

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Application for increase in water and )  
wastewater rates in Charlotte, Highlands, )  
Lake, Lee, Marion, Orange, Pasco, Pinellas, )  
Polk, and Seminole Counties by Utilities, Inc. )  
of Florida. )  
\_\_\_\_\_ )

Docket No. 160101-WS

**DIRECT TESTIMONY**

**OF**

**FRANK SEIDMAN**

**on behalf of**

**Utilities, Inc. of Florida**

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COMMISSION  
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1       **Q.     Please state your name, profession and address.**

2       A.     My name is Frank Seidman. I am President of Management and Regulatory  
3           Consultants, Inc., consultants in the utility regulatory field. My address is  
4           36 Yacht Club Dr., North Palm Beach, FL 33408.

5       **Q.     State briefly your educational background and experience.**

6       A.     I hold the degree of Bachelor of Science in Electrical Engineering from the  
7           University of Miami. I have also completed several graduate level courses  
8           in economics at Florida State University, including public utility  
9           economics. I am a Professional Engineer, registered to practice in the state  
10          of Florida. I have over 50 years of experience in utility regulation,  
11          management and consulting. This experience includes nine years as a staff  
12          member of the Florida Public Service Commission (FPSC), two years as a  
13          planning engineer for a Florida telephone company, four years as Manager  
14          of Rates and Research for a water and sewer holding company with  
15          operations in six states, and three years as Director of Technical Affairs for  
16          a national association of industrial users of electricity. I have been providing  
17          rate and regulatory consulting services in Florida for over 30 years.  
18          Specifically, with regard to the water and wastewater industry, I have  
19          participated in the preparation and presentation of numerous rate cases,  
20          most of which were considered by the Florida Public Service Commission.  
21          I have also prepared cases before the Sarasota County Commission. Many  
22          of the cases before the FPSC were made final through the Proposed Agency  
23          Action procedures; others went to public hearing in which I presented direct  
24          and/or rebuttal testimony. I have prepared or participated in the preparation  
25          of all phases of water and wastewater financial, rate and engineering

1 sections of the Minimum Filing Requirements (MFRs), including used and  
2 useful. I have also participated in most of the water and wastewater  
3 rulemaking procedures before the FPSC. I have also prepared several  
4 original cost studies accepted by this Commission in setting rates.

5 **Q. On whose behalf are you presenting this testimony?**

6 A. I am presenting this testimony and appearing on behalf of the applicant,  
7 Utilities, Inc. of Florida (UIF).

8 **Q. For what purpose were you retained by the applicant?**

9 A. I was retained to prepare the used and useful analyses for each of the  
10 systems through which UIF provides service and the required schedules in  
11 the MFRs pertaining to used and useful. These are identified in the MFRs  
12 as the "F" schedules. I was also retained to assist in preparation of the MFRs  
13 for several of the systems, namely Cypress Lakes, Lake Placid, Pennbrooke,  
14 Mid-County and Eagle Ridge.

15 **Q. What is the purpose of your direct testimony?**

16 A. The purpose of my direct testimony is to present the Minimum Filing  
17 Requirements and the used and useful schedules.

18 **Q. Are you sponsoring any exhibits?**

19 A. Yes. I am sponsoring Exhibit FS-1, which is a summary of my education  
20 and my experience as it pertains to water and wastewater regulation. I am  
21 sponsoring Exhibit FS-2, which is a summary of the used and useful  
22 percentages of all the individual systems included in this filing. I am also  
23 co-sponsoring, along with witnesses Kincaid, Flynn and Swain, the  
24 Minimum Filing Requirements consisting of Volume I, the Financial, Rate  
25 and Engineering sections, Volume II, the Billing Analysis and Volume III,

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the Additional Engineering Information required by Rule 25-30.440, Florida Administrative Code.

**Q. Would you please summarize the results of your used and useful analyses?**

A. Yes. As previously stated, the results of the used and useful analyses are contained in the “F” schedules section of each of the MFRs for the various systems. For convenience, I have prepared Exhibit FS-2, which summarizes the results for all of the systems.

**Q. Does that conclude your direct testimony?**

A. Yes, it does.

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Docket No. 160101-WS

**EXHIBIT FS-1**

**OF**

**FRANK SEIDMAN**

**on behalf of**

**Utilities, Inc. of Florida**

## CURRICULUM VITAE

FRANK SEIDMAN, P.E.

Over 50 years of experience in utility regulation, management and consulting, including 9 years in regulation and 6 years practical experience in utility operations and management.

President of Management & Regulatory Consultants, Inc. Services provided regarding water and wastewater utilities include: preparation of rate cases and service availability charge applications; analysis and design of rates; analysis of expenses and plant; preparation of billing analyses; coordination of rate case presentations; representation before regulatory bodies and presentation of expert testimony; participation in the design of regulatory statutes and rules; assistance in the preparation of annual reports; assistance in setting up systems of accounts; preparation of original cost and market valuation studies and economic analyses.

