

CLASS B  
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS

OF

LIGHTHOUSE UTILITIES COMPANY, INC.

Exact Legal Name of Utility

VOLUME I

Docket No: 20190118-WU



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE  
TEST YEAR ENDED DECEMBER 31, 2018

Lighthouse Utilities Company, Inc.

Financial, Rate and Engineering

Minimum Filing Requirements

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Rate Base Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: 12/31/18

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 Preparer: Michael D. McKenzie, CPA

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historical  Projected

Schedule: A-1  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,540,547	-	3,540,547	A-5
2	Utility Land & Land Rights	-	-	-	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(1,808,062)	-	(1,808,062)	A-9
6	Less: CIAC	(2,482,733)	-	(2,482,733)	A-12
7	Accumulated Amortization of CIAC	1,243,859	-	1,243,859	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	81,081	-	81,081	A-17
12	Total Rate Base	<u>574,691</u>	<u>-</u>	<u>574,691</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historical  Projected

Schedule: A-2  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-6
2	Utility Land & Land Rights				A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-10
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base	N / A =====	N / A =====	N / A =====	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historic  or Projected

Schedule: A-3  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1			
2	None		

Schedule of Water and Wastewater Plant in Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: A-4  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-09	3,280,040	N / A
2			
3	Accruals	<u>75,754</u>	N / A
4			
5	Balance at 12-31-10	3,355,794	N / A
6			
7	Accruals	<u>(274,546)</u>	N / A
8			
9	Balance at 12-31-11	3,081,248	N / A
10			
11	Accruals	<u>42,761</u>	N / A
12			
13	Balance at 12-31-12	3,124,009	N / A
14			
15	Accruals	<u>195,951</u>	N / A
16			
17	Balance at 12-31-13	3,319,960	N / A
18			
19	Accruals	<u>82,369</u>	N / A
20			
21	Balance at 12-31-14	<u>3,402,329</u>	N / A
22			
23	Accruals	<u>99,334</u>	N / A
24			
25	Balance at 12-31-15	<u>3,501,663</u>	N / A
26			
27	Accruals	<u>48,186</u>	N / A
28			
29	Balance at 12-31-16	<u>3,549,849</u>	N / A
30			
31	Accruals	<u>78,610</u>	N / A
32			
33	Balance at 12-31-17	<u>3,628,459</u>	N / A
34			
35	Accruals	<u>(175,824)</u>	Supporting Schs: A-5,A-6
36			Recap Schedules: A-18
37	Balance at 12-31-18	<u><u>3,452,635</u></u>	

Schedule of Water Plant in Service By Primary Account  
Test Year Average Balance

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Explanation: Provide the month ending balances  
for each month of the test year and the ending  
balance for the prior year.

Schedule: A-5  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Recap Schedules: A-1,A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2017	(3) 12/31/2018	(4) Average Balance	(5) Non-Used & Useful %	(6) Non-Used & Useful Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	9,941	9,941	9,941	0.00%	-
3	302.1 Franchises	-	-	-	0.00%	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	0.00%	-
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	26,000	26,000	26,000	0.00%	-
7	304.2 Structures & Improvements	371,282	36,421	203,852	0.00%	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	0.00%	-
9	306.2 Lake, River & Other Intakes	-	-	-	0.00%	-
10	307.2 Wells & Springs	224,009	224,009	224,009	0.00%	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	0.00%	-
12	309.2 Supply Mains	84,091	84,091	84,091	0.00%	-
13	310.2 Power Generation Equipment	19,966	19,966	19,966	0.00%	-
14	311.2 Pumping Equipment	288,569	288,569	288,569	0.00%	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	0.00%	-
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-	-	-	0.00%	-
18	304.3 Structures & Improvements	-	-	-	0.00%	-
19	320.3 Water Treatment Equipment	49,843	49,843	49,843	0.00%	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	0.00%	-
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-	-	-	0.00%	-
23	304.4 Structures & Improvements	-	-	-	0.00%	-
24	330.4 Distr. Reservoirs & Standpipes	310,047	310,047	310,047	0.00%	-
25	331.4 Transm. & Distribution Mains	1,407,186	1,458,728	1,432,957	0.00%	-
26	333.4 Services	366,240	412,140	389,190	0.00%	-
27	334.4 Meters & Meter Installations	298,673	338,015	317,344	0.00%	-
28	335.4 Hydrants	14,849	14,849	14,849	0.00%	-
29	339.4 Other Plant & Misc. Equipment	11,198	30,540	20,869	0.00%	-
30	GENERAL PLANT					
31	303.5 Land & Land Rights	-	-	-	0.00%	-
32	304.5 Structures & Improvements	-	-	-	0.00%	-
33	340.5 Office Furniture & Equipment	-	-	-	0.00%	-
34	341.5 Transportation Equipment	108,955	109,866	109,411	0.00%	-
35	342.5 Stores Equipment	-	-	-	0.00%	-
36	343.5 Tools, Shop & Garage Equipment	209	209	209	0.00%	-
37	344.5 Laboratory Equipment	-	-	-	0.00%	-
38	345.5 Power Operated Equipment	16,500	16,500	16,500	0.00%	-
39	346.5 Communication Equipment	-	-	-	0.00%	-
40	347.5 Miscellaneous Equipment	-	-	-	0.00%	-
41	348.5 Other Tangible Plant	22,901	22,901	22,901	0.00%	-
42						
43	TOTAL	<u>3,628,459</u>	<u>3,452,635</u>	<u>3,540,547</u>	<u>0.00%</u>	<u>-</u>

Schedule of Wastewater Plant in Service By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

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

Schedule: A-6  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA  
Recap Schedules: A-2,A-4

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements					
8	360.2 Collection Sewers - Force					
9	361.2 Collection Sewers - Gravity					
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers					
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells					
19	371.3 Pumping Equipment					
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements					
24	380.4 Treatment & Disposal Equipment					
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment					
32	391.5 Transportation Equipment					
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment					
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant					
40	TOTAL	\$ N/A	\$ N/A	\$ N/A	\$ N/A	\$ N/A

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Schedule: A-7  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Line No.	(1)	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service	\$ -	\$ -	\$ -
4				
5	Land	-	-	-
6				
7	Accumulated Depreciation	-	-	-
8				
9	Other (Explain)	-	-	-
10				
11				
12	Total	<u>-</u>	<u>-</u>	<u>-</u>
13				
14	WASTEWATER			
15				
16	Plant in Service			
17				
18	Land			
19				
20	Accumulated Depreciation			
21				
22	Other (Explain)			
23				
24				
25				
26	Total	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

Supporting Schedules: A-5,A-6,A-9,A-10  
 Recap Schedules: A-1,A-2

Schedule of Water and Wastewater Accumulated Depreciation Florida Public Service Commission  
 Annual Balances Subsequent to Last Established Rate Base

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: A-8  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-09	1,164,284	N / A
2			
3	Accruals	<u>103,489</u>	N / A
4			
5	Balance at 12-31-10	1,267,773	N / A
6			
7	Accruals	<u>(77,736)</u>	N / A
8			
9	Balance at 12-31-11	1,190,037	N / A
10			
11	Accruals	<u>89,342</u>	N / A
12			
13	Balance at 12-31-12	1,279,379	N / A
14			
15	Accruals	<u>110,986</u>	N / A
16			
17	Balance at 12-31-13	1,390,365	N / A
18			
19	Accruals	<u>100,991</u>	N / A
20			
21	Balance at 12-31-14	<u>1,491,356</u>	N / A
22			
23	Accruals	<u>109,482</u>	N / A
24			
25	Balance at 12-31-15	<u>1,600,838</u>	N / A
26			
27	Accruals	<u>112,489</u>	N / A
28			
29	Balance at 12-31-16	<u>1,713,327</u>	N / A
30			
31	Accruals	<u>114,556</u>	N / A
32			
33	Balance at 12-31-17	<u>1,827,883</u>	N / A
34			
35	Accruals	<u>(39,641)</u>	N / A
36	Balance at 12-31-18	<u>1,788,242</u>	

Supporting Schedules: A-9,A-10  
 Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

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

Schedule: A-9  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA  
Recap Schedules: A-1,A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/2017	(3) 12/31/2018	(4) Average Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	-	-	-	0.00%	-
3	302.1 Franchises	-	-	-	0.00%	-
4	339.1 Other Plant & Misc. Equipment	-	-	-	0.00%	-
5	SOURCE OF SUPPLY AND PUMPING PLAN					
6	304.2 Structures & Improvements	173,990	27,305	100,647	0.00%	-
7	305.2 Collect. & Impound. Reservoirs	-	-	-	0.00%	-
8	306.2 Lake, River & Other Intakes	-	-	-	0.00%	-
9	307.2 Wells & Springs	128,591	134,777	131,684	0.00%	-
10	308.2 Infiltration Galleries & Tunnels	-	-	-	0.00%	-
11	309.2 Supply Mains	16,572	18,974	17,773	0.00%	-
12	310.2 Power Generation Equipment	19,966	19,966	19,966	0.00%	-
13	311.2 Pumping Equipment	238,912	243,239	241,075	0.00%	-
14	339.2 Other Plant & Misc. Equipment	-	-	-	0.00%	-
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements	-	-	-	0.00%	-
17	320.3 Water Treatment Equipment	31,601	33,539	32,570	0.00%	-
18	339.3 Other Plant & Misc. Equipment	-	-	-	0.00%	-
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements	-	-	-	0.00%	-
21	330.4 Distr. Reservoirs & Standpipes	120,400	127,915	124,158	0.00%	-
22	331.4 Transm. & Distribution Mains	761,586	805,009	783,297	0.00%	-
23	333.4 Services	52,796	62,526	57,661	0.00%	-
24	334.4 Meters & Meter Installations	150,820	165,922	158,371	0.00%	-
25	335.4 Hydrants	10,963	11,706	11,334	0.00%	-
26	339.4 Other Plant & Misc. Equipment	7,554	8,242	7,898	0.00%	-
27	GENERAL PLANT					
28	304.5 Structures & Improvements	-	-	-	0.00%	-
29	340.5 Office Furniture & Equipment	-	-	-	0.00%	-
30	341.5 Transportation Equipment	79,173	91,395	85,284	0.00%	-
31	342.5 Stores Equipment	-	-	-	0.00%	-
32	343.5 Tools, Shop & Garage Equipment	80	91	85	0.00%	-
33	344.5 Laboratory Equipment	-	-	-	0.00%	-
34	345.5 Power Operated Equipment	16,500	16,500	16,500	0.00%	-
35	346.5 Communication Equipment	-	-	-	0.00%	-
36	347.5 Miscellaneous Equipment	-	-	-	0.00%	-
37	348.5 Other Tangible Plant	18,379	21,137	19,758	0.00%	-
38	TOTAL	1,827,883	1,788,242	1,808,062	0.00%	-

