

# LP WATERWORKS, INC.

May 12, 2022

FILED 5/16/2022  
DOCUMENT NO. 02959-2022  
FPSC - COMMISSION CLERK

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

Initials of person who forwarded check

JS

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

Re: Application of LP Waterworks, Inc. for Staff Assisted Rate Case in Highlands County for increased water rates

Dear Commission Clerk,

Please find attached LP Waterworks, Inc. (LPWW) application for a staff assisted rate case (SARC) in Highlands County for increased water rates only.

**Need for Rate Relief**

LPWW last filed for a SARC in 2016, which culminated in Order No. PSC-2017-0334-PAA-WS, issued August 23, 2017 (PAA Order), in Docket No. 20160222-WS. LPWW also had a Limited Alternative Rate Increase (LARI) in 2019, which culminated in Order No. PSC-2019-0141-PAA-WS, issued April 22, 2019.

In Order No. PSC-2017-0334-PAA-WS, the Commission found that the water treatment facility was 100% used and useful; the water distribution system was 100% used and useful; and storage was 100% used and useful.

For the test year ending December 31, 2021, the water revenues were \$133,280, with a net operating loss of (\$14,542). Also for the year ending 2020, the water revenues were \$130,793, with a net operating loss of (\$19,324). LPWW is requesting an overall rate of return (ROR) of 7.34% with a return on equity of 7.85% based on the most recent leverage.

One of the reasons for the need to request the SARC is due to the significant decrease in water consumption. The chart below shows this decrease in water consumption since the last SARC:

Year	Billed Consumption
2016	9,603,000
2017	9,538,000
2018	8,014,000
2019	7,605,000
2020	7,441,000
2021	7,751,000

RECEIVED-FPSC  
2022 MAY 16 PM 2:40  
COMMISSION CLERK

In addition, since the last test year ending August 31, 2016, LPWW has invested \$145,996.94 in water plant in service.

LP Waterworks, Inc.  
Staff Assisted Rate Case Request  
May 12, 2022

The Utility is requesting water rates which will allow it to recover all prudently incurred expenses the Utility will incur on a going-forward basis, and generate a fair rate of return on its investment in all property considered used and useful in the public service. In support of its requested rate increase, LPWW provides the following information attached to this letter:

1. Commission Application for Staff Assisted Rate Case Form PSC/AFD 2-W;
2. LPWW's supporting schedules for requested test year ending December 31, 2021 including:
  - a. Schedule 1-A – Water Rate Base
  - b. Schedule 1-C – Adjustments to Rate Base
  - c. Schedule 2 – Capital Structure
  - d. Schedule 3 – A – Statement of Water Operations
  - e. Calculation of Annualized Water Revenue
  - f. Schedule 3-C – Adjustments to Operating Income
  - g. O&M Expenses – Water
  - h. Schedule RCE – Analysis of Rate Case Expense
  - i. Plant, Accumulated Depreciation, Depreciation Expenses – Adjustments for Used and Useful – Water
  - j. Taxes Other Than Income Schedule
  - k. Allocation of Revenue Requirement – Rate Design – Water
  - l. Schedule E-1w – Water Rates at Present and Proposed Rates (with elasticity adj.)
  - m. Schedule 4 – A – Utility Requested Water Rate Schedule
  - n. Schedule F-1 – Gallons of Water Purchased, Sold and Unaccounted For

The total filing fee in the amount of \$1,000 is also attached to this SARC application pursuant to Rule 25-30.30.020(2)(f), Florida Administrative Code.

Respectfully Submitted,



Troy Rendell  
Vice President  
Investor Owned Utilities  
*// for LP Waterworks, Inc.*

**LP Waterworks, Inc.**  
**Filing Fee Pursuant to Rule 25-30.020, Florida Administrative**  
**Code**

**Water**

Permitted Capacity: 200,000 gallons  
350 gpd per ERC: 350 gpd  
Number of ERCs 571.43 ERCs

Filing Fee: \$1,000

**LP Waterworks, Inc.**  
**Schedule of Water Rate Base**  
**Test Year Ended 12/31/2021**

**Schedule No. 1-A**  
**Docket No. 2022XXXX-WS**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Adjustments</b>	<b>Adjusted Test Year</b>
1 Plant in Service	\$664,237	\$0	\$664,237
2 Land and Land Rights	27,412	0	27,412
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-460,539	0	-460,539
5 CIAC	-268,967	0	-268,967
6 Amortization of CIAC	215,860	0	215,860
7 Working Capital Allowance	<u>15,163</u>	<u>77</u>	<u>15,240</u>
<b>8 Rate Base</b>	<b><u>\$193,165</u></b>	<b><u>\$77</u></b>	<b><u>\$193,241</u></b>

