

RAINTREE WATERWORKS, INC.

September 8, 2015

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

Check received with original forwarded
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deposit information to Records.
Initials of person who forwarded check
[Signature]

RECEIVED-PPSC
15 SEP 11 AM 9:08
COMMISSION
CLERK

Re: Application of Raintree Waterworks, Inc. for Staff Assisted Rate Case in Lake County

Dear Commission Clerk,

Please find attached Raintree Waterworks, Inc. (RWW) application for a staff assisted rate case (SARC) in Lake County.

RWW purchased the water and wastewater systems from Raintree Harbor Utilities, LLC on May 23, 2014. The transfer was approved by the Public Service Commission in Order No. PSC-14-0692-PAA-WU, issued December 15, 2014. The last SARC for this water system was in 2008, which culminated in Order No. PSC-08-0483-PAA-WU, issued July 25, 2008, in Docket No. 070627-WU. Since Raintree Waterworks, Inc. purchased these systems on May 23, 2014, the utility is requesting a test year ending July 31, 2015 to reflect a full 12 months of operation under the new ownership.

In Order No. PSC-08-0483-PAA-WU, the Commission found that the service area was built out and both the water treatment facilities and distribution system were found to be 100% used and useful.

For the test year ending July 31, 2015, the adjusted average water rate base for RWW is \$51,157. The adjusted operating expenses for the requested test year were \$45,783 for water. Finally, based on the adjusted amounts in RWW's supporting workpapers, the net operating loss for this test year were (\$3,785).

RWW is requesting an overall rate of return (ROR) of 8.74% with a return on equity of 8.74% based on the most recent leverage formula in Order No. PSC-15-0259-PAA-WS, issued July 2, 2015.

In support of its requested rate increase, RWW provides the following information attached to this letter:

1. Commission Application for Staff Assisted Rate Case Form PSC/AFD 2-W;
2. RWW's supporting schedules for requested test year ending August 31, 2014 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. Schedule 3-C – Adjustments to Operating Income
 - f. O&M Expenses – Water
 - g. Schedule RCE – Analysis of Rate Case Expense

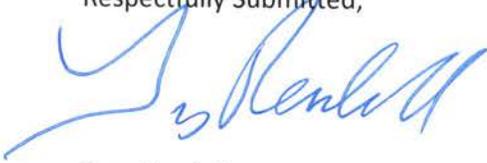
COM	_____
AFD	1 _____
APA	1 _____
ECO	1 _____
ENG	1 _____
GCL	1 _____
IDM	_____
TEL	_____
CLK	_____

Raintree Waterworks, Inc.
Staff Assisted Rate Case Request
September 8, 2015

- h. Plant, Accumulated Depreciation, Depreciation Expenses – Adjustments for Use and Useful – Water
- i. Schedule A-5 – Average Plant in Service – by Primary Account
- j. Schedule A-9 – Average Accumulated Depreciation by Primary Account
- k. Schedule A-14 – Average CIAC and Accumulated Amortization
- l. Taxes Other Than Income Schedule
- m. Allocation of Revenue Requirement – Rate Design – Water
- n. Schedule E-1w – Water Rates at Present and Proposed Rates (with elasticity adj.)
- o. Schedule 4 – A – Utility Requested Water Rate Schedule
- p. Schedule F-1 – Gallons of Water Purchased, Sold and Unaccounted For

The total filing fee in the amount of \$500 is also attached to this SARC application pursuant to Rule 25-30.30.020(2)(f), Florida Administrative Code.

Respectfully Submitted,



Troy Rendell
Manager of Regulated Utilities
// for Raintree Waterworks, Inc.

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR A STAFF ASSISTED RATE CASE

I. GENERAL DATA

A

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

B

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

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

2. County: **Lake**

Nearest City: **Grand Island, FL**

3. General Area Served: **Raintree Harbor**

36 733 Sundance Dr., Grand Island, FL

C

Authority: **See Order No. PSC-14-0692-PAA-WU, issued December 15, 2014**

1. Water Certificate No. **539-W**

Date Received: **December 15, 2014**

2. Wastewater Certificate No. **N/A**

Date Received: **N/A**

3. Date Utility Started Operations: Water: **1987**

Wastewater: **N/A**

D

How System Was Acquired: **Purchased from Raintree Harbor Utilities, LLC Transferred to Raintree Waterworks, Inc.**

If utility was purchased, give date **May 23, 2014**

Amount Paid \$ **\$60,000**

1. Name of Seller: **Raintree Harbor Utilities, LLC**

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>39%</u>
3.	<u>Victoria Penick</u>	<u>Administrator</u>	<u>10%</u>
4.	<u></u>	<u></u>	<u></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):

Name:

Address:

Troy Rendell, U.S. Water Services Corporation

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

II. ACCOUNTING DATA

A

Outside Accountant

- 1. Name: **Jack Baillie, Jr.**
- 2. Firm: **J.S. Baillie, Jr.**
- 3. Address: **2153 Grand Blvd., Holiday, FL 34690**
- 4. Telephone: **(727) 937- 6650**

B

Individual To Contact On Accounting Matters:

- 1. Name: **Troy Rendell, Manager of Regulated Utilities, U.S. Water Services Corp.**
- 2. 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: **2014**

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 Ending</u> <u>12/31/2014</u>	<u>Historic</u> <u>Test Year</u> <u>Ending</u> <u>7/31/15</u>
1. <u>Water:</u>		
Cost of Plant In Service	\$ <u>258,259</u>	\$ <u>258,259</u>
Less Accumulated Depreciation	<u>(198,828)</u>	<u>(201,496)</u>
Less Contributed Plant	<u>(29,750)</u>	<u>(29,750)</u>
Plus Accumulated Amortization – CIAC	<u>14,830</u>	<u>15,143</u>
Net Owner's Investment	\$ 44,511	\$ 42,156