Schedule of Wastewater Accumulated Depreciation By Primary Account  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

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

Schedule: A-10  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA  
Recap Schedules: A-2,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force					
8	361.2 Collection Sewers - Gravity					
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	380.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment					
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements					
21	380.4 Treatment & Disposal Equipment					
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment					
28	391.5 Transportation Equipment					
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment					
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant					
36	TOTAL	N/A	N/A	N/A	N/A	N/A

Schedule of Water and Wastewater Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: A-11  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-09	1,721,170	N / A
2			
3	Accruals	26,900	N / A
4			
5	Balance at 12-31-10	1,748,070	N / A
6			
7	Accruals	32,400	N / A
8			
9	Balance at 12-31-11	1,780,470	N / A
10			
11	Accruals	38,650	N / A
12			
13	Balance at 12-31-12	1,819,120	N / A
14			
15	Accruals	67,767	N / A
16			
17	Balance at 12-31-13	1,886,887	N / A
18			
19	Accruals	123,075	N / A
20			
21	Balance at 12-31-14	2,009,962	N / A
22			
23	Accruals	138,250	N / A
24			
25	Balance at 12-31-15	2,148,212	N / A
26			
27	Accruals	127,471	N / A
28			
29	Balance at 12-31-16	2,275,683	N / A
30			
31	Accruals	137,950	N / A
32			
33	Balance at 12-31-17	2,413,633	N / A
34			
35	Accruals	138,200	Supporting Schedules: A-12 Recap Schedules: A-19
36			
	Balance at 12-31-18	2,551,833	N / A

Schedule of Contributions in Aid of Construction By Classification  
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

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

Line No.	(1) Description	(2) Prior Year 12/31/2017	(3) 12/31/2018	(4) Average Balance	(5) Test Year Average Bal.	(6) Non-Used & Useful %	(7) Non-Used & Useful Amount
WATER							
1	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2	Line/Main Extension Fees	-	-	-	-	0.00%	-
3	Meter Installation Fees	2,413,633	2,551,833	2,482,733	2,482,733	0.00%	-
4	Contributed Lines	-	-	-	-	0.00%	-
5	Other (Describe)	-	-	-	-	0.00%	-
6							
7	Total	<u>\$ 2,413,633</u>	<u>\$ 2,551,833</u>	<u>\$ 2,482,733</u>	<u>\$ 2,482,733</u>	<u>-</u>	<u>\$ -</u>
WASTEWATER							
8	Plant Capacity Fees						
9	Line/Main Extension Fees						
10	Contributed Lines						
11	Other (Describe)						
12							
13	Total	<u>N / A</u>	<u>N / A</u>	<u>N / A</u>	<u>N / A</u>	<u>N / A</u>	<u>N / A</u>

Recap Schedules: A-1,A-2,A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: A-13  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-09	704,608	N / A
2			
3	Accruals	<u>63,105</u>	N / A
4			
5	Balance at 12-31-10	767,713	N / A
6			
7	Accruals	<u>64,184</u>	N / A
8			
9	Balance at 12-31-11	831,897	N / A
10			
11	Accruals	<u>65,477</u>	N / A
12			
13	Balance at 12-31-12	897,374	N / A
14			
15	Accruals	<u>56,050</u>	N / A
16			
17	Balance at 12-31-13	953,424	N / A
18			
19	Accruals	<u>56,019</u>	N / A
20			
21	Balance at 12-31-14	<u>1,009,443</u>	N / A
22			
23	Accruals	<u>60,773</u>	N / A
24			
25	Balance at 12-31-15	1,070,216	N / A
26			
27	Accruals	<u>65,606</u>	N / A
28			
29	Balance at 12-31-16	1,135,822	N / A
30			
31	Accruals	<u>70,431</u>	N / A
32			
33	Balance at 12-31-17	1,206,253	N / A
34			
35	Accruals	<u>75,210</u>	N / A
36			
	Balance at 12-31-18	1,281,463	N / A

Supporting Schedules: A-14  
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Historic [X] or Projected [ ]

Schedule: A-14  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the average accumulated amortization of CIAC balance by account.  
 If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/2017	(3) 12/31/2018	(4) Average Balance	(5) Test Year Average Bal.	(6) Non-Used & Useful %	(7) Non-Used & Useful Amount
<b>WATER</b>							
1	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
2	Line/Main Extension Fees	-	-	-	-	0.00%	-
3	Meter Installation Fees	1,206,253	1,281,464	1,243,859	1,243,859	0.00%	-
4	Contributed Lines	-	-	-	-	0.00%	-
5	Other (Describe)	-	-	-	-	0.00%	-
7	<b>Total</b>	<b>\$ 1,206,253</b>	<b>\$ 1,281,464</b>	<b>\$ 1,243,859</b>	<b>\$ 1,243,859</b>	<b>-</b>	<b>\$ -</b>
<b>WASTEWATER</b>							
8	Plant Capacity Fees						
9	Line/Main Extension Fees						
10	Contributed Lines						
11	Other (Describe)						
12	<b>Total</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: A-15

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

---

Line  
No.

- 1 The Company has not booked any AFUDC since the rate base was last established as of December 21, 2010. Going
- 2 forward the Company will use the cost of capital established in this proceeding as the basis for future AFUDC.

Schedule of Water and Wastewater Advances For Construction Florida Public Service Commission  
Annual Balances Subsequent to Last Established Rate Base

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: A-16  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	None		

Supporting Schedules: None  
Recap Schedules: A-1,A-2,A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: A-17  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA  
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	Description	Water	Wastewater	Total
1	<u>Per the Formula Method (see note)</u>		n/a	
2				
3	Total Water Utility Expenses	\$ 648,650	see W-10(a) on 2018 annual report	
4				
5	One eighth (per PSC rule) equal working capital allowance	<u>81,081</u>	see F-4 and W-2 on 2018 annual report	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

Note: Per PSC rules, Class B utilities use the formula method to calculate working capital allowance. This is done by calculating 1/8 (one eighth) of Total Water Utility Expenses per W-10(a) on the annual report.

## Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Explanation: Provide a balance sheet  
 for years requested. Provide same for  
 historical base or intermediate  
 years, if not already shown.

Schedule: A-18  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Line No.	(1) ASSETS	(2) Prior Year 12/31/2017	(3) December 2018	(4) Simple Avg Bal
1	Utility Plant in Service	3,628,459	3,452,635	3,540,547
2	Construction Work in Progress	-	-	-
3	Other Utility Plant Adjustments	-	-	-
4	Less: Accumulated Depreciation	(1,827,883)	(1,788,242)	(1,808,063)
5	Net Plant	1,800,576	1,664,393	1,732,485
6				
7	Utility Plant Acquisition Adjustments	-	-	-
8				
9	<b>TOTAL NET UTILITY PLANT</b>	<b>1,800,576</b>	<b>1,664,393</b>	<b>1,732,485</b>
10				
11	Cash	87,825	39,109	63,467
12	Accounts Rec'b - Customer	26,690	35,365	31,028
13	Notes & Accts. Rec'b - Assoc. Cos.	-	-	-
14	Prepayments	10,672	1,625	6,149
15	Allowance for Bad Debts	-	-	-
16	Materials & Supplies	-	-	-
17	Miscellaneous Current & Accrued Assets	-	-	-
18				
19				
20	<b>TOTAL CURRENT ASSETS</b>	<b>125,187</b>	<b>76,099</b>	<b>100,643</b>
21				
22	Unamortized Debt Discount & Exp.	-	-	-
23	Prelim. Survey & Investigation Charges	-	-	-
24	Clearing Accounts	-	-	-
25	Deferred Rate Case Expense	-	-	-
26	Accum. Deferred Income Taxes	-	-	-
27	<b>TOTAL DEFERRED DEBITS</b>	<b>-</b>	<b>-</b>	<b>-</b>
28				
29	<b>TOTAL ASSETS</b>	<b>1,925,763</b>	<b>1,740,492</b>	<b>1,833,128</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Explanation: Provide a balance sheet  
 for years requested. Provide same for  
 historical base or intermediate  
 years, if not already shown.

Schedule: A-19  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year 12/31/2017	(3) December 2018	(4) Simple Avg Bal
1	Common Stock Issued	224	224	224
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	223,761	223,761	223,761
4	Retained Earnings	(376,941)	(625,961)	(501,451)
5	Other Equity Capital	-	-	-
6	<b>TOTAL EQUITY CAPITAL</b>	<b>(152,956)</b>	<b>(401,976)</b>	<b>(277,466)</b>
7	Bonds			
8	Reacquired Bonds			
9	Advances From Associated Companies			
10	Other Long-Term Debt	28,132	19,625	23,879
11	<b>TOTAL LONG-TERM DEBT</b>	<b>28,132</b>	<b>19,625</b>	<b>23,879</b>
7	Accounts Payable	7,784	3,950	5,867
8	Notes Payable	845,040	843,383	844,212
9	Notes & Accounts Payable - Assoc. Cos.			-
10	Customer Deposits			-
11	Accrued Taxes	16,304	29,629	22,967
12	Accrued Interest	14,465	14,456	14,461
13	Accrued Dividends			-
14	Misc. Current & Accrued Liabilities	156	1,598	877
15	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>883,749</b>	<b>893,016</b>	<b>888,383</b>
16	Advances For Construction			
17	Other Deferred Credits			
18	Accum. Deferred ITCs			
19	Operating Reserves			
20	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>			
21	Contributions in Aid of Construction	1,677,110	1,721,170	1,699,140
22	Less: Accum. Amortization of CIAC	(642,793)	(704,608)	(673,701)
23	<b>TOTAL NET CIAC</b>	<b>1,034,317</b>	<b>1,016,562</b>	<b>1,025,440</b>
24	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>1,765,110</b>	<b>1,507,602</b>	<b>1,636,356</b>

Net Operating Income Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "B" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE -----	SCH. NO. -----
Schedule of Water Net Operating Income	B-1
Schedule of Wastewater Net Operating Income	B-2
Schedule of Adjustments to Operating Income	B-3
Test Year Operating Revenues	B-4
Detail of Operation & Maintenance Expenses by Month – Water	B-5
Detail of Operation & Maintenance Expenses by Month – Wastewater	B-6
Operation & Maintenance Expense Comparison – Water	B-7
Operation & Maintenance Expense Comparison – Wastewater	B-8
Contractual Services	B-9
Analysis of Rate Case Expense	B-10
Analysis of Major Maintenance Projects – Water & Wastewater	B-11
Allocation of Expenses	B-12
Net Depreciation Expense - Water	B-13
Net Depreciation Expense - Wastewater	B-14
Taxes Other Than Income	B-15