As a member of the engineering staff of the Florida Public Service Commission at several levels, played an active role in rate cases, rate design, planning and service evaluation for gas, electric, telephone, water and wastewater utilities.

As Director of Technical Affairs for the Electricity Consumer's Resource Council, a national association of large industrial electricity users, developed and presented positions and testimony on electric rate design, cost of service, and PURPA related issues.

As Manager of Rates and Research for GAC Utilities, Inc., responsible for managing the revenue requirements program and preparing rate applications for a water and sewer utility holding company with operations in six states.

Has presented testimony before jurisdictions in Arkansas, California, Delaware, Florida, Michigan and Texas, as well as the U.S. Department of Energy, and the Federal Energy Regulatory Commission. Appeared as a speaker and/or instructor before many trade and professional groups throughout the United States.

BSEE from the University of Miami with substantial graduate level work in economics, including public utility economics, at the Florida State University. A registered Professional Engineer in the State of Florida and past member of the Florida Engineering Society, the National Society of Professional Engineers, the Institute of Electrical and Electronic Engineers, the American Water Works Association and the Florida Water Works Association.

Rev:05/31/16

**SUMMARY OF PROFESSIONAL EXPERTISE  
IN WATER and WASTEWATER REGULATION**

**FRANK SEIDMAN**

**I. Participation In Specific Water And Sewer Cases**

**California**

**Case:** California Cities Water co., Rate Case, 1973  
**Sponsor:** California Cities Water Co.  
**Purpose:** Supervise Rate Case preparation and present testimony re intercompany tax allocations.

**Florida**

**Case:** Florida 2nd Judicial District Court; re Contributions In Aid of Construction, 1970  
**Sponsor:** Court Subpoena  
**Purpose:** Testify re Relationship of CIAC and Rates.

**Florida**

**Case:** Docket No. I-71184-WS; GAC Utilities, Inc., of Florida, Cape Coral Division, Investigation of Main Extension Fees, 1971  
**Sponsor:** GAC Utilities, Inc.  
**Purpose:** Prepare Main Extension Fee Study and testify re Main Extension Fees.

**Florida**

**Case:** Docket No. 71581-WS; GAC Utilities Inc., Poinciana Division; Application for Certificate of Convenience and Necessity, 1971  
**Sponsor:** GAC Utilities, Inc.  
**Purpose:** Testify re Application.

**Florida**

**Case:** Sarasota County; Florida Cities Water Co., Rate Case, 1972  
**Sponsor:** Florida Cities Water Co.  
**Purpose:** Prepare Rate Case and testify re Application.

**Florida**

**Case:** Docket No. 800594-WS; Palm Coast Utility Corp., Rate Case and Certificate Filing, 1980  
**Sponsor:** Palm Coast Utility Corp.  
**Purpose:** Prepare Original Cost Study and Minimum Filing Requirements.

**Florida**

**Case: Docket No. 810485-WS; Palm Coast Utility Corp., Rate Case, 1982**  
**Sponsor: Palm Coast Utility Corp.**  
**Purpose: Prepare Minimum Filing Requirements.**

**Florida**

**Case: Charlotte County; Fiveland Investments, Inc. Rate Case, 1982**  
**Sponsor: Fiveland Investments, Inc.**  
**Purpose: Prepare Rate Case and make presentation before Utility Board.**

**Florida**

**Case: Docket No. 820152-WS; San Carlos Utilities, Inc. Rate Case, 1982**  
**Sponsor: San Carlos Utilities, Inc.**  
**Purpose: Assist in Preparing Minimum Filing Requirements.**

**Florida**

**Case: Docket No. 820153-S; Shell Point Village Rate Case, 1982**  
**Sponsor: Shell Point Village**  
**Purpose: Prepare Rate Case and represent SPV before PSC.**

**Florida**

**Case: Docket No. 840092-WS; Palm Coast Utility Corp., Rate Case, 1983**  
**Sponsor: Palm Coast Utility Corp.**  
**Purpose: Prepare Rate Case and testimony re Application.**

**Florida**

**Case: Docket No. 840105-WS; Gulf Utility company, Rate Case, 1983**  
**Sponsor: Gulf Utility Company**  
**Purpose: Prepare Rate Case and testimony re Application.**

**Florida**

**Case: Collier County, East Naples Water Systems, Inc., Rate Case, 1984**  
**Sponsor: East Naples Water Systems, Inc.**  
**Purpose: Prepare Rate Case and present testimony re Application.**