LP Waterworks, Inc.  
Adjustments to Rate Base  
Test Year Ended 12/31/2021

Schedule No. 1-C  
Docket No. 2022XXXX-WS

Explanation		Water	Wastewater
	<u>Plant In Service</u>		
1	Total	<u>\$0</u>	<u>\$0</u>
	<u>Land</u>		
2	Total	<u>\$0</u>	<u>\$0</u>
	<u>Non-used and Useful</u>		
3	PSC-2017-0334-PAA-WS	<u>\$0</u>	<u>\$100</u>
	<u>Accumulated Depreciation</u>		
4	Total	<u>\$0</u>	<u>\$0</u>
	<u>CIAC</u>		
5	Total	<u>\$0</u>	<u>\$0</u>
	<u>Accumulated Amortization of CIAC</u>		
6	Total	<u>\$0</u>	<u>\$0</u>
7	<u>Working Capital</u>	<u>\$77</u>	<u>\$17</u>

LP Waterworks, Inc.  
 Capital Structure-Simple Average  
 Test Year Ended 12/31/2021

Schedule No. 2  
 Docket No. 2022XXXX-WS  
 REVISED 10/21/2015

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
<b>Per Utility</b>								
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	4.00%	0.00%
12 Short-term Debt	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
13 Preferred Stock	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
14 Common Equity	200,588	0	\$200,588	\$76,174	276,762	91.31%	7.85%	7.17%
15 Customer Deposits	19,094	0	\$19,094	\$7,251	26,345	8.69%	2.00%	0.17%
16 Deferred Income Taxes	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
20 <b>Total Capital</b>	<b>\$219,682</b>	<b>\$0</b>	<b>\$219,682</b>	<b>\$83,425</b>	<b>\$303,107</b>	<b>100.00%</b>		<b>7.34%</b>
						<b>LOW</b>	<b>HIGH</b>	
						RETURN ON EQUITY	<u>6.85%</u>	<u>8.85%</u>
						OVERALL RATE OF RETURN	<u>6.43%</u>	<u>8.25%</u>

LP Waterworks, Inc.  
Statement of Water Operations  
Test Year Ended 12/31/2021

Schedule No. 3-A  
Docket No. 2022XXXX-WS

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<u>\$133,280</u>	<u>-\$3,574</u>	<u>\$129,706</u>	<u>\$35,041</u> 27.02%	<u>\$164,747</u>
<b>Operating Expenses</b>					
2 Operation & Maintenance	121,306	612	121,918	0	121,918
3 Depreciation	20,233	0	20,233	0	20,233
4 Amortization CIAC	-8,218	0	-8,218	0	-8,218
5 Amortization - Other	4,299	0	4,299	0	4,299
6 Taxes Other Than Income	10,203	549	10,752	1,577	12,329
7 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 <b>Total Operating Expense</b>	<u>147,821</u>	<u>1,162</u>	<u>148,983</u>	<u>1,577</u>	<u>150,560</u>
9 <b>Operating Income</b>	<u>-\$14,542</u>	<u>-\$4,736</u>	<u>-\$19,278</u>	<u>\$33,464</u>	<u>\$14,187</u>
9 <b>Rate Base</b>	<u>\$193,165</u>		<u>\$193,241</u>		<u>\$193,241</u>
10 <b>Rate of Return</b>	<u>-7.53%</u>		<u>-9.98%</u>		<u>7.34%</u>

**LP Waterworks, Inc.**

**2021 Annualized Revenue Calculation**

		Current	Annulized
		<u>Rates</u>	<u>Revenue</u>
Residential			
5/8 X 3/4"	4,515	\$ 11.78	\$ 53,186.70
3/4"	24	\$ 17.67	\$ 424.08
1 1/2"	12	\$ 94.24	\$ 1,130.88
Gallons:			
0 - 3,000	4,307	\$ 6.77	\$ 29,158.39
Over 3,000	1,239	\$ 9.95	\$ 12,328.05
General Service			
5/8 X 3/4"	155	\$ 11.78	\$ 1,825.90
1"	36	\$ 29.45	\$ 1,060.20
1 1/2"	24	\$ 94.24	\$ 2,261.76
2"	36	\$ 188.48	\$ 6,785.28
Gallons	1,858	\$ 8.15	\$ 15,142.70
Private Fire Protection			
6"	24	\$ 49.08	\$ 1,177.92
Total			<u>\$124,481.86</u>