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2018  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-1  
 Page 1 of 1  
 Docket No.: 20190118-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	728,696	(29,148) (D)	699,548	155,650 (A)	855,198	B-4
2	Operation & Maintenance	648,651	23,638 (B)	672,289	-	672,289	B-5
3	Depreciation, net of CIAC Amort.	32,434	-	32,434	-	32,434	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	66,738	-	66,738	7,004 (C)	73,742	B-15
6	Provision for Income Taxes	-	-	-	-	-	C-1
7	OPERATING EXPENSES	<u>747,823</u>	<u>23,638</u>	<u>771,460</u>	<u>7,004</u>	<u>778,464</u>	
8	NET OPERATING INCOME	<u>\$ (19,127)</u>	<u>\$ (52,785)</u>	<u>\$ (71,912)</u>	<u>\$ 148,646</u>	<u>\$ 76,734</u>	
9	RATE BASE	574,891	383,600 (E)	958,291		958,291	A-1
10	RATE OF RETURN	-3.33%		-7.50%		8.01%	D-1

(A) Reference Schedule B-3 for explanation

(B) Reference Schedule B-3 for explanation

(C) Reference Schedule B-3 for explanation

(D) The Utility suffered a 4% decrease in customers solely due to storm damage that occurred during October 2018, equating to 70 metered customers.

(E) Reference Engineer's Cost Opinion for Hurricane Michael Emergency DBP Improvements required under Consent Order

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historic  or Projected

Schedule: B-2  
 Page 1 of 1  
 Docket No.: 20190118-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES						B-4
2	Operation & Maintenance						B-6
3	Depreciation, net of CIAC Amort.						B-14
4	Amortization						
5	Taxes Other Than Income						B-15
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES						
8	NET OPERATING INCOME	N / A	N / A	N / A	N / A	N / A	
9	RATE BASE	N / A		N / A		N / A	
10	RATE OF RETURN	N / A		N / A		N / A	

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2018  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-3  
 Page 1 of 1  
 Docket No.: 20190118-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenue</b>		
2	(1) Revenue Increase	\$ 155,650	N / A
3	Total adjustment to revenue		
4			
5	<b>(B) Adjustments to Operations &amp; Maintenance Expenses</b>		
6	Test Year Adjustments		
7	(1) Adjustment to include one fourth of rate case expense in operating expenses		
8	Holland and Knight = 45,650 / 4 yrs	11,413	
9	Roberson and Associates = 31,950 / 4 yrs	7,988	
10	Mailing costs @ (\$3.00 x 1,883 customers x 3 mailings) / 4 yrs	4,237	
11			
12		<u>\$ 23,638</u>	
13			
14			
15			
16	<b>(C) Requested revenue Adjustments</b>		
17	(1) To adjust test year regulatory assessment fees for requested increase in revenues		
18	Total requested increase in revenues	155,650	
19	RAF rate	4.50%	
20	RAF adjustment	<u>\$ 7,004</u>	
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
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42			

Test Year Operating Revenues

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018

Schedule: B-4  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA  
 Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	WATER SALES		WASTEWATER SALES		(1)
	Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential		N/A
2	461.1 Metered - Residential	696,016	521.2 Flat Rate - Commercial		N/A
3	461.2 Metered - Commercial	14,519	521.3 Flat Rate - Industrial		N/A
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities		N/A
5	461.4 Metered - Public Authorities	18,161	521.5 Flat Rate - Multi-Family		N/A
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		N/A
7	462.1 Public Fire Protection		522.1 Measured - Residential		N/A
8	462.2 Private Fire Protection		522.2 Measured - Commercial		N/A
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		N/A
10	465 Irrigation Customers		522.4 Measured - Public Authority		N/A
11	466 Sales for Resale		522.5 Measured - Multi-Family		N/A
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		N/A
13			524 Revenues from Other Systems		N/A
14	<b>TOTAL WATER SALES</b>	<u>728,696</u>	525 Interdepartmental Sales		N/A
15					
16	<b>OTHER WATER REVENUES</b>		<b>TOTAL WASTEWATER SALES</b>		N/A
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues	-	<b>OTHER WASTEWATER REVENUES</b>		N/A
19	472 Rents From Water Property		531 Sale of Sludge		N/A
20	473 Interdepartmental Rents		532 Forfeited Discounts		N/A
21	474 Other Water Revenues		534 Rents From Wastewater Property		N/A
22			535 Interdepartmental Rents		N/A
23	<b>TOTAL OTHER WATER REVENUES</b>	<u>-</u>	536 Other Wastewater Revenues		N/A
24					
25	<b>TOTAL WATER OPERATING REVENUES</b>	<u>728,696</u>	<b>TOTAL OTHER WASTEWATER REVENUES</b>		N/A
26					
27			<b>TOTAL WASTEWATER OPERATING REVENUES</b>		<u>N/A</u>
28					
29					
30					
31	<b>RECONCILIATION TO W-9 OF THE ANNUAL REPORT:</b>				
32					
33	Total above	728,696			
34	Overstatement of revenue on annual report	-	see also Schedule E-2		
35					
36	Total Water Operating Revenues per W-9	<u>728,696</u>			
37					
38					
39					

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Historic [X] or Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA  
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) June	(8) July	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	801 Salaries & Wages - Employees	11,054	10,470	10,869	10,594	11,822	12,677	14,621	11,630	11,217	12,715	12,220	13,590	143,479		
2	803 Salaries & Wages - Officers, Etc.	10,409	10,409	10,409	10,409	10,409	10,409	10,409	10,409	9,659	5,159	10,409	21,909	130,408		
3	804 Employee Pensions & Benefits	2,841	508	2,920	517	2,859	563	3,100	548	2,963	564	2,091	620	20,994		
4	810 Purchased Water							9,152	1,749					10,901		
5	815 Purchased Power	7,318	4,119	242	7,885	4,041	311	4,838	5,254	4,541	4,631	161	8,308	51,649		
6	816 Fuel for Power Purchased													-		
7	818 Chemicals	627	582	248	496	746	762	758	248	379	496	1,121	421	6,884		
8	820 Materials & Supplies	5,824	6,587	14,940	18,448	861	3,315	1,936	5,185	6,712	3,433	1,532	5,364	74,137		
9	831 Contractual Services - Engr.													-		
10	832 Contractual Services - Acct.	5,046	3,653	3,887	3,223	2,774	2,754	3,586	5,869	2,747	5,342	3,712	8,549	50,942		
11	833 Contractual Services - Legal	810	450	2,468	3,573	300	300	853	300	300	300	7,058	5,903	22,615		
12	834 Contractual Services - Mgmt. Fees													-		
13	835 Contractual Services - Testing	280	355	490	160	120	1,070	1,250	165	805	230	120	-	5,045		
14	836 Contractual Services - Other	8,421	7,276	2,002	6,866	7,860	9,297	9,224	2,259	1,380	2,707	1,649	2,080	61,021		
15	841 Rental of Building/Real Prop.	1,710	1,336	1,336	2,297	1,336	375	2,297	1,336	519	960	748	375	14,625		
16	842 Rental of Equipment													-		
17	850 Transportation Expenses	2,340	1,350	1,289	2,199	2,044	200	5,107	1,477	2,615	1,073	2,085	869	22,648		
18	856 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	2,779	2,779		
19	857 Insurance - General Liability	-	125	-	111	-	-	-	625	-	-	-	577	1,438		
20	858 Insurance - Workman's Comp.	-	2,994	266	876	876	876	876	874	-	-	1,528	970	10,136		
21	859 Insurance - Other												10,672	10,672		
22	860 Advertising Expense		237	300	749	144	519	910	242					3,101		
23	866 Reg. Comm. Exp. - Rate Case Amort.													-		
24	867 Reg. Comm. Exp. - Other													-		
25	870 Bad Debt Expense													-		
26	875 Miscellaneous Expenses	431	431	431	431	431	432	431	431	432	431	432	432	5,176		
27																
###	TOTAL	\$ 57,111	\$ 50,882	\$ 51,897	\$ 68,834	\$ 46,623	\$ 43,860	\$ 69,348	\$ 48,601	\$ 44,269	\$ 38,041	\$ 45,766	\$ 83,418	\$ 648,650	\$	\$



Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: B-7  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/09	(3) Current TY 12/31/18	(4) \$ Difference	(5) % Difference	(6) Explanation
1	601 Salaries & Wages - Employees	121,438	143,479	22,041	18.15%	cost of living
2	603 Salaries & Wages - Officers, Etc.	18,000	130,408	112,408	624.49%	BOD and officers
3	604 Employee Pensions & Benefits	5,567	20,994	15,427	277.12%	relative to salaries
4	610 Purchased Water	222	10,901	10,679	4810.36%	City of PSJ backup
5	615 Purchased Power	37,310	51,649	14,339	38.43%	increased costs
6	616 Fuel for Power Purchased	-	-	-	-	
7	618 Chemicals	5,557	6,886	1,329	23.92%	increased costs
8	620 Materials & Supplies	12,028	74,137	62,109	516.37%	proper allocation
9	631 Contractual Services - Engr.	-	-	-	-	
10	632 Contractual Services - Acct.	6,850	50,942	44,092	643.68%	outsourced functio
11	633 Contractual Services - Legal	306	22,615	22,309	7290.52%	increased needs
12	634 Contractual Services - Mgmt. Fees	10,400	-	(10,400)	-100.00%	
13	635 Contractual Services - Testing	3,549	5,045	1,496	42.15%	
14	636 Contractual Services - Other	16,679	61,021	44,342	265.86%	proper allocation
15	641 Rental of Building/Real Prop.	3,000	14,625	11,625	387.50%	rising costs
16	642 Rental of Equipment	-	-	-	-	
17	650 Transportation Expenses	2,696	22,648	19,952	740.06%	rising costs
18	656 Insurance - Vehicle	1,274	2,779	1,505	118.13%	rising costs
19	657 Insurance - General Liability	9,265	1,438	(7,827)	-84.48%	
20	658 Insurance - Workman's Comp.	4,890	10,136	5,246	107.28%	rising costs
21	659 Insurance - Other	-	10,672	10,672		includes Gen Liab
22	660 Advertising Expense	1,105	3,101	1,996	180.63%	required legal ads
23	666 Reg. Comm. Exp. - Rate Case Amort.	19,152	-	(19,152)	-100.00%	no recent rate case
24	667 Reg. Comm. Exp. - Other	-	-	-	-	
25	670 Bad Debt Expense	-	-	-	-	
26	675 Miscellaneous Expenses	75,519	5,175	(70,344)	-93.15%	proper allocation
27						
28	TOTAL	\$ 354,807	\$ 648,651	\$ 293,844	82.82%	
29						
30						
31	Total Customers	1,361	1,883	522		
32						
33	Consumer Price Index - U	260.7	344.5	562.9		
34						
35						
36						
37	<b>RECONCILIATION TO W-9 OF THE ANNUAL REPORT:</b>					
38						
39	Total above		1,883			
40	Overstatement of active customers on annual report		-			
41						
42	Total Water Operating Revenues per W-9		1,883			
43						

