



Control Number: 47680



Item Number: 134

Addendum StartPage: 0

SOAH DOCKET NO. 473-18-1906  
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APPLICATION OF BOLIVAR  
UTILITY SERVICES, LLC FOR  
AUTHORITY TO CHANGE  
SEWER RATES

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BEFORE THE STATE OFFICE OF  
FILING CLERK  
OF  
ADMINISTRATIVE HEARINGS

PREFILED DIRECT TESTIMONY  
AND  
EXHIBITS

ON BEHALF OF

BOLIVAR UTILITY SERVICES, LLC

MARCH 30, 2018

**SOAH DOCKET NO. 473-18-1906.WS  
PUC DOCKET NO. 47680**

*Application of Bolivar Utility Services, LLC for Authority to Change Sewer Rates*

<b>SOAH HEARING EXHIBIT NO.</b>	<b>BOLIVAR UTILITY SERVICES, LLC (BUS) EXHIBIT NO.</b>	<b>DESCRIPTION</b>
	<b>BUS-1</b>	<b>Direct Testimony of Michael P. Lege</b>
	MPL-1	Resume of Michael P. Lege
	MPL-2	Application for Sewer Rate Increase (10-9-17)
	MPL-3	Response to Staff's Comments (11-16-17)
	<b>BUS-2</b>	<b>Direct Testimony of Charles E. Loy</b>
	CEL-1	Resume of Charles E. Loy

SOAH DOCKET NO. 473-18-1906  
PUC DOCKET NO. 47680

APPLICATION OF BOLIVAR § BEFORE THE STATE OFFICE  
UTILITY SERVICES, LLC FOR §  
AUTHORITY TO CHANGE § OF  
SEWER RATES § ADMINISTRATIVE HEARINGS

DIRECT TESTIMONY

OF

MICHAEL P. LEGE

ON BEHALF OF

BOLIVAR UTILITY SERVICES, LLC

MARCH 30, 2018

**DIRECT TESTIMONY AND EXHIBITS OF MICHAEL P. LEGE**

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**EXHIBITS**

Exhibit MPL-1	Resume
Exhibit MPL-2	Application for Sewer Rate Increase (10-9-17)
Exhibit MPL-3	Response to Staff's Comments (11-16-17)

1

**I. INTRODUCTION**2 **Q. PLEASE STATE YOUR NAME.**

3 A. My name is Michael P. Lege.

4 **Q. PLEASE STATE YOUR OCCUPATION AND PLACE OF**  
5 **EMPLOYMENT.**6 A. My official title at Bolivar Utility Services, LLC (“Bolivar”) is Secretary  
7 Treasurer. I supervise field operations as well as the finance and accounting  
8 functions of the utility.9 **Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL**  
10 **BACKGROUND.**11 A. I received a BBA in Accounting from Lamar University in Beaumont, Texas. My  
12 experience covers more than forty years as a management accountant. I have  
13 served as Secretary / Treasurer for Bolivar Utility Services since 2005. Prior to  
14 Bolivar, I served as Controller of Home Care Supply, a rapidly expanding  
15 Durable Medical Equipment supplier, which was sold in 2004. Prior to Home  
16 Care Supply, I served as Controller of LAWPlus where I was responsible for all  
17 areas of accounting and finance. Prior to LAWPlus, I was Controller Assistant  
18 Treasurer of Taylor Medical, Inc. a rapidly expanding wholesale medical  
19 supplier. While at Taylor Medical, I was on a team member responsible for 11  
20 successful asset acquisitions and four merger acquisitions. In addition, I  
21 implemented accounting and account receivable control, negotiated large lines of  
22 credit handled day-to-day accounting operations, along with internal and external  
23 reporting. Prior to working at Taylor Medical I served as Assistant Controller of  
24 Gulf Supply, Inc., a wholesale distributor of pipe, valves, and fittings in Texas  
25 and Louisiana. My experience also includes three years as an operational  
26 accountant for Texaco Chemical and one year as an Internal Auditor for

1 Walgreen's Company. A copy of my professional resume is attached as Exhibit  
2 MPL-1.

3 **Q. PLEASE DESCRIBE YOUR JOB RESPONSIBILITIES FOR THE**  
4 **BOLIVAR.**

5 A. Bolivar is a sewer-only company owned by its parent company, Allco LLC. I  
6 oversee the day-to-day accounting operations, along with maintaining and  
7 preparing internal and external reports. My duties include the preparation of  
8 forecasting and financial information for Certificate of Convenience and  
9 Necessity ("CCN") applications, TCEQ filings and reports, and rate/tariff change  
10 applications before the Public Utility Commission of Texas ("PUC"). I am  
11 responsible for all areas of accounting and finance such as banking relationships,  
12 Automated Clearing House and Wire transfers, Accounts Receivable, Accounts  
13 Payable, and Payroll. I also prepared the application for rate increase and tariff  
14 change which is for sewer only.

15 **II. PURPOSE OF TESTIMONY**

16 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**  
17 **PROCEEDING?**

18 A. My testimony will support Bolivar's proposed revenue requirement or cost of  
19 service to provide sewer service. In addition, I will address the proposed known  
20 and measurable adjustments to the test-year data as well as other issues that  
21 affect the revenue requirements used for developing rates.

22 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE STATE OFFICE**  
23 **OF ADMINISTRATIVE HEARINGS, THE PUBLIC UTILITY**  
24 **COMMISSION OF TEXAS OR THE TEXAS COMMISSION ON**  
25 **ENVIRONMENTAL QUALITY?**

26 A. Yes on a CCN matter for Bolivar.

1 Q. WHAT EXHIBITS HAVE YOU PREPARED IN SUPPORT OF YOUR  
2 TESTIMONY?

3 A. My direct testimony and testimony exhibits, which include Exhibits MPL-1  
4 through MPL-3. These exhibits were prepared by me or under my direction,  
5 supervision, or control and are true and correct to the best of my knowledge.

6 **III. GENERAL BACKGROUND**

7 Q. PLEASE PROVIDE SOME BACKGROUND ON BOLIVAR AND THE  
8 COMMUNITY IT SERVES.

9 A. Bolivar is a 20-mile-long peninsula that is a beach community with a main  
10 highway that runs right down the middle of it. Bolivar Utility Service was started  
11 with 36 customers by a group of developers to provide sewer service to newly  
12 developed subdivisions in 2003. Water service to Bolivar's customers is provided  
13 by Bolivar Peninsula Special Utility District (BPSUD). After Hurricane Ike in  
14 2008, Galveston County asked Bolivar to provide sewer service only to the entire  
15 peninsula. Customers have been increasingly added since that time. About half of  
16 the 8,000 lots have been developed. A large percentage of the community  
17 consists of vacation homes and rentals. As in most coastal communities along the  
18 Gulf, Bolivar's water table is very close to the surface. To accommodate growth  
19 and maintain water quality, sewer service is critical and a much more  
20 environmentally protective choice than septic. Without Bolivar, the peninsula  
21 would be left with just septic systems and a growing threat of E. coli  
22 contamination to both the water and soil, which would most likely result in  
23 reduced growth and development. Bolivar is owned by Allco LLC, a construction  
24 contracting company, which has constructed all of the sewer and most of the  
25 water plant on the peninsula.



1 **Q. IS BOLIVAR IN GOOD STANDING WITH THE TEXAS COMMISSION**  
2 **OF ENVIRONMENTAL (TCEQ) AND THE GALVESTON COUNTY**  
3 **HEALTH DEPARTMENT (GCHD)?**

4 A. Yes. Bolivar does not have any outstanding enforcement issues with either the  
5 TCEQ or the GCHD. All of the inspections from the Galveston County Health  
6 Department have been successfully passed. Bolivar's last inspection by the TCEQ  
7 was passed without any compliance issues or corrections required.

8 **Q. DID YOU RECEIVE ASSISTANCE IN PREPARING BOLIVAR'S SEWER**  
9 **RATE APPLICATION?**

10 A. Yes. Bolivar hired GDS Associates to advise and assist with putting together the  
11 rate change application. Mr. Chuck Loy with GDS Associates has also submitted  
12 testimony in this case which provides an overview of Bolivar's approach to  
13 developing the requested rate increase, addresses the proposed rate of return,  
14 capital structure, rate design, and rate case expenses.

15 **Q. WHEN DID YOU FILE THE SEWER RATE APPLICATION WITH THE**  
16 **PUC?**

17 A. I filed the Sewer Rate Application on October 9, 2017.

18 **Q. HAVE YOU INCLUDED BOLIVAR'S SEWER RATE APPLICATION IN**  
19 **THIS PRE-FILED TESTIMONY?**

20 A. Yes. A copy of the Sewer Rate Application that I prepared on behalf Bolivar and  
21 submitted to the PUC is shown in Exhibit MPL-2. Bolivar also supplemented its  
22 Application by filing a response to Staff's Comments on November 16, 2017  
23 which contains alternative rate design information. This is also attached hereto as  
24 Exhibit MPL-3.

25 **Q. BRIEFLY, WHAT IS BOLIVAR SEEKING IN THIS APPLICATION?**

1 A. This application seeks a very modest rate increase for a small sewer system  
2 serving only 636 customers billed at the time the application was submitted.  
3 Bolivar has not sought interim rates, and the Commission suspended the effective  
4 date of the rate increase until this matter concludes or until October 14, 2018.

5 **Q. PLEASE EXPLAIN TO THE ALJ THE MAJOR ELEMENTS THAT ARE**  
6 **INCLUDED IN BOLIVAR'S 2017 APPLICATION.**

7 A. The application is on a PUC prescribed form for Class B utilities, which includes  
8 an Excel spreadsheet with at least 40 tabs covering broadly, the revenue  
9 requirement, details of expenses (with known adjustments), and rate design.

10 **Q. WHAT MATERIALS DID YOU REVIEW TO PREPARE THE BOLIVAR**  
11 **APPLICATION?**

12 A. I reviewed the following documents:

- 13 1. numerous customer and utility data, including, but not limited to, sewer  
14 use data, number of customers, historic revenues and expenses;
- 15 2. general ledger, financial statements, receipts, invoices, bank statements,  
16 and cancelled checks and other booking documents provided by Bolivar  
17 generally for the Test Year (January 1 – December 31, 2016).
- 18 3. historical sewer discharge information generally for 2015 through 2016  
19 (i.e., Discharge Monitoring Reports (DMR));
- 20 4. historical number of customers located within the Bolivar sewer system  
21 for 2015 through 2016;
- 22 5. drawings and subdivision plats which illustrate sewer improvements  
23 located within the CCN;
- 24 6. photographs and other materials of Bolivar's sewer system improvements;  
25 and,

1           7.       various filings and pleading by the PUC staff.