**Florida**

**Case: Docket No. \_\_\_\_\_; East Naples Water systems, Inc., Application for Certificate and Certificate Extension, 1985**  
**Sponsor: East Naples Water Systems, Inc.**  
**Purpose: Prepare Case for presentation to PSC.**

**Florida**

**Case: Docket No. \_\_\_\_\_; East Naples Water Systems, Inc. Rate Case, 1985**  
**Sponsor: East Naples Water Systems, Inc.**  
**Purpose: Prepare Rate Case and testimony re Application.**

**Florida**

**Case: Docket No. 850100-WS; Du-Lay Utility Company, Inc.; Rate Case, 1984**  
**Sponsor: Du-Lay Utility Company, Inc.**  
**Purpose: Prepare rate case and present testimony re Application.**

**Florida**

**Case: Docket No. 850062-WS; Meadowbrook Utility Systems, Inc. Rate Case, 1984 - 1988**  
**Sponsor: Meadowbrook Utility Systems, Inc.**  
**Purpose: Coordinate case and prepare testimony re Application.**

**Florida**

**Case: Docket No. 870330-WS; Seminole Utility Systems, Inc., Rate Case, 1986**  
**Sponsor: Seminole Utility Systems, Inc.**  
**Purpose: Prepare Rate Case and present testimony re Application.**

**Florida**

**Case: Docket No. 870166-WS; Palm Coast Utility Corp., Rate Case, 1986 - 1987**  
**Sponsor: Palm Coast Utility Corp.**  
**Purpose: Prepare Rate Case and present testimony re Application.**

**Florida**

**Case: Docket No. 870149-WS; Atlantis Utilities Company, Overearnings Investigation**  
**Sponsor: Atlantis Utilities Company**  
**Purpose: Participate in preparation of response to PSC.**

**Florida**

**Case: Undocketed (Sarasota County), Dolomite Utilities Corporation, Rate Case, 1988 - 1989.**  
**Sponsor: Dolomite Utilities Corporation**  
**Purpose: Prepare Rate Case and present testimony re Application.**

**Florida**

**Case: Undocketed (Charlotte County), West Charlotte Utilities, Market Value Appraisal, 1988**  
**Sponsor: West Charlotte Utilities**  
**Purpose: Appraisal for additional financing**

**Florida**

**Case: Docket No. 880756-WS; Atlantis Utilities Company, Rate Case, 1988**  
**Sponsor: Atlantis Utility Company**  
**Purpose: Prepare Rate Case**

**Florida**

**Case: Undocketed (Charlotte County), West Charlotte Utilities, Pass-Thru Application, 1989**  
**Sponsor: West Charlotte Utilities**  
**Purpose: Prepare Pass-Thru Application**

**Florida**

**Case: Docket No. 891114-WS; Sailfish Point Utility Corporation, Rate Case, 1989**  
**Sponsor: Sailfish Point Utility Corporation**

**Purpose: Prepare Rate Case**

**Florida**

**Case: Docket No. 890554-WU; Lake Griffin Utilities Inc., Certificate Application, 1989**

**Sponsor: Lake Griffin Utilities Inc.**

**Purpose: Prepare original cost and application for initial rates and charges.**

**Florida**

**Case: Undocketed; 1988-1989**

**Sponsor: Atlantis Utility Company**

**Purpose: Market Value Appraisal and Sale Negotiations**

**Florida**

**Case: Undocketed; 1990**

**Sponsor: Tangerine Woods Utilities and Englewood Utilities Co.**

**Purpose: Study Re Englewood Water District Master Plan**

**Florida**

**Case: Docket No. 900329-WS; United Florida Utilities Corporation; Marion and Washington Counties**

**Sponsor: Southern States Utilities; United Florida Utilities, and Deltona Utilities**

**Purpose: Prepare and Present Rate Application for Marion and Washington County portion of twenty-seven county rate increase application, including substantiation of original cost. Assist with testimony and brief for entire application.**

**Florida**

**Case: Docket No. 900682-WS; Exemption Request, 1990**

**Sponsor: W.P. Utilities**

**Purpose: Request for Exemption from PSC Regulation**

**Florida**

**Case: Docket No. 900816-WS; Sailfish Point Utility Corporation, Rate Case, 1990**

**Sponsor: Sailfish Point Utility Corporation**

**Purpose: Prepare and Present Rate Case**

**Florida**

**Case: Undocketed; Sailfish Point Utility Corporation, 1991**

**Sponsor: Sailfish Point Utility Corporation**

**Purpose: Prepare Market Valuation**

**Florida**

**Case: Docket No. 910020-WS; Utilities Inc. of Florida (Pasco County), Rate Case, 1991**

**Sponsor: Utilities Inc. of Florida**

**Purpose: Prepare and Present Rebuttal Testimony on Used & Useful.**

**Florida**

**Case: Docket No. 911082-WS; Revisions to Water and Wastewater Rules, 1992-93.**

**Sponsor: Florida Water Works Association**

**Purpose: Prepare and present comments of Association regarding rule revisions, including ratemaking and used and useful formulae.**

