

# North Charlotte Waterworks, Inc.

FILED AUG 05, 2016  
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FPSC - COMMISSION CLERK

August 1, 2016

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

RECEIVED-FPSC  
2016 AUG -5 AM 9:08  
COMMISSION CLERK

*Re: Application for Staff Assisted Rate Case (SARC) in Charlotte and DeSoto Counties by North Charlotte Waterworks, Inc.*

Dear Commission Clerk,

Please find attached North Charlotte Waterworks, Inc.'s. (North Charlotte) application for a staff assisted rate case (SARC) in Charlotte and DeSoto Counties by North Charlotte Waterworks, Inc. The application and filing fee were originally sent via U.S. Postal Service on July 18, 2016. However, the Commission's Clerk Office confirmed that the application and filing fee were not delivered.

North Charlotte has copied the original application and has stopped payment on the original check and submits a subsequent filing fee check with this submittal.

North Charlotte is sending this subsequent filing via Certified Mail to ensure that the duplicate application and check are received.

Respectfully Submitted,



Troy Rendell  
Manager of Regulated Utilities  
*//For North Charlotte Waterworks, Inc.*

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.

Initials of person who forwarded check:  


# North Charlotte Waterworks, Inc.

July 18, 2016

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

*Re: Application for Staff Assisted Rate Case (SARC) in Charlotte and DeSoto Counties by North Charlotte Waterworks, Inc.*

Dear Commission Clerk,

North Charlotte Waterworks, Inc. (North Charlotte) submits its application for a staff assisted rate case (SARC) in Charlotte and DeSoto Counties by North Charlotte Waterworks, Inc. Currently North Charlotte only provides water and wastewater services to customers located within Charlotte County.

## **Need for Rate Relief**

Sun River Utilities, Inc. filed a Notice of Abandonment on December 10, 2015. Docket No. 150264-WS was established to process the abandonment. Subsequently, North Charlotte entered into an Asset Purchase Agreement (APA) with Sun River Utilities, Inc. on January 22, 2016. The closing of the sales transaction took place on February 5, 2016. Subsequently, Sun River Utilities filed a Rescission of Notice of Abandonment on February 5, 2016. North Charlotte's application for a transfer of certificates is currently before the Commission in Docket No. 160058-WS.

This utility has experienced significant net operating losses for numerous years. As indicated in the 2012, 2013 and 2014 Annual Reports of Sun River Utilities, the utility has experienced significant net operating losses of (\$76,009), (\$57,299) and (\$55,887), respectively. Due to the financial situation of the utility, North Charlotte has no alternative to file for this staff assisted rate case in order to establish financial stability and meet its required obligations for continued quality of water and wastewater services to its customers. The last SARC for this utility was in 2006 in Docket No. 050587-WS. Thus this utility has not had a rate case in ten (10) years.

As indicated in the attached SARC application, North Charlotte has selected the calendar year ending 2015, with adjustments for post test year expenses under the new ownership. The application contains several adjustments which will subsequently be explained below to reflect the continued operations under the new ownership. The adjustments reflect an overall **reduction** of operation and maintenance expenses of (\$15,610) for water and (\$21,411) for wastewater from the previous owner. These reductions in expenses reflect the efficiency obtained under the new ownership of the utility on a going forward basis.

North Charlotte Waterworks, Inc.  
Application for SARC  
July 18, 2016

North Charlotte believes it is prudent and necessary to make these reduction in expenses, while at the same time recognize the increases under the ownership. These overall costs savings benefits the existing customers in recognizing the efficiencies under the new ownership.

It should also be noted that in the utility's last SARC, the PSC approved substantially higher Operation & Maintenance (O&M) expenses than what is being requested by North Charlotte. In Order No. PSC-06-0684-PAA-WS, issued August 8, 2006, the PSC approved O&M expenses of \$60,657 for water and \$41,876 for wastewater. In its request, North Charlotte is requesting adjusted O&M of \$29,355 for water and \$27,505 for wastewater. This represents a savings to the existing customers of (\$31,302) for water and (\$14,371) for wastewater.

### **Pro Forma Plant**

North Charlotte is requesting several capital improvements pro forma adjustments to its existing plant. These replacements were necessary due to the condition of the plant when it was purchased. The specific requests are contained in the SARC application's supporting documents. During the processing of the SARC, additional documentation will be provided. However, it should be noted that North Charlotte is requesting an operating ratio in determining the appropriate revenue requirement instead of the rate of return methodology. This is subsequently discussed later in this submission.

### **Pro Forma Adjustments to O&M**

As previously indicated, the SARC application reflects reductions in O&M related to the previous owners O&M expenses. The majority of these reductions relate to the operations and maintenance costs of the previous owner. These services will now be included in the operation and maintenance contract with U.S. Water Service Corporation. Under the new U.S. Water contract, these services will be provided at a significant savings to the utility's customers. The amount requested and supported by documents reflect more efficient and less costly services provided on an on-going basis.

North Charlotte has removed the previous expenses of 2015 related to operations, maintenance, vehicles, materials & supplies, accounting, travel, telephone, and office supplies from the previous owners. These reductions reflect amounts of (\$40,473) for water and (\$45,041) for wastewater. The U.S. Contract that covers the majority of these services reflect amounts of \$18,076 for water and \$16,173 for wastewater, thus reflecting significant savings.

In addition to the contractual services, North Charlotte is also requesting increases relating to the amortization of the closing costs, accounting services, FDEP permit renewals, sludge removal, liability insurance, and amortization of noticing requirements for the transfer application.

Due to the noticing requirement of the newly adopted Rule No. 25.030(5)(b), FAC, North Charlotte was required to send notices to approximately 1,900 property owners within the utility's existing territory. Due to the significantly large service territory and the vacant properties contain there within, numerous property owners were mailed notices. North Charlotte

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

North Charlotte Waterworks, Inc.  
Application for SARC  
July 18, 2016

took every effort to comply with this new requirement. This created a significant administrative burden to the buyer at a significant cost. North Charlotte acknowledges that this is a relatively unique event due to the size of the service territory with no immediate plans to provide service to these areas. The current number of existing customers is fifty-five (55) water and wastewater customers.

As previously stated, North Charlotte purchased this utility in February 2016. During the processing of this SARC, North Charlotte will be able to provide the FPSC staff the most current documentation concerning the Operation and Maintenance Expenses for the current owner during the calendar year 2016.

### **Operating Ratio**

The adjusted rate base in North Charlotte's SARC application, including the pro forma plant results in a rate base of \$9,968 for water and \$14,397 for wastewater. Applying the overall rate of return of 8.74% would result in a net income of \$871 for water and \$1,258 for wastewater. North Charlotte does not believe the traditional calculation of revenue requirements would not provide sufficient revenue to protect against potential variances in revenues and expenses.

Section 367.0814(9), Florida Statutes (F.S.), provides that the FPSC may, by rule, establish standards and procedures for setting rates and charges of small utilities using criteria other than those set forth in Sections 367.081(1), (2)(a), and (3), F.S. Rule 25-30.456, Florida Administrative Code (F.A.C.), provides an alternative to a staff-assisted rate case as described in Rule 25-30.455, F.A.C. As an alternative, utilities with total gross annual operating revenue of less than \$275,000 per system may petition this Commission for staff assistance in alternative rate setting.

The operating ratio methodology is an alternative to the traditional calculation of revenue requirements. Under this methodology, instead of applying a return on the Utility's rate base, the revenue requirement is based on the margin of North Charlotte's O&M expenses. In prior orders, the Commission has found that, when the operating ratio methodology is used, a margin of 10 percent should be used unless unique circumstances justify the use of a greater or lesser margin. The operating margin should be set at a level which allows the utility to provide safe and reliable service and remain a viable entity.