2           Much of the supporting information for the application was also provided to PUC  
3           Staff in response to two (2) separate Requests for Information on January 11,  
4           2018 and March 15, 2018 respectively, including: customer volumetric usage  
5           data, the general ledger, numerous receipts, invoices and other supporting  
6           information, employee salary information and W-2 forms, Construction Work in  
7           Progress, etc. A significant portion of Bolivar's production was deemed  
8           confidential information pursuant to 16 Tex. Admin. Code § 22.71(d).

9       **Q.    WHAT APPROACH DID YOU USE IN YOUR EVALATION OF**  
10       **BOLIVAR'S SEWER SYSTEM FOR PREPARING THE APPLICATION?**

11      A.    To prepare the application, I determined Bolivar's customers' wastewater  
12           demands; I determined Bolivar's sewer Cost of Service and Revenue  
13           Requirements, and after an extensive review of Bolivar's books and records, I  
14           prepared the sewer rate design with assistance from GDS.

15      **Q.    WHAT IS "COST OF SERVICE"?**

16      A.    The cost of service is the amount of revenue needed by a utility to cover its  
17           reasonable and necessary expenses and to provide a fair and reasonable return on  
18           the invested capital used and useful in rendering utility services to its customers.

19      **Q.    WHAT METHOD OR PROCEDURE DID YOU USE TO PROJECT**  
20       **BOLIVAR'S COST OF SERVICE?**

21      A.    I used the "Utility Method."

22      **Q.    PLEASE EXPLAIN THE UTILITY METHOD?**

23      A.    The Utility Method is typically used by investor owned utilities (IOUs) in  
24           establishing its cost of service and its revenue requirement needed to operate in a  
25           profitable manner. This method is opposed to the "Cash Method" that is normally

1 used by governmental entities in establishing their cost of service/revenue  
2 requirement. Under the Utility Method, an IOU is allowed to recover its cost of  
3 service, annualized depreciation on its in-plant assets, and a rate of return (ROR)  
4 on its in-plant assets that are used and useful toward providing water and/or sewer  
5 services to the IOU's customers. As comparison, under the Cash Method, an  
6 entity does not include or recover annualized depreciation on in-plant assets or a  
7 ROR on invested capital.

8 **Q. HOW IS THE COST OF SERVICE DETERMINED?**

9 A. A utility's cost of service is developed by examining the entity's costs for  
10 providing, in this case, retail sewer services to its customers. These costs are  
11 developed over the most recent 12-month prior to filing the application for which  
12 data is available, defined as the "Test Year." Cost of service expenditures for the  
13 utility's "recurring" expenses are examined for the Test Year and adjusted for  
14 recurring known and measurable changes that have occurred or can be expected to  
15 occur. Therefore, an "Adjusted Test Year" cost of service is developed, which is  
16 compared to the Test Year revenues, as may be adjusted for anticipated growth.  
17 If the Adjusted Test Year cost of service is greater than projected operating  
18 revenues, the utility is entitled to a rate increase to meet such cost of service  
19 requirements.

20 **Q. CAN A UTILITY INCLUDE ANNUALIZED DEPRECIATION ON IN-  
21 PLANT ASSETS AS A COST OF SERVICE ITEM?**

22 A. Yes. A utility may include annualized depreciation on assets that are used and  
23 useful to providing retail water service to its water and/or sewer customers.

24 **Q. WHAT IS A UTILITY'S RATE BASE?**

25 A. A utility's "Rate Base" is the original installed cost of invested capital less  
26 accumulated depreciation for in-plant assets that are used and useful in providing  
27 water and/or sewer service to its customers.

1 **Q. WHAT IS A UTILITY'S RATE OF RETURN?**

2 A. The rate of return or "ROR" represents the opportunity to generate a profit from  
3 utility operations, over and above allowable operation expenses. The ROR is  
4 normally expressed as a percentage of the utility's Rate Base or invested capital  
5 used and useful in providing service to the utility's customers. Historically, the  
6 PUC's ROR for IOUs generally has ranged between 10% and 15% of a utility's  
7 invested capital. However, it is important to note that Bolivar is not asking for  
8 this kind of rate of return, because the requested rate increase is so minimal.

9 **Q. WHAT IS A "REVENUE REQUIREMENT"?**

10 A. As is used herein and by the PUC, the "Revenue Requirement" is a calculated  
11 number that represents the utility's cost of service adjusted for ROR on its rate  
12 base, reasonable and necessary expenses, taxes, and other income. The  
13 Revenue Requirement represents that amount of revenues that must be raised by a  
14 utility through the sale of water and wastewater services and from its other  
15 approved tariff revenue streams to cover its cost of operation plus a reasonable  
16 profit (*i.e.*, its ROR).

17 **Q. WHAT IS THE TEST YEAR USED FOR BOLIVAR'S SEWER RATE**  
18 **APPLICATION?**

19 A. The Test Year was for the calendar year beginning January 1 – December 31,  
20 2016.

21 **Q. HOW MANY RETAIL SEWER CUSTOMERS DID BOLIVAR SERVE**  
22 **DURING THE TEST YEAR?**

23 A. In January 2016, Bolivar billed 492 customers and billed 566 customers by the  
24 end of the Test Year.

25 **Q. DID YOU PROPOSE ANY ADJUSTMENTS TO THE TEST-YEAR**  
26 **DATA? AND IF SO, WHAT WERE THEY?**

1 A. Yes. See MPL-2, Schedule I-1 relating to Known and Measurable (K&M)  
2 changes. These are mostly volume-related, non-volume related and  
3 administrative and general costs.

4 **IV. REVENUE REQUIREMENT**

5 **Q. FOR THE APPLICATION, WHAT WAS BOLIVAR'S TOTAL SEWER**  
6 **REVENUE REQUIREMENTS FOR THE ADJUSTED TEST YEAR?**

7 A. As shown on Exhibit MPL-2, Bolivar's Revenue Requirements for the Test Year  
8 and Adjusted Test Year were as follows:

9 Test Year Sewer Revenue Requirement = \$2,066,000 (MPL-2, Schedule I-  
10 1, line 32).

11 Adjusted Test Year Sewer Revenue Requirement = \$522,374 (MPL-2,  
12 Schedule I-1, line 36).

13 **Q. WHERE ARE THE DETAILED EXPENSE AMOUNTS YOU BELIEVE**  
14 **ARE REASONABLE AND NECESSARY FOR THE COST OF**  
15 **PROVIDING SEWER SERVICE?**

16 A. Each of the expense amounts are presented in the Rate Application on Schedule I-  
17 I Revenue Requirement Summary. These expenses are broken down by volume-  
18 related expenses, non-volume related expenses, and A&G Expenses as follows:

19 **Volume-Related Expenses:**

20 Line 1. Purchased Water – These expenses relate to the water used at the  
21 Wastewater Treatment Plant (WWTP) to wash down Frac tanks and wash  
22 down the walls of the treatment plant. The K&M change related to this  
23 cost represents the removal of installation charges for new meters charged  
24 by BPSUD that are non-recurring.

1 Line 2. Power Expense – This expense represents the electric power used  
2 to run the WWTP.

3 Line 3. Other Volume-related expenses - These expenses relate to the  
4 costs for running lift-stations. The K&M change adjustment to this amount  
5 represents the removal of charges related to the non-recurring new meters  
6 charged by BPSUD.

7 **Non-Volume Expenses:**

8 Line 5. Employee labor -These expenses are for the employees who  
9 operate and maintain the system, treatment plant, and lift-stations. The  
10 K&M change annualizes the wages of an employee added in July.

11 Line 6. Materials – These expenses represent chemicals and other supplies  
12 to operate the WWTP (i.e., chlorine).

13 Line 7. Contract work – This expense item consists of contract plant  
14 operations consulting and plant operations employee mileage.

15 Line 8. Transportation Expenses - These costs are related to the  
16 transportation of sewer from Frac tanks (temporary storage) and other  
17 areas without connectivity to the WWTP.

18 Line 9. Other Plant Maintenance – These represent various repair costs for  
19 maintaining low pressure systems, lift stations, and the WWTP.

20 **Administrative & General Expenses:**

21 Line 11. Office salaries – Represents the Bolivar office manager's salary.

22 Line 12. Management Salaries – Represents amounts for the salaries of the  
23 Operations Manager and Secretary Treasurer.

1 Line 13. Employee Pension & Benefits – These costs represent Medical  
2 Group Insurance costs for Bolivar employees. These costs are billed to  
3 Bolivar at cost, with no mark-ups, by Bolivar’s parent or affiliate Allco  
4 LLC. I discuss the affiliate transactions later in this testimony.

5 Line 14. Purchased Power – Represents power cost for administrative  
6 offices only.

7 Line 15. Bad Debt – Relates to customer accounts written-off using the  
8 direct write-off method.

9 Line 16. Office services & rentals - This expense is related to the rental of  
10 office space used for utility operations.

11 Line 17. Office supplies & expenses – These expenses include minor  
12 advertising (\$250), answering service, bank service charges, office  
13 supplies, printing, copies, office cleaning, and computer repairs.

14 Line 18. Professional services - These expenses are for outside accounting  
15 assistance, attorneys and other consultants for engineering and surveying.  
16 The K&M change is to remove attorney fees associated with LLC matters  
17 not related to utility service.

18 Line 19. Insurance – The expense is related to property insurance. General  
19 liability and auto coverage are provided for Bolivar by its parent at no cost  
20 to Bolivar. I discuss affiliate transactions later in my testimony.

21 Line 20. Regulatory (rate case) expenses – This amount represents an  
22 estimate for this rate case. It does not include costs for a hearing and the  
23 filing of briefs. Mr. Loy discusses rate case expenses in more detail.

24 Line 21. Regulatory expense (other) – These costs are for the two  
25 discharge permits issued by TCEQ and operator licenses.



1 Line 22. Miscellaneous expenses – These expenses are for pumps and  
2 installation of low pressure systems on customer property. The K&M  
3 adjustment reflects revenues, or reimbursed expenses, from customers for  
4 the installation of these systems.

5 Line 25. Depreciation – Depreciation expenses has been adjusted to reflect  
6 the PUC suggested lives. The primary impact is due to changing the  
7 collection main lives from 30 years per books to 50 years, the PUC  
8 recommended life.

