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January 21, 2020
VIA E-FILING

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: Docket No. 20180013-PU; Petition to establish generic docket to investigate and adjust rates for 2018 tax savings, by Office of Public Counsel
Our Matter No. 070519

Dear Mr. Teitzman:

Pursuant to PSC Order No. PSC-2019-0397-PCO-PU, enclosed is the Prefiled Rebuttal Testimony and Exhibits of Jared Deason filed on behalf of Utilities, Inc. of Florida.

Very truly yours,

/s/ Martin S. Friedman
MARTIN S. FRIEDMAN
For the Firm

MSF/
Enclosure

cc: Suzanne Brownless, Esquire (via email)
Charles Rehwinkel, Esquire (via email)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition to establish generic docket to
investigate and adjust rates for 2018 tax
savings, by Office of Public Counsel

DOCKET NO. 20180031-PU

REBUTTAL TESTIMONY

OF

JARED DEASON

on behalf of

Utilities, Inc. of Florida

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

2 A. My name is Jared Deason. I am the Regulatory Manager for Utilities, Inc. of Florida (UIF or
3 the Company). My business address is 200 Weathersfield Ave., Altamonte Springs, FL
4 32714.

5 **Q. What is the purpose of your rebuttal testimony?**

6 A. The purpose of my direct testimony is to rebut the prefiled Direct Testimony of Marshall W.
7 Willis presented on behalf of Office of Public Counsel (OPC).

8 **Q. Are you sponsoring any rebuttal exhibits?**

9 A. Yes, I am sponsoring one composite exhibit. Exhibit JD-3 is the informal questions posed to
10 the Company by OPC and the Company's responses thereto. These are the questions referred
11 to by Mr. Willis in his prefiled Direct Testimony, which are the same as MWW-2.

12 **Q. Was this Exhibit prepared by you and your staff under your supervision and control?**

13 A. Yes, it was.

14 **Q. In general, what is your understanding of Mr. Willis' concerns?**

15 A. It appears to me that the sole purpose of Mr. Willis' testimony is to attempt to attack the
16 accuracy of the 2018 Annual Report with nothing more than supposition and innuendo.

17 **Q. Do you have any comment on Mr. Willis' assertion that the Company received an
18 increase in revenue for 2018 of approximately \$6.47 million?**

19 A. Yes. In his testimony, Mr. Willis claims that UIF received a net increase of \$1.27 million
20 (\$6.47 million - \$5.2 million increase from last rate case) in revenue based upon the change
21 in the Federal Income Tax Rate in 2018. This claim is absurd. The revenue UIF receives is
22 a function of the rates it is permitted to charge its customers and the volume of water and
23 wastewater service provided to its customers. The rates the Company charges are based upon
24 the \$5.2 million in revenue granted in its last rate case and therefore the change in the tax law
25 had and has no correlation with the revenue UIF generates.

1 The Company agrees that the Company's income tax expense was lowered, but any benefit
2 of the lower income tax expense was more than offset by increases in UIF's Rate Base and
3 other operating expenses, which was explained in more detail in my previously filed
4 testimony.

5 **Q. Do you have any comment on Mr. Willis' assertion that the Company has a "history"**
6 **of failing to update its books and records to reflect Commission ordered adjustments?**

7 A. Yes, in fact, OPC made this same argument, and tried to prove it in the Company's last rate
8 proceeding. In Order No. PSC-2017-0361-FOF-WS the Commission rejected that argument
9 stating: "OPC alleged that UIF failed to make the COAs for many systems. The evidence
10 does not support this finding." Additionally, the Order stated that Staff concluded, "UIF
11 booked all COAs prior to the submission of the MFRs". Additionally, for the COAs
12 required by Order No. PSC-2017-0361-FOF-WS to be posted to the Company's books,
13 documentation showing the COAs were timely made was submitted to the PSC on February
14 5, 2018. This is well in advance of the February 22, 2018 deadline required by the Order.

15 **Q. Do you have any comments regarding the specific suppositions and innuendos Mr. Willis**
16 **mentions?**

17 A. Yes. Mr. Willis makes several suppositions and innuendos to UIF's reported Retirements,
18 Capital Structure, ADITs, Accounts Payables to Associated Companies, and O&M expenses.
19 These items were addressed in UIF's response to OPC's informal questions and are included
20 in Exhibit JD-3.

