

# LP WATERWORKS, INC.

FILED 1/7/2025  
DOCUMENT NO. 00115-2025  
FPSC - COMMISSION CLERK

January 7, 2025

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

*Re: Application for Staff Assisted Rate Case (SARC) in Highlands County by LP Waterworks, Inc.*

Dear Commission Clerk,

LP Waterworks, Inc. (LPWW or Utility) submits its application for a staff assisted rate case (SARC) in Highlands County. In support of its application, LPWW submits the following information.

## **Need for Rate Relief**

LPWW's last SARC for its water system was in Docket No. 20220099-WS, which was approved in PSC Order No. PSC-2023-0101-PAA-WS, issued February 28, 2023. For LPWW wastewater system, the Commission approved increased rates in a Limited Alternative Rate Increase (LARI) in Docket No. 20180215-WS, which was approved in PSC Order No. PSC-2019-0141-PAA-WS, issued April 22, 2019.

Since 2021, LPWW has expended over \$31,000 in capital improvements in the water system and over \$74,600 in wastewater improvements. During this period, the Operating Expenses have increased by 15.05%. The net operating loss for the trailing twelve months (TTM) through October 2024 (test year requested) was (\$2,409.24).

LPWW is requesting a test year ending October 31, 2024, and an increase in water revenue requirement of \$23,942, or a 13.91% and an increase in wastewater of \$25,995, or a 20.95% in order to cover the operating costs and allow for a fair and equitable rate of return on its investment.

## **Pro Forma Expenses Requested**

LPWW is requesting an additional proforma expense for water and wastewater. For the water, LPWW is requesting recovery of the costs to comply with the recent U.S. Environmental Protection Agency (EPA) requirement for Lead Service Line Inventory. On January 15, 2021, the EPA issued the Lead and Copper Rule Revision (LCRR) that went into effect on December 16, 2021. The LCRR amended the Lead and Copper Rule (40 CFR sections 141.80-.91). The LCRR requires all community and non-transient non-community public water systems to create an inventory of all service lines. Initial lead service line inventories were required to be submitted to the state DEP Regulatory District Office no later than October 16, 2024.

*LP Waterworks, Inc.  
Application for Staff Assisted Rate Case*

LPWW submitted its LCRR inventory on October 15, 2024. This was a labor intensive endeavor to inventory each water mains and services. This EPA project was outside the normal operations contract. LPWW received an invoice for this required project at the end of October 2024 in the amount of \$12,751.51. This expense was not included in the O&M expenses, as filed in this SARC. Thus, LPWW is requesting a pro forma expense adjustment to include this in the application.

For wastewater, LPWW is requesting a pro forma sludge removal expense adjustment to remove 11,000 gallons of sludge from its wastewater treatment plant. This was required in the most recent FDEP inspection report dated, November 22, 2024. The inspector noted that the clarifier, chlorine contact chamber (CCC), surge tank and stilling wells contained excessive solids build up and suspended solids. The DEP requested documentation that this was removed. Attached is Invoice #14454, dated November 25, 2024 in the amount of \$2,420.

LP Waterworks will submit its required filing fee separately once this request has been docketed.

Respectfully Submitted,



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

# U.S. Water<sup>®</sup>

## Services Corporation

4939 CROSS BAYOU BOULEVARD  
NEW PORT RICHEY, FL 34652

# INVOICE

Page: 1

Invoice Number: SI106283  
Invoice Date: 10/31/2024  
Due Date: 11/30/2024

Bill To: LP Waterworks, Inc.  
4939 Cross Bayou Boulevard  
Attn: Joe Gabay  
New Port Richey, FL 34652

All pricing anticipates payment by check or ACH. Due to additional cost incurred, services paid by credit card will require an additional 5% processing fee.

Job Number: J01537  
Job Description: LP Waterworks, Inc.

Customer ID: C00948  
P.O. Number:  
WA:

Date	Item/Description	Task Number	Qty. Unit	Unit Price	Total Price
9/17/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
9/24/2024	Maintenance Technician	2074	9 Hour (s)	92.58	833.22
9/24/2024	Maintenance Technician	2074	8.75 Hour (s)	92.58	810.08
9/25/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
9/25/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
9/25/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
9/30/2024	Maintenance Technician	2074	8.5 Hour (s)	92.58	786.93
9/30/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
9/30/2024	Maintenance Technician	2074	4 Hour (s)	92.58	370.32
10/1/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
10/1/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
10/1/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
10/2/2024	Maintenance Technician	2074	4 Hour (s)	92.58	370.32
10/2/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64

Phone: (727) 848-8292 Ext. 219  
Toll Free: (866) 753-8292 Ext. 219  
Email: ar@uswatercorp.net

# U.S. Water<sup>®</sup>

## Services Corporation

4939 CROSS BAYOU BOULEVARD  
NEW PORT RICHEY, FL 34652

### INVOICE

Page: 2

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Date	Item/Description	Task Number	Qty. Unit	Unit Price	Total Price
10/3/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
10/3/2024	Maintenance Technician	2074	8 Hour (s)	92.58	740.64
10/4/2024	Maintenance Technician	2074	8.5 Hour (s)	92.58	786.93
10/4/2024	Maintenance Technician	2074	5.5 Hour (s)	92.58	509.19
10/14/2024	Admin	2074	2 Hour (s)	68.74	137.48

EPA Lead Inventory



[Click Here to Pay](#)

Phone: (727) 848-8292 Ext. 219  
Toll Free: (866) 753-8292 Ext. 219  
Email: ar@uswatercorp.net

**Subtotal:** 12,751.51  
**Total Sales Tax:** 0.00  

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**Total USD:** 12,751.51  
**Adjustments:** 0.00  

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**Amount Due:** 12,751.51

**Sapp Environmental Services, Inc.**

1351 Industrial Way E  
Sebring, FL 33870 USA  
+18634654567  
sappseptic@gmail.com

# INVOICE

**BILL TO**

US Water Services Corporation  
4939 Cross Bayou Blvd  
New Port Richey, FL 34652

**INVOICE #** 14454 CM  
**DATE** 11/25/2024

**TERMS** Due on receipt

**SITE ADDRESS**

CR 29 & Jahna Concrete

*LP waterworks*

DATE	ACTIVITY	QTY	RATE	AMOUNT
11/25/2024	<b>Pump Out</b> PO#J01537-2085 CR 29 & Jahna Concrete Provided support with 11000 gallons hauled away to Avon Park dump	11,000	0.22	2,420.00

PO#J01537-2085 CR 29 & Jahna Concrete Provided support with 11000 gallons hauled away to Avon Park dump

**BALANCE DUE**

**\$2,420.00**

*711  
LPE*

A 1.5% interest rate per month will be added to any unpaid balance in addition to any legal fees incurred for collection of past due amounts.