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: B-8  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

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

Line No.	(1) Account No. and Name	(2) Prior TY _/_/___	(3) Current TY _/_/___	(4) \$ Difference	(5) % Difference	(6) Explanation
1	701 Salaries & Wages - Employees					
2	703 Salaries & Wages - Officers, Etc.					
3	704 Employee Pensions & Benefits					
4	710 Purchased Sewage Treatment					
5	711 Sludge Removal Expense					
6	715 Purchased Power					
7	716 Fuel for Power Purchased					
8	718 Chemicals					
9	720 Materials & Supplies					
10	731 Contractual Services - Engr.					
11	732 Contractual Services - Acct.					
12	733 Contractual Services - Legal					
13	634 Contractual Services - Mgmt. Fees <sup>7</sup>					
14	735 Contractual Services - Other					
15	741 Rental of Building/Real Prop.					
16	742 Rental of Equipment					
17	750 Transportation Expenses					
18	756 Insurance - Vehicle					
19	757 Insurance - General Liability					
20	758 Insurance - Workman's Comp.					
21	759 Insurance - Other					
22	760 Advertising Expense					
23	766 Reg. Comm. Exp. - Rate Case Amort.					
24	767 Reg. Comm. Exp. - Other					
25	770 Bad Debt Expense					
26	775 Miscellaneous Expenses					
27	TOTAL	\$ N/A	\$ N/A	\$ N/A	N/A	
28	Total Customers					
29	Consumer Price Index - U					

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: B-9  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
1	Roberson & Associates	632-Contract Svs - Accounting	11,000	Tax return, accounting, annual report prep
2	Clemons & Pierce, Inc.	632-Contract Svs - Other	1,650	401 k plan admin fees
3	SDEJEE/LLC	632-Contract Svs - Other	38,292	Bookkeeping
4				
5	Rish, Gibson & Scholz	633-Contract Svs - Legal	3,750	Cellular tower lease review
6	Holland & Knight	633 - Contract Svs - Legal	18,865	Legal
7				
8	The Water Spigot Inc	635-Contract Svs - Testing	5,045	Water testing
9				
10	Ann Pope	636-Contract Svs - Other	420	Prepared mailout
11	Laura Baxley	636-Contract Svs - Other	500	Christmas Bonus
12	Steven Bode	636-Contract Svs - Other	840	Fuel
13	US Postal Services	636-Contract Svs - Other	11,094	Postage
14	Sunshine State One Call	636-Contract Svs - Other	1356	
15	Bo Knows	636-Contract Svs - Other	180	Pest Control
16	Ampstun Corporation	636-Contract Svs - Other	1875	
17	Bluewater iNet Group	636-Contract Svs - Other	237	
18	Barrier Dunes, HOA	636-Contract Svs - Other	1450	Driveway Repairs
19	Combs Construction, Inc	636-Contract Svs - Other	125	Repairs
20	Garrett's Backhoe and Trac	636-Contract Svs - Other	21419	Repairs
21	Gulf Coast Property Service	636-Contract Svs - Other	250	Repairs
22	Kenny Strange Electric	636-Contract Svs - Other	7810	Repairs
23	M.A.D. Forgotten Coast Svt	636-Contract Svs - Other	850	Repairs
24	White's Wrecker	636-Contract Svs - Other	600	Repairs
25	Williams's Plumbing Svs Inc	636-Contract Svs - Other	2310	Repairs
26	Consolidated Comm.	636-Contract Svs - Other	2865	Telephone
27	Fairpoint Comm.	636-Contract Svs - Other	562	Telephone
28	Gulf Coast Real Estate Gro	636-Contract Svs - Other	3600	
29	Matthew Pope	636-Contract Svs - Other	109	
30	Verizon Wireless	636-Contract Svs - Other	2570	Telephone
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41	TOTAL		<u>139,624</u>	
42				
43				
44				
45				
46	Reconciliation to annual report W-10(a):			
47				
48		632-Contract Svs - Accounting	50,942	
49				
50		633-Contract Svs - Legal	22,815	
51				
52		635-Contract Svs - Testing	5,045	
53				
54		636-Contract Svs - Other	<u>61,022</u>	
55				
56	TOTAL		<u>139,624</u>	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: B-10  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

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 list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Hours	(5) Total Estimate Of Charges By Firm	(6) Type of Service Rendered
	Roberson and Associates	Ralph Roberson	195	50	9,750	Accounting
	Roberson and Associates	Michael McKenzie	120	110	13,200	MFR prep
	Roberson and Associates	Jacqueline Baptiste	120	75	9,000	MFP prep
	Holland & Knight	Bruce May	415	110	45,650	Legal
	Total				<u>77,600</u>	

Estimate Through  
 PAA  
 Commission Hearing

Amortization Period 4 Years  
 Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:	(A) Water	(B) Wastewater	(C) Total
Prior Unamortized Rate Case Expense	-		
Current Rate Case Expense	\$ 77,600	\$ -	\$ 77,600
Total Projected Rate Case Expense	77,600	-	77,600
Annual Amortization	\$ 19,400	\$ -	\$ 19,400

Method of Allocation Between Systems: Not applicable, Lighthouse is filing for water only.

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: B-11  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

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None

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Allocation of Expenses

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Historic [X] or Projected [ ]

Schedule: B-12  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, Wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and Wastewater.

Line No.	Acct. No.	Description	(1) (2) (3) (4) Allocation Percentages				(5) Allocation Method	(6) (7) (8) (9) Amounts Allocated			
			Water	Wastewater	Other	Total		Water	Wastewater	Other	Total

All expenses are 100% water

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: B-13  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA  
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Not Used & Useful Amount
1	INTANGIBLE PLANT					
2	301.1 Organization		-	-	0.00%	-
3	302.1 Franchises		-	-	0.00%	-
4	339.1 Other Plant & Misc. Equipment		-	-	0.00%	-
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	304.2 Structures & Improvements	601	-	601	0.00%	-
7	305.2 Collect. & Impound. Reservoirs		-	-	0.00%	-
8	306.2 Lake, River & Other Intakes		-	-	0.00%	-
9	307.2 Wells & Springs	6,186	-	6,186	0.00%	-
10	308.2 Infiltration Galleries & Tunnels		-	-	0.00%	-
11	309.2 Supply Mains	2,403	-	2,403	0.00%	-
12	310.2 Power Generation Equipment	-	-	-	0.00%	-
13	311.2 Pumping Equipment	4,327	-	4,327	0.00%	-
14	339.2 Other Plant & Misc. Equipment		-	-	0.00%	-
15	WATER TREATMENT PLANT					
16	304.3 Structures & Improvements		-	-	0.00%	-
17	320.3 Water Treatment Equipment	1,938	-	1,938	0.00%	-
18	339.3 Other Plant & Misc. Equipment		-	-	0.00%	-
19	TRANSMISSION & DISTRIBUTION PLANT					
20	304.4 Structures & Improvements		-	-	0.00%	-
21	330.4 Distr. Reservoirs & Standpipes	7,514	-	7,514	0.00%	-
22	331.4 Transm. & Distribution Mains	43,423	-	43,423	0.00%	-
23	332.4 Services	9,730	-	9,730	0.00%	-
24	334.4 Meters & Meter Installations	15,101	-	15,101	0.00%	-
25	335.4 Hydrants	742	-	742	0.00%	-
26	339.4 Other Plant & Misc. Equipment	689	-	689	0.00%	-
27	GENERAL PLANT					
28	304.5 Structures & Improvements		-	-	0.00%	-
29	340.5 Office Furniture & Equipment	-	-	-	0.00%	-
30	341.5 Transportation Equipment	12,222	-	12,222	0.00%	-
31	342.5 Stores Equipment		-	-	0.00%	-
32	343.5 Tools, Shop & Garage Equipment	10	-	10	0.00%	-
33	344.5 Laboratory Equipment		-	-	0.00%	-
34	345.5 Power Operated Equipment	-	-	-	0.00%	-
35	346.5 Communication Equipment		-	-	0.00%	-
36	347.5 Miscellaneous Equipment		-	-	0.00%	-
37	348.5 Other Tangible Plant	2,758	-	2,758	0.00%	-
38	TOTAL DEPRECIATION EXPENSE	\$ 107,644	\$ -	\$ 107,644		\$ -
	LESS: AMORTIZATION OF CIAC	(75,210)	-	(75,210)		-
	NET DEPRECIATION EXPENSE - WATER	\$ 32,434	\$ -	\$ 32,434		\$ -

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Historic [X] or Projected [ ]

Schedule: B-14  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA  
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization					
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	354.2 Structures & Improvements					
7	360.2 Collection Sewers - Force					
8	361.2 Collection Sewers - Gravity					
9	362.2 Special Collecting Structures					
10	363.2 Services to Customers					
11	364.2 Flow Measuring Devices					
12	365.2 Flow Measuring Installations					
13	389.2 Other Plant & Misc. Equipment					
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements					
16	370.3 Receiving Wells					
17	371.3 Pumping Equipment					
18	389.3 Other Plant & Misc. Equipment					
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements					
21	380.4 Treatment & Disposal Equipment					
22	381.4 Plant Sewers					
23	382.4 Outfall Sewer Lines					
24	389.4 Other Plant & Misc. Equipment					
25	GENERAL PLANT					
26	354.5 Structures & Improvements					
27	390.5 Office Furniture & Equipment					
28	391.5 Transportation Equipment					
29	392.5 Stores Equipment					
30	393.5 Tools, Shop & Garage Equipment					
31	394.5 Laboratory Equipment					
32	395.5 Power Operated Equipment					
33	396.5 Communication Equipment					
34	397.5 Miscellaneous Equipment					
35	398.5 Other Tangible Plant					
36	TOTAL DEPRECIATION EXPENSE	\$ N/A	\$ N/A	\$ N/A		\$ N/A
	LESS: AMORTIZATION OF CIAC					
	NET DEPRECIATION EXPENSE - WASTEWATER	\$ N/A	\$ N/A	\$ N/A		\$ N/A

