

# Brevard Waterworks, Inc.

September 26, 2014

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

RECEIVED-FPSC  
14 SEP 29 AM 9:22  
COMMISSION  
CLERK

Re: Application of Brevard Waterworks, Inc. for Staff Assisted Rate Case in Brevard County

Dear Commission Clerk,

Please find attached Brevard Waterworks, Inc. (BWI) application for a staff assisted rate case (SARC) in Brevard County.

BWI 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-14-0326-PAA-WS, issued June 25, 2014. The last full file and suspend rate proceeding for these water systems was in Docket No. 100330-WS, utilizing a test year ending April 30, 2010, which culminated in Order No. PSC-12-0102-FOF-WS, issued March 5, 2012. Since Jumper Creek purchased these systems during 2013, the utility is requesting a test year ending August 31, 2014 to reflect a full 12 months of operation under the new ownership.

For the test year ending August 31, 2014, the adjusted water rate base for BWI is \$76,418. This is a purchased water system and in the last rate proceeding, the Commission found the distribution systems to be 100% used and useful. The adjusted O&M expenses for the requested test year were \$150,671 for water. Finally, based on the adjusted amounts in BWI's supporting workpapers, the net operating loss for this test year were (\$45,232).

BWI is requesting an overall rate of return (ROR) of 7.94% with a return on equity of 7.70% based on the most recent leverage formula in Order No. PSC-14-0272-PAA-WS, issued May 29, 2014.

BWI 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 BWI to recover its test year O&M expenses.

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

1. Commission Application for Staff Assisted Rate Case Form PSC/AFD 2-W;
2. BWI's supporting schedules for requested test year ending August 31, 2014 including:
  - a. Schedule 1-A – Water Rate Base
  - b. Schedule 1-C – Adjustments to Rate Base
  - c. Schedule 2 – Capital Structure
  - d. Schedule 3 – A – Statement of Water Operations
  - e. Schedule 3-C – Adjustments to Operating Income

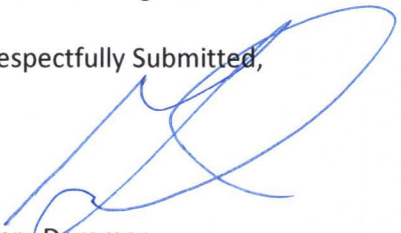
**5320 Captains Court, New Port Richey, Florida 34652**  
**Mailing: C/O 4939 Cross Bayou Boulevard, New Port Richey, Florida 34652**  
**Tel: 727-848-8292**

Brevard Waterworks, Inc.  
Staff Assisted Rate Case Request  
September 26, 2014

- f. O&M Expenses – Water
- g. Schedule RCE – Analysis of Rate Case Expense
- h. Plant, Accumulated Depreciation, Depreciation Expenses – Adjustments for Use and Useful – Water
- i. Revenue Requirement Calculation – Water
- j. Allocation of Revenue Requirement – Rate Design – Water
- k. Schedule E-1w – Water Rates at Present and Proposed Rates (with elasticity adj.)
- l. Schedule 4 – A – Utility Requested Water Rate Schedule
- m. Schedule F-1 – Gallons of Water Purchased, Sold and Unaccounted For

The total filing fee in the amount of \$500 is also attached to this SARC application.

Respectfully Submitted,



Gary Deremer  
President

# FLORIDA PUBLIC SERVICE COMMISSION

## APPLICATION FOR A STAFF ASSISTED RATE CASE

**I. GENERAL DATA**

A

Name of Utility: **Brevard Waterworks, Inc.**

B

Address: **5320 Captains Court, New Port Richey, FL 34652**

**Mailing Address: c/o 4939 Cross Bayou Blvd, New Port Richey, FL 34652**

1. Telephone Nos.: **(727) 848- 8292**

2. County: **Brevard**

Nearest City: **Mims, FL**

3. General Area Served: **Oakwood & Kingswood Subdivisions**

C

Authority:

1. Water Certificate No. **002-W**

Date Received: **June 25, 2014**

2. Wastewater Certificate No. **N/A**

Date Received: **June 11, 2014**

3. Date Utility Started Operations: Water: **1971**

Wastewater: **N/A**

D

How System Was Acquired: **Purchased from Aqua Utilities Florida Inc. Transferred to Brevard Waterworks, Inc.**

If utility was purchased, give date **March 28, 2013**

Amount Paid \$ **\$62,560**

1. Name of Seller: **Aqua Utilities Florida, Inc.**

2. Was seller affiliated with present owners?  Yes  No

3. Did you purchase:  Stock  or assets only

E

Type of Legal Entity:

Corporation  Partnership  Sole Proprietorship

F

Ownership & Officers:

