

LAKE IDLEWILD UTILITY COMPANY

FILED NOV 03, 2015
DOCUMENT NO. 07020-15
FPSC - COMMISSION CLERK

October 28, 2015

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

Check received with [unclear] forwarded
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Initials of person who forwarded check:

15 NOV -3 PM 1:20
RECEIVED-FPSC
COMMISSION CLERK

Re: Application of Lake Idlewild Utility Company for Staff Assisted Rate Case in Lake County

Dear Commission Clerk,

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

Lake Idlewild purchased the water and wastewater systems from W.B.B. Utilities, Inc on August 29, 2014. The transfer was approved by the Public Service Commission in Order No. PSC-15-0140-PAA-WU, issued March 23, 2015. The last SARC for this water system was in 1994, which culminated in Order No. PSC-94-0236-FOF-WU, issued March 3, 1994, in Docket No. 930656-WU. Since Lake Idlewild purchased these systems on August 29, 2014, the utility is requesting a test year ending September 30, 2015 to reflect a full 12 months of operation under the new ownership.

For the test year ending September 30, 2015, the adjusted average water rate base for Lake Idlewild is \$52,557. The adjusted operating expenses for the requested test year were \$38,322 for water. Finally, based on the adjusted amounts in Lake Idlewild's supporting workpapers, the net operating loss for this test year were (\$5,453).

Lake Idlewild is requesting an overall rate of return (ROR) of 8.74% with a return on equity of 8.74% based on the most recent leverage formula in Order No. PSC-15-0259-PAA-WS, issued July 2, 2015.

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

1. Commission Application for Staff Assisted Rate Case Form PSC/AFD 2-W;
2. Lake Idlewild's supporting schedules for requested test year ending August 31, 2014 including:

a. Schedule 1-A – Water Rate Base	COM	_____
b. Schedule 1-C – Adjustments to Rate Base	(AFD)	_____
c. Schedule 2 – Capital Structure	APA	_____
d. Schedule 3 – A – Statement of Water Operations	ECO	_____
e. Schedule 3-C – Adjustments to Operating Income	ENG	_____
f. O&M Expenses – Water	GCL	_____
g. Schedule RCE – Analysis of Rate Case Expense	IDM	_____
h. Plant, Accumulated Depreciation, Depreciation Expenses	TEL	_____
	CLK	_____

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

Lake Idlewild Utility Company
Staff Assisted Rate Case Request
October 28, 2015

- i. Schedule A-5 – Average Plant in Service – by Primary Account
- j. Schedule A-9 – Average Accumulated Depreciation by Primary Account
- k. Schedule A-14 – Average CIAC and Accumulated Amortization
- l. Taxes Other Than Income Schedule
- m. Allocation of Revenue Requirement – Rate Design – Water
- n. Schedule E-1w – Water Rates at Present and Proposed Rates (with elasticity adj.)
- o. Schedule 4 – A – Utility Requested Water Rate Schedule
- p. Schedule F-1 – Gallons of Water Purchased, Sold and Unaccounted For

The total filing fee in the amount of \$200 is also attached to this SARC application pursuant to Rule 25-30.30.020(2)(f), Florida Administrative Code.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Troy Rendell". The signature is stylized and includes a large initial "T" and a subscript "3" below the name.

Troy Rendell
Manager of Regulated Utilities
// for Lake Idlewild Utility Company

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR A STAFF ASSISTED RATE CASE

I. GENERAL DATA

A

Name of Utility: **Lake Idlewild Utility Company**

B

Address: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

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

2. County: **Lake**

Nearest City: **Grand Island, FL**

3. General Area Served: **Lake Idlewild Estates**

4116 Bair Ave., Fruitland Park, FL

C

Authority: **See Order No. PSC-15-0140-PAA-WU, issued March 23, 2015**

1. Water Certificate No. **531-W**

Date Received: **March 23, 2015**

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

Date Received: **N/A**

3. Date Utility Started Operations: Water: **1991**

Wastewater: **N/A**

D

How System Was Acquired: **Purchased from W.B.B. Utilities, Inc Transferred to Lake Idlewild Utility Company**

If utility was purchased, give date **August 29, 2014**

Amount Paid \$ **\$58,000**

1. Name of Seller: **W.B.B. Utilities, 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.	Gary Deremer	President	51%
2.	Cecil Delcher	Vice-President	39%
3.	Victoria Penick	Administrator	10%
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):

<p><u>Name:</u> Troy Rendell, U.S. Water Services Corporation</p>	<p><u>Address:</u> 4939 Cross Bayou Blvd. New Port Richey, FL 34652</p>
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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: **2014**