# FLORIDA PUBLIC SERVICE COMMISSION

## APPLICATION FOR A STAFF ASSISTED RATE CASE

### I. GENERAL DATA

A

Name of Utility: **LP Waterworks, Inc.**

B

Address: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

1. Telephone Nos.: **(727) 848- 8292**

2. County: **Highlands**

Nearest City: **Lake Placid, FL**

3. General Area Served: **Camp Florida Resort RV Park**

C

Authority: **See Order No. PSC-14-0130-PAA-WS, issued March 17, 2014**

1. Water Certificate No. **620-W**

Date Received: **March 17, 2014**

2. Wastewater Certificate No. **533-S**

Date Received: **March 17, 2014**

3. Date Utility Started Operations: Water: **1988**

Wastewater: **1988**

D

How System Was Acquired: **Purchased from LP Utilities Corporation**

If utility was purchased, give date **December 27, 2012**

Amount Paid \$ **\$165,000**

1. Name of Seller: **LP Utilities Corporation**

2. Was seller affiliated with present owners?  Yes  No

3. Did you purchase:  Stock  or assets only

E

Type of Legal Entity:

Corporation  Partnership  Sole Proprietorship

F

Ownership & Officers:

	Name	Title	Percent Ownership
1.	<u>Gary Deremer</u>	<u>President</u>	<u>51%</u>
2.	<u>Cecil Delcher</u>	<u>Vice-President</u>	<u>12%</u>
3.	<u>Dave Shultz, Sr.</u>	<u></u>	<u>15%</u>
4.	<u>Brad Labella</u>	<u></u>	<u>5%</u>

G  
List of Associated Companies and Addresses:

**U.S. Water Services Corporation**  
**4939 Cross Bayou Blvd.**  
**New Port Richey, FL 34652**

H  
If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

<u>Name:</u>	<u>Address:</u>
<b>Troy Rendell, U.S. Water Services Corporation</b>	<b>4939 Cross Bayou Blvd.</b> <b>New Port Richey, FL 34652</b>

**II. ACCOUNTING DATA**

A  
Outside Accountant

- Name: **Larry Schalles, CPA, PA**
- Firm: **Larry Schalles, CPA, PA**
- Address: **5320 Main St., New Port Richey, FL 34652**
- Telephone: **(727) 847-2277**

B  
Individual To Contact On Accounting Matters:

- Name: **Troy Rendell, Vice President, Investor Owned Utilities**
- Telephone: **(727) 848- 8292 ext. 245**

C  
Location of Books and Records: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

D  
Have you filed an Annual Report with the Commission?  Yes  No  
Date Last Filed: **2023**

E  
Has your latest Regulatory Assessment Fee Payment been made?  
(January 30 or July 30 whichever is applicable)  Jan 30  July 30

F. Basic Rate Base Data: (Most recent two years)

	<u>Year End</u> <u>12/31/2023</u>	<u>Year End</u> <u>10/31/2024</u>
1. <u>Water:</u>		
Cost of Plant In Service	<u>706,438</u>	<u>712,978</u>
Less Accumulated Depreciation	<u>-483,028</u>	<u>-497,127</u>
Less Contributed Plant	<u>-271,395</u>	<u>-271,795</u>
Plus Accumulated Amortization – CIAC	<u>230,436</u>	<u>236,585</u>
Net Owner's Investment	\$ <b>182,451</b>	<b>180,641</b>

	<u>Year End</u> <u>12/31/2024</u>	<u>Year End</u> <u>10/31/2024</u>
2. <u>Wastewater:</u>		
Cost of Plant In Service	<u>481,575</u>	<u>549,667</u>
Less Accumulated Depreciation	<u>-376,324</u>	<u>-385,888</u>
Less Contributed Plant	<u>-92,400</u>	<u>-92,400</u>
Plus Accumulated Amortization - CIAC	<u>75,795</u>	<u>77,650</u>
Net Owner's Investment	<u>\$ 88,646</u>	<u>149,029</u>

G. Basic Income Statement: (Most recent two years)

	<u>Year End</u> <u>12/31/2024</u>	<u>Year E</u> <u>10/31/2020</u>
1. <u>Water:</u>		
Revenues (By Class)		
a. <b>Residential</b>	\$ 35,281	34,799
b. <b>Commercial</b>	<u>135,235</u>	<u>132,876</u>
c. <b>Other</b>	<u>2,569</u>	<u>4,389</u>
Total Operating Revenues:	<u>\$ 173,084</u>	<u>\$ 172,065</u>
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	<u>6,300</u>	<u>6,300</u>
c. Employee Pensions & Benefits	0	0
d. Purchased Water	0	0
e. Purchased Power	<u>2,984</u>	<u>3,849</u>
f. Fuel for Power Production	0	0
g. Chemicals	<u>665</u>	<u>552</u>
h. Contractual Services – Testing	0	524
i. Contractual Services - Professional	<u>121,780</u>	<u>126,147</u>
j. Contractual Services - Legal	<u>150</u>	<u>150</u>
k. Contractual Services – Accounting	<u>250</u>	<u>262</u>
l. Materials and Supplies	0	0
m. Rental of Real Estate	0	0
n. Office Supplies	0	0
o. Insurance Expense	<u>952</u>	<u>1,057</u>
p. Regulatory Commission Expense	<u>1,000</u>	<u>0</u>
q. Bad Debt Expense	<u>-1,959</u>	<u>161</u>



r. Miscellaneous Expense	1,944	2,939
s. Depreciation Expense	17,643	18,415
t. Amortization Expense (net)	(2,806)	(6,219)
u. Property Taxes	3,918	3,780
v. Other Taxes - RAFs	7,789	7,743
w. Income Taxes	0	0
Operating Income (Loss)	12,474	6,405
	<b>Year End</b>	<b>Year End</b>
	<b>12/31/2024</b>	<b>10/31/24</b>
2. <u>Wastewater</u>		
Revenues (By Class):	\$	\$
a. <b>Residential</b>	2,937	2,562
b. Commercial	130,139	121,517
c.		
Total Operating Revenues:	\$ 133,076	124,080
Less Expenses:		
a. Salaries & Wages - Employees		0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	6,300	6,300
c. Employee Pensions & Benefits		
d. Purchased Wastewater Treatment		
e. Sludge Removal Expense		
f. Purchased Power	8,570	7,654
g. Fuel for Power Production		
h. Chemicals	2,450	3,034
i. Materials & Supplies		
j. Contractual Services - Professional	94,549	97,938
k. Contractual Services - Accounting	250	263
Contractual Services - Legal	150	150
Rents		
Insurance Expense	952	1,057
l. Regulatory Commission Expense		
m. Bad Debt Expense	121	121
n. Miscellaneous Expense	75	639
o. Depreciation Expense	10,573	11,359
p. Amortization CIAC	(2,171)	(2,228)
q. Property Taxes	698	698
r. Other Taxes - RAFs	5,988	5,584
s. Income Taxes		
Operating Income (Loss)	4,572	(\$8,489)

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
2.					
3.					
4.					

