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August 31, 2020
EFILED & FEDEX

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

RE: Docket No. 20200139-WS; Application for an increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida
Our Matter No. 072993

Dear Mr. Teitzman:

On behalf of Utilities, Inc. of Florida (“Utility”) this letter is the response to Staff’s Second Deficiency Letter dated August 28, 2020. This has been efiled, and attached are 20 copies.

- 1) Rule 25-30.437, F.A.C., requires that each Class A utility applying for a rate increase provide the information required by Commission Form PSC/ERC 19 (11/93), entitled “Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements.” The following MFR schedules, as filed, do not comply with Rule 25-30.437, F.A.C. and do not reconcile to the support schedules specified in the MFRs, as revised by the Utility.
 - a. The following schedules do not reconcile to Schedule E-14.
 - i. Schedule E-2, pg. 2 of 16, line 20, column 2
See revised E-2, pages 1 and 2
 - ii. Schedule E-2, pg. 2 of 16, line 21, column 2

- iii. *See revised E-2, pages 1 and 2*
Schedule E-2, pg. 2 of 16, line 32, column 3
See revised E-2, pages 1 and 2
- iv. Schedule E-2, pg. 5 of 16, line 3, column 6
See revised E-14 (Sewer RS 5/8")
- v. Schedule E-2, pg. 5 of 16, line 10, column 7
See revised E-2, pages 3-6
- vi. Schedule E-2, pg. 5 of 16, line 14, column 6
See revised E-2, pages 3-6
- vii. Schedule E-2, pg. 5 of 16, line 30, column 6
See revised E-14 (Sewer GS 1")
- viii. Schedule E-2, pg. 5 of 16, line 43, column 7
See revised E-2, pages 3-6
- ix. Schedule E-2, pg. 8 of 16, line 19, column 6
See revised E -2 pp 7-9

In addition to the E schedules listed above, see revised schedules B-1, B-2, and B-3 page 1 of 6.

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

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

cc: Walt Trierweiler, Esquire (via email)
Stephanie Morse, Esquire (via email)

ATTACHMENT

1a i,ii,iii - Rev. E-2 pp1-2

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida

Schedule E-2

Docket No.: 20200139-WS

Page 1 of 16 Revised

Test Year Ended: December 31, 2019

Preparer: Jared Deason

Interim [] Final [x]

Water [x] Sewer []

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	Total Bills	Total Billable Gallons (in 000's)	Test Year Rates Effective	Test Year Revenue	
		1.1.2019 to 5.30.2019	1.1.2019 to 5.30.2019	6.29.2018	1.1.2019 to 5.30.2019	5.31.2019 - 12.31.2019	5.31.2019 - 12.31.2019	5.31.2019	5.31.2019 - 12.31.2020	
1	Residential - Base Charge									
2	5/8"	135,867		\$10.96	\$1,489,103	190,214		\$11.07	\$2,105,668	
3	3/8"			\$16.44	\$0			\$16.61	\$0	
4	1"	19,649		\$27.40	\$538,376	27,508		\$27.68	\$761,428	
5	1-1/2"	97		\$54.80	\$5,297	135		\$55.35	\$7,491	
6	2"	5		\$87.68	\$402	6		\$88.56	\$568	
7	Total Residential Service Base Charge	<u>155,617</u>			<u>\$2,033,178</u>	<u>217,864</u>			<u>\$2,875,155</u>	
8	Consumption Charge (per 1,000 Gallons)									
9	0 - 4,000 gallons		488,959	\$1.54	\$752,997		684,543	\$1.56	\$1,067,887	
10	4,001-12,000 gallons		453,350	\$2.31	\$1,047,238		634,689	\$2.33	\$1,478,826	
11	Over 12,000 gallons		492,357	\$3.85	\$1,895,575		689,300	\$3.89	\$2,681,377	
12	Total Residential Service Consumption		<u>1,434,666</u>		<u>\$3,695,809</u>		<u>2,008,532</u>		<u>\$5,228,090</u>	
13	Total Residential Service	<u>155,617</u>	<u>1,434,666</u>		<u>\$5,728,988</u>	<u>217,864</u>	<u>2,008,532</u>		<u>\$8,103,245</u>	
14	Average Residential Bill				<u>\$36.81</u>				<u>\$37.19</u>	
15										
16	General Service - Base Charge									
17	5/8"	1,680		\$10.96	\$18,417	2,353		\$11.07	\$26,043	
18	3/8"			\$16.44	\$0			\$16.61	\$0	
19	1"	1,370		\$27.40	\$37,538	1,918		\$27.68	\$53,090	
20	1-1/2"	730		\$54.80	\$39,981	1,021		\$55.35	\$56,535	
21	2"	889		\$87.68	\$77,926	1,244		\$88.56	\$110,191	
22	3"	164		\$175.36	\$28,715	229		\$177.12	\$40,605	
23	4"	102		\$274.00	\$27,971	143		\$276.75	\$39,552	
24	6"	19		\$548.00	\$10,503	27		\$553.50	\$14,852	
25	8"	23		\$876.80	\$20,459	33		\$885.60	\$28,930	
26	10"	5		\$1,589.20	\$7,946	7		\$1,605.15	\$11,236	
27	Total General Service Base Facility Charges	<u>4,977</u>			<u>\$269,456</u>	<u>6,975</u>			<u>\$381,034</u>	
28										
29	Consumption Charge (per 1,000 Gallons)									
30	General Service		216,935	\$2.60	\$564,031		303,709	\$2.63	\$798,755	
31	Total General Service Consumption		<u>216,935</u>		<u>\$564,031</u>		<u>303,709</u>		<u>\$798,755</u>	
32	Total General Service	<u>4,977</u>	<u>216,935</u>		<u>\$833,487</u>	<u>6,975</u>	<u>303,709</u>		<u>\$1,179,789</u>	
33	Average General Service Bill				<u>\$167.46</u>				<u>\$169.15</u>	
34										
35	Private Fire Protection									
36	1-1/2"			\$4.57	\$0			\$4.61	\$0	
37	2"			\$7.31	\$0			\$7.38	\$0	
38	4"	360		\$22.83	\$8,219	504		\$23.06	\$11,622	
39	6"			\$45.67	\$0			\$46.13	\$0	
40	8"	90		\$73.07	\$6,576	126		\$73.80	\$9,299	
41	10"			\$132.43	\$0			\$133.76	\$0	
42	Total General Service Base Facility Charges	<u>450</u>			<u>\$14,795</u>	<u>630</u>			<u>\$20,921</u>	
43										
44	Total Private Fire Protection	<u>450</u>			<u>\$14,795</u>	<u>630</u>			<u>\$20,921</u>	
45	Average Private Fire Protection Bill				<u>0</u>				<u>\$0.00</u>	
46										
47	Other Miscellaneous Revenues				<u>\$150,207</u>				<u>\$210,290</u>	
48	Adjusted Test Year/ Annualized / Proposed Revenues				<u>\$6,727,477</u>				<u>\$9,514,245</u>	
49										
50	Total Per Books / Revenue Requirement				6,747,799				9,648,528	
51	Adjustment to remove accrued revenues per B-3, B-4				295,357				(238,811)	
52	Adjustment to remove rate case expense surcharge				31,512				16,740	
53	Total Adjusted Books				<u>6,420,930</u>				<u>9,870,599</u>	
54										
55	Difference				<u>(\$306,547)</u>				<u>\$356,353</u>	
56	Percentage				<u>-4.54%</u>				<u>3.69%</u>	

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

Company: Utilities, Inc. Of Florida - Summary

Schedule E-2

Docket No.: 20200139-WS

Page 2 of 16 Revised

Test Year Ended: December 31, 2019

Preparer: Jared Deason

Interim [] Final [x]

Water [x] Sewer []