Taxes Other Than Income

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Historic [X] or Projected [ ]

Schedule: B-15  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA  
 Recap Schedules: B-1,B-2

Explanation: Complete the following schedule of all taxes other than income.  
 For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books	34,085	16,818	14,619	1,216	66,738
	Adjustments to Test Year (Explain)					
2						
3						
4						
5						
6	Total Test Year Adjustments					
7	Adjusted Test Year					
8	RAFs Assoc. with Revenue Increase					
9	Total Balance	34,085	16,818	14,619	1,216	66,738
<b>WASTEWATER</b>						
10	Test Year Per Books					
	Adjustments to Test Year (Explain)					
11						
12						
13						
14						
15	Total Test Year Adjustments					
16	Adjusted Test Year					
17	RAFs Assoc. with Revenue Increase					
18	Total Balance	N/A	N/A	N/A	N/A	N/A

Describe All Allocation Methods and Provide Calculations

Income Tax Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "C" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE	SCH. NO.
Reconciliation of Total Tax Provision	C-1
State and Federal Income Tax Calculation - Current	C-2
Schedule of Interest in Tax Expense Calculation	C-3
Book/Tax Timing Differences – Permanent	C-4
Deferred Income Tax Expense	C-5
Accumulated Deferred Income Taxes - Summary	C-6
Investment Tax Credits – Analysis	C-7
Parent(s) Debt Information	C-8
Income Tax Returns	C-9
Miscellaneous Tax Information	C-10

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: C-1  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
----------	-------------	------	-----------------	---------------------	------------------	-------	------------

- 1 Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Supporting Schedules: C-2,C-5,C-8,C-9  
Recap Schedules: B-1,B-2

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: C-2  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

Explanation: Provide the calculation of state and federal income taxes for the test year.  
Provide detail on adjustments to income taxes and investment tax credits generated.

	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
--	--------------------	------------------------	---------------------	-------	------------

- 1 Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
 Schedule: C-3  
 Page 1 of 1  
 Preparer: Michael D. McKenzie, CPA  
 Supporting Schedules: D-1,C-8  
 Recap Schedules: C-2

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Historic  or Projected

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2.  
 Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
----------	-------------	-----------------	---------------------	------------------	-------	------------

- Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-4

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Historic  or Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

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Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: C-5  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

Explanation: Provide the calculation of total deferred income tax expense for the test year.  
Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Wastewater
----------	-------------	-----------------	---------------------	------------------	-------	------------

- 1 Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Supporting Schedules: None  
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-6

Docket No.: 20190118-WU

Page 1 of 3

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

---

Supporting Schedules: C-7, Pg 2 & 3

Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-6

Docket No.: 20190118-WU

Page 2 of 3

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Supporting Schedules: None

Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-6

Docket No.: 20190118-WU

Page 3 of 3

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Supporting Schedules: None

Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: C-7  
Page 1 of 4  
Preparer: Michael D. McKenzie, CPA

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Supporting Schedules: None  
Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-7

Docket No.: 20190118-WU

Page 2 of 4

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Supporting Schedules: None

Recap Schedules: C-2,C-3,C-10,D-2,A-18,A-19

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: C-7  
Page 3 of 4  
Preparer: Michael D. McKenzie, CPA

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

---

Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-7

Docket No.: 20190118-WU

Page 4 of 4

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Historic  or Projected

-----  
Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.  
-----

Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.

Parent(s) Debt Information

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-8

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Lighthouse Utilities Company, Inc. is a subchapter S corporation for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable.				

Supporting Schedules: None

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-9

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

---

- 1 The Company's tax returns are available for inspection during normal business hours at:

Gulf Coast Real Estate Group  
252 Marina Drive  
Port St Joe, FL 32456

OR

Roberson and Associates, PA  
214 7th Street  
Port St Joe, FL 32456

Miscellaneous Tax Information

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: C-10

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

- |   |                  |
|---|------------------|
| (1) What tax years are open with the Internal Revenue Service?                      | 2016, 2017, 2018 |
| (2) Is the treatment of customer deposits at issue with the IRS?                    | No               |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No               |
| (4) Is the treatment of unbilled revenues at issue with the IRS?                    | No               |

Cost of Capital Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "D" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE	SCH. NO.
Schedule of Requested Cost of Capital	D-1
Reconciliation of Capital Structure to Requested Rate Base	
Beginning and End of Year Average	D-2
Preferred Stock Outstanding	D-3
Simple Average Cost of Short-Term Debt	D-4
Cost of Long-Term Debt	
Beginning and End of Year Average	D-5
Cost of Variable Rate Long-Term Debt	
Beginning and End of Year Average	D-6
Schedule of Customer Deposits	
3-Month Average	D-7

Schedule of Requested Cost of Capital  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: D-1  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA  
Subsidiary [ ] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-	0.00%	0.00%	0.00%
2	Short-Term Debt	858,704	100.00%	8.01%	8.01%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Customer Deposits	-	0.00%	0.00%	0.00%
5	Common Equity	-	0.00%	0.00%	0.00%
6	Other (Explain)	-	0.00%	0.00%	0.00%
7	Total	858,704 =====	100.00% =====		8.01% =====

Supporting Schedules: D-2  
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: D-2  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.  
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(4) Prorata *	(5) Reconciled To Requested Rate Base
			Specific	(Explain)		
1	Long-Term Debt	-	-		0.00%	-
2	Short-Term Debt	843,383	(401,976)		100.00%	858,704
3	Preferred Stock	-	-		0.00%	-
4	Common Equity	(401,976)	401,976		0.00%	-
5	Customer Deposits	-	-		0.00%	-
6	Tax Credits - Zero Cost	-	-		0.00%	-
7	Tax Credits - Wtd. Cost	-	-		0.00%	-
8	Accum. Deferred Income Tax	-	-		0.00%	-
9						
10	Total	<u>441,407</u>	<u>-</u>		<u>100.00%</u>	<u>858,704</u>

\* List corresponding adjustments to rate base below:

Description	Amount
To adjust common equity to rate base percentage (344,000-350,556)	\$ 401,976
To adjust short term debt portion to rate base percentage (824,289-840,000)	15,321

Requested Rate Base per Schedule B-1: 858,704

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Utility  or Parent   
 Historic  or Projected

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3  
 Page 1 of 1  
 Preparer: Michael D. McKenzie, CPA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 None

NOTE: Lighthouse Utilities Company, Inc. did not have any preferred stock outstanding during the test year

Recap Schedules: A-19,D-2

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Utility  or Parent   
 Historic  or Projected

Schedule: D-4  
 Page 1 of 1  
 Preparer: Michael D. McKenzie, CPA

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	E. Powell Flowers Family Trust	46,334		578,383	8.01%
2					
3	Catherine Womac	2,000		25,000	8.00%
4					
5	Margaret Ann Flowers Irrev Trust	12,800		160,000	8.00%
6					
7	Amanda Flowers (C Flowers Trust)	4,400		55,000	8.00%
8					
9	Carol T Rish	2,000		25,000	8.00%
10					
	Total	67,534		843,383	8.01%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No: 20190118-WU  
Test Year Ended: December 31, 2018  
Utility [X] or Parent [ ]  
Historic [X] or Projected [ ]

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/(4)-(6)-(7)

1 None

NOTE: Lighthouse Utilities Company, Inc. did not have any variable rate long term debt during the test year.

Total

Supporting Schedules: D-6  
Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt  
Beginning and End of Year Average

Company: Lighthouse Utilities Company, Inc.  
Docket No: 20190118-WU  
Test Year Ended: December 31, 2018  
Utility [X] or Parent [ ]  
Historic [X] or Projected [ ]

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level

Florida Public Service Commission

Schedule: D-6  
Page 1 of 2  
Preparer: Michael D. McKenzie, CPA

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate X Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/(4)-(5)-(7))

1 None

NOTE: Lighthouse Utilities Company, Inc. did not have any variable rate long term debt during the test year.

Total

Supporting Schedules: None  
Recap Schedules: A-19,D-2

Cost of Variable Rate Long-Term Debt  
13-Month Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No: 20190118-WU  
Test Year Ended: December 31, 2018  
Utility  or Parent   
Historic  or Projected

Schedule: D-6  
Page 2 of 2  
Preparer: Michael D. McKenzie, CPA

Explanation: Provide the specified data on variable cost long-term debt issues on a 13-month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Outstanding	(Premium) Discount	Issuing Expenses	Total (Prem)/Disc & Issue Exp (4)+(5)	Issue Life	Annual Amort. (6)/(7)	Basis of Var. Rate (i.e. Prime + 2%)	Initial Cost Rate	Test Year Cost Rate

1 None

NOTE: Lighthouse Utilities Company, Inc. did not have any variable rate long term debt during the test year.

Total

Recap Schedules: A-29,D-2,D-6

Schedule of Customer Deposits

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: D-7

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D. McKenzie, CPA

Utility  or Parent

Historic  or Projected

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(4)	(5)
For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)

1 Lighthouse Utilities Company, Inc. does not charge customer deposits.

Recap Schedules: A-19,D-2

Rate Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "E" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE	SCH. NO.
Rate Schedule	E-1
Revenue Schedule at Present & Proposed Rates	E-2
Customer Monthly Billing Schedule	E-3
Miscellaneous Service Charges	E-4
Miscellaneous Service Charge Revenues	E-5
Public Fire Hydrants Schedule	E-6
Private Fire Protection Service	E-7
Contracts and Agreements Schedule	E-8
Tax or Franchise Fee Schedule	E-9
Service Availability Charges Schedule	E-10
Guaranteed Revenues Received	E-11
Class A Utility Cost of Service Study	E-12
Projected Test Year Revenue Calculation	E-13
Billing Analysis Schedules	E-14

Rate Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: E-1

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D McKenzie, CPA

Water  or Wastewater

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
1			
2	FOR GENERAL SERVICE, RESIDENTIAL SERVICE AND MULTI-RESIDENTIAL SERVICE (GS AND RS)		
3	Base Facility Charge		
4			
5	5/8" x 3/4"	14.72	17.28
6	1"	22.09	25.92
7	1-1/2"	36.82	43.21
8	2"	73.62	86.40
9	3"	117.80	138.25
10	4"	235.60	276.50
11	6"	368.12	432.03
12	8"	1,325.24	1,555.30
13	10"	2,135.10	2,505.75
14			
15			
16	Gallonge Charge Per 1,000 Gallons	3.60	4.22
17			
18			
19			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Water [X] or Wastewater [ ]