**Florida**

**Case: Docket No. 920174-WU; Utilities Inc. of Florida (Lake County), Application for Amendment of Certificate and Objection to City of Clermont Ord. 273-C, establishing a Chapter 180 F.S., W&S Utility, 1992**

**Sponsor: Utilities Inc. of Florida**

**Purpose: Prepare and Present Testimony supporting certificate application and objecting to formation of utility that encompasses UIF certificated service areas and prevents their economic development.**

**Florida**

**Case: Docket No. 920199-WS; Southern States Utilities, Inc. Combined System Rate Case, 1991 & 1992**

**Sponsor: Southern States Utilities;**

**Purpose: Develop all rate base data and prepare MFRs for systems in Osceola, Orange, Brevard and Clay counties as part of a combined system rate application.**

**Florida**

**Case: Docket No. 920650-WS; Application for Certificate, 1992.**

**Sponsor: W.P. Utilities**

**Purpose: Apply for certificate, establish original cost for rate base and rates.**

**Florida**

**Case: Undocketed; Rolling Oaks Utility, 1992.**

**Sponsor: Southern States**

**Purpose: Prepare duee diligence and valuation report.**

**Florida**

**Case: Docket No. 920834-WS; Utilities Inc. of Florida (Pasco County), Limited proceeding to increase rates to recover cost of purchased assets, 1992.**

**Sponsor: Utilities Inc. of Florida**

**Purpose: Prepare Original Cost Study and design rates to recover costs.**

**Florida**

**Case: Docket No. 921293-SU; Mid-County Services, Inc. (Pinellas County), Application to increase rates tand service availability (SAC) charges.**

**Sponsor: Mid-County Services, Inc.**

**Purpose: In response to protest of SACs, prepare analysis of requested charges and evaluate compliance with PSC rules.**

**Florida**

**Case: Docket No. 930770-WU; St. George Island Utility Company, Ltd, Rate Application, 1993.**

**Sponsor: St. George Island Utility**

**Purpose: Prepare all MFRs and supporting testimony**

**Florida**

**Case:** Docket No. 940109-WU; St. George Island Utility Company, Ltd, Rate Application, 1994.  
**Sponsor:** St. George Island Utility  
**Purpose:** Prepare all MFRs and supporting testimony

**Florida**

**Case:** Docket No. 930570-WS; Lake Placid Utilities, Inc., Application for certificate transfer.  
**Sponsor:** Lake Placid Utilities, Inc.  
**Purpose:** Prepare original cost study.

**Florida**

**Case:** Undocketed; Sailfish Point Utility Corporation, 1994  
**Sponsor:** Sailfish Point Utility Corporation  
**Purpose:** Prepare Market Valuation

**Florida**

**Case:** 1994-5; Undocketed [THIS IS NOT A RATE APPLICATION]  
**Sponsor:** Miami-Dade Water and Sewer Department [Subcontractor to Milian, Swain & Associates]  
**Purpose:** Subcontracted to prepare billing analysis and design rates to recover five year projected cost of service.

**Florida**

**Case:** 1994-5; UNDOCKETED Rulemaking on Used & Useful and Petition to Adopt Rules  
**Sponsor:** Florida Waterworks Association  
**Purpose:** Develop position, draft proposed rule, participate in workshops and consult re Petition to Adopt Rules regarding margin reserve and imputation of CIAC.

**Florida**

**Case:** Docket No. 951056-WS; Palm Coast Utility Corporation; Application for Increase in Rates  
**Sponsor:** Palm Coast Utility Corporation  
**Purpose:** Prepare MFRs and supporting testimony; prepare rebuttal testimony; participate in hearing and post hearing procedures.

**Florida**

**Case:** Docket No. 951593-WS; Palm Coast Utility Corporation; Application for Revision in Service Availability Charges  
**Sponsor:** Palm Coast Utility Corporation  
**Purpose:** Prepare application; prepare response to staff recommendation; participate in Commission agenda conference.

**Florida**

**Case:** Docket No. 960258-WS; Petition to adopt Rules on Margin Reserve and Imputation of CIAC  
**Sponsor:** Florida Waterworks Association

**Purpose:** Develop position, draft proposed rule, participate in studies to support position; prepare testimony; prepare responses to testimony; participate in hearings. Testify in subsequent DOAH rule challenge.