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>Year Ending</u> <u>12/31/2014</u>	<u>Historic</u> <u>Test Year</u> <u>Ending</u> <u>10/30/15</u>
1. <u>Water:</u>		
Cost of Plant In Service	\$ <u>194,241</u>	\$ <u>194,241.00</u>
Less Accumulated Depreciation	<u>(95,166)</u>	<u>(99,716.82)</u>
Less Contributed Plant	<u>(91,720)</u>	<u>(91,720.00)</u>
Plus Accumulated Amortization – CIAC	<u>42,061</u>	<u>44,230.74</u>
Net Owner's Investment	\$ 49,416	\$ 47,034.92

	<u>Year Ending</u> <u>12/31/2014</u>	<u>Historic</u> <u>Test Year</u> <u>Ending</u> <u>9/30/15</u>
2. <u>Wastewater:</u>		
Cost of Plant In Service	\$ N/A	\$ N/A
Less Accumulated Depreciation	N/A	N/A
Less Contributed Plant	<u>N/A</u>	<u>N/A</u>
Plus Accumulated Amotrization - CIAC	<u>N/A</u>	<u>N/A</u>
Net Owner's Investment	<u>\$ N/A</u>	<u>\$ N/A</u>

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

	<u>Four (4)</u> <u>Months</u> <u>Ending</u> <u>12/31/2014</u>	<u>Historic</u> <u>Test Year</u> <u>Ending</u> <u>09/30/15</u>
1. <u>Water:</u>		
Revenues (By Class)		
a. Residential	\$ 9,692	\$ 31,843.81
b. Commercial	0	0
c. Other	<u>0</u>	<u>418.40</u>
Total Operating Revenues:	<u>\$ 9,692</u>	<u>\$ 32,262.21</u>
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	1,333	3,999.97
c. Employee Pensions & Benefits	0	0
d. Purchased Water	0	0
e. Purchased Power	938	3,198.95
f. Fuel for Power Production	0	0
g. Chemicals	338	864.50
h. Contractual Services - Legal	0	589.50
i. Contractual Services - Professional	6,460	19,073.28
j. Contractual Services – Other (Accounting)	2,000	2,000.00
k. Rents	0	0
l. Transportation Expenses	0	0
m. Insurance Expense	249	1,254.63
n. Regulatory Commission Expense	0	0
o. Bad Debt Expense	0	282.73
p. Miscellaneous Expense	192	572.49

q. Depreciation Expense	2,175	6,182.28
r. CIAC Amortization Expense	(1,027)	-2,940.08
s. Property Taxes	2,407	4,235.28
t. Other Taxes - RAFs	436	1,569.49
u. Income Taxes	0	0
Operating Income (Loss) ** 6 month period **	<u>\$ (5,811)</u>	<u>\$ (8,620.81)</u>

	<u>Four (4) Months Ending 12/31/2014</u>	<u>Historic Test Year Ending 9/30/15</u>
2. <u>Wastewater</u>		
Revenues (By Class):	\$ N/A	\$ N/A
a. Residential	N/A	N/A
b.	0	0
c.	0	0
Total Operating Revenues:	<u>\$ N/A</u>	<u>\$ N/A</u>
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)	<u>\$ 0</u>	<u>\$ 0</u>

H. Outstanding Debt:						
Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date		

1. N/A
2. _____
3. _____
4. _____

I. Indicate Type of Tax Return Field:

- 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: **252,000**

b. Under Construction : **n/a**

c. Proposed: **n/a**

2. Type of treatment:

Sodium Hypochlorite

3. Approximate average daily flow of treated water: **38,843**

4. Source of water supply: Ground Water

5. Types of chemicals used and their normal dosage rates: **Sodium Hypochlorite**

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

Total capacity in gallons per minute (gpm): **1,872,000**

Diameter/Depth:	6" / 210	8" / 253	
Motor horsepower:	5	50	
Pump capacity (gpm):	50	750	

7. Reservoirs and/or hydropneumatic tanks:

Description:	Ground		
Capacity:	7,500		

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"	2"		
Linear feet:	5,025 Lf	942 Lf		

11. Note any fire flow requirements and imposing government agency: Lake County
750 gpm

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 \$ 110.00

15. Service availability fees - Water \$ Main Extension - \$887.00 Plant Capacity - \$793.00

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

17. Total gallons pumped during most recent twelve months: 14,177,700

18. Total gallons sold during most recent twelve months: 14,096,500

19. Gallons unaccounted for during most recent twelve months: (42,800)

20. Gallons purchased during most recent twelve months: N/A

IV. RATE DATA

A. Individual to contact on tariff matters:

1. Name: Troy Rendell

2. Telephone Number: (727) 848- 8292 ext. 245

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

1. Water:

a. Residential Water	BFC - \$12.08 Gallonge Charge - \$1.58
b. General Service	BFC - \$12.08 Gallonge Charge - \$1.58
c. Special Contract	
d. Other - Specify	