9 Line 26. Taxes Other than Income – These costs reflect Texas Franchise  
10 Tax and Property Taxes.

11 Line 27. Income Tax Expense – This amount is calculated based on the  
12 proposed revenue requirement. However, as I explain later, the proposed  
13 increase in rates will not result in Bolivar earning a profit.

14 **Q. WHAT IS THE ORIGINAL COST OF THE PROPERTY USED AND**  
15 **USEFUL IN PROVIDING SEWER SERVICE?**

16 A. The capital investment into the WWTP and sewer lines is \$8,078,000. See MPL-  
17 2, Schedule III-2, line 16 relating to rate base summary.

18 **Q. DOES THAT COST INCLUDE ANY ACCUMULATED DEPRECIATION?**

19 A. Yes, see Exhibit MPL-2, Schedule III-2, line 15 for total deductions or lines 9 and  
20 11.

21 **Q. ARE THERE ANY EXPENSES RELATED TO FINES OR PENALTIES**  
22 **INCLUDED IN ANY OF THE EXPENSE BALANCE DISCUSSED**  
23 **ABOVE?**

24 A. No.

1 **Q. PLEASE ADDRESS THE NECESSARY RATE BASE COMPONENTS OR**  
2 **INVESTMENT USED IN THE DEVELOPMENT OF BOLIVAR'S**  
3 **REVENUE REQUIREMENT.**

4 A. Bolivar's rate base detail can be found in Schedule III-2 of the rate application.  
5 The Rate Base schedule consists of two sections, Additions and Deductions, as  
6 follows:

7 **Additions:**

8 Line 1. Utility Plant - Represents the total investment in used and useful  
9 gross plant providing service to active customers at Test Year end.

10 Line 5. Working Cash – This amount represents 1/12<sup>th</sup> of Bolivar's O&M  
11 costs excluding depreciation and other taxes as allowed by the PUC rules.

12 Line 6. Prepayments – This amount represents a 13-month average of  
13 materials and supplies inventory.

14 Line 7. Other Additions – This amount represents Completed Construction  
15 Not Classified at test year end. It has been booked to plant and is currently  
16 used and useful in providing service.

17 **Deductions:**

18 Line 9, Reserve for depreciation – This amount represents the  
19 accumulated depreciation recorded to date adjusted for the recommended  
20 PUC service lives.

21 Line 11. Developer Contributions in Aid of Construction ("CIAC") - This  
22 amount represents the accumulation of all contributions to the system  
23 provided by developers to provide utility service. This amount represents  
24 cost free capital and should be removed from rate base.

1 Q. DOES BOLIVAR CHARGE THE PLANT AN ALLOWANCE FOR FUNDS  
2 USED DURING CONSTRUCTION?

3 A. No.

4 Q. IS BOLIVAR SEEKING INCLUSION OF CONSTRUCTION WORK IN  
5 PROGRESS IN RATE BASE?

6 A. No.

7 Q. DOES BOLIVAR HAVE ANY DEBT?

8 A. No.

9 Q. DOES BOLIVAR HAVE ANY SEWER-UTILITY PROPERTY THAT WAS  
10 ACQUIRED FROM AN AFFILIATE OR A DEVELOPER BEFORE  
11 SEPTEMBER 1, 1976?

12 A. No. As stated earlier in this testimony, Bolivar was established in 2003.

13 Q. HAS BOLIVAR FINANCED ANY OF ITS SEWER SYSTEM WITH  
14 DEVELOPER CONTRIBUTIONS? IF SO, IS THERE ANY  
15 ACCUMULATED DEPRECIATION ON THAT PROPERTY?

16 A. No.

17 Q. HAS THE UTILITY INCLUDED ANY CUSTOMER CONTRIBUTIONS  
18 OR DONATIONS IN INVESTED CAPITAL?

19 A. As discussed above, Bolivar receives contributions from developers in the form of  
20 CIAC and is reimbursed by customers for the installation of pumps and low-  
21 pressure systems. The pumps and low-pressure systems costs are booked to  
22 Miscellaneous expenses that are netted with customer payments on Bolivar's  
23 income statement.

1 Q. WHAT ARE BOLIVAR'S REASONABLE AND NECESSARY  
2 OPERATIONS AND MAINTENANCE EXPENSES?

3 A. See Exhibit MPL-2, Schedule I-1, line 10 (total of lines 5-9), which summarizes  
4 the more detailed information on Schedules II-6 through II-10.

5 Q. WHAT ARE BOLIVAR'S REASONABLE AND NECESSARY  
6 ADMINISTRATIVE AND GENERAL EXPENSES?

7 A. See Exhibit MPL-2, Schedule I-1, line 23 (total of lines 11-22), which  
8 summarizes the more detailed information on Schedules II-6 through II-19.

9 Q. WHAT ARE BOLIVAR'S REASONABLE AND NECESSARY  
10 ADVERTISING EXPENSE, CONTRIBUTIONS OR DONATIONS?

11 A. See Exhibit MPL-2, Schedule I-1, line 17. This expense was minimal,  
12 approximately \$250, and is included within the administrative and general  
13 expenses category.

14 Q. ARE ANY OF BOLIVAR'S EXPENSES RELATING TO EXECUTIVE  
15 SALARIES, ADVERTISING, RATE-CASE, LEGAL, PENALTIES AND  
16 INTEREST ON OVERDUE TAXES, CRIMINAL OR CIVIL PENALTIES  
17 OR FINES UNREASONABLE OR UNNECESSARY OR NOT IN THE  
18 PUBLIC INTEREST?

19 A. No.

20 Q. WHAT ARE THE REASONABLE AND NECESSARY EXPENSES, IF  
21 ANY, FOR PENSIONS AND OTHER POST-EMPLOYMENT BENEFITS?

22 A. There are none.

23 Q. WHAT IS THE REASONABLE AND NECESSARY DEPRECIATION  
24 EXPENSE?

1 A. The depreciation expense based on the PUC useful life policy of 50 years, is  
2 \$360,000 for the test year, adjusted by \$135,000 to a total of \$224,000.

3 **Q. ARE ANY TAX SAVINGS DERIVED FROM LIBERALIZED**  
4 **DEPRECIATION AND AMORTIZATION, INVESTMENT TAX CREDITS**  
5 **OR SIMILAR METHODS?**

6 A. No.

7 **Q. WHAT IS THE REASONABLE AND NECESSARY AMOUNT FOR**  
8 **ASSESSMENT AND TAXES OTHER THAN FEDERAL INCOME**  
9 **TAXES?**

10 A. See MPL-2, Schedule I-1, line 26 relating to property and franchise taxes that  
11 totaled \$1, 837.

12 **Q. WHAT IS THE REASONABLE AND NECESSARY AMOUNT FOR**  
13 **BOLIVAR'S FEDERAL INCOME TAX EXPENSES?**

14 A. Bolivar does not pay federal income taxes (or file any consolidated tax return)  
15 because it is an LLC that is treated like a partnership for tax purposes.

16 **Q. HAS BOLIVAR ACCUMULATED RESERVE FOR DEFERRED**  
17 **FEDERAL INCOME TAXES, UNAMORTIZED INVESTMENT TAX**  
18 **CREDITS, CONTINGENCY RESERVES, PROPERTY INSURANCE**  
19 **RESERVES, CIAC, CUSTOMER DEPOSIT OR ANY OTHER SOURCE**  
20 **OF COST-FREE CAPITAL?**

21 A. No, this issue also not applicable to Bolivar.

22 **Q. WHAT IS THE REASONABLE AND NECESSARY AMOUNT FOR**  
23 **MUNICIPAL FRANCHISE FEE EXPENSES?**

24 A. Bolivar is not within any incorporated city and does not pay franchise fees so  
25 there are no expenses from this source.

1 Q. WHAT REVENUE REQUIREMENT WILL GIVE BOLIVAR A  
2 REASONABLE OPPORTUNITY TO EARN A REASONABLE RETURN  
3 ON ITS INVESTED CAPITAL USED AND USEFUL IN PROVIDING  
4 SERVICE TO THE PUBLIC IN EXCESS OF ITS REASONABLE AND  
5 NECESSARY OPERATING EXPENSES WHILE PRESERVING THE  
6 UTILITY'S FINANCIAL INTEGRITY?

7 A. See MPL-2, Schedule I-1, line 32 – it is \$2,066,758.

8 Q. HOW DID YOU PROVIDE EVIDENCE OF EXPENSES?

9 A. I provided the PUC Staff with a copy of the General Ledger and a copy of the  
10 receipts for these expenses in response to PUC Staff's Requests for Information 2-  
11 1 and 2-2.

12 **Affiliate Transactions:**

13 Q. HAS THE UTILITY ACQUIRED ANY SEWER PROPERTY FROM AN  
14 AFFILIATE?

15 A. No.

16 Q. DOES BOLIVAR HAVE AN APPROVED SELF-INSURANCE PLAN?

17 A. No. Bolivar obtains medical, general liability and auto insurance from its parent,  
18 Allco LLC. Thus, reserve account and shortage/surplus issues are not applicable  
19 to Bolivar.

20 Q. HAS THE UTILITY MADE ANY PAYMENTS TO AN AFFILIATE?

21 A. Yes. Bolivar reimburses its parent Allco LLC, for costs associated with only  
22 group medical insurance, not general or auto insurance. Bolivar can get a much  
23 better "group" rate for these items than it could on a standalone basis. Since these  
24 costs are not marked up, Bolivar pays the same rates as Allco. Since Allco covers  
25 Bolivar's general liability and auto insurance, the rate payers benefit from not

1 having to cover these costs in rates. In addition, as stated earlier in this testimony,  
2 Bolivar's parent, Allco LLC, has constructed all the sewer plant owned by  
3 Bolivar. Allco bills Bolivar for the actual cost of the plant constructed plus a  
4 small markup to cover overheads.

5 **Q. DO THESE PAYMENTS AFFECT BOLIVAR'S COST OF SERVICE?**

6 A. Yes, these are part of employee costs that comprise the administrative and general  
7 expenses and again only as it pertains to insurance and sewer system construction  
8 performed by Allco LLC.

