## Shawna Senko

From: Amy Williams <a williams@uswatercorp.net>

Sent: Tuesday, January 28, 2014 8:56 AM

To: Filings@psc.state.fl.us

Cc: Vickie Penick

Subject: Docket No. 130174-W - Brevard Waterworks, Inc. ~ Cert. No. 002-W

Attachments: Doc. No. 130174-WU Brevard Cert. No. 002-W.pdf

FPSC,

Please allow this submission on behalf of Brevard Waterworks, Inc. in regards to Docket No. 130174-WU.

Any questions or concerns please feel free to contact my office directly at (727) 848-8292 ext. 239

# Thank You,

# Amy N. Williams

# **Enterprise Systems - Accounting Admin**

U.S. Water Services Corporation 4939 Cross Bayou Blvd. New Port Richey, FL 34652-3434 P: (727) 848-8292 ext. 239 F: (727) 849-7809

# BREVARD WATERWORKS, INC.

January 21, 2014

Office of Commission Clerk FPSC 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

RE:

Brevard Waterworks, Inc. - Certificate No 002-W

System Docket: 130174-WU

Please note the following answers to specific inquiries to by the FPSC:

- (1) Please note 3 year proforma as requested is enclosed.
- (2) Purchase price totals \$62,650.00 please see enclosed closing statement indicating wire for same was received. Bill of sale shows a minimum exchange of funds which is typical on most Bill of Sale documents. The \$7,130.00 hand written on the recorded documents is a number written in by the related county staff at the time of recording in reference to their internal county documents which appears to be a value on county real or tangible records at that time.

We look forward to hearing further from the Commission. Please do not hesitate to contact us should further clarification be needed.

Respectfully Submitted,

<u>Gary Deremer, President</u> Brevard Waterworks, Inc.

xc: Carl Smith
V. Penick
Joseph Gabay

Enc.

5320 Captains Court, New Port Richey, FL 34652
Mailing: 4939 Cross Bayou Boulevard, New Port Richey, FL 34652
Tel: 727-848-8292 Fax: 727-848-7701

## BUYER CLOSING STATEMENT

File Number: 13-0978

Name of Buyer: Brevard Waterworks, Inc., a Florida corporation

Name of Seller: Aqua Utilities Florida, Inc., a Florida corporation

Property: Water Systems and all associated easements and appurtenances

Settlement Agent: Booth & Cook, P.A.

Place of Settlement: 7510 Ridge Road, Port Richey, FL 34668

Settlement Date: March 28, 2013

PURCHASE PRICE	\$62,560.00
Down Payment to Seller	\$0.00
Record Quit Claim Deed transferring real property	\$27.00
Record Bill of Sale	\$18.50
Record Assignment of Easements	\$44.00
Prorate taxes, 1/1/13 through 3/27/13 (\$129.65/yr for 86 days)	(\$30.96)
Prorate tangible tax, 1/1/13 through 3/27/13 (\$257.31/yr for 86 days)	(\$61.06)
Attorney fees to Booth & Cook, P.A.	\$500.00
Title search, examination and owner policy - waived by Buyer	\$0.00
Surveys - waived by Buyer	\$0.00
Wire funds tendered from Buyer on March 28, 2013	(\$62,560.00)
BALANCE DUE FROM BUYER:	\$497.48

RECEIVED A TRUE COPY OF ABOVE AND HEREBY APPROVE AND CERTIFY IT CORRECT.

Brevard Waterworks inc., a Florida corporation

Gary Deremer, President

S:\CAROLYN\DATA\CLIENTS\U S Water\Aqua Utilities Florida\Brevard Water\Buyer clo stm.wpd

