



FRIEDMAN,  
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ATTORNEYS & COUNSELORS

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FPSC - COMMISSION CLERK

September 29, 2014

Carlotta S. Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Re: Docket No. 140060-WS - Application for increase in its Water and Wastewater Rates in Seminole County by Sanlando Utilities Corporation.  
Our File No. 30057.214

Dear Ms. Stauffer:

The following are Sanlando Utilities Corporation's responses to the Deficiency Letter dated July 29, 2014:

1. Rule 25-30.437, F.A.C., requires that each Class A utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19-W (11/93), titled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." MFR Schedules B-7 and B-8, as filed, do not comply with Rule 25-30.437. Schedules B-7 and B-8 are comparisons "of the applicant's current and prior test year O&M Expenses before this Commission."

MFR Schedules B-7 and B-8 require the use of CPI-U All Items index. The utility used the CPI-U index labeled "CPI-U water and sewerage maintenance" which represents an inflation increase of 18.12 percent. In Docket No. 120037-WS staff required Utilities, Inc. of Pennbrooke to revise these schedules to reflect the "CPI-U All Items" index. The CPI-U All Items index represents an inflation increase of 6.33% for the same timeframe. Further, the Schedules B-7 and B-8 are labeled with the incorrect docket number and test year. To correct this deficiency, the utility should file revised MFR Schedules B-7 and B-8 labeled with the correct docket number and test year and using the appropriate CPI-U All Items index to calculate the CPI-U index benchmark. The re-filed schedules should include explanations for the expense items that are greater than the revised CPI-U benchmark.

**Response:** Please see the attached revised versions of the MFR Schedules B7 & B8.

2. Rule 25-30.110(2), Florida Administrative Code (F.A.C.) requires that the MFRs shall be consistent and reconcilable with the Utility's annual report. The following account balances for December 2013 listed in the MFRs do not tie to the year end balances in the Utility's 2013 Annual Report.

Water

- a) MFR Schedule E-2, Revenue Schedule at Test Year Rates - Proof of Revenue, pages 1 through 6; column (3) total billable gallons do not tie to Annual Report Schedule W-11, column (f).

**Response:** The amounts listed in column (3) of MFR Schedule E-2 are calculations based off of rounded billing consumption. The gallons on the MFR E-2 and Annual Report W-11 differ because the billing analysis on the MFR Schedule E-2 uses gallons rounded to the nearest thousand. The reports used to create the E-14 billing analysis (which is the source for the E-2) come from the Company's Customer Care and Billing System. Those reports generated from CC&B show the consumption range in gallons rounded to the nearest thousand for each month, customer class and meter size. The gallons on the Annual Report Schedule W-11 are generated using a monthly total report which is not rounded to the nearest thousand gallons because it doesn't require the range to be shown.

- b) MFR Schedule E-2, pages 1 through 6, column (4) test year revenues do not tie to Annual Report Schedule W-9, column (e).

**Response:** The total test year revenues per books on line 52 column (4) of the MFR Schedule E-2 tie to the "Total Water Operating Revenues" in column (e) on Schedule W-9 of the Annual Report. The amount listed on line 52 column (4) of the MFR Schedule E-2 is \$4,076,016 and the amount listed on the "Total Water Operating Revenues" line in column (e) on Schedule W-9 of the Annual Report is also \$4,076,016.

- c) MFR Schedule E-3, Customer Monthly Billing Schedule, row 12, total customers for each customer class do not tie to Annual Report Schedule W-9, column (d), as of December 31, 2013.

**Response:** The Utility's Annual Report records inactive as well as active accounts. The source used for the customer count used in the MFR is the billing records and is the proper basis for this filing.

Wastewater

- d) MFR Schedule E-2, pages 7 through 10, column (4) test year revenues do not tie to Annual Report Schedule S-9, column (e).

**Response:** The total test year revenues per books on line 46 column (4) of the MFR Schedule E-2 tie to the "Total Wastewater Operating Revenues" in column (e) on Schedule S-9B of the Annual Report. The amount listed on line 46 column (4) of the MFR Schedule E-2 is \$3,888,457 and the amount listed on the "Total Wastewater Operating Revenues" line in column (e) on Schedule S-9B of the Annual Report is also \$3,888,457.

- e) MFR Schedule E-3, row 12, total customers for each customer class do not tie to Annual Report Schedule S-9, column (d), as of December 31, 2013.

**Response:** The Utility's Annual Report records inactive as well as active accounts. The source used for the customer count used in the MFR is the billing records and is the proper basis for this filing.

3. Rule 25-30.437, F.A.C. requires that each Class A utility applying for a rate increase shall provide the information required by Commission Form PSC/AFD 19-W (11/93), titled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." The following MFR schedules, as filed, do not comply with Rule 25-30.437, F.A.C.

**Water**

- f) The instructions for MFR Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For in Thousands of Gallons, require the gallons sold to match the supporting documentation. The gallons sold information on schedule F-1 does not match the gallons sold figures on the corresponding schedules E-2 and E-14.

**Response:** The MFR, as filed, at Schedule F-1, includes this note: "Reconciliation: Col. 5, gallons sold, agrees with Col. 7, Sch. F-9. Both differ from Sch. E-2 by 12.6 MG or only .56%, which is inconsequential." The gallons on the F-1 and E-14/E-2 differ because the billing analysis on the MFR Schedules E-14 and E-2 uses gallons rounded to the nearest thousand. The reports used to create the E-14 billing analysis come from the Company's Customer Care and Billing System. Those reports generated from CC&B show the consumption range in gallons rounded to the nearest thousand for each month, customer class and meter size. The gallons on the F-1 are generated using a monthly total report which is not rounded to the nearest thousand gallons because it doesn't require the range to be shown.

- g) The instructions for MFR Schedule E-2, require a calculation of revenues at present and proposed rates. The fire protection rates on schedule E-2, pages 5 and 6, do not match the fire protection rates contained in the utility's currently approved tariff. Please correct any fall out calculations necessary on Schedule E-2 due to this correction.

**Response:** The MFR Schedule E-1 reflects the fire protection rates per the Company's current approved tariffs. However in the Company's current rate structure, the fire protection customers are billed annually rather than monthly. In order to reflect the manner in which the customers were billed, the E-2 Schedule shows the customers as being billed once during the year for fire protection for the entire annual amount (tariff rate multiplied by 12 months). If the monthly tariff rates were presented on the E-2 Schedule, it would incorrectly reflect the number of bills issued to customers because it would be showing the customers receiving

12 bills rather than the one they receive each year. Please see the attached internal rate schedule that the Company utilizes for Sanlando.

- h) The instructions for MFR Schedule E-2, require a calculation of revenues at present and proposed rates. The fire protection billing analysis shown on Schedule E-14, page 60 of 65, reflects a 1" meter size that is not reflected on Schedule E-2, pages 5 and 6, or in the utility's approved tariff.

**Response:** The billing analysis was in error due to an incorrect assumption upon identifying the issuance of a fire service bill in an amount that was less than the annual amount for the smallest size of fire line in our tariff. The premises associated with this error, 2381 SR 434, Longwood, FL 32779, contained a Publix supermarket that was torn down in January 2013 and replaced with a new Publix in the same location. Consequently, the fire line account to the original building, 6" size, was inactive while the new building was under construction. Therefore, the annual fire line bill was prorated to reflect a total of 24 days of service in the Test Year. On a going forward basis, the revenue from this fire line service will be \$254.16 per the current tariff assuming the account is active for a full year.

- i) The instructions for MFR Schedule E-2, require a calculation of revenues at present and proposed rates. The total billable gallons on Schedule E-2, column (3), do not reflect the total cumulative gallons on Schedule E-14, for Residential 1.5" (over 15,000 gallons), Multi-Residential 4", and Bulk 4". Please correct any fall out calculations necessary on Schedule E-2 due to this correction.

**Response:** Please see the revised version of the MFR Schedule E-2 Water.

- j) The instructions for MFR Schedule E-2, require a calculation of revenues at present and proposed rates. The total bills on Schedule E-2, column (2), do not reflect the total cumulative bills on Schedule E-14, for Multi-Residential 1" and 1.5", General Service 1", and Bulk Service 4". Please correct any fall out calculations necessary on Schedule E-2 due to this correction.

**Response:** Please see the revised version of the MFR Schedule E-2 Water.

### Wastewater

- k) The instructions for MFR Schedule E-2, require a billing analysis for each class of service by meter size. The total bills on Schedule E-2, column (2), do not reflect the total cumulative bills listed on Schedule E-14 for Residential 1", Multi-Residential 3" and 8", and Wholesale. Please correct any fall out calculations necessary on Schedule E-2 due to this correction.

**Response:** Please see the revised version of the MFR Schedule E-2 Wastewater.

- 1) The instructions for MFR Schedule E-2, require a billing analysis for each class of service by meter size. The total billable gallons, on Schedule E-2, column (3), do not reflect the total cumulative gallons listed on Schedule E-14 for Residential 1", Multi-Residential 4", 6" and 8". Please correct any fall out calculations necessary on Schedule E-2 due to this correction.

**Response:** Please see the revised version of the MFR Schedule E-2 Sewer.

4. Rule 25-30.440(1)(b), F.A.C., requires a detailed map showing the location and respective classification of the applicant's customers. Inconsistent with earlier rate case filings, the map provided in the present filing did not clearly identify residential water and wastewater customers. By shading each lot, please provide a map which clearly identifies which lots have water customers and wastewater customers.

