

Jumper Creek Utility Company DOCKET NO. 140147-WS

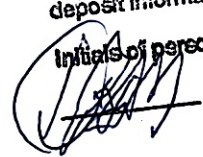
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August 1, 2014

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Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Re: Application of Jumper Creek Utility Company for Staff Assisted Rate Case in Sumter County

Dear Commission Clerk,

Please find attached Jumper Creek Utility Company's (Jumper Creek) application for a staff assisted rate case (SARC) in Sumter County.

Jumper Creek purchased the water and wastewater systems from Aqua Utilities Florida, Inc. in March 2013. The transfer was approved by the Public Service Commission in Order No. PSC-14-0299-PAA-WS, issued June 11, 2014. This utility company has never had a rate proceeding before the Commission since it received its grandfather certificate in 1988 in Order No. 19848, issued August 22, 1988. Since Jumper Creek purchased these systems during 2013, the utility is requesting a test year ending June 30, 2014 to reflect a full 12 months of operation under the new ownership.

Due to the used and useful adjustments to both its water and wastewater systems, Jumper Creek resulting Rate Bases are both negative. Since the utility has a resulting negative rate base, Jumper Creek requests it be allowed to recover an operating ratio on its Operation and Maintenance (O&M) expenses. This is consistent with past Commission practice, see Order No. PSC-96-0357-FOF-WU, issued March 13, 1996. For the test year ending June 30, 2014, the adjusted rate base for Jumper Creek was (\$1,549) for water and (\$105,334) for wastewater, primarily due to the non-used and useful adjustments. The adjusted O&M expenses for the requested test year were \$19,327 for water and \$24,368 for wastewater. Finally, based on the adjusted amounts in Jumper Creek's supporting workpapers, the net operating loss for this test year were (\$10,424) for water and (\$423) for wastewater.

Jumper Creek is requesting that its requested overall rate of return (ROR) of 8.52% be applied to its test year O&M expenses to allow an operating margin to be recovered through its requested rates.

Jumper Creek is also requesting interim rates in order for it to recover its O&M expenses during the pendency of this proceeding and to minimize the regulatory lag associated with the processing of the SARC. Based on Commission practice for Class C utilities, the interim rates would allow Jumper Creek to cover its test year O&M expenses.

In support of its requested rate increase, Jumper Creek provides the following information attached to this letter:

1. Commission Application for Staff Assisted Rate Case Form PSC/AFD 2-W;
2. Jumper Creek's supporting schedules for requested test year ending June 30, 2014 including:
 - a. Schedule 1-A – Water Rate Base

5320 Captains Court, New Port Richey, Florida 34652
Mailing: C/O 4939 Cross Bayou Boulevard, New Port Richey, Florida 34652
Tel: 727-848-8292

Jumper Creek Utility Company
Staff Assisted Rate Case Request
August 1, 2014

- b. Schedule 1-B – Wastewater Rate Base
- c. Schedule 1-C – Adjustments to Rate Base
- d. Schedule 2 – Capital Structure
- e. Schedule 3 – A – Statement of Water Operations
- f. Schedule 3 – B – Statement of Wastewater Operations
- g. Schedule 3-C – Adjustments to Operating Income
- h. O&M Expenses – Water and Wastewater
- i. Schedule RCE – Analysis of Rate Case Expense
- j. Plant, Accumulated Depreciation, Depreciation Expenses – Adjustments for Use and Useful – Water and Wastewater
- k. Revenue Requirement Calculation – Water and Wastewater
- l. Allocation of Revenue Requirement – Rate Calculation – Water and Wastewater
- m. Billing Determinants – Revenue Check – Water and Wastewater
- n. Schedule 4 – A – Utility Requested Water Rate Schedule
- o. Schedule 4 – B – Utility Requested Wastewater Rate Schedule
- p. Schedule F-1 – Gallons of Water Pumped, Sold and Unaccounted For
- q. Schedule F-2 – Gallons of Wastewater Treated & Unaccounted For
- r. Schedule F-3 – Water Treatment Plant Data
- s. Schedule F-4 – Sewer Treatment Plant Data
- t. Schedule F-5 – Water Treatment Plant Used and Useful Calculation
- u. Schedule F-6 – Wastewater Treatment Plant Used and Useful Calculation
- v. Schedule F-7 – Water Distribution and Sewer Collection Systems Used and Useful Calculations

The total filing fees in the amount of \$400 (\$200 for water and \$200 for wastewater) are also attached to this SARC application.

Respectfully Submitted,

Gary Deremer
President



G
. List of Associated Companies and Addresses:

U.S. Water Services Corporation
4939 Cross Bayou Blvd.
New Port Richey, FL 34652

H
. If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

Name: _____ Address: _____

_____ **N/A**

II. ACCOUNTING DATA

A
. Outside Accountant

1. Name: **Jack Baillie, Jr.**
2. Firm: **J.S. Baillie, Jr.**
3. Address: **2153 Grand Blvd., Holiday, FL 34690**
4. Telephone: **(727) 937- 6650**

B
. Individual To Contact On Accounting Matters:

1. Name: **Troy Rendell, Manager of Regulated Utilities, U.S. Water Services Corp.**
2. Telephone: **(727) 848- 8292 ext. 245**

C
. Location of Books and Records: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

D
. Have you filed an Annual Report with the Commission? Yes No

Date Last Filed: **2013**

E
. Has your latest Regulatory Assessment Fee Payment been made?
(January 30 or July 30 whichever is applicable) Jan 30 July 30

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

	<u>Eight Month</u> <u>ending April</u> <u>- Dec. 2013</u>	<u>Historic</u> <u>Test Year</u> <u>July 1, 2013</u> <u>- June 30,</u> <u>2014</u>
1. <u>Water:</u>		
Cost of Plant In Service	\$ <u>514,097</u>	\$ <u>514,153</u>
Less Accumulated Depreciation	<u>(139,323)</u>	<u>(151,208)</u>
Less Contributed Plant	<u>(157,236)</u>	<u>(157,236)</u>
Plus Accumulated Amortization – CIAC	<u>32,279</u>	<u>38,790</u>
Net Owner's Investment	\$ 249,817	\$ 244,499

	<u>Eight Month</u> ending April – Dec. 2013	<u>Historic</u> <u>Test Year</u> July 1, 2013 – June 30, 2014
2. <u>Wastewater:</u>		
Cost of Plant In Service	\$ 407,949	\$ 408,006
Less Accumulated Depreciation	<u>(116,551)</u>	<u>(126,101)</u>
Less Contributed Plant	<u>(221,828)</u>	<u>(122,828)</u>
Plus Accumulated Amotrization - CIAC	<u>55,738</u>	<u>54,724</u>
Net Owner's Investment	<u>\$ 125,308</u>	<u>\$ 60,077</u>