Schedule: E-2  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

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) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	<b>RESIDENTIAL</b>						
2	5/8" x 3/4"	22,067	-	14.72	\$ 324,826	17.28	\$ 381,216
3	M Gallons	-	97,758	3.60	351,929	4.22	413,024
4	1"	91	-	36.82	3,351	25.92	2,359
5	M Gallons	-	421	3.60	1,516	4.22	1,779
6	1-1/2"	24	-	73.62	1,767	43.21	1,037
7	M Gallons	-	26	3.60	94	4.22	110
8	2"	24	-	117.80	2,827	86.40	2,074
9	M Gallons	-	891	3.60	3,208	4.22	3,764
10	Total Residential	22,206	99,096		<u>689,517</u>		<u>805,363</u>
11							
12	Average Bill				\$ 31.05		\$ 36.27
13							
14	<b>MULTI-RESIDENTIAL</b>						
15	1-1/2"	12	-	73.62	883	43.21	519
16	M Gallons	-	404	3.60	1,454	4.22	1,707
17	Total Multi-Residential	12	404		<u>2,338</u>		<u>2,225</u>
18							
19	<b>OTHER</b>						
20	1"	24	-	36.82	884	25.92	622
21	M Gallons	-	374	3.60	1,346	4.22	1,580
22	1-1/2"	12	-	73.62	883	43.21	519
23	M Gallons	-	158	3.60	569	4.22	668
24	2"	12	-	117.80	1,414	86.40	1,037
25	M Gallons	-	92	3.60	332	4.22	390
26	4"	12	-	368.12	4,417	276.50	3,318
27	M Gallons	-	3,213	3.60	11,567	4.22	13,575
28	Total Other	60	3,837		<u>21,412</u>		<u>21,708</u>
29							
30	Average Bill				\$ 356.87		\$ 361.80
31							
32							
33	<b>COMMERCIAL</b>						
34	5/8" x 3/4"	145	-	14.72	\$ 2,134	17.28	\$ 2,505
35	M Gallons	-	2,276	3.60	8,194	4.22	9,616
36	1-1/2"	12	-	73.62	883	43.21	519
37	M Gallons	-	89	3.60	320	4.22	376
38	Total Commercial	157	2,365		<u>11,532</u>		<u>13,016</u>
39							
40	Average Bill				\$ 73.45		\$ 82.90
41							
42	Grand Totals	22,435	105,702				
43	Total Calculated Revenue				724,799		842,311
44		Returned check fee			1,125		1,125
45		Late charges			1,491		1,491
46		Initial connection			1,281		1,281
47		Normal reconnect			-		-
48		Rounding			-		-
49		Total Booked Revenue			<u>728,696</u>		<u>846,208</u>
50							
51		Variance compared to W-9 (shows \$728,696)			(0) *		
52							
53							

\*Represents variance with A/R on annual report vs. corrected A/R at December 31, 2018

## Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Water [X] or Wastewater [ ]

Schedule: E-3  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) Commercial	(4) Other	(5) Total
1	January	1,824	14	5	1,843
2	February	1,826	13	5	1,844
3	March	1,832	13	5	1,850
4	April	1,842	13	5	1,860
5	May	1,859	13	5	1,877
6	June	1,859	13	5	1,877
7	July	1,866	13	5	1,884
8	August	1,866	13	5	1,884
9	September	1,878	13	5	1,896
10	October	1,883	13	5	1,901
11	November	1,850	13	5	1,868
12	December	1,833	13	5	1,851
13					
14	Total	<u>22,218</u>	<u>157</u>	<u>60</u>	<u>22,435</u>

15  
 16  
 17  
 18  
 19 **RECONCILIATION TO W-9 OF THE ANNUAL REPORT:**

20	Total above as of December 31, 2018	1,851
21	Overstatement of active customers on annual report	<u>32</u>
22		
23		
24	Total Year End Number of Customers per W-9	<u>1,883</u>

25  
 26  
 27

Miscellaneous Service Charges

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Water  or Wastewater

Schedule: E-4  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
Normal Reconnection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
Violation Reconnection	Actual Cost*		Actual Cost*	
Premises Visit	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
Returned check charge	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Late charges	\$ 5.25	\$ 5.25	\$ 5.25	\$ 5.25

\* Actual cost equals the total cost incurred for services.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Water [X] or Wastewater [ ]

Schedule: E-5  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Total
<b>1 Present Rates</b>					
2 Returned check fees		1,125			1,125
3 Late charges		1,491			1,491
4 Initial connection		1,281			1,281
5 Normal reconnection		-			-
6 Total Other Charges		<u>3,897</u>			<u>3,897</u>
7					
<b>8 Proposed Rates</b>					
9 Returned check fees		1,125			1,125
10 Late charges		1,491			1,491
11 Initial connection		1,281			1,281
12 Normal reconnection		-			-
13 Total Other Charges		<u>3,897</u>			<u>3,897</u>

14  
 15  
 16

17 NOTE: Although forty-two new customers were added throughout the year, and eleven  
 18 previous customers were re-activated during the test year, no customers were charged  
 19 any initial connection, normal reconnect or violation reconnect charges during the test year.

20  
 21  
 22

As part of the Proposed Rates section, we have included those forty two new customers at the proposed initial connection fee of \$21 per customer, or \$882 and the eleven re-connected customers at the proposed reconnect fee of \$21, or \$231.

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WWU  
Test Year Ended: December 31, 2018

Schedule: E-6  
Page 1 of 2  
Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
-----------------	-------------	-------------	-----------------

There are 138 public fire hydrants on the system. Please see attached list on Schedule E-6 page 2 of 2

All 138 hydrants have the following characteristics with regard to size and type:

Hydrants are dry barrel with 2" cleanout, having two 2 1/2" outlets and one 5" outlet

NOTE: Lighthouse Utilities Company, Inc. does not own these hydrants, they are the property of Gulf County and Gulf County performs all maintenance/replacement.

Total

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## Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule: E-8  
 Page 2 of 2  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a wastewater only rate application.

(1) Line No.	(2) Location	(3) Line No.	(4) Location
1	Jones Homeslead Rd & W. Rogers	70	1075 C-30
2	153 Palm Breeze Way	71	164 Cape Point Drive
3	103 Tyler Terrace	72	Boat Parking Cape Point Drive
4	109 Tyler Terrace	73	C-30 & Club Drive
5	Monore Ct	74	At Club Drive
6	Monroe Ct	75	Mariner Lane
7	341 Ponderosa Pines Drive	76	McCash Mill Road
8	W Rutherford & Plantation Drive	77	146 McCash Mill Road
9	395 Plantation Drive	78	2378 C-30A
10	End of Plantation Drive	79	2196 C-30A
11	The Village at Shallow Road	80	2010 C-30A
12	The Village at Shallow Road	81	Jubilation Drive & Cord Grass Way
13	The Village at Shallow Road	82	Jubilation Drive & Loggerhead Lane
14	The Village at Shallow Road	83	Cord Grass Way at Lot 11
15	The Village at Shallow Road	84	324 Sandpiper Drive
16	2720 C-30A	85	Old Coast Guard Station
17	3638 C-30A	86	3921 Cape San Blas Road
18	3915 C-30A	87	4288 Cape San Blas Road
19	131 Heron Bay Lane	88	Cape San Blas Road & Clifton Beach Drive
20	4891 C-30A	89	4750 Cape San Blas Road
21	5429 Sandbar Drive	90	111 Barbados Drive
22	5151 Sandbar Drive	91	4950 Cape San Blas Road
23	Dead Mans Curve	92	118 Sea Dune Drive
24	C-30A & Waters Edge	93	Beach to Bay Drive
25	Waters Edge Lot 14	94	Heaven Road- Just pass observation platform sign
26	227 Waters Edge	95	211 Heaven Road
27	231 Gulf Pines	96	301 Heaven Road
28	513 Gulf Pines	97	485 Heaven Road
29	C-30A & Cape Villas	98	Seagrass Circle & Seagrass Drive West
30	C-30A & Lee Street	99	108 Seagrass Circle
31	Lee Street & Sweetwater Shore	100	Seagrass Drive East & Seagrass Circle
32	158 Sweetwater Shores Drive	101	220 Seagrass Circle
33	C-30A & Treasure Drive	102	212 Seagrass Circle
34	E. Treasure Drive & C-30	103	208 Seagrass Circle
35	Cottage Lane	104	5540 Cape San Blas Road
36	C-30 & Indian Pass Road	105	117 Cabana Lane
37	107 Red Arrow Lane	106	Lot 12 Cabana Lane
38	104 Lagoon Drive	107	Eastwind Drive & Cape San Blas Road
39	760 Indian Pass Road	108	Cape Palms Park- Cape San Blas Rd East Side
40	952 Indian Pass Road	109	Gulf Hibiscus Drive at Pool House
41	Indian Pass Road & Reservaton Way	110	Gulf Hibiscus at Cul-de-sac
42	Revervation Way	111	Bay Hibiscus Drive & Cape San Blas Road
43	Indian Pass road & S Oak Street	112	Bay Hibiscus at Cul-de-sac
44	2366 Indian Pass Road	113	6773 Cape San Blas Road
45	2564 Indian Pass Road	114	Rish Park Parking Lot
46	2789 Indian Pass Road	115	Cape San Blas Road & Starboard Street
47	Indian Pass Boat Ramp	116	W. Ovation Drive & Gulf Side
48	Mystic Palms	117	E. Ovation Drive at tennis court
49	Mystic Palms	118	102 E. Ovation
50	9415 C-30A	119	Reggatta Drive Lot 68 Ovation
51	9622 C-30A	120	Regatta Drive- 150 yards from Cape San Blas Rd
52	9935 C-30A	121	7650 Cape San Blas Road
53	Power Pole (7018578) C-30A	122	7991 Cape San Blas Road
54	1079 C-30	123	7961 Cape San Blas Road
55	C-30 & Two Palms Drive	124	Parkside Circle & Barrier Dunes Drive
56	C-30 Crscent Palms Drive	125	424 Barrier Dunes Drive
57	Cape Dunes C-3	126	Hemming Way Circle- just past 109
58	130 Cape Dunes	127	Hemming Way Circle
59	Villa Del Sol	128	Hemming Way Circle
60	Villa Del Sol	129	129 Sunst Pointe at Secluded Dunes
61	Villa Del Sol	130	at the entrance of Sunset Pointe
62	Villa Del Sol	131	at the cul-de-sac Sunset Pointe
63	Villa Del Sol	132	at the entrance of Park Pointe Circle
64	797 C-30	133	Park Pointe Circle & 1st
65	951 C-30	134	South end of Park Pointe Circle
66	Pebble Beach	135	705 Secluded Dunes
67	180 Louisanna Lane	136	Just pass 825 Secluded Dunes
68	179 Pluto Way	137	75 yards from entrance Bent Tree Road
69	157 Polaris Drive	138	137 & 551 Sea Cliffs



Contracts and Agreements Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: E-8  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
-		

Lighthouse Utilities Company, Inc. does not have any agreements or contracts that have rates or conditions that differ from those on the approved Tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule: E-9  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).  
State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
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Lighthouse Utilities Company, Inc. has not paid any state, municipal, city or county franchise taxes or fees.