	<u>Year Ending</u> <u>12/31/2014</u>	<u>Historic</u> <u>Test Year</u> <u>Ending</u> <u>7/31/15</u>
2. <u>Wastewater:</u>		
Cost of Plant In Service	\$ N/A	\$ N/A
Less Accumulated Depreciation	N/A	N/A
Less Contributed Plant	N/A	N/A
Plus Accumulated Amotrization - CIAC	N/A	N/A
Net Owner's Investment	\$ N/A	\$ N/A

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

	<u>Six (6)</u> <u>Months</u> <u>Ending</u> <u>12/31/2014</u>	<u>Historic</u> <u>Test Year</u> <u>Ending</u> <u>7/31/15</u>
1. <u>Water:</u>		
Revenues (By Class)		
a. Residential	\$ 23,377	\$ 40,477.45
b. Commercial	111	182.14
c. Other	0	10.40
Total Operating Revenues:	\$ 23,487	\$ 40,669.99
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	1,750	3,000.00
c. Employee Pensions & Benefits	0	0
d. Purchased Water	0	0
e. Purchased Power	2,535	4,689.10
f. Fuel for Power Production	0	0
g. Chemicals	286	344.50
h. Contractual Services - Legal	0	589.50
i. Contractual Services - Professional	12,563	21,744.12
j. Contractual Services – Other (Accounting)	2,000	1,666.68
k. Rents	0	0
l. Transportation Expenses	0	0
m. Insurance Expense	245	835.07
n. Regulatory Commission Expense	0	0
o. Bad Debt Expense	234	568.10
p. Miscellaneous Expense	845	548.05

q. Depreciation Expense	10,237	10,875.89
r. CIAC Amortization Expense	(1,210)	-1,280.07
s. Property Taxes	671	953.71
t. Other Taxes - RAFs	1,057	1,997.45
u. Income Taxes	0	0
Operating Income (Loss) ** 6 month period **	\$ (7,726)	\$ (5,862.11)

2. Wastewater

	<u>Six (6) Months Ending 12/31/2014</u>	<u>Historic Test Year Ending 7/31/15</u>
Revenues (By Class):	\$ N/A	\$ N/A
a. Residential	N/A	N/A
b.	0	0
c.	0	0
Total Operating Revenues:	\$ N/A	\$ N/A
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	0	0
c. Employee Pensions & Benefits	0	0
d. Purchased Wastewater Treatment	0	0
e. Sludge Removal Expense	0	0
f. Purchased Power	0	0
g. Fuel for Power Production	0	0
h. Chemicals	0	0
i. Materials & Supplies	0	0
j. Contractual Services - Professional	0	0
k. Contractual Services - Other	0	0
l. Rents	0	0
m. Transportation Expenses	0	0
n. Insurance Expense	0	0
o. Regulatory Commission Expense	0	0
p. Bad Debt Expense	0	0
q. Miscellaneous Expense	0	0
r. Depreciation Expense	0	0
s. Amortization CIAC	0	0
t. Property Taxes	0	0
u. Other Taxes	0	0
v. Income Taxes	0	0
Operating Income (Loss)	\$ 0	\$ 0

H. Outstanding Debt:

Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
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1. **N/A**
2.
3.
4.

- I. Indicate Type of Tax Return Filed:
- 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, Manager of Regulated Utilities, U.S. Water Service Corp.**
 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:
Ron Derossett - U.S. Water Services Corporation
Water Class A - 00003531
Wastewater – Class A - 0003216
- 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: **N/A**
 - b. Under Construction: **N/A**
 - c. Proposed: **N/A**
 2. Type and make of present treatment facilities:
N/A

3. Approximate average daily flow of treatment plant effluent:

N/A

4. Approximate length of wastewater mains:

Size (diameter):					
Linear feet:					

5. Number of manholes:

6. Number of lift stations:

7. How do you measure treatment plant effluent?

N/A

8. Is the treatment plant effluent chlorinated? Yes No

If yes, what is the normal dosage rate? **N/A**

9. Tap in fees – Wastewater: \$ **0**

10. Service availability fees – Wastewater: \$ **0**

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

Number Expiration Date:

12. Total gallons treated during most recent twelve months:

13. Wastewater treatment purchased during most recent twelve months: **0**

H. Water:

1. Gallons per day capacity of treatment facilities:

a. Existing: **130,000**

b. Under Construction : **n/a**

c. Proposed: **n/a**

2. Type of treatment:

Sodium Hypochlorite

3. Approximate average daily flow of treated water: **41,793**

4. Source of water supply: Ground Water

5. Types of chemicals used and their normal dosage rates: **Sodium Hypochlorite**

6. Number of wells in service: **3**

Total capacity in gallons per minute (gpm): **1,123,200**

Diameter/Depth:	4" / 160	8" / 220	4" / 340
Motor horsepower:	20	50	20
Pump capacity (gpm):	90	600	90

7. Reservoirs and/or hydropneumatic tanks:

Description:	Ground		
Capacity:	3,000		

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):	6"	4"		
Linear feet:	5,576 lf	165 lf		

11. Note any fire flow requirements and imposing government agency: Lake County
750 gpm

12. Number of fire hydrants in service:

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

14. Meter installation or tap in fees - Water \$ 193.00

15. Service availability fees - Water \$ Built Out - No Service Availability

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

17. Total gallons pumped during most recent twelve months: 15,254,470

18. Total gallons sold during most recent twelve months: 13,148,791

19. Gallons unaccounted for during most recent twelve months: 1,502,520

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:

a. Residential Water

BFC - \$13.60
Gallage Charge -
0 - 8,000 - \$1.58
Over 8,000 - \$1.96

b. General Service

BFC - \$13.60
Gallage Charge - \$1.79

c. Special Contract

d. Other - Specify

2. Wastewater:

a. Residential Wastewater

N/A

b. General Service

N/A

c. Special Contract

d. Other - Specify

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

1. Water Metered

2014

7/31/2015

a. Residential	<u>112</u>	<u>112</u>
b. General Service	<u>1</u>	<u>1</u>
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	
2. Water Unmetered	<u>2013</u>	<u>2014</u>
a. Residential	<u>0</u>	
b. General Service	<u>0</u>	
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	
3. Wastewater	<u>2013</u>	<u>2014</u>
a. Residential	<u>0</u>	<u>0</u>
b. General Service	<u>0</u>	
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	

V. AFFIRMATION

I, **Gary Deremer** the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida 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 _____

[Handwritten Signature]
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.