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

	<u>Eight Month</u> ending April – Dec. 2013	<u>Historic</u> <u>Test Year</u> May 1, 2013 – June 30, 2014
1. <u>Water:</u>		
Revenues (By Class)		
a. Residential	\$ 25,971	\$ 13,077.86
b.	<u>0</u>	<u>0</u>
c.	<u>0</u>	<u>0</u>
Total Operating Revenues:	<u>\$ 25,971</u>	<u>\$ 13,077.86</u>
Less Expenses:		
a. Salaries & Wages - Employees	<u>0</u>	<u>0</u>
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	<u>0</u>	<u>750.00</u>
c. Employee Pensions & Benefits	<u>0</u>	<u>0</u>
d. Purchased Water	<u>0</u>	<u>0</u>
e. Purchased Power	<u>1,095</u>	<u>1,543.74</u>
f. Fuel for Power Production	<u>0</u>	<u>0</u>
g. Chemicals	<u>38</u>	<u>46.80</u>
h. Materials & Supplies	<u>0</u>	<u>0</u>
i. Contractual Services - Professional	<u>1,250</u>	<u>1,347.51</u>
j. Contractual Services - Other	<u>8,043</u>	<u>11,503.24</u>
k. Rents	<u>0</u>	<u>0</u>
l. Transportation Expenses	<u>0</u>	<u>0</u>
m. Insurance Expense	<u>1,098</u>	<u>1,098.00</u>
n. Regulatory Commission Expense	<u>0</u>	<u>0</u>
o. Bad Debt Expense	<u>987</u>	<u>825.10</u>

p. Miscellaneous Expense	118	120.01
q. Depreciation Expense	17,814	29,073.76
r. CIAC Amortization Expense	(5,448)	(7,380.28)
s. Property Taxes	6,184	2,223.06
t. Other Taxes	2,453	797.06
u. Income Taxes	0	0
Operating Income (Loss)	\$ (23,569)	\$ (28,870.14)

	<u>Eight Month</u> ending April - Dec. 2013	<u>Historic</u> <u>Test Year</u> July 1, 2013 - June 30, 2014
2. <u>Wastewater</u>		
Revenues (By Class):	\$	\$
a. Residential	15,908	18,624.39
b.	0	0
c.	0	0
Total Operating Revenues:	\$ 15,908	\$ 18,624.39
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	0	750.00
c. Employee Pensions & Benefits	0	0
d. Purchased Wastewater Treatment	0	0
e. Sludge Removal Expense	959	958.50
f. Purchased Power	1,820	2,250.84
g. Fuel for Power Production	0	0
h. Chemicals	468	455.00
i. Materials & Supplies	0	0
j. Contractual Services - Professional	1,250	2,180.85
k. Contractual Services - Other	12,426	16,390.95
l. Rents	0	0
m. Transportation Expenses	0	0
n. Insurance Expense	0	366.00
o. Regulatory Commission Expense	0	0
p. Bad Debt Expense	0	174.14
q. Miscellaneous Expense	657	656.79
r. Depreciation Expense	14,278	23,174.65
s. Amortization CIAC	(7,764)	-11,327.94
t. Property Taxes	0	1,115.88
u. Other Taxes	716	1,107.67
v. Income Taxes	0	0
Operating Income (Loss)	\$ (8,902)	\$ (19,628.94)

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	N/A				
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)

III

. **ENGINEERING DATA**

A. Outside Engineering Consultant:

- 1. Name: **N/A**
- 2. Firm:
- 3. Address:
- 4. Telephone: ()

B. Individual to contact on engineering matters:

- 1. Name: **Troy Rendell, Manager of Regulated Utilities, U.S. Water Service Corp.**
- 2. Telephone: **(727) 848- 8292 ext. 245**

C. Is the utility under citation by the Department of Environmental Protection (DEP) or County Health Department?

No.

If yes, explain: **N/A**

D. List any known service deficiencies and steps taken to remedy problems: **N/A**

E. Name of plant operator(s) and DEP operator certificate number(s) held:

Ron Derossett - U.S. Water Services Corporation

Water Class A - 00003531

Wastewater – Class A - 0003216

F. Is the utility serving customers outside of its certificated area? **No**

If yes, explain: **N/A**

G. Wastewater:

- 1. Gallons per day capacity of treatment facilities:
 - a. Existing: **0.035 MGD**
 - b. Under Construction: **N/A**
 - c. Proposed: **N/A**
- 2. Type and make of present treatment facilities: **Concrete – Extended Aeration - Mack**

3. Approximate average daily flow of treatment plant effluent: **0.004**

4. Approximate length of wastewater mains:

Size (diameter):	4" gravity	4" force			
Linear feet:	4,872	1,088			

5. Number of manholes: **23**

6. Number of lift stations: **1**

7. How do you measure treatment plant effluent? **Lift station elapsed time meters**

8. Is the treatment plant effluent chlorinated? Yes No

If yes, what is the normal dosage rate? **1.0 gpd**

9. Tap in fees – Wastewater: \$ **0**

10. Service availability fees – Wastewater: \$ **0**

11. Note DEP Treatment Plant Certificate Number and date of expiration: **FLA336963**

Number Expiration Date: **12/06/2019**

12. Total gallons treated during most recent twelve months: **1.179 MG**

13. Wastewater treatment purchased during most recent twelve months: **0**

H. Water:

1. Gallons per day capacity of treatment facilities:

a. Existing: **106,000** b. Under Construction : **n/a** c. Proposed: **n/a**

2. Type of treatment: **Disinfection - Chlorination**

3. Approximate average daily flow of treated water: **6,835**

4. Source of water supply: **Well**

5. Types of chemicals used and their normal dosage rates: **Hypochloride / 0.01 gpd**

6. Number of wells in service: **2**

Total capacity in gallons per minute (gpm): **150 gpm**

Diameter/Depth:	12" / Unknown	8" / Unknown	
Motor horsepower:	40	40	
Pump capacity (gpm):	75	75	

7. Reservoirs and/or hydropneumatic tanks:

Description:	Steel		
Capacity:	20,000		

8. High service pumping:

Motor horsepower:	N/A			
Pump capacity (gpm):	N/A			

9. How do you measure treatment plant production? Well Meters

10. Approximate feet of water mains:

Size (diameter):	6"			
Linear feet:	5,410			

11. Note any fire flow requirements and imposing government agency: 500 gpm - hydrants

12. Number of fire hydrants in service: 9

13. Do you have a meter change out program? No Yes

14. Meter installation or tap in fees - Water \$ \$220.00

15. Service availability fees - Water \$ 0

16. Has the existing treatment facility been approved by DEP? No Yes

17. Total gallons pumped during most recent twelve months: 2,494,930

18. Total gallons sold during most recent twelve months: 2,260,000

19. Gallons unaccounted for during most recent twelve months: 234,930

20. Gallons purchased during most recent twelve months: 0

IV. RATE DATA

A. Individual to contact on tariff matters:

1. Name: Troy Rendell
2. Telephone Number: (727) 848- 8292 ext. 245

B. Schedule of present rates: (Attach additional sheets if more space is needed)

1. Water:

- | | |
|----------------------|---|
| a. Residential Water | BFC - \$25.25 (10k gallons included) |
| b. General Service | Gallage Charge - Over 10k - \$2.52 |
| c. Special Contract | Same as Residential |
| d. Other - Specify | |

2. Wastewater:

- | | |
|---------------------------|---------------------|
| a. Residential Wastewater | \$40.44 flat |
| b. General Service | \$40.44 flat |
| c. Special Contract | |
| d. Other - Specify | |

C. Number of Customers: (Most recent two years)

1. Water Metered	<u>2013</u>	<u>2014</u>
a. Residential	41	43
b. General Service	0	0

c. Special Contract	0	
d. Other - Specify	0	
2. Water Unmetered	2013	2014
a. Residential	0	
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	
3. Wastewater	2013	2014
a. Residential	41	43
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	

V. AFFIRMATION

I, **Gary Deremer** 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 _____

President

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.