Service Availability Charges Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: E-10

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D McKenzie, CPA

Water  or Wastewater

Explanation: Provide a schedule of present and proposed service availability charges.  
(See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
--------------------	---------------------------	----------------------------

Lighthouse Utilities Company, Inc. is not proposing to change its service availability charges, therefore, this schedule is not required.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Water  or Wastewater   
Historic  or Projected

Schedule: E-11  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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Lighthouse Utilities Company, Inc. does not have any guaranteed revenue contracts.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Water  or Wastewater

Schedule: E-12  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

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Lighthouse Utilities Company, Inc. does not have any industrial customers, whose utilization exceeds an average of 350,000 GPD.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule: E-13

Docket No.: 20190118-WU

Page 1 of 1

Projected Test Year Ended: n/a

Preparer: Michael D McKenzie, CPA

Water  or Wastewater

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/ Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
-----------------------------	---------------------------------	------------------------	---------------------------------	---------------------------------	------------------------	-----------------------------------	-------------------------	--------------------------------	---------------------------	-----------------------------------

Lighthouse Utilities Company, Inc. is not utilizing a projected test year, therefore, this schedule is not applicable.

Engineering Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "F" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE -----	SCH. NO. -----
Gallons of Water Pumped, Sold & Unaccounted For In Thousands of Gallons	F-1
Gallons of Wastewater Treated In Thousands of Gallons	F-2
Water Treatment Plant Data	F-3
Wastewater Treatment Plant Data	F-4
Used and Useful Calculations Water Treatment Plant	F-5
Used and Useful Calculations Wastewater Treatment Plant	F-6
Used and Useful Calculations Water Distribution and Wastewater Collection Systems	F-7
Margin Reserve Calculations	F-8
Equivalent Residential Connections – Water	F-9
Equivalent Residential Connections – Wastewater	F-10

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

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule F-1  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater 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; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan 18	11,814,000	-	8,081,000	-	3,733,000	31.60%
Feb 18	9,874,000	-	5,455,000	-	4,419,000	44.75%
Mar 18	13,760,000	-	10,891,000	-	2,869,000	20.85%
Apr 18	12,690,000	-	8,133,000	-	4,557,000	35.91%
May 18	14,900,000	-	10,962,000	-	3,938,000	26.43%
Jun 18	17,079,000	-	15,048,000	-	2,031,000	11.89%
Jul 18	17,398,000	1,834,000	14,015,000	-	5,217,000	29.99%
Aug 18	12,835,000	351,000	8,736,000	-	4,450,000	34.67%
Sep 18	13,878,000	-	10,426,000	-	3,452,000	24.87%
Oct 18	10,380,000	-	6,734,000	-	3,646,000	35.13%
Nov 18	11,620,000	-	9,986,000	-	1,634,000	14.06%
Dec 18	10,480,000	-	6,011,000	-	4,469,000	42.64%
Total	156,708,000	2,185,000	114,478,000 (g)	-	44,415,000	28.34%

Notes:

The 2009 rate case explained the reasons for unaccounted for water, mostly due to leakage and breaks throughout the system accounting for approximately 16% of the pumped water.

The remaining 12% is less than the 19.69% unaccounted for from 2019 due to improved leak detection.

RECONCILIATION TO ANNUAL REPORT PAGE W-11:

Total Gallons Sold (above)	114,478,000 (g)
Total Water Sold on W-11 of the annual report	<u>114,478,000</u>

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule F-2  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

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 the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	(Name)	Individual Plant Flows (Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total						

Lighthouse Utilities Company, Inc. is only requesting an increase for its water system. therefore this schedule is not required.

Water Treatment Plant Data

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule F-3  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	<u>DATE</u>	<u>GPD</u>
1. Plant Capacity		<u>1,332,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day.	<u>06/28/18</u>	<u>701,200</u>
3. Five-Day Max Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(1) <u>6/28/018</u>	<u>701,200</u>
	(2) <u>06/17/18</u>	<u>658,700</u>
	(3) <u>06/22/18</u>	<u>642,400</u>
	(4) <u>06/23/18</u>	<u>642,400</u>
	(5) <u>06/13/18</u>	<u>615,700</u>
	AVERAGE	<u>652,080</u>
4. Average Daily Flow		
	Max Month (June)	<u>550,921</u>
	Annual	<u>313,638</u>
5. Required Fire Flow		
	<u>1,200 gpm x 2 hrs</u>	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule F-4

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D McKenzie, CPA

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

---

Lighthouse Utilities Company, Inc. is only requesting an increase for its water system, therefore this schedule is not required.

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule F-5  
Page 1 of 1  
Preparer: Philip Jones, PE (Preble - Rish, Inc.)

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Line No.	Recap Schedules: A-5,A-9,B-13		
	<b>INPUT INFORMATION:</b>		
1	Total well pumping capacity, gpm		450 gpm
2	Firm Reliable well pumping capacity (largest well out), gpm		300 gpm
3			
4	Ground storage capacity, gal.		549,000 gallons
5	Usable ground storage (90%), gal.		479,700 gallons
6	Elevated Storage		- gallons
7	Usable elevated storage		- gallons
8	Hydropneumatic storage capacity, gal.		15,000 gallons
9	Usable hydropneumatic storage capacity (0.00%), gal.		- gallons
10	Total usable storage, gal.		494,800 gallons
11			
12			
13	High service pumping capacity		450 gpm
14			
15	Maximum day demand,		1,059,200 gpd
16	Peak hour demand= 2 x Max day/1440		1,471 gpm
17			
18			
19	Fire flow requirement		60,000 gpd
20			
21	Unaccounted for water	7.32 % of water pumped	31,110 gpd, avg
22	Acceptable unaccounted	10.00%	42,511 gpd, avg
23	Excess unaccounted for		- gpd, avg
24			
25	<u>Used &amp; Useful analysis, in accordance with Rule 25-30.4325:</u>		
26			
27			
28	<u>Water Treatment Plant</u>		
29	Percent Used & Useful = (A + B + C - D)/E x 100% where:		259.00 %
30			
31	A= Peak demand		1,059,200 gpd
32	B= Property needed to serve fixe years after TY		- gpd
33	C= Fire flow demand		60,000 gpd
34	D= Excess Unaccounted for water		- gpd
35	E= Firm Reliable Capacity (16 hours)		432,000 gpd
36			
37			
38	The above used and useful factor is applicable to all source of supply, pumping and treatment		
39	accounts, as well as the land and structures accounts.		
40			
41			
42	<u>Storage</u>		
43	Percent Used & Useful = (A + B + C - D)/E x 100% where:		226.00 %
44			
45	A= Peak demand		1,059,200 gallons
46	B= Property needed to serve fixe years after TY		- gallons
47	C= Fire flow demand		60,000 gallons
48	D= Excess Unaccounted for water		- gallons
49	E= Firm Reliable Capacity		494,800 gallons
50			
51			
52	The above used and useful factor is applicable to the distribution reservoir accounts.		

Used and Useful Calculations  
Wastewater Treatment Plant

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule F-6  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

---

Recap Schedules: A-6,A-10,B-14

Lighthouse Utilities Company, Inc. is only requesting an increase for its water system, therefore this schedule is not required.

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018

Schedule F-7  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

---

A Facilities Plan was updated in April 2018 for Lighthouse Utilities Company, Inc. by Preble-Rish, Inc. for FDEP Public Water System ID #1230848.

A copy of this report has been provided along with a detailed service map also produced by Dewberry, Inc.

Based on that report, the utility will reach the maximum number of connections based on Average Daily Demand in 2019 if no further improvements are made. That number of connections would be 1,912 per the report.

Current ability to serve designated number of connections	1994
Active customer connections at 12-31-18	<u>1883</u>
Remaining available number of connections	<u>111</u>

However, all water distribution system assets and equipment are currently in use due to the fact that the remaining available connections are dispersed throughout the current service map area. Therefore, the non-used and useful percentage is considered zero and the non-used and useful amount is considered zero.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

Margin Reserve Calculations

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

Schedule F-8

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D McKenzie, CPA

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

---

No margin reserve is requested, therefore this schedule is not required.

Recap Schedules: F-5,F-6,F-7

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018

Schedule F-9  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/ SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2014	1,513	1,625	1,569	52,980,000	33,767	96,524,000	2,859		
2	2015	1,625	1,724	1,675	51,110,000	30,523	103,503,000	3,391	18.63%	
3	2016	1,724	1,886	1,805	37,964,000	21,033	111,060,000	5,280	55.72%	
4	2017	1,886	1,865	1,876	45,305,000	24,156	110,577,000	4,578	-13.31%	
5	2018	1,865	1,865	1,865	33,862,000	18,157	114,478,000	6,305	37.74%	
Average Growth Through 5-Year Period (Col. 8)									120.57%	=====

Company: Lighthouse Utilities Company, Inc.

Schedule F-10

Docket No.: 20190118-WU

Page 1 of 1

Test Year Ended: December 31, 2018

Preparer: Michael D McKenzie, CPA

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs	

1 Lighthouse Utilities Company, Inc. is only requesting an increase for its water system, therefore this schedule is not required.

2

3

4

5

CLASS B  
WATER AND/OR WASTEWATER UTILITIES

LIGHTHOUSE UTILITIES COMPANY, INC.

Exact Legal Name of Utility

Application For Interim Rate Increase

Docket No: 20190118-WU



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE  
TEST YEAR ENDED DECEMBER 31, 2018

Rate Base Schedules (Interim)

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "A" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE

SCH. NO.