**Florida**

**Case:** Docket No. 970076-WS; Sailfish Point Utility Corporation, Joint Application to transfer assets to Sailfish Point Service Corporation, 1997

**Sponsor:** Sailfish Point Utility Corporation

**Purpose:** Assist with Application

**Florida**

**Case:** Docket No. 960283-WS; Wedgefield Utilities, Inc., Application for Transfer of Certificates from Econ Utilities Corp. to Wedgefield, 1997

**Sponsor:** Wedgefield Utilities, Inc.

**Purpose:** Testify re Acquisition Adjustment and Policy

**Florida**

**Case:** Docket No. 960444-WU; Lake Utility Services, Inc., Application for Rate Increase and for increase in Service Availability Charges, 1997

**Sponsor:** Lake Utility Services, Inc.

**Purpose:** File Testimony re Used & Useful and Future Connections for SAC.

**Florida**

**Case:** Undocketed - Challenge at DOAH of PSC Rule 25-30.431, 1997-98

**Sponsor:** Florida Waterworks Association

**Purpose:** Assist with strategy and discovery; appear as expert witness re regulation and policy issues.

**Florida**

**Case:** Undocketed - Market value appraisal, 1997,8 & 2000

**Sponsor:** Water Management Services, Inc.

**Purpose:** Prepare market value appraisal and update for re-financing.

**Florida**

**Case:** Docket No. 980483-WU; Lake Utility Services, Inc., Investigation re overcollection of AFPI, 1998

**Sponsor:** Lake Utility Services, Inc.

**Purpose:** Participate in preparation of testimony.

**Florida**

**Case:** Docket No. 971220-WS; Cypress Lakes Utilities, Inc., Application for certificate transfer, 1999

**Sponsor:** Cypress Lakes Utilities, Inc.

**Purpose:** Prepare testimony re acquisition adjustment.

**Florida**

**Case:** Docket No. 971065-SU; Mid-County Services, Inc., Application for increase in rates, 1999

**Sponsor:** Mid-County Services, Inc.

**Purpose:** Prepare testimony re used and useful, margin reserve and imputation of CIAC.

Florida

**Case:** Undocketed; PSC Annual Reports, 1999

**Sponsor:** AquaSource, Inc.

**Purpose:** Prepare annual reports for newly acquired multi-system  
Crystal River Utilities, Inc.

Florida

**Case:** Undocketed; Market Valuation, 1999

**Sponsor:** Northern Trust Bank of Naples

**Purpose:** Prepare market valuation for defaulted utility, Bonita Country Club Utilities, Inc.

Florida

**Case:** Docket No. 990975-SU; Application for Certificate Transfer, 1999,2000

**Sponsor:** Realnor Hallandale, Inc..

**Purpose:** Participate in preparation of application to transfer Certificate from Bonita Country Club  
Utilities, Inc. provide consulting re utility operations, prepare PSC annual reports.

Florida

**Case:** Docket No. 000154-SU; Proposed Rule 25-30.432 re used and useful, 2000

**Sponsor:** Florida Water Works Association

**Purpose:** Represent FWWA at PSC Staff workshop; prepare presentation.

Florida

**Case:** Undocketed; Water and wastewater rates and charges Analysis, 2000

**Sponsor:** North Miami Beach, City of

**Purpose:** Through Milian Swain and Associates, Inc. prepare analysis and recommendation for all  
charges.

Florida

**Case:** Docket No. 991437-WU; Application for increase in Water rates, 1997-2001

**Sponsor:** Wedgefield Utilities, Inc.

**Purpose:** Prepare testimony re used and useful and acquisition adjustment; provide consulting  
re entire case and issues.

Florida

**Case:** Docket No. 000694-WU; Application for limited proceeding for increase in rate to recover cost of  
replacing supply mains on new bridge, 2000

**Sponsor:** Water Management Services, Inc.

**Purpose:** Prepare schedules supporting increase; participate in preparation of State Revolving Fund  
loan application.

Florida

**Case:** Docket No. 990696-WS; Application for original certificate in Duval and St. Johns counties, 2000-01

**Sponsor:** Nocatee Utility Corp.

**Purpose:** Through Milian Swain and Associates, Inc. provide analysis of intervenor studies, assist with case analysis, preparation, discovery and hearings.

**Florida**

**Case:** Docket No. 001502-WS; Proposed Rule 25-30.0371, Acquisition Adjustments, 2001

**Sponsor:** Utilities, Inc.

**Purpose:** Represent UI and present position at PSC workshop.

**Florida**

**Case:** Docket No. 001820-SU; Application for certificate Transfer, 2001

**Sponsor:** Utilities, Inc. of Eagle Ridge

**Purpose:** Prepare original cost study of newly acquired Cross Creek system.

**Florida**

**Case:** Undocketed; Application for original rates and charges and tariffs in St. Johns County, 2000-01

**Sponsor:** St. Joe Utility Co.

**Purpose:** Prepare supporting schedules for rates and charges.

**Florida**

**Case:** Undocketed; PSC Annual Reports, 2001

**Sponsor:** Harbor Hills Utilities, Inc.

**Purpose:** Prepare annual reports and reconcile records in accordance with PSC staff requests.

**Florida**

**Case:** Undocketed; Prepare Cost of Service Study, 2002.

**Sponsor:** CWS - Palm Valley

**Purpose:** Prepare cost study to support mobile home park conversion from to direct utility billing from rent inclusion.