21 **Q. Do you have any further comments on Mr. Willis' testimony?**

22 A. Yes. As mentioned by Mr. Willis, he emailed the Company some informal questions related
23 to his concerns about the accuracy of the 2018 Annual Report. Although UIF was under no
24 compulsion to do so, I provided responses to all but one of his questions on December 5,
25 2019, a full month before Mr. Willis' prefilled Direct Testimony was due. The remaining

1 question with its support documentation was provided on December 20, 2019. Why Mr.
2 Willis chose to ignore this pertinent information after requesting the Company provide it is a
3 mystery. In order to have any impact on whether the Company earned above the upper range
4 of its authorized rate of return, UIF's net income would have to have been understated by
5 approximately \$2,235,000.

6 **Q. Does that conclude your rebuttal testimony?**

7 A. Yes

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In general, OPC needs to have UIF provide us with a detailed understanding of how the company can be in the position of earning below its range for calendar year 2018 when it just received an increase in rates of over \$5.2 million in the last quarter of 2017 coupled with the approximately \$1.2 million of annual tax savings authorized in the same quarter and realized in the full year of 2018 that the Commission proposes to allow UIF to keep. Basically UIF should have received an overall revenue increase of approximately \$6.5 million dollars in 2018. This amount is close to the \$6.9 million increase that UIF said it needed to earn a fair return in its rate case.

Questions to UIF concerning current tax docket:

1. Why has UIF failed to achieve the water revenue increase during 2018 granted by the Commission and put into place in the last part of 2017 especially since the company has had an increase in 2018 of 158 customers? Water was below the awarded level by a negative \$28,806 but wastewater was above that granted by \$955,338. See below table:

	Water	Wastewater
Achieved Revenues	\$15,663,470	\$19,795,636
2017 Order	15,662,276	18,840,298
Difference	\$ (28,806)	\$ 955,338

For the Water Revenues, Repression was off. In our last Rate Case, the PSC Order assumed a 12 percent reduction in water usage in Sanlando.

2015 water sold in Sanlando: 2,221,483,000

2018 water sold in Sanlando: 1,859,465,000

Difference between 2015 and 2018 was 362,018,000

Actual post rate case repression was 16.3 percent, not the 12 percent as assumed by PSC Order.

Therefore, we sold about 95,524,000 less gallons than what the PSC assumed or approximately 372K in revenues that never materialized.

2. The Company filed using a 2015 test year and requested pro forma plant additions. The Commission granted pro forma additions of \$34,475,232. UIF shows plant additions during 2017 and 2018 of \$49,007,106. Please provide a reconciliation showing the individual projects and dollar amount that were completed during 2016, 2017 and 2018. Also indicate which projects were or were not approved and by project compare the dollars approved versus the dollars spent.

The total amount that was spent on the Pro Forma Projects during our last rate case came to \$41.968 million. This amount includes capitalized time and IDC which was the Order failed to include. Please refer to the attached spreadsheet for further detail.

Additionally, for the years 2017 and 2018 combined, approximately \$6.1 million was spent on general ledger (G/L) capital projects. G/L spending is for capital projects below \$50K that take less than 30 days to complete. Also, \$1.1 million in capitalized salary (capttime) related to G/L spending was booked in 2017 and 2018. These amounts were above and beyond the Pro Forma Plant items in the attached spreadsheet.

The remaining balance is made up of engineering and spending on new projects, fleet replacements, corporate capex, plant retirements including abandonments, and COAs from the last rate case.

3. The Commission order approved retirements of \$5,803,166. The 2017 Annual Report shows retirements on pages W-4a and S-4a of \$1,156,950. The 2018 report shows \$2,710,308. Even added together, the amount that should have been booked falls short by \$1,935,908. Reconciliation needs to be provided.

The \$5,803,166 (\$2,535,669 for water and \$3,267,497 for wastewater) was based upon our Pro Forma Plant. For Retirements associated with the Pro Forma Plant, the PSC Order used the 75% method for rate setting purposes. However, it is UIF's practice to not book retirements using the 75 percent method. UIF uses either the original cost method, if available, or the Handy-Wickman Guide to determine retirement amounts. The \$1,935,908 is simply the difference between these methods.

4. The company booked a deferred credit to account 253 of \$5,116,801, which represents the change in tax rates for the Accumulated Deferred Income Taxes. The 2017 annual report also shows a reduction to Accumulated Deferred Income Taxes of \$3,627,910 from 2016 to 2017 and the Income Statement shows Accumulated Deferred Income Taxes for 2017 of \$1,352,944. However, the two amounts added together do not equal the decrease of \$5,116,801. Please provide a reconciliation and the entries to Account 281 for the year 2017. Also provide the calculations for the tax savings booked to account 253 for 2017 and 2018 and the time frames for the company's proposed return of the over collections (i.e. flowback) to customers as well as the amortization amounts for 2017 and 2018.

