



ATTORNEYS AT LAW

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.  
420 South Orange Avenue, Suite 700  
P.O. Box 2346 (ZIP 32802-2346)  
Orlando, FL 32801

(407) 841-1200  
(407) 423-1831 Fax  
www.deanmead.com

Attorneys and Counselors at Law  
Orlando  
Fort Pierce  
Tallahassee  
Tampa  
Viera/Melbourne

MARTIN FRIEDMAN  
407-310-2077  
mfriedman@deanmead.com

October 11, 2019  
VIA E-FILING

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

RE: Re: Docket No. 20190031-WU - Application for increase in water rates in Highlands County, by Placid Lakes Utilities, Inc.  
Our Matter No.: 070336

Dear Mr. Teitzman:

On behalf of Placid Lakes Utilities, Inc. (“Utility or “PLU””) the following are the responses to Staff’s Third Data Request dated September 30, 2019.

1. Please provide the updated rate case expense with all support documentation for Placid Lakes Utilities, Inc. In addition, please include an updated estimate of rate case expense to be incurred through the completion of the rate case.  
*RESPONSE: See Attachment 3-1.*
2. At the customer meeting on September 12, 2019, Mr. David Abbott indicated that he contacted the Utility about a water leak.
  - a. Please provide all documentation recorded by the Utility related to his complaint.  
*RESPONSE: PLU is unable to locate any written documentation since 2019. Complaints were all by phone, and relayed to the Plant Supervisor.*
  - b. Please explain how this water leak was fixed.  
*RESPONSE: PLU replaced the valve inside the meter box on 10/1/19.*

- c. Please explain the steps taken by the Utility to address this complaint.

*RESPONSE: Each time Mr. Abbott called in with a complaint about the water service, PLU would go out to his address and check the Meter Box. If it was leaking it was because the valve was neither in the completely ON position, nor in the completely OFF position. He messes with the meter and the valve himself trying to turn it on and off. In the process if you do not have the right tool then it doesn't get shut on or off correctly, and it consequently leaks. Over time due to this, when PLU would go check it, it was neither shut all the way OFF, nor all the way ON. PLU has replaced both the Valve and Meter Box on 10/1/19. The utility service will send him a letter requesting him to contact us should he need the service turned ON or OFF in the future.*

- d. Does Placid Lakes have the capability to identify a water leak in its system? Please explain your answer.

*RESPONSE: PLU is always looking for leaks, when reading meters, and traveling around taking care of various work orders. A flow meter at the plant will indicate significant size leaks. Smaller leaks are determined by eye sight and/or customers calling in, which the Utility encourages and appreciates.*

3. At the customer meeting on September 12, 2019, Mr. Steve Whitworth inquired about the flushing frequency.

- a. Please provide the flushing frequency.

*RESPONSE: Basically the Utility has about 160 blow offs. Roughly 30 of them are automatic and go off once a month and are battery operated. They are at the end of lines that will no longer be transferring onto other lines, just dead ends. The other 130 PLU tries to stay on a program where they flush them at least twice a year, and most are flushed every 3 months, or more often as customer complaints dictate and quality of water. Fire hydrants are flushed at least once a year.*

- b. Please provide the estimated amount of water used for flushing.

*RESPONSE: The amount of water for flushing, varies by size of pipe and length of time needed to achieve clear water. Attachment 3-3b is the "Water Loss" spreadsheet that was prepared for the 2018 annual report (W-11) does provide the estimate. PLU's best estimate of "water used for flushing" is 8,012,400 gallons. This is a combination of the "Auto Flush Program" (2,444,000) and the "Valves, Blow-Offs Exercised" (5,568,400) columns in the "Water Loss" spreadsheet. For a detailed description of the methodology used to calculate these amounts, see the memo below each column. These memo explanations are as follows:*

*Auto Flush Program = 20 auto flush valves on 2" lines (470 gpm) run 20 minutes, flush done every 28 days ( $470 \times 20 \times 20 \times 13 = 2,444,000$ ).*

*Valves, Blow-Offs Exercised = 162 valves on 2" lines (470 gpm) run 15 minutes, flush done quarterly ( $470 \times 15 \times 162 \times 4 = 4,568,400$ ). Plus an extra 1,000,000*

*gallons was added for extra flushing that occurred from July to November due to the high THM's in the water problem.*

- c. Please explain why the flushing is necessary.  
*RESPONSE: As water sits in the lines all the elements dissipate out causing sediment, foul odor, etc. and poses a potential threat of creating THM and HAA(5) issues. PLU tries to keep the lines flushed for this reason.*
  
4. After the customer meeting on September 12, 2019, Ms. Jackie Spears (238 Sheppard Rd. NW – resident) approached staff, in the parking lot, to discuss the quality of service. Please describe the Utility's follow up actions concerning Ms. Spears' complaint.  
*RESPONSE: PLU had an abnormal break on the corner of Mars and Sheppard. With any break and repair some sediment and iron pieces that become loose in the line that require additional flushing. Unfortunately, when a customer also has a spigot on, there is a chance of the sediment and loose iron pieces traveling into their line. PLU has flushed the lines repeatedly, and has passed all testing at the lab deeming the water safe for human consumption.*
  
5. Please refer to Placid Lakes' response to staff's first data request, question 11b. The Utility responded that a separate proposal would not be requested "for the complete system, until such time as the Utility is satisfied with the interim solution. The Utility anticipates requesting the final proposal in a couple of years." Please explain why the Utility has decided to seek a complete inner panel to replace the interim solution control system at this time.  
*RESPONSE: PLU has determined that the interim solution installed by Data Flow has been operating exceptionally well. Therefore, PLU decided to accelerate the timing of installing the final solution by Data Flow. Because of this decision, PLU was able to take advantage of price discounts offered by Data Flow. Because PLU's ability to finance capital projects is limited, it decided to put off the variable flow pump project in order to complete the system control project.*
  
6. In Order No. PSC-02-1657-PAA-WU, an average cost of \$25 per meter and \$26 per meter box was established for retirement purposes, which was also utilized in Placid Lakes' last rate proceeding. Why does the Utility believe a retirement cost of 75 percent of the new meter cost is more appropriate in the current proceeding?  
*RESPONSE: Attachment 3-6 is a copy of Finding 2 from the 2012 rate case Auditor's Report. The auditor made an adjustment to reverse PLU's use of the standard replacement costs of \$26 and \$25 dollars for meters and boxes that had been used in earlier rate cases. Larry King's recollection of the auditor's rationale was that PLU didn't have the records to support the use of these standard costs. He said that the PSC had a rule in these circumstances, to use 75% of the cost of the new part as a representation of the original cost of the old part. If you look at the auditor's journal entry of page 3 of Attachment 3-6, that is labeled #17 in pencil, you will see his adjustment referencing the 75% rule. If you then look at page 1, you will find that this*

*particular adjustment went against Account # 334.4, Meters. PLU made this 2012 adjustment, and continued this procedure in subsequent years.*

7. Please provide a Used and Useful calculation based on the non-traditional method relied on in Placid Lakes' last rate case.

*RESPONSE: Attachment 3-7 is a copy of PLU's schedule calculating the non-standard Used & Useful percentage that uses the same methodology the PLU submitted in the 2012 rate case. Since the result resulted in a lower used and useful than the Utility's prior rate case, consistent with Commission policy the Commission used the same percentage (79.09%) that was allowed in prior rate cases. However, since the Utility's last rate case, the Commission has rejected the lot count methodology in those cases where there are no areas of the water distribution system which could be wholly removed without impacting the ability to reliably serve existing customers. See PSC Order No. PSC-2017-0209-PAA-WU, and Staff's undocketed Notice of Proposed Rulemaking for collection and distribution system used and useful.*

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

Very truly yours,

/s/ Martin S. Friedman  
For the Firm

cc: Larry King (via e-mail)  
Marie McKinney (via e-mail)

**ATTACHMENT 3-1**  
**Rate Case Expense**

**Placid Lakes Utilities, Inc.**  
**Docket No. 20190031-WU**  
**Actual and Estimated Rate Case Expense**

- Actual Billed Attorney Fees through September 15, 2019 (Invoices Attached): \$14,174.00 (**Includes** \$494.00 to correct deficiencies – highlighted on Invoices)
- Actual Unbilled Attorney Fees since September 15, 2019 (Attached): \$76.00
- Actual Billed and Unbilled Costs through September 15, 2019: \$704.15 (all billed)
- Filing Fee: \$3,500.00

Estimated:

<u>Hours</u>	<u>Description</u>
4.0 hrs.	Respond to formal and informal data requests from Staff
1.0 hrs.	Review Staff recommendation; Conference with client regarding recommendation; Conference with Staff regarding recommendation.
10.5 hrs.	Travel to and from Tallahassee; Prepare for and attend Agenda conference, discuss Agenda with client and Staff.
1.5 hrs.	Review PAA Order; conference with client and consultants regarding PAA Order.
2.0 hrs.	Prepare revised tariff sheets, obtain Staff approval of tariffs; Draft and revise customer notice, obtain Staff approval; Coordinate mailing of customer notices and implementation of tariffs and filing Affidavit; Prepare, review and filing of post-Order requirements
19 hrs. @ \$380/hr.	\$7,220.00 total attorneys' estimated fees through PAA

Estimate of costs to complete:

\$ 525.00 Estimated travel expense to PSC Agenda  
 \$ 20.00 Estimated photocopier and other miscellaneous costs  
**\$ 545.00 Total Estimated Costs**