### Brevard Waterworks, Inc. Proposed Operating Budget Revision: 1/10/14

System Revenues (Note 1)   Water Revenues:   \$ 117,206.13 \$ 117,645.65 \$ 1		FY - 2016		2014		2015		2016	
Water Revenues:   \$ 117,206.13 \$ 117,645.65 \$ 1522   Wastewater Revenues:   \$ -	USAN's			Brevard		Brevard	200	Brevard	
522         Wastewater Revenues:         \$ 4.815.00 \$ \$ 4.815.00 \$ \$ 1.323.51 \$ \$           Other Revenues:         \$ 4.815.00 \$ \$ 4.815.00 \$ \$ 1.323.51 \$ \$           Index for 2014/15/16 = Estimated 1.5% (April thru Dec ea yr)         \$ 1.318.57 \$ 1.323.51 \$ \$           Total Utility Revenues:         \$ 123,339.70 \$ 123,784.17 \$ 1.323.51 \$ \$           Operating Expenses:         \$ 40,931.88 \$ 41,146.77 \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ 1.323.51 \$ \$ \$ \$ 1.323.51 \$ \$ 1.323.51 \$ \$ 1.	400	System Revenues (Note 1)					1		
Other Revenues:	461	Water Revenues:	\$	117,206.13	\$	117,645.65	\$	118,086.82	
Index for 2014/15/16 = Estimated 1.5% (April thru Dec ea yr)	522	Wastewater Revenues:	\$	-					
Total Utility Revenues:   \$ 123,339.70   \$ 123,784.17   \$ 123,78	461	Other Revenues:	\$	4,815.00	\$	4,815.00	\$	4,815.00	
Operating Expenses:  USW O & M Customer Service & Billing - Water USW O & M Customer Service & Billing - Water w/ Est. CPI Increase of 2.1% Every April p/contract Officer Salaries Officer Salaries Officer Salaries Officer Salaries Sludge Sludge Sludge S- FORD/770 Bad Debt Estimated 2% of Revenue S 2,466.79 \$ 2,475.68 \$ 610/710 Purchase Water Purchase Water Purchased Power ST3,061.94 \$ 74,157.87 \$ 615/715 FORD/770 CFSP Misc. Expenses / Minor Repair SOADA/Phones FORD/770 SOADA/Phones FORD/770 Subtotal: Net Operating Revenues  Allowances for Other Deductions: Legal FPSC Fee: Other - Property Taxes: Sank Fees Office Supplies for the Utility S 249.98 \$ 249.98 \$ 549.98 \$		Index for 2014/15/16 = Estimated 1.5% (April thru Dec ea yr)	\$	1,318.57	\$	1,323.51	\$	1,328.48	
Sum O & M Customer Service & Billing - Water   USW O & M Customer Service & Billing - Water w/ Est. CPI Increase of   2.1% Every April p/contract   \$ 644.68 \$ 648.06 \$   \$ 618/718   \$ 641.08 \$ \$ 8,000.04 \$   \$ 618/718   \$ 641.08 \$ \$ 8,000.04 \$   \$ 618/718   \$ 641.08 \$ \$ 8,000.04 \$   \$ 618/718   \$ 641.08 \$ \$ 8,000.04 \$   \$ 618/718   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 615/715   \$ 610/710   \$ 610/		Total Utility Revenues:	\$	123,339.70	\$	123,784.17	\$	124,230.30	\$
USW O & M Customer Service & Billing - Water w/ Est. CPI Increase of 2.1% Every April p/contract		Operating Expenses:	ĺ		1				
2.1% Every April p/contract	636		\$	40,931.88	\$	41,146.77	\$	41,362.79	
Officer Salaries   \$8,000.04			,	644.60		540.05			
Chemicals   Sudge	CO2						100	651.46	
711         Sludge         \$ -         2,466.79         \$ 2,475.68         \$           670/770         Bad Debt Estimated 2% of Revenue         \$ 2,466.79         \$ 2,475.68         \$           610/710         Purchase Water         \$ 73,061.94         \$ 74,157.87         \$           615/715         Purchased Power         \$ -         \$ -         \$           657         Insurance         \$ 1,500.00         \$ 1,500.00         \$           640/740         Rents (land, etc.         \$ -         \$ -         \$ -         \$           675.4         Sunshine Locates         \$ 15.00         \$ 15.00         \$           675.8         Misc. Expenses / Minor Repair         \$ 1,440.00         \$ 1,440.00         \$           675.1         SCADA/Phones         \$ -         \$ -         \$ -         \$           675.1         Professional Fees (Accounting Costs)         \$ 2,000.00         \$ 2,000.00         \$           700/700         Professional Fees (Accounting Expenses         \$ 130,060.33         \$ 131,383.43         \$ 1           630/730         Legal         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -         \$ -				8,000.04	\$	8,000.04	\$	8,000.04	
670/770       Bad Debt Estimated 2% of Revenue       \$ 2,466.79       \$ 2,475.68       \$ 610/710         610/710       Purchase Water       \$ 73,061.94       \$ 74,157.87       \$ 615/715         615/715       Purchased Power       \$ -       \$ -       \$ -         657       Insurance       \$ 1,500.00       \$ 1,500.00       \$ 1,500.00       \$ 640/740         640/740       Rents (land, etc.       \$ -       \$ -       \$ -       \$ -       \$ 5         675.4       Sunshine Locates       \$ 15.00       \$ 15.00       \$ 15.00       \$ 15.00       \$ 15.00       \$ 15.00       \$ 15.00       \$ 15.00       \$ 1,440.00       \$ 1,500.40       \$ 1,500.00       \$ 1,500.00       \$ 1,500.00       \$ 1,500.00       \$ 1,500.00       \$ 1,500.00       \$ 1,500.00       \$ 1,500.00       \$ 1,50				-					
Furchase Water   Standard   Sta				-				是是	
Furchased Power   S	Property Constitution of the Constitution of t		\$	190.000.000.000.000.000		The Control of Stranger	Transfer of	2,484.61	
Insurance			\$	73,061.94	\$	74,157.87	\$	75,270.24	
640/740       Rents (land, etc.       \$ - \$ \$ - \$ \$         675.4       Sunshine Locates       \$ 15.00 \$ 15.00 \$         675.8       Misc. Expenses / Minor Repair       \$ 1,440.00 \$ 1,440.00 \$         675.1       SCADA/Phones       \$ - \$ - \$         630/730       Professional Fees (Accounting Costs)       \$ 2,000.00 \$ 2,000.00 \$         Total Direct Operating Expenses       \$ 130,060.33 \$ 131,383.43 \$ 1         Subtotal: Net Operating Revenues         Allowances for Other Deductions:         Legal       \$ -           FPSC Fee:       \$ 5,550.29 \$ 5,570.29 \$         Other - Property Taxes:       \$ 373.32 \$ 373.32 \$         801       Bank Fees       \$ 106.04 \$ 106.04 \$         813       Office Supplies for the Utility       \$ 249.98 \$ 249.98 \$	THE OWNER OF THE OWNER O	CONTROL OF STATE OF S		-					
675.4       Sunshine Locates       \$ 15.00 \$ 15.00 \$         6758       Misc. Expenses / Minor Repair       \$ 1,440.00 \$ 1,440.00 \$         675.1       SCADA/Phones       \$ - \$ - \$         630/730       Professional Fees (Accounting Costs)       \$ 2,000.00 \$ 2,000.00 \$         Total Direct Operating Expenses       \$ 130,060.33 \$ 131,383.43 \$ 1         Subtotal: Net Operating Revenues         Allowances for Other Deductions:         Legal       \$ -           FPSC Fee:       \$ 5,550.29 \$ 5,570.29 \$         Other - Property Taxes:       \$ 373.32 \$ 373.32 \$         801       Bank Fees       \$ 106.04 \$ 106.04 \$         813       Office Supplies for the Utility       \$ 249.98 \$ 249.98 \$				1,500.00		1,500.00		1,500.00	