I. Indicate Type of Tax Return Field:

- Form 1120 -Corporation
- Form 1120S -Subchapter S Corporation
- Form 1065 - Partnership
- Form 1040 - Schedule C - Individual (Proprietorship)

III

ENGINEERING DATA

A. Outside Engineering Consultant:

1. Name: **N/A**
2. Firm:
3. Address:
4. Telephone: ( )

B. Individual to contact on engineering matters:

1. Name: **Troy Rendell, Vice President, Investor Owned Utilities**
2. Telephone: **(727) 848- 8292 ext. 245**

C. Is the utility under citation by the Department of Environmental Protection (DEP) or County Health Department?

**No.**

If yes, explain: **N/A.**

D. List any known service deficiencies and steps taken to remedy problems: **N/A**

E. Name of plant operator(s) and DEP operator certificate number(s) held:

**Sharon Purviance - U.S. Water Services Corporation**

F. Is the utility serving customers outside of its certificated area? **No**

If yes, explain: **N/A**

G. Wastewater:

1. Gallons per day capacity of treatment facilities:
  - a. Existing: 50,000 gpd
  - b. Under Construction: **N/A**
  - c. Proposed:
2. Type and make of present treatment facilities: **MARLOF**

3. Approximate average daily flow of treatment plant effluent: **10,205 gpd**

4. Approximate length of wastewater mains:

Size (diameter):	<b>4"/6"/8"</b>	<b>4" Force</b>			
Linear feet:	<b>9,313</b>	<b>918</b>			

5. Number of manholes: **47**

6. Number of lift stations: **1**

7. How do you measure treatment plant effluent? **Elapsed Time Meter**

8. Is the treatment plant effluent chlorinated?  Yes  No

If yes, what is the normal dosage rate? **Varies with flow**

9. Tap in fees – Wastewater: \$ **400**

10. Service availability fees – Wastewater: \$ **390**

11. Note DEP Treatment Plant Certificate Number and date of expiration: **FLA014340**

Number Expiration Date: **5/12/2025**

12. Total gallons treated during most recent twelve months: **3,725,000**

13. Wastewater treatment purchased during most recent twelve months: **na**

H. Water: PWS ID No. 6280304

1. Gallons per day capacity of treatment facilities:

a. Existing: 175,200                      b. Under Construction : **n/a**                      c. Proposed: **n/a**

2. Type of treatment: **Disinfection – gas chlorine**

3. Approximate average daily flow of treated water: **30,000 gpd**

4. Source of water supply: **Ground Water**

5. Types of chemicals used and their normal dosage rates: **Gas Chlorine**

6. Number of wells in service: **2**

Total capacity in gallons per minute (gpm): **gpm**

Diameter/Depth:	<b>10" / 1,780</b>	<b>6" / Unknown</b>	
Motor horsepower:	<b>50</b>	<b>20</b>	
Pump capacity (gpm):	<b>500</b>	<b>350</b>	

7. Reservoirs and/or hydropneumatic tanks:

Description:	<b>Steel / Ground</b>	<b>Steel / Ground</b>	
Capacity:	<b>11,000</b>	<b>14,000</b>	

8. High service pumping:

Motor horsepower:	N/A			
Pump capacity (gpm):	N/A			

9. How do you measure treatment plant production? Well Meters

10. Approximate feet of water mains:

Size (diameter):	8"	6"	4"	3" / 2" / 1"
Linear feet:	2,790 lf	9,440	1,660	2,818 / 920 / 9,258

11. Note any fire flow requirements and imposing government agency: Highlands County

500 gpm

12. Number of fire hydrants in service: 3

13. Do you have a meter change out program?  No  Yes

14. Meter installation or tap in fees - Water \$ 189.00

15. Service availability fees - Water \$ 200.00

16. Has the existing treatment facility been approved by DEP?  No  Yes

17. Total gallons pumped during most recent twelve months: 10,980,000

18. Total gallons sold during most recent twelve months: 9,043,000

19. Gallons unaccounted for during most recent twelve months: 810,000

20. Gallons purchased during most recent twelve months: N/A

**IV. RATE DATA**

A. Individual to contact on tariff matters:

1. Name: Troy Rendell
2. Telephone Number: (727) 848- 8292 ext. 245

B. Schedule of present rates: (Attach additional sheets if more space is needed)

1. Water:

- |                      |                                   |
|----------------------|-----------------------------------|
|                      | <b>BFC - \$15.65</b>              |
|                      | <b>Gallonage Charge -</b>         |
|                      | <b>0 - 3,000 - \$9.24</b>         |
|                      | <b>Over 3,000 - \$13.86</b>       |
| a. Residential Water | <b>BFC - \$15.65</b>              |
| b. General Service   | <b>Gallonage Charge - \$10.06</b> |
| c. Special Contract  |                                   |
| d. Other - Specify   |                                   |

2. Wastewater:


- |                           |                            |
|---------------------------|----------------------------|
|                           | <b>BFC - \$19.34</b>       |
|                           | <b>Gallonage - \$9.99</b>  |
| a. Residential Wastewater | <b>BFC - \$19.34</b>       |
| b. General Service        | <b>Gallonage - \$12.00</b> |
| c. Special Contract       |                            |
| d. Other - Specify        |                            |

C. Number of Customers: (Most recent two years)

1. Water Metered	<u>2023</u>	<u>2024</u>
a. Residential	426	435
b. General Service	22	19
c. Special Contract	0	
d. Other - Specify	0	
2. Water Unmetered	<u>2023</u>	<u>2024</u>
a. Residential	0	
b. General Service	0	
c. Special Contract	0	
d. Other - Specify	0	
3. Wastewater	<u>2023</u>	<u>2024</u>
a. Residential	377	375
b. General Service	13	35
c. Special Contract		
d. Other - Specify		

**V. AFFIRMATION**

I, **Troy Rendell** and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge, and belief.