The 2017 annual report also shows a reduction to Accumulated Deferred Income Taxes of \$3,627,910 from 2016 to 2017, but when combined with Accumulated Deferred Taxes – Other in account 283 the reduction is \$3.4 million.

The deferred credit in account 253 combined with the accumulated deferred amount in account 255, as well as the deferred federal, state, and investment tax credits on the F-3A also equals \$3.4 million.

The calculations of tax savings and the company's proposed return (flowback) to customers was covered in Jared Deason's testimony filed with the PSC.

5. The company has reflected a negative \$22,364,545 in Account 223 - Advances from Associated Companies. Please explain in detail the journal entries in this account and how this amount can be negative? Also indicate how the OPC and Commission can be assured that this amount was not directly or indirectly used to allow the parent to increase the equity investment in the UIF capital structure.

Account 223 – Advances from Associated Companies: this is an intercompany account used for transfers between Utilities, Inc. (UI) companies. The overall sum of this account across all Utilities, Inc. parent and subcompanies is always zero. If a company within Utilities, Inc. logs a debit to this account, an equal credit to the same account is entered with another UI company. The overall UI capital structure does not change because the sum of this account equals zero on the combined Trial Balance of all the Utilities, Inc. companies. For regulatory filings, the audited UI capital structure is applied to the rate base of Utilities, Inc. of Florida, with adjustments made to ADIT and customer deposit accounts unique to Utilities, Inc. of Florida. As a result, intercompany transfers in account 223 do not impact the capital structure of UIF.

6. The company reflects the following account balances with associated companies in the 2018 annual report:

Account 145 - \$27,213,313

Account 223 – (\$22,364,545)

Account 233 - \$38,161,029

The only account that has changed from 2017 to 2018 is Account 145. Please provide a detailed explanation of the dollars and journal entries associated with these accounts.

Accounts 145, 223, and 233 are all intercompany transfer accounts. The combined balances of all of three accounts equals zero across the Utilities, Inc. Trial Balance. After the implementation of JDE accounting software, account 145 became the primary account used for intercompany transfers and the balances in 223 and 233 remained largely unchanged.

7. Schedule F-23 shows the loss on the sale of assets in both 2017 of \$638,829 and 2018 of \$469,961. What did the utility sell that generated these losses, and to whom were the sales made?

From a book regulatory perspective, when UIF disposes of various small items in the GL (JDE), it will be no gain or loss for book purposes since it is assumed the AD matches the cost basis. Our plant operators report to our accounting department when a new asset is purchased and if it is a replacement item. For replacement items, they report the original placed in service date. Based on the year and type, we then

us the Handy-Wickman guide to determine what the cost will be as an estimate. Accounting disposes these assets but also debits the same amount from the AD account.

From a tax perspective, we have a loss to report since we dispose of the assets on a cost basis. The amount reported in the F-23 reflect the abandonment or junking of old assets, not a sale to anyone.

In other words, these totals are not from asset sales but are due to differences in “tax” and “book” accounting treatment for asset retirements and early abandonments. For tax purposes, when accounting for early abandonments, and retirements in general, any remaining Net Book Value (NBV) is treated as an immediate loss (or gain) on the tax return. In book accounting, retirement entries typically have equal adjustments to both asset and accumulated depreciation accounts and no loss or gain is recorded. Book accounting also treats early abandonments differently than tax accounting. A regulatory asset can be created in book accounting for the early abandonment of a plant asset. The remaining NBV of the regulatory asset, and corresponding gain or loss, is amortized over a longer time period.

8. Why has operating expenses for wastewater increased by 23% in 2018?

Several specific accounts have increase increased significantly since our last rate case, these include Salaries and Wages (including the addition of a Communications Director and other employees), Benefits and Health Insurance, Purchased Sewer Treatment, Sludge Hauling, and Testing. Below is a breakdown of specific accounts and how they have changed.