2. Wastewater:

a. Residential Wastewater	N/A
b. General Service	N/A
c. Special Contract	
d. Other - Specify	

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

1. Water Metered	2014	9/30/2015
a. Residential	76	76

b. General Service	0	0
c. Special Contract	0	
d. Other - Specify	0	
2. Water Unmetered	<u>2014</u>	<u>2015</u>
a. Residential	0	
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	
3. Wastewater	<u>2014</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 _____

[Handwritten Signature]
President

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

Lake Idlewild Utility Company
 Schedule of Water Rate Base
 Test Year Ended 09/30/15

Schedule No. 1-A
 Docket No. 150XXX-WU

Description	Average Test Year Per Utility	Adjustments	Average Adjusted Test Year
1 Plant in Service	\$192,336	\$0	\$192,336
2 Land and Land Rights	1,905	0	1,905
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-96,626	0	-96,626
5 CIAC	-91,720	0	-91,720
6 Amortization of CIAC	42,761	0	42,761
7 Working Capital Allowance	<u>3,980</u>	<u>-87</u>	<u>3,892</u>
8 Rate Base	<u>\$52,635</u>	<u>-\$87</u>	<u>\$52,548</u>

Lake Idlewild Utility Company
Statement of Water Operations
Test Year Ended 09/30/15

Revised Schedule No. 3-A
Docket No. 150XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$32,262</u>	<u>\$606</u>	<u>\$32,869</u>	<u>\$10,659</u> 32.43%	<u>\$43,527</u>
Operating Expenses					
2 Operation & Maintenance	31,836	-699	31,137	209	31,346
3 Depreciation	6,181	0	6,181		6,181
4 Amortization	-2,940	0	-2,940		-2,940
5 Taxes Other Than Income	5,805	-1,936	3,869	480	4,348
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Operating Expense	<u>40,882</u>	<u>-2,635</u>	<u>38,247</u>	<u>688</u>	<u>38,935</u>
8 Operating Income	<u>-\$8,620</u>	<u>\$3,242</u>	<u>-\$5,378</u>	<u>\$9,970</u>	<u>\$4,592</u>
9 Rate Base	<u>\$52,635</u>		<u>\$52,548</u>		<u>\$52,548</u>
10 Rate of Return			<u>-16.38%</u>		<u>8.74%</u>

Lake Idlewild Utility Company
 Adjustments to Rate Base
 Test Year Ended 09/30/15

Schedule No. 1-C
 Docket No. 150XXX-WU

Explanation		Water	Wastewater
	<u>Plant In Service</u>		
1	Total	\$0	\$0
	<u>Land</u>		
1	Total	\$0	\$0
	<u>Non-used and Useful</u>		
	100% U&U - See Order PSC-94-0236-FOF-WU	\$0	\$0
	<u>Accumulated Depreciation</u>		
1	Total	\$0	\$0
	<u>CIAC</u>		
1	Total	\$0	\$0
	<u>Accumulated Amortization of CIAC</u>		
1	Total	\$0	\$0
	<u>Working Capital</u>		
1		(\$87)	\$0

Lake Idlewild Utility Company
 Adjustment to Operating Income
 Test Year Ended 09/30/15

Revised Schedule 3-C
 Docket No. 150XXX-WU

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Annualized based on 2015 Index	\$606	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$606</u>	<u>\$0</u>
<u>Operation and Maintenance Expense</u>		
3 Rate Case Expense Amortization	\$214	\$0
4 Adjustment to Outside Services - Account to reflect actual bill	(\$1,000)	\$0
5 Adjustment to Insurance to reflect actual invoice	<u>\$86</u>	
6 Total	<u>(\$699)</u>	<u>\$0</u>
<u>Depreciation Expense - Net</u>		
7 100% U&U - See Order PSC-94-0236-FOF-WU	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>		
8 To reflect actual Real Estate and Tangible Taxes	(\$1,846)	\$0
9 To reflect appropriate RAFs test year revenues	<u>(\$90)</u>	<u>\$0</u>
Total	<u>(\$1,936)</u>	<u>\$0</u>
Additional Pro Forma Adjustments		
<u>Operation and Maintenance Expense</u>		
10 Bad Debt Expense on Revenue Increase (2%)	<u>\$209</u>	
<u>TAXES OTHER THAN INCOME TAX</u>		
11 RAF on Revenue Adjustment @ 4.5%	<u>\$480</u>	