Signed   
 Title Vice President

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**LP Waterworks, Inc.**  
**Schedule of Water Rate Base**  
**Test Year Ended 10/31/2024**

**Schedule No. 1-A**  
**Docket No. 2024XXXX-WS**

<b>Description</b>	<b>Test Year Per Utility</b>	<b>Adjustments</b>	<b>Adjusted Test Year</b>
1 Plant in Service	\$685,566	\$0	\$685,566
2 Land and Land Rights	27,412	0	27,412
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-497,127	0	-497,127
5 CIAC	-271,795	0	-271,795
6 Amortization of CIAC	236,585	0	236,585
7 Working Capital Allowance	<u>17,743</u>	<u>1,589</u>	<u>19,332</u>
8 <b>Rate Base</b>	<u>\$198,383</u>	<u>\$1,589</u>	<u>\$199,972</u>

**LP Waterworks, Inc.**  
**Schedule of Wastewater Rate Base**  
**Test Year Ended 10/31/2024**

**Schedule No. 1-B**  
**Docket No. 2024XXXX-WS**

Description	Test Year Per Utility	Adjustments	Adjusted Test Year
1 Plant in Service	\$513,667	\$0	\$513,667
2 Land and Land Rights	36,000	0	36,000
3 Non-used and Useful Components		0	0
4 Accumulated Depreciation	-385,888	0	-385,888
5 CIAC	-92,400	0	-92,400
6 Amortization of CIAC	77,650	0	77,650
7 Working Capital Allowance	<u>14,644</u>	<u>345</u>	<u>14,989</u>
<b>8 Rate Base</b>	<u>\$163,673</u>	<u>\$345</u>	<u>\$164,018</u>

LP Waterworks, Inc.  
Adjustments to Rate Base  
Test Year Ended 10/31/2024

Schedule No. 1-C  
Docket No. 2024XXXX-WS

Explanation	Water	Wastewater
<u>Plant In Service</u>		
1	\$0	\$0
Total	\$0	\$0
<u>Land</u>		
2	\$0	\$0
Total	\$0	\$0
<u>Non-used and Useful</u>		
3	\$0	\$0
<u>Accumulated Depreciation</u>		
4	\$0	\$0
Total	\$0	\$0
<u>CIAC</u>		
5	\$0	\$0
Total	\$0	\$0
<u>Accumulated Amortization of CIAC</u>		
6	\$0	\$0
Total	\$0	\$0
7 <u>Working Capital</u>	\$1,589	\$345



LP Waterworks, Inc.  
 Capital Structure-Simple Average  
 Test Year Ended 10/31/2024

Schedule No. 2  
 Docket No. 2024XXXX-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	188,725	0	\$188,725	\$154,568	343,293	94.31%	8.66%	8.17%
15 Customer Deposits	11,378	0	\$11,378	\$9,319	20,697	5.69%	2.00%	0.11%
16 Deferred Income Taxes	<u>0</u>	<u>0</u>	<u>\$0</u>	<u>\$0</u>	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
20 <b>Total Capital</b>	<u>\$200,103</u>	<u>\$0</u>	<u>\$200,103</u>	<u>\$163,887</u>	<u>\$363,990</u>	<u>100.00%</u>		<u>8.28%</u>
						<b>LOW</b>	<b>HIGH</b>	
						RETURN ON EQUITY	<u>7.66%</u>	<u>9.66%</u>
						OVERALL RATE OF RETURN	<u>7.34%</u>	<u>9.22%</u>

LP Waterworks, Inc.  
Statement of Water Operations  
Test Year Ended 10/31/2024

Schedule No. 3-A  
Docket No. 2024XXXX-WS

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<u>\$172,065</u>	<u>\$0</u>	<u>\$172,065</u>	<u>\$23,942</u> 13.91%	<u>\$196,006</u>
<b>Operating Expenses</b>					
2 Operation & Maintenance	141,941	12,712	154,652	0	154,652
3 Depreciation	18,415	0	18,415	0	18,415
4 Amortization CIAC	-7,294	0	-7,294	0	-7,294
5 Amortization - Other	1,075	0	1,075	0	1,075
6 Taxes Other Than Income	11,523	0	11,523	1,077	12,600
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>165,659</u>	<u>12,712</u>	<u>178,370</u>	<u>1,077</u>	<u>179,448</u>
9 <b>Operating Income</b>	<u>\$6,406</u>	<u>-\$12,712</u>	<u>-\$6,306</u>	<u>\$22,864</u>	<u>\$16,558</u>
9 <b>Rate Base</b>	<u>\$198,383</u>		<u>\$199,972</u>		<u>\$199,972</u>
10 <b>Rate of Return</b>	<u>3.23%</u>		<u>-3.15%</u>		<u>8.28%</u>

LP Waterworks, Inc.  
Statement of Wastewater Operations  
Test Year Ended 10/31/2024

Schedule No. 3-B  
Docket No. 2024XXXX-WS

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 <b>Operating Revenues:</b>	<u>\$124,079</u>	<u>\$0</u>	<u>\$124,079</u>	<u>\$25,995</u> 20.95%	<u>\$150,074</u>
<b>Operating Expenses</b>					
2 Operation & Maintenance	\$117,155	\$2,756	\$119,911		\$119,911
3 Depreciation	11,359	0	11,359		11,359
4 Amortization CIAC	-2,228	0	-2,228		-2,228
5 Taxes Other Than Income	6,281	0	6,281	1,170	7,451
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 <b>Total Operating Expense</b>	<u>132,567</u>	<u>2,756</u>	<u>135,323</u>	<u>1,170</u>	<u>136,493</u>
8 <b>Operating Income</b>	<u>-\$8,488</u>	<u>-\$2,756</u>	<u>-\$11,244</u>	<u>\$24,825</u>	<u>\$13,581</u>
9 <b>Neg Rate Base - Use O&amp;M</b>	<u>\$163,673</u>		<u>\$164,018</u>		<u>\$164,018</u>
10 <b>Rate of Return</b>	<u>-5.19%</u>		<u>-6.86%</u>		<u>8.28%</u>

LP Waterworks, Inc.  
 Adjustment to Operating Income  
 Test Year Ended 10/31/2024

Revised Schedule 3-C  
 Docket No. 2024XXXX-WS  
 REVISED 10/21/2015

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1	\$ -	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$ -</u>	<u>\$0</u>
<u>Operation and Maintenance Expense</u>		
1	\$0	\$2,420
2	\$ (329)	
3	\$ 12,752	
4	(\$47)	
5	\$336	\$336
6		
7	<u>\$12,712</u>	<u>\$2,756</u>
<u>Depreciation Expense - Net</u>		
1	\$0	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>		
4	(\$0)	(\$0)
Total	<u>(\$0)</u>	<u>(\$0)</u>