**Response:** The staff has confirmed that the required maps were filed with the Application.

Please feel free to contact me if you have any questions or concerns.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/der  
Enclosures

cc: John Hoy (via e-mail)  
Patrick Flynn (via e-mail)  
Darrien Pitts (via e-mail)  
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Keino Young, Esquire (via e-mail)  
Steve Reilly (via email)

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Sanlando Utilities Corp.  
 Docket No.: 140060-WS  
 Test Year Ended: 12/31/2013

Schedule: B-7  
 Page 1 of 1  
 Preparer: Darrien Pitts

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/10	(3) Current TY 12/31/13	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	Explanation
1	601 Salaries & Wages - Employees	\$ 417,224	\$ 647,283	\$ (1,000)	\$ 646,283	\$ 229,059	54.90 %	In 2009, the parent company consolidated its customer service centers into three locations resulting in a reduction in some allocated costs. Offsetting that was a net increase in the manpower required to maintain and repair facilities as well as perform BW Consumption 7/19/2013 - 8/19/2013 Under Benchmark. Reduction in expense.
2	603 Salaries & Wages - Officers, Etc.	55,627	74,227	(3,587)	70,640	15,013	26.99 %	
3	604 Employee Pensions & Benefits	122,284	212,573	(2,915)	209,659	87,375	71.45 %	
4	610 Purchased Water	-	1,245	-	1,245	1,245	100.00 %	
5	615 Purchased Power	446,941	309,015	-	309,015	(137,926)	(30.86) %	
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	165,397	137,220	(11,881)	125,339	(40,058)	(24.22) %	
8	620 Materials & Supplies	157,083	102,509	(54)	102,454	(54,629)	(34.78) %	
9	631 Contractual Services - Engr.	2,169	1,001	(2)	999	(1,170)	(53.93) %	
10	632 Contractual Services - Acct.	19,331	20,477	(230)	20,247	916	4.74 %	
11	633 Contractual Services - Legal	14,753	421	(116)	305	(14,449)	(97.94) %	
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	%	
13	635 Contractual Services - Testing	18,186	10,311	-	10,311	(7,875)	(43.30) %	
14	636 Contractual Services - Other	98,274	103,077	(1,474)	101,603	3,329	3.39 %	
15	641 Rental of Building/Real Prop.	-	801	(10)	792	792	100.00 %	Line/Parent Company Allocation
16	642 Rental of Equipment	15	12	-	12	(3)	(22.73) %	Under Benchmark
17	650 Transportation Expenses	68,040	70,362	(1,113)	69,248	1,208	1.78 %	Under Benchmark
18	656 Insurance - Vehicle	-	-	-	-	-	%	
19	657 Insurance - General Liability	-	-	-	-	-	%	
20	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
21	659 Insurance - Other	92,088	107,627	(1,034)	106,593	14,505	15.75 %	The increase is due to a rise in the business insurance costs from Liberty Mutual
22	660 Advertising Expense	-	-	(3)	(3)		%	
23	666 Reg. Comm. Exp. - Rate Case Amort.	59,053	63,137	31,704	94,841	35,788	60.60 %	Not subject to Index Benchmarking
24	667 Reg. Comm. Exp. - Other	3,646	1,125	(3)	1,122	(2,524)	(69.23) %	Under Benchmark
25	670 Bad Debt Expense	8,191	11,798	(11)	11,787	3,596	43.90 %	This expense has increased because more customers are neglecting to pay their bills. Of the 2013 water related miscellaneous expenses included office telecom system, vendors that test-equipment/chemical and contracted operations worker costs. The remaining expenses included travel, office and supply expenses, and various other office expenses. Miscellaneous expenses were allocated to each company out of the Florida Cost Center, Southeast Region Cost Center, RVO FL/South Cost Center and to the Water Service Corporation Cost Center.
26	675 Miscellaneous Expenses	138,859	180,637	4,619	185,256	46,397	33.41 %	
27								
28	TOTAL	\$ 1,887,161	\$ 2,054,858	\$ 12,890	\$ 2,067,748	\$ 180,590	9.57 %	
29								
30	Total Customers (ERC's)	11,792.3			11,827.1	35	0.30 %	
31								
32	Consumer Price Index - U	380.729			449.730	69.00	6.33 %	
33								
34	Benchmark Index: Increase in Customer ERC's					1.0030		
35	Increase in CPI					1.1812		
36								
37						1.1847		

Company: Sanlando Utilities Corp.  
 Docket No.: 140060-WS  
 Test Year Ended: 12/31/2013

Schedule: B-8  
 Page 1 of 1  
 Preparer: Darrien Pitts

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/10	(3) Current TY 12/31/13	(4) TY Adj.'s per B-3	(5) Adjusted TY	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 Salaries & Wages - Employees	\$ 624,059	\$ 448,304	\$ (789)	\$ 447,515	\$ (176,544)	(28.29) %	Under Benchmark.
2	703 Salaries & Wages - Officers, Etc.	43,403	59,205	(2,831)	56,374	\$ 12,971	29.89 %	In 2009, the parent company consolidated its customer service centers into three locations resulting
3	704 Employee Pensions & Benefits	172,891	166,461	(2,300)	164,161	(8,730)	(5.05) %	in a reduction in some allocated costs. Offsetting that was a net increase in the manpower required
4	710 Purchased Sewage Treatment	-	-	-	-	-	- %	
5	711 Sludge Removal Expense	146,683	148,359	-	148,359	1,676	1.14 %	Under Benchmark
6	715 Purchased Power	630,454	462,147	-	462,147	(168,307)	(26.70) %	Under Benchmark
7	716 Fuel for Power Purchased	-	-	-	-	-	- %	
8	718 Chemicals	184,171	164,644	4,239	168,883	(15,288)	(8.30) %	Under Benchmark
9	720 Materials & Supplies	137,391	93,528	104	93,632	(43,759)	(31.85) %	Under Benchmark. Reduction in expense.
10	731 Contractual Services - Engr.	1,692	12,946	(2)	12,944	11,252	665.01 %	Engineering services were charged directly to Sanlando for Surge Pumping Design
11	732 Contractual Services - Acct.	15,083	16,147	(182)	15,965	882	5.85 %	Under Benchmark
12	733 Contractual Services - Legal	11,510	332	(92)	240	(11,270)	(97.91) %	Under Benchmark.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	- %	
14	735 Contractual Services - Testing	36,317	28,030	-	28,030	(8,287)	(22.82) %	Under Benchmark. The increase is due to an increase in allocations from the parent company regarding payment
15	736 Contractual Services - Other	76,678	88,450	(1,163)	87,287	10,609	13.84 %	processing services.
16	741 Rental of Building/Real Prop.	-	2,656	(8)	2,648	-	- %	Rental of Riding Trencher 35HP-45HP/Parent Company Allocation
17	742 Rental of Equipment	12	9	-	9	(3)	(23.92) %	Under Benchmark.
18	750 Transportation Expenses	53,089	56,124	(879)	55,246	2,157	4.06 %	Under Benchmark.
19	756 Insurance - Vehicle	-	-	-	-	-	- %	
20	757 Insurance - General Liability	-	-	-	-	-	- %	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	- %	
22	759 Insurance - Other	71,853	84,870	(816)	84,054	12,201	16.98 %	The increase is due to a rise in the business insurance costs from Liberty Mutual
23	760 Advertising Expense	-	-	(2)	(2)			Development and execution of Logo Design and Graphic Elements and Creative Design.
24	766 Reg. Comm. Exp. - Rate Case Amort.*	45,922	49,789	25,017	74,806	28,884	62.90 %	Not subject to Index Benchmarking
25	767 Reg. Comm. Exp. - Other	2,845	894	(3)	891	(1,954)	(68.68) %	Under Benchmark
26	770 Bad Debt Expense	6,391	911	(9)	902	(5,489)	(85.88) %	Under Benchmark. Reduction in expense. Of the 2013 sewer related miscellaneous expenses included office telecom system, vendors that test-equipment/chemical and contracted operations worker costs. The remaining expenses included travel, office and supply expenses, and various other office expenses. Miscellaneous expenses were allocated to each company out of the Florida Cost Center, Southeast Region Cost Center, RVO FL/South Cost Center and to the Water Service Corporation Cost Center.
27	775 Miscellaneous Expenses	130,644	125,221	(10,620)	114,601	(16,043)	(12) %	
28								
29	TOTAL	\$ 2,391,088	\$ 2,009,026	\$ 9,667	\$ 2,018,692	\$ (375,042)	(15.68) %	
30								
31	Total Customers (ERC's)	9,201.6			9,332.4	131	1.42 %	
32								
33	Consumer Price Index - U	380.729			449.730	69.00	6.33 %	
34								
35	Benchmark Index: Increase in Customer ERC's					1.0142		
36	Increase in CPI					1.1812		
37								
38						1.1980		

\* Rate case expense is excluded as it is set by the PSC

**255-Sanlando Utilities Corp.**

Sub 368, Cycles M05, M10, M15, M21, MC05, ANA1

Rate is stated monthly

Effective 11/29/13

**FIRE PROTECTION Billed Annually\***

Rate Schedule	Bill Code	Type of Service	Bill Factor	Rate Structure	Bill Factor Value
255FIRE	68081	1.5" Line	255FIRFC	Flat Annual	22.56
255FIRE	68082	2" Line	255FIRFC	Flat Annual	36.00
255FIRE	68083	2" Line/exempt	255FIRFC	Flat Annual	36.00
255FIRE	68084	4" Line	255FIRFC	Flat Annual	112.56
255FIRE	68085	4" Line/exempt	255FIRFC	Flat Annual	112.56
255FIRE	68086	6" Line	255FIRFC	Flat Annual	225.24
255FIRE	68087	6" Line/exempt	255FIRFC	Flat Annual	225.24
255FIRE	68088	8" Line	255FIRFC	Flat Annual	405.36
255FIRE	68089	8" Line/exempt	255FIRFC	Flat Annual	405.36