Line No.	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills	Total Billable Gallons (in 000's)	Test Year Revenue	Present Rates Effective	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates	
1	Residential - Base Charge								
2	5/8"	326,081		\$3,594,771	\$11.28	\$3,678,194	\$13.23	\$4,314,052	
3	3/8"	0		\$0	\$16.92	\$0	\$19.85	\$0	
4	1"	47,157		\$1,299,804	\$28.20	\$1,329,827	\$33.08	\$1,559,954	
5	1-1/2"	232		\$12,788	\$56.40	\$13,085	\$66.17	\$15,351	
6	2"	11		\$970	\$90.24	\$993	\$105.86	\$1,164	
7	Total Residential Service Base Charge	<u>373,481</u>		<u>\$4,908,334</u>		<u>\$5,022,099</u>		<u>\$5,890,521</u>	
8	Consumption Charge (per 1,000 Gallons)								
9	0 - 4,000 gallons		1,173,502	\$1,820,884	\$1.59	\$1,865,868	\$1.87	\$2,194,449	
10	4,001-12,000 gallons		1,088,039	\$2,526,064	\$2.37	\$2,578,652	\$2.78	\$3,024,748	
11	Over 12,000 gallons		1,181,657	\$4,576,951	\$3.96	\$4,679,362	\$4.65	\$5,494,705	
12	Total Residential Service Consumption		<u>3,443,198</u>	<u>\$8,923,899</u>		<u>\$9,123,882</u>		<u>\$10,713,902</u>	
13	Total Residential Service	<u>373,481</u>	<u>3,443,198</u>	<u>\$13,832,233</u>		<u>\$14,145,981</u>		<u>\$16,604,423</u>	
14	Average Residential Bill			<u>\$37.04</u>		<u>\$37.88</u>		<u>\$44.46</u>	
15									
16	General Service - Base Charge								
17	5/8"	4,033		\$44,460	\$11.28	\$45,492	\$13.23	\$53,357	
18	3/8"	0		\$0	\$16.92	\$0	\$19.85	\$0	
19	1"	3,288		\$90,628	\$28.20	\$92,722	\$33.08	\$108,767	
20	1-1/2"	1,751		\$96,517	\$56.40	\$98,756	\$66.17	\$115,864	
21	2"	2,133		\$188,116	\$90.24	\$192,482	\$105.86	\$225,799	
22	3"	393		\$69,320	\$180.48	\$70,929	\$211.73	\$83,210	
23	4"	245		\$67,523	\$282.00	\$69,090	\$330.83	\$81,053	
24	6"	46		\$25,356	\$564.00	\$25,944	\$661.65	\$30,436	
25	8"	56		\$49,388	\$902.40	\$50,534	\$1,058.64	\$59,284	
26	10"	12		\$19,182	\$1,635.60	\$19,627	\$1,918.79	\$23,025	
27	Total General Service Base Facility Charges	<u>11,957</u>		<u>\$650,491</u>		<u>\$665,576</u>		<u>\$780,795</u>	
28									
29	Consumption Charge (per 1,000 Gallons)								
30	General Service		520,644	\$1,362,786	\$2.68	\$1,395,326	\$3.14	\$1,634,822	
31	Total General Service Consumption		<u>520,644</u>	<u>\$1,362,786</u>		<u>\$1,395,326</u>		<u>\$1,634,822</u>	
32	Total General Service	<u>11,957</u>	<u>520,644</u>	<u>\$2,013,276</u>		<u>\$2,060,902</u>		<u>\$2,415,617</u>	
33	Average General Service Bill			<u>\$168.38</u>		<u>\$172.36</u>		<u>\$202.03</u>	
34									
35	Private Fire Protection								
36	1-1/2"	0		\$0	\$4.70	\$0	\$5.51	\$0	
37	2"	0		\$0	\$7.52	\$0	\$8.82	\$0	
38	4"	864		\$19,841	\$23.50	\$20,304	\$27.57	\$23,820	
39	6"	0		\$0	\$47.00	\$0	\$55.14	\$0	
40	8"	216		\$15,875	\$75.20	\$16,243	\$88.22	\$19,056	
41	10"	0		\$0	\$136.30	\$0	\$159.90	\$0	
42	Total General Service Base Facility Charges	<u>1,080</u>		<u>\$35,716</u>		<u>\$36,547</u>		<u>\$42,876</u>	
43									
44	Total Private Fire Protection	<u>1,080</u>		<u>\$35,716</u>		<u>\$36,547</u>		<u>\$42,876</u>	
45	Average Private Fire Protection Bill			<u>33.0705</u>		<u>\$33.84</u>		<u>\$39.70</u>	
46									
47	Other Miscellaneous Revenues			\$360,497		\$360,497		\$360,497	
48	Adjusted Test Year/ Annualized / Proposed Revenues			<u>\$16,241,722</u>		<u>\$16,603,928</u>		<u>\$19,423,414</u>	
49									
50	Total Per Books / Revenue Requirement			\$16,396,326		\$16,396,326		19,416,373	
51	Adjustment to remove accrued revenues per B-3, B-4			\$56,545		\$56,545			
52	Adjustment to remove rate case expense surcharge			\$48,253		\$48,253			
53	Total Adjusted Books / Proposed Revenues			<u>16,291,528</u>		<u>16,291,528</u>		<u>\$19,416,373</u>	
54									
55	Difference			<u>\$49,806</u>				<u>(\$7,041)</u>	
56	Percentage			<u>0.30%</u>				<u>-0.04%</u>	

ATTACHMENT

1a iv - Rev. WW RS 5-8 inch E-14

Customer Class: Residential Service

Meter Size: 5/8"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)*(6)]+(5)	(8) Percentage of Total
0	18833	18,833	0	0	199,973	0	0.00%
1	22585	41,418	22,585	22,585	177,388	199,973	12.26%
2	28312	69,730	56,624	79,209	149,076	377,361	23.13%
3	25990	95,720	77,970	157,179	123,086	526,437	32.27%
4	20747	116,467	82,988	240,167	102,339	649,523	39.81%
5	15868	132,335	79,340	319,507	86,471	751,862	46.09%
6	12238	144,573	73,428	392,935	74,233	838,333	51.39%
7	9466	154,039	66,262	459,197	64,767	912,566	55.94%
8	7474	161,513	59,792	518,989	57,293	977,333	59.91%
9	6230	167,743	56,070	575,059	51,063	1,034,626	63.42%
10	5246	172,989	52,460	627,519	45,817	1,085,689	66.55%
11	4554	177,543	50,094	677,613	41,263	1,131,506	69.36%
12	3957	181,500	47,484	725,097	37,306	1,172,769	71.89%
13	3557	185,057	46,241	771,338	33,749	1,210,075	74.18%
14	3284	188,341	45,976	817,314	30,465	1,243,824	76.24%
15	2933	191,274	43,995	861,309	27,532	1,274,289	78.11%
16	2583	193,857	41,328	902,637	24,949	1,301,821	79.80%
17	2259	196,116	38,403	941,040	22,690	1,326,770	81.33%
18	2134	198,250	38,412	979,452	20,556	1,349,460	82.72%
19	1962	200,212	37,278	1,016,730	18,594	1,370,016	83.98%
20	1773	201,985	35,460	1,052,190	16,821	1,388,610	85.12%
21	1529	203,514	32,109	1,084,299	15,292	1,405,431	86.15%
22	1388	204,902	30,536	1,114,835	13,904	1,420,723	87.09%
23	1298	206,200	29,854	1,144,689	12,606	1,434,627	87.94%
24	1168	207,368	28,032	1,172,721	11,438	1,447,233	88.71%
25	1081	208,449	27,025	1,199,746	10,357	1,458,671	89.41%
26	916	209,365	23,816	1,223,562	9,441	1,469,028	90.05%
27	855	210,220	23,085	1,246,647	8,586	1,478,469	90.63%
28	701	210,921	19,628	1,266,275	7,885	1,487,055	91.15%
29	680	211,601	19,720	1,285,995	7,205	1,494,940	91.64%
30	656	212,257	19,680	1,305,675	6,549	1,502,145	92.08%
31	520	212,777	16,120	1,321,795	6,029	1,508,694	92.48%
32	495	213,272	15,840	1,337,635	5,534	1,514,723	92.85%
33	441	213,713	14,553	1,352,188	5,093	1,520,257	93.19%
34	414	214,127	14,076	1,366,264	4,679	1,525,350	93.50%
35	329	214,456	11,515	1,377,779	4,350	1,530,029	93.79%
36	310	214,766	11,160	1,388,939	4,040	1,534,379	94.05%
37	279	215,045	10,323	1,399,262	3,761	1,538,419	94.30%
38	261	215,306	9,918	1,409,180	3,500	1,542,180	94.53%
39	242	215,548	9,438	1,418,618	3,258	1,545,680	94.75%
40	221	215,769	8,840	1,427,458	3,037	1,548,938	94.95%
41	209	215,978	8,569	1,436,027	2,828	1,551,975	95.13%
42	172	216,150	7,224	1,443,251	2,656	1,554,803	95.31%
43	165	216,315	7,095	1,450,346	2,491	1,557,459	95.47%
44	150	216,465	6,600	1,456,946	2,341	1,559,950	95.62%
45	124	216,589	5,580	1,462,526	2,217	1,562,291	95.77%
46	128	216,717	5,888	1,468,414	2,089	1,564,508	95.90%
47	114	216,831	5,358	1,473,772	1,975	1,566,597	96.03%
48	96	216,927	4,608	1,478,380	1,879	1,568,572	96.15%
49	101	217,028	4,949	1,483,329	1,778	1,570,451	96.27%
50	101	217,129	5,050	1,488,379	1,677	1,572,229	96.38%
51	77	217,206	3,927	1,492,306	1,600	1,573,906	96.48%
52	88	217,294	4,576	1,496,882	1,512	1,575,506	96.58%
53	91	217,385	4,823	1,501,705	1,421	1,577,018	96.67%
54	73	217,458	3,942	1,505,647	1,348	1,578,439	96.76%
55	70	217,528	3,850	1,509,497	1,278	1,579,787	96.84%
56	50	217,578	2,800	1,512,297	1,228	1,581,065	96.92%
57	57	217,635	3,249	1,515,546	1,171	1,582,293	96.99%
58	60	217,695	3,480	1,519,026	1,111	1,583,464	97.06%
59	51	217,746	3,009	1,522,035	1,060	1,584,575	97.13%
60	46	217,792	2,760	1,524,795	1,014	1,585,635	97.20%
61	51	217,843	3,111	1,527,906	963	1,586,649	97.26%
62	37	217,880	2,294	1,530,200	926	1,587,612	97.32%
63	49	217,929	3,087	1,533,287	877	1,588,538	97.37%
64	34	217,963	2,176	1,535,463	843	1,589,415	97.43%
65	36	217,999	2,340	1,537,803	807	1,590,258	97.48%
66	30	218,029	1,980	1,539,783	777	1,591,065	97.53%