LP Waterworks, Inc.  
 Adjustment to Operating Income  
 Test Year Ended 12/31/2021

Revised Schedule 3-C  
 Docket No. 2022XXXX-WS  
 REVISED 10/21/2015

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Annualized Revenue	\$ (3,574)	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u><u>\$ (3,574)</u></u>	<u><u>\$0</u></u>
<u>Operation and Maintenance Expense</u>		
1 Rate Case Expense Amortization	\$619	\$0
2 Unaccounted for Water - Purchased Power	\$ (143)	
3 Unaccounted for Water - Chemicals	\$0	
4 Adjustment to General Liability Insurance to actual	\$137	\$137
5		
6 Total	<u>\$612</u>	<u>\$137</u>
<u>Depreciation Expense - Net</u>		
1 PSC-2017-0334-PAA-WS	\$0	\$0
2 Amort - CIAC - U&U	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>		
4 To reflect appropriate RAFs test year revenues	<u>\$549</u>	<u>\$654</u>
Total	<u>\$549</u>	<u>\$654</u>

LP Waterworks, Inc.  
**O&M EXPENSES-WATER**  
 Test Year Ended 12/31/2021

Docket No. 2022XXXX-WS

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
601	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC.	6,300	0	6,300
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	2,549	-143	2,406
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	0	0	0
620	MATERIALS AND SUPPLIES	0	0	0
630	CONTRACTUAL SERVICES -PROFESSIONAL	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	425	0	425
633	CONTRACTUAL SERVICES - LEGAL	150	0	150
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
636	CONTRACTUAL SERVICES - OTHER	109,890	0	109,890
641	RENTAL OF BUILDING/REAL PROPERTY	855	0	855
642	RENTAL OF EQUIPMENT	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	0	0	0
657	INSURANCE-GENERAL LIABILITY	741	137	878
658	INSURANCE-WORKMAN'S COMP.	0	0	0
659	INSURANCE-OTHER	0	0	0
660	ADVERTISING EXPENSE	0	0	0
666	AMORT. OF RATE CASE EXPENSE	0	619	619
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	-468	468	0
675	MISCELLANEOUS EXPENSES	863	0	863
	TOTAL OPERATION AND MAINTENANCE	<u>\$121,306</u>	<u>\$1,080</u>	<u>\$122,386</u>