**Miscellaneous Charges**

				Business Hours	
		New Account - W	NWACTWO		21.00
		Reconnect- W	RECONN		21.00
		New Account - W and WW	NWACTWS		21.00
		Reconnect - W and WW	RECONN		21.00
		Seminole County Tax	TXCTY		4%
		NSF Fees	amt of check up to 50.00		\$25.00
			amt of check >50 <300.00		\$30.00
			amt of check >300.00		\$40.00
		or 5% of the face amount of the check, whichever is greater			



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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	
		Jan-Mar 2013	Jan-Mar 2013	02.07.2012	Jan-Mar 2013	Apr-May 2013	Apr-May 2013	3.23.2013	Apr-May 2013	June-Nov 2013	June-Nov 2013	05.28.2013	June -Nov 2013	December 2013	December 2013	11.29.2013	December 2013	
1	<b>Residential - Base Charge</b>																	
2	5/8" Residential	18,287		\$5.08	\$92,898	12,243		\$4.43	\$54,236	36,682		\$4.48	\$164,335	6,118		\$4.50	\$27,531	
3	3/4" Residential			\$7.62	\$0			\$6.65	\$0			\$6.72	\$0			\$6.76	\$0	
4	1" Residential	9,895		\$12.70	\$125,667	6,643		\$11.08	\$73,604	19,905		\$11.20	\$222,936	3,335		\$11.26	\$37,552	
5	1.5" Residential	45		\$25.41	\$1,143	30		\$22.15	\$665	90		\$22.40	\$2,016	15		\$22.52	\$338	
6	2" Residential			\$0.00	\$0			\$0.00	\$0			\$35.84	\$0			\$36.03	\$0	
7	3" Residential			\$0.00	\$0			\$0.00	\$0			\$71.67	\$0			\$72.05	\$0	
8	4" Residential			\$0.00	\$0			\$0.00	\$0			\$111.99	\$0			\$112.59	\$0	
9	6" Residential			\$0.00	\$0			\$0.00	\$0			\$223.97	\$0			\$225.17	\$0	
10	8" Residential			\$0.00	\$0			\$0.00	\$0			\$403.15	\$0			\$405.31	\$0	
11	<b>Total Residential Service Base Charge</b>	<b>28,227</b>			<b>\$219,708</b>	<b>18,916</b>			<b>\$128,505</b>	<b>56,677</b>			<b>\$389,287</b>	<b>9,468</b>			<b>\$65,421</b>	
12	<b>Consumption Charge (per 1,000 Gallons)</b>																	
13	5/8" Residential (0-6,000 gallons)		91,288	\$0.87	\$79,421		61,600	\$0.88	\$54,208		179,099	\$0.89	\$159,398		30,958	\$0.89	\$27,553	
14	5/8" Residential (6,001-10,000 gallons)		38,600	\$0.92	\$35,512		27,372	\$0.95	\$26,003		74,154	\$0.96	\$71,188		13,213	\$0.97	\$12,817	
15	5/8" Residential (10,001-15,000 gallons)		33,864	\$1.16	\$39,282		24,889	\$1.42	\$35,342		66,067	\$1.44	\$95,136		11,664	\$1.45	\$16,913	
16	5/8" Residential (over 15,000 gallons)		69,109	\$1.62	\$111,957		54,491	\$1.89	\$102,988		149,138	\$1.91	\$284,854		27,473	\$1.92	\$52,748	
17	3/4" Residential (0-6,000 gallons)		0	\$0.87	\$0		-	\$0.88	\$0		0	\$0.89	\$0		-	\$0.89	\$0	
18	3/4" Residential (6,001-10,000 gallons)		0	\$0.92	\$0		-	\$0.95	\$0		0	\$0.96	\$0		-	\$0.97	\$0	
19	3/4" Residential (10,001-15,000 gallons)		0	\$1.16	\$0		-	\$1.42	\$0		0	\$1.44	\$0		-	\$1.45	\$0	
20	3/4" Residential (over 15,000 gallons)		0	\$1.62	\$0		-	\$1.89	\$0		0	\$1.91	\$0		-	\$1.92	\$0	
21	1" Residential (0-6,000 gallons)		52,937	\$0.87	\$46,055		35,375	\$0.88	\$31,130		103,102	\$0.89	\$91,761		17,949	\$0.89	\$15,975	
22	1" Residential (6,001-10,000 gallons)		26,453	\$0.92	\$24,337		18,321	\$0.95	\$17,405		49,930	\$0.96	\$47,933		9,138	\$0.97	\$8,864	
23	1" Residential (10,001-15,000 gallons)		26,614	\$1.16	\$30,872		19,209	\$1.42	\$27,277		50,261	\$1.44	\$72,376		9,116	\$1.45	\$13,218	
24	1" Residential (over 15,000 gallons)		98,797	\$1.62	\$160,051		74,617	\$1.89	\$141,026		188,521	\$1.91	\$360,075		37,801	\$1.92	\$72,578	
25	1.5" Residential (0-6,000 gallons)		261	\$0.87	\$227		165	\$0.88	\$145		467	\$0.89	\$416		81	\$0.89	\$72	
26	1.5" Residential (6,001-10,000 gallons)		136	\$0.92	\$125		75	\$0.95	\$71		236	\$0.96	\$227		50	\$0.97	\$49	
27	1.5" Residential (10,001-15,000 gallons)		135	\$1.16	\$157		70	\$1.42	\$99		208	\$1.44	\$300		45	\$1.45	\$65	
28	1.5" Residential (over 15,000 gallons)		1,336	\$1.62	\$2,164		682	\$1.89	\$1,289		2,570	\$1.91	\$4,909		355	\$1.92	\$682	
29	2" Residential (0-6,000 gallons)		0	\$0.87	\$0		-	\$0.88	\$0		0	\$0.89	\$0		-	\$0.89	\$0	
30	2" Residential (6,001-10,000 gallons)		0	\$0.92	\$0		-	\$0.95	\$0		0	\$0.96	\$0		-	\$0.97	\$0	
31	2" Residential (10,001-15,000 gallons)		0	\$1.16	\$0		-	\$1.42	\$0		0	\$1.44	\$0		-	\$1.45	\$0	
32	2" Residential (over 15,000 gallons)		0	\$1.62	\$0		-	\$1.89	\$0		0	\$1.91	\$0		-	\$1.92	\$0	
33	3" Residential (0-6,000 gallons)		0	\$0.87	\$0		-	\$0.88	\$0		0	\$0.89	\$0		-	\$0.89	\$0	
34	3" Residential (6,001-10,000 gallons)		0	\$0.92	\$0		-	\$0.95	\$0		0	\$0.96	\$0		-	\$0.97	\$0	
35	3" Residential (10,001-15,000 gallons)		0	\$1.16	\$0		-	\$1.42	\$0		0	\$1.44	\$0		-	\$1.45	\$0	
36	3" Residential (over 15,000 gallons)		0	\$1.62	\$0		-	\$1.89	\$0		0	\$1.91	\$0		-	\$1.92	\$0	
37	4" Residential (0-6,000 gallons)		0	\$0.87	\$0		-	\$0.88	\$0		0	\$0.89	\$0		-	\$0.89	\$0	
38	4" Residential (6,001-10,000 gallons)		0	\$0.92	\$0		-	\$0.95	\$0		0	\$0.96	\$0		-	\$0.97	\$0	
39	4" Residential (10,001-15,000 gallons)		0	\$1.16	\$0		-	\$1.42	\$0		0	\$1.44	\$0		-	\$1.45	\$0	
40	4" Residential (over 15,000 gallons)		0	\$1.62	\$0		-	\$1.89	\$0		0	\$1.91	\$0		-	\$1.92	\$0	
41	6" Residential (0-6,000 gallons)		0	\$0.87	\$0		-	\$0.88	\$0		0	\$0.89	\$0		-	\$0.89	\$0	
42	6" Residential (6,001-10,000 gallons)		0	\$0.92	\$0		-	\$0.95	\$0		0	\$0.96	\$0		-	\$0.97	\$0	
43	6" Residential (10,001-15,000 gallons)		0	\$1.16	\$0		-	\$1.42	\$0		0	\$1.44	\$0		-	\$1.45	\$0	
44	6" Residential (over 15,000 gallons)		0	\$1.62	\$0		-	\$1.89	\$0		0	\$1.91	\$0		-	\$1.92	\$0	
45	8" Residential (0-6,000 gallons)		0	\$0.87	\$0		-	\$0.88	\$0		0	\$0.89	\$0		-	\$0.89	\$0	
46	8" Residential (6,001-10,000 gallons)		0	\$0.92	\$0		-	\$0.95	\$0		0	\$0.96	\$0		-	\$0.97	\$0	
47	8" Residential (10,001-15,000 gallons)		0	\$1.16	\$0		-	\$1.42	\$0		0	\$1.44	\$0		-	\$1.45	\$0	
48	8" Residential (over 15,000 gallons)		0	\$1.62	\$0		-	\$1.89	\$0		0	\$1.91	\$0		-	\$1.92	\$0	
49	<b>Total Residential Service Consumption</b>	<b>439,530</b>			<b>\$530,160</b>		<b>316,866</b>		<b>\$436,984</b>		<b>863,753</b>		<b>\$1,188,571</b>		<b>157,843</b>		<b>\$221,532</b>	
50	<b>Total Residential Service</b>	<b>28,227</b>	<b>439,530</b>		<b>\$749,868</b>	<b>18,916</b>	<b>316,866</b>		<b>\$565,490</b>	<b>56,677</b>	<b>863,753</b>		<b>\$1,577,858</b>	<b>9,468</b>	<b>157,843</b>		<b>\$286,953</b>	
51	<b>Average Residential Bill</b>				<b>\$26.57</b>				<b>\$29.89</b>				<b>\$27.84</b>				<b>\$30.31</b>	

Company: Sanlando Utility Corp.