**SUMMARY:**

TOTAL ACTUAL AND ESTIMATED LEGAL FEES: \$21,394.00  
 TOTAL ACTUAL AND ESTIMATED LEGAL COSTS: \$1,249.15  
 TOTAL ACTUAL FILING FEE: \$3,500.00  
 TOTAL COST OF MAILING CUSTOMER NOTICES (3): \$3,367.17 (see attached)  
 PAM BREWER EXPENSE (26 hrs. @ \$37.43/hr.): \$973.18 (see attached timeslips)  
 COMPANY COST TO ATTEND AGENDA: \$525.00

**TOTAL RATE CASE EXPENSE: \$31,008.50**

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Viera  
Tallahassee  
Tampa

PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

January 17, 2019  
ID: 037183.070336  
INVOICE # 347473  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$190.00
TOTAL CURRENT AMOUNT DUE	\$190.00
<b>TOTAL AMOUNT DUE</b>	<b>\$190.00</b>

REMITTANCE

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January 17, 2019  
ID: 037183.070336  
INVOICE # 347473  
MSF

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RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

**ITEMIZED ATTORNEY FEES**

<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
RESEARCH AND DRAFT PROPOSED TEST YEAR LETTER AND LETTER TO MS. BREWER CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. KING WHO TELEPHONED;	01/04/19	MSF	0.50	380.00	190.00
	SUBTOTAL:				\$190.00
TOTAL CURRENT AMOUNT DUE					\$190.00
TOTAL AMOUNT DUE					<b>\$190.00</b>



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PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

February 18, 2019  
ID: 037183.070336  
INVOICE # 348419  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$228.00
TOTAL CURRENT AMOUNT DUE	\$228.00
<b>TOTAL AMOUNT DUE</b>	<b>\$228.00</b>

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PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

February 18, 2019  
ID: 037183.070336  
INVOICE # 348419  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

## ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
REVIEW COMMENTS FROM MR. KING AND REVISE TEST YEAR REQUEST LETTER ACCORDINGLY AND E-SERVE ON CHAIRMAN; TELEPHONE CONFERENCE WITH MR. MAUREY WHO TELEPHONED;	01/25/19	MSF	0.40	380.00	152.00
REVIEW LETTER FROM PSC CHAIRMAN APPROVING TEST YEAR AND LETTER TO MR. KING AND OTHERS CONCERNING SAME;	02/05/19	MSF	0.20	380.00	76.00
SUBTOTAL:					\$228.00
TOTAL CURRENT AMOUNT DUE					\$228.00
<b>TOTAL AMOUNT DUE</b>					<b>\$228.00</b>

\* SERVICES PROVIDED BY PARALEGAL OR LAW CLERK

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Orlando  
Fort Pierce  
Viera  
Tallahassee  
Tampa

PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

March 20, 2019  
ID: 037183.070336  
INVOICE # 350081  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$190.00
TOTAL CURRENT AMOUNT DUE	\$190.00
<b>TOTAL AMOUNT DUE</b>	<b>\$190.00</b>

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Viera  
Tallahassee  
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PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

March 20, 2019  
ID: 037183.070336  
INVOICE # 350081  
MSF

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

**ITEMIZED ATTORNEY FEES**

<b>DESCRIPTION</b>	<b>DATE</b>	<b>ATTY</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
TELEPHONE CONFERENCE WITH MR. KING WHO TELEPHONED TO DISCUSS MFR ISSUES;	03/06/19	MSF	0.50	380.00	190.00
<b>SUBTOTAL:</b>					<b>\$190.00</b>
<b>TOTAL CURRENT AMOUNT DUE</b>					<b>\$190.00</b>
<b>TOTAL AMOUNT DUE</b>					<b>\$190.00</b>

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Fed Tax ID# 59-2049716

Orlando  
Fort Pierce  
Viera  
Tallahassee

PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

May 20, 2019  
ID: 037183.070336  
INVOICE # 352502  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$2,508.00
TOTAL CURRENT AMOUNT DUE	\$2,508.00
<b>TOTAL AMOUNT DUE</b>	<b>\$2,508.00</b>

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Orlando, Florida 32801

407-841-1200  
407-423-1831 Fax  
www.deanmead.com  
Fed Tax ID# 59-2049716

Orlando  
Fort Pierce  
Viera  
Tallahassee

PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

May 20, 2019  
ID: 037183.070336  
INVOICE # 352502  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

## ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
CORRESPONDENCE WITH MR. KING MOVING TOWARDS COMPLETION OF DOCUMENTATION;	04/19/19	MSF	0.20	380.00	76.00
CORRESPONDENCE WITH MR. KING AND DRAFT AFFIDAVIT;	04/20/19	MSF	0.10	380.00	38.00
CORRESPONDENCE WITH MR. KING AND REVIEW/SAVE AFFIDAVIT AND MAPS; BEGIN RESEARCH AND DRAFT OF APPLICATION AND LETTER TO PSC CLERK AND HIGHLANDS COUNTY;	04/30/19	MSF	1.40	380.00	532.00
REVIEW AND COMMENT ON MFRS FROM MR. KING; TELEPHONE CONFERENCE WITH MR. KING REGARDING MFRS; FOLLOW-UP CORRESPONDENCE WITH MR. KING; REVISE APPLICATION;	05/07/19	MSF	2.70	380.00	1026.00

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 Orlando, Florida 32801

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 407-423-1831 Fax  
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 Fed Tax ID# 59-2049716

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PLACID LAKES UTILITIES, INC.  
 037183.070336  
 May 20, 2019  
 Page 2

<b>DESCRIPTION</b>	<b>DATE</b>	<b>ATTY</b>	<b>HOURS</b>	<b>RATE</b>	<b>AMOUNT</b>
COR WITH MR. KING AND REVIEW MAPS TOWARDS FINALIZING MFRS	05/08/19	MSF	0.20	380.00	76.00
TELEPHONE CONFERENCE WITH MR. KING; REVIEW REVISIONS TO MAPS AND MFR'S; CORRESPONDENCE WITH MR. KING; DRAFT REVISED INTERIM AND FINAL TARIFF SHEETS;	05/09/19	MSF	0.50	380.00	190.00
CORRESPONDENCE WITH MR. KING AND FINALIZE APPLICATION AND LETTER TO CLERK AND LETTER TO COUNTY ADMINISTRATOR ; LETTERS TO MR. KING AND MS. MCKINNEY;	05/13/19	MSF	1.30	380.00	494.00
REVIEW, RESEARCH AND RESPOND TO CORRESPONDENCE FROM MR. KING REGARDING CORPORATE UNDERTAKING; LETTER TO MR. BUYS AT PSC	05/14/19	MSF	0.20	380.00	76.00
<b>SUBTOTAL:</b>					<b>\$2,508.00</b>
<b>TOTAL CURRENT AMOUNT DUE</b>					<b>\$2,508.00</b>
<b>TOTAL AMOUNT DUE</b>					<b>\$2,508.00</b>

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July 17, 2019  
ID: 037183.070336  
INVOICE # 355139  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$5,738.00
TOTAL EXPENSES	\$505.53
TOTAL CURRENT AMOUNT DUE	\$6,243.53
<b>TOTAL AMOUNT DUE</b>	<b>\$6,243.53</b>

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July 17, 2019  
ID: 037183.070336  
INVOICE # 355139  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

## ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
TELEPHONE CONFERENCE WITH MR. BUYS AT PSC AND REVIEW LPH FINANCIALS AND LETTER TO MR. BUYS;	05/16/19	MSF	0.20	380.00	76.00
REVIEW PSC DOCKET AND LETTER TO MR. KING AND OTHERS REGARDING SCHEDULING;	06/03/19	MSF	0.10	380.00	38.00
REVIEW DEFICIENCY LETTER, DOCUMENTS FILED WITH APPLICATION AND LETTER TO MR. KING CONCERNING SAME	06/12/19	MSF	0.30	380.00	114.00
TELEPHONE CONFERENCE WITH MR. KING WHO TELEPHONED TO DISCUSS DEFICIENCY LETTER AND FOLLOW UP LETTER TO MR. KING;	06/18/19	MSF	0.20	380.00	76.00
REVIEW DOCUMENTS AND DEFICIENCY RESPONSES FROM MR. KING AND DRAFT LETTER TO PSC CLERK WITH DEFICIENCY RESPONSES;	06/21/19	MSF	0.80	380.00	304.00

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PLACID LAKES UTILITIES, INC.  
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July 17, 2019  
Page 2

<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
TELEPHONE CONFERENCE WITH MR. SALVADOR OF PSC STAFF WHO TELEPHONED; RESEACH DEP FILES ON OCCULUS AND DRAFT REVISION TO DEFICIENCY RESPONSE;					
REVIEW STAFF'S FIRST DATA REQUEST AND BEGIN PREPARATION OF RESPONSE; LETTER TO MR. KING AND MS. MCKINNEY;	06/21/19	MSF	0.30	380.00	114.00
REVIEW STAFF RECOMMENDATION ON INTERIM RATES AND LETTER TO MR. KING CONCERNING SAME; FOLLOW-UP CORRESPONDENCE WITH MR. KING AND MS. MCKINNEY;	06/26/19	MSF	0.40	380.00	152.00
DRAFT CORPORATE UNDERTAKING AND PARENT COMPANY GUARANTEE AND LETTER TO MR. KING CONCERNING SAME; REVIEW LETTER APPROVING OFFICIAL FILING DATE AND LETTER ADVISING OF PROCEDURE GOING FORWARD; RESEARCH AND DRAFT SNYPOSIS AND LETTER TO MS. RAMOS AT PSC FOR	06/27/19	MSF	1.10	380.00	418.00