**Jumper Creek Utility Company
Schedule of Water Rate Base
Test Year Ended 06/30/14**

**Schedule No. 1-A
Docket No. 14XXXX-WS**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$511,881	\$0	\$511,881
2 Land and Land Rights	2,272	0	2,272
3 Non-used and Useful Components	-59,655	0	-59,655
4 Accumulated Depreciation	-151,208	0	-151,208
5 CIAC	-157,236	0	-157,236
6 Amortization of CIAC	38,790	0	38,790
7 Acquisition Adjustment	-208,895	0	-208,895
8 Accumulated Amortization - AA	0	20,066	20,066
9 Working Capital Allowance	2,436	0	2,436
11 Rate Base	<u>-\$21,615</u>	<u>\$20,066</u>	<u>-\$1,549</u>

Jumper Creek Utility Company
Schedule of Wastewater Rate Base
Test Year Ended 06/30/14

Schedule No. 1-B
Docket No. 14XXXX-WS

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$389,284	\$0	\$389,284
2 Land and Land Rights	18,722	0	18,722
3 Non-used and Useful Components	-128,851	0	-128,851
4 Accumulated Depreciation	-126,101	0	-126,101
5 CIAC	-221,828	0	-221,828
6 Amortization of CIAC	54,724	0	54,724
7 Acquisition Adjustment	-104,855	0	-104,855
8 Accumulated Amortization - AA	0	10,515	10,515
9 Working Capital Allowance	3,055	0	3,055
10 Other	<u>0</u>	<u>0</u>	<u>0</u>
11 Rate Base	<u>-\$115,849</u>	<u>\$10,515</u>	<u>-\$105,334</u>

Jumper Creek Utility Company
 Adjustments to Rate Base
 Test Year Ended 06/30/14

Schedule No. 1-C
 Docket No. 14XXXX-WS

Explanation	Water	Wastewater
<u>Plant In Service</u>		
1	\$0	\$0
2	\$0	\$0
3	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>
<u>Land</u>		
1	\$0	\$0
2	\$0	\$0
3	\$0	\$0
4	\$0	\$0
5	\$0	\$0
6	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Non-used and Useful</u>		
To reflect net non-used and useful adjustment	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Depreciation</u>		
1	\$0	\$0
2	\$0	\$0
3	\$0	\$0
4	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>CIAC</u>		
1	\$0	\$0
2	\$0	\$0
3	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Amortization of CIAC</u>		
1	\$0	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Amortization of Neg Acquisition Adjustment</u>		
1 Annualization of Amort. Of 1/2 at 7 years	\$14,921	\$7,533
2 Annualization of Amort of 1/2 over remaining life of assets	<u>\$5,145</u>	<u>\$2,982</u>
Total	<u>\$20,066</u>	<u>\$10,515</u>
<u>Working Capital</u>		
	<u>\$0</u>	<u>\$0</u>

Jumper Creek Utility Company
 Capital Structure-Simple Average
 Test Year Ended 06/30/14

Schedule No. 2
 Docket No. 14XXXX-WS

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
12 Short-term Debt	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
13 Preferred Stock	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
14 Common Equity	22,379	0	\$22,379	-\$125,751	-103,372	96.72%	8.74%	8.45%
15 Customer Deposits	760	0	\$760	-\$4,271	-3,511	3.28%	2.00%	0.07%
16 Deferred Income Taxes	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
20 Total Capital	<u>\$23,139</u>	<u>\$0</u>	<u>\$23,139</u>	<u>-\$130,021</u>	<u>-\$106,883</u>	<u>100.00%</u>		<u>8.52%</u>

	LOW	HIGH
RETURN ON EQUITY	<u>7.74%</u>	<u>9.74%</u>
OVERALL RATE OF RETURN	<u>7.55%</u>	<u>9.49%</u>

**Jumper Creek Utility Company
Statement of Water Operations
Test Year Ended 06/30/14**

**Schedule No. 3-A
Docket No. 14XXXX-WS**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$13,078</u>	<u>\$0</u>	<u>\$13,078</u>	<u>\$12,668</u> 96.86%	<u>\$25,746</u>
Operating Expenses					
2 Operation & Maintenance	17,234	2,118	19,352		<u>19,352</u>
3 Depreciation	29,074	-1,980	27,094		27,094
4 Amortization	-7,380	-20,066	-27,447		-27,447
5 Taxes Other Than Income	6,528	-2,000	4,528	570	5,098
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Operating Expense	<u>45,456</u>	<u>-21,929</u>	<u>23,527</u>	<u>570</u>	<u>24,097</u>
8 Operating Income	<u>-\$32,378</u>	<u>\$21,929</u>	<u>-\$10,449</u>	<u>\$12,098</u>	<u>\$1,649</u>
9 Neg Rate Base - Use O&M	<u>-\$21,632</u>		<u>\$19,352</u>		<u>19,352</u>
10 Rate of Return	<u>149.67%</u>		<u>-54.00%</u>		<u>8.52%</u>

**Jumper Creek Utility Company
Statement of Wastewater Operations
Test Year Ended 06/30/14**

**Schedule No. 3-B
Docket No. 14XXXX-WS**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$18,624</u>	<u>\$0</u>	<u>\$18,624</u>	<u>\$2,673</u> 14.35%	<u>\$21,297</u>
Operating Expenses					
2 Operation & Maintenance	\$24,301	\$118	\$24,418		24,418
3 Depreciation	23,175	-10,708	12,467		12,467
4 Amortization	-11,328	-10,515	-21,843		-21,843
5 Taxes Other Than Income	4,055	0	4,055	120	4,175
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Operating Expense	<u>40,202</u>	<u>-21,105</u>	<u>19,097</u>	<u>120</u>	<u>19,217</u>
8 Operating Income	<u>-\$21,578</u>	<u>\$21,105</u>	<u>-\$473</u>	<u>\$2,553</u>	<u>\$2,080</u>
9 Neg Rate Base - Use O&M	<u>-\$115,852</u>		<u>\$24,418</u>		24,418
10 Rate of Return	<u>18.63%</u>		<u>-1.94%</u>		<u>8.52%</u>

Jumper Creek Utility Company
 Adjustment to Operating Income
 Test Year Ended 06/30/14