Lake Idlewild Utility Company
 Capital Structure
 Test Year Ended 09/30/15

Schedule No. 2
 Docket No. 150XXX-WU

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost	
Per Utility									
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%	
12 Short-term Debt	0	0	\$0	\$0	0	0.00%	0.00%	0.00%	
13 Preferred Stock	0	0	\$0	\$0	0	0.00%	0.00%	0.00%	
14 Common Equity	51,702	0	\$51,702	\$845	52,548	100.00%	8.74%	8.74%	
15 Customer Deposits	0	0	\$0	\$0	0	0.00%	2.00%	0.00%	
16 Deferred Income Taxes	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>	
20 Total Capital	<u>\$51,702</u>	<u>\$0</u>	<u>\$51,702</u>	<u>\$845</u>	<u>\$52,548</u>	<u>100.00%</u>		<u>8.74%</u>	
						LOW	HIGH		
						RETURN ON EQUITY	<u>7.74%</u>	<u>9.74%</u>	
						OVERALL RATE OF RETURN	<u>7.74%</u>	<u>9.74%</u>	

Lake Idlewild Utility Company
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS
 Test Year Ended 09/30/15

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year		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	0	0	0	2.50%	0	0	0	0	0	0.00%	0	#N/A	#N/A
302	Franchises	0	0	0	2.50%	0	0	0	0	0	0.00%	0	#N/A	#N/A
303	Land and Land Rights	1,905	0	1,905	NA	0	0	0	0	0	0.00%	0	0	0
304	Structures and Improvements	5,642	0	5,642	3.70%	961	0	961	209	209	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	19,011	0	19,011	3.70%	12,653	0	12,653	703	703	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	15,793	0	15,793	3.13%	6,131	0	6,131	494	494	0.00%	0	0	0
310	Power Generation Equipment	3,038	0	3,038	5.88%	3,336	0	3,336	-84	-84	0.00%	0	0	0
311	Pumping Equipment	20,285	0	20,285	5.88%	15,774	0	15,774	1,193	1,193	0.00%	0	0	0
320	Water Treatment Equipment	20,337	0	20,337	5.88%	15,472	0	15,472	1,196	1,196	0.00%	0	0	0
330	Distribution Reservoirs	32,468	0	32,468	3.03%	1,461	0	1,461	984	984	0.00%	0	0	0
331	Transmission and Distribution Mains	57,238	0	57,238	2.63%	28,617	0	28,617	1,505	1,505	0.00%	0	0	0
333	Services	44	0	44	2.86%	40	0	40	1	1	0.00%	0	0	0
334	Meter & Meter Installations	9,020	0	9,020	5.88%	10,248	0	10,248	-257	-257	0.00%	0	0	0
335	Hydrants	9,460	0	9,460	2.50%	5,024	0	5,024	237	237	0.00%	0	0	0
336.4	Backflow Devices	0	0	0	10.00%	0	0	0	0	0	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	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	#N/A	\$0	\$0	\$0
	SOURCE OF SUPPLY & PUMPING	65,674	0	65,674		38,855	0	38,855	2,515	2,515	0.00%	0	0	0
	WATER TREATMENT PLANT	20,337	0	20,337		15,472	0	15,472	1,196	1,196	0.00%	0	0	0
	TRANSMISSION & DISTRIBUTION	108,230	0	108,230		45,390	0	45,390	2,470	2,470	0.00%	0	0	0
	GENERAL PLANT	0	0	0		0	0	0	0	0	#N/A	0	0	0
	TOTALS - WATER	\$194,241	\$0	\$194,241		\$99,717	\$0	\$99,717	\$6,181	\$6,181	0.00%	\$0	\$0	\$0

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
 Lake Idlewild Utility Company
 Docket No. 150XXX-WU
 Test Year Ended 09/30/15
 Historical & Pro Forma