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PLACID LAKES UTILITIES, INC.  
037183.070336  
July 17, 2019  
Page 3

<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
APPROVAL;					
RESEARCH AND DRAFT COMBINED INITIAL AND INTERIM RATE NOTICE, AND REVISED TARIFFS AND LETTER TO MS. RAMOS CONCERNING SAME; REVIEW AND RESPOND TO EMAIL FROM MR. KING;	06/28/19	MSF	0.60	380.00	228.00
REVIEW APPROVED SYNOPSIS AND COMBINED CUSTOMER NOTICE; DRAFT AFFIDAVIT OF MAILING; LETTER TO MS. MCKINNEY REGARDING REQUIREMENTS;	07/02/19	MSF	0.50	380.00	190.00
REVIEW, REVISE, FINALIZE RESPONSES TO STAFF'S FIRST DATA REQUEST AND INCORPORATE EXHIBIT AND E-FILE AND EMAIL TO STAFF;	07/03/19	MSF	0.60	380.00	228.00
LETTER TO COUNTY ADMINISTRATOR WITH SYNOPSIS AND LETTER TO MS. MCKINNEY REGARDING SAME;	07/04/19	MSF	0.20	380.00	76.00
TRAVEL TO TALLAHASSEE FOR PSC AGENDA	07/08/19	MSF	4.00	380.00	1520.00
ATTEND PSC AGENDA, REPORT OUTCOME TO CLIENT AND RETURN TO	07/09/19	MSF	5.00	380.00	1900.00

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<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
NSB OFFICE					
TELEPHONE CALL WITH MS. RAMOS OF PSC STAFF; RESEARCH, DRAFT AND EFILE WAIVER LETTER; LETTER TO MS. MCKINNEY AND MR. KING REGARDING WAIVER;	07/10/19	MSF	0.40	380.00	152.00
LETTER FROM AND TELEPHONE CALL WITH MS. RAMOS OF PSC STAFF REGARDING SCHEDULING;	07/11/19	MSF	0.40	380.00	152.00
SUBTOTAL:					\$5,738.00
<b>ITEMIZED EXPENSES</b>					
<u>DESCRIPTION</u>					<u>AMOUNT</u>
FREIGHT (EXPRESS DELIVERY)					19.52
7/9/2019 - Travel to Tallahassee for PSC Agenda					
486.01					
- Office: Orlando					
SUBTOTAL:					\$505.53
TOTAL CURRENT AMOUNT DUE					\$6,243.53
<b>TOTAL AMOUNT DUE</b>					<b>\$6,243.53</b>

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PLACID LAKES UTILITIES, INC.  
pambrewer@embarqmail.com

August 20, 2019  
ID: 037183.070336  
INVOICE # 356465  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$2,014.00
TOTAL CURRENT AMOUNT DUE	\$2,014.00
<b>TOTAL AMOUNT DUE</b>	<b>\$2,014.00</b>

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pambrewer@embarqmail.com

August 20, 2019  
ID: 037183.070336  
INVOICE # 356465  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

## ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
REVIEW ORDER GRANTING INTERIM RATES AND LETTER TO MS. MCKINNEY CONCERNING SAME; FOLLOW-UP CORRESPONDENCE REGARDING IMPLEMENTATION;	07/18/19	MSF	0.30	380.00	114.00
REVIEW AFFIDAVIT OF MAILING COMBINED CUSTOMER NOTICE; RESEARCH, DRAFT E-FILE NOTICE OF FILING; TELEPHONE CONFERENCE WITH MR. SALVADOR AND MS. KNOBLAUGH OF PSC WHO TELEPHONED; LETTER TO MR. SALVADOR;	07/19/19	MSF	0.80	380.00	304.00
LETTER TO MS. MCKINNEY REGARDING CALL WITH STAFF; LETTER TO MR. SALVADOR AT PSC;	07/20/19	MSF	0.30	380.00	114.00
REVIEW QUESTIONS FROM MR. SALVADOR AND	07/22/19	MSF	0.50	380.00	190.00

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PLACID LAKES UTILITIES, INC.  
037183.070336  
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Page 2

<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
LETTER TO MS. MCKINNET=Y AND MR. KING CONCERNING SAME; REVIEW EMAIL FROM MR. KING REGARDING PUMPS AND LETTER TO MS. KNOBLAUCH CONCERNING SAME; REVIEW FOLLOW UP INFORMATION FROM MS. MCKINNEY AND LETTER TO MS. KNOBLAUCH;					
REVIEW AND TELEPHONE CONFERENCE WITH MR. KING REGARDING STAFF ADDITIONAL QUESTIONS FRO MR. SALVADOR;	07/23/19	MSF	0.30	380.00	114.00
REVIEW, AND REVISE RESPONSES TO QUESTIONS FROM MR. SALVADOR; REVIEW STAFF RECOMMENDATION AND LETTER TO MR. KING REGARDING TAX SAVINGS RECOMMENDATION;	07/25/19	MSF	0.30	380.00	114.00
SEARCH PSC WEBSITE AND DOWNLOAD LETTER SETTING LOCATION/DATE OF CUSTOMER MEETING AND LETTER TO MS. MCKINNEY AND MR. KING	07/30/19	MSF	0.20	380.00	76.00
TELEPHONE CONFERENCE WITH MR. KING WHO TELEPHONED; REVIEW, RESEARCH TARIFF AND	07/31/19	MSF	0.70	380.00	266.00

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PLACID LAKES UTILITIES, INC.  
037183.070336  
August 20, 2019  
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<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
RESPOND TO CORRESPONDENCE FROM MR. KING; REVIEW AND RESPOND TO EMAIL FROM MS. MCKINNEY; DRAFT LETTER TO PSC REQUESTING FIRE PROTECTION RATE;					
REVIEW ORIGINAL SERVICE AVAILABILITY ORDER AND FOLLOW-UP LETTER TO MR. KING CONCERNING SAME; DRAFT REVISED SERVICE AVAILABILITY CHARGES TARIFF; TELEPHONE CONFERENCE WITH MS. RAMOS WHO TELEPHONED; LETTER TO MS. RAMOS WITH SERVICE AVAILABILITY CHARGE TARIFF; LETTER TO MR. KING AND OTHERS; FOLLOW UP CORRESPONDENCE WITH MS. BREWER; DRAFT CUSTOMER MEETING NOTICE AND LETTER TO MS. RAMOS AND MS. HUDSON CONCERNING SAME;	08/01/19	MSF	1.00	380.00	380.00
REVIEW DOCUMENTS AND E-MAIL FROM NATHAN BREWER AND MR. KING AND RESPOND;	08/02/19	MSF	0.20	380.00	76.00
REVIEW CHANGES TO CUSTOMER MEETING	08/05/19	MSF	0.20	380.00	76.00

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August 20, 2019  
Page 4

<u>DESCRIPTION</u>	<u>DATE</u>	<u>ATTY</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
NOTICE, DRAFT AFFIDAVIT OF MAILING AND LETTER TO MS. MCKINNEY;					
REVIEW STAFF'S SECOND DATA REQUEST AND LETTER TO MR. KING AND OTHERS CONCERNING SAME;	08/11/19	MSF	0.20	380.00	76.00
BEGIN DRAFT OF RESPONSES TO STAFF'S SECOND DATE REQUEST; CORRESPONDENCE WITH MS. MCKINNEY REGARDING NOTICING CUSTOMER MEETING;	08/13/19	MSF	0.30	380.00	114.00
	SUBTOTAL:				\$2,014.00
TOTAL CURRENT AMOUNT DUE					\$2,014.00
TOTAL AMOUNT DUE					\$2,014.00

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pambrewer@embarqmail.com

September 17, 2019  
ID: 037183.070336  
INVOICE # 357720  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

TOTAL FEES	\$3,230.00
TOTAL EXPENSES	\$198.62
TOTAL CURRENT AMOUNT DUE	\$3,428.62
<b>TOTAL AMOUNT DUE</b>	<b>\$3,428.62</b>

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pambrewer@embarqmail.com

September 17, 2019  
ID: 037183.070336  
INVOICE # 357720  
MSF

---

RE: 2018 TY RATE CASE

FOR PROFESSIONAL SERVICES RENDERED:

## ITEMIZED ATTORNEY FEES

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
REVIEW AFFIDAVIT OF MAILING AND, DRAFT AND EFILE NOTICE OF FILING;	08/19/19	MSF	0.30	380.00	114.00
REVIEW, REVISE, COMPILE, FINALIZE AND EFILE RESPONSES TO STAFF'S SECOND SET OF DATA REQUEST;	08/20/19	MSF	1.00	380.00	380.00
REVIEW AND COMMENT ON AUDIT;	08/21/19	MSF	0.20	380.00	76.00
REVIEW CORRESPONDENCE AND DOCUMENTS FROM MR. KING AND LETTER TO MR. SALVADOR OFPSC STAFF CONCERNING SAME.	08/31/19	MSF	0.20	380.00	76.00
TELEPHONE CONFERENCE WITH MS. RAMOS WHO TELEPHONED; DRAFT LETTER TO PSC CLERK FOR FURTHER WAIVER;	09/10/19	MSF	0.20	380.00	76.00
TRAVEL TO LAKE PLACID FOR CUSTOMER MEETING; MEET WITH MS MCKINNEY	09/12/19	MSF	6.60	380.00	2508.00