	Name	Title	Percent Ownership
1.	<u><b>Gary Deremer</b></u>	<u><b>President</b></u>	<u><b>51%</b></u>
2.	<u><b>Victoria Penick</b></u>	<u><b>Vice-President</b></u>	<u><b>49%</b></u>
3.	_____	_____	_____
4.	_____	_____	_____

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>September</u> <u>1, 2013 -</u> <u>August 31,</u> <u>2014</u>
1. <u>Water:</u>		
Cost of Plant In Service	\$ <u>100,542</u>	\$ <u>101,729</u>
Less Accumulated Depreciation	<u>( 34,945)</u>	<u>(38,099)</u>
Less Contributed Plant	<u>( 7,802)</u>	<u>(7,803)</u>
Plus Accumulated Amortization - CIAC	<u>1,728</u>	<u>1,967</u>

Net Owner's Investment	\$ 59,523	\$ 57,794
	<b>Eight Month ending April - Dec. 2013</b>	<b>Historic Test Year July 1, 2013 - June 30, 2014</b>
2. <u>Wastewater:</u>		
Cost of Plant In Service	\$ N/A	\$ N/A
Less Accumulated Depreciation	N/A	N/A
Less Contributed Plant	N/A	N/A
Plus Accumulated Amotrization - CIAC	N/A	N/A
Net Owner's Investment	\$ N/A	\$ N/A

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

	<b>Eight Month ending April - Dec. 2013</b>	<b>Historic Test Year May 1, 2013 - June 30, 2014</b>
1. <u>Water:</u>		
Revenues (By Class)		
a. <b>Residential</b>	\$ 87,459	\$ 108,074
b. <b>Commercial</b>	309	408
c. <b>Other</b>	3,845	7,119
Total Operating Revenues:	\$ 91,613	\$ 115,601
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	6,000	9,333
c. Employee Pensions & Benefits	0	0
d. Purchased Water	48,678	107,247
e. Purchased Power	30	0
f. Fuel for Power Production	0	0
g. Chemicals	0	0
h. Materials & Supplies	0	0
i. Contractual Services - Professional	30,449	41,188
j. Contractual Services - Other	3,198	4,695
k. Rents	0	0
l. Transportation Expenses	0	0
m. Insurance Expense	1,125	2,125
n. Regulatory Commission Expense	0	100

o.	Bad Debt Expense	1,855	18,161
p.	Miscellaneous Expense	206	480
q.	Depreciation Expense	3,534	6,449
r.	CIAC Amortization Expense	(221)	(221)
s.	Property Taxes	373	457
t.	Other Taxes	4,423	7,719
u.	Income Taxes	0	0
	Operating Income (Loss)	\$ (7,737)	\$ (82,133)

	<u>Eight Month ending April - Dec. 2013</u>	<u>Historic Test Year July 1, 2013 - June 30, 2014</u>
2. <u>Wastewater</u>		
Revenues (By Class):	\$ N/A	\$ N/A
a. <b>Residential</b>	N/A	N/A
b.	0	0
c.	0	0
Total Operating Revenues:	\$ N/A	\$ N/A
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	0	0
c. Employee Pensions & Benefits	0	0
d. Purchased Wastewater Treatment	0	0
e. Sludge Removal Expense	0	0
f. Purchased Power	0	0
g. Fuel for Power Production	0	0
h. Chemicals	0	0
i. Materials & Supplies	0	0
j. Contractual Services - Professional	0	0
k. Contractual Services - Other	0	0
l. Rents	0	0
m. Transportation Expenses	0	0
n. Insurance Expense	0	0
o. Regulatory Commission Expense	0	0
p. Bad Debt Expense	0	0
q. Miscellaneous Expense	0	0
r. Depreciation Expense	0	0
s. Amortization CIAC	0	0
t. Property Taxes	0	0
u. Other Taxes	0	0
v. Income Taxes	0	0
Operating Income (Loss)	\$ 0	\$ 0

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	<b>N/A</b>				
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: **N/A**
- b. Under Construction: **N/A**
- c. Proposed: **N/A**

2. Type and make of present treatment facilities:

**N/A**

3. Approximate average daily flow of treatment plant effluent:

**N/A**

4. Approximate length of wastewater mains:

Size (diameter):					
Linear feet:					

5. Number of manholes:

6. Number of lift stations:

7. How do you measure treatment plant effluent?

**N/A**

8. Is the treatment plant effluent chlorinated?  Yes  No

If yes, what is the normal dosage rate? **N/A**

9. Tap in fees – Wastewater: \$ **0**

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

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

Number Expiration Date:

12. Total gallons treated during most recent twelve months:

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

H. Water:

1. Gallons per day capacity of treatment facilities:

a. Existing: **Purchased Water** b. Under Construction : **n/a** c. Proposed: **n/a**