The use of the operating ratio methodology rests on the contention that the principal risk to the utility resides in operating cost rather than in capital cost of the plant. The fair return on a small rate base may not adequately compensate a utility owner for incurring the risk associated with covering the much larger operating cost. Under the rate base method, the return on rate base would be \$871 for water and \$1,258 for wastewater, compared to \$2,935 for water and \$2,750 for wastewater, using the operating ratio method. If the return on rate base method were applied, North Charlotte could be left with insufficient funds to cover operating expenses. The margin should provide adequate revenue to protect against potential variability in revenue and expenses. If the Utility's operating expenses increase and revenue decreases, the Utility would not have the funds required for day-to-day operations.

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North Charlotte Waterworks, Inc.  
Application for SARC  
July 18, 2016

Therefore, in order to provide North Charlotte with adequate cash flow to meet environmental requirements and to provide some assurance of safe and reliable service, North Charlotte is requesting the use of the operating ratio methodology at a margin of 10 percent of O&M expense for determining the water and wastewater revenue requirements. It should be noted that the requested operating ratio is less than the return allowed in the utility's last rate case.

The SARC filing indicates that the overall increase in revenue requirements should be \$13,928 or 53.48% for water and \$15,077 or 71.15% for wastewater. Taking into consideration the ten (10) years since the last rate case, North Charlotte believes these are reasonable amounts.

It should be noted in the last utility's rate case, the PSC approved a significantly higher revenue requirement. . In Order No. PSC-06-0684-PAA-WS, the PSC approved revenue requirements of \$77,177 for water and \$54,556. In its application, North Charlotte is requesting revenue requirements of \$35,871 for water and \$36,270 for wastewater. The requested amounts represent a significant savings to the existing ratepayers.

### **Interim Rates**

In its application, North Charlotte is also requesting interim rates in order for it to recover its going forward O&M expenses during the pendency of this proceeding and to minimize the regulatory lag associated with the processing of the SARC. Based on Commission practice for Class C utilities, the interim rates would allow North Charlotte to recover its going forward O&M expenses.

Typically, the Commission's practice is to allow recover of test year O&M expenses in the collection of interim rates. However, as previously stated, North Charlottes has made several adjustments to reduce the test year O&M. As shown in its application, the prior test year O&M expenses exceed the overall requested revenue requirement. Therefore, if the previous owner's test year O&M expenses were approved for interim purposes, and the final revenue requirement was subsequently approved, this would create a situation where refunds would need to be made.

Past practice reflects that a utility may request less than the amount it may be entitled to. Therefore, due to this unique situation, North Charlotte is requesting less interim rates that it may otherwise be entitled to under Florida Statues in order to avoid any potential refunds. North Charlotte requests interim revenues to recover \$29,355 in water O&M expenses and \$27,505 for wastewater. This compares to the test year O&M expenses of \$31,647 for water and \$48,916 for wastewater.

North Charlotte Waterworks, Inc.  
Application for SARC  
July 18, 2016

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Troy Rendell". The signature is fluid and cursive, with a large initial "T" and "R".

Troy Rendell  
Manager of Regulated Utilities  
*//For North Charlotte Waterworks, Inc.*

# FLORIDA PUBLIC SERVICE COMMISSION

## APPLICATION FOR A STAFF ASSISTED RATE CASE

### I. GENERAL DATA

A

Name of Utility: **North Charlotte Waterworks, Inc.**

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: **Rivers Edge**

C

Authority: **See Order No. PSC-09-0609-FOF-WS, issued September 8, 2009**

1. Water Certificate No. **646-W**

Date Received: **September 8, 2009**

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

Date Received: **N/A**

3. Date Utility Started Operations: Water: **1982**

Wastewater: **N/A**

D

How System Was Acquired: **Purchased from Sun River Utilities Inc.**

If utility was purchased, give date **February 5, 2016**

Amount Paid \$ **\$20,000**

1. Name of Seller: **Sun River 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.	<u>Gary Deremer</u>	<u>President</u>	<u>51%</u>
2.	<u>Cecil Delcher</u>	<u>Vice-President</u>	<u>26%</u>
3.	<u>Aaron Voss</u>	<u></u>	<u>7%</u>
4.	<u>Edward Mitchell</u>	<u></u>	<u>5%</u>

G

List of Associated Companies and Addresses:

**U.S. Water Services Corporation**

**4939 Cross Bayou Blvd.**

**New Port Richey, FL 34652**

H

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

Name:

Address:

**Troy Rendell, U.S. Water Services Corporation**

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

**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)

1. <u>Water:</u>	<u>Year Ending</u> <u>12/31/2015</u>	<u>Proposed</u> <u>Test Year</u>
Cost of Plant In Service	\$ 381,630	\$391,130
Less Accumulated Depreciation	(378,686)	(360,356)
Less Contributed Plant	(90,899)	(90,899)
Plus Accumulated Amortization – CIAC	66,211	66,424
Net Owner's Investment	\$ (21,744)	\$6,299

	<u>Year Ending</u> <u>12/31/2015</u>	<u>Proposed</u> <u>Test Year</u>
2. <u>Wastewater:</u>		
Cost of Plant In Service	\$ 225,930	\$228,430
Less Accumulated Depreciation	(206,133)	(198,968)
Less Contributed Plant	(99,691)	(99,691)
Plus Accumulated Amotrization - CIAC	81,188	81,188
Net Owner's Investment	\$ 1,294	\$10,959

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

	<u>Year Ending</u> <u>12/31/2015</u>	<u>Proposed</u> <u>Test Year</u>
1. <u>Water:</u>		
Revenues (By Class)		
a. <b>Residential</b>	\$ 21,078	\$21,942
b. <b>Commercial</b>	882	0
c. <b>Other</b>	0	0
Total Operating Revenues:	\$ 21,960	\$ 21,942
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	0	1,500
c. Employee Pensions & Benefits	0	0
d. Purchased Water	0	0
e. Purchased Power	2,430	2,430
f. Fuel for Power Production	0	0
g. Chemicals	1,218	1,218
h. Contractual Services – Customer Service	2,855	0
i. Contractual Services - Professional	11,105	18,076
j. Contractual Services - Legal		401
k. Contractual Services – Accounting	1,073	1,000
l. Materials and Supplies	2,951	0
m. Rental of Real Estate		2,500
n. Office Supplies	202	0
o. Insurance Expense	8,191	648
p. Regulatory Commission Expense	655	329
q. Bad Debt Expense	0	0
r. Miscellaneous Expense	968	1,255

s.	Depreciation Expense	1,338	2,177
t.	CIAC Amortization Expense	-211	-211
u.	Property Taxes	0	0
v.	Other Taxes - RAFs	988	1,614
w.	Income Taxes	0	0
	Operating Income (Loss)	<u>(\$15,326)</u>	<u>(10,995)</u>
		<u>Year Ending</u>	<u>Proposed</u>
		<u>12/31/2015</u>	<u>Test Year</u>
2.	<u>Wastewater</u>		
	Revenues (By Class):	\$	\$
a.	<b>Residential</b>	20,804	21,192
b.	Commercial	834	0
c.		0	0
	Total Operating Revenues:	<u>\$ 21,638</u>	<u>\$ 21,192</u>
	Less Expenses:		
a.	Salaries & Wages - Employees	0	0
b.	Salaries & Wages - Officers, Directors, & Majority Stockholders	0	1,500
c.	Employee Pensions & Benefits	0	0
d.	Purchased Wastewater Treatment	0	0
e.	Sludge Removal Expense	268	1,338
f.	Purchased Power	2,718	2,718
g.	Fuel for Power Production	0	0
h.	Chemicals	740	740
i.	Materials & Supplies	6,491	0
j.	Contractual Services - Operations	7,579	16,173
k.	Contractual Services - Accounting	3,473	1,000
	Contractual Services - Testing	13,503	0
	Contractual Services - Maintenance	13,318	0
	Contractual Services - Legal		401
l.	Rents	0	2,500
m.	Transportation Expenses	0	0
n.	Insurance Expense	0	648
o.	Regulatory Commission Expense	0	329
p.	Bad Debt Expense	0	0
q.	Miscellaneous Expense	828	160
r.	Depreciation Expense	3,712	4,382
s.	Amortization CIAC	0	0
t.	Property Taxes	0	0
u.	Other Taxes	974	1,632
v.	Income Taxes	0	0
	Operating Income (Loss)	<u>(\$32,410)</u>	<u>(\$12,329)</u>

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	<b>N/A</b>				
2.					
3.					
4.					