**Analysis of Rate Case Expense**

**Florida Public Service Commission**

**LP Waterworks, Inc.**  
**Docket No.**  
 Test Year Ended 12/31/2021

Schedule: RCE  
 Page: 1 of 1

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2	N/A			0	Legal		
3	Sub-Total Legal			<u>0</u>			
4							
5							
6	<u>Other</u>						
7	Customer Notice -	Rendell		\$ 487.20	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Meeting						
9	Customer Notice - Final Rates	Rendell		\$ 487.20	Notices - printing & mailing	PSC Rule - past Commission practice	
10	Travel - Customer Meeting	Rendell		\$ 250.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
11	Filing Fee	Rendell		\$ 1,000.00	Filing Fee	PSC Rule	
12	Travel - PAA Agenda	Rendell		\$ 250.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
13	Sub-Total Other			<u>2,474</u>			
14	Total Estimate Through PAA [ X ] or Commission Hearing [			<u>2,474</u>			
15	Allocation to this Rate Group:						
16		Water	Water	Sewer	Sewer		
17		Allocation %	Amount	Allocation %	Amount		
18	Allocated Total	100.00%	2,474	0.00%	0		
19	Amortization of Rate Case Expense:						
20	Amortization Period in Years:		<u>4</u>		<u>4</u>		
21	Amortization Amount per year		<u>619</u>		<u>0</u>		
22	Deferred Rate Case Expense (for CWC on A-3)						
23	=(Allocated Total less first year amortization)/2		<u>928</u>		<u>0</u>		
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year		Adjusted Balance	Test Year Depr Exp	Adjusted Balance	NON-U/U %	NON-U/U Adj to Plant	NON-U/U Adj to Acc. Depr	NON-U/U Adj to depr exp
		Per Books	Adjustments			Acc Depr	Adjustments							
301	Organization	471	0	471	2.50%	249	0	249	12	0	0	0	#N/A	#N/A
302	Franchises	0	0	0	2.50%	0	0	0	0	0	0	0	#N/A	#N/A
303	Land and Land Rights	27,412	0	27,412	NA	0	0	0	0	0	0.00%	0	0	0
304	Structures and Improvements	75,171	0	75,171	3.70%	74,125	0	74,125	2,781	0	2,781	0.00%	0	0
305	Collecting and Impounding	0	0	0	2.00%	0	0	0	0	0	0.00%	0	0	0
306	Lake River and Other Intakes	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0
307	Wells and Springs	41,707	0	41,707	3.70%	38,082	0	38,082	1,543	0	1,543	0.00%	0	0
308	Infiltration Galleries	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0
309	Supply Mains	1,040	0	1,040	3.13%	732	0	732	33	0	33	0.00%	0	0
310	Power Generation Equipment	12,917	0	12,917	5.88%	11,033	0	11,033	751	0	751	0.00%	0	0
311	Pumping Equipment	1,910	0	1,910	5.88%	-514	0	-514	40	0	40	0.00%	0	0
320	Water Treatment Equipment	43,796	0	43,796	5.88%	5,892	0	5,892	2,509	0	2,509	0.00%	0	0
330	Distribution Reservoirs	118,153	0	118,153	3.03%	38,275	0	38,275	3,580	0	3,580	0.00%	0	0
331	Transmission and Distribution Mains	212,706	0	212,706	2.63%	152,864	0	152,864	5,598	0	5,598	0.00%	0	0
333	Services	60,079	0	60,079	2.86%	52,371	0	52,371	1,697	0	1,697	0.00%	0	0
334	Meter & Meter Installations	78,344	0	78,344	5.88%	74,462	0	74,462	543	0	543	0.00%	0	0
335	Hydrants	5,364	0	5,364	2.50%	4,258	0	4,258	134	0	134	0.00%	0	0
336	Backflow Prevention Devices	1,874	0	1,874	10.00%	1,874	0	1,874	0	0	0	0.00%	0	0
339	Other Plant & Miscellaneous Equipment	0	0	0	4.00%	0	0	0	0	0	0	0	0	0
340	Office Furniture and Equipment	698	0	698	6.67%	699	0	699	35	0	35	0	0	0
341	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0	0	0	0
342	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0	0	0	0
343	Tools, Shop & Garage	0	0	0	6.67%	0	0	0	0	0	0	0	0	0
344	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0	0	0	0
345	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0	0	0	0
346	Communication Equipment	9,281	0	9,281	10.00%	6,045	0	6,045	928	0	928	0	0	0
347	Miscellaneous Equipment	726	0	726	6.67%	95	0	95	48	0	48	0	0	0
348	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	0	0	0	0	0	0	0	0	0
	INTANGIBLE PLANT	\$471	\$0	\$471		\$249	\$0	\$249	\$12	\$0	\$12	0	\$0	\$0
	SOURCE OF SUPPLY & PUMPING	160,157	0	160,157		123,458	0	123,458	5,148	0	5,148	0.00%	0	0
	WATER TREATMENT PLANT	43,796	0	43,796		5,892	0	5,892	2,509	0	2,509	0.00%	0	0
	TRANSMISSION & DISTRIBUTION	476,520	0	476,520		324,103	0	324,103	11,552	0	11,552	0.00%	0	0
	GENERAL PLANT	10,705	0	10,705		6,839	0	6,839	1,011	0	1,011	0	0	0
	<b>TOTALS - WATER</b>	<b>\$691,649</b>	<b>\$0</b>	<b>\$691,649</b>		<b>\$460,539</b>	<b>\$0</b>	<b>\$460,539</b>	<b>\$20,233</b>	<b>\$0</b>	<b>\$20,233</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>

RATIO OF NON-USED & USEFUL PLANT **0.00%**

WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$4,916	\$0	\$4,916	\$0	\$4,916		\$4,916
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	5,288	549	5,837	0	5,837	1,577	7,414
OTHER	0	0	0	0	0		0
<b>TOTAL</b>	<b>\$10,203</b>	<b>\$549</b>	<b>\$10,752</b>	<b>\$0</b>	<b>\$10,752</b>	<b>\$1,577</b>	<b>\$12,329</b>