2. Type of treatment: **Purchased Water**

3. Approximate average daily flow of treated water: **37,866**

4. Source of water supply: **Brevard County – Purchased Water**

5. Types of chemicals used and their normal dosage rates: **Purchased Water**

6. Number of wells in service: **0**

Total capacity in gallons per minute (gpm): **N/A**

Diameter/Depth:	<b>N/A</b> / <b>Unknown</b>	<b>N/A</b> / <b>Unknown</b>	
Motor horsepower:	<b>N/A</b>	<b>N/A</b>	
Pump capacity (gpm):	<b>N/A</b>	<b>N/A</b>	

7. Reservoirs and/or hydropneumatic tanks:



Description:	N/A		
Capacity:	N/A		

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):	4"	3"	2"	
Linear feet:	17,929	779	548	

11. Note any fire flow requirements and imposing government agency: N/A

12. Number of fire hydrants in service:

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

14. Meter installation or tap in fees - Water \$ \$210.00  
 Plant Capacity - \$700 Main  
 Extension - \$446

15. Service availability fees - Water \$ Service Installation - \$1,000

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

17. Total gallons pumped during most recent twelve months: 0

18. Total gallons sold during most recent twelve months: 8,062,000

19. Gallons unaccounted for during most recent twelve months: 5,328,549

20. Gallons purchased during most recent twelve months: 13,821,000

**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:

	<b>BFC - \$20.69</b>
	<b>Gallonge Charge -</b>
	<b>0 - 6,000 - \$7.07</b>
	<b>6,001 - 12,000 - \$10.62</b>
	<b>Over 10,000 - \$14.14</b>
a. Residential Water	<b>BFC - \$20.69</b>
	<b>Gallonge Charge - \$7.93</b>
b. General Service	
c. Special Contract	
d. Other - Specify	

2. Wastewater:

a. Residential Wastewater	<b>N/A</b>
b. General Service	<b>N/A</b>

c. Special Contract

d. Other - Specify

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

	<u>2013</u>	<u>2014</u>
1. Water Metered		
a. Residential	234	189
b. General Service	1	1
c. Special Contract	0	
d. Other - Specify	0	
2. Water Unmetered	<u>2013</u>	<u>2014</u>
a. Residential	0	
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	
3. Wastewater	<u>2013</u>	<u>2014</u>
a. Residential	0	0
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 \_\_\_\_\_

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.

**Brevard Waterworks, Inc.**  
**Schedule of Water Rate Base**  
**Test Year Ended 08/31/14**

**Schedule No. 1-A**  
**Docket No. 140XXX-WU**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$98,963	\$0	\$98,963
2 Land and Land Rights	2,766	0	2,766
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-38,099	0	-38,099
5 CIAC	-7,803	0	-7,803
6 Amortization of CIAC	1,967	0	1,967
7 Working Capital Allowance	<u>22,896</u>	<u>-4,062</u>	<u>18,834</u>
8 <b>Rate Base</b>	<u>\$80,690</u>	<u>-\$4,062</u>	<u>\$76,628</u>

**Brevard Waterworks, Inc.  
Statement of Water Operations  
Test Year Ended 08/31/14**

**Revised Schedule No. 3-A  
Docket No. 140XXX-WU**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<u>\$115,601</u>	<u>\$0</u>	<u>\$115,601</u>	<u>\$54,857</u> 47.45%	<u>\$170,458</u>
<b>Operating Expenses</b>					
2 Operation & Maintenance	183,165	-32,494	150,671	1,075	151,746
3 Depreciation	6,449	-1,724	4,725		4,725
4 Amortization	-221	0	-221		-221
5 Taxes Other Than Income	8,341	-2,682	5,659	2,469	8,128
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>Total Operating Expense</b>	<u>197,734</u>	<u>-36,900</u>	<u>160,833</u>	<u>3,543</u>	<u>164,377</u>
8 <b>Operating Income</b>	<u>-\$82,133</u>	<u>\$36,900</u>	<u>-\$45,232</u>	<u>\$51,314</u>	<u>\$6,081</u>
9 <b>Neg Rate Base - Use O&amp;M</b>	<u>\$80,690</u>		<u>\$150,671</u>		<u>\$76,628</u>
10 <b>Rate of Return</b>	<u>-101.79%</u>		<u>-30.02%</u>		<u>7.94%</u>

Brevard Waterworks, Inc.  
 Adjustments to Rate Base  
 Test Year Ended 08/31/14

Schedule No. 1-C  
 Docket No. 140XXX-WU

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	\$0	#DIV/0!
<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>Working Capital</u>		
1	(\$4,062)	\$0

Brevard Waterworks, Inc.  
 Adjustment to Operating Income  
 Test Year Ended 08/31/14