Schedule 3-C
 Docket No. 14XXXX-WS

Explanation	Water	Wastewater	
<u>Operating Revenues</u>			
1	\$0	\$0	
2	<u>\$0</u>	<u>\$0</u>	
Total	<u>\$0</u>	<u>\$0</u>	
<u>Operation and Maintenance Expense</u>			
1	Reclass DEP Operating Permit from TOTI - water	\$2,000	\$0
2	Rate Case Expense Amortization	\$118	\$118
3	Total	<u>\$2,118</u>	<u>\$118</u>
<u>Depreciation Expense - Net</u>			
1		\$0	\$0
2	To remove net depreciation on non-U&U adjustment above.	(\$1,980)	(\$10,708)
3		<u>\$0</u>	<u>\$0</u>
Total	<u>(\$1,980)</u>	<u>(\$10,708)</u>	
<u>Amortization of Neg Acquisition Adjustment</u>			
1	Annualization of Amort. Of 1/2 at 7 years	(\$14,921)	(\$7,533)
2	Annualization of Amort of 1/2 over remaining life of assets	(\$5,145)	(\$2,982)
Total	<u>(\$20,066)</u>	<u>(\$10,515)</u>	
<u>Taxes Other Than Income</u>			
1	Reclassify DEP Water Operating Permit to Acct. 675	(\$2,000)	\$0
4		<u>\$0</u>	<u>\$0</u>
Total	<u>(\$2,000)</u>	<u>\$0</u>	

Jumper Creek Utility Company
O&M EXPENSES-WATER
Test Year Ended 06/30/14

Docket No. 14XXXX-WS

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
601	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC.	750	0	750
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	1,544	0	1,544
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	47	0	47
620	MATERIALS AND SUPPLIES	0	0	0
631	CONTRACTUAL SERVICES -ENGR.	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	1,250	0	1,250
633	CONTRACTUAL SERVICES - LEGAL	98	0	98
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
635	CONTRACTUAL SERVICES - OTHER	11,503	0	11,503
636	CONTRACTUAL SERVICES - TESTING	0	0	0
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	0	0	0
657	INSURANCE-GENERAL LIABILITY	1,098	0	1,098
658	INSURANCE-WORKMAN'S COMP.	0	0	0
659	INSURANCE-OTHER	0	0	0
660	ADVERTISING EXPENSE	0	0	0
666	AMORT. OF RATE CASE EXPENSE	0	118	118
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	825	0	825
675	MISCELLANEOUS EXPENSES	<u>120</u>	<u>2,000</u>	<u>2,120</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$17,234</u>	<u>\$2,118</u>	<u>\$19,352</u>

Jumper Creek Utility Company
O&M EXPENSES-WASTEWATER
 Test Year Ended 06/30/14

Docket No. 14XXXX-WS

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
701	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
703	SALARIES: OFFICERS, DIRECTORS, ETC.	750	0	750
704	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
710	PURCHASED SEWAGE TREATMENT	0	0	0
711	SLUDGE REMOVAL EXPENSE	959	0	959
715	PURCHASED POWER	2,251	0	2,251
716	FUEL FOR POWER PRODUCTION	0	0	0
718	CHEMICALS	455	0	455
720	MATERIALS AND SUPPLIES	0	0	0
731	CONTRACTUAL SERVICES - ENGR.	0	0	0
732	CONTRACTUAL SERVICES - ACCT.	2,083	0	2,083
733	CONTRACTUAL SERVICES - LEGAL	98	0	98
734	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
735	CONTRACTUAL SERVICES - TESTING	0	0	0
736	CONTRACTUAL SERVICES - OTHER	16,391	0	16,391
741	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
742	RENTAL OF EQUIPMENT	0	0	0
750	TRANSPORTATION EXPENSES	0	0	0
756	INSURANCE - VEHICLE	0	0	0
757	INSURANCE - GENERAL LIABILITY	366	0	366
758	INSURANCE - WORKMAN'S COMPENSATIOI	0	0	0
759	INSURANCE - OTHER	0	0	0
760	ADVERTISING EXPENSE	0	0	0
766	AMORT. OF RATE CASE EXPENSE	0	118	118
767	REGULATORY COMM. EXPENSES - OTHER	0	0	0
770	BAD DEBT EXPENSE	174	0	174
775	MISCELLANEOUS EXPENSES	<u>657</u>	<u>0</u>	<u>657</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$24,183</u>	<u>\$118</u>	<u>\$24,301</u>

Analysis of Rate Case Expense

Florida Public Service Commission

Jumper Creek
Docket No.
 Historical Test Year Ending June 30, 2014

Schedule: RCE
 Page: 1 of 1

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 breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2	N/A						
3	Sub-Total Legal			0	Legal		
4	<hr/>						
5							
6	<u>Other</u>						
7	Customer Notice - Customer Meeting	Rendell		\$ 45.15	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Notice - Final Rates	Rendell		\$ 45.15	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Travel - Customer Meeting	Rendell, Derossett		\$ 225.00	Attend Customer Meeting	Customer Meeting - Lodging, Mllege & Meals	
10	Filing Fee	Rendell		\$ 400.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 225.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	Sub-Total Other			940			
13	Total Estimate Through PAA [X] or Commission Hearing [940			
14	Allocation to this Rate Group:						
15		Water	Water	Sewer	Sewer		
16		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	50.00%	470	50.00%	470		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:		4		4		
20	Amortization Amount per year		118		118		
21	Deferred Rate Case Expense (for CWC on A-3)		176		176		
22	=(Allocated Total less first year amortization)/2		176		176		
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

Jumper Creek Utility Company
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS

Docket No. 14XXXX-WS

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year Acc Depr		Adjusted Balance	Depr Exp Per Books	Adjustments	Balance	NON-U/U %	NON-U/U Adj to Plant	NON-U/U Adj to Acc. Depr	NON-U/U Adj to Depr Exp
		Per Books	Adjustments			Acc Depr	Adjustments								
351	Organization	806	0	806	2.50%	45	0	45	75	0	75	#N/A	#N/A	#N/A	#N/A
352	Franchises	0	0	0	2.50%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
353	Land and Land Rights	18,722	0	18,722	NA	0	0	0	0	0	0	0.00%	0	0	0
354	Structures and Improvements	8,231	0	8,231	3.13%	1,092	0	1,092	305	0	305	0.00%	0	0	0
360	Collection Sewers - Force	32,796	0	32,796	3.33%	8,471	0	8,471	1,215	0	1,215	59.05%	19,366	5,002	717
361	Collection Sewers - Gravity	83,951	0	83,951	2.22%	14,516	0	14,516	2,099	0	2,099	59.05%	49,573	8,572	1,239
362	Special Collecting Structures	54,509	0	54,509	2.50%	10,469	0	10,469	1,473	0	1,473	0.00%	0	0	0
363	Services to Customers	0	0	0	2.63%	0	0	0	0	0	0	0.00%	0	0	0
364	Flow Measuring Devices	0	0	0	20.00%	0	0	0	0	0	0	0.00%	0	0	0
365	Flow Measuring Installation	0	0	0	2.63%	0	0	0	0	0	0	0.00%	0	0	0
366	Reuse Services	0	0	0	2.50%	0	0	0	0	0	0	0.00%	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	5.00%	0	0	0	0	0	0	0.00%	0	0	0
370	Receiving Wells	0	0	0	3.33%	0	0	0	0	0	0	0.00%	0	0	0
371	Pumping Equipment	50,572	0	50,572	5.56%	21,776	0	21,776	3,371	0	3,371	0.00%	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	2.70%	0	0	0	0	0	0	0.00%	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	2.33%	0	0	0	0	0	0	0.00%	0	0	0
380	Treatment and Disposal Equipment	158,418	0	158,418	5.56%	69,732	0	69,732	10,561	0	10,561	82.86%	131,265	57,780	8,751
381	Plant Sewers	0	0	0	2.86%	0	0	0	0	0	0	0.00%	0	0	0
382	Outfall Sewer Lines	1	0	1	3.33%	0	0	0	0	0	0	0.00%	0	0	0
389	Other Plant & Miscellaneous Equipment	0	0	0	5.56%	0	0	0	0	0	0	0.00%	0	0	0
390	Office Furniture & Equipment	0	0	0	6.67%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
390	Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
391	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
392	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
393	Tools, Shop & Garage	0	0	0	6.25%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
394	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
395	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
396	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
397	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
398	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	0	0	0	0	0	0	#N/A	#N/A	#N/A	#N/A
INTANGIBLE PLANT		\$806	\$0	\$806		\$45	\$0	\$45	\$75	\$0	\$75	#N/A	\$0	\$0	\$0
COLLECTION PLANT		198,209	0	198,209		34,549	0	34,549	5,092	0	5,092	34.78%	68,939	13,574	1,957
SYSTEM PUMPING PLANT		50,572	0	50,572		21,776	0	21,776	3,371	0	3,371	0.00%	0	0	0
TREATMENT & DISPOSAL PLANT		158,419	0	158,419		69,732	0	69,732	10,561	0	10,561	82.86%	131,265	57,780	8,751
GENERAL PLANT		0	0	0		0	0	0	0	0	0	#N/A	0	0	0
TOTALS-WASTEWATER		\$408,006	\$0	\$408,006		\$126,101	\$0	\$126,101	\$19,099	\$0	\$19,099	49.07%	\$200,205	\$71,354	\$10,708

RATIO OF NON-USED & USEFUL PLANT **49.07%**

TAX CALCULATIONS	TEST YEAR		REVENUE REQUIRED	
	WATER	SEWER	WATER	SEWER
TEST YEAR REVENUES	\$ 13,078	\$ 18,624	\$ 25,746	\$ 21,297
TOTAL O&M EXPENSE	19,352	24,418	19,352	24,418
NET DEPRECIATION EXPENSE	27,094	12,467	27,094	12,467
AMORTIZATION	-27,447	-21,843	-27,447	-21,843
TAXES OTHER THAN INCOME	4,528	4,055	5,098	4,175
INTEREST EXPENSE (Rate Base X Wtd Cost of Interest + ITC Synchronization)	0	0	0	0
TAXABLE INCOME	-10,449	-473	1,649	2,080
COMPOSITE TAX RATE (State & Federal)	0.000%	0.000%	0.000%	0.000%
GROSS PROVISION FOR INCOME TAXES	0	0	0	0

CALCULATION OF REVENUE REQUIREMENT INCREASE

	WATER	SEWER	
TEST YEAR REVENUES	\$ 13,078	\$ 18,624	
TOTAL O&M EXPENSE	19,352	24,418	
NET DEPRECIATION EXPENSE	27,094	12,467	
AMORTIZATION	-27,447	-21,843	
TAXES OTHER THAN INCOME (TEST YEAR)	4,528	4,055	
INCOME TAXES (TEST YEAR)	0	0	Zeroed out Income Taxes - Sub S corporation
NOI GENERATED	-10,449	-473	Changed formula to allow Operating Margin equal to ROR X O&M
RETURN ALLOWED (WRB * ORR)	1,649	2,080	
NOI DEFICIENCY	-12,098	-2,553	
ESCALATION FACTOR FOR RAFS (See calculation below)	1.04712	1.04712	
REVENUE INCREASE	\$ 12,668	\$ 2,673	

ALLOCATION OF REVENUE REQUIREMENT TO RATES - WATER

Test Year Ended 06/30/14

ACCT NO.	ACCOUNT TITLE	STAFF	REVENUE		REVENUE	
		ADJUSTED O&M EXPENSES	ALLOCATION %	GALLONAGE CHARGE	ALLOCATION \$	GALLONAGE CHARGE
601	SALARIES AND WAGES - EMPLOYEES	\$0	75.00%	25.00%	\$0	\$0
603	SALARIES - OFFICERS, DIRECTORS	750	75.00%	25.00%	563	188
604	EMPLOYEE PENSIONS AND BENEFITS	0	75.00%	25.00%	0	0
610	PURCHASED WATER	0	0.00%	100.00%	0	0
615	PURCHASED POWER	1,544	0.00%	100.00%	0	1,544
616	FUEL FOR POWER PRODUCTION	0	0.00%	100.00%	0	0
618	CHEMICALS	47	0.00%	100.00%	0	47
620	MATERIALS AND SUPPLIES	0	50.00%	50.00%	0	0
631	CONTRACTUAL SERVICES - ENGR.	0	50.00%	50.00%	0	0
632	CONTRACTUAL SERVICES - ACCT.	1,250	50.00%	50.00%	625	625
633	CONTRACTUAL SERVICES - LEGAL	98	50.00%	50.00%	49	49
634	CONTRACTUAL SERVICES - MGMT. FEES	0	50.00%	50.00%	0	0
635	CONTRACTUAL SERVICES - TESTING	11,503	50.00%	50.00%	5,752	5,752
636	CONTRACTUAL SERVICES - OTHER	0	50.00%	50.00%	0	0
641	RENTAL OF BUILDING/REAL PROPERTY	0	100.00%	0.00%	0	0
642	RENTAL OF EQUIPMENT	0	100.00%	0.00%	0	0
650	TRANSPORTATION EXPENSES	0	75.00%	25.00%	0	0
656	INSURANCE-VEHICLE	0	100.00%	0.00%	0	0
657	INSURANCE-GENERAL LIABILITY	1,098	100.00%	0.00%	1,098	0
658	INSURANCE-WORKMAN'S COMP.	0	100.00%	0.00%	0	0
659	INSURANCE-OTHER	0	100.00%	0.00%	0	0
660	ADVERTISING EXPENSE	0	100.00%	0.00%	0	0
666	AMORT. OF RATE CASE EXPENSE	118	100.00%	0.00%	118	0
667	REGULATORY COMM. EXPENSES - OTHE	0	100.00%	0.00%	0	0
670	BAD DEBT EXPENSE	825	50.00%	50.00%	413	413
675	MISCELLANEOUS EXPENSES	2,120	50.00%	50.00%	1,060	1,060
	TOTAL OPERATION AND MAINTENANCE	<u>\$19,352</u>			<u>\$9,676</u>	<u>\$9,676</u>
	DEPRECIATION EXPENSE (NET OF CIAC)	<u>\$27,094</u>	50.00%	50.00%	<u>\$13,547</u>	<u>\$13,547</u>
	AMORTIZATION (OTHER)	<u>-\$27,447</u>	50.00%	50.00%	<u>-\$13,723</u>	<u>-\$13,723</u>
	TAXES OTHER THAN INCOME					
	PERSONAL PROPERTY	\$3,731	100.00%	0.00%	\$3,731	\$0
	PAYROLL	0	50.00%	50.00%	0	0
	REGULATORY ASSESSMENT FEES	-633	50.00%	50.00%	-316	-316
	OTHER	\$0	50.00%	50.00%	\$0	\$0
	TOTAL TAXES OTHER	<u>\$3,098</u>			<u>\$3,414</u>	<u>-\$316</u>
	INCOME TAX EXPENSE	<u>\$0</u>	0.00%	100.00%	<u>\$0</u>	<u>\$0</u>
	NET OPERATING INCOME	<u>\$1,649</u>	0.00%	100.00%	<u>\$0</u>	<u>\$1,649</u>
	TOTAL WATER REVENUE REQUIREMENT (MAKE SURE THIS TIES TO ACCT SCHED.)	<u>\$23,746</u>			<u>\$12,914</u>	<u>\$10,832</u>
	LESS: MISC. SERVICE CHARGES	<u>-\$1,332</u>	100.00%	0.00%	<u>-1,332</u>	<u>0</u>
	PLUS: OTHER ADJUSTMENTS	<u>\$0</u>	0.00%	100.00%	<u>0</u>	<u>0</u>
	REVENUE REQ FROM SERVICE RATES	<u>\$22,414</u>			<u>\$11,582</u>	<u>\$10,832</u>
	FACTORED ERCs (or weighted bills)	<u>505</u>		BFC/ERC	<u>\$22.83</u>	
	TOTAL GALLONS (000's)	<u>2,260</u>		Gallon Charge		<u>\$4.79</u>