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PLACID LAKES UTILITIES, INC.  
 037183.070336  
 September 17, 2019  
 Page 2

DESCRIPTION	DATE	ATTY	HOURS	RATE	AMOUNT
AND OTHERS, AND WITH PSC STAFF; ATTEND CUSTOMER MEETING AND RETURN TO OFFICE;					
SUBTOTAL:					\$3,230.00
<b>ITEMIZED EXPENSES</b>					
DESCRIPTION					AMOUNT
9/12/2019 - Travel to Customer Meeting in Lake 198.62 Placid - Office: Orlando					
SUBTOTAL:					\$198.62
TOTAL CURRENT AMOUNT DUE					\$3,428.62
<b>TOTAL AMOUNT DUE</b>					<b>\$3,428.62</b>

Recap of Time Detail



Unbilled Entries ▾

Sort by Date 
  Sort by Fee Earner

First Column  ▾

Second Column  ▾

[\\_Summary](#) | [\\_Submit](#)

Date Worked  
 Date Billed

to    
 to

Invoice

Date	Timekeeper	Name / Invoice Number	Hours	Amount	Description	Matter Number	Index
9/16/2019	351	MARTIN S. FRIEDMAN	0.20	76.00	LETTERS TO MARISSA RAMOS, SHANNON HUDSON, LUIS SALVADOR AND EMILY KNOBLAUCH REGARDING PREPARATION OF STAFF RECOMMENDATION	070336	10588627
UNBILLED TOTALS: WORK:			0.20	76.00	1 records		
UNBILLED TOTALS: BILL:			0.20	76.00			
GRAND TOTALS: WORK:			0.20	76.00	1 records		
GRAND TOTALS: BILL:			0.20	76.00			

PSC Rate Case Mail Out Expenses

7/18/2019 Letter announcing rate increase

		Letters	Each			Tax 7.5%		
Paper	5000 @ 36.75	2000	0.007	\$ 14.70	\$ 1.10	\$ 15.80		
Postage		2000	0.500	\$ 1,000.00		\$ 1,000.00		
Envelopes	500 @14.16	2000	0.028	\$ 56.64	\$ 4.25	\$ 60.89		
Labels	3000 @79.70	2000	0.011	\$ 21.25	\$ 1.59	\$ 22.85	Return Label	
Labels	3000 @79.70	2000	0.011	\$ 21.25	\$ 1.59	\$ 22.85	Addressed Label	
								<b>\$ 1,122.39</b>

8/14/2019 Letter announcing meeting on 9/12/19

Paper	5000 @ 36.75	2000	0.007	\$ 14.70	\$ 1.10	\$ 15.80		
Postage		2000	0.500	\$ 1,000.00		\$ 1,000.00		
Envelopes	500 @14.16	2000	14.160	\$ 56.64	\$ 4.25	\$ 60.89		
Labels	3000 @79.70	2000	0.011	\$ 21.25	\$ 1.59	\$ 22.85	Return Label	
Labels	3000 @79.70	2000	0.011	\$ 21.25	\$ 1.59	\$ 22.85	Addressed Label	
								<b>\$ 1,122.39</b>

GL entry from	620.7	\$ 2,244.77
GI entry to	186 \$	2,244.77

PLACID LAKES UTILITIES, INC						Charge to ACCT#	
MONTHLY TIME SHEET FOR PAM BREWER, VP/SECRETARY						WEEK ENDED	
ACCT#	JOB DESCRIPTION	1/4/2019	1/11/2019	1/18/2019	1/25/2019	1/31/2019	TOTAL
186.1	Work on MFR's				8		8
186.1							0
							0
							8

PLACID LAKES UTILITIES, INC					Charge to ACCT# _____	
MONTHLY TIME SHEET FOR PAM BREWER, VP/SECRETARY					WEEK ENDED	
ACCT#	JOB DESCRIPTION	2/1/2019	2/8/2019	2/15/2019	2/22/2019	TOTAL
	186.1 Work with Marie on PSC fee filing				4	4
	186.1 Work on MFR's				4	4
						0
						0
						8



PLACID LAKES UTILITIES, INC		Charge to ACCT# _____					
MONTHLY TIME SHEET FOR PAM BREWER, VP/SECRETARY							WEEK ENDED
ACCT#	JOB DESCRIPTION	3/1/2019	3/8/2019	3/15/2019	3/22/2019	3/29/2019	TOTAL
	186.1 Work with Marie				2		2
	186.1 Work on MFR's				4		4
							0
							0
							6

PLACID LAKES UTILITIES, INC		CHARGE TO ACCT# _____				
MONTHLY TIME SHEET FOR PAM BREWER, VP/SECRETARY						
					WEEK ENDED	
ACCT#	JOB DESCRIPTION	9/6/2019	9/13/2019	9/20/2019	9/27/2019	TOTAL
186.1					2	

PLACID LAKES UTILITIES, INC		CHARGE TO ACCT# _____				
MONTHLY TIME SHEET FOR PAM BREWER, VP/SECRETARY						
						WEEK ENDED
ACCT#	JOB DESCRIPTION	6/7/2019	6/14/2019	6/21/2019	6/28/2019	TOTAL
186.1					6.	

# ATTACHMENT 3-3b

## Water Loss

Water Loss

Placid Lakes Utilities, Inc.

Calculation of Water Used for Flushing, Fire, Leaks, Etc. (For W-11)

December 31, 2018

<u>Month</u>	<u>Gal. From Wells to Storage Tanks</u>	<u>Gal. Lost in Treatment</u>	<u>Treated Gal. Plant to Customers</u>	<u>Auto Flush Program</u>	<u>Valves, Blow-Offs Exercised</u>
JAN.	9,586,000	356,000	9,230,000	203,667	380,700
FEB.	8,708,000	354,000	8,354,000	203,667	380,700
MAR.	9,578,000	413,000	9,165,000	203,667	380,700
APR.	9,160,000	554,000	8,606,000	203,667	380,700
May	8,331,000	373,000	7,958,000	203,667	380,700
JUN.	8,097,000	384,000	7,713,000	203,667	380,700
JUL.	8,520,000	354,000	8,166,000	203,667	580,700
AUG.	8,671,000	161,000	8,510,000	203,667	580,700
SEP.	8,364,000	101,000	8,263,000	203,667	580,700
OCT.	9,347,000	-338,000	9,685,000	203,667	580,700
NOV.	8,763,000	177,000	8,586,000	203,667	580,700
DEC.	9,223,000	676,000	8,547,000	203,667	380,700
Total	106,348,000	3,565,000	102,783,000	2,444,000	5,568,400

Water Loss

Percentage 3.35% 100.00% 2.38% 5.42%

**Gallons per minute calculation:**

(area sq ft) (velocity ft/sec) (7.48 gal/cu ft) (60 sec/min)

Per Online Calculator: [www.tlv.com](http://www.tlv.com)

1' =	54 gpm	Relative Increases
2" =	209 gpm	Base
3" =	461 gpm	Times 2.2
4" =	794 gpm	Times 3.8
6" =	1801 gpm	Times 8.6
8" =	3119 gpm	Times 14.9

Pam's Calculation

470 gpm  
1034 gpm  
1786 gpm  
4042 gpm  
7003 gpm

20 Auto Flushes 2"  
470 GPM / 20 Min.  
Flush every 28 days  
2,444,000 GPY  
(470x20x20x13)

Adjusted for 2 new  
added in 2018

423 Val. 162 BO 2"  
470 GPM / 15 Min.  
Exercised Quarterly  
4,568,400 GPY  
(470x15x162x4)

Flushing for THM's  
Jul.- Nov.  
1,000,000 gals.

Water Loss

<u>Hydrants Exercised</u>	<u>Line Breaks</u>	<u>Leak Adjustments</u>	<u>Unaccounted For Gal. Lost</u>	<u>Billed to Customers</u>	<u>Total Used Flushing Blow-Off, Fire</u>
148,207		129,268 (3)	484,998	7,883,160	861,842
148,207	1,500,000 (1)	598,293 (3)	-967,929	6,491,063	1,330,866
148,207	350,000 (2)	216,585 (3)	-274,203	8,140,044	949,159
148,207	450,000 (3)	50,488 (3)	-288,733	7,661,672	783,061
148,207	1,500,000 (1)	138,049 (3)	-914,561	6,501,939	870,622
148,207		105,122 (3)	219,766	6,655,539	837,695
148,207	600,000 (2)	190,976 (3)	-760,563	7,203,014	1,123,549
148,207	200,000 (2)	7,317 (3)	1,312,953	6,057,157	939,890
148,207	800,000 (2)	64,634 (3)	-263,116	6,728,909	997,207
148,207		464,390 (3)	215,004	8,073,032	1,396,964
148,207		97,317 (3)	826,377	6,729,733	1,029,890
148,207		109,756 (3)	577,959	7,126,712	842,329
1,778,480	5,400,000	2,172,195	167,951	85,251,974	11,963,075

Water Loss

1.73%

5.25%

2.11%

0.16%

82.94%

11.64%

- 44 Hydrants 6"  
4,042 GPM / 5 Min.  
Exercised Semi-An.  
1778480 GPY  
(4042x5x44x2)
- (1) Move lines or line ext.  
(3daysx4hpdx4042gpm)  
3,000,000 gal. Approx.
- (2) Line Breaks  
Mar. - Farrell  
Jul. - Lincoln  
Aug. - Fire Dept.  
Sep. - Wash.
- (3) Tank Maintenance  
Spring  
Ground = 400,000  
Hydro = 50,000



# ATTACHMENT 3-6

## 2012 Audit Finding 2

**Finding 2: Utility Plant in Service**

**Audit Analysis:** We prepared a schedule of plant additions for the years 2008 through 2012. We selected random entries from various plant accounts for analysis. Our review disclosed that a number of items either did not have sufficient documentation to substantiate the charge or were posted incorrectly to the ledger or internal reports

Table 5-1 summarizes Staff's adjustments to the general ledger for the plant accounts that were analyzed. The effect of the averaging adjustment for Plant in Service, including Transportation Equipment is (\$3,154).