67	25	218,054	1,675	1,541,458	752	1,591,842	97.58%
68	39	218,093	2,652	1,544,110	713	1,592,594	97.62%
69	38	218,131	2,622	1,546,732	675	1,593,307	97.67%
70	16	218,147	1,120	1,547,852	659	1,593,982	97.71%
71	20	218,167	1,420	1,549,272	639	1,594,641	97.75%
72	24	218,191	1,728	1,551,000	615	1,595,280	97.79%
73	20	218,211	1,460	1,552,460	595	1,595,895	97.83%
74	29	218,240	2,146	1,554,606	566	1,596,490	97.86%
75	20	218,260	1,500	1,556,106	546	1,597,056	97.90%
76	25	218,285	1,900	1,558,006	521	1,597,602	97.93%
77	23	218,308	1,771	1,559,777	498	1,598,123	97.96%
78	15	218,323	1,170	1,560,947	483	1,598,621	97.99%
79	14	218,337	1,106	1,562,053	469	1,599,104	98.02%
80	14	218,351	1,120	1,563,173	455	1,599,573	98.05%
81	16	218,367	1,296	1,564,469	439	1,600,028	98.08%
82	22	218,389	1,804	1,566,273	417	1,600,467	98.11%
83	15	218,404	1,245	1,567,518	402	1,600,884	98.13%
84	17	218,421	1,428	1,568,946	385	1,601,286	98.16%
85	13	218,434	1,105	1,570,051	372	1,601,671	98.18%
86	9	218,443	774	1,570,825	363	1,602,043	98.20%
87	8	218,451	696	1,571,521	355	1,602,406	98.22%
88	12	218,463	1,056	1,572,577	343	1,602,761	98.25%
89	7	218,470	623	1,573,200	336	1,603,104	98.27%
90	9	218,479	810	1,574,010	327	1,603,440	98.29%
91	8	218,487	728	1,574,738	319	1,603,767	98.31%
92	12	218,499	1,104	1,575,842	307	1,604,086	98.33%
93	13	218,512	1,209	1,577,051	294	1,604,393	98.35%
94	2	218,514	188	1,577,239	292	1,604,687	98.36%
95	6	218,520	570	1,577,809	286	1,604,979	98.38%
96	9	218,529	864	1,578,673	277	1,605,265	98.40%
97	9	218,538	873	1,579,546	268	1,605,542	98.42%
98	10	218,548	980	1,580,526	258	1,605,810	98.43%
99	5	218,553	495	1,581,021	253	1,606,068	98.45%
100	11	218,564	1,100	1,582,121	242	1,606,321	98.46%
101	6	218,570	606	1,582,727	236	1,606,563	98.48%
102	6	218,576	612	1,583,339	230	1,606,799	98.49%
103	9	218,585	927	1,584,266	221	1,607,029	98.51%
104	3	218,588	312	1,584,578	218	1,607,250	98.52%
105	3	218,591	315	1,584,893	215	1,607,468	98.54%
106	2	218,593	212	1,585,105	213	1,607,683	98.55%
107	10	218,603	1,070	1,586,175	203	1,607,896	98.56%
108	6	218,609	648	1,586,823	197	1,608,099	98.57%
109	9	218,618	981	1,587,804	188	1,608,296	98.59%
110	4	218,622	440	1,588,244	184	1,608,484	98.60%
111	4	218,626	444	1,588,688	180	1,608,668	98.61%
112	6	218,632	672	1,589,360	174	1,608,848	98.62%
113	2	218,634	226	1,589,586	172	1,609,022	98.63%
114	1	218,635	114	1,589,700	171	1,609,194	98.64%
115	5	218,640	575	1,590,275	166	1,609,365	98.65%
116	4	218,644	464	1,590,739	162	1,609,531	98.66%
117	2	218,646	234	1,590,973	160	1,609,693	98.67%
118	9	218,655	1,062	1,592,035	151	1,609,853	98.68%
119	7	218,662	833	1,592,868	144	1,610,004	98.69%
120	5	218,667	600	1,593,468	139	1,610,148	98.70%
121	3	218,670	363	1,593,831	136	1,610,287	98.71%
122	3	218,673	366	1,594,197	133	1,610,423	98.72%
123	1	218,674	123	1,594,320	132	1,610,556	98.72%
124	1	218,675	124	1,594,444	131	1,610,688	98.73%
125	4	218,679	500	1,594,944	127	1,610,819	98.74%
126	5	218,684	630	1,595,574	122	1,610,946	98.75%
127	2	218,686	254	1,595,828	120	1,611,068	98.76%
128	9	218,695	1,152	1,596,980	111	1,611,188	98.76%
129	1	218,696	129	1,597,109	110	1,611,299	98.77%
130	1	218,697	130	1,597,239	109	1,611,409	98.78%
131	1	218,698	131	1,597,370	108	1,611,518	98.78%
132	2	218,700	264	1,597,634	106	1,611,626	98.79%
133	1	218,701	133	1,597,767	105	1,611,732	98.80%
134	1	218,702	134	1,597,901	104	1,611,837	98.80%
136	2	218,704	272	1,598,173	102	1,612,045	98.82%
139	3	218,707	417	1,598,590	99	1,612,351	98.83%
140	1	218,708	140	1,598,730	98	1,612,450	98.84%
142	1	218,709	142	1,598,872	97	1,612,646	98.85%
143	1	218,710	143	1,599,015	96	1,612,743	98.86%
146	2	218,712	292	1,599,307	94	1,613,031	98.88%
149	1	218,713	149	1,599,456	93	1,613,313	98.89%
151	1	218,714	151	1,599,607	92	1,613,499	98.90%
152	1	218,715	152	1,599,759	91	1,613,591	98.91%
154	1	218,716	154	1,599,913	90	1,613,773	98.92%
155	2	218,718	310	1,600,223	88	1,613,863	98.93%
157	2	218,720	314	1,600,537	86	1,614,039	98.94%