LP Waterworks, Inc.  
**O&M EXPENSES-WATER**  
**Test Year Ended 10/31/2024**

Docket No. 2024XXXX-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	3,849	-329	3,520
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	552	-47	505
620	MATERIALS AND SUPPLIES	0	0	0
630	CONTRACTUAL SERVICES -PROFESSIONA	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	262	0	262
633	CONTRACTUAL SERVICES - LEGAL	150	0	150
635	CONTRACTUAL SERVICES - TESTING	524	0	524
636	CONTRACTUAL SERVICES - OTHER	126,147	0	126,147
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	0	0	0
657	INSURANCE-GENERAL LIABILITY	1,057	0	1,057
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	336	336
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	161	0	161
675	MISCELLANEOUS EXPENSES	<u>2,939</u>	<u>12,752</u>	<u>15,690</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$141,941</u>	<u>\$12,712</u>	<u>\$154,652</u>

LP Waterworks, Inc.  
**O&M EXPENSES-WASTEWATER**  
 Test Year Ended 10/31/2024

Docket No. 2024XXXX-WS

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
701	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
703	SALARIES: OFFICERS, DIRECTORS, ETC.	6,300	0	6,300
704	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
710	PURCHASED SEWAGE TREATMENT	0	0	0
711	SLUDGE REMOVAL EXPENSE	0	2,420	2,420
715	PURCHASED POWER	7,654	0	7,654
716	FUEL FOR POWER PRODUCTION	0	0	0
718	CHEMICALS	3,034	0	3,034
720	MATERIALS AND SUPPLIES	0	0	0
731	CONTRACTUAL SERVICES - ENGR.	0	0	0
732	CONTRACTUAL SERVICES - ACCT.	263	0	263
733	CONTRACTUAL SERVICES - LEGAL	150	0	150
734	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
735	CONTRACTUAL SERVICES - TESTING	0	0	0
736	CONTRACTUAL SERVICES - OTHER	97,938	0	97,938
741	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
742	RENTAL OF EQUIPMENT	0	0	0
750	TRANSPORTATION EXPENSES	0	0	0
756	INSURANCE - VEHICLE	0	0	0
757	INSURANCE - GENERAL LIABILITY	1,057	0	1,057
758	INSURANCE - WORKMAN'S COMPENSATIO	0	0	0
759	INSURANCE - OTHER	0	0	0
760	ADVERTISING EXPENSE	0	0	0
766	AMORT. OF RATE CASE EXPENSE	0	336	336
767	REGULATORY COMM. EXPENSES - OTHER	0	0	0
770	BAD DEBT EXPENSE	121	0	121
775	MISCELLANEOUS EXPENSES	<u>639</u>	<u>0</u>	<u>639</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$117,155</u>	<u>\$2,756</u>	<u>\$119,911</u>

**Analysis of Rate Case Expense**

**Florida Public Service Commission**

LP Waterworks, Inc.  
 Docket No.  
 Test Year Ended 10/31/2024

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	<u>Sub-Total Legal</u>			<u>0</u>			
4							
5							
6	<u>Other</u>						
7	Customer Notice -	Rendell		\$ 594.41	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Meeting						
9	Customer Notice - Final Rates	Rendell		\$ 594.41	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	<u>Sub-Total Other</u>			<u>2,689</u>			
14	Total Estimate Through PAA [ X ] or Commission Hearing [			<u>2,689</u>			
15	Allocation to this Rate Group:						
16			Water	Water	Sewer	Sewer	
17			Allocation %	Amount	Allocation %	Amount	
18	Allocated Total		50.00%	1,344	50.00%	1,344	
19	Amortization of Rate Case Expense:						
20	Amortization Period in Years:		<u>4</u>			<u>4</u>	
21	Amortization Amount per year		<u>336</u>			<u>336</u>	
22							
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

LP Waterworks, Inc.  
 TAXES OTHER THAN INCOME  
 Test Year Ended 10/31/2024

Docket No. 2024XXXX-WS

WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED		ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
			TEST YEAR	ADJUSTMENTS			
PERSONAL PROPERTY	\$3,780	\$0	\$3,780	\$0	\$3,780		\$3,780
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	7,743	0	7,743	0	7,743	1,077	8,820
OTHER	0	0	0	0	0		0
<b>TOTAL</b>	<b>\$11,523</b>	<b>\$0</b>	<b>\$11,523</b>	<b>\$0</b>	<b>\$11,523</b>	<b>\$1,077</b>	<b>\$12,600</b>

Test Year RAF 7,743  
 Utility Adj Rev 7742.90835  
 Adjustment 0.00165

WASTEWATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED		ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
			TEST YEAR	ADJUSTMENTS			
PERSONAL PROPERTY	\$698	\$0	\$698	\$0	\$698		\$698
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	5,584	0	5,584	0	5,584	1,170	6,753
OTHER	0	0	0	0	0		0
<b>TOTAL</b>	<b>\$6,281</b>	<b>\$0</b>	<b>\$6,281</b>	<b>\$0</b>	<b>\$6,281</b>	<b>\$1,170</b>	<b>\$7,451</b>

Test Year RAF 5,584  
 Utility Adj Rev 5583.573  
 Adjustment 0.007



**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	Nov-23	807,831	0	648,000	23,650	136,181	16.9%
2	Dec-23	939,101	0	754,000	62,250	122,851	13.1%
3	Jan-24	1,054,802	0	833,000	31,750	190,052	18.0%
4	Feb-24	990,030	0	840,000	64,350	85,680	8.7%
5	Mar-24	1,221,982	0	1,044,000	6,750	171,232	14.0%
6	Apr-24	955,922	0	905,000	6,750	44,172	4.6%
7	May-24	805,943	0	813,000	16,750	(23,807)	-3.0%
8	Jun-24	637,170	0	566,000	18,750	52,420	8.2%
9	Jul-24	672,005	0	457,000	43,750	171,255	25.5%
10	Aug-24	849,280	0	482,000	159,550	207,730	24.5%
11	Sep-24	737,589	0	477,000	69,150	191,439	26.0%
12	Oct-24	1,022,582	0	291,000	97,950	633,632	62.0%
13							
14	<b>TOTAL</b>	<b>10,694,237</b>	<b>0</b>	<b>8,110,000</b>	<b>601,400</b>	<b>1,982,837</b>	<b>18.5%</b>

LP Waterworks, Inc.  
**ALLOCATION OF REVENUE REQUIREMENT TO RATES - WATEF**  
 Test Year Ended 10/31/2024