Raintree Waterworks, Inc.
 Schedule of Water Rate Base
 Test Year Ended 07/31/15

Schedule No. 1-A
 Docket No. 150XXX-WU

Description	Average Test Year Per Utility	Adjustments	Average Adjusted Test Year
1 Plant in Service	\$252,519	\$0	\$252,519
2 Land and Land Rights	5,740	0	5,740
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-196,058	0	-196,058
5 CIAC	-29,750	0	-29,750
6 Amortization of CIAC	14,503	0	14,503
7 Working Capital Allowance	<u>4,248</u>	<u>-45</u>	<u>4,203</u>
8 Rate Base	<u>\$51,202</u>	<u>-\$45</u>	<u>\$51,157</u>

Raintree Waterworks, Inc.
 Adjustments to Rate Base
 Test Year Ended 07/31/15

Schedule No. 1-C
 Docket No. 150XXX-WU

Explanation		Water	Wastewater
<u>Plant In Service</u>			
1	Total	\$0	\$0
		<u>\$0</u>	<u>\$0</u>
<u>Land</u>			
1	Total	\$0	\$0
		<u>\$0</u>	<u>\$0</u>
<u>Non-used and Useful</u>			
	Built Out - 100% U&U - See Order PSC-08-0483-PAA-WU	\$0	\$0
		<u>\$0</u>	<u>\$0</u>
<u>Accumulated Depreciation</u>			
1	Total	\$0	\$0
		<u>\$0</u>	<u>\$0</u>
<u>CIAC</u>			
1	Total	\$0	\$0
		<u>\$0</u>	<u>\$0</u>
<u>Accumulated Amortization of CIAC</u>			
1	Total	\$0	\$0
		<u>\$0</u>	<u>\$0</u>
<u>Working Capital</u>			
1		(\$45)	\$0

Raintree Waterworks, Inc.
 PLANT, ETC & USED AND USEFUL ADJUSTMENTS
 Test Year Ended 07/31/15

Docket No. 150XXX-WU

WATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME	Test Year Plant		Adjusted Balance	Depr Rates Per Rule	Test Year Acc Depr		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	2,587	0	2,587	2.50%	199	0	199	65	65	0	0	#N/A	#N/A
302	Franchises	750	0	750	2.50%	22	0	22	19	19	0	0	#N/A	#N/A
303	Land and Land Rights	5,740	0	5,740	NA	0	0	0	0	0	0.00%	0	0	0
304	Structures and Improvements	13,979	0	13,979	3.70%	7,905	0	7,905	517	517	0.00%	0	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	24,733	0	24,733	3.70%	18,659	0	18,659	915	915	0.00%	0	0	0
308	Infiltration Galleries	0	0	0	2.50%	0	0	0	0	0	0.00%	0	0	0
309	Supply Mains	4,179	0	4,179	3.13%	2,957	0	2,957	131	131	0.00%	0	0	0
310	Power Generation Equipment	0	0	0	5.00%	0	0	0	0	0	0.00%	0	0	0
311	Pumping Equipment	40,241	0	40,241	5.88%	35,898	0	35,898	2,366	2,366	0.00%	0	0	0
320	Water Treatment Equipment	53,968	0	53,968	5.88%	53,968	0	53,968	3,106	3,106	0.00%	0	0	0
330	Distribution Reservoirs	11,448	0	11,448	3.03%	9,741	0	9,741	347	347	0.00%	0	0	0
331	Transmission and Distribution Mains	62,668	0	62,668	2.63%	46,303	0	46,303	1,649	1,649	0.00%	0	0	0
333	Services	11,580	0	11,580	2.86%	9,291	0	9,291	331	331	0.00%	0	0	0
334	Meter & Meter Installations	1,268	0	1,268	5.88%	155	0	155	75	75	0.00%	0	0	0
335	Hydrants	12,879	0	12,879	2.50%	9,041	0	9,041	322	322	0.00%	0	0	0
336.4	Backflow Devices	6,500	0	6,500	10.00%	2,899	0	2,899	650	650	0.00%	0	0	0
340	Office Furniture & Equipment	5,739	0	5,739	6.67%	4,458	0	4,458	383	383	0.00%	0	0	383
340	Computer Equipment	0	0	0	16.67%	0	0	0	0	0	0.00%	0	0	0
341	Transportation Equipment	0	0	0	16.67%	0	0	0	0	0	0.00%	0	0	0
342	Stores Equipment	0	0	0	5.56%	0	0	0	0	0	0.00%	0	0	0
343	Tools, Shop & Garage	0	0	0	6.25%	0	0	0	0	0	0.00%	0	0	0
344	Laboratory Equipment	0	0	0	6.67%	0	0	0	0	0	0.00%	0	0	0
345	Power Operated Equipment	0	0	0	8.33%	0	0	0	0	0	0.00%	0	0	0
346	Communication Equipment	0	0	0	10.00%	0	0	0	0	0	0.00%	0	0	0
347	Miscellaneous Equipment	0	0	0	6.67%	0	0	0	0	0	0.00%	0	0	0
348	Other Plant & Miscellaneous Equipment	0	0	0	10.00%	0	0	0	0	0	0.00%	0	0	0
	INTANGIBLE PLANT	\$3,337	\$0	\$3,337		\$221	\$0	\$221	\$83	\$83	#N/A	\$0	\$0	\$0
	SOURCE OF SUPPLY & PUMPING	88,872	0	88,872		65,419	0	65,419	3,929	3,929	0.00%	0	0	0
	WATER TREATMENT PLANT	53,968	0	53,968		53,968	0	53,968	3,106	3,106	0.00%	0	0	0
	TRANSMISSION & DISTRIBUTION	106,343	0	106,343		77,430	0	77,430	3,373	3,373	0.00%	0	0	0
	GENERAL PLANT	5,739	0	5,739		4,458	0	4,458	383	383	#N/A	0	0	0
	TOTALS - WATER	\$258,259	\$0	\$258,259		\$201,496	\$0	\$201,496	\$10,875	\$10,875	0.00%	\$0	\$0	\$0