Schedule E-2

Docket No.: 140060-W5

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Test Year Ended: 12/31/2010

Preparer: Darrien Pitts

Interim [ ] Final [x]

Water [x] Sewer [ ]

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2013	Total Billable Gallons (in 000's) Jan. - Dec. 2013	Total Year Revenue Jan. - Dec. 2013	Present Rates Effective 11.29.2013	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	<b>Residential - Base Charge</b>								
2	5/8" Residential	73,330		\$339,001	\$4.50	\$329,985	\$5.20	\$381,316	
3	3/4" Residential	0		\$0	\$6.76	\$0	\$7.80	\$0	
4	1" Residential	39,778		\$459,759	\$11.26	\$447,900	\$13.00	\$517,114	
5	1.5" Residential	180		\$4,162	\$22.52	\$4,054	\$26.00	\$4,680	
6	2" Residential	0		\$0	\$36.03	\$0	\$41.60	\$0	
7	3" Residential	0		\$0	\$72.05	\$0	\$78.00	\$0	
8	4" Residential	0		\$0	\$112.59	\$0	\$130.00	\$0	
9	6" Residential	0		\$0	\$225.17	\$0	\$260.00	\$0	
10	8" Residential	0		\$0	\$405.31	\$0	\$416.00	\$0	
11	<b>Total Residential Service Base Charge</b>	<b>113,288</b>		<b>\$802,922</b>		<b>\$781,939</b>		<b>\$903,110</b>	
12	<b>Consumption Charge (per 1,000 Gallons)</b>								
13	5/8" Residential (0-6,000 gallons)		362,945	\$320,579	\$0.89	\$323,021	\$1.03	\$373,833	
14	5/8" Residential (6,001-10,000 gallons)		153,339	\$145,520	\$0.97	\$148,739	\$1.12	\$171,740	
15	5/8" Residential (10,001-15,000 gallons)		136,484	\$186,674	\$1.45	\$197,902	\$1.67	\$227,928	
16	5/8" Residential (over 15,000 gallons)		300,211	\$552,546	\$1.92	\$576,405	\$2.22	\$666,468	
17	3/4" Residential (0-6,000 gallons)		0	\$0	\$0.89	\$0	\$1.03	\$0	
18	3/4" Residential (6,001-10,000 gallons)		0	\$0	\$0.97	\$0	\$1.12	\$0	
19	3/4" Residential (10,001-15,000 gallons)		0	\$0	\$1.45	\$0	\$1.67	\$0	
20	3/4" Residential (over 15,000 gallons)		0	\$0	\$1.92	\$0	\$2.22	\$0	
21	1" Residential (0-6,000 gallons)		209,363	\$184,921	\$0.89	\$186,333	\$1.03	\$215,644	
22	1" Residential (6,001-10,000 gallons)		103,842	\$98,538	\$0.97	\$100,727	\$1.12	\$116,303	
23	1" Residential (10,001-15,000 gallons)		105,200	\$143,743	\$1.45	\$152,540	\$1.67	\$175,684	
24	1" Residential (over 15,000 gallons)		399,736	\$733,730	\$1.92	\$767,493	\$2.22	\$887,414	
25	1.5" Residential (0-6,000 gallons)		974	\$860	\$0.89	\$867	\$1.03	\$1,003	
26	1.5" Residential (6,001-10,000 gallons)		497	\$471	\$0.97	\$482	\$1.12	\$557	
27	1.5" Residential (10,001-15,000 gallons)		458	\$621	\$1.45	\$664	\$1.67	\$765	
28	1.5" Residential (over 15,000 gallons)		4,943	\$9,044	\$1.92	\$9,491	\$2.22	\$10,973	
29	2" Residential (0-6,000 gallons)		0	\$0	\$0.89	\$0	\$1.03	\$0	
30	2" Residential (6,001-10,000 gallons)		0	\$0	\$0.97	\$0	\$1.12	\$0	
31	2" Residential (10,001-15,000 gallons)		0	\$0	\$1.45	\$0	\$1.67	\$0	
32	2" Residential (over 15,000 gallons)		0	\$0	\$1.92	\$0	\$2.22	\$0	
33	3" Residential (0-6,000 gallons)		0	\$0	\$0.89	\$0	\$1.03	\$0	
34	3" Residential (6,001-10,000 gallons)		0	\$0	\$0.97	\$0	\$1.12	\$0	
35	3" Residential (10,001-15,000 gallons)		0	\$0	\$1.45	\$0	\$1.67	\$0	
36	3" Residential (over 15,000 gallons)		0	\$0	\$1.92	\$0	\$2.22	\$0	
37	4" Residential (0-6,000 gallons)		0	\$0	\$0.89	\$0	\$1.03	\$0	
38	4" Residential (6,001-10,000 gallons)		0	\$0	\$0.97	\$0	\$1.12	\$0	
39	4" Residential (10,001-15,000 gallons)		0	\$0	\$1.45	\$0	\$1.67	\$0	
40	4" Residential (over 15,000 gallons)		0	\$0	\$1.92	\$0	\$2.22	\$0	
41	6" Residential (0-6,000 gallons)		0	\$0	\$0.89	\$0	\$1.03	\$0	
42	6" Residential (6,001-10,000 gallons)		0	\$0	\$0.97	\$0	\$1.12	\$0	
43	6" Residential (10,001-15,000 gallons)		0	\$0	\$1.45	\$0	\$1.67	\$0	
44	6" Residential (over 15,000 gallons)		0	\$0	\$1.92	\$0	\$2.22	\$0	
45	8" Residential (0-6,000 gallons)		0	\$0	\$0.89	\$0	\$1.03	\$0	
46	8" Residential (6,001-10,000 gallons)		0	\$0	\$0.97	\$0	\$1.12	\$0	
47	8" Residential (10,001-15,000 gallons)		0	\$0	\$1.45	\$0	\$1.67	\$0	
48	8" Residential (over 15,000 gallons)		0	\$0	\$1.92	\$0	\$2.22	\$0	
49	<b>Total Residential Service Consumption</b>		<b>1,777,992</b>	<b>\$2,377,247</b>		<b>\$2,464,663</b>		<b>\$2,848,313</b>	
50	<b>Total Residential Service</b>	<b>113,288</b>	<b>1,777,992</b>	<b>\$3,180,169</b>		<b>\$3,246,602</b>		<b>\$3,751,423</b>	
51	<b>Average Residential Bill</b>			<b>\$28.07</b>		<b>\$28.66</b>		<b>\$33.11</b>	

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	December 2013	December 2013	December 2013	December 2013	December 2013
1	Multi-Residential - Base Charge																	
2	5/8" Multi Residential	65		\$5.08	\$330	44		\$4.43	\$195	132		\$4.48	\$591	22		\$4.50	\$99	
3	3/4" Multi Residential	0		\$7.62	\$0	-		\$6.65	\$0	0		\$6.72	\$0	0		\$6.76	\$0	
4	1" Multi Residential	33		\$12.70	\$419	22		\$11.08	\$244	66		\$11.20	\$739	11		\$11.26	\$124	
5	1.5" Multi Residential	204		\$25.41	\$5,184	136		\$22.15	\$3,012	403		\$22.40	\$9,027	73		\$22.52	\$1,644	
6	2" Multi Residential	201		\$40.65	\$8,171	134		\$35.44	\$4,749	402		\$35.84	\$14,408	67		\$36.03	\$2,414	
7	3" Multi Residential	45		\$81.28	\$3,658	30		\$70.88	\$2,126	90		\$71.67	\$6,450	15		\$72.05	\$1,081	
8	4" Multi Residential	6		\$127.01	\$762	4		\$110.75	\$443	12		\$111.99	\$1,344	2		\$112.59	\$225	
9	6" Multi Residential	3		\$254.01	\$762	2		\$221.50	\$443	6		\$223.97	\$1,344	1		\$225.17	\$225	
10	8" Multi Residential	3		\$406.43	\$1,219	2		\$398.70	\$797	6		\$403.15	\$2,419	1		\$405.31	\$405	
	Total Multi-Residential																	
11	Service Base Facility Charges	560			\$20,505	374			\$12,010	1,117			\$36,322	192			\$6,217	
12																		
13	Consumption Charge (per 1,000 Gallons)																	
14	5/8" Multi Residential		342	\$1.26	\$431		229	\$1.39	\$318		1,218	\$1.41	\$1,717		196	\$1.42	\$278	
15	3/4" Multi Residential		0	\$1.26	\$0		0	\$1.39	\$0		0	\$1.41	\$0		0	\$1.42	\$0	
16	1" Multi Residential		210	\$1.26	\$265		132	\$1.39	\$183		378	\$1.41	\$533		74	\$1.42	\$105	
17	1.5" Multi Residential		6,101	\$1.26	\$7,687		3,486	\$1.39	\$4,846		11,305	\$1.41	\$15,940		2,139	\$1.42	\$3,037	
18	2" Multi Residential		12,725	\$1.26	\$16,034		8,173	\$1.39	\$11,360		24,578	\$1.41	\$34,655		4,774	\$1.42	\$6,779	
19	3" Multi Residential		6,212	\$1.26	\$7,827		3,947	\$1.39	\$5,486		11,731	\$1.41	\$16,541		1,982	\$1.42	\$2,814	
20	4" Multi Residential		3,262	\$1.26	\$4,110		2,188	\$1.39	\$3,041		8,028	\$1.41	\$11,319		1,470	\$1.42	\$2,087	
21	6" Multi Residential		2,983	\$1.26	\$3,759		2,047	\$1.39	\$2,845		6,721	\$1.41	\$9,477		1,276	\$1.42	\$1,812	
22	8" Multi Residential		2,883	\$1.26	\$3,633		1,976	\$1.39	\$2,747		6,193	\$1.41	\$8,732		1,184	\$1.42	\$1,681	
23	Total Multi-Residential Svc Consumption		34,718		\$43,745		22,178		\$30,827		70,152		\$98,914		13,095		\$18,595	
24	Total Multi-Residential Service	560	34,718		\$64,249	374	22,178		\$42,837	1,117	70,152		\$135,237	192	13,095		\$24,812	
25	Average Multi-Residential Service Bill				\$114.73				\$114.54				\$121.07				\$129.23	