9 **Q. ARE BOLIVAR'S AFFILIATE PAYMENTS TO ALLCO LLC**  
10 **REASONABLE AND NECESSARY?**

11 A. Yes. I believe the affiliate charges are lower than what other area construction  
12 companies would charge for the same plant. There are not any other contractors  
13 with the level of experience needed for the construction of coastal sewer systems  
14 on the Bolivar Peninsula. Said another way, the prices charged by the affiliate are  
15 lower than what any other comparable third-party contractor would charge. In  
16 addition to the very competitive charges, Allco LLC built much of the Bolivar  
17 Peninsula water system prior to acquiring Bolivar. This is important to note  
18 because not only is installing the sewer lines on the peninsula costlier than most  
19 inland systems, installing a sewer system after the water system has been installed  
20 can be problematic. The installation of the Bolivar sewer system was complicated  
21 for the following reasons: 1) the main line transfers from one side of the highway  
22 to the other because of easements, this requires the additional highway bores as  
23 the subdivisions are on the South side of the Highway and installation of  
24 additional lift-stations where the main line is on the North side of the Highway, 2)  
25 there are more highway, driveway and slues, and bores required to install lines, 3)  
26 the water table is very close to the surface and there is a lot of sand instead of clay  
27 or regular dirt, and 4) there is not a lot of elevation differences to allow for gravity  
28 service, so most of the system is low pressure. Consequently, Allco LLC is

1 uniquely qualified to install these systems at a very competitive price due to its  
2 expertise and knowledge of the area infrastructure.

3 **Q. DOES THIS COMPLETE YOUR TESTIMONY?**

4 **A.** Yes, however, I reserve the right to revise or expand my testimony as additional  
5 facts or evidence become available during the hearing process.



**MICHAEL P. LEGE**

6940 Burlington Drive  
Beaumont, Texas 77706

**A forty plus year experienced management accountant with strong supervisory and management reporting skills.**

**Education:** BBA in Accounting from Lamar University - May 1975  
Beaumont, Texas

**Experience:**

**Secretary / Treasurer** - June 2005 to Present

Bolivar Utility Services, LLC / Allco Ltd. / Texas Redevelopment Authority, LLC  
Beaumont, Texas

Sewer Company for which prepared original forecasting and financial information for filing for Certificate of Convenience and Necessity (CCN) with Texas Commission on Environmental Quality, all TCEQ filings and reports. Recent PUC rate/tariff case filing and documentation. Prepare annual budget. Assist in Parent consolidation and audits. Responsible for all areas of accounting and finance such as banking relationships, ACH and Wire transfers, Accounts Receivable, Accounts Payable and Payroll using Quick Books Enterprise. In charge of day-to-day accounting operations, along with internal and external reporting.

Texas Redevelopment Authority, LLC EB-5 investment company, responsible for all areas of accounting and finance of ten entities, such as banking relationships, Accounts Payable and Payroll using Quick Books Enterprise. In charge of day-to-day accounting operations, along with internal and external reporting.

**Controller** - March 1999 to May 2005

Home Care Supply, Inc. Beaumont, Texas

Controller of rapidly expanding, Durable Medical Equipment supplier. Areas of responsibility included supervision of five accountants, eleven clerks in both accounting, and accounts payable. Responsible for smooth transition, and integration of acquisitions into the Company. Purchased, implemented and maintained new installation of Epicor ERA SQL accounting package in three months. Implemented Financial Reporting using FRx software, including financial statements delivered for branch's via web-site. Implemented electronic integration of all subsystems into the accounting system. Responsible for design, compiling and upload of budget information for 40 locations and corporate offices. Implemented Unclaimed Property (Escheat) reporting for twelve states. Implemented Accounting controls in all balance sheet accounts and revenue reporting. In charge of day-to-day accounting operations, along with internal and external reporting, and Audit coordination.

**Experience (cont.):**

**Controller** - January 1996 to February 1999

LAWPlus, Inc. Beaumont, Texas

Controller of start-up Company, establishing a new service for the electronic filing and service of documents to courts and attorneys through a proprietary dial-up network. The company grew from three employees to 80 in two years. Responsible for all areas of accounting and finance such as banking relationships, Accounts Receivable, Fixed Assets, and Accounts Payable. Negotiated Payrolling relationship with Leasing Company. Wrote software specifications for design and implementation of in-house electronic billing package, to be interfaced with Solomon IV accounting package. Purchased, installed, implemented and maintained Solomon IV accounting package modules.

**Controller & Assistant Treasurer** - May 1989 to December 1995

Taylor Medical, Inc. Beaumont, Texas

Controller of rapidly expanding wholesale medical supplier. Areas of responsibility included supervision of four accountants, five accounting clerks, and twenty-five clerks in the following areas: accounts payable, cash applications, and records. Negotiated alternate source for banking services, including controlled disbursements, lock-boxes, credit card processing, and wire transfer agreements. Heavy participation in 11 asset, and four merger acquisitions with smooth transition and integration into Taylor. Team member in negotiating \$ 25 million line of credit. Implemented Accounting controls allowing company to cut DSO's by 15 days. One of four principle members of software selection and implementation committee. In charge of day-to-day accounting operations, along with internal and external reporting. Designed and implemented PC Financial Reporting Package for Board of Directors, cutting package from 75 to 40 pages, with numerous graphical presentations. Member of Taylor Quality Council.

**Assistant Controller** - May 1979 to April 1989

Gulf Supply, Inc. Beaumont, Texas

Employed to fill staff accounting position. Promoted to Accounting Manager during 1985. Promoted to Assistant Controller during 1987. Areas of responsibility included supervision of six clerks and the following: Supervise preparation of General Ledger. Internal and external financial reporting. Department mini-computer systems development. Balance Sheet and expense review. Coordination with outside auditors. Maintained Corporate Fixed Asset System. Numerous and various special projects.

**Assistant Plant Accountant** - October 1976 to May 1979

Texaco Chemical Neches Plant, Port Neches, Texas

Employed to fill newly created position as Construction Auditor. After six months, promoted to Asst. Plant Accountant. Responsible for coordination and supervision of five clerks and one accountant. Areas of responsibility included the following: Supervision of payroll clerks. Accounting for products inventory. Supervision of construction auditing. Preparation of budget

and standard cost data. Analysis of standard cost accounting variances. Review of accounting controls and procedures. Special projects frequently assigned.

**Internal Auditor** - May 1975 to June 1976

Walgreen's Company, Branch Office - Houston, Texas

Total financial and operational audit of stores financial systems and control. Supervised and trained store personnel during audits. Reported audit findings to corporate officials and store management. 80% travel.

Military: U.S. Coast Guard Reserve Honorable discharge January 31, 1993  
Petty Officer Second Class (E5) Boatswain Mate.

Organizations: U.S. Coast Guard Auxiliary, Past Commander, Vessel Examiner, Instructor and Operator qualified.  
Accounting Society Lamar University.

Seminars attended: Basic Supervision by Padgett Thompson  
How to Manage Priorities and Meet Deadlines by Fred Pryor  
The Job of the Controller by Southern Methodist University  
SEC Reporting Skill by SEC Institute  
Hilton Computer Strategies - Crystal Reports 8.5 Report Design I.

 Bolivar Utility Services, LLC

PO BOX 22858  
BEAUMONT, TX 77720

P 47680

RECEIVED

2017 OCT -9 PM 2:44

PUBLIC UTILITY COMMISSION  
FILING CLERK

*To Our Customer for your service on the Bolivar Peninsula*

*Bolivar Utility Services is announcing a rate increase to the variable usage charge of \$2.00 per thousand. The rate will go from \$4.00 per thousand to \$6.00 per thousand. The monthly minimum base rate of \$40.00 will not change. The new rate will become effective December 1, 2017.*

*After Hurricane IKE in 2008 Bolivar Utility Services was requested by Galveston County to provide sewer service to the entire Bolivar Peninsula. Therefore, Bolivar Utility Services has made a substantial investment in low pressure sewer lines to provide service to The Bolivar Peninsula.*

*Although we go to great efforts to control our costs of operation, they continue to increase; therefore it is necessary for this rate increase to help cover these costs.*

*Please see attached PUC rate comparison information.*

*Sincerely,*

*Bolivar Utility Services  
Management Team*

P.U.C. DOCKET NO. \_\_\_\_\_

**NOTICE OF PROPOSED RATE CHANGE  
PURSUANT TO TEX. WATER CODE § 13.1871**

Bolivar Utility Services, LLC

21026

Company Name

CCN Number(s)

has filed a rate change application with the Public Utility Commission of Texas (Commission or PUC). The application may be reviewed online at [interchange.puc.texas.gov](http://interchange.puc.texas.gov). You may also inspect a copy of the rate change application at your utility's office at the address below or at the Commission's office (1701 N. Congress Ave, Austin, TX 78701). The proposed rates will apply to service received after the effective date provided below, unless modified or suspended by the Commission. If the Commission receives a sufficient number of protests, separately or in a combined protest letter, from at least 72 [number of] ratepayers (10 percent of the utility's customers over whose rates the Commission has original jurisdiction) or from any affected municipality before the 91st day after the proposed effective date, the matter will be set for hearing. See Protest Form on the next page for instructions on how to protest.

**EFFECTIVE DATE OF PROPOSED INCREASE:** 12/1/2017

(must be at least 35 days after notice is provided to customers and 35 days after application is filed)  
(Proposed rates requested by the utility are not final. The Commission may modify the rates and order a refund or credit against future bills all sums collected during the pendency of the rate proceeding in excess of the rate finally ordered plus interest.)

**Reason(s) for proposed Rate Change:**

Cost Recovery

**BILLING COMPARISON**

**Water**

Existing	5,000 gallons:	\$ _____ /mo	Proposed	5,000 gallons:	\$ _____ /mo
Existing	10,000 gallons:	\$ _____ /mo	Proposed	10,000 gallons:	\$ _____ /mo
Existing	30,000 gallons:	\$ _____ /mo	Proposed	30,000 gallons:	\$ _____ /mo

**Sewer**

Existing	5,000 gallons:	\$ <u>56.00</u> /mo	Proposed	5,000 gallons:	\$ <u>64.00</u> /mo
Existing	10,000 gallons:	\$ <u>76.00</u> /mo	Proposed	10,000 gallons:	\$ <u>94.00</u> /mo

Bolivar Peninsula, Galveston County, Texas

**Subdivision(s) or System(s) Affected by Rate Change**

P.O. Box 22858	Beaumont	TX	77720
Company Address	City	State	Zip

(409) 861-4499  
Company Phone Number

58,925.00	10/13/2017
Annual Revenue Increase	Date Notice Delivered

8/30/2015	Monthly on SUD schedule
Date of Last Rate Change	Date Meters Typically Read

\* Prior to providing notice, the utility shall file a request for the assignment of a docket number for the application.