6758       Misc. Expenses / Minor Repair       \$ 1,440.00       \$ 1,440.00       \$ 1,440.00       \$ 5         675.1       SCADA/Phones       \$ - \$ - \$ - \$       \$ 2,000.00       \$ 2,000.00       \$ 2,000.00       \$ 131,383.43       \$ 1         Subtotal: Net Operating Expenses       \$ (6,720.63)       \$ (7,599.26)       \$ 1         Allowances for Other Deductions:         Legal       \$ -                     666/766       FPSC Fee:       \$ 5,550.29       \$ 5,570.29       \$ 5,570.29       \$ 106.04       \$ 106.04       \$ 106.04       \$ 106.04       \$ 106.04       \$ 249.98       <	000000	30 may 1 may		-		-	14.50	Analysis and the	
675.1 630/730       SCADA/Phones					236		100	15.00	
630/730 Professional Fees (Accounting Costs) Total Direct Operating Expenses  Subtotal: Net Operating Revenues  Allowances for Other Deductions: Legal FPSC Fee: Other - Property Taxes:  801 Bank Fees  Net Operating Expenses  \$ 2,000.00 \$ 2,000.00 \$ 131,383.43 \$ 1  \$ (6,720.63) \$ (7,599.26) \$ \$  Allowances for Other Deductions:  \$ 5,550.29 \$ 5,570.29 \$ 5,570.29 \$ \$  Other - Property Taxes:  \$ 373.32 \$ 373.32 \$ \$  801 Bank Fees \$ 106.04 \$ 106.04 \$ \$  813 Office Supplies for the Utility \$ 249.98 \$ 249.98 \$		Control of the Contro	\$	1,440.00		1,440.00	1000	1,440.00	
Total Direct Operating Expenses \$ 130,060.33 \$ 131,383.43 \$ 1  Subtotal: Net Operating Revenues \$ (6,720.63) \$ (7,599.26) \$  Allowances for Other Deductions:  Legal \$ -       666/766 FPSC Fee: \$ 5,550.29 \$ 5,570.29 \$ Other - Property Taxes: \$ 373.32 \$ 373.32 \$ 801 Bank Fees \$ 106.04 \$ 106.04 \$ 813 Office Supplies for the Utility \$ 249.98 \$ 249.98 \$			\$			-	5500000		
Subtotal: Net Operating Revenues   \$ (6,720.63) \$ (7,599.26) \$	630/730	and the state of t	\$	100				2,000.00	
Allowances for Other Deductions:  630/730		Total Direct Operating Expenses	\$	130,060.33	\$	131,383.43	\$	132,724.14	
630/730 Legal         \$ -		Subtotal: Net Operating Revenues	\$	(6,720.63)	\$	(7,599.26)	\$	(8,493.84)	
666/766       FPSC Fee:       \$ 5,550.29 \$ 5,570.29 \$         Other - Property Taxes:       \$ 373.32 \$ 373.32 \$         801       Bank Fees       \$ 106.04 \$ 106.04 \$         813       Office Supplies for the Utility       \$ 249.98 \$ 249.98 \$		Allowances for Other Deductions:							
Other - Property Taxes:       \$ 373.32 \$ 373.32 \$         801       Bank Fees       \$ 106.04 \$ 106.04 \$         813       Office Supplies for the Utility       \$ 249.98 \$ 249.98 \$	630/730	Legal	\$	-					
801       Bank Fees       \$ 106.04 \$ 106.04 \$         813       Office Supplies for the Utility       \$ 249.98 \$ 249.98 \$	666/766	FPSC Fee:		5,550.29	\$	5,570.29	\$	5,590.36	
801       Bank Fees       \$ 106.04 \$ 106.04 \$         813       Office Supplies for the Utility       \$ 249.98 \$ 249.98 \$		Other - Property Taxes:	\$	373.32	\$	373.32	\$	373.32	
the contract of the contract o	801	Bank Fees		106.04	\$	106.04	\$	106.04	
	813	Office Supplies for the Utility	\$	249.98	\$	249.98	\$	249.98	
415.1 Interest cost	419.1	Interest Cost	\$	-					
Total Other Cost \$ 6,279.63 \$ 6,299.63 \$		Total Other Cost		6,279.63	\$	6,299.63	\$	6,319.70	