Schedule: A-5
 Page: 1
 Preparer: W T Rendell

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

Line No.	(1) Acct No.	(2) Account Name	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Prior Year 09/30/14	Test Year End 09/30/15	Average Balance	Non-Used & Useful %	Useful Balance	Pro Forma Plant	Pro Forma YE	Non-U&U Proforma
1	301	Organization	0	0	0	0.00%	0	0	-	-
2	302	Franchises	0	0	0	0.00%	0	0	-	-
3	303	Land and Land Rights	1,905	1,905	1,905	0.00%	0	0	1,905	-
4	304	Structures and Improvements	5,642	5,642	5,642	0.00%	0	0	5,642	-
5	305	Collecting and Impounding	0	0	0	0.00%	0	0	-	-
6	306	Lake River and Other Intakes	0	0	0	0.00%	0	0	-	-
7	307	Wells and Springs	19,011	19,011	19,011	0.00%	0	0	19,011	-
8	308	Infiltration Galleries	0	0	0	0.00%	0	0	-	-
9	309	Supply Mains	15,793	15,793	15,793	0.00%	0	0	15,793	-
10	310	Power Generation Equipment	3,038	3,038	3,038	0.00%	0	0	3,038	-
11	311	Pumping Equipment	20,285	20,285	20,285	0.00%	0	0	20,285	-
12	320	Water Treatment Equipment	20,337	20,337	20,337	0.00%	0	0	20,337	-
13	330	Distribution Reservoirs	32,468	32,468	32,468	0.00%	0	0	32,468	-
14	331	Transmission and Distribution M	57,238	57,238	57,238	0.00%	0	0	57,238	-
15	333	Services	44	44	44	0.00%	0	0	44	-
16	334	Meter & Meter Installations	9,020	9,020	9,020	0.00%	0	0	9,020	-
17	335	Hydrants	9,460	9,460	9,460	0.00%	0	0	9,460	-
18	336.4	Backflow Devices	0	0	0	0.00%	0	0	-	-
19	340	Office Furniture & Equipment	0	0	0	0.00%	0	0	-	-
20	340	Computer Equipment	0	0	0	0.00%	0	0	-	-
21	341	Transportation Equipment	0	0	0	0.00%	0	0	-	-
22	342	Stores Equipment	0	0	0	0.00%	0	0	-	-
23	343	Tools, Shop & Garage	0	0	0	0.00%	0	0	-	-
24	344	Laboratory Equipment	0	0	0	0.00%	0	0	-	-
25	345	Power Operated Equipment	0	0	0	0.00%	0	0	-	-
26	346	Communication Equipment	0	0	0	0.00%	0	0	-	-
27	347	Miscellaneous Equipment	0	0	0	0.00%	0	0	-	-
28	348	Other Plant & Miscellaneous Eqi	0	0	0	0.00%	0	0	-	-
29	TOTAL		<u>194,241</u>	<u>194,241</u>	<u>194,241</u>		<u>0</u>	<u>0</u>	<u>194,241</u>	<u>-</u>

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Lake Idlewild Utility Company
 Docket No. 150XXX-WU
 Test Year Ended 09/30/15
 Historical & Pro Forma

Florida Public Service Commission
 Schedule A-9
 Page: 1
 Preparer W T Rendell

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Pro Forma Adjustments		Depr Rates (FYI)	
			Prior Year 09/30/14	Test Year End 09/30/15	Average Balance	Non-Used & Useful %	Non-Used & Useful Balance	Plant	n	Amount	%	Amount			
1	301	Organization	0	0	0	0.00%	0					0	0.00%	0	2.50%
2	302	Franchises	0	0	0	0.00%	0					0	0.00%	0	2.50%
3	303	Land and Land Rights	0	0	0	0.00%	0					0	0.00%	0	NA
4	304	Structures and Improvements	752	961	857	0.00%	0					857	0.00%	0	3.70%
5	305	Collecting and Impounding	0	0	0	0.00%	0					0	0.00%	0	2.00%
6	306	Lake River and Other Intakes	0	0	0	0.00%	0					0	0.00%	0	2.50%
7	307	Wells and Springs	11,950	12,653	12,301	0.00%	0					12,301	0.00%	0	3.70%
8	308	Infiltration Galleries	0	0	0	0.00%	0					0	0.00%	0	2.50%
9	309	Supply Mains	5,636	6,131	5,883	0.00%	0					5,883	0.00%	0	3.13%
10	310	Power Generation Equipment	3,420	3,336	3,378	0.00%	0					3,378	0.00%	0	5.88%
11	311	Pumping Equipment	14,581	15,774	15,178	0.00%	0					15,178	0.00%	0	5.88%
12	320	Water Treatment Equipment	14,276	15,472	14,874	0.00%	0					14,874	0.00%	0	5.88%
13	330	Distribution Reservoirs	477	1,461	969	0.00%	0					969	0.00%	0	3.03%
14	331	Transmission and Distribution A	27,111	28,617	27,864	0.00%	0					27,864	0.00%	0	2.63%
15	333	Services	39	40	40	0.00%	0					40	0.00%	0	2.86%
16	334	Meter & Meter Installations	10,505	10,248	10,376	0.00%	0					10,376	0.00%	0	5.88%
17	335	Hydrants	4,788	5,024	4,906	0.00%	0					4,906	0.00%	0	2.50%
18	336.4	Backflow Devices	0	0	0	0.00%	0					0	0.00%	0	10.00%
19	340	Office Furniture & Equipment	0	0	0	0.00%	0					0	0.00%	0	6.67%
20	340	Computer Equipment	0	0	0	0.00%	0					0	0.00%	0	16.67%
21	341	Transportation Equipment	0	0	0	0.00%	0					0	0.00%	0	16.67%
22	342	Stores Equipment	0	0	0	0.00%	0					0	0.00%	0	5.56%
23	343	Tools, Shop & Garage	0	0	0	0.00%	0					0	0.00%	0	6.25%
24	344	Laboratory Equipment	0	0	0	0.00%	0					0	0.00%	0	6.67%
25	345	Power Operated Equipment	0	0	0	0.00%	0					0	0.00%	0	8.33%
26	346	Communication Equipment	0	0	0	0.00%	0					0	0.00%	0	10.00%
27	347	Miscellaneous Equipment	0	0	0	0.00%	0					0	0.00%	0	6.67%
28	348	Other Plant & Miscellaneous Ec	0	0	0	0.00%	0					0	0.00%	0	10.00%
29	TOTAL		93,536	99,717	96,626		0			0	0	96,626		0	
30	Total Land and Land Rights		0	0	0		0					0		0	
Subtotal w/o Land & Intangibles			93,536	99,717	96,626										