- I. Indicate Type of Tax Return Filed:
- Form 1120 -Corporation
  - Form 1120S -Subchapter S Corporation
  - Form 1065 - Partnership
  - Form 1040 - Schedule C - Individual (Proprietorship)

**III ENGINEERING DATA**

- A. Outside Engineering Consultant:
1. Name: **N/A**
  2. Firm:
  3. Address:
  4. Telephone: ( )
- B. Individual to contact on engineering matters:
1. Name: **Troy Rendell, Manager of Regulated Utilities, U.S. Water Service Corp.**
  2. Telephone: **(727) 848- 8292 ext. 245**
- C. Is the utility under citation by the Department of Environmental Protection (DEP) or County Health Department?  
**Yes.**  
 If yes, explain: **Radium exceedance. Public notices required. See Docket No. 160058-WS for further detail.**
- D. List any known service deficiencies and steps taken to remedy problems: **Radium exceedance – change filter media (filter)**
- 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: **15,000**
    - b. Under Construction: **N/A**
    - c. Proposed: **N/A**
  2. Type and make of present treatment facilities: **Unknown**

3. Approximate average daily flow of treatment plant effluent: **3,337**

4. Approximate length of wastewater mains:

Size (diameter):	<b>8"</b>	<b>4"</b>			
Linear feet:	<b>4,750</b>	<b>2,800</b>			

5. Number of manholes: **18**

6. Number of lift stations: **2**

7. How do you measure treatment plant effluent? **Based on ETM (electronic timer meters) at lift stations**

8. Is the treatment plant effluent chlorinated?  Yes  No  
If yes, what is the normal dosage rate? **0.1 mg//day**

9. Tap in fees – Wastewater: \$ **0**

10. Service availability fees – Wastewater: \$ **1,762.40**

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

Number Expiration Date: **FLA014062 – Exp. 11-30-19**

12. Total gallons treated during most recent twelve months: **771,300**

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

H. Water:

1. Gallons per day capacity of treatment facilities:

a. Existing: **60,000**

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

c. Proposed: **n/a**

2. Type of treatment: **Reverse Osmosis (40,000) and Sodium Hypochlorite**

3. Approximate average daily flow of treated water: **2,113 gpd (estimated)**

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): **41.6 gpm**

Diameter/Depth:	<b>4" / 225</b>	<b>4" / 225</b>	
Motor horsepower:	<b>3</b>	<b>3</b>	
Pump capacity (gpm):	<b>50</b>	<b>50</b>	

7. Reservoirs and/or hydropneumatic tanks:

Description:	<b>Ground (6)</b>		
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Capacity:	5,000 (6 tanks)		
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8. High service pumping:

Motor horsepower:	15	15		
Pump capacity (gpm):	275	275		

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

10. Approximate feet of water mains:

Size (diameter):	6"			
Linear feet:	4,770 lf			

11. Note any fire flow requirements and imposing government agency: Charlotte County  
500 gpm

12. Number of fire hydrants in service: 3

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

14. Meter installation or tap in fees - Water \$ 180.00

15. Service availability fees - Water \$ 638.00

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

17. Total gallons pumped during most recent twelve months: 1,225,320

18. Total gallons sold during most recent twelve months: 1,097,000

19. Gallons unaccounted for during most recent twelve months: 128,320

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:

**BFC - \$22.50**  
**Gallonge Charge -**  
**0 - 7,000 - \$7.84**  
**7,001 - 14,000 - \$9.61**  
**Over 14,000 - \$11.76**

a. Residential Water

**BFC - \$13.60**  
**Gallonge Charge - \$1.79**

b. General Service

c. Special Contract

d. Other - Specify

2. Wastewater:

**BFC - \$27.31**  
**Gallonge Charge - \$4.68**  
**(10,000 gallon cap)**

a. Residential Wastewater

**BFC - \$27.31**  
**Gallonge - \$5.60**

b. General Service

c. Special Contract

d. Other - Specify

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

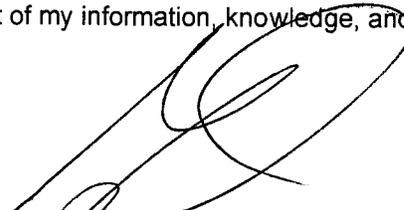
	<u>2015</u>	<u>Test Year</u>
1. Water Metered		
a. Residential	53	51
b. General Service	2	0
c. Special Contract	0	
d. Other - Specify	0	
2. Water Unmetered	<u>2015</u>	<u>Test Year</u>
a. Residential	0	
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	
3. Wastewater	<u>2015</u>	<u>Test Year</u>
a. Residential	53	51
b. General Service	2	
c. Special Contract	0	
d. Other - Specify	0	

V. AFFIRMATION

I, Gary Deremer the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge, and belief.