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

Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance
Raintree Waterworks, Inc.
Docket No. 150XXX-WU
 Test Year Ended 07/31/15
 Historical & Pro Forma

Schedule: A-5
 Page: 1
 Preparer: W T Rendell

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

Line No.	(1) Acct No.	(2) Account Name	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			Prior Year 07/31/14	Test Year End 07/31/15	Average Balance	Non-Used & Useful %	Useful Balance	Pro Forma Plant	Pro Forma YE	Non-U&U Proforma
1	301	Organization	2,587	2,587	2,587	0.00%	0	0	2,587	-
2	302	Franchises	750	750	750	0.00%	0	0	750	-
3	303	Land and Land Rights	5,740	5,740	5,740	0.00%	0	0	5,740	-
4	304	Structures and Improvements	13,979	13,979	13,979	0.00%	0	0	13,979	-
5	305	Collecting and Impounding	0	0	0	0.00%	0	0	-	-
6	306	Lake River and Other Intakes	0	0	0	0.00%	0	0	-	-
7	307	Wells and Springs	24,733	24,733	24,733	0.00%	0	0	24,733	-
8	308	Infiltration Galleries	0	0	0	0.00%	0	0	-	-
9	309	Supply Mains	4,179	4,179	4,179	0.00%	0	0	4,179	-
10	310	Power Generation Equipment	0	0	0	0.00%	0	0	-	-
11	311	Pumping Equipment	40,241	40,241	40,241	0.00%	0	0	40,241	-
12	320	Water Treatment Equipment	53,968	53,968	53,968	0.00%	0	0	53,968	-
13	330	Distribution Reservoirs	11,448	11,448	11,448	0.00%	0	0	11,448	-
14	331	Transmission and Distribution M	62,668	62,668	62,668	0.00%	0	0	62,668	-
15	333	Services	11,580	11,580	11,580	0.00%	0	0	11,580	-
16	334	Meter & Meter Installations	1,268	1,268	1,268	0.00%	0	0	1,268	-
17	335	Hydrants	12,879	12,879	12,879	0.00%	0	0	12,879	-
18	336.4	Backflow Devices	6,500	6,500	6,500	0.00%	0	0	6,500	-
19	340	Office Furniture & Equipment	5,739	5,739	5,739	0.00%	0	0	5,739	-
20	340	Computer Equipment	0	0	0	0.00%	0	0	-	-
21	341	Transportation Equipment	0	0	0	0.00%	0	0	-	-
22	342	Stores Equipment	0	0	0	0.00%	0	0	-	-
23	343	Tools, Shop & Garage	0	0	0	0.00%	0	0	-	-
24	344	Laboratory Equipment	0	0	0	0.00%	0	0	-	-
25	345	Power Operated Equipment	0	0	0	0.00%	0	0	-	-
26	346	Communication Equipment	0	0	0	0.00%	0	0	-	-
27	347	Miscellaneous Equipment	0	0	0	0.00%	0	0	-	-
28	348	Other Plant & Miscellaneous Equi	0	0	0	0.00%	0	0	-	-
29	TOTAL		<u>258,259</u>	<u>258,259</u>	<u>258,259</u>		<u>0</u>	<u>0</u>	<u>258,259</u>	-

Schedule of Water Accumulated Depreciation By Primary Account
 Test Year Average balance
 Raintree Waterworks, Inc.
 Docket No. 150XXX-WU
 Test Year Ended 07/31/15
 Historical & Pro Forma

Florida Public Service Commission
 Schedule A-9
 Page: 1
 Preparer WT Rendell

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

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Pro Forma Adjustments		Depr Rates (FYI)	
			Prior Year 07/31/14	Test Year End 07/31/15	Average Balance	Non-Used & Useful %	Balance	Plant	n	Amount	%	Amount			
1	301	Organization	134	199	166	0.00%	0					166	0.00%	0	2.50%
2	302	Franchises	3	22	13	0.00%	0					13	0.00%	0	2.50%
3	303	Land and Land Rights	0	0	0	0.00%	0					0	0.00%	0	NA
4	304	Structures and Improvements	7,388	7,905	7,647	0.00%	0					7,647	0.00%	0	3.70%
5	305	Collecting and Impounding	0	0	0	0.00%	0					0	0.00%	0	2.00%
6	306	Lake River and Other Intakes	0	0	0	0.00%	0					0	0.00%	0	2.50%
7	307	Wells and Springs	17,744	18,659	18,201	0.00%	0					18,201	0.00%	0	3.70%
8	308	Infiltration Galleries	0	0	0	0.00%	0					0	0.00%	0	2.50%
9	309	Supply Mains	2,826	2,957	2,892	0.00%	0					2,892	0.00%	0	3.13%
10	310	Power Generation Equipment	0	0	0	0.00%	0					0	0.00%	0	5.00%
11	311	Pumping Equipment	33,532	35,898	34,715	0.00%	0					34,715	0.00%	0	5.88%
12	320	Water Treatment Equipment	50,862	53,968	52,415	0.00%	0					52,415	0.00%	0	5.88%
13	330	Distribution Reservoirs	9,394	9,741	9,568	0.00%	0					9,568	0.00%	0	3.03%
14	331	Transmission and Distribution	44,654	46,303	45,478	0.00%	0					45,478	0.00%	0	2.63%
15	333	Services	8,960	9,291	9,126	0.00%	0					9,126	0.00%	0	2.86%
16	334	Meter & Meter Installations	81	155	118	0.00%	0					118	0.00%	0	5.88%
17	335	Hydrants	8,719	9,041	8,880	0.00%	0					8,880	0.00%	0	2.50%
18	336.4	Backflow Devices	2,249	2,899	2,574	0.00%	0					2,574	0.00%	0	10.00%
19	340	Office Furniture & Equipment	4,075	4,458	4,266	0.00%	0					4,266	0.00%	0	6.67%
20	340	Computer Equipment	0	0	0	0.00%	0					0	0.00%	0	16.67%
21	341	Transportation Equipment	0	0	0	0.00%	0					0	0.00%	0	16.67%
22	342	Stores Equipment	0	0	0	0.00%	0					0	0.00%	0	5.66%
23	343	Tools, Shop & Garage	0	0	0	0.00%	0					0	0.00%	0	6.25%
24	344	Laboratory Equipment	0	0	0	0.00%	0					0	0.00%	0	6.67%
25	345	Power Operated Equipment	0	0	0	0.00%	0					0	0.00%	0	8.33%
26	346	Communication Equipment	0	0	0	0.00%	0					0	0.00%	0	10.00%
27	347	Miscellaneous Equipment	0	0	0	0.00%	0					0	0.00%	0	6.67%
28	348	Other Plant & Miscellaneous Ec	0	0	0	0.00%	0					0	0.00%	0	10.00%
29	TOTAL		190,621	201,496	196,058		0		0	0	196,058		0		
30	Total Land and Land Rights		0	0	0		0				0		0		
	Subtotal w/o Land & Intangibles		190,621	201,496	196,058										