Revised Schedule 3-C  
 Docket No. 140XXX-WU

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1	\$0	\$0
2	\$0	\$0
Total	\$0	\$0
<u>Operation and Maintenance Expense</u>		
3 To reclassify license fee from TOTI to Misc. Expense	\$165	\$0
4 Rate Case Expense Amortization	\$260	\$0
5 Purchase Water Adjustment - Pass Through	\$3,334	\$0
6 To reflect actual Annual Officer's Salary - remove months prior to TY	(\$4,333)	\$0
7 To reflect actual Accounting Charge - adjust accrual	(\$2,000)	\$0
8 Excessive Unaccounted For Water Adjust - Purchased Water	<u>(\$29,920)</u>	\$0
9 Total	<u>(\$32,494)</u>	\$0
<u>Depreciation Expense - Net</u>		
10 To adjust books for actual test year - remove months prior to test year	(\$1,724)	\$0
11 To remove net depreciation on non-U&U adjustment above.	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>		
12 To reclassify license fee from TOTI to Misc. Expense	(\$165)	\$0
13 To reflect appropriate RAFs test year revenues	<u>(\$2,517)</u>	<u>\$0</u>
Total	<u>(\$2,682)</u>	<u>\$0</u>
<b>Additional Pro Forma Adjustments</b>		
<u>Operation and Maintenance Expense</u>		
14 Bad Debt Expense on Revenue Increase (2%)	<u>\$1,075</u>	
<u>TAXES OTHER THAN INCOME TAX</u>		
15 RAF on Revenue Adjustment @ 4.5%	<u>\$2,469</u>	

Brevard Waterworks, Inc.  
 Capital Structure  
 Test Year Ended 08/31/14

Schedule No. 2  
 Docket No. 140XXX-WU

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
<b>Per Utility</b>								
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	30,660	0	\$30,660	\$36,868	67,527	88.12%	8.74%	7.70%
15 Customer Deposits	4,132	0	\$4,132	\$4,969	9,101	11.88%	2.00%	0.24%
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 <b>Total Capital</b>	<b><u>\$34,792</u></b>	<b><u>\$0</u></b>	<b><u>\$34,792</u></b>	<b><u>\$41,836</u></b>	<b><u>\$76,628</u></b>	<b><u>100.00%</u></b>		<b><u>7.94%</u></b>
						<b><u>LOW</u></b>	<b><u>HIGH</u></b>	
					RETURN ON EQUITY	<u>7.74%</u>	<u>9.74%</u>	
					OVERALL RATE OF RETURN	<u>7.06%</u>	<u>8.82%</u>	

Brevard Waterworks, Inc.  
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS  
 Test Year Ended 08/31/14

Docket No. 140XXX-WU

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year Acc Depr		Adjusted Balance	Test Year Depr Exp	Adjusted 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							
301	Organization	2,434	0	2,434	2.50%	43	0	43	28	28	0	0	#N/A	#N/A
302	Franchises	1,105	0	1,105	2.50%	762	0	762	34	34	0	0	#N/A	#N/A
303	Land and Land Rights	2,766	0	2,766	NA	0	0	0	0	0	0.00%	0	0	0
304	Structures and Improvements	5,320	0	5,320	3.03%	1,516	0	1,516	197	197	0.00%	0	0	0
305	Collecting and Impounding	0	0	0	2.00%	0	0	0	0	0	0.00%	0	0	0
306	Lake River and Other Intakes	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0
307	Wells and Springs	0	0	0	3.33%	0	0	0	0	0	0.00%	0	0	0
308	Infiltration Galleries	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0
309	Supply Mains	0	0	0	2.86%	0	0	0	0	0	0.00%	0	0	0
310	Power Generation Equipment	0	0	0	5.00%	0	0	0	0	0	0.00%	0	0	0
311	Pumping Equipment	0	0	0	5.00%	0	0	0	0	0	0.00%	0	0	0
320	Water Treatment Equipment	0	0	0	4.55%	0	0	0	0	0	0.00%	0	0	0
330	Distribution Reservoirs	0	0	0	2.70%	0	0	0	0	0	0.00%	0	0	0
331	Transmission and Distribution Mains	21,570	0	21,570	2.33%	10,947	0	10,947	567	567	0.00%	0	0	0
333	Services	11,644	0	11,644	2.50%	6,192	0	6,192	333	333	0.00%	0	0	0
334	Meter & Meter Installations	51,528	0	51,528	5.00%	17,104	0	17,104	3,030	3,030	0.00%	0	0	0
335	Hydrants	0	0	0	2.22%	0	0	0	0	0	0.00%	0	0	0
336.4	Backflow Devices	5,362	0	5,362	4.00%	1,534	0	1,534	536	536	0.00%	0	0	0
340	Office Furniture & Equipment	0	0	0	6.67%	0	0	0	0	0	0.00%	0	0	0
340	Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0.00%	0	0	0
341	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0.00%	0	0	0
342	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0.00%	0	0	0
343	Tools, Shop & Garage	0	0	0	6.25%	0	0	0	0	0	0.00%	0	0	0
344	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0.00%	0	0	0
345	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0.00%	0	0	0
346	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0.00%	0	0	0
347	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0.00%	0	0	0
348	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	0	0	0	0	0	0.00%	0	0	0
	INTANGIBLE PLANT	\$3,539	\$0	\$3,539		\$805	\$0	\$805	\$62	\$62	#N/A	\$0	\$0	\$0
	SOURCE OF SUPPLY & PUMPING	8,086	0	8,086		1,516	0	1,516	197	197	0.00%	0	0	0
	WATER TREATMENT PLANT	0	0	0		0	0	0	0	0	#DIV/0!	0	0	0
	TRANSMISSION & DISTRIBUTION	90,104	0	90,104		35,778	0	35,778	4,466	4,466	0.00%	0	0	0
	GENERAL PLANT	0	0	0		0	0	0	0	0	#N/A	0	0	0
	<b>TOTALS - WATER</b>	<b>\$101,729</b>	<b>\$0</b>	<b>\$101,729</b>		<b>\$38,099</b>	<b>\$0</b>	<b>\$38,099</b>	<b>\$4,725</b>	<b>\$4,725</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