158	2	218,722	316	1,600,853	84	1,614,125	98.94%
159	4	218,726	636	1,601,489	80	1,614,209	98.95%
160	3	218,729	480	1,601,969	77	1,614,289	98.95%
163	1	218,730	163	1,602,132	76	1,614,520	98.97%
164	2	218,732	328	1,602,460	74	1,614,596	98.97%
165	1	218,733	165	1,602,625	73	1,614,670	98.98%
167	4	218,737	668	1,603,293	69	1,614,816	98.99%
168	3	218,740	504	1,603,797	66	1,614,885	98.99%
170	4	218,744	680	1,604,477	62	1,615,017	99.00%
172	1	218,745	172	1,604,649	61	1,615,141	99.01%
173	2	218,747	346	1,604,995	59	1,615,202	99.01%
174	2	218,749	348	1,605,343	57	1,615,261	99.01%
176	2	218,751	352	1,605,695	55	1,615,375	99.02%
177	1	218,752	177	1,605,872	54	1,615,430	99.02%
178	1	218,753	178	1,606,050	53	1,615,484	99.03%
185	2	218,755	370	1,606,420	51	1,615,855	99.05%
186	1	218,756	186	1,606,606	50	1,615,906	99.05%
187	1	218,757	187	1,606,793	49	1,615,956	99.06%
189	1	218,758	189	1,606,982	48	1,616,054	99.06%
190	1	218,759	190	1,607,172	47	1,616,102	99.06%
193	3	218,762	579	1,607,751	44	1,616,243	99.07%
196	1	218,763	196	1,607,947	43	1,616,375	99.08%
198	1	218,764	198	1,608,145	42	1,616,461	99.09%
199	1	218,765	199	1,608,344	41	1,616,503	99.09%
200	1	218,766	200	1,608,544	40	1,616,544	99.09%
201	1	218,767	201	1,608,745	39	1,616,584	99.09%
202	1	218,768	202	1,608,947	38	1,616,623	99.10%
206	1	218,769	206	1,609,153	37	1,616,775	99.11%
208	1	218,770	208	1,609,361	36	1,616,849	99.11%
214	1	218,771	214	1,609,575	35	1,617,065	99.12%
219	1	218,772	219	1,609,794	34	1,617,240	99.13%
219	1	218,773	219	1,610,013	33	1,617,240	99.13%
222	1	218,774	222	1,610,235	32	1,617,339	99.14%
228	1	218,775	228	1,610,463	31	1,617,531	99.15%
233	1	218,776	233	1,610,696	30	1,617,686	99.16%
234	1	218,777	234	1,610,930	29	1,617,716	99.16%
236	1	218,778	236	1,611,166	28	1,617,774	99.17%
237	1	218,779	237	1,611,403	27	1,617,802	99.17%
238	3	218,782	714	1,612,117	24	1,617,829	99.17%
241	1	218,783	241	1,612,358	23	1,617,901	99.17%
242	1	218,784	242	1,612,600	22	1,617,924	99.18%
245	1	218,785	245	1,612,845	21	1,617,990	99.18%
254	1	218,786	254	1,613,099	20	1,618,179	99.19%
257	1	218,787	257	1,613,356	19	1,618,239	99.20%
264	1	218,788	264	1,613,620	18	1,618,372	99.20%
265	1	218,789	265	1,613,885	17	1,618,390	99.20%
270	1	218,790	270	1,614,155	16	1,618,475	99.21%
292	1	218,791	292	1,614,447	15	1,618,827	99.23%
326	1	218,792	326	1,614,773	14	1,619,337	99.26%
355	1	218,793	355	1,615,128	13	1,619,743	99.29%
362	1	218,794	362	1,615,490	12	1,619,834	99.29%
381	1	218,795	381	1,615,871	11	1,620,062	99.31%
382	1	218,796	382	1,616,253	10	1,620,073	99.31%
391	1	218,797	391	1,616,644	9	1,620,163	99.31%
403	1	218,798	403	1,617,047	8	1,620,271	99.32%
460	1	218,799	460	1,617,507	7	1,620,727	99.35%
464	1	218,800	464	1,617,971	6	1,620,755	99.35%
488	1	218,801	488	1,618,459	5	1,620,899	99.36%
661	1	218,802	661	1,619,120	4	1,621,764	99.41%
777	1	218,803	777	1,619,897	3	1,622,228	99.44%
1461	1	218,804	1,461	1,621,358	2	1,624,280	99.57%
1862	1	218,805	1,862	1,623,220	1	1,625,082	99.61%
8146	1	218,806	8,146	1,631,366	0	1,631,366	100.00%

ATTACHMENT

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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)	(3)	(4)	(5)	(6)	(7)
		Test Year Revenue 1.1.2019 to 5.30.2019	Test Year Revenue 5.31.2019 - 10.04.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Test Year Revenue Jan - Dec 2019	Annualized Revenues Based on Rates Eff. 5.31.2020	Revenues at Proposed Rates
1							
2	Total Residential Service	\$5,990,776	\$4,834,240	\$3,569,674	\$14,394,690	\$14,714,141	\$19,512,096
3							
4							
5	Total Reuse Residential Service	\$145,580	\$116,464	\$87,348	\$349,393	\$354,057	\$469,744
6							
7							
8	Total General Service	\$1,986,748	\$1,614,573	\$1,204,204	\$4,805,525	\$4,906,778	\$6,509,740
9							
10							
11	Test Year/ Annualized / Proposed Revenues	\$8,123,104	\$6,565,277	\$4,861,226	\$19,549,607	\$19,974,976	\$26,491,580
12							
13							
14	Other Miscellaneous Revenues	\$137,878	\$110,302	\$82,727	\$330,906	\$330,906	\$330,906
15							
16	Adjusted Test Year/ Annualized / Proposed Revenues	\$8,260,982	\$6,675,579	\$4,943,953	\$19,880,514	\$20,305,882	\$26,822,486
17							
18	Total Per Books	8,805,061	6,820,530	5,214,939	20,840,530	20,840,530	
19	Adjustment to remove accrued revenues per B-3, B-4	16,277	(54,943)	113,194	74,528	74,528	
20	Adjustment to remove AFPI	303,193	162,240	260,204	725,636	725,636	
21	Adjustment to remove Guaranteed Rev	7,337	5,781	4,222	17,340	17,340	
22	Adjustment to remove Surcharge	33,597	15,672	7,233	56,502	56,502	
23	Total Adjusted Books/ Revenue Requirement	8,444,658	6,691,779	4,830,087	19,966,524	19,966,524	26,827,568
24							
25	Difference	\$183,676	\$16,200	(\$113,866)	\$86,010		\$5,082
26	Percentage	2.18%	0.24%	-2.36%	0.43%		0.02%