ACCT NO.	ACCOUNT TITLE-Water	Annual Report	Annual Report	Difference	Percent Increase
		2017	2018	2017 to 2018	2017 to 2018
601	SALARIES AND WAGES - EMPLOYEES	\$ 2,420,609	\$ 2,618,085	\$ 197,476	8%
603	SALARIES: OFFICERS, DIRECTORS, ETC.	\$ 169,693	\$ 232,729	\$ 63,036	37%
604	EMPLOYEE PENSIONS AND BENEFITS	\$ 904,092	\$ 956,430	\$ 52,338	6%
610	PURCHASED WATER	\$ 422,155	\$ 265,852	\$ (156,303)	-37%
615	PURCHASED POWER	\$ 819,785	\$ 780,668	\$ (39,117)	-5%
616	FUEL FOR POWER PRODUCTION	\$ -	\$ -	\$ -	0%
618	CHEMICALS	\$ 453,794	\$ 395,624	\$ (58,170)	-13%
620	MATERIALS AND SUPPLIES	\$ 481,336	\$ 459,548	\$ (21,788)	-5%
631	CONTRACTUAL SERVICES - ENGR.	\$ (3,380)	\$ 557	\$ 3,937	-116%
632	CONTRACTUAL SERVICES - ACCT.	\$ 76,534	\$ 79,112	\$ 2,578	3%
633	CONTRACTUAL SERVICES - LEGAL	\$ 9,482	\$ 5,087	\$ (4,395)	-46%
634	CONTRACTUAL SERVICES - MGMT. FEES	\$ -	\$ 160	\$ 160	0%
635	CONTRACTUAL SERVICES - TESTING	\$ 125,903	\$ 80,701	\$ (45,202)	-36%
636	CONTRACTUAL SERVICES - OTHER	\$ 468,270	\$ 170,179	\$ (298,091)	-64%
641	RENTAL OF BUILDING/REAL PROPERTY	\$ 36,199	\$ 36,991	\$ 792	2%
642	RENTAL OF EQUIPMENT	\$ -	\$ -	\$ -	0%
650	TRANSPORTATION EXPENSES	\$ 174,923	\$ 193,821	\$ 18,898	11%
656	INSURANCE-VEHICLE	\$ -	\$ -	\$ -	0%
657	INSURANCE-GENERAL LIABILITY	\$ 298,704	\$ 300,709	\$ 2,005	1%
658	INSURANCE-WORKMAN'S COMP.	\$ -	\$ -	\$ -	0%
659	INSURANCE-OTHER	\$ 70,119	\$ 76,978	\$ 6,859	10%
660	ADVERTISING EXPENSE	\$ 403	\$ 984	\$ 581	144%
666	AMORT. OF RATE CASE EXPENSE	\$ 193,981	\$ 206,127	\$ 12,146	6%
667	REGULATORY COMM. EXPENSES - OTHER	\$ 20,342	\$ 7,337	\$ (13,005)	-64%
670	BAD DEBT EXPENSE	\$ 52,507	\$ 59,450	\$ 6,943	13%
675	MISCELLANEOUS EXPENSES	\$ 777,639	\$ 1,395,452	\$ 617,813	79%
		\$ 7,973,090	\$ 8,322,581	\$ 349,491	4%
ACCT NO.	ACCOUNT TITLE-Water	Annual Report	Annual Report	Difference	Percent Increase
		2017	2018	2015 to 2017	2015 to 2017
701	SALARIES AND WAGES - EMPLOYEES	\$2,043,812	\$2,363,999	\$320,187	16%
703	SALARIES: OFFICERS, DIRECTORS, ETC.	\$143,279	\$210,143	\$66,864	47%
704	EMPLOYEE PENSIONS AND BENEFITS	\$763,359	\$863,608	\$100,249	13%
710	PURCHASED SEWAGE TREATMENT	\$1,161,575	\$1,455,482	\$293,907	25%
711	SLUDGE REMOVAL EXPENSE	\$246,930	\$587,444	\$340,514	138%
715	PURCHASED POWER	\$1,086,156	\$1,129,489	\$43,333	4%
716	FUEL FOR POWER PRODUCTION	\$0	\$0	\$0	0%
718	CHEMICALS	\$383,156	\$357,228	-\$25,928	-7%
720	MATERIALS AND SUPPLIES	\$458,313	\$465,660	\$7,347	2%
731	CONTRACTUAL SERVICES - ENGR.	-\$2,854	\$503	\$3,357	-118%
732	CONTRACTUAL SERVICES - ACCT.	\$64,621	\$71,435	\$6,814	11%
733	CONTRACTUAL SERVICES - LEGAL	\$8,006	\$4,593	-\$3,413	-43%
734	CONTRACTUAL SERVICES - MGMT. FEES	\$0	\$144	\$144	0%
735	CONTRACTUAL SERVICES - TESTING	\$137,294	\$179,119	\$41,825	30%
736	CONTRACTUAL SERVICES - OTHER	\$146,316	\$150,300	\$3,984	3%
741	RENTAL OF BUILDING/REAL PROPERTY	\$30,564	\$33,401	\$2,837	9%
742	RENTAL OF EQUIPMENT	\$0	\$0	\$0	0%
750	TRANSPORTATION EXPENSES	\$147,694	\$175,011	\$27,317	18%
756	INSURANCE - VEHICLE	\$0	\$0	\$0	0%
757	INSURANCE - GENERAL LIABILITY	\$252,207	\$271,525	\$19,318	8%
758	INSURANCE - WORKMAN'S COMPENSATION	\$0	\$0	\$0	0%
759	INSURANCE - OTHER	\$59,204	\$69,507	\$10,303	17%
760	ADVERTISING EXPENSE	\$340	\$888	\$548	161%
766	AMORT. OF RATE CASE EXPENSE	\$163,785	\$186,123	\$22,338	14%
767	REGULATORY COMM. EXPENSES - OTHER	\$17,176	\$6,625	-\$10,551	-61%
770	BAD DEBT EXPENSE	\$44,334	\$53,680	\$9,346	21%
775	MISCELLANEOUS EXPENSES	\$716,068	\$1,289,256	\$573,188	80%
		\$8,071,335	\$9,925,163	\$1,853,828	23%
	Combined:	\$16,044,425	\$18,247,744	\$2,203,319	14%