RATIO OF NON-USED & USEFUL PLANT **0.00%**



**Brevard Waterworks, Inc.**  
**O&M EXPENSES-WATER**  
**Test Year Ended 08/31/14**

**Docket No. 140XXX-WU**

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.	9,333	-4,333	5,000
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	107,247	3,334	110,581
615	PURCHASED POWER	0	0	0
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	0	0	0
620	MATERIALS AND SUPPLIES	0	0	0
631	CONTRACTUAL SERVICES -ENGR.	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	4,500	-2,000	2,500
633	CONTRACTUAL SERVICES - LEGAL	195	0	195
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
635	CONTRACTUAL SERVICES - OTHER	41,188	0	41,188
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	2,125	0	2,125
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	260	260
667	REGULATORY COMM. EXPENSES - OTHER	100	0	100
670	BAD DEBT EXPENSE	18,161	0	18,161
675	MISCELLANEOUS EXPENSES	315	165	480
	TOTAL OPERATION AND MAINTENANCE	<u>\$183,165</u>	<u>-\$2,574</u>	<u>\$180,591</u>

**Analysis of Rate Case Expense**

**Florida Public Service Commission**

**Brevard Waterworks, Inc.**  
**Docket No. 140XXX-WU**  
 Test Year Ended 08/31/14

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			0	Legal		
3	Sub-Total Legal			0			
4							
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, Derosssett		\$ 225.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Filing Fee	Rendell		\$ 500.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 225.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	Sub-Total Other			1,040			
13	Total Estimate Through PAA [ X ] or Commission Hearing [			1,040			
14	Allocation to this Rate Group:						
15		Water	Water	Sewer	Sewer		
16		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	100.00%	1,040	0.00%	0		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:			4			
20	Amortization Amount per year			260			
21	Deferred Rate Case Expense (for CWC on A-3)			390			
22	=(Allocated Total less first year amortization)/2			0			
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$457	\$0	\$457	\$0	\$457		\$457
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	7,719	-2,517	5,202	0	5,202	2,469	7,671
OTHER	165	-165	0	0	0		0
<b>TOTAL</b>	<b>\$8,341</b>	<b>-\$2,682</b>	<b>\$5,659</b>	<b>\$0</b>	<b>\$5,659</b>	<b>\$2,469</b>	<b>\$8,128</b>

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

**Florida Public Service Commission**

**Brevard Waterworks, Inc.**  
**Docket No. 140XXX-WU**  
 Test Year Ended 08/31/14

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

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	Sep-13	0	1,052,300	675,000	52,615	324,685	30.9%
2	Oct-13	0	1,898,900	653,000	94,945	1,150,955	60.6%
3	Nov-13	0	940,500	754,000	47,025	139,475	14.8%
4	Dec-13	0	855,900	645,000	42,795	168,105	19.6%
5	Jan-14	0	1,029,300	621,000	45,495	362,805	35.2%
6	Feb-14	0	1,077,600	631,000	48,045	398,555	37.0%
7	Mar-14	0	1,049,600	585,000	46,165	418,435	39.9%
8	Apr-14	0	1,116,100	653,000	49,110	413,990	37.1%
9	May-14	0	1,181,100	757,000	51,710	372,390	31.5%
10	Jun-14	0	1,393,700	690,000	60,805	642,895	46.1%
11	Jul-14	0	1,174,000	711,000	52,320	410,680	35.0%
12	Aug-14	0	1,052,000	687,000	46,310	318,690	30.3%
13							
14	<b>TOTAL</b>	0	13,821,000	8,062,000	637,340	5,121,660	37.1%