-----  
Schedule of Water Rate Base

-----  
A-1 (Interim)

Schedule of Wastewater Rate Base

A-2 (Interim)

Schedule of Adjustments to Rate Base

A-3 (Interim)

Schedule of Water Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historical  Projected

Schedule: A-1 (Interim)  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,540,547	-	3,540,547	A-5
2	Utility Land & Land Rights	-	-	-	A-5
3	Less: Non-Used & Useful Plant	-	-	-	A-7
4	Construction Work in Progress	-	-	-	-
5	Less: Accumulated Depreciation	(1,808,062)	-	(1,808,062)	A-9
6	Less: CIAC	(2,482,733)	-	(2,482,733)	A-12
7	Accumulated Amortization of CIAC	1,243,859	-	1,243,859	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	-	-	-	A-16
11	Working Capital Allowance	81,081	-	81,081	A-17
12	Total Rate Base	<u>574,691</u>	<u>-</u>	<u>574,691</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historical  Projected

Schedule: A-2 (Interim)  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service				A-6
2	Utility Land & Land Rights				A-6
3	Less: Non-Used & Useful Plant				A-7
4	Construction Work in Progress				-
5	Less: Accumulated Depreciation				A-10
6	Less: CIAC				A-12
7	Accumulated Amortization of CIAC				A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance				A-17
12	Total Rate Base	=====	=====	=====	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Schedule Year Ended: December 31, 2018  
Interim  Final   
Historic  or Projected

Schedule: A-3 (Interim)  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1			
2	None		

Net Operating Income Schedules (Interim)

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "B" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE

SCH. NO.

-----

-----

Schedule of Water Net Operating Income

B-1 (Interim)

Schedule of Wastewater Net Operating Income

B-2 (Interim)

Schedule of Adjustments to Operating Income

B-3 (Interim)

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historic  or Projected

Schedule: B-1 (Interim)  
 Page 1 of 1  
 Docket No.: 20190118-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	728,696	(29,148) (C)	699,548	98,750 (A)	798,298	B-4
2	Operation & Maintenance	648,651	-	648,651	-	648,651	B-5
3	Depreciation, net of CIAC Amort.	32,434	-	32,434	-	32,434	B-13
4	Amortization	-	-	-	-	-	
5	Taxes Other Than Income	66,738	-	66,738	4,444 (B)	71,182	B-15
6	Provision for Income Taxes	-	-	-	-	-	C-1
7	OPERATING EXPENSES	<u>747,823</u>	<u>-</u>	<u>747,823</u>	<u>4,444</u>	<u>752,266</u>	
8	NET OPERATING INCOME	<u>\$ (19,127)</u>	<u>\$ (29,148)</u>	<u>\$ (48,274)</u>	<u>\$ 94,306</u>	<u>\$ 46,032</u>	
9	RATE BASE	574,691		574,691		574,691	A-1
10	RATE OF RETURN	-3.33%		-8.40%		8.01%	D-1

(A) Reference Schedule B-3 for explanation

(B) Reference Schedule B-3 for explanation

(C) The Utility suffered a 4% decrease in customers solely due to storm damage that occurred during October 2018, equating to 70 metered customers.

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historic  or Projected

Schedule: B-2 (Interim)  
 Page 1 of 1  
 Docket No.: 20190118-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	-----	-----	-----	-----	-----	B-4
2	Operation & Maintenance						B-6
3	Depreciation, net of CIAC Amort.						B-14
4	Amortization						
5	Taxes Other Than Income						B-15
6	Provision for Income Taxes						C-1
7	OPERATING EXPENSES	-----	-----	-----	-----	-----	
8	NET OPERATING INCOME	===== N / A =====	===== N / A =====	===== N / A =====	===== N / A =====	===== N / A =====	
9	RATE BASE	===== N / A =====		===== N / A =====		===== N / A =====	
10	RATE OF RETURN	===== N / A =====		===== N / A =====		===== N / A =====	

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2018  
 Interim  Final   
 Historic  or Projected

Schedule: B-3 (Interim)  
 Page 1 of 1  
 Docket No.: 20190118-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenue</b>		
2	(1) Revenue Increase	\$ 98,750	N / A
3	Total adjustment to revenue		
4			
5			
6	This revenue increase is the calculated increase necessary to allow		
7	the Utility to earn a ROE equal to its current Cost of Capital of 8.01%		
8			
9			
10			
11			
12			
13			
14			
15			
16	<b>(B) Requested revenue Adjustments</b>		
17	(1) To adjust test year regulatory assessment fees for requested increase in revenues		
18	Total requested increase in revenues	98,750	
19	RAF rate	<u>4.50%</u>	
20	RAF adjustment	<u>\$ 4,444</u>	
21			
22			
23			
24			
25			
26			
27			
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42			

Cost of Capital Schedules (Interim)

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "D" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE

SCH. NO.

-----  
Schedule of Requested Cost of Capital

-----  
D-1 (Interim)

Reconciliation of Capital Structure to Requested Rate Base  
Beginning and End of Year Average

D-2 (Interim)

Schedule of Requested Cost of Capital  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: D-1 (Interim)  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA  
Subsidiary [ ] or Consolidated [ ]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	-	0.00%	0.00%	0.00%
2	Short-Term Debt	858,704	100.00%	8.01%	8.01%
3	Preferred Stock	-	0.00%	0.00%	0.00%
4	Customer Deposits	-	0.00%	0.00%	0.00%
5	Common Equity	-	0.00%	10.16%	0.00%
6	Other (Explain)	-	0.00%	0.00%	0.00%
7	Total	858,704	100.00%		8.01%

Supporting Schedules: D-2  
Recap Schedules: A-1,A-2

Reconciliation of Capital Structure to Requested Rate Base  
Beginning and End of Year Average

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: December 31, 2018  
Schedule Year Ended: December 31, 2018  
Historic [X] or Projected [ ]

Schedule: D-2 (Interim)  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.  
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Specific	(4) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
				(Explain)	Prorata *	
1	Long-Term Debt	-	-		0.00%	-
2	Short-Term Debt	843,383	(401,976)		100.00%	858,704
3	Preferred Stock	-	-		0.00%	-
4	Common Equity	(401,976)	401,976		0.00%	-
5	Customer Deposits	-	-		0.00%	-
6	Tax Credits - Zero Cost	-	-		0.00%	-
7	Tax Credits - Wtd. Cost	-	-		0.00%	-
8	Accum. Deferred Income Tax	-	-		0.00%	-
9						
10	Total	<u>441,407</u>	<u>-</u>		<u>100.00%</u>	<u>858,704</u>
11						
12	* List corresponding adjustments to rate base below:					
13						
14						
15	Description				Amount	
16						
17						
18	To adjust common equity to rate base percentage (344,000-350,556)				\$ 401,976	
19	To adjust short term debt portion to rate base percentage (824,289-840,000)				15,321	

Requested Rate Base per Schedule B-1: 858,704

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
Recap Schedules: D-1

Rate Schedules (Interim)

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 20190118-WU  
Test Year Ended: 12/31/18

Schedule: Directory of "E" Schedules  
Page 1 of 1  
Preparer: Michael D. McKenzie, CPA

SCHEDULE TITLE

SCH. NO.

-----  
Rate Schedule

-----  
E-1 (Interim)

Revenue Schedule at Present & Proposed Rates  
(Interim)

E-2 (Interim)

Rate Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Water [X] or Wastewater [ ]

Schedule: E-1 (Interim)  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates*
1			<i>Percent increase</i> 9.55%
2	FOR GENERAL SERVICE, RESIDENTIAL SERVICE AND MULTI-RESIDENTIAL SERVICE (GS AND RS)		
3	Base Facility Charge		
4			
5	5/8" x 3/4"	14.72	16.13
6	1"	22.09	24.20
7	1-1/2"	36.82	40.34
8	2"	73.62	80.65
9	3"	117.80	129.05
10	4"	235.60	258.10
11	6"	368.12	403.28
12	8"	1,325.24	1,451.80
13	10"	2,135.10	2,339.00
14			
15			
16	Gallorage Charge Per 1,000 Gallons	3.60	3.94
17			
18			
19			

\*The appropriate rate structure for the water system's residential & general service customers is a continuation of the BFC and uniform gallonage charge. An across-the-board increase is appropriate due to the low revenue requirement compared to existing rates.

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 20190118-WU  
 Test Year Ended: December 31, 2018  
 Water [X] or Wastewater [ ]

Schedule: E-2 (Interim)  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

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) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	<b>RESIDENTIAL</b>						
2	5/8" x 3/4"	22,067	-	14.72	\$ 324,826	16.13	\$ 355,847
3	M Gallons	-	97,758	3.60	351,929	3.94	385,538
4	1"	91	-	36.82	3,351	24.20	2,202
5	M Gallons	-	421	3.60	1,516	3.94	1,660
6	1-1/2"	24	-	73.62	1,767	40.34	968
7	M Gallons	-	26	3.60	94	3.94	103
8	2"	24	-	117.80	2,827	80.65	1,936
9	M Gallons	-	891	3.60	3,208	3.94	3,514
10	Total Residential	22,206	99,096		689,517		751,768
11							
12	Average Bill				\$ 31.05		\$ 33.85
13							
14	<b>MULTI-RESIDENTIAL</b>						
15	1-1/2"	12	-	73.62	883	40.34	484
16	M Gallons	-	404	3.60	1,454	3.94	1,593
17	Total Multi-Residential	12	404		2,338		2,077
18							
19	<b>OTHER</b>						
20	1"	24	-	36.82	884	24.20	581
21	M Gallons	-	374	3.60	1,346	3.94	1,475
22	1-1/2"	12	-	73.62	883	40.34	484
23	M Gallons	-	158	3.60	569	3.94	623
24	2"	12	-	117.80	1,414	80.65	968
25	M Gallons	-	92	3.60	332	3.94	364
26	4"	12	-	368.12	4,417	258.10	3,097
27	M Gallons	-	3,213	3.60	11,567	3.94	12,671
28	Total Other	60	3,837		21,412		20,263
29							
30	Average Bill				\$ 356.87		\$ 337.72
31							
32							
33	<b>COMMERCIAL</b>						
34	5/8" x 3/4"	145	-	14.72	\$ 2,134	16.13	\$ 2,338
35	M Gallons	-	2,276	3.60	8,194	3.94	8,976
36	1-1/2"	12	-	73.62	883	40.34	484
37	M Gallons	-	89	3.60	320	3.94	351
38	Total Commercial	157	2,365		11,532		12,149
39							
40	Average Bill				\$ 73.45		\$ 77.38
41							
42	Grand Totals	22,435	105,702				
43	Total Calculated Revenue				724,799		786,258
44					Returned check fee		1,125
45					Late charges		1,491
46					Initial connection		1,281
47					Normal reconnect		-
48					Rounding		-
49					Total Booked Revenue		790,155
50							
51					Variance compared to W-9 (shows \$728,696)		(0) *
52							
53							

\*Represents variance with A/R on annual report vs. corrected A/R at December 31, 2018