**Table 5-1**

<u>Acct. No.</u>	<u>Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
330.4	Dist Res & SP	\$0	(\$1,691)	\$0	\$0	\$0	(\$1,691)
331.4	T&D Mains	(\$4,060)	(\$13,952) <i>OK</i>	(\$532)	(\$8,447)	\$0	(\$26,991)
333.4	Services	\$550	\$0	(\$745)	\$1,212 <i>NOTE</i>	\$0	\$1,017
334.4	Meters	\$0	\$0	\$0	(\$3,416) <i>NOTE</i>	(\$4,254)	(\$7,670)
341.5	Transportation	\$0	\$0	\$0	\$0	(\$10,988)	(\$10,988)
339.2	Oth Plt & Misc Eq	\$0	\$0	\$0	(\$931)	\$0	(\$931)
<b>Total</b>		<b>(\$3,510)</b>	<b>(\$15,643)</b>	<b>(\$1,277)</b>	<b>(\$11,582)</b>	<b>(\$15,242)</b>	<b>(\$47,254)</b>

**Finding 2 (cont'd)**

**Effect on the General Ledger:** The following entries are needed to correct the general ledger as of December 31, 2012.

2008				2009			
Acct. No.	Acct. Description	Debit	Credit	Acct. No.	Acct. Description	Debit	Credit
#1 ✓ 333	Services	\$550		215	Retained Earnings	\$859	
331	T & D Mains		\$550	330	Distrib Reservoir & Standpipes		\$859
	To Reclass Costs between Accounts.				To remove undocumented costs.		
#2 ✓ 215	Retained Earnings	\$1,210		331	Trans. & Distrib.	\$3,727	
331	T & D Mains		\$1,210	215	Retained Earnings		\$3,727
	To remove duplicate charges.				To add plant for which CIAC was recorded.		
#3 ✓ 215	Retained Earnings	\$1,900		215	Retained Earnings	\$95	
331	T&D Mains		\$1,900	331	T & D Mains		\$95
	To remove O&M Charges.				To remove late fees paid on account.		
#4 ✓ 215	Retained Earnings	\$400		215	Retained Earnings	\$16,405	
331	T&D Mains		\$400	330	Distrib Reservoir & Standpipes		\$16,405
	To remove Undocumented Charges.				To remove 9 invoices with O&M charges from GL for lin repairs.		
			4,060				
				215	Retained Earnings	\$1,178	
				331	Transmission & Distribution		\$1,178
					To remove undocumented additions and related retirement.		
				215	Retained Earnings	\$833	
				330	Distrib. Reservoir & Standpipes		\$833
					To remove O&M charges.		

Another Audit A/E per F/A spreadsheet

R/E — 547  
TRANS EQ 547

UNKNOWN to reconcile

Total F/A = 15,643

Posted 12/31/12

Finding 2 (cont'd)

2010				2012			
Acct. No.	Acct. Description	Debit	Credit	Acct. No.	Acct. Description	Debit	Credit
✓ #11 215	Retained Earnings	\$745		108	Acc. Depreciation	\$4,254	
✓ #12 333	Services		\$745	333	Meters & Meter Installation		\$4,254
	To remove undocumented costs.				To record add'l amount for retirement for plant addition of \$7,167.91. Total retirements were \$5,376. Only \$1,122 was posted to the G/L (75% Rule).		
✓ #13 215	Retained Earnings	\$532		391	Transp. Equip-Sewer	\$10,988	
✓ #14 331	T&D Mains		\$532	341	Transp. Equip.-Water		\$10,988
	To remove O&M Charges				To remove Non-regulated sewer plant asset recorded as a water asset.		
✓ #15 215	Retained Earnings	\$1,906					
✓ #16 331	T&D Mains		\$1,906				
	To remove O&M Charges						
✓ #17 108	Acc. Dep.	\$3,636					
✓ #18 331	T&D Mains		\$3,636				
	To record retirement for plant addition of \$4,847.						
✓ #19 215	Retained Earnings	\$1,693					
✓ #20 331	T&D Mains		\$1,693				
	To remove payroll costs charged to plant in error.						
✓ #21 108	Acc. Dep.	\$931					
✓ #22 339.2	Other Plant & Misc Equip		\$931				
	To record retirement for plant addition of (\$241.40).						

Auditor Missed Entries vs. Finding 2 Schedule

2011  
 Services 1,212  
 T & D mains Reclan 1,212  
 A/D Meters 3,416  
 Do NOT Post

Effect on the Filing: Average should be reduced by \$40,180.

12/31/12  
 Entries needed to get A/D to  
 Agree with Auditor Sch. List @ 12/31/12.

Need to book

307.2 Wells + Springs 1,897

**ATTACHMENT 3-7**  
**Used & Useful**

Used & Useful Analysis – Transmission & Distribution System

Sec.	Street Name	Line "	Hook Ups	Private	Total	Connect	Used &	Line Feet	Original	Std. Cur.	Std. Cost
		Size	Lots	Wells	Lots	/ Total %	Useful %	Length	\$ Cost	Cost	Allocated
										\$	
1	Detroit	3	5		21	23.81%	23.81%	1050	1,997	7,466	1,778
1	Baltimore/Briar Glen	3	3		21	14.29%	14.29%	1175	2,235	8,354	1,193
1	E Canal Way	3	10		29	34.48%	34.48%	1400	2,663	9,954	3,432
1	East Hampton	4	3		18	16.67%	16.67%	875	2,376	8,400	1,400
1	Adams/Bowie	4	6		22	27.27%	27.27%	1050	2,851	10,080	2,749
1	Chicago	4	6		19	31.58%	31.58%	1200	3,258	11,520	3,638
1	Augusta/Brenhaven	4	9		28	32.14%	32.14%	1500	4,073	14,400	4,629
1	^ Buchanan	6	4		22	18.18%	100.00%	1400	4,721	16,520	16,520
1	^ Washington	6	20		46	43.48%	100.00%	2350	7,925	27,730	27,730
1	^ Lincoln	6	3		18	16.67%	100.00%	2450	8,262	28,910	28,910
2	* Fillmore	3	5	2	8	83.33%	100.00%	550	1,046	3,911	3,911
2	Jackson/Thurman	3	10		18	55.56%	100.00%	800	2,460	5,688	5,688
2	Hoover	3	3		7	42.86%	42.86%	950	1,807	6,755	2,895
2	Augusta/Briar Lane	3	5		25	20.00%	20.00%	1175	2,235	8,354	1,671
2	Baltimore	3	6		36	16.67%	16.67%	1800	3,423	12,798	2,133
2	# Briarberry/Baltimore	3	0		2	0.00%	10.00%	120	2,347	853	85
2	# Jackson/Thurman	4	0		4	0.00%	10.00%	1105	679	10,608	1,061
2	Coolidge	4	8	1	33	25.00%	25.00%	860	11,490	8,256	2,064
2	Detroit	4	3		15	20.00%	20.00%	680	4,860	6,528	1,306
2	Grant	4	9		33	27.27%	27.27%	1555	5,625	14,928	4,071
2	Chicago	4	12		29	41.38%	41.38%	1750	4,751	16,800	6,952
2	Augusta/Boston Way	4	9		36	25.00%	25.00%	1825	4,955	17,520	4,380
2	^ Garfield	6	12		40	30.00%	100.00%	2175	7,335	25,665	25,665
2	^ Lincoln	6	4		26	15.38%	100.00%	3675	12,393	43,365	43,365
2	^ Jefferson/Placid Lk Blvd	6	3		13	23.08%	100.00%	1975	7,683	23,305	23,305
3	Hayes	3	1		1	100.00%	100.00%	100	190	711	711
3	Hoover	3	3		3	100.00%	100.00%	465	1,108	3,306	3,306
3	Jackson/Thurman	3	12		46	26.09%	26.09%	1650	3,138	11,732	3,060
3	# Grant	4	0		2	0.00%	10.00%	125	339	1,200	120
3	Edison	4	1		4	25.00%	25.00%	300	815	2,880	720
3	Hoover	4	2		6	33.33%	33.33%	425	1,154	4,080	1,360
3	Coolidge	4	3		28	10.71%	10.71%	1400	3,801	13,440	1,440
3	^ Hoover	6	3		11	27.27%	100.00%	250	843	2,950	2,950
3	^ Placid Court	6	0		0	0.00%	100.00%	600	2,023	7,080	7,080
3	^ Flamingo	6	22		42	52.38%	100.00%	1958	6,603	23,104	23,104
3	^ Jefferson/Placid Lk Blvd	8	5		5	100.00%	100.00%	700	2,723	11,403	11,403
4	Truman	3	6		13	46.15%	46.15%	775	1,474	5,510	2,543
4	# Taft/Rockefeller	3	2	1	28	7.41%	10.00%	1200	2,282	8,532	853
4	Circle Court	4	3		8	37.50%	37.50%	200	543	1,920	720
4	^ W Canal Way	6	1		25	4.00%	100.00%	1075	3,625	12,685	12,685
4	^ Wilson/Kemper	6	3		26	11.54%	100.00%	1450	4,890	17,110	17,110
4	^ Washington NE	6	8		34	23.53%	100.00%	1975	6,660	23,305	23,305
4	^ Roosevelt	6	4		44	9.09%	100.00%	2175	7,335	25,665	25,665
4	! Madison Ave	-	-	1	-	-	-	-	-	-	-
4	! Johnson Ave NE	-	-	1	-	-	-	-	-	-	-
5	Wilson	3	1		6	16.67%	16.67%	300	571	2,133	356
5	* Cleveland	3	4		6	66.67%	100.00%	600	1,141	4,266	4,266
5	# Tulsa	3	0		12	0.00%	10.00%	875	1,664	6,221	622
5	Fillmore	3	1		1	100.00%	100.00%	500	4,692	3,555	3,555
5	Johnson	3	11		72	15.28%	15.28%	3560	10,522	25,312	3,867
5	McKinley	4	2		18	11.11%	11.11%	850	2,308	8,160	907
5	^ Flamingo	6	0		8	0.00%	100.00%	675	2,276	7,965	7,965
5	^ Roosevelt	6	5		29	17.24%	100.00%	1550	5,227	18,290	18,290
5	^ Washington	6	17		19	89.47%	100.00%	2900	9,780	34,220	34,220
6	^ Jefferson/Placid Lk Blvd	10	8		8	100.00%	100.00%	2200	10,939	49,632	49,632
6	* Cumquat NE	3	17		21	80.95%	100.00%	700	1,331	4,977	4,977
6	* Orange NE	3	31		32	96.88%	100.00%	1200	2,282	8,532	8,532
6	Lakefront Ct and Ln	3	25		25	100.00%	100.00%	1300	2,472	9,243	9,243
6	* Lime Rd NE	4	38		39	97.44%	100.00%	1500	4,073	14,400	14,400
6	* Cumquat NE	4	25		34	73.53%	100.00%	1800	4,887	17,280	17,280
6	* Lemon NE	4	40		46	86.96%	100.00%	1800	4,887	17,280	17,280
6	* Orange NW/FoxRidge	4	31		45	68.89%	100.00%	1800	4,887	17,280	17,280
6	* Tangerine NW	4	32		49	65.31%	100.00%	2000	5,430	19,200	19,200
6	* Lime NW	4	36		53	67.92%	100.00%	2200	5,973	21,120	21,120
6	* Loquat NE	4	39		54	72.22%	100.00%	2200	5,973	21,120	21,120
6	* Lemon NW	4	35		57	61.40%	100.00%	2350	6,380	22,560	22,560
6	Loquat NW	4	28		59	47.46%	47.46%	2500	3,788	24,000	11,390