**Brevard Waterworks, Inc.  
Water Monthly Service Rates  
Test Year Ended 08/31/14**

**Schedule No. 4-A  
Docket No. 140XXX-WU**

	<b>Rates Prior to Filing</b>	<b>Utility Requested Final</b>	<b>4-year Rate Reduction</b>
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**Residential Service (RS), Irrigation Service (IR)**

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$20.69	\$42.22	\$0.07
3/4"	\$31.04	\$63.33	
1"	\$51.74	\$105.55	\$0.17
1-1/2"	\$103.47	\$211.10	\$0.33
2"	\$165.56	\$337.76	\$0.53
3"	\$331.14	\$675.53	\$1.06
4"	\$517.40	\$1,055.51	\$1.65
6"	\$1,034.80	\$2,111.02	\$3.31
8"	\$1,655.68	\$3,377.63	\$5.29

Gallage Charge, per 1,000 Gallons

0 - 6,000	\$7.07	\$12.61	\$0.02
6,001 - 12,000	\$10.62	\$18.91	\$0.03
Over 12,000	\$14.14	\$25.21	\$0.04

**General Service (GS), Multi Family Service (MS)**

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$20.69	\$42.22	\$0.07
3/4"	\$31.04	\$63.33	\$0.00
1"	\$51.74	\$105.55	\$0.17
1-1/2"	\$103.47	\$211.10	\$0.33
2"	\$165.56	\$337.76	\$0.53
3"	\$331.14	\$675.53	\$1.06
4"	\$517.40	\$1,055.51	\$1.65
6"	\$1,034.80	\$2,111.02	\$3.31
8"	\$1,655.68	\$3,377.63	\$5.29

Gallage Charge, per 1,000 Gallons

\$7.93	14.45	\$0.02
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**Private Fire Protection**

Base Facility Charge by Meter Size:

2"	\$0.00	\$28.15	\$0.04
3"	\$0.00	\$56.29	\$0.09
4"	\$0.00	\$87.96	\$0.14
6"	\$0.00	\$175.92	\$0.28
8"	\$0.00	\$281.47	\$0.44

**Typical Residential Bills 5/8" x 3/4" Meter**

3,000 Gallons	\$20.69	\$80.05
5,000 Gallons	\$20.69	\$105.27
10,000 Gallons	\$20.69	\$168.32

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Brevard Waterworks, Inc.  
 Docket No. 140XXX-WU  
 Test Year Ended 08/31/14  
 Water [ X ] or Sewer [ ]

Schedule: E-1w  
 Page: 1 of 1  
 Preparer: WT Rendell

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.