Signed

Title

  
President

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

**Sun River Utilities, Inc.**  
**Profit & Loss**  
January through December 2015

	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	TOTAL
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
40000 - Water & Sewer Revenue	3,501.70	3,813.15	3,935.41	4,230.95	3,978.33	3,345.57	3,106.29	3,646.30	2,951.82	3,513.14	3,440.25	3,933.82	43,396.73
<b>Total Income</b>	<u>3,501.70</u>	<u>3,813.15</u>	<u>3,935.41</u>	<u>4,230.95</u>	<u>3,978.33</u>	<u>3,345.57</u>	<u>3,106.29</u>	<u>3,646.30</u>	<u>2,951.82</u>	<u>3,513.14</u>	<u>3,440.25</u>	<u>3,933.82</u>	<u>43,396.73</u>
<b>Gross Profit</b>	3,501.70	3,813.15	3,935.41	4,230.95	3,978.33	3,345.57	3,106.29	3,646.30	2,951.82	3,513.14	3,440.25	3,933.82	43,396.73
<b>Expense</b>													
236-00-100 Gross Receipts Tax-S	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236-00-110 -Gross Receipts TaxW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
403-00-100 Amotization CIAC	0.00	0.00	-2,812.75	0.00	0.00	-2,812.75	0.00	0.00	-2,812.75	0.00	0.00	0.00	-8,438.25
618-05-000 Chemical Operations	110.12	87.86	68.18	0.00	0.00	89.50	155.10	220.00	171.50	124.87	0.00	190.87	1,217.80
620-03-000 Mtts. R & M	289.45	181.07	0.00	611.04	0.00	645.41	30.60	687.21	0.00	267.81	0.00	238.67	2,951.26
632-08-000 Accounting A & G	0.00	0.00	0.00	0.00	0.00	625.00	0.00	447.68	0.00	0.00	0.00	0.00	1,072.68
635-05-000 Contract Serv.Plant	573.15	450.00	1,809.88	580.50	2,358.05	562.30	262.50	2,069.10	678.10	694.85	721.50	345.30	11,105.23
635-06-000 Testing T&D Maint WW	1,287.36	935.75	1,145.00	1,044.75	1,857.25	811.75	811.75	970.50	991.75	761.25	911.25	1,789.25	13,317.61
635-07-000 ContractServCustomer	65.10	0.00	130.20	65.10	65.10	2,139.10	0.00	130.20	65.10	65.10	65.10	65.10	2,855.20
667-08-000 Regulatory Permits	0.00	0.00	0.00	0.00	50.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	150.00
711-05-000 Sludge Removal-T & D	0.00	267.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	267.50
718-05-000 Chemicals/T&D Operat	0.00	132.14	32.10	0.00	0.00	171.50	40.30	0.00	48.50	124.87	0.00	190.68	740.09
732-08-000 Accounting A & G	200.00	200.00	0.00	400.00	200.00	825.00	200.00	647.68	200.00	200.00	200.00	200.00	3,472.68
735-05-100 Contract Services	573.15	0.00	1,502.45	655.50	551.45	562.30	62.50	1,419.10	603.10	657.35	646.50	345.30	7,578.70
735-06-000 Testing T & D MaintW	686.50	810.50	634.00	819.00	1,615.00	686.50	669.00	885.50	866.50	3,499.50	714.00	1,616.50	13,502.50
775-06-000 R & M(Misc) T & D Ma	315.00	15.00	375.00	225.00	2,559.77	460.96	15.00	0.00	2,160.34	37.50	15.00	312.32	6,490.89
775-08-100 R& M Gen'l & Admin.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	150.00
775-08-200 Office Expense	0.00	0.00	0.00	29.02	0.00	0.00	0.00	0.00	0.00	20.49	0.00	0.00	49.51
775-08-500 Telephone	51.39	51.39	51.39	52.00	52.00	52.00	52.25	53.24	53.24	53.19	53.44	53.44	628.97
62400 - Depreciation Expense	0.00	0.00	7,422.99	0.00	0.00	7,422.99	0.00	0.00	7,422.99	0.00	0.00	0.00	22,268.97
63300 - 757-08-000 Insurance Expense	0.00	0.00	0.00	0.00	0.00	0.00	2,281.57	5,104.99	0.00	716.00	0.00	88.25	8,190.81
64300 - Meals and Entertainment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.43	0.00	0.00	0.00	0.00	112.43
64900 - Office Supplies	0.00	150.00	0.00	0.00	51.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201.91
66700 - Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	219.00	217.00	218.55	654.55
68100 - Telephone Expense	55.78	55.78	54.28	55.84	55.84	55.84	55.28	55.20	55.20	65.11	65.25	65.25	694.65
68400 - Travel Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.35	0.00	0.00	0.00	0.00	123.35
68600 - Utilities													
615-03-000 PurchasedPower-Water	222.63	220.32	210.01	203.08	191.77	174.57	167.66	171.82	175.26	207.14	230.29	255.29	2,429.84
715-03-000 Elect. Lift Station	23.41	22.71	23.32	21.95	23.03	20.96	22.81	24.58	27.93	28.06	25.64	23.56	287.96
715-05-000 Elect/Water - T & D	222.63	220.32	210.01	203.08	191.76	174.57	167.66	171.83	175.27	207.15	230.29	255.30	2,429.87
<b>Total 68600 - Utilities</b>	<u>468.67</u>	<u>463.35</u>	<u>443.34</u>	<u>428.11</u>	<u>406.56</u>	<u>370.10</u>	<u>358.13</u>	<u>368.23</u>	<u>378.46</u>	<u>442.35</u>	<u>486.22</u>	<u>534.15</u>	<u>5,147.87</u>
<b>Total Expense</b>	<u>4,675.67</u>	<u>3,800.34</u>	<u>10,856.06</u>	<u>4,965.86</u>	<u>9,822.93</u>	<u>12,667.50</u>	<u>5,093.98</u>	<u>13,294.41</u>	<u>10,882.03</u>	<u>8,099.24</u>	<u>4,095.26</u>	<u>6,253.43</u>	<u>94,506.71</u>
<b>Net Ordinary Income</b>	<u>-1,173.97</u>	<u>12.81</u>	<u>-6,920.65</u>	<u>-734.91</u>	<u>-5,844.60</u>	<u>-9,321.93</u>	<u>-1,987.69</u>	<u>-9,648.11</u>	<u>-7,930.21</u>	<u>-4,586.10</u>	<u>-655.01</u>	<u>-2,319.61</u>	<u>-51,109.98</u>
<b>Net Income</b>	<u>-1,173.97</u>	<u>12.81</u>	<u>-6,920.65</u>	<u>-734.91</u>	<u>-5,844.60</u>	<u>-9,321.93</u>	<u>-1,987.69</u>	<u>-9,648.11</u>	<u>-7,930.21</u>	<u>-4,586.10</u>	<u>-655.01</u>	<u>-2,319.61</u>	<u>-51,109.98</u>

North Charlotte Waterworks, Inc.  
 Schedule of Water Rate Base  
 Test Year Ended 12/31/15

Schedule No. 1-A  
 Docket No. 160XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$381,630	\$9,500	\$391,130
2 Land and Land Rights	0	0	0
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-376,437	16,081	-360,356
5 CIAC	-90,899	0	-90,899
6 Amortization of CIAC	66,424	0	66,424
7 Acquisition Adjustment	0	0	0
8 Accumulated Amortization - AA	0	0	0
9 Working Capital Allowance	<u>3,956</u>	<u>-287</u>	<u>3,669</u>
<b>11 Rate Base</b>	<b><u>-\$15,326</u></b>	<b><u>\$25,294</u></b>	<b><u>\$9,968</u></b>

North Charlotte Waterworks, Inc.  
 Schedule of Wastewater Rate Base  
 Test Year Ended 12/31/15

Schedule No. 1-B  
 Docket No. 160XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$225,930	\$2,500	\$228,430
2 Land and Land Rights	0	0	0
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-206,133	7,165	-198,968
5 CIAC	-99,691	0	-99,691
6 Amortization of CIAC	81,188	0	81,188
7 Acquisition Adjustment	0	0	0
8 Accumulated Amortization - AA	0	0	0
9 Working Capital Allowance	<u>6,115</u>	<u>-2,676</u>	<u>3,438</u>
<b>11 Rate Base</b>	<u>\$7,408</u>	<u>\$6,989</u>	<u>\$14,397</u>

North Charlotte Waterworks, Inc.  
Statement of Water Operations  
Test Year Ended 12/31/15

Revised Schedule No. 3-A  
Docket No. 160XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$21,942</u>	<u>\$0</u>	<u>\$21,942</u>	<u>\$13,928</u> 63.48%	<u>\$35,871</u>
<b>Operating Expenses</b>					
2 Operation & Maintenance	31,647	-2,292	29,355		29,355
3 Depreciation	1,338	839	2,177		2,177
4 Amortization CIAC	-211	0	-211		-211
5 Amortization of Aquis Adjust	0	0	0		0
6 Taxes Other Than Income	988	-1	987	627	1,614
7 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 Total Operating Expense	<u>33,763</u>	<u>-1,454</u>	<u>32,308</u>	<u>627</u>	<u>32,935</u>
9 Operating Income	<u>-\$11,820</u>	<u>\$1,454</u>	<u>-\$10,366</u>	<u>\$13,302</u>	<u>\$2,935</u>
9 NO Rate Base - Use O&M	<u>-\$15,326</u>		<u>\$9,968</u>		<u>\$29,355</u>
10 Rate of Return	<u>77.13%</u>		<u>-103.99%</u>		<u>10.00%</u>

North Charlotte Waterworks, Inc.  
Statement of Wastewater Operations  
Test Year Ended 12/31/15

Revised Schedule No. 3-B  
Docket No. 160XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$21,192</u>	<u>\$0</u>	<u>\$21,192</u>	<u>\$15,077</u> 71.15%	<u>\$36,270</u>
<b>Operating Expenses</b>					
2 Operation & Maintenance	48,916	-\$21,411	27,505		27,505
3 Depreciation	3,712	670	4,382		4,382
4 Amortization CIAC	0	0	0		0
Amortization of Aquis Adjust		0	0		0
5 Taxes Other Than Income	974	-20	954	678	1,632
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Operating Expense	<u>53,602</u>	<u>-20,762</u>	<u>32,841</u>	<u>678</u>	<u>33,519</u>
8 Operating Income	<u>-\$32,410</u>	<u>\$20,762</u>	<u>-\$11,648</u>	<u>\$14,399</u>	<u>\$2,750</u>
9 NO Rate Base - Use O&M	<u>\$7,408</u>		<u>\$14,397</u>		<u>\$27,505</u>
10 Rate of Return	<u>-437.49%</u>		<u>-80.91%</u>		<u>10.00%</u>