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.	Class/Meter Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1.1.2019 to 5.30.2019	1.1.2019 to 5.30.2019	Total Billable Gallons (in 000's)	Test Year Rates Effective 6.29.2018	Test Year Revenue 1.1.2019 to 5.30.2019	Total Bills 5.31.2019 - 10.04.2019	Total Billable Gallons (in 000's) 5.31.2019 - 10.04.2019	Test Year Rates Effective 5.31.2019	Test Year Revenue 5.31.2019 - 10.04.2019
1	Residential - Base Charge									
2	Flat Rate		8,095		\$46.64	\$377,551	6,476		\$47.37	\$306,768
3	5/8"		91,169		\$25.93	\$2,364,016	72,935		\$26.33	\$1,920,387
4	3/4"		171		\$25.93	\$4,430	137		\$26.33	\$3,598
5	1"		11,340		\$25.93	\$294,035	9,072		\$26.33	\$238,857
6	Total Residential Service Base Charge		<u>110,775</u>			<u>\$3,040,032</u>	<u>88,620</u>			<u>\$2,469,611</u>
7	Consumption Charge (per 1,000 Gallons)									
8	Residential Service			477,644	\$4.15	\$1,982,222		382,115	\$4.21	\$1,608,704
9	Total Residential Service Consumption			<u>477,644</u>		<u>\$1,982,222</u>		<u>382,115</u>		<u>\$1,608,704</u>
10	Total Residential Service		<u>110,775</u>	<u>477,644</u>		<u>\$5,022,254</u>	<u>88,620</u>	<u>382,115</u>		<u>\$4,078,315</u>
11	Average Residential Bill					<u>\$45.34</u>				<u>\$46.02</u>
12										
13	Residential - Reuse									
14	5/8"		4,188		\$7.82	\$32,753	3,351		\$7.82	\$26,202
15	1"		5		\$7.82	\$39	4		\$7.82	\$31
16	1-1/2"				\$7.82	\$0			\$7.82	\$0
17	2"		25		\$7.82	\$199	20		\$7.82	\$159
18	Total Residential Reuse Service Base Charge		<u>4,219</u>			<u>\$32,991</u>	<u>3,375</u>			<u>\$26,393</u>
19	Consumption Charge (per 1,000 Gallons)									
20	Residential Reuse Service			76,074	\$1.48	\$112,590		60,859	\$1.48	\$90,072
21	Total Residential Reuse Service Consumption			<u>76,074</u>		<u>\$112,590</u>		<u>60,859</u>		<u>\$90,072</u>
22	Total Reuse Residential Service		<u>4,219</u>	<u>76,074</u>		<u>\$145,580</u>	<u>3,375</u>	<u>60,859</u>		<u>\$116,464</u>
23	Average Residential Reuse Bill					<u>\$34.51</u>				<u>\$34.51</u>
24										
25										
26	General Service - Base Charge									
27	Flat Rate		745		\$46.64	\$34,747	596		\$47.37	\$28,233
28	5/8"		1,033		\$25.93	\$26,784	826		\$26.33	\$21,757
29	3/4"		5		\$38.90	\$195	4		\$39.50	\$158
30	1"		598		\$64.83	\$38,790	479		\$65.83	\$31,511
31	1-1/2"		707		\$129.65	\$91,619	565		\$131.65	\$74,426
32	2"		747		\$207.44	\$154,975	598		\$210.64	\$125,893
33	3"		154		\$414.88	\$63,961	123		\$421.28	\$51,958
34	4"		83		\$648.25	\$53,481	66		\$658.25	\$43,445
35	6"		14		\$1,296.50	\$18,367	11		\$1,316.50	\$14,920
36	8"		18		\$2,074.40	\$38,031	15		\$2,106.40	\$30,894
37	10"		5		\$3,759.85	\$18,799	4		\$3,817.85	\$15,271
38	Total General Service Base Facility Charges		<u>4,109</u>			<u>\$539,747</u>	<u>3,287</u>			<u>\$438,465</u>
39										
40	Consumption Charge (per 1,000 Gallons)									
41	General Service			148,037	\$4.97	\$735,746		118,430	\$5.05	\$598,073
42	Total General Service Consumption			<u>148,037</u>		<u>\$735,746</u>		<u>118,430</u>		<u>\$598,073</u>
43	Total General Service		<u>4,109</u>	<u>148,037</u>		<u>\$1,275,493</u>	<u>3,287</u>	<u>118,430</u>		<u>\$1,036,538</u>
44	Average General Service Bill					<u>\$310.40</u>				<u>\$315.31</u>
45										
46										
47	Test Year/ Annualized / Proposed Revenues					<u>\$6,443,328</u>				<u>\$5,231,318</u>

Line No.	(1) Class/Meter Size	(2)		(3)		(4)		(5)		(6)		(7)		(8)	
		Total Bills 10.05.2019 - 12.31.2019	Total Bills 10.05.2019 - 12.31.2019	Total Billable Gallons (in 000's)	Total Billable Gallons (in 000's)	Test Year Rates Effective 10.05.2019	Test Year Rates Effective 10.05.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Test Year Revenue 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Bills Jan - Dec 2019	Total Billable Gallons (in 000's) Jan - Dec 2019	Total Billable Gallons (in 000's) Jan - Dec 2019	Test Year Revenue Jan - Dec 2019	Test Year Revenue Jan - Dec 2019
1	Residential - Base Charge														
2	Flat Rate		4,857			\$47.13	\$228,910		19,428					\$913,229	
3	5/8"		54,702			\$26.20	\$1,433,179		218,806					\$5,717,583	
4	3/4"		103			\$26.20	\$2,686		410					\$10,714	
5	1"		6,804			\$26.20	\$178,258		27,215					\$711,151	
6	Total Residential Service Base Charge		<u>66,465</u>				<u>\$1,843,033</u>		<u>265,859</u>					<u>\$7,352,677</u>	
7	Consumption Charge (per 1,000 Gallons)														
8	Residential Service			286,586		\$4.19	\$1,200,796				1,146,345			\$4,791,722	
9	Total Residential Service Consumption			<u>286,586</u>			<u>\$1,200,796</u>				<u>1,146,345</u>			<u>\$4,791,722</u>	
10	Total Residential Service		<u>66,465</u>	<u>286,586</u>			<u>\$3,043,830</u>		<u>265,859</u>		<u>1,146,345</u>			<u>\$12,144,399</u>	
11	Average Residential Bill						<u>\$45.80</u>							<u>\$45.68</u>	
12															
13	Residential - Reuse														
14	5/8"		2,513			\$7.82	\$19,652		10,052					\$78,607	
15	1"		3			\$7.82	\$23		12					\$94	
16	1-1/2"					\$7.82	\$0		0					\$0	
17	2"		15			\$7.82	\$119		61					\$477	
18	Total Residential Reuse Service Base Charge		<u>2,531</u>				<u>\$19,794</u>		<u>10,125</u>					<u>\$79,178</u>	
19	Consumption Charge (per 1,000 Gallons)														
20	Residential Reuse Service			45,645		\$1.48	\$67,554				182,578			\$270,215	
21	Total Residential Reuse Service Consumption			<u>45,645</u>			<u>\$67,554</u>				<u>182,578</u>			<u>\$270,215</u>	
22	Total Reuse Residential Service		<u>2,531</u>	<u>45,645</u>			<u>\$87,348</u>		<u>10,125</u>		<u>182,578</u>			<u>\$349,393</u>	
23	Average Residential Reuse Bill						<u>\$34.51</u>							<u>\$34.51</u>	
24															
25															
26	General Service - Base Charge														
27	Flat Rate		447			\$47.13	\$21,067		1,788					\$84,046	
28	5/8"		620			\$26.20	\$16,237		2,479					\$64,778	
29	3/4"		3			\$39.30	\$118		12					\$470	
30	1"		359			\$65.50	\$23,515		1,436					\$93,815	
31	1-1/2"		424			\$131.00	\$55,544		1,696					\$221,589	
32	2"		448			\$209.60	\$93,953		1,793					\$374,821	
33	3"		93			\$419.20	\$38,776		370					\$154,695	
34	4"		50			\$655.00	\$32,423		198					\$129,348	
35	6"		9			\$1,310.00	\$11,135		34					\$44,422	
36	8"		11			\$2,096.00	\$23,056		44					\$91,981	
37	10"		3			\$3,799.00	\$11,397		12					\$45,468	
38	Total General Service Base Facility Charges		<u>2,466</u>				<u>\$327,221</u>		<u>9,862</u>					<u>\$1,305,433</u>	
39															
40	Consumption Charge (per 1,000 Gallons)														
41	General Service			88,823		\$5.02	\$445,890				355,291			\$1,779,709	
42	Total General Service Consumption			<u>88,823</u>			<u>\$445,890</u>				<u>355,291</u>			<u>\$1,779,709</u>	
43	Total General Service		<u>2,466</u>	<u>88,823</u>			<u>\$773,111</u>		<u>9,862</u>		<u>355,291</u>			<u>\$3,085,142</u>	
44	Average General Service Bill						<u>\$313.57</u>							<u>\$312.83</u>	
45															
46															
47	Test Year/ Annualized / Proposed Revenues						<u>\$3,904,289</u>							<u>\$15,578,934</u>	