Docket No. 2024XXX-WS

ACCT NO.	ACCOUNT TITLE	ADJUSTED O&M EXPENSES	REVENUE ALLOCATION %		REVENUE ALLOCATION \$	
			BFC	GALLONAGE CHARGE	BFC	GALLONAGE CHARGE
601	SALARIES AND WAGES - EMPLOYEES	\$0	75.00%	25.00%	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC	\$6,300	75.00%	25.00%	4,725	1,575
604	EMPLOYEE PENSIONS AND BENEFITS	\$0	75.00%	25.00%	0	0
610	PURCHASED WATER	\$0	0.00%	100.00%	0	0
615	PURCHASED POWER	\$3,520	0.00%	100.00%	0	3,520
616	FUEL FOR POWER PRODUCTION	\$0	0.00%	100.00%	0	0
618	CHEMICALS	\$505	0.00%	100.00%	0	505
620	MATERIALS AND SUPPLIES	\$0	50.00%	50.00%	0	0
630	CONTRACTUAL SERVICES -PROFESSIO	\$0	50.00%	50.00%	0	0
632	CONTRACTUAL SERVICES - ACCT.	\$262	50.00%	50.00%	131	131
633	CONTRACTUAL SERVICES - LEGAL	\$150	50.00%	50.00%	75	75
634	CONTRACTUAL SERVICES - MGMT. FEE	\$524	50.00%	50.00%	262	262
636	CONTRACTUAL SERVICES - OTHER	\$126,147	50.00%	50.00%	63,074	63,074
641	RENTAL OF BUILDING/REAL PROPERTY	\$0	50.00%	50.00%	0	0
642	RENTAL OF EQUIPMENT	\$0	100.00%	0.00%	0	0
650	TRANSPORTATION EXPENSES	\$0	100.00%	0.00%	0	0
656	INSURANCE-VEHICLE	\$0	75.00%	25.00%	0	0
657	INSURANCE-GENERAL LIABILITY	\$1,057	100.00%	0.00%	1,057	0
658	INSURANCE-WORKMAN'S COMP.	\$0	100.00%	0.00%	0	0
659	INSURANCE-OTHER	\$0	100.00%	0.00%	0	0
660	ADVERTISING EXPENSE	\$0	100.00%	0.00%	0	0
666	AMORT. OF RATE CASE EXPENSE	\$336	100.00%	0.00%	336	0
667	REGULATORY COMM. EXPENSES - OTH	\$0	100.00%	0.00%	0	0
670	BAD DEBT EXPENSE	\$161	100.00%	0.00%	161	0
675	MISCELLANEOUS EXPENSES	\$15,690	50.00%	50.00%	7,845	7,845
	TOTAL OPERATION AND MAINTENANCE	<u>\$154,652</u>			<u>\$77,665</u>	<u>\$76,987</u>
	DEPRECIATION EXPENSE (NET OF CIAC)	<u>\$11,121</u>	50.00%	50.00%	<u>\$5,560</u>	<u>\$5,560</u>
	AMORTIZATION (OTHER)	<u>\$1,075</u>	50.00%	50.00%	<u>\$537</u>	<u>\$537</u>
	<u>TAXES OTHER THAN INCOME</u>					
	PERSONAL PROPERTY	\$3,780	100.00%	0.00%	\$3,780	\$0
	PAYROLL	0	50.00%	50.00%	0	0
	REGULATORY ASSESSMENT FEES	8,820	50.00%	50.00%	4,410	4,410
	OTHER	\$0	50.00%	50.00%	\$0	\$0
	TOTAL TAXES OTHER	<u>\$12,600</u>			<u>\$8,190</u>	<u>\$4,410</u>
	INCOME TAX EXPENSE	\$0	0.00%	100.00%	\$0	\$0
	NET OPERATING INCOME	<u>\$16,558</u>	0.00%	100.00%	<u>\$0</u>	<u>\$16,558</u>
	TOTAL WATER REVENUE REQUIREMEN	<u>\$196,006</u>			<u>\$91,953</u>	<u>\$104,053</u>
	(MAKE SURE THIS TIES TO ACCT SCHED.)					
	LESS: MISC. SERVICE CHARGES	-\$4,389	100.00%	0.00%	-4,389	0
	PLUS: OTHER ADJUSTMENTS	\$0	0.00%	100.00%	\$0	0
	REVENUE REQ FROM SERVICE RATES	<u>\$191,617</u>			<u>\$87,563</u>	<u>\$104,053</u>
	FACTORED ERCs (or weighted bills)	<u>5,896</u>		BFC/ERC	<u>\$14.85</u>	
	TOTAL GALLONS (000's)	<u>7,982</u>		Gallon Charge		<u>\$13.04</u>
<b>NEW VERSION</b>						
	TOTAL WATER REVENUE REQUIREMEN	<u>\$196,006</u>	60.00%	40.00%	<u>\$117,604</u>	<u>\$78,402</u>
	(MAKE SURE THIS TIES TO ACCT SCHED.)					
	LESS: MISC. SERVICE CHARGES	-\$4,389	100.00%	0.00%	-4,389	0
	OTHER ADJUSTMENTS	\$0	0.00%	100.00%	\$0	\$0
	REVENUE REQ FROM SERVICE RATES	<u>\$191,617</u>			<u>\$113,214</u>	<u>\$78,402</u>
	FACTORED ERCs (or weighted bills)	<u>5,896</u>		BFC/ERC	<u>\$19.20</u>	
	TOTAL GALLONS (000's)	<u>7,982</u>		Gallon Charge		<u>\$9.82</u>