Test Year RAF 5,288  
 Utility Adj Rev 5836.74975  
 Adjustment -549.23975

O & M	Test Year Adjusted		BFC %	Usage %	BFC Amt	Usage Amt
601 SALARIES AND WAGES - EMPLOYEES	-		50%	50%	-	-
603 SALARIES: OFFICERS, DIRECTORS, ETC.	6,300		50%	50%	3,150	3,150
604 EMPLOYEE PENSIONS AND BENEFITS	-		50%	50%	-	-
610 PURCHASED WATER	-		0%	100%	-	-
615 PURCHASED POWER	2,406		0%	100%	-	2,406
616 FUEL FOR POWER PRODUCTION	-		0%	100%	-	-
618 CHEMICALS	-		0%	100%	-	-
620 MATERIALS AND SUPPLIES	-		0%	100%	-	-
630 CONTRACTUAL SERVICES -PROFESSIONAL	-		50%	50%	-	-
632 CONTRACTUAL SERVICES - ACCT.	425		50%	50%	213	213
633 CONTRACTUAL SERVICES - LEGAL	150		50%	50%	75	75
634 CONTRACTUAL SERVICES - MGMT. FEES	-		50%	50%	-	-
636 CONTRACTUAL SERVICES - OTHER	109,890		50%	50%	54,945	54,945
641 RENTAL OF BUILDING/REAL PROPERTY	855		50%	50%	428	428
642 RENTAL OF EQUIPMENT	-		100%	0%	-	-
650 TRANSPORTATION EXPENSES	-		100%	0%	-	-
656 INSURANCE-VEHICLE	-		50%	50%	-	-
657 INSURANCE-GENERAL LIABILITY	878		100%	0%	878	-
658 INSURANCE-WORKMAN'S COMP.	-		100%	0%	-	-
659 INSURANCE-OTHER	-		100%	0%	-	-
660 ADVERTISING EXPENSE	-		100%	0%	-	-
666 AMORT. OF RATE CASE EXPENSE	619		50%	50%	309	309
667 REGULATORY COMM. EXPENSES - OTHER	-		50%	50%	-	-
670 BAD DEBT EXPENSE	0		50%	50%	0	0
675 MISCELLANEOUS EXPENSES	863		50%	50%	432	432
Total Water O&M	122,386	Summed			60,429	61,957
<b>Depreciation &amp; Amort</b>						
403 Depreciation (Used & Useful)	20,233	B-13	100%	0%	20,233	-
Less: Amort of CIAC	(8,218)	B-13	100%	0%	(8,218)	-
Amort of Other	4,299	B-1	50%	50%	2,149	2,149
Total Depr & Amort	16,313				14,163	2,149
<b>Taxes Other Than Income Tax</b>						
RAF	7,414	B-15	54%	46%	3,979	3,434
Payroll	-	B-15	100%	0%	-	-
Property	4,916	B-15	100%	0%	4,916	-
Other	-	B-15	100%	0%	-	-
Total Taxes Other than ...	12,329				8,895	3,434
<b>Income Tax</b>						
Fed, State	-	B-1	54%	46%	-	-
<b>Return On Investment</b>						
	14,187	D-1	54%	46%	7,615	6,572
		B-1				
<b>Total Revenue Requirement</b>	165,215	164,747			91,102	74,112
<b>Conservation Adjustment</b>						
Less: Misc Revenue	(5,224)	E-2w	100%	0%	(5,224)	-
<b>Total Revenue for Rate Setting, Calc'd</b>	159,991		54%	46%	85,879	74,112
PSC override %BFC from Cover Sheet-->						
<b>Total Revenue for Rate Setting Used Below</b>	159,991		50%	50%	79,996	79,996

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnits	Chg/WgtUn	BFC	Expected
<b>Total (Res, Gen Srvc, Irr)</b>						
5/8" X 3/4"	4,670	1.00	4,670		15.01	70,097
3/4"	-	1.50	0		22.52	-
1"	36	2.50	90		37.54	1,351
1-1/2"	36	5.00	180		75.07	2,703
2"	36	8.00	288		120.11	4,324
3"	-	16.00	0		240.23	-
4"	-	25.00	0		375.35	-
6"	-	50.00	0		750.71	-
8"	-	80.00	0		1,201.13	-
10"	-	115.00	0		1,726.63	-
<b>Fire Protection (= 1/12 of Commercial)</b>		0.0833				
2"	-	0.67	0		10.01	-
3"	-	1.33	0		20.02	-
4"	-	2.08	0		31.28	-
6"	24	4.17	100		62.56	1,501
8"	-	6.67	0		100.09	-
10"	-	9.58	0		143.89	-
<b>Total BFC</b>	<u>4,802</u>		<u>5,328</u>	15.014		<u>79,976</u>