**NOTICE OF PROPOSED RATE CHANGE –SEWER**

<b>CURRENT RATES</b>		<b>PROPOSED RATES</b>	
Monthly base rate including _____ 999 gallons		Monthly base rate including _____ 999 gallons	
Meter Size:		Meter Size:	
<b>RESIDENTIAL</b>		<b>RESIDENTIAL</b>	
5/8" or 3/4" \$ 40.00		5/8" or 3/4" \$ 40.00	
1" \$		1" \$	
1 1/2" \$		1 1/2" \$	
2" \$		2" \$	
3" \$		3" \$	
Other: \$		Other: \$	
<b>GALLONAGE OR FIXED CHARGE:</b>		<b>GALLONAGE OR FIXED CHARGE:</b>	
\$ 4.00		\$ 6.00	
<input type="checkbox"/> per month; OR		<input type="checkbox"/> per month; OR	
<input checked="" type="checkbox"/> for each additional 1,000 gallons over the minimum.		<input checked="" type="checkbox"/> for each additional 1,000 gallons over the minimum.	
Gallonage charges are determined based on average consumption for winter period which includes the following months:		Gallonage charges are determined based on average consumption for winter period which includes the following months:	
<b>MISCELLANEOUS FEES</b>		<b>MISCELLANEOUS FEES</b>	
Tap Fee \$ 550.00		Tap Fee \$ 550.00	
Reconnect fee: Non-payment \$ 25.00		Reconnect fee: Non-payment (Maximum - \$25.00) \$ 25.00	
Customer's Request \$		Customer's Request \$	
Transfer Fee \$ 0.00		Transfer Fee \$ 0.00	
Late Charge \$ 5.00		Late charge: (Indicate either \$5.00 or 10%) \$ 5.00	
Returned Check Charge \$ 25.00		Returned Check Charge \$ 25.00	
Deposit \$ 50.00		Deposit (Maximum \$50.00) \$ 50.00	
Meter test fee \$ 0.00		Meter test fee \$ 0.00 (Maximum - \$25.00)	

Regulatory Assessment of 1% is added to base rate and gallonage charges. Additional fees and meter sizes may be shown on a separate page.

If applicable, list any bill payment assistance programs to low income Ratepayers.

P.U.C. DOCKET NO. \_\_\_\_\_

**RATEPAYER PROTEST**

If you wish to PROTEST the proposed rate change, you must submit this form and 10 copies to:

Filing Clerk  
Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326

Unless protests are received from at least 10% of ratepayers or from any affected municipality, or the Commission Staff requests a hearing, no hearing will be held and the rates will be effective as proposed.

CUSTOMER INFORMATION (to be completed by customers submitting protests)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Address, City, State: \_\_\_\_\_

Location where service is received: \_\_\_\_\_

(if different from the mailing address)

Please fill out the following:

I wish to PROTEST the following proposed rate action/s:

Water Rate Change  Sewer Rate Change  Both Water and Sewer Rate Change

Other (please specify below)

\_\_\_\_\_

Signature of Protestor:

\_\_\_\_\_ Date: \_\_\_\_\_

Si desea informacion en Espanol, puede llamar al  
1-888-782-8477

Hearing- and speech-impaired individuals with text telephones may contact the PUC's Customer Assistance  
Hotline at  
512-936-7136



**PUBLIC UTILITY COMMISSION OF TEXAS**

**CLASS B RATE/TARIFF CHANGE APPLICATION**

*Required Schedules for rate/tariff changes*

WATER UTILITY NAME: Bolivar Utility Services, LLC  
CCN No. 21026

ADDRESS OF UTILITY: P.O. Box 22858  
Street, P.O. Box and/or suite number  
Beaumont, TX 77720  
City and Zip Code

PHONE NUMBER: (409) 861-4499  
area code

NAME OF PERSON TO CONTACT REGARDING THIS FILING:

NAME: Michael P Lege

PHONE: 409-861-4499

EMAIL ADDRESS: mlege@crownteamtexas.com

PUC CLASS SIZE:  B  C (circle one)

INCREASE (DECREASE) 58,925.00 (From Sch I-1, Line 33)  
dollar amount

10.72% (From Sch I-1, Line 34)  
percent above (below) current revenue requirement

DESCRIBE OWNERSHIP OF COMPANY

100% Owned by Texas LLC

DATE OF LAST GENERAL RATE CASE FILING: 7-Jul-2015

DATE OF LAST NON-GENERAL RATE CHANGE\* 30-Sep-2015

\* (e.g. pass through rate change or temporary water rate provision).



## CLASS B RATE/TARIFF CHANGE APPLICATION

### *Required Schedules for rate/tariff changes*

***\*\*Please read the "Class B Investor-Owned Utilities water and/or sewer Instructions for Rate/Tariff Change Application" completing these schedules.\*\****

**These schedules are organized in a manner whereby the user can work through each section to:**

- 1st** Record historical test year data on Schedule I-1, Column D.  
Enter your test year end on the table of contents.
- 2nd** Provide historical revenue information on Schedule 1-2.
- 3rd** Calculate operating expenses and make adjustments (Section II).
- 4th** Calculate return for rate making purposes (Section III).
- 5th** Calculate adjusted taxes other than income (Section IV).
- 6th** Calculate federal income taxes (Section V).
- 8th** Determine revenue requirements (Schedule I).
- 9th** Design proposed rates (Section VI).

**These schedules are intended to assist the utility in calculation of its new rates. The process consists of a number of relatively complex steps. Utilities are required to provide all the information necessary to support amounts included in the schedules and to cross-reference all information. If the applicant does not use a schedule, it should be noted as "N/A", and an explanation provided.**

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES
----------------------------------------------------------------------------------------------------------------

**Complete all of the following schedules for your Class A or B utility  
(if the schedule does not apply, include it marked "N/A")**

TABLE OF CONTENTS (Page 1 of 2)

FOR TEST YEAR ENDED: 31-Dec-2016  
 DATE SUBMITTED TO PUC: Sep-17

		<u>Attachment Schedule</u>	<u>Items Checked</u>
SECTION I	<b><u>REVENUES AND REVENUE REQUIREMENT</u></b>		
	Revenue Requirement Summary	I-1	<input checked="" type="checkbox"/>
	Historical Revenue Summary	I-2	<input checked="" type="checkbox"/>
	<b><u>Include the appropriate schedules:</u></b>		
	Metered Active Connections by Meter Size	I-3	<input checked="" type="checkbox"/>
	Unmetered Active (Flat Rate) Customers	I-4	<input checked="" type="checkbox"/>
SECTION II	<b><u>OPERATIONS AND EXPENSES</u></b>		
	Water Production (no unmetered rates)	II-1(a)	<input checked="" type="checkbox"/>
	Water Production (with unmetered rates)	II-1(b)	<input checked="" type="checkbox"/>
	Other Revenues & Expenses passed through	II-3	<input checked="" type="checkbox"/>
	Purchased Power	II-4	<input checked="" type="checkbox"/>
	Other Volume Related Expenses	II-5	<input checked="" type="checkbox"/>
	Payroll Cost Allocation	II-6	<input checked="" type="checkbox"/>
	Materials	II-7	<input checked="" type="checkbox"/>
	Contract Work	II-8	<input checked="" type="checkbox"/>
	Transportation Expenses	II-9	<input checked="" type="checkbox"/>
	Other Plant Maintenance	II-10	<input checked="" type="checkbox"/>
	Employee Pensions/Benefits	II-11	<input checked="" type="checkbox"/>
	Bad Debts/uncollectables	II-12	<input checked="" type="checkbox"/>
	Office Services and Rentals	II-13	<input checked="" type="checkbox"/>
	Office Supplies and Expense	II-14	<input checked="" type="checkbox"/>
	Professional Services	II-15	<input checked="" type="checkbox"/>
	Insurance	II-16	<input checked="" type="checkbox"/>
	Rate Case Expense	II-17	<input checked="" type="checkbox"/>
	Regulatory Commission Expense	II-18	<input checked="" type="checkbox"/>
	Miscellaneous Expense	II-19	<input checked="" type="checkbox"/>

Confidential

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES TABLE OF CONTENTS (Page 2 of 2)
------------------------------------------------------------------------------------------------------------------------------------------------

	Attachment Schedule	Items Checked	
<b>SECTION III <u>RETURN AND RATE BASE</u></b>			
Requested Return	III-1	<input checked="" type="checkbox"/>	
Rate Base	III-2	<input checked="" type="checkbox"/>	
Utility Plant	III-3	<input checked="" type="checkbox"/>	
Utility Plant reconciled to previous filing	III-3(a)	<input checked="" type="checkbox"/>	
Developer Construction work in progress	III-4(a)	<input checked="" type="checkbox"/>	
Materials and Supplies Inventory	III-4(b)	<input checked="" type="checkbox"/>	
Working Cash	III-5	<input checked="" type="checkbox"/>	
Notes Payable	III-6	<input checked="" type="checkbox"/>	
Accumulated Depreciation	III-7	<input checked="" type="checkbox"/>	
Advances for Construction	III-8(a)	<input checked="" type="checkbox"/>	
Contributions in Aid of Construction	III-8(b)	<input checked="" type="checkbox"/>	
Deferred Income Taxes	III-9(a)	<input checked="" type="checkbox"/>	
Deferred Investment			
Tax Credits	III-9(b)	<input checked="" type="checkbox"/>	
Deferred Assets	III-10(a)	<input checked="" type="checkbox"/>	
<b>SECTION IV <u>TAXES OTHER THAN INCOME</u></b>			
Property, Payroll and Other Taxes	IV(a)	<input checked="" type="checkbox"/>	Confidential
Revenue Related Taxes	IV(b)	<input checked="" type="checkbox"/>	
<b>SECTION V <u>FEDERAL INCOME TAXES (FIT)</u></b>			
Income Taxes at Present Rates-effective rate	V	<input checked="" type="checkbox"/>	
<b>SECTION VI <u>RATE DESIGN</u></b>			
Rate Design Worksheet	VI	<input checked="" type="checkbox"/>	

UTILITY NAME: Bolivar Utility Service, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE  
SECTION I - REVENUE REQUIREMENTS AND REVENUES

The purpose of Section I is to summarize the revenue requirement and provide revenues and meter information for the test year.

Instructions for Section I - Revenue Requirement and Revenues

Carefully complete the label for each workpaper. Your application docket number should be included on each page.

Schedule I-1 is a **SUMMARY**. Complete column D, historical test year information first using financial records, then work through the remainder of the sections and schedules other than the rate design, Schedule VI, to calculate the utility's changes to its historical test year in Column E. Column G provides the workpaper source for amounts in Columns E & F.