ACCT NO.	ACCOUNT TITLE	STAFF	EXPENSE		REVENUE	
		ADJUSTED O&M EXPENSES	ALLOCATION BFC	GALLONAGE CHARGE	ALLOCATION \$ BFC	GALLONAGE CHARGE
701	SALARIES AND WAGES - EMPLOYEES	\$0	75.00%	25.00%	\$0	\$0
703	SALARIES: OFFICERS, DIRECTORS, ETC	\$6,300	75.00%	25.00%	4,725	1,575
704	EMPLOYEE PENSIONS AND BENEFITS	\$0	75.00%	25.00%	0	0
710	PURCHASED SEWAGE TREATMENT	\$0	0.00%	100.00%	0	0
711	SLUDGE REMOVAL EXPENSE	\$2,420	0.00%	100.00%	0	2,420
715	PURCHASED POWER	\$7,654	0.00%	100.00%	0	7,654
716	FUEL FOR POWER PRODUCTION	\$0	0.00%	100.00%	0	0
718	CHEMICALS	\$3,034	0.00%	100.00%	0	3,034
720	MATERIALS AND SUPPLIES	\$0	50.00%	50.00%	0	0
731	CONTRACTUAL SERVICES - ENGR.	\$0	50.00%	50.00%	0	0
732	CONTRACTUAL SERVICES - ACCT.	\$263	50.00%	50.00%	132	132
733	CONTRACTUAL SERVICES - LEGAL	\$150	50.00%	50.00%	75	75
734	CONTRACTUAL SERVICES - MGMT. FEE	\$0	50.00%	50.00%	0	0
735	CONTRACTUAL SERVICES - TESTING	\$0	50.00%	50.00%	0	0
736	CONTRACTUAL SERVICES - OTHER	\$97,938	50.00%	50.00%	48,969	48,969
741	RENTAL OF BUILDING/REAL PROPERTY	\$0	100.00%	0.00%	0	0
742	RENTAL OF EQUIPMENT	\$0	100.00%	0.00%	0	0
750	TRANSPORTATION EXPENSES	\$0	75.00%	25.00%	0	0
756	INSURANCE - VEHICLE	\$0	100.00%	0.00%	0	0
757	INSURANCE - GENERAL LIABILITY	\$1,057	100.00%	0.00%	1,057	0
758	INSURANCE - WORKMAN'S COMPENSA1	\$0	100.00%	0.00%	0	0
759	INSURANCE - OTHER	\$0	100.00%	0.00%	0	0
760	ADVERTISING EXPENSE	\$0	100.00%	0.00%	0	0
766	AMORT. OF RATE CASE EXPENSE	\$336	100.00%	0.00%	336	0
767	REGULATORY COMM. EXPENSES - OTH	\$0	100.00%	0.00%	0	0
770	BAD DEBT EXPENSE	\$121	50.00%	50.00%	61	61
775	MISCELLANEOUS EXPENSES	\$639	50.00%	50.00%	320	320
	TOTAL OPERATION AND MAINTENANCE	<u>\$119,911</u>			<u>\$55,673</u>	<u>\$64,238</u>
	DEPRECIATION EXPENSE (NET OF CIAC)	<u>\$9,131</u>	50.00%	50.00%	<u>\$4,565</u>	<u>\$4,565</u>
	AMORTIZATION (OTHER)	<u>\$0</u>	50.00%	50.00%	<u>\$0</u>	<u>\$0</u>
	<u>TAXES OTHER THAN INCOME</u>					
	PERSONAL PROPERTY	\$698	100.00%	0.00%	\$698	\$0
	PAYROLL	0	50.00%	50.00%	0	0
	REGULATORY ASSESSMENT FEES	6,753	50.00%	50.00%	3,377	3,377
	OTHER	0	50.00%	50.00%	0	0
	TOTAL TAXES OTHER	<u>\$7,451</u>			<u>\$4,075</u>	<u>\$3,377</u>
	INCOME TAX EXPENSE	<u>\$0</u>	0.00%	100.00%	<u>\$0</u>	<u>\$0</u>
	NET OPERATING INCOME	<u>\$13,581</u>	0.00%	100.00%	<u>\$0</u>	<u>\$13,581</u>
	TOTAL WW REVENUE REQUIREMENT (MAKE SURE THIS TIES TO ACCT SCHED.)	<u>\$150,074</u>			<u>\$64,313</u>	<u>\$85,761</u>
	LESS: MISC. SERVICE CHARGES	\$0	100.00%	0.00%	0	0
	PLUS: OTHER ADJUSTMENTS	\$0	0.00%	100.00%	0	0
	REVENUE REQ FROM SERVICE RATES	<u>\$150,074</u>			<u>\$64,313</u>	<u>\$85,761</u>
	FACTORED ERCs (or weighted bills)	<u>5,035</u>		BFC/ERC	<u>\$12.77</u>	
	TOTAL GALLONS			Factor		
	Residential	3,726				3,726
	General Service	<u>322</u>	1.2			<u>386.4</u>
	Total Gallons	<u>4,048</u>				<u>4,112</u>
	RESIDENTIAL GALLONAGE RATE					<u>\$20.85</u>
	GENERAL SERVICE GALLONAGE RATE					<u>\$25.03</u>

	TOTAL WW REVENUE REQUIREMENT (MAKE SURE THIS TIES TO ACCT SCHED.)	<u>\$150,074</u>	60.00%	40.00%	<u>\$90,044</u>	<u>\$60,030</u>
	LESS: MISC. SERVICE CHARGES	\$0	100.00%	0.00%	0	0
	PLUS: OTHER ADJUSTMENTS	0	0.00%	100.00%	0	0
	REVENUE REQ FROM SERVICE RATES	<u>\$150,074</u>			<u>\$90,044</u>	<u>\$60,030</u>
	FACTORED ERCs (or weighted bills)	<u>5,035</u>		BFC/ERC	<u>\$17.88</u>	
	TOTAL GALLONS			Factor		
	Residential	3,726				3,726
	General Service	<u>322</u>	1.2			<u>386.4</u>
	Total Gallons	<u>4,048</u>				<u>4,112</u>
	RESIDENTIAL GALLONAGE RATE					<u>\$14.60</u>
	GENERAL SERVICE GALLONAGE RATE					<u>\$17.52</u>

**LP Waterworks, Inc.**  
**Water Monthly Service Rates**  
**Test Year Ended 10/31/2024**

**Schedule No. 4-A**  
**Docket No. 2024XXXX-WS**

	<b>Rates Prior to Filing</b>	<b>Utility Requested Final</b>	<b>4-year Rate Reduction</b>
<b><u>Residential, General Service and Multi-Family</u></b>			
Base Facility Charge by Meter Size:			
5/8" x 3/4"	\$15.65	\$19.50	\$0.03
3/4"	\$23.48	\$29.25	\$0.04
1"	\$39.15	\$48.75	\$0.07
1-1/2"	\$78.25	\$97.51	\$0.13
2"	\$125.20	\$156.01	\$0.21
3"	\$250.40	\$312.02	\$0.43
4"	\$391.25	\$487.53	\$0.66
6"	\$782.50	\$975.07	\$1.33
Residential Gallonage Charge			
0 - 3,000 gal.	\$9.24	\$8.60	\$0.01
Over 3,000 gal.	\$13.86	\$12.90	\$0.02
General Service Gallonage Charge	\$10.06	\$9.60	\$0.01
<b><u>Private Fire Protection</u></b>			
Base Facility Charge by Meter Size:			
2"	\$10.43	\$13.00	\$0.02
3"	\$20.87	\$26.00	\$0.04
4"	\$32.60	\$40.63	\$0.06
6"	\$65.21	\$81.26	\$0.11
8"	\$0.00	\$130.01	\$0.18
<b><u>Typical Residential Bills 5/8" x 3/4" Meter</u></b>			
3,000 Gallons	\$43.37	\$45.30	
5,000 Gallons	\$61.85	\$62.50	
10,000 Gallons	\$126.53	\$122.70	

