
8 ~~customers; and~~

9 ~~(c) The location within the service territory where copies of~~  
10 ~~the application are available for inspection; and~~

11 ~~(d) A comparison of the present and proposed policy and~~  
12 ~~charges; and~~

13 ~~(e) A statement that any comments concerning the policy~~  
14 ~~changes should be addressed to the Director of Records and~~  
15 ~~Reporting at 101 East Gaines Street, Tallahassee, Florida 32301-~~  
16 ~~8153 (904 488 8371); and~~

17 ~~(f) The utility's address, telephone number, and business~~  
18 ~~hours.~~

19 (4) Each application shall include the following, if  
20 applicable:

21 (a) A statement describing ~~indicating~~ how the notice  
22 provisions have been complied with, including a copy of the actual  
23 notice(s).

24 (b) The name of the applicant, the applicant's principal  
25 place of business and each local office from which company

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1 operations are conducted. The applicant's name shall be as it  
2 appears on the certificate issued by the Commission if one has been  
3 issued.

4 (c) The number of the Commission order, if any, which  
5 previously considered the charges or service availability policy  
6 for the system involved.

7 (d) A statement explaining the basis for the requested  
8 changes in charges and conditions.

9 (e) A schedule showing the original cost of any existing  
10 treatment plants, the water transmission and distribution system,  
11 and the sewage collection system, by Uniform System of Accounting  
12 ~~N.A.R.U.C.~~ account numbers as required by Rule 25-30.115, F.A.C.,  
13 and the related capacity of each system as of 90 days prior to  
14 application.

15 (f) A detailed statement of accumulated depreciation for the  
16 plant listed in (e) above as of 90 days prior to application.

17 (g) A schedule showing the number of active customers on line  
18 90 days prior to the time of application by meter size, by customer  
19 class, and the related equivalent residential connections (ERC) as  
20 defined in Rule 25-30.515(8). Describe the method by which an ERC  
21 is defined.

22 (h) A detailed statement defining the capacity of the  
23 treatment facilities in terms of ERCs as used in developing the  
24 proposed service availability charges.

25 (i) A detailed statement defining the capacity of the

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1 distribution or collection system in terms of ERCs as used in  
2 developing the proposed service availability charges.

3 (j) Provide a list of outstanding developer agreements.

4 (k) For each developer agreement state ~~indicate~~ whether the  
5 agreement is designed to result in contributed property, other than  
6 the approved system capacity charge, within the next 24 months; an  
7 estimate of the value of the contributed property to be added to  
8 the utility's books; and a description of the property.

9 (l) A schedule showing total collections of contributions-in-  
10 aid-of-construction (CIAC) as of 90 days prior to the date of  
11 application. Detail any prepaid CIAC by amount, the related  
12 reserved ERCs, and the anticipated connection date. Reference any  
13 appropriate developer agreements.

14 (m) A detailed statement of accumulated amortization of CIAC  
15 as listed in (l) above as of 90 days prior to application.

16 (n) Copies of approvals or permits for construction and  
17 operation of treatment facilities.

18 (o) A detailed statement by a registered professional  
19 engineer showing the cost, by Uniform System of Accounting  
20 ~~N.A.R.U.C.~~ account numbers, and capacity of proposed plant  
21 expansion, and a timetable showing projected construction time.

22 (p) A detailed statement by a registered professional  
23 engineer showing how the proposed construction will affect the  
24 capacity of the existing systems.

25 (q) If the expansion or plant upgrading is being undertaken

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1 to comply with the mandates of local, state or federal regulatory  
2 authorities, copies of the order(s) or correspondence directing the  
3 expansion or upgrading.

4 (r) A schedule showing the projected growth rate for  
5 utilization of the existing plant and line capacity and future  
6 plant and line capacity.

7 (s) A summary schedule of how the proposed service  
8 availability charge was calculated.

9 (t) A schedule showing, by meter size, the cost of meters,  
10 connecting fittings, meter boxes or enclosures and also showing  
11 sufficient data on labor and any other applicable costs to allow  
12 the determination of an average cost for meter installation by  
13 type.

14 (u) A statement of the existing and proposed on-site and  
15 off-site main installation charges or policy.

16 (v) The company's present capital structure, including the  
17 cost of debt in the present capitalization. The availability and  
18 cost of other sources of financing the proposed expansion or  
19 upgrading of the system also shall be given.

20 (w) An original and three copies of the proposed tariff  
21 sheets.

22 (5) Upon filing of the application and supporting exhibits,  
23 the utility shall place copies thereof at its local office of the  
24 utility serving the area affected by the charges and conditions,  
25 and such copies shall be made available for public inspection.

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1 (6) Each utility shall demonstrate the appropriateness of  
2 ~~justify~~ the requested service availability charges and conditions..  
3 ~~by competent substantial evidence.~~

4 Specific Authority: 367.121(1), 367.101, F.S.

5 Law Implemented: 367.101, F.S.

6 History: New 6/14/83, Amended 11/9/86, \_\_\_\_.

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