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.	Class/Meter Size	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2013	Total Billable Gallons (in 000's) Jan. - Dec. 2013	Test Year Revenue Jan. - Dec. 2013	Present Rates Effective 11.29.2013	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates		
1	Multi-Residential - Base Charge									
2	5/8" Multi Residential	263		\$1,215	\$4.50		\$1,184	\$5.20	\$1,368	
3	3/4" Multi Residential	0		\$0	\$6.76		\$0	\$7.80	\$0	
4	1" Multi Residential	132		\$1,526	\$11.26		\$1,486	\$13.00	\$1,716	
5	1.5" Multi Residential	816		\$18,867	\$22.52		\$18,376	\$26.00	\$21,216	
6	2" Multi Residential	804		\$29,741	\$36.03		\$28,968	\$41.60	\$33,446	
7	3" Multi Residential	180		\$13,315	\$72.05		\$12,969	\$78.00	\$14,040	
8	4" Multi Residential	24		\$2,774	\$112.59		\$2,702	\$130.00	\$3,120	
9	6" Multi Residential	12		\$2,774	\$225.17		\$2,702	\$260.00	\$3,120	
10	8" Multi Residential	12		\$4,841	\$405.31		\$4,864	\$416.00	\$4,992	
	Total Multi-Residential Service Base									
11	Facility Charges	2,243		\$75,054			\$73,251		\$83,018	
12										
13	Consumption Charge (per 1,000 Gallons)									
14	5/8" Multi Residential		1,985	\$2,745	\$1.42	1,985	\$2,819	\$1.64	\$3,255	
15	3/4" Multi Residential		0	\$0	\$1.42	-	\$0	\$1.64	\$0	
16	1" Multi Residential		794	\$1,086	\$1.42	794	\$1,127	\$1.64	\$1,302	
17	1.5" Multi Residential		23,031	\$31,510	\$1.42	23,031	\$32,704	\$1.64	\$37,771	
18	2" Multi Residential		50,250	\$68,828	\$1.42	50,250	\$71,355	\$1.64	\$82,410	
19	3" Multi Residential		23,872	\$32,669	\$1.42	23,872	\$33,898	\$1.64	\$39,150	
20	4" Multi Residential		14,948	\$20,558	\$1.42	14,948	\$21,226	\$1.64	\$24,515	
21	6" Multi Residential		13,027	\$17,892	\$1.42	13,027	\$18,498	\$1.64	\$21,364	
22	8" Multi Residential		12,236	\$16,793	\$1.42	12,236	\$17,375	\$1.64	\$20,067	
23	Total Multi-Residential Service Consumption		140,143	\$192,081			\$199,003		\$229,835	
24	Total Multi-Residential Service	2,243	140,143	\$267,135			\$272,254		\$312,853	
25	Average Multi-Residential Service Bill			\$119.10			\$121.38		\$139.48	

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	December 2013	December 2013	11.29.2013	December 2013	
<b>General Service - Base Charge</b>																		
1	5/8" General Service	463		\$5.08	\$2,352	306		\$4.43	\$1,356	918		\$4.48	\$4,113	161		\$4.50	\$725	
3	3/4" General Service	0		\$7.62	\$0	0		\$6.65	\$0	-		\$6.72	\$0	0		\$6.76	\$0	
4	1" General Service	631		\$12.70	\$8,014	421		\$11.08	\$4,665	1,274		\$11.20	\$14,269	199		\$11.26	\$2,241	
5	1.5" General Service	178		\$25.41	\$4,523	118		\$22.15	\$2,614	352		\$22.40	\$7,885	61		\$22.52	\$1,374	
6	2" General Service	179		\$40.65	\$7,276	114		\$35.44	\$4,040	349		\$35.84	\$12,508	60		\$36.03	\$2,162	
7	3" General Service	15		\$81.28	\$1,219	10		\$70.88	\$709	29		\$71.67	\$2,078	5		\$72.05	\$360	
8	4" General Service	9		\$127.01	\$1,143	6		\$110.75	\$665	18		\$111.99	\$2,016	3		\$112.59	\$338	
9	6" General Service	6		\$254.01	\$1,524	4		\$221.50	\$886	10		\$223.97	\$2,240	4		\$225.17	\$901	
10	8" General Service			\$406.43	\$0			\$398.70	\$0			\$403.15	\$0			\$405.31	\$0	
11	Total General Service Base Facility Charges	1,481			\$26,051	979			\$14,933	2,950			\$45,108	493			\$8,099	
<b>Consumption Charge (per 1,000 Gallons)</b>																		
14	5/8" General Service		3,920	\$1.26	\$4,939		2,603	\$1.39	\$3,618		7,666	\$1.41	\$10,809		1,363	\$1.42	\$1,935	
15	3/4" General Service		0	\$1.26	\$0		0	\$1.39	\$0		0	\$1.41	\$0		0	\$1.42	\$0	
16	1" General Service		11,549	\$1.26	\$14,552		8,678	\$1.39	\$12,062		28,792	\$1.41	\$40,597		5,306	\$1.42	\$7,535	
17	1.5" General Service		11,750	\$1.26	\$14,805		7,793	\$1.39	\$10,832		23,408	\$1.41	\$33,005		3,660	\$1.42	\$5,197	
18	2" General Service		17,369	\$1.26	\$21,885		11,753	\$1.39	\$16,337		35,175	\$1.41	\$49,597		8,465	\$1.42	\$12,020	
19	3" General Service		7,900	\$1.26	\$9,954		5,474	\$1.39	\$7,609		14,664	\$1.41	\$20,676		3,014	\$1.42	\$4,280	
20	4" General Service		895	\$1.26	\$1,128		622	\$1.39	\$865		2,394	\$1.41	\$3,376		348	\$1.42	\$494	
21	6" General Service		12,167	\$1.26	\$15,330		10,485	\$1.39	\$14,574		20,174	\$1.41	\$28,445		3,788	\$1.42	\$5,379	
22	8" General Service			\$1.26	\$0			\$1.39	\$0			\$1.41	\$0			\$1.42	\$0	
23	Total General Service Consumption		65,550		\$82,593		47,408		\$65,897		132,273		\$186,505		25,944		\$36,840	
24	Total General Service	1,481	65,550		\$108,644	979	47,408		\$80,831	2,950	132,273		\$231,613	493	25,944		\$44,940	
25	Average General Service Bill				\$73.36				\$82.56				\$78.51				\$91.16	
<b>Bulk Service - Base Charge</b>																		
28	4" Bulk Service	3		\$127.01	\$381	2		\$110.75	\$222	6		\$111.99	\$672	1		\$112.59	\$113	
29	8" Bulk Service	3		\$406.43	\$1,219	8		\$398.70	\$3,190	18		\$403.15	\$7,257	3		\$405.31	\$1,216	
30	Total Bulk Service Base Facility Charges	6			\$1,600	10			\$3,411	24			\$7,929	4			\$1,329	
<b>Consumption Charge (per 1,000 Gallons)</b>																		
33	4" Bulk Service		1,287	\$1.26	\$1,622		840	\$1.39	\$1,168		2,947	\$1.41	\$4,155		525	\$1.42	\$746	
34	8" Bulk Service		190	\$1.26	\$239		18,640	\$1.39	\$25,910		34,428	\$1.41	\$48,543		6,019	\$1.42	\$8,547	
35	Total Bulk Service Consumption		1,477		\$1,861		19,480		\$27,077		37,375		\$52,699		6,544		\$9,292	
36	Total Bulk Service	6	1,477		\$3,461	10	19,480		\$30,488	24	37,375		\$60,627	4	6,544		\$10,621	
37	Average Bulk Service Bill				\$576.89				\$3,048.83				\$2,526.14				\$2,655.25	
<b>Private Fire Protection</b>																		
40	1.5" Private Fire Line	2		\$25.44	\$51	0		\$22.20	\$0	0		\$22.44	\$0		\$22.56	\$0		
41	2" Private Fire Line	13		\$40.68	\$529	0		\$35.40	\$0	0		\$35.76	\$0		\$36.00	\$0		
42	4" Private Fire Line	23		\$126.96	\$2,920	0		\$110.76	\$0	0		\$111.96	\$0		\$112.56	\$0		
43	6" Private Fire Line	30		\$254.16	\$7,625	0		\$221.52	\$0	0		\$224.04	\$0		\$225.24	\$0		
44	8" Private Fire Line	5		\$406.44	\$2,032	0		\$398.76	\$0	0		\$403.20	\$0		\$405.36	\$0		
45		73			\$13,157	0			\$0	0			\$0			\$0		
46	Other Miscellaneous Revenues				\$8,526				\$5,464				\$16,176				\$3,775	
47	Adjustment to reclass Miscellaneous Revenues																	
48	Total Other Revenues				\$8,526				\$5,464				\$16,176				\$3,775	
49	Test Year Accruals				\$7,819				\$64,579				\$16,176				\$19,882	
50	Forfeited Discounts																\$0	
51	Adjusted Test Year/ Annualized / Proposed Revenues				\$955,724				\$789,689				\$1,990,050				\$351,219	
52	Total Per Books				\$948,564				\$783,817				\$1,993,079				\$350,556	
53	Adjustment to reclass Miscellaneous Revenues																	
54	Difference				(\$7,160)				(\$5,872)				\$3,029				(\$662)	
55	Percentage				-0.75%				-0.75%				0.15%				-0.19%	