**Florida**

**Case:** Undocketed; Application for original franchise certificate in Flagler County, 2002

**Sponsor:** MHC, Inc. - Bulow Village

**Purpose:** Prepare application and supporting documents - application put on hold.

**Florida**

**Case:** Docket No. 020006-WS; Reestablishment of Authorized Rate of Return for Water and Wastewater Utilities, 2002

**Sponsor:** Florida Water Services Corp.

**Purpose:** Prepare expert testimony on effect of rule change proposal.

**Florida**

**Case:** Docket No. 020071-WS; Application for increase in rates and charges, 2002

**Sponsor:** Utilities Inc. of Florida

**Purpose:** Prepare Used & Useful analysis and MFR engineering schedules for six county rate application.

**Florida**

**Case:** Docket No. 020407-WS; Application for increase in rates and charges, 2002  
**Sponsor:** Cypress Lakes Utilities, Inc.  
**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Docket No. 020409-SU; Application for increase in rates and charges, 2002  
**Sponsor:** Utilities, Inc. of Sandalhaven  
**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Docket No. 020408-SU; Application for increase in rates and charges, 2002  
**Sponsor:** Alafaya Utilities, Inc.  
**Purpose:** Prepare Used & Useful analysis, MFR engineering schedules and original cost study for purchased assets.

Florida

**Case:** Docket No. 030443-WS; Application for increase in rates and charges, 2003  
**Sponsor:** Labrador Utilities, Inc.  
**Purpose:** Prepare Used & Useful analysis and MFR engineering schedules.

Florida

**Case:** Docket No. 030444-WS; Application for increase in rates and charges, 2003  
**Sponsor:** Bayside Utility Services, Inc.  
**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Docket No. 030445-SU; Application for increase in rates and charges, 2003  
**Sponsor:** Utilities, Inc. of Eagle Ridge  
**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Docket No. 030446-SU; Application for increase in rates and charges, 2003  
**Sponsor:** Mid-County Utility Services, Inc.  
**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Undocketed - Hillsborough County; Application for increase in rates and charges, 2003  
**Sponsor:** East Lake Water Services, Inc.  
**Purpose:** Prepare Used & Useful Analysis.

Florida

**Case:** Docket No. 040247-WS; Application for original water and wastewater certificates, rates and charges and tariffs in Franklin County, 2004  
**Sponsor:** St. James Island Utility Company.  
**Purpose:** Prepare application, tariffs and supporting schedules for rates and charges.

**Florida**

**Case: Docket No. 040358-SU; Application for original wastewater certificate, rates and charges and tariffs in Bay County, 2004**