Calcs for **STANDALONE** rates w/o Repression, using **PROPOSED** rate block amounts

<b>Gallage charge</b>					Usage Chg	Expected
Total Usage	7,404	1.00	7,404	10.804	10.80	79,963
Gen'l Srvc only	1,858	1.00			10.80	20,066
Remainder to be recovered from Residential						<u>59,929</u>
<b>Residential Only</b>					Usage Chg	Expected
Block 1	4,307	1.00	4,307		9.72	41,864
Block 2	1,239	1.50	1,859		14.58	18,065
Block 3	-	2.00	0		19.44	-
<b>Irrigation</b>						
Block 1	-	1.00	0		9.72	-
Block 2	-	1.50	0		14.58	-
Block 3	-	2.00	0		19.44	-
Block 4	-	2.00	0		19.44	-
<b>Total Usage</b>	<u>5,546</u>		<u>6,166</u>	9.720		<u>59,929</u>
						<u>79,995</u>
						159,971
						5,224
						<u>165,195</u>

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

The Woods Utility Company  
 Docket No. 150XXX-WU  
 Test Year Ended 12/31/2021  
 Water [ X ] or Sewer [ ]

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal	(4) Prior Rates	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed Rate/W/Rpsr	(13) Revenue at Rpsn Rates
<b>1 Residential</b>													
2	5/8" X 3/4"	4,515		\$11.82	53,367	4,515		\$11.78	53,187			\$15.01	67,770
3	3/4"	24		\$17.73	426	24		\$17.67	424			\$22.52	540
4	1"	-		\$29.55	0	0		\$29.45	0			\$37.54	0
5	1-1/2"	12		\$59.10	709	12		\$58.90	707			\$75.07	901
6	2"	0		\$94.56	0	0		\$94.24	0			\$120.11	0
7	3"	0		\$189.12	0	0		\$188.48	0			\$240.23	0
8	4"	0		\$295.50	0	0		\$294.50	0			\$375.35	0
9	Gallonge Charge, per 1,000 gallons												
10	0 - 3,000 gal.		4,307	\$6.79	29,245	0	4,307	\$6.77	29,158	0	4,307	\$10.16	43,759
11	Over 3,000		1,239	\$9.98	12,365	0	1,239	\$9.95	12,328	(195)	1,044	\$15.24	15,906
12					0	0	0		0	0	0		0
13	Total Residential	4,551	5,546		96,112	4,551	5,546		95,804	(195)	5,351		128,877
14	Average Bill				21.12				21.05				28.32
15													
<b>16 General Service</b>													
17	5/8" X 3/4"	155	330	\$11.82	1,832	155		\$11.78	1,826			\$15.01	2,327
18	3/4"	0		\$17.73	0	0		\$17.67	0			\$22.52	0
19	1"	36	33	\$29.55	1,064	36		\$29.45	1,060			\$37.54	1,351
20	1-1/2"	24	64	\$59.10	1,418	24		\$58.90	1,414			\$75.07	1,802
21	2"	36	1,431	\$94.56	3,404	36		\$94.24	3,393			\$120.11	4,324
22	3"	0		\$189.12	0	0		\$188.48	0			\$240.23	0
23	4"	0		\$295.50	0	0		\$294.50	0			\$375.35	0
24	6"	0		\$591.00	0	0		\$427.40	0			\$750.71	0
25													
26	Gallonge		1,858	\$8.17	15,180		1,858	\$8.15	15,143	1,858	1,858	\$10.80	20,066
27	Total General Serv	251	1,858		22,898	251	1,858		22,835	1,858	1,858		29,870
28	Average Bill				91.23				90.98				119.00
29													
<b>30 Irrigation</b>													
31	5/8" X 3/4"	0		\$11.82	0	0	NA	\$11.78	0			15.01	0
32	Gallonge Charge, per 1,000 gallons												
33	0 - 3,000 gal.		0	6.79	0	0		\$6.77	0	0	0	10.16	0
34	Over 3,000		0	9.98	0	0		\$9.95	0	0	0	15.24	0
35													
36													
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				#REF!				#REF!				0.00
39													
<b>40 Fire Protection</b>													
41	2"	0	NA	\$7.88	0	0		\$7.85	0			10.01	0
42	3"	0	NA	\$15.76	0	0		\$15.71	0			20.02	0
43	4"	0	NA	\$24.62	0	0		\$24.54	0			31.28	0
44	6"	24	NA	\$49.25	1,182	0		\$49.08	1,178			62.56	1,501
45	8"	0	NA	\$0.00	0	0		\$0.00	0			100.09	0
46	10"	0	NA	\$0.00	0	0		\$0.00	0			143.89	0
47	Total Fire Protect	24	NA		1,182		NA		1,178	NA			1,501
48	Average Bill				-				-				-
49													
50	Subtot Billd Rev	4,826	7,404		120,192	4,802	7,404		119,817	1,663	7,209		160,248
51	Unbilled Revenues				0				0				-
52	Guaranteed Revenues				0				0				0
53	Misc. Service Charge				5,224				5,224				5,224
54	Adjustments to Customers				0				0				0
55	<b>Tot Billed Rev</b>				125,416				125,041				165,472
56	Booked Revenue per GL				133,280				133,280				133,280
57	Adjustments to Booked				0				0				0
58	Bkd Rev Adjstd				133,280				133,280				133,280
59	Difference				7,864	6.3%			8,239	6.6%			8,239