Line No.	(1) Class/Meter Size	(2) Present Rates Effective		(3) Annualized Revenues	(4) Proposed Rates	(5) Revenues at Proposed Rates
		5.31.2020				
Residential - Base Charge						
2	Flat Rate	\$48.06		\$933,710	\$63.75	\$1,238,535
3	5/8"	\$26.72		\$5,846,496	\$35.44	\$7,754,485
4	3/4"	\$26.72		\$10,955	\$35.44	\$14,530
5	1"	\$26.72		\$727,185	\$35.44	\$964,500
6	Total Residential Service Base Charge			<u>\$7,518,346</u>		<u>\$9,972,050</u>
Consumption Charge (per 1,000 Gallons)						
8	Residential Service	\$4.27		\$4,894,893	\$5.66	\$6,488,313
9	Total Residential Service Consumption			<u>\$4,894,893</u>		<u>\$6,488,313</u>
10	Total Residential Service			<u>\$12,413,239</u>		<u>\$16,460,362</u>
11	Average Residential Bill			<u>\$46.69</u>		<u>\$61.91</u>
Residential - Reuse						
14	5/8"	\$7.92		\$79,612	\$10.51	\$105,647
15	1"	\$7.92		\$95	\$10.51	\$126
16	1-1/2"	\$7.92		\$0	\$10.51	\$0
17	2"	\$7.92		\$483	\$10.51	\$641
18	Total Residential Reuse Service Base Charge			<u>\$80,190</u>		<u>\$106,414</u>
Consumption Charge (per 1,000 Gallons)						
20	Residential Reuse Service	\$1.50		\$273,867	\$1.99	\$363,330
21	Total Residential Reuse Service Consumption			<u>\$273,867</u>		<u>\$363,330</u>
22	Total Reuse Residential Service			<u>\$354,057</u>		<u>\$469,744</u>
23	Average Residential Reuse Bill			<u>\$34.97</u>		<u>\$46.39</u>
General Service - Base Charge						
27	Flat Rate	\$48.06		\$85,931	\$63.75	\$113,985
28	5/8"	\$26.72		\$66,239	\$35.44	\$87,856
29	3/4"	\$40.08		\$481	\$53.17	\$638
30	1"	\$66.80		\$95,925	\$88.61	\$127,244
31	1-1/2"	\$133.60		\$226,586	\$177.22	\$300,565
32	2"	\$213.76		\$383,272	\$283.55	\$508,405
33	3"	\$427.52		\$158,182	\$567.10	\$209,827
34	4"	\$668.00		\$132,264	\$886.10	\$175,448
35	6"	\$1,336.00		\$45,424	\$1,772.19	\$60,254
36	8"	\$2,137.60		\$94,054	\$2,835.51	\$124,762
37	10"	\$3,874.40		\$46,493	\$5,139.36	\$61,672
38	Total General Service Base Facility Charges			<u>\$1,334,851</u>		<u>\$1,770,657</u>
Consumption Charge (per 1,000 Gallons)						
41	General Service	\$5.11		\$1,815,534	\$6.78	\$2,408,870
42	Total General Service Consumption			<u>\$1,815,534</u>		<u>\$2,408,870</u>
43	Total General Service			<u>\$3,150,385</u>		<u>\$4,179,527</u>
44	Average General Service Bill			<u>\$319.45</u>		<u>\$423.80</u>
Test Year/ Annualized / Proposed Revenues						
47				<u>\$15,917,681</u>		<u>\$21,109,633</u>

ATTACHMENT

1a vii - Rev WW GS 1 inch E-14

Customer Class: General Service

Meter Size: 1"

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1)*(2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor (((1)*(6))+(5))	(8) Percentage of Total
0	119	119	0	0	1,317	0	0.00%
1	147	266	147	147	1,170	1,317	6.67%
2	182	448	364	511	988	2,487	12.60%
3	92	540	276	787	896	3,475	17.60%
4	74	614	296	1,083	822	4,371	22.14%
5	64	678	320	1,403	758	5,193	26.31%
6	50	728	300	1,703	708	5,951	30.15%
7	59	787	413	2,116	649	6,659	33.73%
8	49	836	392	2,508	600	7,308	37.02%
9	37	873	333	2,841	563	7,908	40.06%
10	36	909	360	3,201	527	8,471	42.91%
11	46	955	506	3,707	481	8,998	45.58%
12	34	989	408	4,115	447	9,479	48.02%
13	40	1,029	520	4,635	407	9,926	50.28%
14	25	1,054	350	4,985	382	10,333	52.35%
15	24	1,078	360	5,345	358	10,715	54.28%
16	16	1,094	256	5,601	342	11,073	56.09%
17	15	1,109	255	5,856	327	11,415	57.83%
18	19	1,128	342	6,198	308	11,742	59.48%
19	19	1,147	361	6,559	289	12,050	61.04%
20	11	1,158	220	6,779	278	12,339	62.51%
21	15	1,173	315	7,094	263	12,617	63.92%
22	19	1,192	418	7,512	244	12,880	65.25%
23	19	1,211	437	7,949	225	13,124	66.48%
24	15	1,226	360	8,309	210	13,349	67.62%
25	3	1,229	75	8,384	207	13,559	68.69%
25	1	1,230	25	8,409	206	13,559	68.69%
25	2	1,232	50	8,459	204	13,559	68.69%
26	3	1,235	78	8,537	201	13,763	69.72%
26	2	1,237	52	8,589	199	13,763	69.72%
26	5	1,239	52	8,641	197	13,763	69.72%
26	5	1,244	130	8,771	192	13,763	69.72%
27	1	1,245	27	8,798	191	13,955	70.69%
27	1	1,246	27	8,825	190	13,955	70.69%
28	4	1,250	112	8,937	186	14,145	71.66%
29	10	1,260	290	9,227	176	14,331	72.60%
30	12	1,272	360	9,587	164	14,507	73.49%
31	6	1,278	186	9,773	158	14,671	74.32%
32	10	1,288	320	10,093	148	14,829	75.12%
33	10	1,298	330	10,423	138	14,977	75.87%
34	11	1,309	374	10,797	127	15,115	76.57%
35	4	1,313	140	10,937	123	15,242	77.21%
36	4	1,317	144	11,081	119	15,365	77.84%
37	7	1,324	259	11,340	112	15,484	78.44%
38	4	1,328	152	11,492	108	15,596	79.01%
39	3	1,331	117	11,609	105	15,704	79.55%
41	5	1,336	205	11,814	100	15,914	80.62%
42	4	1,340	168	11,982	96	16,014	81.12%
43	1	1,341	43	12,025	95	16,110	81.61%
44	4	1,345	176	12,201	91	16,205	82.09%
45	6	1,351	270	12,471	85	16,296	82.55%
46	6	1,357	276	12,747	79	16,381	82.98%
47	4	1,361	188	12,935	75	16,460	83.38%
48	2	1,363	96	13,031	73	16,535	83.76%
49	4	1,367	196	13,227	69	16,608	84.13%
50	4	1,371	200	13,427	65	16,677	84.48%
51	5	1,376	255	13,682	60	16,742	84.81%
52	1	1,377	52	13,734	59	16,802	85.12%
53	3	1,380	159	13,893	56	16,861	85.42%
54	1	1,381	54	13,947	55	16,917	85.70%
55	3	1,384	165	14,112	52	16,972	85.98%
56	3	1,387	168	14,280	49	17,024	86.24%
57	1	1,388	57	14,337	48	17,073	86.49%
58	1	1,389	58	14,395	47	17,121	86.73%
59	1	1,390	59	14,454	46	17,168	86.97%
63	3	1,393	189	14,643	43	17,352	87.90%
64	1	1,394	64	14,707	42	17,395	88.12%
65	1	1,395	65	14,772	41	17,437	88.33%
66	2	1,397	132	14,904	39	17,478	88.54%
67	1	1,398	67	14,971	38	17,517	88.74%
69	2	1,400	138	15,109	36	17,593	89.12%
71	1	1,401	71	15,180	35	17,665	89.49%
72	2	1,403	144	15,324	33	17,700	89.67%
73	1	1,404	73	15,397	32	17,733	89.83%
74	1	1,405	74	15,471	31	17,765	89.99%
81	1	1,406	81	15,552	30	17,982	91.09%
85	1	1,407	85	15,637	29	18,102	91.70%
86	1	1,408	86	15,723	28	18,131	91.85%
89	1	1,409	89	15,812	27	18,215	92.27%
93	1	1,410	93	15,905	26	18,323	92.82%
101	1	1,411	101	16,006	25	18,531	93.88%
104	1	1,412	104	16,110	24	18,606	94.26%
105	2	1,414	210	16,320	22	18,630	94.38%
110	1	1,415	110	16,430	21	18,740	94.93%
114	1	1,416	114	16,544	20	18,824	95.36%
119	1	1,417	119	16,663	19	18,924	95.87%
120	1	1,418	120	16,783	18	18,943	95.96%
124	1	1,419	124	16,907	17	19,015	96.33%
131	1	1,420	131	17,038	16	19,134	96.93%
133	1	1,421	133	17,171	15	19,166	97.09%
134	1	1,422	134	17,305	14	19,181	97.17%
136	1	1,423	136	17,441	13	19,209	97.31%
141	1	1,424	141	17,582	12	19,274	97.64%
150	1	1,425	150	17,732	11	19,382	98.19%
151	1	1,426	151	17,883	10	19,393	98.24%
153	1	1,427	153	18,036	9	19,413	98.34%
155	1	1,428	155	18,191	8	19,431	98.43%
158	1	1,429	158	18,349	7	19,455	98.56%
165	1	1,430	165	18,514	6	19,504	98.80%
171	1	1,431	171	18,685	5	19,540	98.99%
192	1	1,432	192	18,877	4	19,645	99.52%
194	1	1,433	194	19,071	3	19,653	99.56%
206	1	1,434	206	19,277	2	19,689	99.74%
209	1	1,435	209	19,486	1	19,695	99.77%
254	1	1,436	254	19,740	0	19,740	100.00%