Used & Useful Analysis – Transmission & Distribution System

Sec.	Street Name	Line " Size	Hook Ups Lots	Private Wells	Total Lots	Connect / Total %	Used & Useful %	Line Feet Length	Original \$ Cost	Std. Cur. Cost	Std. Cost Allocated
6	* Cumquat NW	4	20		31	64.52%	100.00%	3050	8,281	29,280	29,280
6	^ Lk June NE/Catfish Ck	6	13		13	100.00%	100.00%	1200	4,047	14,160	14,160
6	^ Lk JuneNW/Catfish Ck	8	29		38	76.32%	100.00%	1600	6,224	26,064	26,064
7	^ Jefferson/Placid Lk Blvd	10	9		18	50.00%	100.00%	1800	8,950	40,608	40,608
7	Parker	3	6		16	37.50%	37.50%	450	856	3,200	1,200
7	* Citrus	3	13		17	76.47%	100.00%	600	1,141	4,266	4,266
7	* Anderson	3	12		21	57.14%	100.00%	800	1,522	5,688	5,688
7	* Cumquat NE	3	16		21	76.19%	100.00%	800	1,522	5,688	5,688
7	Bougvilla	3	10		26	38.46%	38.46%	900	1,712	6,399	2,461
7	Mango	3	3		24	12.50%	12.50%	1100	2,092	7,821	978
7	# Connecticut	4	0		4	0.00%	10.00%	400	1,086	3,840	384
7	Wilson	4	13		28	46.43%	46.43%	950	6,142	9,120	4,234
7	* Cumquat NE	4	25		34	73.53%	100.00%	1400	3,801	13,440	13,440
7	* Bougvilla	4	27		41	65.85%	100.00%	1600	4,344	15,360	15,360
7	* Citrus	4	28		40	70.00%	100.00%	1700	4,616	16,320	16,320
7	Mango	4	10		48	20.83%	20.83%	1970	7,131	18,912	3,940
7	# Parker	4	1		28	3.57%	10.00%	1800	4,887	17,280	1,728
7	* Anderson	4	25		32	78.13%	100.00%	2000	5,430	19,200	19,200
7	^ Lk Groves NE	6	6		15	40.00%	100.00%	1300	4,384	15,340	15,340
7	^ Johnson	6	2		18	11.11%	100.00%	1400	4,721	16,520	16,520
7	! McKinley St NE	-	-	2	-	-	-	-	-	-	-
8	* TangerineNW/Summers	3	6		11	54.55%	100.00%	300	571	2,133	2,133
8	* W Waterway	3	5		7	71.43%	100.00%	450	856	3,200	3,200
8	* Lakerim	3	9		11	81.82%	100.00%	700	1,331	4,977	4,977
8	Orange NW/FoxRidge	3	6		26	23.08%	23.08%	1110	3,521	7,892	1,821
8	Lemon NW	4	5		11	45.45%	45.45%	500	1,358	4,800	2,182
8	Loquat NW	4	5		12	41.67%	41.67%	500	1,358	4,800	2,000
8	# Plum	4	0		7	0.00%	10.00%	600	1,629	5,760	576
8	Cumquat NW	4	2		7	28.57%	28.57%	700	1,901	6,720	1,920
8	* Orange NW/FoxRidge	4	12		20	60.00%	100.00%	800	2,172	7,680	7,680
8	Pear	4	3		19	15.79%	15.79%	800	2,172	7,680	1,213
8	Tangerine NW	4	13		22	59.09%	100.00%	900	2,444	8,640	8,640
8	Grape/NW Grapefruit	4	5		12	41.67%	41.67%	1000	2,715	9,600	4,000
8	Lime NW	4	6		19	31.58%	31.58%	1000	2,715	9,600	3,032
8	W Waterway	4	5		16	31.25%	31.25%	2480	6,529	23,808	7,440
8	^ Lk JuneNW/Catfish Ck	6	12		16	75.00%	100.00%	1570	7,341	18,526	18,526
8	^ E Waterway	6	9		27	33.33%	100.00%	1550	5,227	18,290	18,290
8	^ Lk JuneNW/Catfish Ck	8	10		14	71.43%	100.00%	1200	4,668	19,548	19,548
9	Woodmere	3	2		2	100.00%	100.00%	600	1,850	4,266	4,266
9	# Walker	4	0		4	0.00%	10.00%	425	1,154	4,080	408
9	Farrell	4	5		12	41.67%	41.67%	910	5,781	8,736	3,640
9	^ Lk Groves	6	0		7	0.00%	100.00%	1900	6,407	22,420	22,420
9	^ Washington	6	4		34	11.76%	100.00%	2925	9,864	34,515	34,515
9	* Jefferson/Placid Lk Blvd	8	0		3	0.00%	100.00%	1625	6,321	26,471	26,471
10	White	3	3		16	18.75%	18.75%	800	1,522	5,688	1,067
10	Farrell	3	3		26	11.54%	11.54%	1500	2,853	10,665	1,231
10	* Walker	4	3		4	75.00%	100.00%	350	950	3,360	3,360
10	^ Taft/Humphrey	6	4	2	9	57.14%	100.00%	750	2,529	8,850	8,850
10	^ Washington	6	0		19	0.00%	100.00%	1825	6,154	21,535	21,535
10	! Woodmere Ave NE	-	-	1	-	-	-	-	-	-	-
10	! Wilson Lane NE	-	-	1	-	-	-	-	-	-	-
11	* Atlas	3	6		7	85.71%	100.00%	360	685	2,560	2,560
11	Sheppard	3	18		18	100.00%	100.00%	660	1,255	4,693	4,693
11	* Van Guard	3	14		15	93.33%	100.00%	960	1,826	6,826	6,826
11	* Pennsylvania/Gates	3	14		23	60.87%	100.00%	1260	2,396	8,959	8,959
11	* Jupiter	4	6		10	60.00%	100.00%	480	1,303	4,608	4,608
11	Kings Court	4	11		10	110.00%	100.00%	480	1,303	4,608	4,608
11	Abel	4	13		10	130.00%	100.00%	630	1,711	6,048	6,048
11	* Glen	4	4		6	66.67%	100.00%	780	2,118	7,488	7,488
11	Club Rd	4	20		18	111.11%	100.00%	840	2,281	8,064	8,064
11	* Murray Ct	4	25		27	92.59%	100.00%	1110	3,014	10,656	10,656
11	* Van Allen	4	12		23	52.17%	100.00%	1170	3,177	11,232	11,232
11	* Sheppard	4	27		45	60.00%	100.00%	1920	5,213	18,432	18,432
11	Grissom	4	17		44	38.64%	38.64%	3000	8,145	28,800	11,127
11	^ Lincoln	6	35		56	62.50%	100.00%	2460	8,296	29,028	29,028
11	^ Lk Groves	6	10		9	111.11%	100.00%	2760	9,308	32,568	32,568
11	^ Enos	6	28		68	41.18%	100.00%	5280	17,806	62,304	62,304
11	^ Jefferson/Placid Lk Blvd	10	0		0	0.00%	100.00%	2200	10,939	49,632	49,632