Possible 9% Purch Wtr
Passthrough Being Assessed NOT
6,774.32 CALCULATED

	Total Net Operating Revenue	\$	(13,000.26)	\$ (13,898.89)	\$ (14,813.54)
	ROR 8.74% (PURCH Price OF \$62,560.00 (03/28/13)	\$	5,467.74	\$ 5,638.17	\$ 5,681.87
	Working Capital 1/8 of O&M Exp Net Positive / (-) Negative Cash Flow	\$	16,257.54 (34,725.54)	\$ 16,422.93 (35,959.99)	\$ 16,590.52 (37,085.93)
403.1/.2	Depreciation	\$	3,919.68	\$ 3,919.68	\$ 3,919.68
334 300's	CIP / Meter Changeout CIP / Other R & R - (Minor Repairs Includedin Misc Exp)	\$	1,950.00 - -	500	500
	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7	<del>25</del> 01		

Brevard Waterworks

PROFORMA 2014

#### COMPARATIVE OPERATING STATEMENT

#### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	2014 YEAR * (4)	WATER SCHEDULE W-3 * (0)	WASTEWATER SCHEDULE 5-3 *	OTHER THAP REPORTING SYSTEMS (b)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)	s	S123,340_	123,340		3
469, 530	Less: Guarantood Revenue and AFFI	F-3(b)			0		
	Net Operating Revenues		so	s <u>123,340</u>	0 123,340 0		s <u> </u>
401	Operating Expenses	F-3(b)	\$	\$ 136,467	136,467		S
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b)	s	5 3,920 358	3,920 336		
	Net Depreciation Expense		s <u> </u>	S3,561_	3,561 0		so
406	Amortization of Utility Plant Acquisition A	F-3(b)	***************************************		0		
407	Ameritzation Expense (Other than CIAC)	F-3(b)			0		
403	Taxes Other Than Income	W/S-3		373	373		
409	Current Income Taxes	W/S-3	(		0		-
410.1	Deferred Federal Income Taxes	W/S-3			0	=	
410.11	Deferred State Income Taxes	W/S-3		Ellowice St	0		
411.1	Provision for Deferred Income Taxes - Cree	W/S-3		******************	0		0.0000000000000000000000000000000000000
412.1	Investment Tax Credits Deferred to Puture	W/S-3			0		
412.11	Investment Tax Credits Restand to Operate	W/S-3			0		
	Utility Operating Expenses		s0_	S 140,401	0 140,401 0		s <u>o</u> _
	Net Utility Operating Income		so_	\$(17,062)	0 (17,062) 0		so
469, 530	Add Back: Guaranteed Revenue and AFP1	F-3(b)			0		
413	Income From Utility Plant Leased to Others				0		5
414	Galas (losses) From Disposition of Utility Pro	perty			0		
420	Allowance for Funds Used During Construction				- 0		
Total Utility Operating Income	[Enter here and on Page F-3(c)]		3 0	5 (17,062)	(17,062)		so

For each account, Column c should agree with Columns f, g and h on F-3(b) \* Total of Schedules W-3 / S-3 for all rate groups.

F-3(a)

F-3(b)

#### Brevard Waterworks

PR	OFOR	MA	
	2014		

#### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (s)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	2014 YEAR (*)
Total Utility Operating In	come (from page F-N(a))		s <u>0</u>	S(17,062)
	DTHER INCOME AND DEDUCTIONS			
415	Revenues-Merchandising, Jobbing, and	- 1		500
	Centract Deductions		\$	5
416	Cests & Expenses of Merchandising			
	Jobbing, and Contract Work			-
419	Interest and Dividend Income			
421	Negatifity Income			
425	Miscellaneous Nonutility Expenses			
	Total Other Income and D	eductions	so	so
	TAXES APPLICABLE TO OTHER INCOME			
408.2	Tieses Other Then Income		s	s
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
40.2	Provision for Deferred Income Taxes - Cred			
412.2	Investment Tax Credits - Net			
412.3	Investment Tax Credits Restored to Operation	g Income		
	Total Taxes Applicable To C	other (account	s <u>c</u>	so
	INTEREST ENPENSE			
427	laterest Expense	0	5	50
428	Americation of Debt Discount & Expense	0		0
429	Amortization of Premium on Debt	0		0
	Total interest Expe	esc	so	s o
	EXTRAORDINARY ITEMS			
433	Extraectionary Income		5	\$
434	Extraordinary Deductions			0
409.3	Income Taxes, Extraordinary Items			
	Total Extraordinary	tenu	so	s0
	NET INCOME		s 0	\$ (17,062)

Explan: Extraorlinery larence

F-3(c)