Schedule of CIAC and Accumulated Amortization of CIAC by Classification

Florida Public Service Cor

Test Year Average Balance

Lake Idlewild Utility Company

Docket No. 150XXX-WU

Test Year Ended 09/30/15

Historical & Pro Forma

Schedule A-14

Page: 1 of 4

Preparer: W T Rendell

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

Line No.	Acct No.	Description	(3)			(4) (5)	
			Prior Year 09/30/14	Test Year End 09/30/15	Average Balance	Non-Used & Useful %	Balance
1		WATER					
2	271	CIAC	(91,720)	(91,720)	(91,720)	0.00%	0
3	272.0	Accumulated Amortization	41,291	44,231	42,761	0.00%	0
4			0	0	0	0.00%	0
5		Total Cash	(50,429)	(47,489)	(48,959)		0
6							
7		Property					
8	330	Dist Reservoirs & Standpipes	0	0	0	0.00%	0
9	331	T&D Mains	0	0	0	0.00%	0
10	333	Services	0	0	0	0.00%	0
11	334	Meters/Meter Installation	0	0	0	0.00%	0
12	335	Hydrants	0	0	0	0.00%	0
13		Total Property	0	0	0		0
14							
15		Total Water	(50,429)	(47,489)	(48,959)		0
16							
17		SEWER					
18		Cash					
19	272.2	Accumulated Amortization	0	0	0	0.00%	0
20			0	0	0	0.00%	0
21		Total Cash	0	0	0		0
22							
23		Property					
24	354	Structures & Improvements	0	0	0	0.00%	0
25	360	Collection Sewers- Force	0	0	0	0.00%	0
26	361	Collection Sewers- Gravity	0	0	0	0.00%	0
27	363	Services to Customers	0	0	0	0.00%	0
28	370	Lift Stations	0	0	0	0.00%	0
29	371	Pumping Equipment	0	0	0	0.00%	0
30	366	Reuse Services	0	0	0	0.00%	0
31	375	Reuse Transmission & Dist Mai	0	0	0	0.00%	0
32	389	Other Plant Misc Equip	0	0	0	0.00%	0
33		Total Property	0	0	0		0
34							
35		Total Sewer	0	0	0		0

Lake Idlewild Utility Company
O&M EXPENSES-WATER
Test Year Ended 09/30/15

Docket No. 150XXX-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.	4,000	0	4,000
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	3,199	0	3,199
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	865	0	865
620	MATERIALS AND SUPPLIES	0	0	0
631	CONTRACTUAL SERVICES -ENGR.	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	2,000	-1,000	1,000
633	CONTRACTUAL SERVICES - LEGAL	590	0	590
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
636	CONTRACTUAL SERVICES - OTHER	19,073	0	19,073
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	0	0	0
657	INSURANCE-GENERAL LIABILITY	1,255	86	1,341
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	214	214
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	283	0	283
675	MISCELLANEOUS EXPENSES	<u>572</u>	<u>0</u>	<u>572</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$31,836</u>	<u>-\$699</u>	<u>\$31,137</u>