North Charlotte Waterworks, Inc.  
 Adjustments to Rate Base  
 Test Year Ended 12/31/15

Schedule No. 1-C  
 Docket No. 160XXX-WU

Explanation	Water	Wastewater
<u>Plant In Service</u>		
1 Hydro Tank Replacement	\$15,000	\$0
2 Hydro Tank Retirement (75%)	(\$11,250)	
3 Structure & Improvements	\$7,000	
4 Structure & Improvement Retirements (75%)	(\$5,250)	
5 Wastewater Treatment Plant Misc. Replacements		\$10,000
6 Wastewater Treatment Plant Misc. Retirements		(\$7,500)
7 Install meter on wellhead	<u>\$4,000</u>	
Total	<u>\$9,500</u>	<u>\$2,500</u>
<u>Non-used and Useful</u>		
8 To reflect net non-used and useful adjustment	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Depreciation</u>		
9 Hydro Tank Replacement	(\$227)	\$0
10 Hydro Tank Retirement (75%)	\$11,250	
11 Structure & Improvements	(\$130)	
12 Structure & Improvement Retirements (75%)	\$5,250	
13 Wastewater Treatment Plant Misc. Replacements		(\$335)
14 Wastewater Treatment Plant Misc. Retirements		\$7,500
15 Install meter on wellhead	(\$63)	
Total	<u>\$16,081</u>	<u>\$7,165</u>
<u>CIAC</u>		
Total	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Amortization of CIAC</u>		
Total	<u>\$0</u>	<u>\$0</u>
<u>Working Capital</u>		
16 One-eighth of O&M Expense	<u>(\$287)</u>	<u>(\$2,676)</u>

North Charlotte Waterworks, Inc.  
 Adjustment to Operating Income  
 Test Year Ended 12/31/15

Revised Schedule 3-C  
 Docket No. 160XXX-WU

Explanation	Water	Wastewater
<u>Operation and Maintenance Expense</u>		
1 Officers Salary	\$1,500	\$1,500
2 Remove Materials & Supplies from previous owner	(\$2,951)	(\$6,491)
3 Remove Previous Owner's Customer Service - Contractual Services	(\$2,855)	
4 Remove Previous Owner's Customer Service - Operations	(\$11,105)	(\$7,579)
5 Remove Previous Owner's Customer Service - Testing		(\$13,503)
6 Increase for North Charlotte Operations Contract	\$18,076	\$16,173
7 Remove Previous Owner's Accounting	(\$1,073)	(\$3,473)
8 Increase for current owner's accounting	\$1,000	\$1,000
9 Amortization of Legal Closing Costs (\$4,006.64/5 yrs)	\$401	\$401
10 Sludge Removal post test year		\$1,070
11 FDEP Permit Renewals (over 5 yrs)	\$410	\$10
12 Remove Office Supplies	(\$202)	(\$50)
13 Remove Vehicle Insurance	(\$8,191)	
14 Remove Regulatory Commission Expense	(\$655)	
15 Remove Previous Owner Contract Service - Maintenance		(\$13,318)
16 Lease on Property	\$2,500	\$2,500
17 Remove Previous Owner's Travel Expense	(\$123)	
18 Remove Previous Operator's Telephone Expense		(\$629)
19 Amortization of Noticing Costs for transfer (\$1,995/5 yrs)	\$200	\$200
20 Adjustment to General Liability Insurance to actual	\$648	\$648
21 Rate Case Expense Amortization	\$129	\$129
Total	<u>(\$2,292)</u>	<u>(\$21,411)</u>
<u>Depreciation Expense - Net</u>		
22 Hydro Tank Replacement	\$455	\$0
23 Structure & Improvements	\$259	
24 Wastewater Treatment Plant Misc. Replacements		\$670
25 Install meter on wellhead	\$125	\$0
Total	<u>\$839</u>	<u>\$670</u>
<u>Taxes Other Than Income</u>		
26 To reflect appropriate RAFs test year revenues	\$627	\$678
Total	<u>\$627</u>	<u>\$678</u>

North Charlotte Waterworks, Inc.  
 Capital Structure-Simple Average  
 Test Year Ended 12/31/15

Schedule No. 2  
 Docket No. 160XXX-WU

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
<b>Per Utility</b>								
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	4.50%	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	50,000	0	\$50,000	-\$25,635	24,365	100.00%	8.74%	8.74%
15 Customer Deposits	0	0	\$0	\$0	0	0.00%	2.00%	0.00%
16 Deferred Income Taxes	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
20 Total Capital	<u>\$50,000</u>	<u>\$0</u>	<u>\$50,000</u>	<u>-\$25,635</u>	<u>\$24,365</u>	<u>100.00%</u>		<u>8.74%</u>
						<u>LOW</u>	<u>HIGH</u>	
						RETURN ON EQUITY	<u>7.74%</u>	<u>9.74%</u>
						OVERALL RATE OF RETURN	<u>7.74%</u>	<u>9.74%</u>

North Charlotte Waterworks, Inc.  
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS  
 Test Year Ended 12/31/15

Docket No. 160XXX-WU

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	0	#N/A	#N/A
302	Franchises	0	0	0	2.50%	0	0	0	0	0	0	0	0	0
303	Land and Land Rights	0	0	0	NA	0	0	0	0	0	0	0	#N/A	#N/A
304	Structures and Improvements	135,520	1,750	137,270	3.70%	135,520	-5,121	130,400	0	259	259	0.00%	0	0
305	Collecting and Impounding	0	0	0	2.00%	0	0	0	0	0	0	0.00%	0	0
306	Lake River and Other Intakes	0	0	0	2.50%	0	0	0	0	0	0	0.00%	0	0
307	Wells and Springs	13,070	0	13,070	3.70%	13,070	0	13,070	0	0	0	0.00%	0	0
308	Infiltration Galleries	0	0	0	2.50%	0	0	0	0	0	0	0.00%	0	0
309	Supply Mains	10,025	4,000	14,025	3.13%	10,025	63	10,088	0	125	125	0.00%	0	0
310	Power Generation Equipment	0	0	0	5.00%	0	0	0	0	0	0	0.00%	0	0
311	Pumping Equipment	4,000	0	4,000	6.67%	4,000	0	4,000	0	0	0	0.00%	0	0
320	Water Treatment Equipment	137,841	0	137,841	5.88%	137,841	0	137,841	0	0	0	0.00%	0	0
330	Distribution Reservoirs	23,500	3,750	27,250	3.03%	23,500	-11,023	12,477	0	455	455	0.00%	0	0
331	Transmission and Distribution Mains	35,107	0	35,107	2.63%	30,946	0	30,946	923	0	923	0.00%	0	0
333	Services	11,425	0	11,425	2.86%	10,930	0	10,930	327	0	327	0.00%	0	0
334	Meter & Meter Installations	7,054	0	7,054	5.88%	7,054	0	7,054	0	0	0	0.00%	0	0
335	Hydrants	2,800	0	2,800	2.50%	2,345	0	2,345	70	0	70	0.00%	0	0
339	Other Plant & Miscellaneous Equipment	1,020	0	1,020	5.00%	1,020	0	1,020	0	0	0	0.00%	0	0
340	Office Furniture & Equipment	0	0	0	5.00%	0	0	0	0	0	0	0	0	0
340	Computer Equipment	0	0	0	6.67%	0	0	0	0	0	0	0	0	0
341	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0	0	0	0
342	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0	0	0	0
343	Tools, Shop & Garage	268	0	268	6.67%	186	0	186	18	0	18	0	0	0
344	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0	0	0	0
346	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0	0	0	0
347	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0	0	0	0
348	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	0	0	0	0	0	0	0	0	0
INTANGIBLE PLANT		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	0	\$0	\$0	\$0
SOURCE OF SUPPLY & PUMPING		162,615	5,750	168,365		162,615	-5,058	157,557	0	384	384	0.00%	0	0
WATER TREATMENT PLANT		137,841	0	137,841		137,841	0	137,841	0	0	0	0.00%	0	0
TRANSMISSION & DISTRIBUTION		80,906	3,750	84,656		75,795	-11,023	64,772	1,320	455	1,775	0.00%	0	0
GENERAL PLANT		268	0	268		186	0	186	18	0	18	0	0	0
TOTALS - WATER		\$381,630	\$9,500	\$391,130		\$376,437	-\$16,081	\$360,356	\$1,338	\$839	\$2,177	0.00%	\$0	\$0