**Sponsor: Crooked Creek Utility Company.**

**Purpose: Prepare application, tariffs and supporting schedules for rates and charges.**

**Florida**

**Case: Undocketed - Sarasota County; Application for increase in rates and charges, 2004**

**Sponsor: Siesta Key Utilities Authority.**

**Purpose: Prepare application and supporting schedules.**

**Florida**

**Case: Docket No. 040450-WS; Application for increase in rates and charges, 2004**

**Sponsor: Indiantown Co., Inc.**

**Purpose: Prepare Used & Useful analysis.**

**Florida**

**Case: Undocketed - Certificate Application, 2005 (never filed)**

**Sponsor: MHC, Inc.**

**Purpose: Prepare application and supporting rates and charges.**

**Florida**

**Case: Docket No. 050281-WS; Application for increase in rates and charges, 2005**

**Sponsor: Plantation Bay Utility Co.**

**Purpose: Prepare Used & Useful analysis.**

**Florida**

**Case: Docket No. 050587-WS; Application for increase in rates and charges, 2005**

**Sponsor: MSM Utilities**

**Purpose: Assist w/SARC; prepare annual report.**

**Florida**

**Case: Docket No. 980876-WS; Application for certificate (update), 2005**

**Sponsor: Ocala Springs Utility, Inc.**

**Purpose: Prepare updated analysis.**

**Florida**

**Case: Undocketed (Collier County) Application for change in meter installation charges, 2006**

**Sponsor: Indiantown Co., Inc.**

**Purpose: Prepare application.**

**Florida**

**Case: Docket No. 060246-WS; Application for increase in rates and charges, 2006**

**Sponsor:** Gold Coast Utility Corp.  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060256-WS; Application for increase in rates and charges, 2006  
**Sponsor:** Alafaya Utilities Inc.  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060257-WS; Application for increase in rates and charges, 2004  
**Sponsor:** Cypress Lakes Utilities, Inc.  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060260-WS; Application for increase in rates and charges, 2006  
**Sponsor:** Lake Placid Utilities, Inc.  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060254-SU; Application for increase in rates and charges, 2006  
**Sponsor:** Mid-County Services, Inc.  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060255-WS; Application for increase in rates and charges, 2006  
**Sponsor:** Tierra Verde Utilities, Inc.  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060253-WS; Application for increase in rates and charges, 2006  
**Sponsor:** Utilities, Inc. Of Florida  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060261-WS; Application for increase in rates and charges, 2006  
**Sponsor:** Utilities, Inc. of Pennbrooke  
**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 060285-WS; Application for increase in rates and charges, 2006  
**Sponsor:** Utilities, Inc. of Sandalhaven  
**Purpose:** Prepare Used & Useful analysis and Projected TY MFR.

Florida

**Case:** Docket No. 070183-WS; Proposed adoption of Rule 25-30.4325, F.A.C., Water Treatment Plant Used and Useful Calculations, 2007  
**Sponsor:** Utilities, Inc.

**Purpose:** Prepare positions and present testimony on proposed rules.

Florida

**Case:** Docket No. 080247-SU; Application for increase in rates and charges, 2007

**Sponsor:** Utilities, Inc. of Eagle Ridge

**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Docket No. 080248-SU; Application for increase in rates and charges, 2007

**Sponsor:** Tierra Verde Utilities, Inc.

**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 080249-WS; Application for increase in rates and charges, 2007

**Sponsor:** Labrador Utilities, Inc.

**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 080250-WS; Application for increase in rates and charges, 2007

**Sponsor:** Mid-County Services, Inc.

**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Undocketed -Sarasota Co., Application for increase in rates and charges, 2007

**Sponsor:** Southgate Utilities, Inc.

**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Undocketed -Hillsborough Co., Application for increase in rates and charges, 2007

**Sponsor:** Pebble Creek Utilities, Inc.

**Purpose:** Prepare Used & Useful analysis.

Florida

**Case:** Docket No. 090392-WS; Application for increase in rates and charges, 2008

**Sponsor:** Utilities, Inc. of Pennbrooke

**Purpose:** Prepare complete MFR supporting rate increase.

Florida

**Case:** Docket No. 090349-WS; Application for increase in rates and charges, 2008

**Sponsor:** Cypress Lakes Utilities, Inc.

**Purpose:** Prepare Used & Useful analysis.

Florida

**Case: Docket No. 090402-WS; Application for increase in rates and charges, 2008**  
**Sponsor: Sanlando Utilities, Inc.**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 090381-SU; Application for increase in rates and charges, 2008**  
**Sponsor: Utilities, Inc. Of Longwood**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 090462-WS; Application for increase in rates and charges, 2008**  
**Sponsor: Utilities, Inc. Of Florida**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 100104-W; Application for increase in rates and charges, 2009**  
**Sponsor: Water Management Services, Inc.**  
**Purpose: Prepare Used & Useful analysis.**  
**Prepare complete MFR supporting rate increase.**

Florida

**Case: Docket No. 100426-WS; Application for increase in rates and charges, 2010**  
**Sponsor: Lake Utility Services, Inc. Of Florida**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 110153-S; Application for increase in rates and charges, 2010**  
**Sponsor: Utilities, Inc. of Eagle Ridge**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 110257-WS; Application for increase in rates and charges, 2010**  
**Sponsor: Sanlando Utilities, Inc.**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 110264-WS; Application for increase in rates and charges, 2010**  
**Sponsor: Labrador Utilities, Inc.**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Charlotte County Jurisdiction (Undocketed) Application for increase in rates and charges, 2010**  
**Sponsor: Utilities, Inc. of Sandalhaven**  
**Purpose: Prepare complete MFR supporting rate increase.**

Florida

**Case: Docket No. 100330-WS; Application for increase in rates and charges, 2011**  
**Sponsor: Aqua America, Inc.**  
**Purpose: Prepare Rebuttal Testimony on Used & Useful.**

Florida

**Case: Docket No. 120037-WS; Application for increase in rates and charges, 2011**  
**Sponsor: Utilities, Inc. of Pennbrooke**  
**Purpose: Prepare MFR and Used & Useful analysis.**

Florida

**Case: Docket No. 120209-WS; Application for increase in rates and charges, 2011**  
**Sponsor: Utilities, Inc. of Florida**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 130212-WS; Application for increase in rates and charges, 2012**  
**Sponsor: Cypress Lakes Utilities, Inc.**  
**Purpose: Prepare MFR and Used & Useful analysis.**