FLORIDA REGION PROFORMA CAPITAL PROJECTS

Order	CP#	Job Description	Co	System	BU	Proj PIS Date	Comm. Approved 000's	12/31/18 Balance 000's	Status
PCF-27	2016056	Eng-SUC Shadow Hills Diversion/F-2A/FM	255	Sanlando	256100	8/31/18		360	Closed
PCF-30	2016058	SUC Wekiva WWTP Rehab	255	Sanlando	255101	6/29/18	1,826	2,481	Closed
PCF-38	2016093	UIF Bear Lake WM replacement	252	UIF	252122	7/30/18	1,495	1,553	Closed
PCF-32	2016094	UIF Crescent Heights WM replacement	252	UIF	252123	10/31/18	1,806	2,130	Closed
PCF-39	2016095	UIF Crystal Lake WM replacement	252	UIF	252117	10/31/18	1,586	1,613	Closed
PCF-42	2016097	UIF Oakland Shores WM replacement	252	UIF	252113	3/31/18	1,572	1,681	Closed
PCF-43	2016098	UIF Phillips WM replacement & CL I/C	252	UIF	252116	10/31/18	1,188	1,198	Closed
PCF-33	2016102	UIF Buena Vista/OW WM replacement	252	UIF	252106	8/31/18	2,162	2,763	Closed
PCF-9	2016133	Eng-Lake Groves WTP upgrade D/DBP	251	LUSI	251102	10/31/18	331	588	Closed
PCF-23	2017001	SUC Lift Station RTU's	255	Sanlando	255101	8/31/18	591	734	Closed
PCF-20	2017005	PB WTP Electrical Improvements	260	Pennbrooke	260100	3/31/18	437	457	Closed
PCF-27	2017011	SUC Shadow Hills Diversion & F-2A	255	Sanlando	255101	12/1/18	7,361	8,633	Closed
PCF-3	2017025	ER EQ tank-headworks-gates-trees	249	Eagle Ridge	249100	10/31/18	937	1,114	Closed
	2011047	Eng-SH Placida Rd/CR 775 Widening	256	Sandalhaven	256100	6/30/17		49	Closed
PCF-7	2014072	LUSI SCADA	251	LUSI	251105	7/1/16	458	600	Closed
PCF-5	2015018	Lake Groves SolarOrganite	251	LUSI	251103	7/3/17	244	340	Closed
PCF-45	2015080	UIF Ravenna Park/Crystal Lake I/C	252	UIF	252118	9/9/16	707	737	Closed
PCF-36	2015081	Eng-UIF LWk & BL Elec Imprvmnts & RTUs	252	UIF	252104	7/3/17		44	Closed
	2015082	Eng-UIF WM Replacements	252	UIF	252100	9/1/16	57	63	Closed
PCF-10	2015083	Eng-LUSI US 27 Ph 3 Utility relocations	251	LUSI	251106	10/31/17		74	Closed
	2015084	Eng-SUC DP Well 2A & LS A-1 & Genset	255	Sanlando	252100	7/3/17		20	Closed
	2015097	SUC I&I Investigation Ph 2	255	Sanlando	255101	7/1/16		157	Closed
PCF-16	2015134	MC Flow Monitoring & Analysis	250	Mid-County	250100	12/31/17	63	95	Closed
None	2015155	LG Splitter Box Replacement	251	LUSI	251103	1/29/16	83	86	Closed
PCF-8	2015175	Eng-LUSI TTHM/HAA5 Alternatives Study	251	LUSI	251106	11/19/16	79	81	Closed
PCF-10a	2016009	LUSI US 27 Ph 3 Utility Relocates	251	LUSI	251106	11/30/17	1,734	1,984	Closed
PCF-47	2016025	UIF GIS Mapping Services	855	UIF	855100	7/3/17	244	282	Closed
PCF-19	2016032	MC US 19 sidewalks/ utility relocations	250	Mid-County	250100	5/31/17	194	246	Closed