Schedule I-2 reports historical revenues collected and Schedules I-3 and I-4 report connection information. Use historical financial data and data from recent annual reports (PUC Rpt.) to complete the schedules.

**Please complete Schedule II-3 prior to I-2.**

Insert and reference additional workpapers as necessary. For example, you may wish to add schedules that apply to unique situations in your utility.

The schedules are based on NARUC chart of accounts and include sub-accounts as necessary for detail needed to determine reasonable and necessary expenditures.

Page 5

BUS0009

UTILITY NAME: <u>Bolivar Utility Service, LLC</u>						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUC Docket No.		Test Year End:		31 December 2016		
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No.	Acct. No.	Account Name				Reference/ Instructions
		Volume related expenses:				
1	610	Purchased water	29,290	(6,040)	23,250	Schedule II-3
2	615	Power Expense-production only	11,792		11,792	Schedule II-4
3	618	Other volume related expenses	21,690	(3,020)	18,670	Schedule II-5
4		Total volume related exp.	62,772	(9,060)	53,712	Add Lines 1-3
		Non-volume related expenses:				
5	601-1	Employee labor	123,025	23,305	146,330	Schedule II-6, Line 1
6	620	Materials	28,995		28,995	Schedule II-7
7	631-636	Contract work	42,706		42,706	Schedule II-8
8	650	Transportation expenses	28,445		28,445	Schedule II-9
9	664	Other plant maintenance	124,426		124,426	Schedule II-10
10		Total non-volume related exp.	347,597	23,305	370,902	Add Lines 5-9
		Admin. & general expenses:				
11	601-2	Office salaries	35,340		35,340	Schedule II-6, line 2
12	601-3	Mgmt. salaries	141,600		141,600	Schedule II-6, line 3
13	604	Employee pensions & benefits	60,531		60,531	Schedule II-11
14	615	Purchased power-Office only	1,818		1,818	Schedule II-4
15	670	Bad debt expense	2,319		2,319	Schedule II-12
16	676	Office services & rentals	17,950		17,950	Schedule II-13
17	677	Office supplies & expenses	39,517		39,517	Schedule II-14
18	678	Professional services	107,620	(20,456)	87,164	Schedule II-15
19	684	Insurance	3,756		3,756	Schedule II-16
20	666	Regulatory (rate case) expense	8,709	21,291	30,000	Schedule II-17
21	667	Regulatory expense (other)	2,770		2,770	Schedule II-18
22	675	Miscellaneous expenses	263,187	(249,100)	14,087	Schedule II-19
23		Total admin. & general expense	685,117	(248,265)	436,852	Add Lines 11-22
24		Total operating Expenses	1,095,486	(234,020)	861,466	Lines 4 + 10 + 23
25	403	Depreciation	360,126	(135,920)	224,206	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	1,837		1,837	Sch IV(b), Line 8
27	409/10	Income Tax Expense		332,940	332,940	Schedule V, Line 7
28		TOTAL EXPENSES		(37,000)	1,420,449	
29		TOTAL HISTORIC REVENUE	371,746			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	(1,085,703)			Line 30 less Line 29
31		REQUESTED RETURN			646,309	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			2,066,758	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	1,695,012	Line 32 less Line 29
34		PERCENTAGE INCREASE			35.9156%	Line 36 divided by Line 33
35		LESS: OTHER REVENUES Held In Abeyance			3,303 (1,454,681)	Sch. II-3(b), Col. D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	608,774	Line 33 minus Line 35

UTILITY NAME: <u>Bolivar Utility Service, LLC</u>				
SCHEDULES - CLASS B RATE/TARIFF CHANGE				
FOR TEST YEAR ENDED: <u>31 December 2016</u>				
1-2 HISTORICAL REVENUE SUMMARY				
Line No	NARUC A/C	Description	Historical Test Year	
1.	461	Metered connections base rate revenue	250,612	From financial records
2.	461	Metered connection gallonage rate revenue	117,831	From financial records
3.	460	Unmetered (Flat rate) revenue		From financial records
4.		Total Metered & Flat Rate Revenue	368,443	
5.		Plus: Total Other Revenues	3,303	From II-3, Column B, line 7
6.		Total Historic Test Year Revenues per income	371,746	Line 4 plus line 5

(to I-1, Column D, line 29)

\*Provide all calculations and explanations for any differences between the applicant's annual report and this schedule

\* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.

Developer Capacity Fees	Developer CIAC	72,500
Line extension Fees	CIAC	656,397
Low pressure installation fees		249,100
		<u>977,997</u>
Per above		371,746
Total Revenue		<u>1,349,743</u>

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UTILITY NAME: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**I-3 METERED ACTIVE CONNECTIONS BY METER SIZE**  
 FOR TEST YEAR ENDED: 31 December 2016

A	B	C	D	E	F	G	H
Number of Connections							
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) / 2		(E x G)
1.	5/8" x 3/4"					1.0	
2.	3/4"					1.5	
3.	1"					2.5	
4.	1 1/2"					5.0	
5.	2"					8.0	
6.		590	130	720	655		
7.							
8.							
9.	Total	590		720	655		
10	Average				655		

UTILITY NAME: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS**  
 FOR TEST YEAR ENDED: 31 December 2016

A	B	C	D	E	F
		Number of Active Connections			
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average
		PUC report Sch. 9		(C + D)	(C + E) / 2
1.		N/A			
2.					
3.					
4.					
5.	Total				



UTILITY NAME: Bolivar Utility Service, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION II - OPERATIONS AND MAINTENANCE

The purpose of Section II is to report expense information and allow for for the known and measurable changes to operating expenses to determine the revenue requirement in Schedule I-1.

Instructions for Section II

Compile financial and source information to determine known and measurable changes to the test year expenses. Provide copies of source documents, such as increased utility bill notices, to verify the applicant's proposed known and measurable changes. Show calculations and explanations for all known and measurable changes on all schedules, where applicable. Attach extra workpapers if needed.

Working through Schedules II-4 through II-19, complete each and transfer test year amounts to column G of Schedule I-1. Depreciation expense, other taxes, FIT and return will be determined using later schedules. Wait until those schedules are complete, and then transfer the amounts to Schedule I-1.

Insert and reference additional workpapers as necessary. For example, the applicant may use additional schedules that *address unique aspects of the utility.*

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION</b> FOR TEST YEAR ENDED: 31 December 2016
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**SCHEDULE II-1(a): WATER PRODUCTION:  
(COMPANIES WITH METERED RATE CUSTOMERS)**

Line No.	Water Production (1,000 Gallons)	A	B	C=A+B	D
		Test Year	K & M Changes	Adjusted Test Year	Reference
1	Total water pumped	N/A		N/A	PUC Annual Report
2	Total water purchased	N/A		N/A	PUC Annual Report
3	Total water produced	N/A		N/A	Line 1 + line 2
4	Total water sold	N/A		N/A	PUC Annual Report
5	Total accounted for non-revenue water*	N/A		N/A	
6	Total unaccounted for water	N/A		N/A	Lines 3 less 4 less 5
7	Percentage	N/A		N/A	Line 6 divided by Line 3

\* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.

Known and measurable calculations and explanations:

**SCHEDULE II-1(b) WATER PRODUCTION  
(COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)**

Line No.	Description	A	B	C=A+B	D
		Test Year	K & M Change	Adjusted Test Year	Reference
1	Water Purchased (1,000 gallons)	N/A		N/A	PUC report Sch. D-1
2	Water Pumped (1,000 gallons)	N/A		N/A	PUC report Sch. D-1
3	Total production (1,000 gallons)	N/A		N/A	Lines 13 + 14

Known and measurable calculations and explanations:

UTILITY NAME: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-3 OTHER REVENUES & EXPENSES PASSED THROUGH**  
 FOR TEST YEAR ENDED: 31 December 2016

**II-3(a) Purchased Water or Other Pass Through Expenses**

Line No.	A	B	C	D	D
	Purchased from:	Units purchased (in _____) (e.g. 1,000 gal. AC - FT)	Price Per Unit	Total Calculated Cost (B x C)	Actual Cost paid per financial records
1.	Bolivar Peninsula SUD				29,290
2.					
3.					
4.	<b>Total</b>	*			29,290

\* Must agree with Schedule II-1(a), Line 2, column A, or provide a reconciliation.

**II-3(b) Other revenues collected from customers**

Line No.	A	B	C	D
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
1.	Tap Fees*			-0-*
2.	Late Fees	3,303		3,303
3.	Meter Test Fees			
4.	Reconnect Fees			
5.	Purchased Water Fees			
6.	Groundwater Conservation District Fees			
7.	Other (attach detail**)			-
8.	<b>Total Other Revenues</b>	3,303		3,303

(to Sch. I-2, line 5)

(to Sch. I-1, line 35)

\* Tap fees should be reported on Sch. III-8-CIAC, Line 1.

\*\* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number.

Developer Capacity Fees	Developer CIAC	72,500
Line extension Fees	CIAC	656,397
Low pressure installation fees		249,100
		<u>977,997</u>
		371,746
		<u>1,349,743</u>

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UTILITY NAME: <u>Bolivar Utility Service, LLC</u> II-4 SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>PURCHASED POWER</b> FOR TEST YEAR ENDED: <u>31 December 2016</u>
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This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
2.	615.1	Purchased Power (electric) -production

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount	
	2014	\$ 10,634	
	2015	\$ 10,702	
Test Year	2016	\$ 11,792	
K & M Change		\$	(to I-1, Column E, Line 2)
Adjusted Test year		\$ 11,792.00	(to I-1, Column F, Line 2)

Explanation and calculations of known and measurable change:

**II-4(b) Office related expenses (Electric used for production of water/sewer)**

Line No.	Account No.	Account Name
14	615.2	Purchased Power (electric) Expense for office

**Volume related expenses**

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

	Year	Amount	
	2014	\$ 2,166	
	2015	\$ 1,665	
a. Test Year	2016	\$ 1,818	
b. K & M Change		\$	(to I-1, Column E, Line 14)
c. Adjusted Test year (a. + b.)		\$ 1,818	(to I-1, Column F, Line 14)

Explanation and calculations of known and measurable change:

UTILITY NAME:	Bolivar Utility Service, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
II-5 OTHER RELATED VOLUME EXPENSES	
FOR THE TEST YEAR ENDED	31 December 2016

This page is supplemental information. It is required to complete Schedule I-1.