RATIO OF NON-USED & USEFUL PLANT 0.00%

North Charlotte Waterworks, Inc.  
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS

Docket No. 160XXX-WU

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year		Adjusted Balance	Depr Exp		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		Per Books	Adjustments					
351	Organization	0	0	0	2.50%	0	0	0	0	0	0	0.00%	0	0	0
352	Franchises	0	0	0	3.70%	0	0	0	0	0	0	0.00%	0	0	0
353	Land and Land Rights	0	0	0	NA	0	0	0	0	0	0	0.00%	0	0	0
354	Structures and Improvements	0	0	0	3.70%	0	0	0	0	0	0	0.00%	0	0	0
360	Collection Sewers - Force	0	0	0	3.70%	0	0	0	0	0	0	0.00%	0	0	0
361	Collection Sewers - Gravity	62,241	0	62,241	2.50%	52,126	0	52,126	1,556	0	1,556	0.00%	0	0	0
362	Special Collecting Structures	16,915	0	16,915	2.50%	16,915	0	16,915	0	0	0	0.00%	0	0	0
363	Services to Customers	17,010	0	17,010	2.90%	16,285	0	16,285	486	0	486	0.00%	0	0	0
364	Flow Measuring Devices	0	0	0	20.00%	0	0	0	0	0	0	0.00%	0	0	0
365	Flow Measuring Installation	0	0	0	2.86%	0	0	0	0	0	0	0.00%	0	0	0
366	Reuse Services	0	0	0	2.50%	0	0	0	0	0	0	0.00%	0	0	0
367	Reuse Meters and Meter Installations	0	0	0	5.00%	0	0	0	0	0	0	0.00%	0	0	0
370	Receiving Wells	25,000	0	25,000	2.50%	12,000	0	12,000	1,000	0	1,000	0.00%	0	0	0
371	Pumping Equipment	0	0	0	6.67%	0	0	0	0	0	0	0.00%	0	0	0
374	Reuse Distribution Reservoirs	0	0	0	2.70%	0	0	0	0	0	0	0.00%	0	0	0
375	Reuse Transmission and Distribution System	0	0	0	2.33%	0	0	0	0	0	0	0.00%	0	0	0
380	Treatment and Disposal Equipment	67,200	2,500	69,700	6.70%	67,200	-7,165	60,035	0	670	670	0.00%	0	0	0
381	Plant Sewers	0	0	0	3.13%	0	0	0	0	0	0	0.00%	0	0	0
382	Outfall Sewer Lines	0	0	0	3.33%	0	0	0	0	0	0	0.00%	0	0	0
389	Other Plant & Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0	0.00%	0	0	0
390	Office Furniture & Equipment	37,564	0	37,564	10.00%	37,564	0	37,564	0	0	0	0.00%	0	0	0
390	Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0	0.00%	0	0	0
391	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0	0.00%	0	0	0
392	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0	0.00%	0	0	0
393	Tools, Shop & Garage	0	0	0	6.25%	0	0	0	0	0	0	0.00%	0	0	0
394	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0	0.00%	0	0	0
395	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0	0.00%	0	0	0
396	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0	0.00%	0	0	0
397	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0	0.00%	0	0	0
398	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	4,043	0	4,043	0	0	0	0.00%	0	0	0
INTANGIBLE PLANT		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0
COLLECTION PLANT		96,166	0	96,166		85,326	0	85,326	2,042	0	2,042	0.00%	0	0	0
SYSTEM PUMPING PLANT		25,000	0	25,000		12,000	0	12,000	1,000	0	1,000	0.00%	0	0	0
TREATMENT & DISPOSAL PLANT		67,200	2,500	69,700		67,200	-7,165	60,035	0	670	670	0.00%	0	0	0
GENERAL PLANT		37,564	0	37,564		41,607	0	41,607	0	0	0	0.00%	0	0	0
TOTALS-WASTEWATER		\$225,930	\$2,500	\$228,430		\$206,133	-\$7,165	\$198,968	\$3,042	\$670	\$3,712	0.00%	\$0	\$0	\$0

RATIO OF NON-USED & USEFUL PLANT 0.00%

North Charlotte Waterworks, Inc.

Project	Cost Estimate	Account
Replace leaking hydrotank and piping	\$15,000.00	330
Replace well pump house	\$1,500.00	304
Replace steps to plant	\$400.00	304
Replace one blower and install back-up	\$6,000.00	380
Seal clearwell and install lockable covers	\$1,500.00	380
Replace door on high service pump house	\$600.00	304
Install meters at wellheads	\$4,000.00	309
Replace aerator blower and repair leaks	\$2,500.00	380
Rewire lights in building and misc. repairs	\$1,500.00	304
Install alarm callout system	\$3,000.00	304

North Charlotte Waterworks, Inc.  
O&M EXPENSES-WATER  
Test Year Ended 12/31/15

Docket No. 160XXX-WU

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED
		TEST YEAR	ADJUSTMENTS	TEST YEAR
601	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC.	0	1,500	1,500
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	2,430	0	2,430
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	1,218	0	1,218
620	MATERIALS AND SUPPLIES	2,951	-2,951	0
630	CONTRACTUAL SERVICES -CUSTOMER SE	2,855	-2,855	0
632	CONTRACTUAL SERVICES - ACCT.	1,073	-73	1,000
633	CONTRACTUAL SERVICES - LEGAL	0	401	401
634	CONTRACTUAL SERVICES -OPERATIONS	11,105	-11,105	0
636	CONTRACTUAL SERVICES -OTHER	13,318	4,758	18,076
641	RENTAL OF BUILDING/REAL PROPERTY	0	2,500	2,500
642	RENTAL OF EQUIPMENT	0	0	0
649	OFFICE SUPPLIES	202	-202	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	8,191	-8,191	0
657	INSURANCE-GENERAL LIABILITY	0	648	648
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	129	129
667	REGULATORY COMM. EXPENSES - OTHER	655	-455	200
670	BAD DEBT EXPENSE	0	0	0
675	MISCELLANEOUS EXPENSES	<u>968</u>	<u>287</u>	<u>1,255</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$44,965</u>	<u>-\$15,610</u>	<u>\$29,355</u>

North Charlotte Waterworks, Inc.  
O&M EXPENSES-WASTEWATER  
Test Year Ended 12/31/15

Docket No. 160XXX-WU

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED
		TEST YEAR	ADJUSTMENTS	TEST YEAR
701	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
703	SALARIES: OFFICERS, DIRECTORS, ETC.	0	1,500	1,500
704	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
710	PURCHASED SEWAGE TREATMENT	0	0	0
711	SLUDGE REMOVAL EXPENSE	268	1,070	1,338
715	PURCHASED POWER	2,718	0	2,718
716	FUEL FOR POWER PRODUCTION	0	0	0
718	CHEMICALS	740	0	740
720	MATERIALS AND SUPPLIES	6,491	-6,491	0
731	CONTRACTUAL SERVICES - ENGR.	0	0	0
732	CONTRACTUAL SERVICES - ACCT.	3,473	-2,473	1,000
733	CONTRACTUAL SERVICES - LEGAL	0	401	401
734	CONTRACTUAL SERVICES - OPERATIONS	7,579	-7,579	0
735	CONTRACTUAL SERVICES - TESTING	13,503	-13,503	0
735	CONTRACTUAL SERVICES - MAINTENANCE	13,318	-13,318	0
736	CONTRACTUAL SERVICES - OTHER	0	16,173	16,173
741	RENTAL OF BUILDING/REAL PROPERTY	0	2,500	2,500
742	RENTAL OF EQUIPMENT	0	0	0
750	TRANSPORTATION EXPENSES	0	0	0
756	INSURANCE - VEHICLE	0	0	0
757	INSURANCE - GENERAL LIABILITY	0	648	648
758	INSURANCE - WORKMAN'S COMPENSATIOI	0	0	0
759	INSURANCE - OTHER	0	0	0
760	ADVERTISING EXPENSE	0	0	0
766	AMORT. OF RATE CASE EXPENSE	0	129	129
767	REGULATORY COMM. EXPENSES - OTHER	0	200	200
770	BAD DEBT EXPENSE	0	0	0
775	MISCELLANEOUS EXPENSES	<u>828</u>	<u>-668</u>	<u>160</u>
TOTAL OPERATION AND MAINTENANCE		<u>\$48,916</u>	<u>-\$21,411</u>	<u>\$27,505</u>