Schedule of CIAC and Accumulated Amortization of CIAC by Classification
 Test Year Average Balance
Raintree Waterworks, Inc.
Docket No. 150XXX-WU
 Test Year Ended 07/31/15
 Historical & Pro Forma

Florida Public Service Cor
 Schedule A-14
 Page: 1 of 4
 Preparer: W T Rendell

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

Line No.	Acct No.	Description	(3)			(4) (5)	
			Prior Year 07/31/14	Test Year End 07/31/15	Average Balance	Non-Used & Useful %	Balance
1		WATER					
2	271	CIAC	(29,750)	(29,750)	(29,750)	0.00%	0
3	272.0	Accumulated Amortization	13,863	15,143	14,503	0.00%	0
4			0	0	0	0.00%	0
5		Total Cash	<u>(15,887)</u>	<u>(14,607)</u>	<u>(15,247)</u>		<u>0</u>
6							
7		Property					
8	330	Dist Reservoirs & Standpipes	0	0	0	0.00%	0
9	331	T&D Mains	0	0	0	0.00%	0
10	333	Services	0	0	0	0.00%	0
11	334	Meters/Meter Installation	0	0	0	0.00%	0
12	335	Hydrants	0	0	0	0.00%	0
13		Total Property	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
14							
15		Total Water	<u>(15,887)</u>	<u>(14,607)</u>	<u>(15,247)</u>		<u>0</u>
16							
17		SEWER					
18		Cash					
19	272.2	Accumulated Amortization	0	0	0	0.00%	0
20			0	0	0	0.00%	0
21		Total Cash	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
22							
23		Property					
24	354	Structures & Improvements	0	0	0	0.00%	0
25	360	Collection Sewers- Force	0	0	0	0.00%	0
26	361	Collection Sewers- Gravity	0	0	0	0.00%	0
27	363	Services to Customers	0	0	0	0.00%	0
28	370	Lift Stations	0	0	0	0.00%	0
29	371	Pumping Equipment	0	0	0	0.00%	0
30	366	Reuse Services	0	0	0	0.00%	0
31	375	Reuse Transmission & Dist Mai	0	0	0	0.00%	0
32	389	Other Plant Misc Equip	0	0	0	0.00%	0
33		Total Property	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
34							
35		Total Sewer	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>

Raintree Waterworks, Inc.
 Capital Structure
 Test Year Ended 07/31/15

Schedule No. 2
 Docket No. 150XXX-WU

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	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	49,929	0	\$49,929	\$1,228	51,157	100.00%	8.74%	8.74%
15 Customer Deposits	0	0	\$0	\$0	0	0.00%	2.00%	0.00%
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 Total Capital	<u>\$49,929</u>	<u>\$0</u>	<u>\$49,929</u>	<u>\$1,228</u>	<u>\$51,157</u>	<u>100.00%</u>		<u>8.74%</u>
						<u>LOW</u>	<u>HIGH</u>	
						RETURN ON EQUITY	<u>7.74%</u>	<u>9.74%</u>
						OVERALL RATE OF RETURN	<u>7.74%</u>	<u>9.74%</u>

Raintree Waterworks, Inc.
Statement of Water Operations
Test Year Ended 07/31/15

Revised Schedule No. 3-A
Docket No. 150XXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$40,670</u>	<u>\$1,329</u>	<u>\$41,999</u>	<u>\$8,825</u> 21.01%	<u>\$50,824</u>
Operating Expenses					
2 Operation & Maintenance	33,985	-357	33,628	173	33,801
3 Depreciation	10,875	0	10,875		10,875
4 Amortization	-1,280	0	-1,280		-1,280
5 Taxes Other Than Income	2,951	-390	2,561	397	2,958
6 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Total Operating Expense	<u>46,531</u>	<u>-748</u>	<u>45,783</u>	<u>570</u>	<u>46,353</u>
8 Operating Income	<u>-\$5,861</u>	<u>\$2,076</u>	<u>-\$3,785</u>	<u>\$8,255</u>	<u>\$4,471</u>
9 Rate Base	<u>\$51,202</u>		<u>\$51,157</u>		<u>\$51,157</u>
10 Rate of Return	<u>-11.45%</u>		<u>-7.40%</u>		<u>8.74%</u>

Raintree Waterworks, Inc.
 Adjustment to Operating Income
 Test Year Ended 07/31/15