NEW VERSION

	TOTAL WATER REVENUE REQUIREMENT (MAKE SURE THIS TIES TO ACCT SCHED.)	<u>\$23,746</u>	50.00%	50.00%	<u>\$11,873</u>	<u>\$11,873</u>
	LESS: MISC. SERVICE CHARGES	<u>-\$1,332</u>	100.00%	0.00%	<u>-1,332</u>	<u>0</u>
	OTHER ADJUSTMENTS	<u>\$0</u>	0.00%	100.00%	<u>\$0</u>	<u>\$0</u>
	REVENUE REQ FROM SERVICE RATES	<u>\$22,414</u>			<u>\$10,541</u>	<u>\$11,873</u>
	FACTORED ERCs (or weighted bills)	<u>505</u>		BFC/ERC	<u>\$20.87</u>	
	TOTAL GALLONS (000's)	<u>2,260</u>		Gallon Charge		<u>\$5.25</u>

ALLOCATION OF REVENUE REQUIREMENT TO RATES - WASTEWATER

Test Year Ended 06/30/14

ACCT NO.	ACCOUNT TITLE	STAFF	EXPENSE ALLOCATION		REVENUE ALLOCATION \$	
		ADJUSTED O&M EXPENSES	BFC	GALLONAGE CHARGE	BFC	GALLONAGE CHARGE
701	SALARIES AND WAGES - EMPLOYEES	\$0	75.00%	25.00%	\$0	\$0
703	SALARIES - OFFICERS, DIRECTORS, ETC	750	75.00%	25.00%	563	188
704	EMPLOYEE PENSIONS AND BENEFITS	0	75.00%	25.00%	0	0
710	PURCHASED SEWAGE TREATMENT	0	0.00%	100.00%	0	0
711	SLUDGE REMOVAL EXPENSE	959	0.00%	100.00%	0	959
715	PURCHASED POWER	2,251	0.00%	100.00%	0	2,251
716	FUEL FOR POWER PRODUCTION	0	0.00%	100.00%	0	0
718	CHEMICALS	455	0.00%	100.00%	0	455
720	MATERIALS AND SUPPLIES	0	50.00%	50.00%	0	0
731	CONTRACTUAL SERVICES - ENGR.	0	50.00%	50.00%	0	0
732	CONTRACTUAL SERVICES - ACCT.	2,083	50.00%	50.00%	1,042	1,042
733	CONTRACTUAL SERVICES - LEGAL	98	50.00%	50.00%	49	49
734	CONTRACTUAL SERVICES - MGMT. FEES	0	50.00%	50.00%	0	0
735	CONTRACTUAL SERVICES - TESTING	0	50.00%	50.00%	0	0
736	CONTRACTUAL SERVICES - OTHER	16,391	50.00%	50.00%	8,195	8,195
741	RENTAL OF BUILDING/REAL PROPERTY	0	100.00%	0.00%	0	0
742	RENTAL OF EQUIPMENT	0	100.00%	0.00%	0	0
750	TRANSPORTATION EXPENSES	0	75.00%	25.00%	0	0
756	INSURANCE - VEHICLE	0	100.00%	0.00%	0	0
757	INSURANCE - GENERAL LIABILITY	366	100.00%	0.00%	366	0
758	INSURANCE - WORKMAN'S COMPENSATI	0	100.00%	0.00%	0	0
759	INSURANCE - OTHER	0	100.00%	0.00%	0	0
760	ADVERTISING EXPENSE	0	100.00%	0.00%	0	0
766	AMORT. OF RATE CASE EXPENSE	118	100.00%	0.00%	118	0
767	REGULATORY COMM. EXPENSES - OTHE	0	100.00%	0.00%	0	0
770	BAD DEBT EXPENSE	174	50.00%	50.00%	87	87
775	MISCELLANEOUS EXPENSES	657	50.00%	50.00%	328	328
	TOTAL OPERATION AND MAINTENANCE	<u>\$24,301</u>			<u>\$10,747</u>	<u>\$13,553</u>
	DEPRECIATION EXPENSE (NET OF CIAC)	<u>\$12,467</u>	50.00%	50.00%	<u>\$6,234</u>	<u>\$6,234</u>
	AMORTIZATION (OTHER)	<u>-\$21,843</u>	50.00%	50.00%	<u>-\$10,922</u>	<u>-\$10,922</u>
	<u>TAXES OTHER THAN INCOME</u>					
	PERSONAL PROPERTY	\$2,947	100.00%	0.00%	\$2,947	\$0
	PAYROLL	0	50.00%	50.00%	0	0
	REGULATORY ASSESSMENT FEES	1,228	50.00%	50.00%	614	614
	OTHER	0	50.00%	50.00%	0	0
	TOTAL TAXES OTHER	<u>\$4,175</u>			<u>\$3,561</u>	<u>\$614</u>
	INCOME TAX EXPENSE	<u>\$0</u>	0.00%	100.00%	<u>\$0</u>	<u>\$0</u>
	NET OPERATING INCOME	<u>\$2,080</u>	0.00%	100.00%	<u>\$0</u>	<u>\$2,080</u>
	TOTAL WW REVENUE REQUIREMENT	<u>\$21,180</u>			<u>\$9,621</u>	<u>\$11,559</u>
	(MAKE SURE THIS TIES TO ACCT SCHED.)					
	LESS: MISC. SERVICE CHARGES	\$0	100.00%	0.00%	0	0
	PLUS: OTHER ADJUSTMENTS	<u>\$0</u>	0.00%	100.00%	<u>0</u>	<u>0</u>
	REVENUE REQ FROM SERVICE RATES	<u>\$21,180</u>			<u>\$9,621</u>	<u>\$11,559</u>
	FACTORED ERCs (or weighted bills)	<u>505</u>		BFC/ERC	<u>\$19.05</u>	
	TOTAL GALLONS			Factor		
	Residential	1,933		1,933		
	General Service	0	1.2	0		
	Total Gallons	<u>1,933</u>		<u>1,933</u>		
	RESIDENTIAL GALLONAGE RATE					<u>\$5.98</u>
	GENERAL SERVICE GALLONAGE RATE					<u>\$7.18</u>
	TOTAL WW REVENUE REQUIREMENT	<u>\$21,180</u>	60.00%	40.00%	<u>\$12,708</u>	<u>\$8,472</u>
	(MAKE SURE THIS TIES TO ACCT SCHED.)					
	LESS: MISC. SERVICE CHARGES	\$0	100.00%	0.00%	0	0
	PLUS: OTHER ADJUSTMENTS	<u>0</u>	0.00%	100.00%	<u>0</u>	<u>0</u>
	REVENUE REQ FROM SERVICE RATES	<u>\$21,180</u>			<u>\$12,708</u>	<u>\$8,472</u>
	FACTORED ERCs (or weighted bills)	<u>505</u>		BFC/ERC	<u>\$25.16</u>	
	TOTAL GALLONS			Factor		
	Residential	1,933		1,933		
	General Service	0	1.2	0		
	Total Gallons	<u>1,933</u>		<u>1,933</u>		
	RESIDENTIAL GALLONAGE RATE					<u>\$4.38</u>
	GENERAL SERVICE GALLONAGE RATE					<u>\$5.28</u>