PCF-24	2016041	SUC Markham Wds Rd Turn Lane WM Relo	255	Sanlando	255100	7/31/16	66	64	Closed
PCF-25	2016057	SUC Myrtle Lake Hills WM	255	Sanlando	255100	1/30/17	60	721	Closed
PCF-29	2016067	SUC Des Pinar W-2A & LS A-1 & Genset	255	Sanlando	255101	8/31/18	343	367	Closed
PCF-36	2016068	UIF LWk & BL Elec Imp & RTUs	252	UIF	252104	10/31/17	221	278	Closed
PCF-26	2016074	SUC I&I Deficiency Corrections Ph 2	255	Sanlando	255101	1/31/17	1,820	1,712	Closed
	2016075	Cypress Lakes Sediment Removal	248	Cypress Lakes	248101	8/31/16		46	Closed
	2016076	LB WWTP Sediment Removal	259	Labrador	259101	9/23/16		57	Closed
PCF-14	2016085	MC Electrical Improvements & Genset	250	Mid-County	250100	4/2/18	1,158	1,391	Closed
PCF-22	2016087	SUC Autumn Drive WM replacement	255	Sanlando	255100	1/30/17	99	100	Closed
PCF-11	2016088	LW Church Ave FM relocates	246	Longwood	246100	5/31/18	254	276	Closed
PCF-18	2016089	MC Methanol pumps & TN/TP analyzer	250	Mid-County	250100	3/1/17	102	87	Closed
PCF-35	2016091	UIF Lake Tarpon WM replacement	252	UIF	252128	11/30/17	1,218	1,318	Closed
PCF-40	2016096	UIF Little Wekiva WM replacement	252	UIF	252114	3/31/18	522	575	Closed
PCF-44	2016099	UIF Ravenna Park WM replacement	252	UIF	252118	3/31/18	2,161	2,267	Closed
PCF-6	2016103	LUSI Oswalt Rd WM relocates	251	LUSI	251106	12/31/16	181	192	Closed
	2017004	UIF Northwestern FM relocation	252	UIF	252110	11/3/17		716	Closed
None	2017006	UIF Summertree Well Abandonment	252	UIF	252125	5/31/17	162	177	Closed
PCF-21	2017010	SH Placida Road Utility Relocates	256	Sandalhaven	256100	12/29/17	201	413	Closed
PCF-13	2017026	LW I&I Longwood Groves	246	Longwood	246100	1/31/18	274	286	Closed
PCF-17	2017051	MC I&I remedies	250	Mid-County	250100	1/31/18	118	117	Closed
PCF-1	None	Cypress Lake Hydro Tank #1	248	Cypress Lakes	248100	4/30/17	26	33	G/L
PCF-12	None	LW I&I Study Longwood Groves	246	Longwood	246100	12/31/16	49	49	G/L
PCF-31	None	401 8th Ave GSM Replacement	241	Tierra Verde	241100	3/3/16	85	85	G/L
PCF-16	None	MC Field office	250	Mid-County	250100	7/8/16	78	81	G/L
None	None	C4500 Kodiak upfitting	855	UIF	855100	9/16/16	46	46	G/L
None	None	C2500HD Boom Truck	855	UIF	855100	9/27/16	61	61	G/L
None	None	Fleet replacements	855	UIF	855100	7/22/16	175	290	G/L
Totals							34,637	41,968	

Commission Approved PF Projects

Agreed Upon	12,530	page 43 of the final order
Contested	21,945	page 54 of the final order
Total Proforma	34,475	page 81 of the final order

Summertree	162	page 183 of the final order
Total Projects	34,637	