**Analysis of Rate Case Expense**

**Florida Public Service Commission**

**North Charlotte Waterworks, Inc.**  
**Docket No.**  
 Test Year Ended 12/31/15

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						
3				0	Legal		
4				<u>0</u>			
5							
6	<u>Other</u>						
7	Customer Notice -	Rendell		\$ 65.10	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Notice - Final Rates	Rendell		\$ 65.10	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		\$ 400.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 250.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12				<u>1,030</u>			
13				<u>1,030</u>			
14	Allocation to this Rate Group:						
15		Water	Water	Sewer	Sewer		
16		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	50.00%	515	50.00%	515		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:			<u>4</u>		<u>4</u>	
20	Amortization Amount per year			<u>129</u>		<u>129</u>	
21	Deferred Rate Case Expense (for CWC on A-3)			<u>193</u>		<u>193</u>	
22	=(Allocated Total less first year amortization)/2			<u>193</u>		<u>193</u>	
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	\$0	\$0	\$0	\$0	\$0		\$0
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	988	-1	987	0	987	627	1,614
OTHER	0	0	0	0	0		0
<b>TOTAL</b>	<b>\$988</b>	<b>-\$1</b>	<b>\$987</b>	<b>\$0</b>	<b>\$987</b>	<b>\$627</b>	<b>\$1,614</b>

Test Year RAF 988  
 Utility Adj Rev 987,408  
 Adjustment 0.592

WASTEWATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$0	\$0	\$0	\$0	\$0		\$0
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	974	-20	954	0	954	678	1,632
OTHER	0	0	0	0	0		0
<b>TOTAL</b>	<b>\$974</b>	<b>-\$20</b>	<b>\$954</b>	<b>\$0</b>	<b>\$954</b>	<b>\$678</b>	<b>\$1,632</b>

Test Year RAF #REF!  
 Utility Adj Rev 953,652.15  
 Adjustment #REF!

North Charlotte Waterworks, Inc.

Docket No. 160XXX-WU

FACTORED ERCs & GALLONS - WATER

Test Year Ended 12/31/15

(METER EQUIVALENT FACTORS BELOW)

PER NEW VERSION

METER SIZE	ERC	NUMBER OF BILLS	FACTORED ERCs	GALLONS (000s)	BFC RATES	REVENUE CHECK BFC	REVENUE CHECK GALLONAGE
<b>RESIDENTIAL</b>							
5/8 x 3/4"	1.0	603	603	982	\$28.45	\$17,153	\$17,935
1"	2.5	11	28	0	\$71.12	\$782	\$0
1-1/2"	5.0	0	0	0	\$142.23	\$0	\$0
<b>TOTAL RESIDENTIAL</b>		<u>614</u>	<u>631</u>	<u>982</u>		<u>\$17,935</u>	<u>\$17,935</u>
<b>GENERAL SERVICE</b>							
5/8"x3/4"	1.0	0	0	0	\$0.00	\$0	\$0
3/4"	1.5	0	0	0	\$0.00	\$0	\$0
1"	2.5	0	0	0	\$0.00	\$0	\$0
1-1/2"	5.0	0	0	0	\$0.00	\$0	\$0
2"	8.0	0	0	0	\$0.00	\$0	\$0
3" COMPOUND	16.0	0	0	0	\$0.00	\$0	\$0
4" COMPOUND	25.0	0	0	0	\$0.00	\$0	\$0
6" COMPOUND	50.0	0	0	0	\$0.00	\$0	\$0
8" COMPOUND	80.0	0	0	0	\$0.00	\$0	\$0
10" COMPOUND	115.0	0	0	0	\$0.00	\$0	\$0
<b>TOTAL GENERAL SERVICE</b>		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>
<b>PRIVATE FIRE PROTECTION</b>							
2"	0.7	0	0	0	\$0.00	0	
3" COMPOUND	1.3	0	0	0	\$0.00	0	
4" COMPOUND	2.1	0	0	0	\$0.00	0	
6" COMPOUND	4.2	0	0	0	\$0.00	0	
8" COMPOUND	6.7	0	0	0	\$0.00	0	
<b>TOTAL PRIVATE FIRE PROTECTION</b>		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	
<b>TOTAL WATER</b>		<u>614</u>	<u>631</u>	<u>982</u>		<u>\$17,935</u>	<u>\$17,935</u>

North Charlotte Waterworks, Inc.  
**FACTORED ERCs & GALLONS - WASTEWATER**  
 Test Year Ended 12/31/15

Docket No. 160XXX-WU

METER SIZE	ERC	NUMBER OF BILLS	FACTORED ERCs	GALLONS (000s)	BFC RATES	PER NEW VERSION	
						REVENUE CHECK BFC	REVENUE CHECK GALLONAGE
<b>RESIDENTIAL</b>							
ALL METER SIZES	1.0	609	609	965	\$35.73	\$21,762	\$14,508
<b>GENERAL SERVICE &amp; MULTI-FAMILY</b>							
5/8"x3/4"	1.0	0	0	0	\$0.00	\$0	\$0
1"	2.5	0	0	0	\$0.00	\$0	\$0
1-1/2"	5.0	0	0	0	\$0.00	\$0	\$0
2"	8.0	0	0	0	\$0.00	\$0	\$0
3" COMPOUND	16.0	0	0	0	\$0.00	\$0	\$0
4" COMPOUND	25.0	0	0	0	\$0.00	\$0	\$0
6" COMPOUND	50.0	0	0	0	\$0.00	\$0	\$0
8" COMPOUND	80.0	0	0	0	\$0.00	\$0	\$0
10" COMPOUND	115.0	0	0	0	\$0.00	\$0	\$0
<b>TOTAL GENERAL SERVICE</b>		<u>0</u>	<u>0</u>	<u>0</u>		<u>\$0</u>	<u>\$0</u>
<b>TOTAL WASTEWATER</b>		<u>609</u>	<u>609</u>	<u>965</u>		<u>\$21,762</u>	<u>\$14,508</u>

North Charlotte Waterworks, Inc.  
 Water Monthly Service Rates  
 Test Year Ended 12/31/15

Schedule No. 4-A  
 Docket No. 160XXX-WU

	Rates Prior to Filing	Utility Requested Final	4-year Rate Reduction
<b><u>Residential, General Service and Multi-Family</u></b>			
Base Facility Charge by Meter Size:			
5/8" x 3/4"	\$22.50	\$34.14	\$0.25
3/4"	\$23.77	\$51.20	\$0.38
1"	\$56.27	\$85.34	\$0.64
1-1/2"	\$112.53	\$170.68	\$1.27
2"	\$180.04	\$273.08	\$2.03
3"	\$360.08	\$546.17	\$4.07
4"	\$562.62	\$853.39	\$6.35
6"	\$1,125.23	\$1,706.78	\$12.70
8"		\$2,730.84	\$20.33
Residential Gallonage Charge			
0 - 7,000 gal.	\$7.84	\$14.48	\$0.11
7,001 - 14,000 gal.	\$9.61	\$21.72	\$0.16
Over 14,000 gal.	\$11.76	\$28.96	\$0.22
General Service Gallonage Charge	\$8.59	\$14.52	\$0.11
<b><u>Private Fire Protection</u></b>			
Base Facility Charge by Meter Size:			
2"	\$0.00	\$22.76	\$0.17
3"	\$0.00	\$45.51	\$0.34
4"	\$0.00	\$71.12	\$0.53
6"	\$0.00	\$142.23	\$1.06
8"	\$0.00	\$227.57	\$1.69
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>			
3,000 Gallons	\$46.02	\$77.58	
5,000 Gallons	\$61.70	\$106.54	
10,000 Gallons	\$107.98	\$207.90	