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed Rate/W/Rpsr	(13) Revenue at Rpsn Rates
1	<b>Residential</b>												
2	5/8" X 3/4"	2,264		20.69	46,842	2,264		20.69	46,842			42.22	95,586
3	3/4"	0		31.04	0	0		31.04	0			63.33	0
4	1"	0		51.74	0	0		51.74	0			105.55	0
5	1-1/2"	0		103.47	0	0		103.47	0			211.10	0
6	2"	0		165.56	0	0		165.56	0			337.76	0
7	3"	0		331.14	0	0		331.14	0			675.53	0
8	4"	0		517.40	0	0		517.40	0			1,055.51	0
9	<b>Gallage Charge, per 1,000 gallons</b>												
10	0 - 6,000 gal.		4,723	7.07	33,392	(10)	4,713	7.07	33,321	0	4,713	12.61	59,431
11	6,001 - 12,000 gal.		1,545	10.62	16,408	0	1,545	10.62	16,408	(495)	1,050	18.91	19,846
12	Over 12,000 gal.		552	14.14	7,805	(187)	365	14.14	5,161	(117)	248	25.21	6,251
13	<b>Total Residential</b>	<b>2,264</b>	<b>6,820</b>		<b>104,447</b>	<b>2,264</b>	<b>6,623</b>		<b>101,732</b>	<b>(613)</b>	<b>6,010</b>		<b>181,114</b>
14	<b>Average Bill</b>				<b>46.13</b>				<b>44.93</b>				<b>80.00</b>
15													
16	<b>General Service</b>												
17	5/8" X 3/4"	12	25	20.69	248	12		20.69	248			42.22	507
18	3/4"	0		31.04	0	0		31.04	0			63.33	0
19	1"	0		51.74	0	0		51.74	0			105.55	0
20	1-1/2"	0		103.47	0	0		103.47	0			211.10	0
21	2"	0		165.56	0	0		165.56	0			337.76	0
22	3"	0		331.14	0	0		331.14	0			675.53	0
23	4"	0		517.40	0	0		517.40	0			1,055.51	0
24	6"	0		1,034.80	0	0		#####	0			2,111.02	0
25	8"	0		1,655.68	0	0		#####	0			3,377.63	0
26	<b>Gallage</b>		<b>25</b>	<b>7.93</b>	<b>198</b>		<b>25</b>	<b>7.93</b>	<b>198</b>	<b>25</b>	<b>25</b>	<b>14.45</b>	<b>361</b>
27	<b>Total General Serv</b>	<b>12</b>	<b>25</b>		<b>447</b>	<b>12</b>	<b>25</b>		<b>447</b>	<b>25</b>	<b>25</b>		<b>868</b>
28	<b>Average Bill</b>				<b>37.21</b>				<b>37.21</b>				<b>72.32</b>
29													
30	<b>Irrigation</b>												
31	5/8" X 3/4"	0		20.69	0	0	NA	20.69	0			42.22	0
32	<b>Gallage Charge, per 1,000 gallons</b>												
33	0 - 6,000 gal.		0	7.07	0	0	0	7.07	0	0	0	12.61	0
34	6,001 - 12,000 gal.		0	10.62	0	0	0	10.62	0	0	0	18.91	0
35	Over 12,000 gal.		0	14.14	0	0	0	14.14	0	0	0	25.21	0
36	Block 4		0	-	0	0	0	-	0	0	0		0
37	<b>Total Irrigation</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
38	<b>Average Bill</b>												
39													
40	<b>Fire Protection</b>												
41	2"	0	NA	12.62	0	0		12.62	0			28.15	0
42	3"	0	NA	25.23	0	0		25.23	0			56.29	0
43	4"	0	NA	39.43	0	0		39.43	0			87.96	0
44	6"	0	NA	78.85	0	0		78.85	0			175.92	0
45	8"	0	NA	126.16	0	0		126.16	0			281.47	0
46	10"	0	NA	181.34	0	0		181.34	0			404.61	0
47	<b>Total Fire Protect</b>	<b>0</b>	<b>NA</b>		<b>0</b>		<b>NA</b>		<b>0</b>	<b>NA</b>			<b>0</b>
48	<b>Average Bill</b>												
49													
50	<b>Subtot Billd Rev</b>	<b>2,276</b>	<b>6,845</b>		<b>104,893</b>	<b>2,276</b>	<b>6,648</b>		<b>102,179</b>	<b>(588)</b>	<b>6,035</b>		<b>181,982</b>
51	Unbilled Revenues				2,619				2,619				-
52	Guaranteed Revenues				0				0				0
53	Misc. Service Charge				7,119				7,119				7,119
54	Adjustments to Customers				(2,544)				(2,544)				
55	<b>Tot Billed Rev</b>				<b>112,088</b>				<b>111,917</b>				<b>189,101</b>
56	Booked Revenue per GL				115,601								
57	Adjustments to Booked				(2,819)								
58	Bkd Rev Adjstd				112,982								
59	Difference				(893)								-0.8%