ATTACHMENT

1a ix - Rev E-2 pp 7-9

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Tierra Verde

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [] Final [x]

Water [] Sewer [x]

Florida Public Service Commission

Schedule E-2

Page 7 of 16

Preparer: Jared Deason

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)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Bills 1.1.2019 to 5.30.2019	Total Gallons (in) 1.1.2019 to 5.30.2019	Test Year Rates 6.29.2018	Test Year Test Year 1.1.2019 to 5.30.2019	Total Bills 5.31.2019 - 10.04.2019	Total Gallons (in) 5.31.2019 - 10.04.2019	Test Year Rates 5.31.2019	Test Year Test Year 5.31.2019 - 10.04.2019
1	Residential - Base Charge								
2	Flat Rate	2,423		\$93.28	\$225,971	1,938		\$94.74	\$183,606
3	5/8"			\$51.86	\$0			\$52.66	\$0
4	3/4"			\$51.86	\$0			\$52.66	\$0
5	1"			\$51.86	\$0			\$52.66	\$0
6	Total Residential Service Base Charge	<u>2,423</u>			<u>\$225,971</u>	<u>1,938</u>			<u>\$183,606</u>
7	Consumption Charge (per 1,000 Gallons)								
8	Residential Service			\$4.15	\$0			\$4.21	\$0
9	Total Residential Service Consumption		0		\$0		0		\$0
10	Total Residential Service	<u>2,423</u>	<u>0</u>		<u>\$225,971</u>	<u>1,938</u>	<u>0</u>		<u>\$183,606</u>
11	Average Residential Bill				<u>\$93.28</u>				<u>\$94.74</u>
12									
13	General Service - Base Charge								
14	Flat Rate			\$93.28	\$0			\$94.74	\$0
15	5/8"			\$51.86	\$0			\$52.66	\$0
16	3/4"			\$77.80	\$0			\$79.00	\$0
17	1"	121		\$129.66	\$15,667	97		\$131.66	\$12,727
18	1-1/2"	68		\$259.30	\$17,611	54		\$263.30	\$14,306
19	2"	111		\$414.88	\$46,155	89		\$421.28	\$37,494
20	3"			\$829.76	\$0			\$842.56	\$0
21	4"	3		\$1,296.50	\$4,322	3		\$1,316.50	\$3,511
22	6"	6		\$2,593.00	\$15,126	5		\$2,633.00	\$12,287
23	8"	3		\$4,148.80	\$10,372	2		\$4,212.80	\$8,426
24	10"	0		\$7,519.70	\$0			\$7,635.70	\$0
25	Total General Service Base Facility Charges	<u>312</u>			<u>\$109,253</u>	<u>249</u>			<u>\$88,751</u>
26									
27	Consumption Charge (per 1,000 Gallons)								
28	General Service		26,239	\$4.97	\$130,407		20,991	\$5.05	\$106,005
29	Total General Service Consumption		<u>26,239</u>		<u>\$130,407</u>		<u>20,991</u>		<u>\$106,005</u>
30	Total General Service	<u>312</u>	<u>26,239</u>		<u>\$239,660</u>	<u>249</u>	<u>20,991</u>		<u>\$194,755</u>
31	Average General Service Bill				<u>\$768.96</u>				<u>\$781.10</u>
32									
33									
34	Test Year/ Annualized / Proposed Revenues				<u>\$465,630</u>				<u>\$378,361</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Utilities, Inc. Of Florida - Tierra Verde

Docket No.: 20200139-WS

Test Year Ended: 12/31/2019

Interim [] Final [x]

Water [] Sewer [x]

Florida Public Service Commission

Schedule E-2

Page 8 of 16

Preparer: Jared Deason

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Total Bills 10.05.2019 - 12.31.2019	Total Gallons (in 10.05.2019 - 12.31.2019	Test Year Rates 10.05.2019	Test Year 10.05.2019 - 12.31.2019	Total Bills Jan - Dec 2019	Total Gallons (in Jan - Dec 2019	Test Year Jan - Dec 2019
1	Residential - Base Charge							
2	Flat Rate	1,454		\$94.26	\$137,007	5,814		\$546,584
3	5/8"			\$52.39	\$0	0		\$0
4	3/4"			\$52.39	\$0	0		\$0
5	1"			\$52.39	\$0	0		\$0
6	Total Residential Service Base Charge	<u>1,454</u>			<u>\$137,007</u>	<u>5,814</u>		<u>\$546,584</u>
7	Consumption Charge (per 1,000 Gallons)							
8	Residential Service			\$4.19	\$0		0	\$0
9	Total Residential Service Consumption		0		\$0		0	\$0
10	Total Residential Service	<u>1,454</u>	<u>0</u>		<u>\$137,007</u>	<u>5,814</u>	<u>0</u>	<u>\$546,584</u>
11	Average Residential Bill				<u>\$94.26</u>			<u>\$94.01</u>
12								
13	General Service - Base Charge							
14	Flat Rate			\$94.26	\$0	0		\$0
15	5/8"			\$52.40	\$0	0		\$0
16	3/4"			\$78.60	\$0	0		\$0
17	1"	73		\$131.00	\$9,498	290		\$37,892
18	1-1/2"	41		\$262.00	\$10,677	163		\$42,593
19	2"	67		\$419.20	\$27,982	267		\$111,631
20	3"			\$838.40	\$0	0		\$0
21	4"	2		\$1,310.00	\$2,620	8		\$10,452
22	6"	4		\$2,620.00	\$9,170	14		\$36,583
23	8"	2		\$4,192.00	\$6,288	6		\$25,086
24	10"			\$7,598.00	\$0	0		\$0
25	Total General Service Base Facility Charges	<u>187</u>			<u>\$66,234</u>	<u>748</u>		<u>\$264,237</u>
26								
27	Consumption Charge (per 1,000 Gallons)							
28	General Service		15,743	\$5.02	\$79,031		62,973	\$315,442
29	Total General Service Consumption		<u>15,743</u>		<u>\$79,031</u>		<u>62,973</u>	<u>\$315,442</u>
30	Total General Service	<u>187</u>	<u>15,743</u>		<u>\$145,265</u>	<u>748</u>	<u>62,973</u>	<u>\$579,679</u>
31	Average General Service Bill				<u>\$776.82</u>			<u>\$774.97</u>
32								
33								\$0
34	Test Year/ Annualized / Proposed Revenues				<u>\$282,272</u>			<u>\$1,126,263</u>