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) Total Bills Jan. - Dec. 2013	(3) Total Billable		(4) Test Year Revenue Jan. - Dec. 2013	(5) Present Rates Effective 11.29.2013	(6) Annualized Revenues	(7) Proposed Rates	(8) Revenues at Proposed Rates
			Jan. - Dec. 2013	Gallons (in 000's)					
1	<b>General Service - Base Charge</b>								
2	5/8" General Service	1,848			\$8,545	\$4.50	\$8,316	\$5.20	\$9,610
3	3/4" General Service	0			\$0	\$6.76	\$0	\$7.80	\$0
4	1" General Service	2,525			\$29,188	\$11.26	\$28,432	\$13.00	\$32,825
5	1.5" General Service	709			\$16,395	\$22.52	\$15,967	\$26.00	\$18,434
6	2" General Service	702			\$25,986	\$36.03	\$25,293	\$41.60	\$29,203
7	3" General Service	59			\$4,367	\$72.05	\$4,251	\$78.00	\$4,602
8	4" General Service	36			\$4,161	\$112.59	\$4,053	\$130.00	\$4,680
9	6" General Service	24			\$5,550	\$225.17	\$5,404	\$260.00	\$6,240
10	8" General Service	0			\$0	\$405.31	\$0	\$416.00	\$0
11	Total General Service Base Facility Charges	<u>5,903</u>			<u>\$94,193</u>		<u>\$91,716</u>		<u>\$105,594</u>
12									
13	<b>Consumption Charge (per 1,000 Gallons)</b>								
14	5/8" General Service		15,552		\$21,302	\$1.42	\$22,084	\$1.64	\$25,505
15	3/4" General Service		0		\$0	\$1.42	\$0	\$1.64	\$0
16	1" General Service		54,325		\$74,745	\$1.42	\$77,142	\$1.64	\$89,093
17	1.5" General Service		46,611		\$63,840	\$1.42	\$66,188	\$1.64	\$76,442
18	2" General Service		72,762		\$99,839	\$1.42	\$103,322	\$1.64	\$119,330
19	3" General Service		31,052		\$42,519	\$1.42	\$44,094	\$1.64	\$50,925
20	4" General Service		4,259		\$5,862	\$1.42	\$6,048	\$1.64	\$6,985
21	6" General Service		46,614		\$63,729	\$1.42	\$66,192	\$1.64	\$76,447
22	8" General Service		0		\$0	\$1.42	\$0	\$1.64	\$0
23	Total General Service Consumption		<u>271,175</u>		<u>\$371,836</u>		<u>\$385,069</u>		<u>\$444,727</u>
24	Total General Service	<u>5,903</u>	<u>271,175</u>		<u>\$466,028</u>		<u>\$476,784</u>		<u>\$550,321</u>
25	Average General Service Bill				<u>\$78.95</u>		<u>\$80.77</u>		<u>\$93.23</u>
26									
27	<b>Bulk Service - Base Charge</b>								
28	4" Bulk Service	12			\$1,387	\$112.59	\$1,351	\$130.00	\$1,560
29	8" Bulk Service	32			\$12,882	\$405.31	\$12,970	\$416.00	\$13,312
30	Total Bulk Service Base Facility Charges	<u>44</u>			<u>\$14,269</u>		<u>\$14,321</u>		<u>\$14,872</u>
31									
32	<b>Consumption Charge (per 1,000 Gallons)</b>								
33	4" Bulk Service		5,599		\$7,690	\$1.42	\$7,951	\$1.64	\$9,182
34	8" Bulk Service		59,277		\$83,239	\$1.42	\$84,173	\$1.64	\$97,214
35	Total Bulk Service Consumption		<u>64,876</u>		<u>\$90,929</u>		<u>\$92,124</u>		<u>\$106,397</u>
36	Total Bulk Service	<u>44</u>	<u>64,876</u>		<u>\$105,198</u>		<u>\$106,445</u>		<u>\$121,269</u>
37	Average Bulk Service Bill				<u>\$2,390.86</u>		<u>\$2,419.20</u>		<u>\$2,756.11</u>
38									
39	<b>Private Fire Protection</b>								
40	1.5" Private Fire Line	2			\$51	\$22.56	\$45	\$26.05	\$52
41	2" Private Fire Line	13			\$529	\$36.00	\$468	\$41.57	\$540
42	4" Private Fire Line	23			\$2,920	\$112.56	\$2,589	\$129.96	\$2,989
43	6" Private Fire Line	30			\$7,625	\$225.24	\$6,757	\$260.06	\$7,802
44	8" Private Fire Line	5			\$2,032	\$405.36	\$2,027	\$468.03	\$2,340
45		<u>73</u>			<u>\$13,157</u>		<u>\$11,886</u>		<u>\$13,724</u>
46	Other Miscellaneous Revenues				<u>\$33,940</u>		<u>\$33,940</u>		<u>\$33,940</u>
47									
48					<u>\$33,940</u>		<u>\$33,940</u>		<u>\$33,940</u>
49	Test Year Accruals				<u>\$21,054</u>		<u>\$21,054</u>		<u>\$21,054</u>
50	Forfeited Discounts				<u>\$0</u>		<u>\$0</u>		<u>\$0</u>
51	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$4,086,681</u>		<u>\$4,168,965</u>		<u>\$4,804,582</u>
52	Total Per Books				<u>\$4,076,016</u>		<u>\$4,076,016</u>		<u>\$4,804,582</u>
53					<u>(\$463)</u>		<u>(\$463)</u>		<u>(\$463)</u>
54	Difference				<u>(\$10,665)</u>		<u>\$92,486</u>		<u>\$92,486</u>
55	Percentage				<u>-0.26%</u>				