		Test Year	Source	BFC	Usage	BFC	Usage
O & M		Adjusted		%	%	Amt	Amt
601	SALARIES AND WAGES - EMPLOYE	-	B-5	50%	50%	-	-
603	SALARIES: OFFICERS, DIRECTORS,	5,000	B-5	50%	50%	2,500	2,500
604	EMPLOYEE PENSIONS AND BENEFI	-	B-5	50%	50%	-	-
610	PURCHASED WATER	110,581	B-5	0%	100%	-	110,581
615	PURCHASED POWER	-	B-5	0%	100%	-	-
616	FUEL FOR POWER PRODUCTION	-	B-5	0%	100%	-	-
618	CHEMICALS	-	B-5	0%	100%	-	-
620	MATERIALS AND SUPPLIES	-	B-5	0%	100%	-	-
631	CONTRACTUAL SERVICES -ENGR.	-	B-5	50%	50%	-	-
632	CONTRACTUAL SERVICES - ACCT.	2,500	B-5	50%	50%	1,250	1,250
633	CONTRACTUAL SERVICES - LEGAL	195	B-5	50%	50%	98	98
634	CONTRACTUAL SERVICES - MGMT.	-	B-5	50%	50%	-	-
635	CONTRACTUAL SERVICES - OTHER	41,188	B-5	50%	50%	20,594	20,594
636	CONTRACTUAL SERVICES - TESTIN	-	B-5	50%	50%	-	-
641	RENTAL OF BUILDING/REAL PROPE	-	B-5	100%	0%	-	-
642	RENTAL OF EQUIPMENT	-	B-5	100%	0%	-	-
650	TRANSPORTATION EXPENSES	-	B-5	50%	50%	-	-
656	INSURANCE-VEHICLE	-	B-5	100%	0%	-	-
657	INSURANCE-GENERAL LIABILITY	2,125	B-5	100%	0%	2,125	-
658	INSURANCE-WORKMAN'S COMP.	-	B-5	100%	0%	-	-
659	INSURANCE-OTHER	-	B-5	100%	0%	-	-
660	ADVERTISING EXPENSE	-	B-5	50%	50%	-	-
666	AMORT. OF RATE CASE EXPENSE	260	B-5	50%	50%	130	130
667	REGULATORY COMM. EXPENSES -	100	B-5	50%	50%	50	50
670	BAD DEBT EXPENSE	18,161	B-5, B-1	50%	50%	9,081	9,081
675	MISCELLANEOUS EXPENSES	480	B-5	50%	50%	240	240
<b>Total Water O&amp;M</b>		<b>180,591</b>	<b>Summed</b>			<b>36,067</b>	<b>144,524</b>
<b>Depreciation &amp; Amort</b>							
403	Depreciation (Used & Useful)	4,725	B-13	100%	0%	4,725	-
	Less: Amort of CIAC	(221)	B-13	100%	0%	(221)	-
	Amort of Other	-	B-1	50%	50%	-	-
<b>Total Depr &amp; Amort</b>		<b>4,503</b>				<b>4,503</b>	<b>0</b>
<b>Taxes Other Than Income Tax</b>							
	RAF	7,671	B-15	19%	81%	1,458	6,213
	Payroll	-	B-15	100%	0%	-	-
	Property	457	B-15	100%	0%	457	-
	Other	0	B-15	100%	0%	0	-
<b>Total Taxes Other than ...</b>		<b>8,128</b>				<b>1,915</b>	<b>6,213</b>
<b>Income Tax</b>							
	Fed, State	-	B-1	19%	81%	-	-
<b>Return On Investment</b>							
		6,084	D-1	19%	81%	1,156	4,928
<b>Total Revenue Requirement</b>							
		199,306	B-1			43,642	155,664
<b>Conservation Adjustment</b>							
	Less: Misc Revenue	(7,119)	E-2w	100%	0%	(7,119)	-
<b>Total Revenue for Rate Setting, Calc'd</b>							
		192,187		19%	81%	36,523	155,664
PSC override %BFC from Cover Sheet-->				50%			
<b>Total Revenue for Rate Setting Used Below</b>							
		192,187		50%	50%	96,094	96,094

**E Rate Design - Water**

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnts	Chg/WgtUn	BFC	Expected
<b>Total (Res, Gen Srvc, Irr)</b>						
5/8" X 3/4"	2,276	1.00	2,276		42.22	96,093
3/4"	-	1.50	0		63.33	-
1"	-	2.50	0		105.55	-
1-1/2"	-	5.00	0		211.10	-
2"	-	8.00	0		337.76	-
3"	-	16.00	0		675.53	-
4"	-	25.00	0		1,055.51	-
6"	-	50.00	0		2,111.02	-
8"	-	80.00	0		3,377.63	-
10"	-	115.00	0		4,855.34	-
<b>Fire Protection (= 1/12 of Commercial)</b>		0.0833				
2"	-	0.67	0		28.15	-
3"	-	1.33	0		56.29	-
4"	-	2.08	0		87.96	-
6"	-	4.17	0		175.92	-
8"	-	6.67	0		281.47	-
10"	-	9.58	0		404.61	-
<b>Total BFC</b>	<u>2,276</u>		<u>2,276</u>	42.220		<u>96,093</u>

Calcs for **STANDALONE** rates w/o Repression, using **PROPOSED** rate block amounts

<b>Gallage charge</b>					Usage Chg	Expected
Total Usage	6,648	1.00	6,648	14.454	14.45	96,064
Gen'l Srvc only	25	1.00			14.45	361
Remainder to be recovered from Residential						<u>95,732</u>
<b>Residential Only</b>					Usage Chg	Expected
Block 1	4,723	1.00	4,723		11.75	55,495
Block 2	1,545	1.50	2,318		17.63	27,238
Block 3	552	2.00	1,104		23.51	12,978
<b>Irrigation</b>						
Block 1	-	1.00	0		11.75	-
Block 2	-	1.50	0		17.63	-
Block 3	-	2.00	0		23.51	-
Block 4	-	2.00	0		23.51	-
<b>Total Usage</b>	<u>6,820</u>		<u>8,145</u>	11.754		<u>95,711</u>
						<u>96,072</u>
						192,165
						7,119
						<u>199,284</u>