Revised Schedule 3-C
 Docket No. 150XXX-WU

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1 Annualized based on 2015 Index	\$1,329	\$0
2	\$0	\$0
Total	\$1,329	\$0
<u>Operation and Maintenance Expense</u>		
3 Rate Case Expense Amortization	\$309	\$0
4 Adjustment to Outside Services - Account to reflect actual bill	(\$667)	\$0
5 Total	(\$357)	\$0
<u>Depreciation Expense - Net</u>		
6 Built Out - 100% U&U - See Order PSC-08-0483-PAA-WU	\$0	\$0
Total	\$0	\$0
<u>Taxes Other Than Income</u>		
7 To reflect actual Real Estate and Tangible Taxes	(\$283)	\$0
8 To reflect appropriate RAFs test year revenues	(\$108)	\$0
Total	(\$390)	\$0
Additional Pro Forma Adjustments		
<u>Operation and Maintenance Expense</u>		
9 Bad Debt Expense on Revenue Increase (2%)	\$173	
<u>TAXES OTHER THAN INCOME TAX</u>		
10 RAF on Revenue Adjustment @ 4.5%	\$397	

Raintree Waterworks, Inc.
O&M EXPENSES-WATER
Test Year Ended 07/31/15

Docket No. 150XXX-WU

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.	3,000	0	3,000
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	4,689	0	4,689
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	345	0	345
620	MATERIALS AND SUPPLIES	0	0	0
631	CONTRACTUAL SERVICES -ENGR.	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	1,667	-667	1,000
633	CONTRACTUAL SERVICES - LEGAL	590	0	590
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
636	CONTRACTUAL SERVICES - OTHER	21,744	0	21,744
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	835	0	835
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	309	309
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	568	0	568
675	MISCELLANEOUS EXPENSES	<u>548</u>	<u>0</u>	<u>548</u>
	TOTAL OPERATION AND MAINTENANCE	<u>\$33,985</u>	<u>-\$357</u>	<u>\$33,628</u>

Analysis of Rate Case Expense

Florida Public Service Commission

Raintree Waterworks, Inc.
 Docket No. 150XXX-WU
 Test Year Ended 07/31/15

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						
3	Sub-Total Legal			0	Legal		
4				0			
5							
6	<u>Other</u>						
7	Customer Notice - Customer Meeting	Rendell		\$ 118.65	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Notice - Final Rates	Rendell		\$ 118.65	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Travel - Customer Meeting	Rendell, Derosssett		\$ 250.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Filing Fee	Rendell		\$ 500.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell / Deremer		\$ 250.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	Sub-Total Other			1,237			
13	Total Estimate Through PAA [X] or Commission Hearing [1,237			
14	Allocation to this Rate Group:						
15		Water		Water		Sewer	
16		Allocation %		Amount		Allocation %	Amount
17	Allocated Total	100.00%		1,237		0.00%	0
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:			4			
20	Amortization Amount per year			309			
21	Deferred Rate Case Expense (for CWC on A-3)			0			
22	=(Allocated Total less first year amortization)/2			464			
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

WATER	TEST YEAR	UTILITY ADJUSTMENTS	UTILITY ADJUSTED TEST YEAR	ADJUSTMENTS	ADJUSTED TEST YEAR	REVENUE INCREASE	REVENUE REQUIREMENT
PERSONAL PROPERTY	\$954	-\$283	\$671	\$0	\$671		\$671
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	1,997	-108	1,890	0	1,890	397	2,287
OTHER	0	0	0	0	0		0
TOTAL	\$2,951	-\$390	\$2,561	\$0	\$2,561	\$397	\$2,958

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

Florida Public Service Commission

Raintree Waterworks, Inc.
Docket No. 150XXX-WU
Test Year Ended 07/31/15

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	Aug-14	1,340,800	0	676,791	79,816	584,193	43.6%
2	Sep-14	1,342,620	0	1,063,000	49,292	230,328	17.2%
3	Oct-14	1,467,200	0	1,248,000	48,594	170,606	11.6%
4	Nov-14	1,324,500	0	939,000	45,740	339,760	25.7%
5	Dec-14	1,136,600	0	973,000	41,982	121,618	10.7%
6	Jan-15	1,175,250	0	973,000	42,755	159,495	13.6%
7	Feb-15	933,500	0	725,000	37,920	170,580	18.3%
8	Mar-15	1,229,000	0	771,000	43,830	414,170	33.7%
9	Apr-15	1,454,200	0	1,033,000	48,334	372,866	25.6%
10	May-15	1,632,300	0	1,426,000	50,086	156,214	9.6%
11	Jun-15	1,186,300	0	1,908,000	41,166	(762,866)	-64.3%
12	Jul-15	1,032,200	0	1,413,000	73,644	(454,444)	-44.0%
13							
14	TOTAL	15,254,470	0	13,148,791	603,159	1,502,520	9.8%

Raintree Waterworks, Inc.
FACTORED ERCs & GALLONS - WATER
 Test Year Ended 07/31/15
 (METER EQUIVALENT FACTORS BELOW)

Docket No. 150XXX-WU

<u>METER SIZE</u>	<u>ERC</u>	<u>NUMBER OF BILLS</u>	<u>FACTORED ERCs</u>	<u>GALLONS (000s)</u>
<u>RESIDENTIAL</u>				
5/8 x 3/4"	1.0	1,340	1,340	13,439
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
TOTAL RESIDENTIAL		<u>1,340</u>	<u>1,340</u>	<u>13,439</u>
<u>GENERAL SERVICE</u>				
5/8"x3/4"	1.0	12	12	22
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
2"	8.0	0	0	0
3" COMPOUND	16.0	0	0	0
4" COMPOUND	25.0	0	0	0
6" COMPOUND	50.0	0	0	0
8" COMPOUND	80.0	0	0	0
10" COMPOUND	115.0	0	0	0
TOTAL GENERAL SERVICE		<u>12</u>	<u>12</u>	<u>22</u>
<u>PRIVATE FIRE PROTECTION</u>				
2"	0.7	0	0	0
3" COMPOUND	1.3	0	0	0
4" COMPOUND	2.1	0	0	0
6" COMPOUND	4.2	0	0	0
8" COMPOUND	6.7	0	0	0
TOTAL PRIVATE FIRE PROTECTION		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER		<u>1,352</u>	<u>1,352</u>	<u>13,461</u>