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Apr-May 2013	Total Billable Gallons (in 000's) Apr-May 2013	Test Year Rates Effective 3.23.2013	Test Year Revenue Apr-May 2013	Total Bills June-Nov 2013	Billable Gallons (in 000's) June-Nov 2013	Test Year Rates Effective 05.28.2013	Test Year Revenue June-Nov 2013	December 2013	December 2013	Test Year Rates Effective 11.29.2013	Test Year Revenue December 2013	
1	Residential - Base Charge																	
2	5/8" Residential	17,221		\$13.70	\$235,928	11,513		\$12.28	\$141,380	34,582		\$12.45	\$430,546	5,755		\$12.53	\$72,110	
3	3/4" Residential			\$13.70	\$0			\$12.28	\$0			\$12.45	\$0		\$12.53	\$0		
4	1" Residential	6,444		\$13.70	\$88,283	4,310		\$12.28	\$52,927	13,143		\$12.45	\$163,630	1,982		\$12.53	\$24,834	
5	1.5" Residential			\$13.70	\$0			\$12.28	\$0			\$12.45	\$0		\$12.53	\$0		
6	2" Residential			\$13.70	\$0			\$12.28	\$0			\$12.45	\$0		\$12.53	\$0		
7	Residential Wholesale - Flat Meter (per unit)	3	(828 Units)	\$28.98	\$71,986	2	(828 Units)	\$25.98	\$43,023	6	(828 Units)	\$26.34	\$130,857	1	(828 Units)	\$26.51	\$21,950	
8	Total Residential Service BFC	23,668			\$396,197	15,825			\$237,329	47,731			\$725,033	7,738			\$118,895	
9	Consumption Charge (per 1,000 Gallons)																	
10	5/8" Residential (Max 10k gallons)		121,916	\$1.81	\$220,668		83,429	\$1.96	\$163,521		237,562	\$1.99	\$472,748		41,348	\$2.00	\$82,696	
11	3/4" Residential (Max 10k gallons)			\$1.81	\$0			\$1.96	\$0			\$1.99	\$0			\$2.00	\$0	
12	1" Residential (Max 10k gallons)		51,803	\$1.81	\$93,763		35,192	\$1.96	\$68,976		101,469	\$1.99	\$201,923		17,646	\$2.00	\$35,292	
13	1.5" Residential (Max 10k gallons)			\$1.81	\$0			\$1.96	\$0			\$1.99	\$0			\$2.00	\$0	
14	2" Residential (Max 10k gallons)			\$1.81	\$0			\$1.96	\$0			\$1.99	\$0			\$2.00	\$0	
15	Total Residential Service Billable Cons.		173,719		\$314,431		118,621		\$232,497		339,031		\$674,672		58,994		\$117,988	
16	Total Residential Service	23,668	173,719		\$710,628	15,825	118,621		\$469,826	47,731	339,031		\$1,399,705	7,738	58,994		\$236,883	
17	Average Residential Bill				\$30.02				\$29.69				\$29.32				\$30.61	
18	Multi-Residential - Base Charge																	
19	5/8" Multi Residential	63		\$13.70	\$863	42		\$12.28	\$516	126		\$12.45	\$1,569	21		\$12.53	\$263	
20	3/4" Multi Residential			\$20.55	\$0			\$18.43	\$0			\$18.69	\$0		\$18.81	\$0		
21	1" Multi Residential	30		\$34.24	\$1,027	20		\$30.71	\$614	60		\$31.14	\$1,868	10		\$31.34	\$313	
22	1.5" Multi Residential	204		\$68.44	\$13,962	136		\$61.42	\$8,353	408		\$62.27	\$25,406	68		\$62.66	\$4,261	
23	2" Multi Residential	201		\$109.50	\$22,010	134		\$98.28	\$13,170	402		\$99.65	\$40,059	67		\$100.28	\$6,719	
24	3" Multi Residential	45		\$218.99	\$9,855	30		\$196.56	\$5,897	89		\$199.29	\$17,737	16		\$200.54	\$3,209	
25	4" Multi Residential	6		\$342.17	\$2,053	4		\$307.12	\$1,228	12		\$311.69	\$3,740	2		\$313.35	\$627	
26	6" Multi Residential	3		\$684.38	\$2,053	2		\$614.24	\$1,228	6		\$622.77	\$3,737	1		\$626.68	\$627	
27	8" Multi Residential	3		\$1,094.99	\$3,285	2		\$1,105.64	\$2,211	5		\$1,121.00	\$5,605	1		\$1,128.04	\$1,128	
28	Multi Residential Wholesale - Flat Meter (per unit)	3	(450 Units)	\$28.98	\$39,123	2	(450 Units)	\$25.98	\$23,382	6	(450 Units)	\$26.34	\$71,118	1	(450 Units)	\$26.51	\$11,930	
29	Total Multi-Residential Service BFC	558			\$94,230	372			\$56,600	1,114			\$170,839	187			\$29,076	
30	Consumption Charge (per 1,000 Gallons)																	
31	5/8" Multi Residential		329	\$2.20	\$724		215	\$2.35	\$505		1,202	\$2.38	\$2,861		190	\$2.39	\$454	
32	3/4" Multi Residential		0	\$2.20	\$0			\$2.35	\$0			\$2.38	\$0			\$2.39	\$0	
33	1" Multi Residential		188	\$2.20	\$414		123	\$2.35	\$289		356	\$2.38	\$847		68	\$2.39	\$163	
34	1.5" Multi Residential		6,101	\$2.20	\$13,422		3,486	\$2.35	\$8,192		11,305	\$2.38	\$26,906		2,139	\$2.39	\$5,112	
35	2" Multi Residential		12,725	\$2.20	\$27,995		8,173	\$2.35	\$19,207		24,578	\$2.38	\$58,496		4,774	\$2.39	\$11,410	
36	3" Multi Residential		6,212	\$2.20	\$13,666		3,947	\$2.35	\$9,275		11,731	\$2.38	\$27,920		1,982	\$2.39	\$4,737	
37	4" Multi Residential		3,484	\$2.20	\$7,665		2,219	\$2.35	\$5,215		7,914	\$2.38	\$18,835		1,331	\$2.39	\$3,181	
38	6" Multi Residential		2,983	\$2.20	\$6,563		2,047	\$2.35	\$4,810		6,721	\$2.38	\$15,996		1,276	\$2.39	\$3,050	
39	8" Multi Residential		2,883	\$2.20	\$6,343		1,976	\$2.35	\$4,644		6,193	\$2.38	\$14,739		249	\$2.39	\$595	
40	Total Multi-Residential Service Consumption		34,905		\$76,791		22,186		\$52,137		70,000		\$166,600		12,009		\$28,702	
41	Total Multi-Residential Service	558	34,905		\$171,021	372	22,186		\$108,737	1,114	70,000		\$337,439	187	12,009		\$57,777	
42	Average Multi-Residential Service Bill				\$306.49				\$292.30				\$302.91				\$308.97	

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2013	Billable Gallons (in 000's) Jan. - Dec. 2013	Test Year Revenue Jan. - Dec. 2013	Present Rates Effective 11.29.2013	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge								
2	5/8" Residential	69,071		\$879,963	\$12.53	\$865,460	\$14.21	\$981,499	
3	3/4" Residential	0		\$0	\$12.53	\$0	\$14.21	\$0	
4	1" Residential	25,879		\$329,674	\$12.53	\$324,264	\$14.21	\$367,741	
5	1.5" Residential	0		\$0	\$12.53	\$0	\$14.21	\$0	
6	2" Residential	0		\$0	\$12.53	\$0	\$14.21	\$0	
	Residential Wholesale - Flat Meter (per unit)	12	(828 Units)	\$267,817	\$26.51	\$263,403	\$30.06	\$298,676	
7	Total Residential Service BFC	<u>94,962</u>		<u>\$1,477,454</u>		<u>\$1,453,127</u>		<u>\$1,647,916</u>	
9	Consumption Charge (per 1,000 Gallons)								
10	5/8" Residential (Max 10k gallons)		484,255	\$939,633	\$2.00	\$968,510	\$2.27	\$1,099,259	
11	3/4" Residential (Max 10k gallons)		0	\$0	\$2.00	\$0	\$2.27	\$0	
12	1" Residential (Max 10k gallons)		206,110	\$399,955	\$2.00	\$412,220	\$2.27	\$467,870	
13	1.5" Residential (Max 10k gallons)		0	\$0	\$2.00	\$0	\$2.27	\$0	
14	2" Residential (Max 10k gallons)		0	\$0	\$2.00	\$0	\$2.27	\$0	
15	Total Residential Service Billable Consumption		<u>690,365</u>	<u>\$1,339,588</u>		<u>\$1,380,730</u>		<u>\$1,567,129</u>	
16	Total Residential Service	<u>94,962</u>	<u>690,365</u>	<u>\$2,817,043</u>		<u>\$2,833,857</u>		<u>\$3,215,044</u>	
17	Average Residential Bill			<u>\$29.66</u>		<u>\$29.84</u>		<u>\$33.86</u>	
18	Multi-Residential - Base Charge								
19	5/8" Multi Residential	252		\$3,211	\$12.53	\$3,158	\$14.21	\$3,581	
20	3/4" Multi Residential	0		\$0	\$18.81	\$0	\$21.32	\$0	
21	1" Multi Residential	120		\$3,823	\$31.34	\$3,761	\$35.53	\$4,264	
22	1.5" Multi Residential	816		\$51,982	\$62.66	\$51,131	\$71.05	\$57,977	
23	2" Multi Residential	804		\$81,957	\$100.28	\$80,625	\$113.68	\$91,399	
24	3" Multi Residential	180		\$36,697	\$200.54	\$36,097	\$213.15	\$38,367	
25	4" Multi Residential	24		\$7,648	\$313.35	\$7,520	\$355.25	\$8,526	
26	6" Multi Residential	12		\$7,645	\$626.68	\$7,520	\$710.50	\$8,526	
27	8" Multi Residential	11		\$12,229	\$1,128.04	\$12,408	\$1,136.80	\$12,505	
	Multi Residential Wholesale - Flat Meter (per unit)	12	(450 units)	\$145,553	\$26.51	\$143,154	\$30.06	\$162,324	
28	Total Multi-Residential Service BFC	<u>2,231</u>		<u>\$350,745</u>		<u>\$345,374</u>		<u>\$387,468</u>	
30	Consumption Charge (per 1,000 Gallons)								
31	5/8" Multi Residential		1,936	\$4,544	\$2.39	\$4,627	\$2.71	\$5,247	
32	3/4" Multi Residential		0	\$0	\$2.39	\$0	\$2.71	\$0	
33	1" Multi Residential		735	\$1,712	\$2.39	\$1,757	\$2.71	\$1,992	
34	1.5" Multi Residential		23,031	\$53,632	\$2.39	\$55,044	\$2.71	\$62,414	
35	2" Multi Residential		50,250	\$117,107	\$2.39	\$120,098	\$2.71	\$136,178	
36	3" Multi Residential		23,872	\$55,599	\$2.39	\$57,054	\$2.71	\$64,693	
37	4" Multi Residential		14,948	\$34,896	\$2.39	\$35,726	\$2.71	\$40,509	
38	6" Multi Residential		13,027	\$30,419	\$2.39	\$31,135	\$2.71	\$35,303	
39	8" Multi Residential		11,301	\$26,321	\$2.39	\$27,009	\$2.71	\$30,626	
40	Total Multi-Residential Service Consumption		<u>139,100</u>	<u>\$324,230</u>		<u>\$332,449</u>		<u>\$376,961</u>	
41	Total Multi-Residential Service	<u>2,231</u>	<u>139,100</u>	<u>\$674,974</u>		<u>\$677,823</u>		<u>\$764,429</u>	
42	Average Multi-Residential Service Bill			<u>\$302.54</u>		<u>\$303.82</u>		<u>\$342.64</u>	