Analysis of Rate Case Expense

Florida Public Service Commission

Lake Idlewild Utility Company
 Docket No. 150XXX-WU
 Test Year Ended 09/30/15

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		\$ 78.75	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Notice - Final Rates	Rendell		\$ 78.75	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Travel - Customer Meeting	Rendell, Derossett		\$ 250.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Filing Fee	Rendell		\$ 200.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 250.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	Sub-Total Other			858			
13	Total Estimate Through PAA [X] or Commission Hearing [858			
14	Allocation to this Rate Group:						
15		Water	Water	Sewer	Sewer		
16		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	100.00%	858	0.00%	0		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:			4			
20	Amortization Amount per year			214			
21	Deferred Rate Case Expense (for CWC on A-3)			0			
22	=(Allocated Total less first year amortization)/2			322			
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	\$4,235	-\$1,846	\$2,390	\$0	\$2,390		\$2,390
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	1,569	-90	1,479	0	1,479	480	1,959
OTHER	0	0	0	0	0		0
TOTAL	\$5,805	-\$1,936	\$3,869	\$0	\$3,869	\$480	\$4,348

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

Florida Public Service Commission

Lake Idlewild Utility Company
Docket No. 150XXX-WU
Test Year Ended 09/30/15

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	Oct-14	1,371,000	0	1,255,500		115,500	8.4%
2	Nov-14	1,246,000	0	1,215,000		31,000	2.5%
3	Dec-14	967,000	0	1,255,500		(288,500)	-29.8%
4	Jan-15	809,000	0	1,255,500		(446,500)	-55.2%
5	Feb-15	664,000	0	647,000		17,000	2.6%
6	Mar-15	995,700	0	718,000		277,700	27.9%
7	Apr-15	1,331,000	0	1,001,000		330,000	24.8%
8	May-15	1,808,000	0	1,316,000	8,000	484,000	26.8%
9	Jun-15	1,549,000	0	1,603,000		(54,000)	-3.5%
10	Jul-15	1,213,000	0	1,646,000	1,500	(434,500)	-35.8%
11	Aug-15	1,203,000	0	1,052,000	113,000	38,000	3.2%
12	Sep-15	1,021,000	0	1,132,000	1,500	(112,500)	-11.0%
13							
14	TOTAL	14,177,700	0	14,096,500	124,000	(42,800)	-0.3%

Lake Idlewild Utility Company
FACTORED ERCs & GALLONS - WATER
 Test Year Ended 09/30/15
 (METER EQUIVALENT FACTORS BELOW)

Docket No. 150XXX-WU

<u>METER SIZE</u>	<u>ERC</u>	<u>NUMBER OF BILLS</u>	<u>FACTORED ERCs</u>	<u>GALLONS (000s)</u>
<u>RESIDENTIAL</u>				
5/8 x 3/4"	1.0	900	900	13,910
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
TOTAL RESIDENTIAL		<u>900</u>	<u>900</u>	<u>13,910</u>
<u>GENERAL SERVICE</u>				
5/8"x3/4"	1.0	0	0	0
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
2"	8.0	0	0	0
3" COMPOUND	16.0	0	0	0
4" COMPOUND	25.0	0	0	0
6" COMPOUND	50.0	0	0	0
8" COMPOUND	80.0	0	0	0
10" COMPOUND	115.0	0	0	0
TOTAL GENERAL SERVICE		<u>0</u>	<u>0</u>	<u>0</u>
<u>PRIVATE FIRE PROTECTION</u>				
2"	0.7	0	0	0
3" COMPOUND	1.3	0	0	0
4" COMPOUND	2.1	0	0	0
6" COMPOUND	4.2	0	0	0
8" COMPOUND	6.7	0	0	0
TOTAL PRIVATE FIRE PROTECTION		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER		<u>900</u>	<u>900</u>	<u>13,910</u>

Lake Idlewild Utility Company
 Water Monthly Service Rates
 Test Year Ended 09/30/15

Schedule No. 4-A
 Docket No. 150XXX-WU

	Test Year Rate 7/31/15	Rates Prior to Filing	Utility Requested Final	4-year Rate Reduction
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Residential Service (RS), Irrigation Service (IR)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$ 11.87	12.08	\$19.07	\$0.12
3/4"	\$ 17.81	18.13	\$28.60	\$0.18
1"	\$ 29.68	30.21	\$47.67	\$0.29
1-1/2"	\$ 59.35	60.41	\$95.33	\$0.58
2"	\$ 94.96	96.66	\$152.54	\$0.94
3"	\$ 178.05	181.24	\$305.07	\$1.87
4"	\$ 296.75	302.07	\$476.67	\$2.92
6"	\$ -	-	\$953.35	\$5.85