Florida

**Case: Docket No. 140135-WS; Application for increase in rates and charges, 2013**  
**Sponsor: Labrador Utilities, Inc.**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 140060-WS; Application for increase in rates and charges, 2013**  
**Sponsor: Sanlando Utilities Corp.**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Docket No. 150120-SU; Application for increase in rates and charges, 2014**  
**Sponsor: Utilities, Inc. of Sandalhaven**  
**Purpose: Prepare Used & Useful analysis.**

Florida

**Case: Undocketed Consulting Services, 2015**  
**Sponsor: Black Bear Reserve Water Corp.**  
**Purpose: Prepare Report of on Considerations re sale of utility**

Florida

**Case: Docket No. 150071-SU; Application for increase in rates and charges, 2015**  
**Sponsor: KW Resort Utilities Corp.**  
**Purpose: Prepare Used & Useful analysis.**

**Florida**

**Case: Collier County Jurisdiction; Application for increase in rates and charges, 2015**  
**Sponsor: Ave Maria Utility Co., LLLP**  
**Purpose: Prepare Used & Useful analysis.**

**Michigan**

**Case: Northern Michigan Water; Rate Case, 1972**  
**Sponsor: Northern Michigan Water Co.**  
**Purpose: Prepare Rate Case and present testimony re Appropriate Rate of Return.**

**North Carolina**

**Case: Carolina Water Service, Inc. of North Carolina; Rate Case, 1992.**  
**Sponsor: Carolina Water Service, Inc. of North Carolina**  
**Purpose: Prepare and present rebuttal testimony regarding the concept of used and useful for a regulated utility.**

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Application for increase in water and )  
wastewater rates in Charlotte, Highlands, )  
Lake, Lee, Marion, Orange, Pasco, Pinellas, )  
Polk, and Seminole Counties by Utilities, Inc. )  
of Florida. )  
\_\_\_\_\_ )

Docket No. 160101-WS

**EXHIBIT FS-2**

**OF**

**FRANK SEIDMAN**

**on behalf of**

**Utilities, Inc. of Florida**

SYSTEM	COUNTY	Type	U&U	U&U	U&U
			W Plant Pct	WW Plant Pct	Dist & Col. Pct
Weathersfield (incl. Trailwoods & Oakland Hills)	Seminole	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Oakland Shores	Seminole	W	100.00%	-	100.00%
Little Wekiva	Seminole	W	100.00%	-	100.00%
Park Ridge	Seminole	W	100.00%	-	100.00%
Phillips	Seminole	W	100.00%	-	100.00%
Ravenna Park (incl. Crystal Lake)/ Lincoln Heights	Seminole	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Bear Lake	Seminole	W	100.00%	-	100.00%
Jansen	Seminole	W	100.00%	-	100.00%
Crescent Heights	Orange	W	100.00%	-	100.00%
Davis Shores	Orange	W	100.00%	-	100.00%
Golden Hills/Crownwood	Marion	W	100.00%	100.00%	100.00%
Lake Tarpon	Pinellas	W	100.00%	-	100.00%
Orangewood (incl. Wis-Bar, Buena Vista MHP)	Pasco	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Summertree	Pasco	W/S	100.00%	Purchased Treatment - Not appl.	100.00%
Lake Utility Services, Inc. (LUSI)	Lake	W/S	100.00%	59.00%	100.00%
LUSI (Four Lakes)	Lake	W	100.00%	-	100.00%
LUSI (Lake Saunders)	Lake	W	100.00%	-	100.00%
Utilities, Inc. of Longwood	Seminole	S	-	100.00%	100.00%
Sanlando Utilities Corp. (incl. Knollwood, DesPinar)	Seminole	W/S	100.00%	100.00%	100.00%
Utilities, Inc. of Pennbrooke	Lake	W/S	100.00%	100.00%	100.00%
Lake Placid Utilities, Inc.	Highland	W/S	100.00%	100.00%	100.00%
Mid-County Services, Inc.	Pinellas	S	-	100.00%	100.00%
Tierra Verde Utilities, Inc.	Pinellas	S	-	Purchased Treatment - Not appl.	100.00%
Cypress Lakes Utilities, Inc.	Polk	W/S	100.00%	100.00%	100.00%
Utilities, Inc. of Eagle Ridge (incl. Cross Creek)	Lee	S	-	100.00%	100.00%
Utilities, Inc. of Sandalhaven	Charlotte	S	-	100.00%	100.00%
Labrador Utilities, Inc.	Pasco	W/S	100.00%	100.00%	100.00%

NOTE: With the exception of the wastewater plants at Sandalhaven, Lake Placid, Labrador & LUSI and Crownwood, all systems indicated as 100% used & useful have been found to be 100% used & useful in a previous docket by the Commission.