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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
		Bills	Jan-Mar 2013	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills Apr-May 2013	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills June-Nov 2013	Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	December 2013	December 2013	December 2013	December 2013
1	General Service - Base Charge																	
2	5/8" General Service	241			\$13.70	\$3,302	158		\$12.28	\$1,940	479		\$12.45	\$5,964	82		\$12.53	\$1,027
3	3/4" General Service				\$20.55	\$0			\$18.43	\$0			\$18.69	\$0			\$18.81	\$0
4	1" General Service	160			\$34.24	\$5,478	108		\$30.71	\$3,317	325		\$31.14	\$10,121	55		\$31.34	\$1,724
5	1.5" General Service	72			\$68.44	\$4,928	48		\$61.42	\$2,948	143		\$62.27	\$8,905	25		\$62.66	\$1,567
6	2" General Service	92			\$109.50	\$10,074	60		\$98.28	\$5,897	187		\$99.65	\$18,635	32		\$100.28	\$3,209
7	3" General Service	9			\$218.99	\$1,971	6		\$196.56	\$1,179	18		\$199.29	\$3,587	3		\$200.54	\$602
8	4" General Service	12			\$342.17	\$4,106	8		\$307.12	\$2,457	24		\$311.39	\$7,473	4		\$313.35	\$1,253
9	6" General Service	3			\$684.38	\$2,053	2		\$614.24	\$1,228	5		\$622.77	\$3,114	2		\$626.68	\$1,253
10	8" General Service				\$1,094.99	\$0			\$1,105.64	\$0			\$1,121.00	\$0			\$1,128.04	\$0
	General Service Wholesale - Flat Meter (per unit)	3	(101 Units)		\$28.98	\$8,781	2	(101 Units)	\$25.98	\$5,248	6	(101 Units)	\$26.34	\$15,962	1	(101 Units)	\$26.51	\$2,678
11		3	(101 Units)		\$28.98	\$8,781	2	(101 Units)	\$25.98	\$5,248	6	(101 Units)	\$26.34	\$15,962	1	(101 Units)	\$26.51	\$2,678
12	Total General Service Base Facility Charge	592				\$40,693	392			\$24,215	1,187			\$73,760	204			\$13,313
13	Consumption Charge (per 1,000 Gallons)																	
14	5/8" General Service		1,959		\$2.20	\$4,310	1,329		\$2.35	\$3,123	3,698		\$2.38	\$8,801	664		\$2.39	\$1,587
15	3/4" General Service				\$2.20	\$0			\$2.35	\$0			\$2.38	\$0			\$2.39	\$0
16	1" General Service		1,636		\$2.20	\$3,599	1,067		\$2.35	\$2,507	4,698		\$2.38	\$11,181	1,067		\$2.39	\$2,550
17	1.5" General Service		2,111		\$2.20	\$4,644	1,584		\$2.35	\$3,722	5,476		\$2.38	\$13,033	838		\$2.39	\$2,003
18	2" General Service		3,547		\$2.20	\$7,803	2,423		\$2.35	\$5,694	8,954		\$2.38	\$21,311	2,618		\$2.39	\$6,257
19	3" General Service		2,688		\$2.20	\$5,914	1,337		\$2.35	\$3,142	4,578		\$2.38	\$10,896	863		\$2.39	\$2,063
20	4" General Service		1,078		\$2.20	\$2,372	733		\$2.35	\$1,723	2,748		\$2.38	\$6,540	418		\$2.39	\$999
21	6" General Service		10,520		\$2.20	\$23,144	9,979		\$2.35	\$23,451	17,906		\$2.38	\$42,616	2,765		\$2.39	\$6,608
22	8" General Service				\$2.20	\$0			\$2.35	\$0			\$2.38	\$0			\$2.39	\$0
23	Total General Service Consumption		23,539			\$51,786	18,452			\$43,362	48,058			\$114,378	9,233			\$22,067
24	Total General Service	592	23,539			\$92,479	392	18,452		\$67,577	1,187	48,058		\$188,138	204	9,233		\$35,379
25	Average General Service Bill					\$156.21				\$172.39				\$158.50				\$173.43
26																		
27	Residential Reuse - Base Charge																	
28	All Meters	296			\$4.20	\$1,243	208		\$4.43	\$921	615		\$4.49	\$2,761	105		\$4.52	\$475
29	Total Residential Reuse Service Base Facility Ch	296				\$1,243	208			\$921	615			\$2,761	105			\$475
30																		
31	Consumption Charge (per 1,000 Gallons)																	
32	Consumption for all meter sizes		6,013		\$0.45	\$2,706	4,711		\$0.44	\$2,073	12,160		\$0.45	\$5,472	1,824		\$0.45	\$821
33	Total Residential Reuse Service Consumption		6,013			\$2,706	4,711			\$2,073	12,160			\$5,472	1,824			\$821
34																		
35	Total Residential Reuse Service	296	6,013			\$3,949	208	4,711		\$2,994	615	12,160		\$8,233	105	1,824		\$1,295
36																		
37	Average Residential Reuse Service Bill					\$13.34				\$14.40				\$13.39				\$12.34
38																		
39	Sewer Public Auth					\$0				\$0				\$0				\$0
40	Other Miscellaneous Revenues					\$2,873				\$2,115				\$6,450				\$851
41	Total Other Revenues					\$2,873				\$2,115				\$6,450				\$851
42																		
43	Test Year Accruals					\$43,292				(\$14,120)				(\$10,251)				(\$16,582)
44	Forfeited Discounts					\$0				\$0				\$0				\$0
45	Adjusted Test Year/ Annualized / Proposed Revenues					\$1,024,242				\$637,129				\$1,929,714				\$315,604
46	Total Per Books					\$1,018,198				\$638,415				\$1,916,096				\$315,748
47	Adjustment to reclass Miscellaneous Revenues																	
48	Difference					(\$6,044)				\$1,286				(\$13,618)				\$144
49	Percentage					-0.59%				0.20%				-0.71%				0.05%

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Sanlando Utility Corp.

Docket No.: 140060-WS

Test Year Ended: 12/31/2013

Interim [ ] Final [x]

Water [ ] Sewer [x]

Florida Public Service Commission

Schedule E-2

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Preparer: Darrien Pitts

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills Jan. - Dec. 2013	Billable Gallons (in 000's) Jan. - Dec. 2013	Test Year Revenue Jan. - Dec. 2013	Present Rates Effective 11.29.2013	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	General Service - Base Charge								
2	5/8" General Service	960		\$12,233	\$12.53	\$12,029	\$14.21	\$13,642	
3	3/4" General Service	0		\$0	\$18.81	\$0	\$21.32	\$0	
4	1" General Service	648		\$20,639	\$31.34	\$20,308	\$35.53	\$23,023	
5	1.5" General Service	288		\$18,347	\$62.66	\$18,046	\$71.05	\$20,462	
6	2" General Service	371		\$37,814	\$100.28	\$37,204	\$113.68	\$42,175	
7	3" General Service	36		\$7,339	\$200.54	\$7,219	\$213.15	\$7,673	
8	4" General Service	48		\$15,290	\$313.35	\$15,041	\$355.25	\$17,052	
9	6" General Service	12		\$7,649	\$626.68	\$7,520	\$710.50	\$8,526	
10	8" General Service	0		\$0	\$1,128.04	\$0	\$1,136.80	\$0	
	General Service Wholesale - Flat Meter (per unit)	12	(101 units)	\$32,668	\$26.51	\$32,130	\$30.06	\$36,433	
11									
12	Total General Service Base Facility Charge	2,375		\$151,980		\$149,498		\$168,987	
13	Consumption Charge (per 1,000 Gallons)								
14	5/8" General Service		7,650	\$17,821	\$2.39	\$18,284	\$2.71	\$20,732	
15	3/4" General Service		0	\$0	\$2.39	\$0	\$2.71	\$0	
16	1" General Service		8,468	\$19,838	\$2.39	\$20,239	\$2.71	\$22,948	
17	1.5" General Service		10,009	\$23,402	\$2.39	\$23,922	\$2.71	\$27,124	
18	2" General Service		17,542	\$41,065	\$2.39	\$41,925	\$2.71	\$47,539	
19	3" General Service		9,466	\$22,014	\$2.39	\$22,624	\$2.71	\$25,653	
20	4" General Service		4,977	\$11,633	\$2.39	\$11,895	\$2.71	\$13,488	
21	6" General Service		41,170	\$95,819	\$2.39	\$98,396	\$2.71	\$111,571	
22	8" General Service		0	\$0	\$2.39	\$0	\$2.71	\$0	
23	Total General Service Consumption		99,282	\$231,593		\$237,284		\$269,054	
24	Total General Service	2,375	99,282	\$383,573		\$386,782		\$438,041	
25	Average General Service Bill			\$161.50		\$162.86		\$184.44	
26									
27	Residential Reuse - Base Charge								
28	All Meters	1,224		\$5,401	\$4.52	\$5,532	\$5.13	\$6,279	
29	Total Residential Reuse Service Base Fac	1,224		\$5,401		\$5,532		\$6,279	
30									
31	Consumption Charge (per 1,000 Gallons)								
32	Consumption for all meter sizes		24,708	\$11,071	\$0.45	\$11,119	\$0.51	\$12,601	
33	Total Residential Reuse Service Consumption		24,708	\$11,071		\$11,119		\$12,601	
34									
35	Total Residential Reuse Service	1,224	24,708	\$16,472		\$16,651		\$18,880	
36									
37	Average Residential Reuse Service Bill			\$13.46		\$13.60		\$15.43	
38									
39	Sewer Public Auth			\$0		\$0		\$0	
40	Other Miscellaneous Revenues			\$12,289		\$12,289		\$12,289	
41	Total Other Revenues			\$12,289		\$12,289		\$12,289	
42									
43	Test Year Accruals			\$2,339		\$2,339		\$2,339	
44	Forfeited Discounts			\$0		\$0		\$0	
45	Adjusted Test Year/ Annualized / Proposed Revenues			\$3,906,690		\$3,929,741		\$4,451,022	
46	Total Per Books			\$3,888,457		\$3,888,457		\$3,888,457	
47	Adjustment to reclass Miscellaneous Revenues			(\$420)		(\$420)		(\$420)	
48	Difference			\$17,812		\$40,863		\$17,812	
49	Percentage			0.46%					