Used & Useful Analysis – Transmission & Distribution System

Sec.	Street Name	Line " Size	Hook Ups Lots	Private Wells	Total Lots	Connect / Total %	Used & Useful %	Line Feet Length	Original \$ Cost	Std. Cur. Cost	Std. Cost Allocated
12	Booster	3	3		6	50.00%	50.00%	840	2,788	5,972	2,986
12	Launch	3	3		18	16.67%	16.67%	850	1,617	6,044	1,007
12	# Cape	3	0		10	0.00%	10.00%	900	1,712	6,399	640
12	Fig	4	4		9	44.44%	44.44%	800	2,172	7,680	3,413
12	* Jefferson/Cornelius	4	8		10	80.00%	100.00%	1050	2,851	10,080	10,080
12	Grape NW	4	12		36	33.33%	33.33%	1600	4,344	15,360	5,120
12	* Cumquat NW	4	14		18	77.78%	100.00%	1700	4,616	16,320	16,320
12	^ Jupiter	6	8		16	50.00%	100.00%	1300	4,384	15,340	15,340
12	^ Van Guard	6	5		16	31.25%	100.00%	1450	4,890	17,110	17,110
12	^ Lk Groves	6	0		0	0.00%	100.00%	1900	6,407	22,420	22,420
12	^ Washington NW	8	24		27	88.89%	100.00%	2100	8,169	34,209	34,209
13	# Prince/Draycott	3	1		14	7.14%	10.00%	550	1,046	3,911	391
13	Apple//Star Fruit	3	5		15	33.33%	33.33%	800	1,522	5,688	1,896
13	Kaiser	3	3		18	16.67%	16.67%	800	1,522	5,688	948
13	# Cape	4	1		5	20.00%	20.00%	140	1,336	1,344	269
13	Guymon	4	2		6	33.33%	33.33%	590	4,013	5,664	1,888
13	# Prince	4	0		7	0.00%	10.00%	500	1,358	4,800	480
13	Eva	4	1		1	100.00%	100.00%	550	1,493	5,280	5,280
13	Adam	4	1		8	12.50%	12.50%	600	1,629	5,760	720
13	* Cumquat NW	4	8		15	53.33%	100.00%	1200	3,258	11,520	11,520
13	Grape NW	4	12		29	41.38%	41.38%	1200	3,258	11,520	4,767
13	* Apple/Starfruit	4	7		8	87.50%	100.00%	1700	4,616	16,320	16,320
13	^ Van Guard	6	1		6	16.67%	100.00%	600	2,023	7,080	7,080
13	^ Lk Groves	6	0		9	0.00%	100.00%	800	2,698	9,440	9,440
13	^ Washington	8	12		15	80.00%	100.00%	1250	4,863	20,363	20,363
14	@ Roland	3	0	1	0	0.00%	100.00%	300	571	2,133	2,133
14	* Washington	3	14		18	77.78%	100.00%	600	1,141	4,266	4,266
14	Bronson	3	2		16	12.50%	12.50%	800	1,522	5,688	711
14	* Cumquat NW	4	2		3	66.67%	100.00%	300	815	2,880	2,880
14	# Grapefruit	4	0		2	0.00%	10.00%	350	950	3,360	336
14	# Eva	4	0		4	0.00%	10.00%	550	1,493	5,280	528
14	Crosby	4	2		14	14.29%	14.29%	850	2,308	8,160	1,166
14	Adam	4	2		5	40.00%	40.00%	1050	2,851	10,080	4,032
14	Grape	4	6		19	31.58%	31.58%	1150	3,122	11,040	3,486
14	Marlin	4	1		3	33.33%	33.33%	1350	3,665	12,960	4,320
14	Prince	4	3		10	30.00%	30.00%	1650	4,480	15,840	4,752
14	Keith/Ellison	4	13		43	30.23%	30.23%	2350	6,380	22,560	6,820
14	^ E Waterway	6	1		6	16.67%	100.00%	400	1,349	4,720	4,720
14	^ Washington/LK August	6	23		50	46.00%	100.00%	2700	9,105	31,860	31,860
14	Washington	8	6		15	40.00%	100.00%	1150	4,474	18,734	18,734
15	Rocky	3	1		4	25.00%	25.00%	180	342	1,280	320
15	Carole	3	5		14	35.71%	35.71%	216	411	1,536	548
15	Heal	3	2		13	15.38%	15.38%	360	685	2,560	394
15	Vera	3	5		19	26.32%	26.32%	810	2,575	5,759	1,516
15	Orange/FoxDale	3	7		26	26.92%	26.92%	1100	2,915	7,821	2,106
15	Tangerine/A. Summers	3	9		43	20.93%	20.93%	1672	4,565	11,888	2,488
15	@ Carey	4	0		0	0.00%	100.00%	324	880	3,110	3,110
15	@ Donald	4	0		0	0.00%	100.00%	360	977	3,456	3,456
15	Ida/Kayla	4	2		6	33.33%	33.33%	368	1,271	3,533	1,178
15	Plum	4	1		7	14.29%	14.29%	468	1,271	4,493	642
15	W Waterway	4	4		11	36.36%	36.36%	576	1,564	5,530	2,011
15	# Flo	4	0		11	0.00%	10.00%	720	1,955	6,912	691
15	Bonnie	4	7		30	23.33%	23.33%	1440	3,910	13,824	3,226
15	^ Washington	6	25		41	60.98%	100.00%	1440	4,856	16,992	16,992
16	Pamela	3	2		2	100.00%	100.00%	970	2,149	6,897	6,897
16	Eula	3	1		5	20.00%	20.00%	325	618	2,311	462
16	Carole	3	5		46	10.87%	10.87%	1725	3,281	12,265	1,333
16	^ Tangerine/A Summers	4	0		3	0.00%	10.00%	250	679	2,400	240
16	Barbara	4	2		10	20.00%	20.00%	550	1,493	5,280	1,056
16	Corine	4	1		4	25.00%	25.00%	550	1,493	5,280	1,320
16	Flo	4	2		15	13.33%	13.33%	925	2,511	8,880	1,184
16	^ Lk June NW	6	5		5	100.00%	100.00%	900	3,035	10,620	10,620
17	^ Washington	6	3		23	13.04%	100.00%	1250	4,215	14,750	14,750
17	^ Washington	6	0		0	0.00%	100.00%	300	571	3,540	3,540
17	@ Ronald	4	0		0	0.00%	100.00%	600	1,629	5,760	5,760
17	^ Ronald	6	4		4	100.00%	100.00%	775	2,614	9,145	9,145
17	^ Washington/LK August	6	14		30	46.67%	100.00%	1625	5,480	19,175	19,175
17	^ Christine	6	4		9	44.44%	100.00%	400	4,359	4,720	4,720