Raintree Waterworks, Inc.
Water Monthly Service Rates
Test Year Ended 07/31/15

Schedule No. 4-A
Docket No. 150XXX-WU

	Rates Prior to Filing	Test Year Rate 7/31/15	Utility Requested Final	4-year Rate Reduction
<u>Residential Service (RS), Irrigation Service (IR)</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$ 13.43	13.60	\$14.98	\$0.08
3/4"	\$ 20.16	20.41	\$22.47	\$0.12
1"	\$ 33.60	34.02	\$37.46	\$0.20
1-1/2"	\$ 67.19	68.03	\$74.91	\$0.39
2"	\$ 107.51	108.85	\$119.86	\$0.63
3"	\$ 215.00	217.69	\$239.72	\$1.26
4"	\$ 335.94	340.14	\$374.56	\$1.97
6"	\$ -	-	\$749.13	\$3.94
Gallage Charge, per 1,000 Gallons				
0 - 8,000	\$1.56	\$1.58	\$1.84	\$0.01
Over 8,000	\$1.94	\$1.96	\$2.76	\$0.01
<u>General Service (GS), Multi Family Service (MS)</u>				
Base Facility Charge by Meter Size:				
5/8" x 3/4"	\$13.43	13.60	\$14.98	\$0.08
3/4"	\$20.16	20.41	\$22.47	\$0.12
1"	\$33.60	34.02	\$37.46	\$0.20
1-1/2"	\$67.19	68.03	\$74.91	\$0.39
2"	\$107.51	108.85	\$119.86	\$0.63
3"	\$215.00	217.69	\$239.72	\$1.26
4"	\$335.94	340.14	\$374.56	\$1.97
6"	\$0.00	680.30	\$749.13	\$3.94
Gallage Charge, per 1,000 Gallons				
	\$1.77	\$1.79	\$2.26	\$0.01
<u>Private Fire Protection</u>				
Base Facility Charge by Meter Size:				
2"	\$0.00		\$9.99	\$0.05
3"	\$0.00		\$19.98	\$0.10
4"	\$0.00		\$31.21	\$0.16
6"	\$0.00		\$62.43	\$0.33
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>				
3,000 Gallons	\$18.11	\$18.34	\$20.50	
5,000 Gallons	\$21.23	\$21.50	\$24.18	
10,000 Gallons	\$29.79	\$30.16	\$35.22	

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Raintree Waterworks, Inc.
 Docket No. 150XXX-WU
 Test Year Ended 07/31/15
 Water [X] or Sewer []

Schedule: E-1w
 Page: 1 of 1
 Preparer: WT 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) Test Year Rate 7/31/15	(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/Rprsn	(13) Revenue at Rpsn Rates
1 Residential													
2	5/8" X 3/4"	1,340		13.60	18,224	1,340		13.43	17,996			14.98	20,073
3	3/4"	0		20.41	0	0		20.16	0			22.47	0
4	1"	0		34.02	0	0		33.60	0			37.46	0
5	1-1/2"	0		68.03	0	0		67.19	0			74.91	0
6	2"	0		108.85	0	0		107.51	0			119.86	0
7	3"	0		217.69	0	0		215.00	0			239.72	0
8	4"	0		340.14	0	0		335.94	0			374.56	0
9	Gallonge Charge, per 1,000 gallons												
10	0 - 8,000 gal.		6,436	1.58	10,144	(16)	6,420	1.56	10,015	0	6,420	1.84	11,813
11	Over 8,000 gal.		7,181	1.96	13,757	(162)	7,019	1.94	13,617	(344)	6,675	2.76	18,423
12					0	0	0		0	0	0		0
13	Total Residential	1,340	13,617		42,125	1,340	13,439		41,628	(344)	13,095		50,309
14	Average Bill				31.44				31.07				37.54
15													
16 General Service													
17	5/8" X 3/4"	12	22	13.60	163	12		13.43	161			14.98	180
18	3/4"	0		20.41	0	0		20.16	0			22.47	0
19	1"	0		34.02	0	0		33.60	0			37.46	0
20	1-1/2"	0		68.03	0	0		67.19	0			74.91	0
21	2"	0		108.85	0	0		107.51	0			119.86	0
22	3"	0		217.69	0	0		215.00	0			239.72	0
23	4"	0		340.14	0	0		335.94	0			374.56	0
24	6"	0		680.30	0	0		671.90	0			749.13	0
25	8"	0		-	0	0		-	0			1,198.60	0
26	Gallonge		22	1.79	39	22		1.77	39	22	22	2.26	50
27	Total General Serv	12	22		203	12	22		200	22	22		229
28	Average Bill				16.88				16.68				19.12
29													
30 Irrigation													
31	5/8" X 3/4"	0		13.60	0	0	NA	13.43	0			14.98	0
32	Gallonge Charge, per 1,000 gallons												
33	0 - 8,000 gal.	0		1.58	0	0	0	1.56	0	0	0	1.84	0
34	Over 8,000 gal.	0		1.96	0	0	0	1.94	0	0	0	2.76	0
35		0		-	0	0	0	-	0	0	0	-	0
36	Block 4	0		-	0	0	0	-	0	0	0	-	0
37	Total Irrigation	0	0		0	0	0		0	0	0		0
38	Average Bill				-				-				-
39													
40 Fire Protection													
41	2"	0	NA	-	0	0		-	0			9.99	0
42	3"	0	NA	-	0	0		-	0			19.98	0
43	4"	0	NA	-	0	0		-	0			31.21	0
44	6"	0	NA	-	0	0		-	0			62.43	0
45	8"	0	NA	-	0	0		-	0			99.88	0
46	10"	0	NA	-	0	0		-	0			143.58	0
47	Total Fire Protect	0	NA		0	NA			0	NA			0
48	Average Bill				-				-				-
49													
50	Subtot Billd Rev	1,352	13,639		42,327	1,352	13,461		41,828	(322)	13,117		50,539
51	Unbilled Revenues				0				0				0
52	Guaranteed Revenues				0				0				0
53	Misc. Service Charge				10				10				10
54	Adjustments to Customers				(339)				(339)				
55	Tot Billed Rev				41,999				41,500				50,549
56	Booked Revenue per GL				40,670				40,670				
###	Difference				1,329	3.3%			830	2.0%			