Line No.	Account No.	Account Name
3.	618	Other volume related expenses

**Other volume related expenses**

List the amount spent on other volume related expenses for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount	
	2014	\$ 14,059	
	2015	\$ 16,959	
a. Test Year	2016	\$ 21,690	Power and water for WWTP and Lift-stations
b. K & M Change		\$ (3,020)	(to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		\$ 18,670	(to I-1, Column F, Line 3)

**Explanation and calculations of known and measurable change:**

Remove Bolivar Peninsular SUD water meter installation charges Coded to Power account in error non-recurring.

UTILITY NAME:	Bolivar Utility Service, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
<b>II-7 MATERIALS</b>	
FOR THE TEST YEAR ENDED:	31 December 2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
6.	620	Materials

**II-7(a) Materials**

List the amount spent on materials for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items in the list below. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2014</u>	\$ <u>7,482</u>	
	<u>2015</u>	\$ <u>10,961</u>	
a. Test Year	<u>2016</u>	\$ <u>28,995</u>	
b. K & M Change		\$ _____	(to I-1, Column E, Line 6)
c. Adjusted Test year (a. + b.)		\$ <u>28,995</u>	(to I-1, Column F, Line 6)

\* A large item is more than 10% of the test year account balance and more than \$1,000.00

Expensed materials may not be included in rate base in materials and supplies inventories.

Explanation and calculations of known and measurable change:

**II-7(b) Large Items:**

Description	Amount	Date in service
Aquafix, Inc New chemicals	\$ 7,746	Various 2016
State Chemical Solutions	\$ 3,653	Various 2016

UTILITY NAME: <u>Bolivar Utility Service, LLC</u>
<b>SCHEDULES - CLASS B RATE/TARIFF CHANGE</b> <b>II-8 CONTRACT WORK</b> FOR THE TEST YEAR ENDED: <span style="float: right;">31 December 2016</span>

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
7.	631, 635, 636	Contract work (non-capitalized engineering, testing, other)

**II-7(a) Contract work**

List the amount spent on contract work for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	Year		Amount
	<u>                    </u>		\$ <u>                    </u>
	<u>2014</u>		\$ <u>                    0</u>
	<u>2015</u>		\$ <u>                    0</u>
a. Test Year	<u>2016</u>		\$ <u>                    1,188</u>
b. K & M Change			\$ <u>                    </u> (to I-1, Column E, Line 7)
c. Adjusted Test year (a. + b.)			\$ <u>                    1,188</u> (to I-1, Column F, Line 7)

\* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

**II-8(b) Large Items:**

Description	Amount	Date in service
N/A		

UTILITY NAME	Bolívar Utility Service, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
II-9 TRANSPORTATION	
FOR THE TEST YEAR ENDED:	31 December 2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
8.	650	Transportation expense

**II-9(a) Transportation expense**

List the type of vehicles used by the utility and allocate the percent used for business purposes. For example, is there one vehicle used solely for the utility, or is it used for non-business activities too? Is there a vehicle involved that is part of the Company's Plant in Service and thus is already depreciated?

Vehicle expenses reported using a cost per unit (say 34 cents per mile) have the depreciation factor included. A vehicle which is part of the Plant in Service should show only actual operating and maintenance expenses (oil, gas, repairs, maintenance) excluding insurance. The purpose of this supplemental page is to ensure that vehicle expense will be recorded properly and that vehicle depreciation is not listed twice or totally omitted.

	Year		Amount
	<u>2014</u>	\$	<u>42,417</u>
	<u>2015</u>	\$	<u>24,303</u>
a. Test Year	<u>2016</u>	\$	<u>19,981</u>
b. K & M Change		\$	<u>-</u> (to I-1, Column E, Line 8)
c. Adjusted Test year (a. + b.)		\$	<u>19,981</u> (to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change:

**II-9(b) Large Items\*:**

Description	Amount	Date in service
N/A		

\* A large item is more than 10% of the test year account balance and more than \$1,000.



UTILITY NAME	Bolivar Utility Service, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
II-10 OTHER PLANT MAINTENANCE	
FOR THE TEST YEAR ENDED	31 December 2016

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
9.	664	Other plant maintenance

**II-10(a) Other plant maintenance**

List the amount spent on other plant maintenance for the last two record periods and estimated for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year	Amount
2014	\$ 69,368
2015	\$ 86,051
a. Test Year 2016	\$ 124,426
b. K & M Change	\$ - (to I-1, Column E, Line 9)
c. Adjusted Test year (a. + b.)	\$ 124,426 (to I-1, Column F, Line 9)

\* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change:

**II-10(b) Large Items:**

Description	Amount	Date in service
Lift station pump repairs	\$ 49,048.57	various 2016
Rebuilding pumps in existing lift stations		
Extending lifes		

UTILITY NAME: Bolivar Utility Services, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-11 EMPLOYEE PENSIONS AND BENEFITS  
 FOR THE TEST YEAR ENDED: 31 December 2016

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
13.	604	Employee pensions and benefits

**Employee pensions and benefits**

List the amount spent on Employee's pensions and benefits for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all items by category. For example, Pensions includes such items as ESOPs and IRAs. The "Other" column includes such items as dental, vision, life insurance, etc. Also include the number of employees covered and charged to account 674 and indicate the cost per employee. As applicable, provide information on any qualified pensions offered to employees and documentation, such as actuarial studies, discussing net pension costs as well as current funding status of the utility's projected benefit obligation. If the Test Year amount is higher than previous years, indicate the reason for the anticipated change:

List types of Pensions & Benefits:

<u>2014</u>	\$ 30,630	\$ -	\$ 27,920	\$ 2,710	\$ -
Year	Total Amount	Pensions	Health	Other	Amount Capitalized*

Cost per Employee: 10,210

<u>2015</u>	\$ 30,778	\$ -	\$ 29,341	\$ 1,437	\$ -
Year	Total Amount	Pensions	Health	Other	Amount Capitalized*

Number of Employees covered: 4

Cost per Employee: 7,695

List types of Pensions & Benefits:

<u>2016</u>	\$ 35,589	\$ -	\$ 31,184	\$ 4,405	\$ -
Year	Total Amount	Pensions	Health	Other	Amount Capitalized*

Number of Employees covered: 5

Cost per Employee: 7,118

\*(use % on Sch 11-6(a), line 10)

UTILITY NAME	Bolivar Utility Service, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
II-12 BAD DEBTS	
FOR THE TEST YEAR ENDED.	31 December 2016

This page is supplemental information. It is required to complete Schedule I-1.  
References below refer to Schedule I-1.

Line No.	Account No.	Account Name
15.	670	Bad Debts

**II-12 Bad debts/Uncollectibles**

List the recorded amount the company was unable to collect for the last two years, and estimate the uncollectible amount for the Test Year. If the the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	Year	Amount
	2014	\$ (127)
	2015	\$ 1,075
a. Test Year	2016	\$ 2,319
b. K & M Change		\$ _____ (to I-1, Column E, Line 15)
c. Adjusted Test year (a. + b.)		\$ 2,319 (to I-1, Column F, Line 15)

Explanation and calculations of known and measurable change:

**II-12(b) Large Items\*:**

Description	Amount	Date in service
N/A		

\* A large item is more than 10% of the test year account balance and more than \$1,000.

	UTILITY NAME: <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-13 OFFICE SERVICES AND RENTALS</b> FOR THE TEST YEAR ENDED: <span style="float: right;">31 December 2016</span>
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This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
16.	678	Office services & rentals

**II-13(a) Office services and rentals**

List the amount spent on office services and rentals for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year		Amount	
	<u>2014</u>	\$	<u>18,300</u>	
	<u>2015</u>	\$	<u>17,400</u>	
a. Test Year	<u>2016</u>	\$	<u>17,950</u>	
b. K & M Change		\$	<u>-</u>	(to I-1, Column E, Line 16)
c. Adjusted Test year (a. + b.)		\$	<u>17,950</u>	(to I-1, Column F, Line 16)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-13(b) Large Items:**

Description	Amount	Date in service
N/A		

UTILITY NAME. <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-14 OFFICE SUPPLIES</b> FOR THE TEST YEAR ENDED: <span style="float: right;">31 December 2016</span>
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This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
17.	681	Office supplies & expenses

**II-14(a) Office supplies & expenses**

List the amount spent on office supplies and expenses for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2014</u>	\$ <u>30,112</u>	
	<u>2015</u>	\$ <u>35,282</u>	
a. Test Year	<u>2016</u>	\$ <u>39,517</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 17)
c. Adjusted Test year (a. + b.)		\$ <u>39,517</u>	(to I-1, Column F, Line 17)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-14(b) Large Items:**

Description	Amount	Date in service
N/A		

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-15 PROFESSIONAL SERVICES</b> FOR THE TEST YEAR ENDED. <span style="float: right;">31 December 2016</span>
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This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
18.	682	Professional services

**II-15(a) Professional services**

List the amount spent on professional services for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items\*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

Year	Amount	
<u>2014</u>	\$ <u>54,675</u>	
<u>2015</u>	\$ <u>91,160</u>	
a. Test Year <u>2016</u>	\$ <u>107,620</u>	
b. K & M Change	\$ <u>(20,456)</u>	(to I-1, Column E, Line 18)
c. Adjusted Test year (a. + b.)	\$ <u>87,164</u>	(to I-1, Column F, Line 18)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-15(b) Large Items:**

Description	Amount	Date in service
Legal fees for	\$ 20,456	various 2016
Preferred offering closing		
Non-recurring		

UTILITY NAME: <u>Bolivar Utility Service, LLC</u>
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-16 INSURANCE
FOR THE TEST YEAR ENDED <u>31 December 2016</u>

This page is supplemental information. It is required to complete Schedule I-1.  
References below refer to Schedule I-1.