**North Charlotte Waterworks, Inc.  
Wastewater Monthly Service Rates  
Test Year Ended 12/31/15**

**SCHEDULE NO. 4-B  
Docket No. 160XXX-WU**

	<b>Rates Prior to Filing</b>	<b>Utility Requested Final</b>	<b>Four-year Rate Reduction</b>
<b><u>Residential</u></b>			
Base Facility Charge All Meter Sizes:	\$27.31	\$35.73	\$0.26
Gallonge Charge - Per 1,000 gallons (10,000 gallon cap)	\$4.68	\$15.03	\$0.11
<b><u>General Service</u></b>			
Base Facility Charge by Meter Size:			
5/8" x 3/4"	\$27.31	\$35.73	\$0.26
3/4"	\$40.95	\$53.60	\$0.39
1"	\$68.26	\$89.33	\$0.66
1-1/2"	\$136.51	\$178.67	\$1.32
2"	\$218.42	\$285.87	\$2.10
3"	\$436.83	\$571.74	\$4.21
4"	\$682.56	\$893.34	\$6.58
6"	\$1,365.12	\$1,786.68	\$13.15
8"		\$2,858.68	\$21.05
Gallonge Charge, per 1,000 Gallons	\$5.60	\$18.04	\$0.13
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>			
3,000 Gallons	\$41.35	\$80.84	
5,000 Gallons	\$50.71	\$110.90	
10,000 Gallons	\$55.39	\$125.94	
(Wastewater Gallonge Cap - 6,000 Gallons)			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

North Charlotte Waterworks, Inc.

Schedule: E-1w  
 Page: 1 of 1  
 Preparer: W T Rendell

Water [ X ] or 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.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal.	(4) Test Year Rate 7/31/11	(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"	603		\$22.50	13,568	603		\$22.50	13,568			34.14	20,586
3	3/4"			\$33.77	0	0		\$33.77	0			51.20	0
4	1"	11		\$56.27	619	11		\$56.27	619			85.34	939
5	1-1/2"	0		\$112.53	0	0		\$112.53	0			170.68	0
6	2"	0		\$180.04	0	0		\$180.04	0			273.08	0
7	3"	0		\$360.08	0	0		\$360.08	0			546.17	0
8	4"	0		\$562.62	0	0		\$562.62	0			853.39	0
9	Gallonge Charge, per 1,000 gallons												
10	0 - 7,000 gal.		967	\$7.84	7,581	0	967	\$7.84	7,581	0	967	\$14.48	14,002
11	7,001 - 14,000 gal.		21	\$9.61	202	0	21	\$9.61	202	(6)	15	\$21.72	325
12	Over 14,000 gal.		0	\$11.76	0	0	0	\$11.76	0	0	0	\$28.96	0
13	Total Residential	614	988		21,970	614	988		21,970	(6)	982		35,852
14	Average Bill				35.78				35.78				58.39
15	General Service												
17	5/8" X 3/4"	0		\$22.50	0	0		\$22.50	0			\$34.14	0
18	3/4"	0		\$33.77	0	0		\$33.77	0			\$51.20	0
19	1"	0		\$56.27	0	0		\$56.27	0			\$85.34	0
20	1-1/2"	0		\$112.53	0	0		\$112.53	0			\$170.68	0
21	2"	0		\$180.04	0	0		\$180.04	0			\$273.08	0
22	3"	0		\$360.08	0	0		\$360.08	0			\$546.17	0
23	4"	0		\$562.62	0	0		\$562.62	0			\$853.39	0
24	6"	0		\$1,125.23	0	0		\$1,125.23	0			\$1,706.78	0
25	8"	0			0	0			0			\$2,730.84	0
26	Gallonge		0	\$8.59	0	0		\$8.59	0	0	0	\$14.52	0
27	Total General Serv	0	0		0	0	0		0	0	0		0
28	Average Bill				#DIV/0!				#DIV/0!				#DIV/0!
29	Irrigation												
31	5/8" X 3/4"	0			0	0	NA		0			34.14	0
32	Gallonge Charge, per 1,000 gallons												
33	0 - 6,000 gal.	0			0	0	0		0	0	0	14.48	0
34	6,001 - 12,000 gal.	0			0	0	0		0	0	0	21.72	0
35	Over 12,000 gal.	0			0	0	0		0	0	0	28.96	0
36	Block 4	0			0	0	0		0	0	0		0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				#REF!				#REF!				0.00
39	Fire Protection												
41	2"	0	NA	\$0.00	0	0		\$0.00	0			17.83	0
42	3"	0	NA	\$0.00	0	0		\$0.00	0			35.67	0
43	4"	0	NA	\$0.00	0	0		\$0.00	0			55.73	0
44	6"	0	NA	\$0.00	0	0		\$0.00	0			111.46	0
45	8"	0	NA	\$0.00	0	0		\$0.00	0			178.34	0
46	10"	0	NA	\$0.00	0	0		\$0.00	0			256.36	0
47	Total Fire Protect	0	NA		0		NA		0	NA			0
48	Average Bill												
49	Subtot Billd Rev	614	988		21,970	614	988		21,970	(6)	982		35,852
50	Unbilled Revenues				0				0				0
51	Guaranteed Revenues				0				0				0
52	Misc. Service Charge				0				0				0
53	Adjustments to Customers				0				0				0
54	Tot Billed Rev				21,970				21,970				35,852
55	Booked Revenue per GL				21,942				21,942				
56	Adjustments to Booked				0				0				
57	Bkd Rev Adjstd				21,942				21,942				
58	Difference				(27)		-0.1%		(27)		-0.1%		

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

**Florida Public Service Commission**

**North Charlotte Waterworks**

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 tes 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	Jan-15	112,740	0	112,000		740	0.7%
2	Feb-15	112,740	0	152,000		(39,260)	-34.8%
3	Mar-15	124,900	0	124,000		900	0.7%
4	Apr-15	86,000	0	127,000		(41,000)	-47.7%
5	May-15	84,000	0	85,000		(1,000)	-1.2%
6	Jun-15	81,000	0	47,000		34,000	42.0%
7	Jul-15	85,000	0	58,000		27,000	31.8%
8	Aug-15	81,000	0	56,000		25,000	30.9%
9	Sep-15	120,400	0	66,000		54,400	45.2%
10	Oct-15	99,800	0	69,000		30,800	30.9%
11	Nov-15	125,000	0	88,000		37,000	29.6%
12	Dec-15	112,740	0	113,000		(260)	-0.2%
13							
14	<b>TOTAL</b>	<b>1,225,320</b>	<b>0</b>	<b>1,097,000</b>	<b>0</b>	<b>128,320</b>	<b>10.5%</b>

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

**Florida Public Service Commission**

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)
		STP#1	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1	Aug-14	124,000				124,000	
2	Sep-14	124,000				124,000	
3	Oct-14	84,000				84,000	
4	Nov-14	9,000				9,000	
5	Dec-14	9,300				9,300	
6	Jan-15	9,000				9,000	
7	Feb-15	62,000				62,000	
8	Mar-15	93,000				93,000	
9	Apr-15	9,000				9,000	
10	May-15	93,000				93,000	
11	Jun-15	93,000				93,000	
12	Jul-15	62,000				62,000	
13	<b>Total</b>	<u>771,300</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>771,300</u>	<u>0</u>