Line No.	(1) Class/Meter Size	(2)	(3)	(4)	(5)
		Present Rates 1.10.2020	Annualized Revenues	Proposed Rates	Revenues at Proposed Rates
1	Residential - Base Charge				
2	Flat Rate	\$96.13	\$558,900	\$127.52	\$741,401
3	5/8"	\$53.44	\$0	\$70.89	\$0
4	3/4"	\$53.44	\$0	\$70.89	\$0
5	1"	\$53.44	\$0	\$70.89	\$0
6	Total Residential Service Base Charge		<u>\$558,900</u>		<u>\$741,401</u>
7	Consumption Charge (per 1,000 Gallons)				
8	Residential Service	\$4.27	\$0	\$5.66	\$0
9	Total Residential Service Consumption		<u>\$0</u>		<u>\$0</u>
10	Total Residential Service		<u>\$558,900</u>		<u>\$741,401</u>
11	Average Residential Bill		<u>\$96.13</u>		<u>\$127.52</u>
12					
13	General Service - Base Charge				
14	Flat Rate	\$96.13	\$0	\$127.52	\$0
15	5/8"	\$53.44	\$0	\$70.89	\$0
16	3/4"	\$80.16	\$0	\$106.33	\$0
17	1"	\$133.60	\$38,744	\$177.22	\$51,394
18	1-1/2"	\$267.20	\$43,554	\$354.44	\$57,774
19	2"	\$427.52	\$114,148	\$567.10	\$151,416
20	3"	\$855.04	\$0	\$1,134.20	\$0
21	4"	\$1,336.00	\$10,688	\$1,772.19	\$14,178
22	6"	\$2,672.00	\$37,408	\$3,544.39	\$49,621
23	8"	\$4,275.20	\$25,651	\$5,671.02	\$34,026
24	10"	\$7,748.80	\$0	\$10,278.73	\$0
25	Total General Service Base Facility Charges		<u>\$270,193</u>		<u>\$358,408</u>
26					
27	Consumption Charge (per 1,000 Gallons)				
28	General Service	\$5.11	<u>\$321,792</u>	\$6.78	<u>\$426,957</u>
29	Total General Service Consumption		<u>\$321,792</u>		<u>\$426,957</u>
30	Total General Service		<u>\$591,985</u>		<u>\$785,365</u>
31	Average General Service Bill		<u>\$791.42</u>		<u>\$1,049.95</u>
32					
33			<u>\$0</u>		<u>\$0</u>
34	Test Year/ Annualized / Proposed Revenues		<u>\$1,150,884</u>		<u>\$1,526,767</u>

ATTACHMENT

1a - Rev B-1,B-2,B-3 p1

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 20200139-WS
 Schedule Year Ended: December 31, 2019
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1 Revised
 Page 1 of 1
 Preparer: Deborah D. Swain

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	16,396,327	207,601	16,603,928	2,812,445	(A) 19,416,373	B-4, B-3
2							
3	Operation & Maintenance	8,659,460	373,246	9,032,706		(B) 9,032,706	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	2,885,066	192,476	3,077,543		(C) 3,077,543	B-13, B-3
6							
7	Amortization	-	50,263	50,263	-	(D) 50,263	
8							
9	Taxes Other Than Income	1,653,481	76,557	1,730,038	126,560	(E) 1,856,598	B-15, B-3
10							
11	Provision for Income Taxes	(528,046)	841,705	313,659	595,615	(F) 909,274	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	12,669,962	1,534,247	14,204,209	722,175	14,926,383	
14							
15	NET OPERATING INCOME	3,726,365	(1,326,647)	2,399,719	2,090,270	4,489,989	
16							
17							
18	RATE BASE	53,187,112	3,726,870	56,913,982	56,913,982	56,913,982	
19							
20							
21	RATE OF RETURN	7.01 %		4.22 %		7.889 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Utilities, Inc. of Florida
 Docket No.: 20200139-WS
 Schedule Year Ended: December 31, 2019
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-2 Revised
 Page 1 of 1
 Preparer: Deborah D. Swain

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	20,840,529	(534,647)	20,305,882	6,521,686	(A) 26,827,568	B-4, B-3
2							
3	Operation & Maintenance	10,494,286	575,233	11,069,519		(B) 11,069,519	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	3,773,374	870,142	4,643,516		(C) 4,643,516	B-14, B-3
6							
7	Amortization	-	110,166	110,166	-	(D) 110,166	
8							
9	Taxes Other Than Income	1,872,394	324,329	2,196,723	293,476	(E) 2,490,199	B-15, B-3
10							
11	Provision for Income Taxes	(484,700)	474,333	(10,367)	1,444,311	(F) 1,433,944	C-1, C-2, B-3
12							
13	OPERATING EXPENSES	15,655,353	2,354,203	18,009,556	1,737,787	19,747,343	
14							
15	NET OPERATING INCOME	5,185,176	(2,888,850)	2,296,326	4,783,899	7,080,225	
16							
17							
18	RATE BASE	60,933,793	28,813,386	89,747,179		89,747,179	
19							
20							
21	RATE OF RETURN	8.51 %		2.56 %		7.889 %	

Schedule of Adjustments to Operating Income

Company: Utilities, Inc. of Florida

Test Year Ended: December 31, 2019

Interim [] Final [X]

Historic [X] or Projected []

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.

Florida Public Service Commission

Schedule: B-3

Page 1 of 6 Revised

Docket No.: 20200139-WS

Preparer: Deborah D. Swain

Line No.	Description	Water	Wastewater
1	(A) Adjustments to Revenues		
2	<u>Test Year Revenues</u>		
3	(1) Test Year Revenues net of Unbilled Revenues & Other Adjustments		
4	Total Revenues per B4 prior to adjustments	16,396,327	20,840,529
5	(a) To remove Accrued Revenues per B4	(56,545)	(74,528)
6	(b) To remove AFPI		(725,636)
7	(c) To remove Guaranteed Revenue		(17,340)
8	(d) To removed revenues from rate case expense surcharges	(48,253)	(56,502)
9	Adjustment to Test Year Revenues	(104,798)	(874,006)
10			
11	Test Year Adjusted Revenues prior to Annualizing Revenues	16,291,529	19,966,523
12			
13	(2) Annualized Revenue		
14	To calculate test year revenues based on current rates		
15	Annualized water/sewer revenues per Schedule E-2	16,603,928	\$20,305,882
16	Test Year Adjusted Revenues net of Adjustments above	16,291,529	19,966,523
17	Adjustment required to annualize revenues	312,399	339,359
18			
19	<u>Pro-Forma Adjustments</u>		
20	(3) Revenue Increase		
21	Increase in revenue required by the Utility to realize the rate of return per Schedule	2,812,445	6,521,686
22			
23	(4) Additional Adjustment for Amortization of Excess Deferred Income Tax		
24	Reduction of Income Tax Expense	(114,021)	(179,799)
25	Reduction of RAFs	(5,310)	(8,374)
26	Total Additional Adjustment for Amort of Excess Deferred Income Tax	(119,331)	(188,173)
27			
28	Total Adjustments to Revenues	2,900,714	5,798,866
29			
30	(B) Adjustments to Operations & Maintenance (O&M) Expenses		
31	(1) 618/718 Chemicals		
32	To allocate chemical expense based on usage	(36,781)	102,121
33			
34	(2) Excess Unaccounted for Water: Golden Hills 8.8%, Lake Placid 10%, Little Wekiva 5.5%,		
35	Sanlando 2.1%, Four Lakes 1.9%		
36	610 Purchased Water	(9)	
37	615 Purchased Power	(8,823)	
38	618 Chemicals	(4,193)	
39	Total EUW Adjustments	(13,025)	-
40			
41	(3) Excess Infiltration & Inflow (Lincoln Heights 11.25%, Orangewood 5.72%)		
42	710 Purchased Wastewater		(24,927)
43	715 Purchased Power		(325)
44	718 Chemicals		-
45	Total I&I Adjustments	-	(25,252)
46			
47	(4) 642/742 Equipment Rental allocated to water, should all be sewer	(14,249)	14,249
48			
49	(5) 666/766 Reg. Comm. Exp. - Rate Case Amortzation		
50	Allowed Order No. PSC-2017-0361-FOF-WS (2015 Rate Case)	135,569	124,441
51	Allowed Order No. PSC-2017-0361-FOF-WS (Generic Docket)	10,415	9,532
52	Less: Per Books	(181,279)	(166,398)
53	To remove rate case expense associated with recovery through surcharges and to		
54	balance to amount allowed in prior rate case	(35,295)	(32,425)
55			
56	Total Test Year Adjustments to O&M	(99,350)	58,693