		Test Year	Source	BFC	Usage	BFC	Usage
		Adjusted		%	%	Amt	Amt
O & M							
601	SALARIES AND WAGES - EMPLOYE	-	B-5	50%	50%	-	-
603	SALARIES: OFFICERS, DIRECTORS,	3,000	B-5	50%	50%	1,500	1,500
604	EMPLOYEE PENSIONS AND BENEFI	-	B-5	50%	50%	-	-
610	PURCHASED WATER	-	B-5	0%	100%	-	-
615	PURCHASED POWER	4,689	B-5	0%	100%	-	4,689
616	FUEL FOR POWER PRODUCTION	-	B-5	0%	100%	-	-
618	CHEMICALS	345	B-5	0%	100%	-	345
620	MATERIALS AND SUPPLIES	-	B-5	0%	100%	-	-
631	CONTRACTUAL SERVICES -ENGR.	-	B-5	50%	50%	-	-
632	CONTRACTUAL SERVICES - ACCT.	1,000	B-5	50%	50%	500	500
633	CONTRACTUAL SERVICES - LEGAL	590	B-5	50%	50%	295	295
634	CONTRACTUAL SERVICES - MGMT.	-	B-5	50%	50%	-	-
636	CONTRACTUAL SERVICES - TESTIN	21,744	B-5	50%	50%	10,872	10,872
641	RENTAL OF BUILDING/REAL PROPE	-	B-5	100%	0%	-	-
642	RENTAL OF EQUIPMENT	-	B-5	100%	0%	-	-
650	TRANSPORTATION EXPENSES	-	B-5	50%	50%	-	-
656	INSURANCE-VEHICLE	-	B-5	100%	0%	-	-
657	INSURANCE-GENERAL LIABILITY	835	B-5	100%	0%	835	-
658	INSURANCE-WORKMAN'S COMP.	-	B-5	100%	0%	-	-
659	INSURANCE-OTHER	-	B-5	100%	0%	-	-
660	ADVERTISING EXPENSE	-	B-5	50%	50%	-	-
666	AMORT. OF RATE CASE EXPENSE	309	B-5	50%	50%	155	155
667	REGULATORY COMM. EXPENSES -	-	B-5	50%	50%	-	-
670	BAD DEBT EXPENSE	568	B-5, B-1	50%	50%	284	284
675	MISCELLANEOUS EXPENSES	548	B-5	50%	50%	274	274
	Total Water O&M	<u>33,628</u>	Summed			<u>14,715</u>	<u>18,913</u>
Depreciation & Amort							
403	Depreciation (Used & Useful)	10,875	B-13	100%	0%	10,875	-
	Less: Amort of CIAC	(1,280)	B-13	100%	0%	(1,280)	-
	Amort of Other	-	B-1	50%	50%	-	-
	Total Depr & Amort	<u>9,595</u>				<u>9,595</u>	<u>0</u>
Taxes Other Than Income Tax							
	RAF	2,287	B-15	57%	43%	1,301	986
	Payroll	-	B-15	100%	0%	-	-
	Property	671	B-15	100%	0%	671	-
	Other	-	B-15	100%	0%	-	-
	Total Taxes Other than ...	<u>2,958</u>				<u>1,972</u>	<u>986</u>
Income Tax							
	Fed, State	-	B-1	57%	43%	-	-
Return On Investment							
		4,471	D-1	57%	43%	2,544	1,927
Total Revenue Requirement							
		50,651	B-1			28,826	21,826
Conservation Adjustment							
	Less: Misc Revenue	(10)	E-1w	100%	0%	(10)	-
Total Revenue for Rate Setting, Calc'd							
		<u>50,641</u>		57%	43%	28,815	21,826
	PSC override %BFC from Cover Sheet-->			40%			
Total Revenue for Rate Setting Used Below							
		50,641		40%	60%	20,256	30,385

E Rate Design - Water

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnits	Chg/WgtUn	BFC	Expected
Total (Res, Gen Srvc, Irr)						
5/8" X 3/4"	1,352	1.00	1,352		14.98	20,253
3/4"	-	1.50	0		22.47	-
1"	-	2.50	0		37.46	-
1-1/2"	-	5.00	0		74.91	-
2"	-	8.00	0		119.86	-
3"	-	16.00	0		239.72	-
4"	-	25.00	0		374.56	-
6"	-	50.00	0		749.13	-
8"	-	80.00	0		1,198.60	-
10"	-	115.00	0		1,722.99	-
Fire Protection (= 1/12 of Commercial)		0.0833				
2"	-	0.67	0		9.99	-
3"	-	1.33	0		19.98	-
4"	-	2.08	0		31.21	-
6"	-	4.17	0		62.43	-
8"	-	6.67	0		99.88	-
10"	-	9.58	0		143.58	-
Total BFC		<u>1,352</u>	<u>1,352</u>	14.983		<u>20,253</u>

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

Gallage charge				Usage Chg	Expected
Total Usage	13,461	1.00	13,461	2.26	30,422
Gen'l Srvc only	22	1.00		2.26	50
Remainder to be recovered from Residential					<u>30,372</u>
Residential Only				Usage Chg	Expected
Block 1	6,436	1.00	6,436	1.77	11,392
Block 2	7,181	1.50	10,772	2.65	19,030
Block 3	-	2.00	0	3.53	-
Irrigation					
Block 1	-	1.00	0	1.77	-
Block 2	-	1.50	0	2.65	-
Block 3	-	2.00	0	3.53	-
Block 4	-	2.00	0	3.53	-
Total Usage	<u>13,617</u>		<u>17,208</u>	1.765	<u>30,421</u>
					<u>30,471</u>
					50,724
					10
					<u>50,734</u>