LP Waterworks, Inc.  
 Water Monthly Service Rates  
 Test Year Ended 12/31/2021

Schedule No. 4-A  
 Docket No. 2022XXXX-WS

	Rates Prior to Filing	Utility Requested Final	4-year Rate Reduction
--	-----------------------------	-------------------------------	-----------------------------

**Residential, General Service and Multi-Family**

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$11.78	\$15.01	\$0.02
3/4"	\$17.67	\$22.52	\$0.04
1"	\$29.45	\$37.54	\$0.06
1-1/2"	\$58.90	\$75.07	\$0.12
2"	\$94.24	\$120.11	\$0.19
3"	\$188.48	\$240.23	\$0.39
4"	\$294.50	\$375.35	\$0.61
6"	\$589.00	\$750.71	\$1.22

Residential Gallonage Charge

*0 - 3,000 gal.* \$6.77 \$10.16 \$0.02

*Over 3,000 gal.* \$9.95 \$15.24 \$0.02

General Service Gallonage Charge \$8.15 \$10.80 \$0.02

**Private Fire Protection**

Base Facility Charge by Meter Size:

2"	\$7.85	\$10.01	\$0.02
3"	\$15.71	\$20.02	\$0.03
4"	\$24.54	\$31.28	\$0.05
6"	\$49.08	\$62.56	\$0.10
8"	\$0.00	\$100.09	\$0.16

**Typical Residential Bills 5/8" x 3/4" Meter**

3,000 Gallons	\$32.09	\$45.49
5,000 Gallons	\$45.63	\$65.81
10,000 Gallons	\$92.20	\$136.93

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

**Florida Public Service Commission**

**LP Waterworks, Inc.**  
**Docket No. 16XXXX-WS**  
Test Year Ended 03/31/16

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

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the 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 sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month	(1) Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Sep-15	1,350,940	0	680,000	250,000	420,940	31.2%
2	Oct-15	1,222,153	0	846,000	155,000	221,153	18.1%
3	Nov-15	1,394,823	0	772,000	230,750	392,073	28.1%
4	Dec-15	1,025,101	0	943,000	4,900	77,201	7.5%
5	Jan-16	1,177,507	0	648,000	453,900	75,607	6.4%
6	Feb-16	1,256,369	0	626,000	533,900	96,469	7.7%
7	Mar-16	1,167,529	0	547,000	555,000	65,529	5.6%
8	Apr-16	724,751	0	517,000	97,900	109,851	15.2%
9	May-16	721,378	0	566,000	46,900	108,478	15.0%
10	Jun-16	808,641	0	478,000	201,900	128,741	15.9%
11	Jul-16	751,861	0	493,000	171,900	86,961	11.6%
12	Aug-16	920,947	0	635,000	114,900	171,047	18.6%
13							
14	<b>TOTAL</b>	<b>12,522,000</b>	<b>0</b>	<b>7,751,000</b>	<b>2,816,950</b>	<b>1,954,050</b>	<b>15.6%</b>