**LP Waterworks, Inc.  
Wastewater Monthly Service Rates  
Test Year Ended 10/31/2024**

**SCHEDULE NO. 4-B  
Docket No. 2024XXXX-WS**

	<b>Rates Prior to Filing</b>	<b>Utility Requested Final</b>	<b>Four-year Rate Reduction</b>
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**Residential**

Base Facility Charge All Meter Sizes:	\$19.34	\$17.88	\$0.03
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Gallonge Charge - Per 1,000 gallons (8,000 gallon cap)	\$9.99	\$14.60	\$0.03
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**General Service**

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$19.34	\$17.88	\$0.03
3/4"	\$29.01	\$26.83	\$0.05
1"	\$48.35	\$44.71	\$0.08
1-1/2"	\$96.70	\$89.42	\$0.16
2"	\$154.72	\$143.07	\$0.25
3"	\$309.44	\$286.14	\$0.51
4"	\$483.50	\$447.09	\$0.80
6"	\$967.00	\$894.18	\$1.59

Gallonge Charge, per 1,000 Gallons	\$12.00	\$17.52	\$0.03
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**Typical Residential Bills 5/8" x 3/4" Meter**

3,000 Gallons	\$49.31	\$61.68
5,000 Gallons	\$69.29	\$90.87
10,000 Gallons	\$79.28	\$105.47

(Wastewater Gallonge Cap - 8,000 Gallons)

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

LP Waterworks, Inc.  
 Docket No. 2024XXXX-WS  
 Test Year Ended 10/31/2024  
 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 RateW/Rpsr	(13) Revenue at Rpsn Rates
1	<b>Residential</b>												
2	5/8" X 3/4"	5,217		\$15.31	79,872	5,217		\$15.65	81,646			\$19.50	101,732
3	3/4"	-		\$22.97	0	0		\$23.48	0			\$29.25	0
4	1"	-		\$38.28	0	0		\$39.15	0			\$48.75	0
5	1-1/2"	0		\$76.55	0	0		\$78.25	0			\$97.51	0
6	2"	0		\$122.48	0	0		\$125.20	0			\$156.01	0
7	3"	0		\$244.96	0	0		\$250.40	0			\$312.02	0
8	4"	0		\$382.75	0	0		\$391.25	0			\$487.53	0
9	<b>Gallonge Charge, per 1,000 gallons</b>												
10	0 - 3,000 gal.		4,588	\$9.04	41,476	0	4,588	\$9.24	42,393	0	4,588	\$8.60	39,457
11	Over 3,000		1,391	\$13.56	18,862	0	1,391	\$13.86	19,279	0	1,391	\$12.90	17,944
12					0	0	0		0	0	0		0
13	<b>Total Residential</b>	<b>5,217</b>	<b>5,979</b>		<b>140,210</b>	<b>5,217</b>	<b>5,979</b>		<b>143,318</b>	<b>0</b>	<b>5,979</b>		<b>159,132</b>
14	<b>Average Bill</b>				<b>26.88</b>				<b>27.47</b>				<b>30.50</b>
15													
16	<b>General Service</b>												
17	5/8" X 3/4"	133	340	\$15.31	2,036	133		\$15.65	2,081			\$19.50	2,594
18	3/4"	0		\$22.97	0	0		\$23.48	0			\$29.25	0
19	1"	35	14	\$38.28	1,340	35		\$39.15	1,370			\$48.75	1,706
20	1-1/2"	24	90	\$76.55	1,837	24		\$78.25	1,878			\$97.51	2,340
21	2"	36	1,559	\$122.48	4,409	36		\$125.20	4,507			\$156.01	5,616
22	3"	0		\$244.96	0	0		\$250.40	0			\$312.02	0
23	4"	0		\$382.75	0	0		\$391.25	0			\$487.53	0
24	6"	0		\$765.50	0	0		\$782.50	0			\$975.07	0
25													
26	<b>Gallonge</b>		<b>2,003</b>	<b>\$9.84</b>	<b>19,710</b>		<b>2,003</b>	<b>\$10.06</b>	<b>20,150</b>	<b>2,003</b>	<b>2,003</b>	<b>\$9.60</b>	<b>19,229</b>
27	<b>Total General Serv</b>	<b>228</b>	<b>2,003</b>		<b>29,332</b>	<b>228</b>	<b>2,003</b>		<b>29,987</b>	<b>2,003</b>	<b>2,003</b>		<b>31,485</b>
28	<b>Average Bill</b>	<b>19</b>			<b>128.65</b>				<b>131.52</b>				<b>138.09</b>
29													
30	<b>Irrigation</b>												
31	5/8" X 3/4"	0		\$15.31	0	0	NA	\$15.65	0			19.50	0
32	<b>Gallonge Charge, per 1,000 gallons</b>												
33	0 - 3,000 gal.		0	9.04	0	0		\$9.24	0	0	0	8.60	0
34	Over 3,000		0	13.56	0	0		\$13.86	0	0	0	12.90	0
35													
36													
37	<b>Total Irrigation</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
38	<b>Average Bill</b>				<b>#REF!</b>				<b>#REF!</b>				<b>0.00</b>
39													
40	<b>Fire Protection</b>												
41	2"	0	NA	\$10.21	0	0		\$10.43	0			13.00	0
42	3"	0	NA	\$20.41	0	0		\$20.87	0			26.00	0
43	4"	0	NA	\$31.90	0	0		\$32.60	0			40.63	0
44	6"	12	NA	\$63.79	765	0		\$65.21	783			81.26	975
45	8"	0	NA	\$0.00	0	0		\$0.00	0			130.01	0
46	10"	0	NA	\$0.00	0	0		\$0.00	0			186.89	0
47	<b>Total Fire Protect</b>	<b>12</b>	<b>NA</b>		<b>765</b>		<b>NA</b>		<b>783</b>	<b>NA</b>			<b>975</b>
48	<b>Average Bill</b>												
49													
50	<b>Subtot Billd Rev</b>	<b>5,457</b>	<b>7,982</b>		<b>170,307</b>	<b>5,445</b>	<b>7,982</b>		<b>174,088</b>	<b>2,003</b>	<b>7,982</b>		<b>191,592</b>
51	Unbilled Revenues				0				0				-
52	Guaranteed Revenues				0				0				0
53	Misc. Service Charge				4,389				4,389				4,389
54	Adjustments to Customers				0				0				0
55	<b>Tot Billed Rev</b>				<b>174,697</b>				<b>178,477</b>				<b>195,982</b>
56	Booked Revenue per GL				<b>172,065</b>				<b>172,065</b>				
57	Adjustments to Booked				0				0				0
58	Bkd Rev Adjst				<b>172,065</b>				<b>172,065</b>				
59	Difference				(2,632)		-1.5%		(6,413)		-3.6%		