Used & Useful Analysis – Transmission & Distribution System

Sec.	Street Name	Line " Size	Hook Ups Lots	Private Wells	Total Lots	Connect / Total %	Used & Useful %	Line Feet Length	Original \$ Cost	Std. Cur. Cost	Std. Cost Allocated
18	Frederick	3	1		2	50.00%	50.00%	250	475	1,778	889
18	# Commerce	3	1		8	12.50%	12.50%	450	856	3,200	400
18	@ Robeling	3	0		0	0.00%	100.00%	775	1,474	5,510	5,510
18	# Putney	3	1		30	3.33%	10.00%	925	1,759	6,577	658
18	Keith/Ellison	4	1		5	20.00%	20.00%	600	1,629	5,760	1,152
18	Robeling	4	3		28	10.71%	10.71%	675	1,833	6,480	694
18	# Robeling/Hathaway	4	1		14	7.14%	10.00%	450	5,500	4,320	432
18	Columbia	4	2		2	100.00%	100.00%	225	4,347	2,160	2,160
18	Columbia/Atherton	4	2		9	22.22%	22.22%	400	3,097	3,840	853
18	Lk Groves	4	3		15	20.00%	20.00%	1075	2,919	10,320	2,064
18	Marlin	4	5		12	41.67%	41.67%	1150	3,122	11,040	4,600
18	Prince	4	2		18	11.11%	11.11%	1350	3,665	12,960	1,440
18	# Matthew	4	1		19	5.26%	10.00%	1700	4,616	16,320	1,632
18	^ Washington	6	3		4	75.00%	100.00%	350	1,180	4,130	4,130
18	^ Ronald	6	0		0	0.00%	100.00%	775	2,614	9,145	9,145
18	^ Tobler Terrace	6	0		0	0.00%	100.00%	950	3,204	11,210	11,210
18	! Caroline St NW	-	-	1	-	-	-	-	-	-	-
18	! Christine St NW	-	-	1	-	-	-	-	-	-	-
18	! Tryon Ave NW	-	-	1	-	-	-	-	-	-	-
19	Tiger	3	1		4	25.00%	25.00%	275	523	1,955	489
19	Corvair	3	2		5	40.00%	40.00%	300	571	2,133	853
19	Astro Ct	3	2		6	33.33%	33.33%	700	10,065	4,977	1,659
19	Aries	4	5		9	55.56%	100.00%	140	1,383	1,344	1,344
19	Aztec	3	4		3	133.33%	100.00%	350	3,318	2,489	2,489
19	Bell	3	1		4	25.00%	25.00%	425	808	3,022	755
19	Derringer	4	2		4	50.00%	50.00%	1440	13,234	13,824	6,912
19	@ Colt	3	0		0	0.00%	100.00%	700	1,331	4,977	4,977
19	Avenger	3	1		1	100.00%	100.00%	800	1,522	5,688	5,688
19	Conquest	3	2		20	10.00%	10.00%	900	1,712	6,399	640
19	Embracer	3	1		3	33.33%	33.33%	1025	1,949	7,288	2,429
19	Boeing	3	8		28	28.57%	28.57%	1575	2,995	11,198	3,200
19	Hawk/Wildcat	3	12		49	24.49%	24.49%	2245	7,100	15,962	3,909
19	Pacer	3	3		8	37.50%	37.50%	690	6,372	4,906	1,840
19	Darter	3	4		18	22.22%	22.22%	765	2,089	5,439	1,209
19	Chieftan	3	3		18	16.67%	16.67%	680	1,850	4,835	806
19	# Sundowner	3	2		18	11.11%	11.11%	760	3,343	5,404	600
19	Jetway	3	3		6	50.00%	50.00%	650	3,825	4,622	2,311
19	Cessna Way	3	2		2	100.00%	100.00%	180	2,709	1,280	1,280
19	Interstate	3	1		5	20.00%	20.00%	320	2,281	2,275	455
19	@ Wildcat	4	0		0	0.00%	100.00%	200	543	1,920	1,920
19	Hawk/Wildcat	4	3		7	42.86%	42.86%	550	1,493	5,280	2,263
19	Buccaneer	4	4		16	25.00%	25.00%	1060	7,780	10,176	2,544
19	# Gulfstream	4	1		12	8.33%	10.00%	690	3,270	6,624	662
19	Vega	3	2		8	25.00%	25.00%	535	6,759	3,804	951
19	@ Seebie	4	0		0	0.00%	100.00%	850	2,308	8,160	8,160
19	Comanche	4	3		18	16.67%	16.67%	1300	3,530	12,480	2,080
19	Mustang	4	1		7	14.29%	14.29%	1865	3,598	17,904	2,558
19	Baron	4	1		4	25.00%	25.00%	180	3,962	1,728	432
19	Lark	3	1		3	33.33%	33.33%	680	5,438	4,835	1,612
19	^ Airport Rd	6	0		0	0.00%	100.00%	450	1,518	5,310	5,310
19	# Gull	3	1		20	5.00%	10.00%	650	2,192	4,622	462
19	Norseman	4	2		2	100.00%	100.00%	90	1,560	864	864
19	^ Challenger	6	1		6	16.67%	100.00%	1540	8,306	18,172	18,172
19	^ Derringer	6	1		9	11.11%	100.00%	571	11,998	6,738	6,738
19	^ Placid Airway	6	4		6	66.67%	100.00%	825	2,782	9,735	9,735
19	Eagle/Chippewa	3	2		20	10.00%	10.00%	975	3,288	6,932	693
19	# Foxstar	3	1		12	8.33%	10.00%	520	6,609	3,697	370
19	^ Kingfisher	6	4		31	12.90%	100.00%	2350	7,925	27,730	27,730
19	^ Jefferson/Placid Lk Blvd	6	18		18	100.00%	100.00%	3800	12,815	44,840	44,840
19	^ Seneca	6	13		59	22.03%	100.00%	4240	15,760	50,032	50,032
19	^ Apache	6	1		19	5.26%	100.00%	4600	15,513	54,280	54,280
19	^ Concord / Malibu	6	1		6	16.67%	100.00%	3060	16,226	36,108	36,108
19	Delta	4	1		4	25.00%	25.00%	175	4,168	1,680	420
19	! Archer Ave NW	-	-	1	-	-	-	-	-	-	-
20	Coquina	3	1		3	33.33%	33.33%	80	152	569	190
20	Keos	3	2		6	33.33%	33.33%	160	304	1,138	379
20	Homassassa	3	1		4	25.00%	25.00%	240	456	1,706	427
20	Spice	3	2		8	25.00%	25.00%	280	533	1,991	498

Used & Useful Analysis – Transmission & Distribution System

Sec.	Street Name	Line " Size	Hook Ups Lots	Private Wells	Total Lots	Connect / Total %	Used & Useful %	Line Feet Length	Original \$ Cost	Std. Cur. Cost	Std. Cost Allocated
20	Bay Harbor	3	3		13	23.08%	23.08%	1080	3,647	7,679	1,772
20	* Bokeelia Way	3	6		8	75.00%	100.00%	1100	4,024	7,821	7,821
20	Anna Maria W	3	11		8	137.50%	100.00%	1210	3,735	8,603	8,603
20	Fire Island	3	5		25	20.00%	20.00%	1140	5,276	8,105	1,621
20	Barbados	3	4		14	28.57%	28.57%	835	6,138	5,937	1,696
20	Captiva	3	8		8	100.00%	100.00%	500	4,628	3,555	3,555
20	Java	3	3		8	37.50%	37.50%	360	4,905	2,560	960
20	Island Pkwy	4	2		2	100.00%	100.00%	880	1,498	8,448	8,448
20	Leeward/Cross Creek	3	3		14	21.43%	21.43%	960	1,826	6,826	1,463
20	Komota/Sonora	3	6		22	27.27%	27.27%	1120	2,130	7,963	2,172
20	Bimini	3	18		32	56.25%	100.00%	1840	3,499	13,082	13,082
20	Estero	3	2		7	28.57%	28.57%	270	3,628	1,920	548
20	# Dry Tortogus	3	0		3	0.00%	10.00%	220	1,009	1,564	156
20	# Honeymoon	4	1		13	7.69%	10.00%	640	1,738	6,144	614
20	Cayman	4	4	1	18	23.53%	23.53%	215	2,456	2,064	486
20	Bali	4	2		2	100.00%	100.00%	300	5,895	2,880	2,880
20	Easter	3	3	1	4	100.00%	100.00%	1580	20,588	11,234	11,234
20	Minorca	4	6		13	46.15%	46.15%	720	1,955	6,912	3,190
20	Imbros	4	5	5	14	55.56%	100.00%	800	2,172	7,680	7,680
20	@ Cayman	4	0		0	0.00%	100.00%	1280	3,475	12,288	12,288
20	* Anna Maria Ct	3	5		6	83.33%	100.00%	580	3,246	4,124	4,124
20	Bokeelia Ct	3	3		6	50.00%	50.00%	800	4,627	5,688	2,844
20	* Devon Way	3	6		10	60.00%	100.00%	1545	14,122	10,985	10,985
20	Grenada	4	4		21	19.05%	19.05%	1840	4,996	17,664	3,365
20	# Fisher	4	0		16	0.00%	10.00%	2880	7,819	27,648	2,765
20	^ Aleutian	6	17	1	33	53.13%	100.00%	2520	9,850	29,736	29,736
20	Galapagos	3	2		18	11.11%	11.11%	765	3,777	5,439	604
20	^ Corsica	6	4		26	15.38%	100.00%	1849	2,200	21,818	21,818
20	^ Jersey	6	9		36	25.00%	100.00%	3520	14,169	41,536	41,536
20	^ Jefferson/Placid Lk Blvd	6	20		35	57.14%	100.00%	4440	19,693	52,392	52,392
20	^ Lincoln	6	15		60	25.00%	100.00%	6920	23,336	81,656	81,656
20	# Islamorada	3	1		12	8.33%	10.00%	560	1,520	3,982	398
20	Kodiak	4	2		7	28.57%	28.57%	377	991	3,619	1,034
20	~ Placid View Dr	6	37		90	41.11%	100.00%	5000	59,093	59,000	59,000
20	! Captiva Ct NE	-	-	2	-	-	-	-	-	-	-
20	! Figi Ct NE	-	-	1	-	-	-	-	-	-	-
20	! Gasparilla Ct NE	-	-	1	-	-	-	-	-	-	-
20	! Key Largo Dr NE	-	-	1	-	-	-	-	-	-	-
20	! Easter Ct NE	-	-	1	-	-	-	-	-	-	-
20	! Boylston St	-	-	1	-	-	-	-	-	-	-
20	! Liberty Dr NE	-	-	1	-	-	-	-	-	-	-
20	! Corscia Ave NE	-	-	1	-	-	-	-	-	-	-
21	^ Catfish Creek	6	42		70	60.00%	100.00%	5200	17,536	61,360	61,360

2065	34	5153	348449	1,240,405	3,545,592	2,672,115
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**A**      **B**

^ Lines larger than 6" are 100% U&U; since they provide service to other lines.

@ Lines smaller than 6" are 100% if no lots are to be serviced.

\* Lines greater than 50% connected are considered 100% U&U.

# Lines less than 10% connected are considered 10% U&U.

~ Line run at DEP's insistence to correct water pressure in another line.

\$ U&U % weighted by line size & length in ft; converted to std current cost.

! Street without water line; only private wells

Weighted U&U % (B/A)      75.36%      75.79%

Margin Reserve Factor      1.0180      1.0149

U&U % Final      76.71%      76.92%

Calculation of standard current labor & material line cost per foot

	3"	4"	6"	8"	10"
Pipe cost	\$1.05	\$2.40	\$4.60	\$7.95	\$11.93
Labor cost	\$6.06	\$7.20	\$7.20	\$8.34	\$10.63
Total \$/ft	\$7.11	\$9.60	\$11.80	\$16.29	\$22.56

Note: 45 lots connected since last rate case.