Jumper Creek Utility Company
FACTORED ERCs & GALLONS - WATER
 Test Year Ended 06/30/14
 (METER EQUIVALENT FACTORS BELOW)

Docket No. 14XXXX-WS

PER NEW VERSION

METER SIZE	ERC	NUMBER OF BILLS	FACTORED ERCs	GALLONS (000s)	BFC RATES	REVENUE CHECK BFC	REVENUE CHECK GALLONAGE
RESIDENTIAL							
5/8 x 3/4"	1.0	505	505	2,260	\$20.87	\$10,541	\$11,873
1"	2.5	0	0	0	\$52.18	\$0	\$0
1-1/2"	5.0	0	0	0	\$104.36	\$0	\$0
TOTAL RESIDENTIAL		<u>505</u>	<u>505</u>	<u>2,260</u>		<u>\$10,541</u>	<u>\$11,873</u>
GENERAL SERVICE							
5/8"x3/4"	1.0	0	0	0	\$0.00	\$0	\$0
3/4"	1.5	0	0	0	\$0.00	\$0	\$0
1"	2.5	0	0	0	\$0.00	\$0	\$0
1-1/2"	5.0	0	0	0	\$0.00	\$0	\$0
2"	8.0	0	0	0	\$0.00	\$0	\$0
3" COMPOUND	16.0	0	0	0	\$0.00	\$0	\$0
4" COMPOUND	25.0	0	0	0	\$0.00	\$0	\$0
6" COMPOUND	50.0	0	0	0	\$0.00	\$0	\$0
8" COMPOUND	80.0	0	0	0	\$0.00	\$0	\$0
10" COMPOUND	115.0	0	0	0	\$0.00	\$0	\$0
TOTAL GENERAL SERVICE		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>
PRIVATE FIRE PROTECTION							
2"	0.7	0	0	0	\$0.00	0	0
3" COMPOUND	1.3	0	0	0	\$0.00	0	0
4" COMPOUND	2.1	0	0	0	\$0.00	0	0
6" COMPOUND	4.2	0	0	0	\$0.00	0	0
8" COMPOUND	6.7	0	0	0	\$0.00	0	0
TOTAL PRIVATE FIRE PROTECTION		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	
TOTAL WATER		<u>505</u>	<u>505</u>	<u>2,260</u>		<u>\$10,541</u>	<u>\$11,873</u>

Jumper Creek Utility Company
FACTORED ERCs & GALLONS - WASTEWATER
 Test Year Ended 06/30/14

Docket No. 14XXXX-WS

METER SIZE	ERC	NUMBER OF BILLS	FACTORED ERCs	GALLONS (000s)	BFG RATES	PER NEW VERSION	
						REVENUE CHECK BFC	REVENUE CHECK GALLONAGE
RESIDENTIAL							
ALL METER SIZES	1.0	505	505	1,933	\$25.16	\$12,708	\$8,472
GENERAL SERVICE & MULTI-FAMILY							
5/8"x3/4"	1.0	0	0	0	\$0.00	\$0	\$0
1"	2.5	0	0	0	\$0.00	\$0	\$0
1-1/2"	5.0	0	0	0	\$0.00	\$0	\$0
2"	8.0	0	0	0	\$0.00	\$0	\$0
3" COMPOUND	16.0	0	0	0	\$0.00	\$0	\$0
4" COMPOUND	25.0	0	0	0	\$0.00	\$0	\$0
6" COMPOUND	50.0	0	0	0	\$0.00	\$0	\$0
8" COMPOUND	80.0	0	0	0	\$0.00	\$0	\$0
10" COMPOUND	115.0	0	0	0	\$0.00	\$0	\$0
TOTAL GENERAL SERVICE		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>
TOTAL WASTEWATER		505	505	1,933		\$12,708	\$8,472

**Jumper Creek Utility Company
Wastewater Monthly Service Rates
Test Year Ended 06/30/14**

**SCHEDULE NO. 4-B
Docket No. 14XXXX-WS**

	Rates Prior to Filing	Utility Requested Final	Four-year Rate Reduction
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Residential

Base Facility Charge All Meter Sizes:	\$40.44	\$25.16	\$0.32
Gallorage Charge - Per 1,000 gallons (8,000 gallon cap)	\$0.00	\$4.38	\$0.05

General Service

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$0.00	\$25.16	\$0.32
1"	\$0.00	\$37.75	\$0.47
1-1/2"	\$0.00	\$62.91	\$0.79
2"	\$0.00	\$125.82	\$1.58
3"	\$0.00	\$201.31	\$2.52
4"	\$0.00	\$402.63	\$5.05
6"	\$0.00	\$629.10	\$7.89
8"	\$0.00	\$1,258.20	\$15.77

Gallorage Charge, per 1,000 Gallons	\$0.00	\$5.26	\$0.07
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Typical Residential Bills 5/8" x 3/4" Meter

3,000 Gallons	\$40.44	\$38.31
5,000 Gallons	\$40.44	\$47.08
10,000 Gallons	\$40.44	\$68.99
(Wastewater Gallorage Cap - 8,000 Gallons)		

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

Florida Public Service Commission

**Jumper Creek
Docket No.**

Schedule: F-1
Page: 1 of 1
Preparer: W T Rendell

Historical Test Year Ending June 30, 2014

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 DEP. 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.