Brevard Waterworks

PROFORMA 2015

#### COMPARATIVE OPERATING STATEMENT

#### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	2015 YEAR • (e)	WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE 5-J * (g)	OTHER THA REPORTING SYSTEMS (h)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)					
469,530	Less: Guaranteed Revenue and AFPI	F-3(b)	,	\$123,784	123,784		\$
	Net Operating Revenues		s <u>0</u>	\$ 123,784	123,784 0		s
401	Operating Expenses	F-3(b)	S	\$ 137,310	137,310		S
403	Depreciation Expense: Lest: Amerization of CIAC  Not Depreciation Expense	F-3(h) F-22	s	5 3,920 358 5 3,961	3,970 358 0 3,561		s (
	William Section and Control of the C		- <u>-</u>	3	0		•
406	Amortization of Utility Plant Acquisition A	F-3(b)	-	-	0		
407	Amortization Expense (Other than CIAC)	F-3(b)			0		
4CX 409	Taxes Other Than Income	W.S.3		343	343		
	Current Income Taxes	W S-3			0		
410.1	Deferred Federal Income Taxes	W/S-3			0		
410,11	Deferred State Income Taxes	W.S.3			0		
411,1	Provision for Deferred Income Taxes - Cree	W/S-3			0		
412.11	Investment Tax Credits Deferred to Future Investment Tax Credits Restored to Operati	W S-3	12		0		-
412.11	Investment Tax Crosses Restored to Operan	W/5-3			0		
	Unibty Operating Exponent		2 0	5 141,214	141,214 		s
	Net Utility Operating Income		so	s <u>(17,430)</u>	(17,430)		s
469,530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		t	0		
413	Income From Unity Plant Leased to Others	.,000,000,000	10		0		
414	Gains (losses) From Disposition of Utility Pre				0		935-Accessed
420	Allowance for Funds Urof During Constructs						

For each account, Column exhould agree with Columns £ g and h on F-3(b)

\* Total of Schedules W-3 / S-3 for all rate groups.

F-3(a)

Brevard Waterworks

PROFORMA 2015

#### COMPARATIVE OPERATING STATEMENT

#### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	RET. PAGE (t)	PREVIOUS YEAR (d)	2015 YEAR * (c)	WATER SCHEDULE W-3 *	WASTEWATER SCHEDULE S-J *	OTHER THAT REPORTING SYSTEMS (1)
	UTILITY OPERATING INCOME	400000000		C. (C.)	W-140000		15156
400 469,530	Operating Revenues	F-3(b)	\$	\$ 123,764	123,784	Year Comment	2
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)					
	Net Operating Revenues		so	S 123,784	123,784		s
401	Operating Expenses	F-3(b)	5	\$ 137,310	137,310		5
403	Depreciation Expenses Less: Amortization of CIAC	F-3(b)	5	5 3,920 358	3,970 35k		
	Net Depreciation Expense		so_	\$3,561_	3,561 0		s
406	Amerization of Utility Plant Acquisition A	F-3(b)	100000000000000000000000000000000000000		0		
407	Attentization Expense (Other than CIAC)	F-3(b)			0		
408	Taxes Other Than Income	W/S-3		141	343		
409	Chargens Income Taxes	W/S-3		343	0		
410,1	Deferred Federal Income Taxes	W/S-3			0		
410.11	Deferred State Income Taxes	W/S-3			0		
411.1	Provision for Deferred Income Taxes - Cred	W/S-3	A CONTRACTOR OF THE PARTY OF TH		0		
412.1	Investment Tax Credits Deferred to Future I	W/S-3			0		1700000000
412.11	Investment Tax Credits Restored to Operati	W/S-3			0		
	Utility Operating Expenses		2 0	\$141,214_	0 141,214 0		s(
	Net Utility Operating Isocrac		so_	\$(17,430)	(17,430)		s
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)			0		
413	locome From Utility Plant Leased to Others				0		
414	Gains (losses) From Disposition of Utility Pro	рату			0		-
420	Afterwasee for Funds Used During Communication	~			0		-

For each account, Column e should agree with Columns £ g and h on F-3(b)

\* Total of Schodules W-3 / S-3 for all rate groups.

F-3(a)