Gallonage Charge, per 1,000 Gallons

All Gallons	\$1.55	\$1.58	\$1.85	\$0.01
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General Service (GS), Multi Family Service (MS)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$11.87	\$12.08	\$19.07	\$0.12
3/4"	\$17.81	\$18.13	\$28.60	\$0.18
1"	\$29.68	\$30.21	\$47.67	\$0.29
1-1/2"	\$59.35	\$60.41	\$95.33	\$0.58
2"	\$94.96	\$96.66	\$152.54	\$0.94
3"	\$178.05	\$181.24	\$305.07	\$1.87
4"	\$296.75	\$302.07	\$476.67	\$2.92
6"	\$296.75	604.15	\$953.35	\$5.85

Gallonage Charge, per 1,000 Gallons

	\$1.55	\$1.58	\$1.85	\$0.01
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Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$0.00	\$0.00	\$12.71	\$0.08
3"	\$0.00	\$0.00	\$25.42	\$0.16
4"	\$0.00	\$0.00	\$39.72	\$0.24
6"	\$0.00	\$0.00	\$79.45	\$0.49

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

3,000 Gallons	\$16.52	\$16.82	\$24.62
5,000 Gallons	\$19.62	\$19.98	\$28.32
10,000 Gallons	\$24.27	\$24.72	\$33.87

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Lake Idlewild Utility Company
 Docket No. 150XXX-WU
 Test Year Ended 09/30/15
 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 9/30/15	(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/Rprsr	(13) Revenue at Rpsn Rates
1 Residential													
2	5/8" X 3/4"	900		11.87	10,683	900		12.08	10,872			19.07	17,163
3	3/4"	0		17.81	0	0		18.13	0			28.60	0
4	1"	0		29.68	0	0		30.21	0			47.67	0
5	1-1/2"	0		59.35	0	0		60.41	0			95.33	0
6	2"	0		94.96	0	0		96.66	0			152.54	0
7	3"	0		178.05	0	0		181.24	0			305.07	0
8	4"	0		296.75	0	0		302.07	0			476.67	0
9	<i>Gallage Charge, per 1,000 gallons</i>												
10	All Gallons		13,972	1.55	21,561	(62)	13,910	1.58	21,978	0	13,910	1.85	25,734
11					0	0	0		0	0	0	-	0
12					0	0	0		0	0	0	-	0
13	Total Residential	900	13,972		32,244	900	13,910		32,850	0	13,910		42,897
14	Average Bill				35.83				36.50				47.66
15													
16 General Service													
17	5/8" X 3/4"	0	0	11.87	0	0		12.08	0			19.07	0
18	3/4"	0		17.81	0	0		18.13	0			28.60	0
19	1"	0		29.68	0	0		30.21	0			47.67	0
20	1-1/2"	0		59.35	0	0		60.41	0			95.33	0
21	2"	0		94.96	0	0		96.66	0			152.54	0
22	3"	0		178.05	0	0		181.24	0			305.07	0
23	4"	0		296.75	0	0		302.07	0			476.67	0
24	6"	0		593.51	0	0		604.15	0			953.35	0
25	8"	0		-	0	0		-	0			1,525.35	0
26	Gallage		0	1.55	0	0		1.58	0	0	0	1.85	0
27	Total General Serv	0	0		0	0	0		0	0	0		0
28	Average Bill				-				-				-
29													
30 Irrigation													
31	5/8" X 3/4"	0		-	0	0	NA	-	0			19.07	0
32	<i>Gallage Charge, per 1,000 gallons</i>												
33	0 - 8,000 gal.	0		-	0	0		-	0	0	0	1.85	0
34	Over 8,000 gal.	0		-	0	0		-	0	0	0	-	0
35		0		-	0	0		-	0	0	0	-	0
36	Block 4	0		-	0	0		-	0	0	0	-	0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				-				-				-
39													
40 Fire Protection													
41	2"	0	NA	-	0	0		-	0			12.71	0
42	3"	0	NA	-	0	0		-	0			25.42	0
43	4"	0	NA	-	0	0		-	0			39.72	0
44	6"	0	NA	-	0	0		-	0			79.45	0
45	8"	0	NA	-	0	0		-	0			127.11	0
46	10"	0	NA	-	0	0		-	0			182.72	0
47	Total Fire Protect	0	NA		0	NA			0	NA			0
48	Average Bill				-				-				-
49													
50	Subtot Billd Rev	900	13,972		32,244	900	13,910		32,850	0	13,910		42,897
51	Unbilled Revenues				0				0				-
52	Guaranteed Revenues				0				0				0
53	Misc. Service Charge				418				418				418
54	Adjustments to Customers				(97)				(97)				-
55	Tot Billed Rev				32,564				33,171				43,315
56	Booked Revenue per GL				32,262				32,262				-
###	Difference - Index				302	0.9%			909	2.8%			-