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jul-13	187,300	0	179,000	9,365	(1,065)	-0.6%
2	Aug-13	159,300	0	139,000	7,965	12,335	7.7%
3	Sep-13	174,900	0	178,000	8,745	(11,845)	-6.8%
4	Oct-13	188,200	0	154,000	9,410	24,790	13.2%
5	Nov-13	187,000	0	188,000	9,350	(10,350)	-5.5%
6	Dec-13	192,400	0	187,000	9,620	(4,220)	-2.2%
7	Jan-14	196,200	0	181,000	9,810	5,390	2.7%
8	Feb-14	175,800	0	196,000	8,790	(28,990)	-16.5%
9	Mar-14	235,150	0	177,000	11,758	46,393	19.7%
10	Apr-14	266,480	0	204,000	13,324	49,156	18.4%
11	May-14	286,700	0	231,000	14,335	41,365	14.4%
12	Jun-14	245,600	0	246,000	0	(400)	-0.2%
13							
14	TOTAL	2,495,030	0	2,260,000	112,472	122,559	4.9%

**Gallons of Wastewater Treated & Unaccounted For
In Thousands of Gallons**

Florida Public Service Commission

**Jumper Creek
Docket No.**

Schedule: F-2
Page: 1 of 1
Preparer: W T Rendell

Historical Test Year Ending June 30, 2014

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 monthly operating reports sent to DEP.

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Jul-13	74,000				74,000	
2	Aug-13	62,000				62,000	
3	Sep-13	57,000				57,000	
4	Oct-13	70,000				70,000	
5	Nov-13	77,000				77,000	
6	Dec-13	80,000				80,000	
7	Jan-14	90,000				90,000	
8	Feb-14	24,000				24,000	
9	Mar-14	66,000				66,000	
10	Apr-14	78,000				78,000	
11	May-14	67,000				67,000	
12	Jun-14	94,000				94,000	
13	Total	839,000	0	0	0	839,000	0

Water Treatment Plant Data

Florida Public Service Commission

Jumper Creek
Docket No.
 Historical Test Year Ending June 30, 2014

Schedule: F-3
 Page: 1 of 1
 Preparer: W T Rendell

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 Protection.

Line No.	(1) Description	(2) Date	(3) GPD
1	Plant Capacity:		
2	Well #1 - (75 gpm X 16 hrs X 60 min) <i>per Rule 25-30.4325(6)(b), F.A.C.</i>		72,000
3	Well # 2 - (75 gpm X 16 hrs X 60 min) <i>per Rule 25-30.4325(6)(b), F.A.C.</i>		72,000
1	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2	Firm Reliable Capacity - excluding largest well. (Rule 25-30.4325(6), Florida Administrative Code)		72,000
3	Maximum Day:	06/14/14	36,400
4	The single day with the highest pumpage rate for the test year. Explain, on a separate page,		
5	if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
6	Five-Day Max Year:	Day	
7	The five days with the highest pumpage rate from any one month in the test year.	1 06/05/14	11,200
8	Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	2 06/12/14	36,400
		3 06/28/14	9,450
		4 06/29/14	9,450
		5 06/16/14	8,900
			<u>15,080</u>
9	Average Daily Flow		7,321
10	Required Fire Flow		500
11	The standards will be those as set by the Insurance Service Organization or by a		
12	governmental agency ordinance. Provide documents to support this calculation.		

Sewer Treatment Plant Data

Florida Public Service Commission

Jumper Creek

Docket No.

Historical Test Year Ending June 30, 2014

Schedule: F-4

Page: 1 of 1

Preparer: W T Rendell

Explanation: Provide the following information for each sewer treatment plant. If the system has sewer 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 Protection.

Line No.	(1) Description	(2) Month	(3) GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		<u>35,000</u>
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.	<u>June-14</u>	<u>6,000</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Jumper Creek
Docket No.
Historical Test Year Ending June 30, 2014

Schedule: F-5
Page: 1 of 1
Preparer: WT Rendell

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).

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

WELLS - water treatment system

	Storage	Multiple Wells	Max Day (GPD)	Growth Factor	Excess Unaccounted for Water (GPM)	Fire Flow (GPD)	Peak Demand for Systems with Storage (GPD)	Maximum Supply Well (GPD)	Total Well Capacity (GPD)	Firm Reliable Capacity for Systems Storage (GPM)	Wells U&U Calculated	Permanent Well U&U Used
1	Yes	Yes	36,400	1.18	-	60,000	103,019	72,000	144,000	72,000	143.08%	100.00%
2												
3												
4	Water treatment plant used and useful calculated pursuant to Rule 25-30.4235, Florida Administrative Code for water treatment system with storages. Removal of largest well consistent with											
5	Rule 25-30.4325(6), FAC. Also, based on 16 hours of pumping with systems with storage pursuant to 25-30.4325(6)(b), FAC.											

STORAGE

	Average 5 Max Day Demand	Reliable Storage	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
6	1,009,800	450,000	Yes	1,279,000	1.18	-	60,000	1,571,580	450,000	349.24%	100.00%
7											

**Used and Useful Calculations
Sewer Treatment Plant**

**Jumper Creek
Docket No.
Historical Test Year Ending June 30, 2014**

**Schedule: F-6
Page: 1 of 1
Preparer: WT Rendell**

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	6,000	2,299	N/A	-	1.00	6,000	35,000	17.14%	17.14%		
2											

Inflow and Infiltration Calculations

	4" Gravity Sewer Ft	4" Gravity Sewer Inch Ft	6" Gravity Sewer	6" Gravity Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold - Sewer Customers
3	4,872	38,976	-	-	38,976	7.38	3,691	1,347,182	180,960	1,528,142	1,809,600
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	98.46%	2,262,000	1,809,600	-	-	1,809,600	3,337,742	839,000	(2,498,742)	0.00%	N/A

**Used and Useful Calculations
Water Distribution and Sewer Collection Systems**

Florida Public Service Commission

**Jumper Creek
Docket No.**

Schedule: F-7
Page: 1 of 2
Preparer: WT Rendell

Historical Test Year Ending June 30, 2014

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 test year 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.

Line No.	(1) Test Year Connections	(2) Growth Factor	(3) Trended 2016 Cust	(4) Lots Fronting Mains	(4) U&U as Calculated
Water					
1	43.0	1.00	43.0	105	40.95%
Sewer					
2	43.0	1.00	43.0	105	40.95%