Line No.	Account No.	Account Name
19.	684	Insurance

**Insurance**

List the amount spent on insurance for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items\*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2014</u>	\$ <u>3,612</u>	
	<u>2015</u>	\$ <u>3,685</u>	
a. Test Year	<u>2016</u>	\$ <u>3,756</u>	
b. K & M Change		\$ <u>2,000</u>	(to I-1, Column E, Line 19)
c. Adjusted Test year (a. + b.)		\$ <u>5,756</u>	(to I-1, Column F, Line 19)

**Types of insurance:**

Year	Total amount	Period Covered	Type	Company
2014	\$ 3,619	Aug 14 to July 15	property	Atain
2015	\$ 3,777	Aug 15 to July 16	property	Atain
2016	\$ 3,728	Aug 16 to July 17	property	Atain

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-15(b) Large Items:**

Description	Amount	Date in service
Insurance coverage increase amount of coverage increased for new plant	\$ 2,000.00	7/2017

UTILITY NAME <u>          Bolívar Utility Service, LLC          </u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-17 REGULATORY EXPENSE</b> FOR THE TEST YEAR ENDED <u>          31 December 2016          </u>
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This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
20.	666	Regulatory (Rate Case) Expense

**II-17(a) Regulatory commission expense**

List the amount spent on rate case expense for the last two years and for the Test Year. Typically, the commission separates rate case expense from the revenue requirement and allows recovery through a surcharge. The known and measurable adjustment would decrease this expense to zero in this case. In any event, if the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>2014</u>	\$ <u>          -</u>	
	<u>2015</u>	\$ <u>      5,075</u>	
a. Test Year	<u>2016</u>	\$ <u>      8,709</u>	
b. K & M Change		\$ <u>     21,291</u>	(to I-1, Column E, Line 20 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u>     30,000</u>	(to I-1, Column F, Line 20 - see instructions above)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-17(b) Large Items:**

Description	Amount	Date in service
Need to reverse charges recorded in current year (2016)	\$ (8,709.00)	
Record Estimated for current Filing	\$ 30,000.00	



UTILITY NAME	Bolivar Utility Service, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
II-18 REGULATORY EXPENSE	
FOR THE TEST YEAR ENDED:	31 December 2016

This page is supplemental information. It is required to complete Schedule I-1.  
References below refer to Schedule I-1.

Line No.	Account No.	Account Name
21.	667	Regulatory commission expense

**II-18(a) Regulatory commission expense**

List the amount spent on regulatory commission expense for the two record periods and for the Test Year. Include TCEQ inspection fees or permit fees, and other regulatory expense. Do not include the regulatory assessment; this is a pass through expense. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	2014	\$ 2,022	
	2015	\$ 2,130	Sludge permit plus 2 discharge permits
a. Test Year	2016	\$ 1,990	
b. K & M Change		\$ -	(to I-1, Column E, Line 21 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ 1,990	(to I-1, Column F, Line 21 - see instructions above)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-18 (b) Large Items:**

Description	Amount	Date in service
N/A		

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-19 MISCELLANEOUS EXPENSE</b> FOR THE TEST YEAR ENDED: <u>31 December 2016</u>
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This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
22.	675	Miscellaneous

**II-19 (a) Miscellaneous expense**

List the amount spent on general miscellaneous for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	<u>Year</u>	<u>Amount</u>	
	<u>2014</u>	<u>\$ 200,498</u>	
	<u>2015</u>	<u>\$ 309,895</u>	
a. Test Year	<u>2016</u>	<u>\$ 263,187</u>	
b. K & M Change		<u>\$ (249,100)</u>	(to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Test year (a. + b.)		<u>\$ 14,087</u>	(to I-1, Column F, Line 22 - see instructions above)

Explanation and calculations of known and measurable change:

\* A large item is more than 10% of the test year account balance.

**II-19 (b) Large Items:**

<u>Description</u>	<u>Amount</u>	<u>Date in service</u>
Revenue Collected for Low	\$ (249,100.00)	
Pressure system instalation & Pumps		

UTILITY NAME: Bolivar Utility Service, LLC

SCHEDULES - CLASS B RATE/TARIFF CHANGE

SECTION III RATE BASE INSTRUCTIONS

**Section III provides working tables to allow the calculation of rate base and return on rate base.**

**Instructions for Section III**

- 1 Complete Schedules III-3 through III-9 as they apply to your company.**
- 2 Transfer resulting year end balances (last line of each table) to Schedule III-2.**
- 3 Complete Schedule III-1**

Page 29

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-1 REQUESTED RETURN</b> FOR THE TEST YEAR ENDED: <u>31 December 2016</u>
----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

**RETURN ON RATE BASE:**

Line No	Description	Amount
1	Test year end rate base (from III-2, Line 16)	8,078,857
2	Requested ROR ( Col G, Line 7 below)	8.00%
3	Return on rate base (Line 1 x Line 2)	646,309

**Rate of Return:**

A	B	C	D	E	F	G
Line No	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			G=(E x F)
4	Equity (Rate base less Line 5, Column D)			8.0000%	Col E = Requested return on equity	
5	Long Term Debt and Advances from associated companies from Schedule III-6	0			Col E = From Sch. III-6, Column H, Line 9	
6	Total capitalization (Rate Base Sch III-2, Line 16)	10.67%				
7	Return on rate base Col G, Line 6 rounded to nearest 0.01%				Line 4 + Line 5	8.00%

To Line 2 above

\* ROE = Return on Equity

UTILITY NAME Bolivar Utility Service, LLC  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-2 RATE BASE SUMMARY**  
 FOR THE TEST YEAR ENDED 31 December 2016

Line No	Description	Amount	Reference (From)
1	<b>Additions</b>		
2	Utility plant (Original Cost)	12,850,618	Schedule III-3, Line 50 Col D
3	Construction work in progress		Schedule III-4, Line 5
4	Materials and supplies		Schedule III-4, Line 8
5	Working cash (capital)	118,371	Schedule III-5, Line 2
6	Prepayments	2,040	Schedule III-4, Line 8
7	Other Additions (See note below)	494,796	Add schedule
8	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>13,465,824</b>	
	<b>Deductions:</b>		
9	Reserve for depreciation (Accumulated)		Schedule III-3, Col F, Line 50
10	Advances for construction		Schedule III-8(a), Col F, Line 6
11	Developer Contributions in aid of construction		Schedule III-8(b), Col G, Line 6
12	Accumulated deferred income taxes		Schedule III-9(a), Line 3
13	Accumulated deferred investment tax credits		Schedule III-9(b), Line 3
14	Other Deductions		Add schedule
15	<b>TOTAL DEDUCTIONS (Add Lines 9 through 14)</b>	<b>5,386,968</b>	
16	<b>RATE BASE (Line 8, less Line 15)</b>	<b>8,078,857</b>	

Note: Other Additions above amounts expended in 2017 for WWTP and lift station expansion due to customer demand processing requirements. Completed Construction not Classified Assets now in place and in service

UTILITY NAME: <u>Bolivar Utility Service, LLC (SEE BUS III-3)</u>										Schedule III-3		
SCHEDULES - CLASS B RATE/TARIFF CHANGE										(Provide a schedule for each PWS system)		
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION										Add schedules as needed, provide a summary also		
Line No	[A] Item	[B] Date of Installation	[C] Service Life (yrs) **	[D 1] Original Cost when installed \$	[D 2] Customer CIAC amount	[D]-[D.1] - [D.2] Adjusted Original Cost for Customer CIAC <sup>1</sup>	Depreciation			[E] = [D]/[C] Annual (\$)	[F] Accumulated (\$) (Reserve)	[G] = [D]-[F] Net Book Value (\$)
							Time in Service					
							Years in Service	Months	Days			
1	303 Land and land rights											
2	307 Wells		50									
	Well Pumps:											
3	311 5 hp or less		5									
4	311 Greater than 5 hp		10									
	Booster Pumps:											
5	311 5 hp or less		5									
6	311 Greater than 5 hp		10									
7	320 Chlorinators		10									
	Structures:											
8	304 Wood		15									
9	304 Masonry		30									
10	305 Storage Tanks		50									
11	311 Pressure Tanks		50									
12	331 Distribution System (mains and lines)		50									
13	334 Meters and Service (taps not covered by fees)		20									
14	340 Office Equipment		10									
15	341 Vehicles		5									
16	343 Shop Tools		15									
17	345 Heavy Equipment		10									
18	348 Fencing		20									
	Other: (Please list)											
19												
20												
50	Total											

To Sch III-2, line 2

To Sch I-1, line 27 To Sch III-2, line 9

Add detailed workpapers if necessary to support this Schedule.

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC" Column D-2 will then be depreciated and the net book value will be calculated (Column G). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

BUS0035

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru 12/31/16	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period	
<b>Group Arterial Lines</b>													
2	Arterial Lines	12/31/07	12/31/07	109.6	9 1	4,065,438.53	1,084,116.96	135,514.62	1,219,631.58	2,845,806.95	S/L	30	
5	Arterial Lines	4/1/09	4/1/09	94.4	7 9	7,303.57	1,643.29	243.45	1,886.74	5,416.83	S/L	30	
						<b>4,072,742.10</b>	<b>1,085,760.25</b>	<b>135,758.07</b>	<b>1,221,518.32</b>	<b>2,851,223.78</b>			
<b>Group Capitalized permitting</b>													
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0	310,709.45	109,159.05	15,535.47	124,694.52	186,014.93	S/L	20	
<b>Group Computers</b>													
15	Computer	6/13/12	6/13/12	55.4	4.6	1,309.78	938.69	261.96	1,200.65	109.13	S/L	5	
<b>Group Construction in Progress</b>													
37	WWTP Expansion					83,548.40				83,548.40			
<b>Group Developer Contributed Field Lines</b>													
	Biscayne System	12/31/07	6/30/07	114.1	9.5	331,056.00	93,799.20	11,035.20	104,834.40	226,221.60	S/L	30	
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	216,016.00	61,204.53	7,200.53	68,405.07	147,610.93	S/L	30	
	Avacet System	12/31/07	6/30/07	114.1	9.5	541,375.00	153,389.58	18,045.83	171,435.42	369,939.58	S/L	30	
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	73,150.00	20,725.83	2,438.33	23,164.17	49,985.83	S/L	30	
	Laguna System	12/31/07	6/30/07	114.1	9.5	345,600.00	97,920.00	11,520.00	109,440.00	236,160.00	S/L	30	
	Seagrass System	12/31/07	6/30/07	114.1	9.5	158,400.00	44,880.00	5,280.00	50,160.00	108,240.00	S/L	30	
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	26,400.00	7,480.00	880.00	8,360.00	18,040.00	S/L	30	
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	29,509.00	7,377.25	983.63	8,360.88	21,148.12	S/L	30	
	Waterways System	12/31/08	6/30/08	102.1	8.5	116,160.00	29,040.00	3,872.00	32,912.00	83,248.00	S/L	30	
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	36,432.00	7,893.60	1,214.40	9,108.00	27,324.00	S/L	30	
puc adj	Commercial 2011 CIAC		9/30/11	63.1	5.3	(57,500.00)	(8,159.17)	(1,916.67)	(10,075.84)	(47,424.16)	S/L	30	
puc adj	Commercial 2012 CIAC		6/30/12	54.1	4.5	(10,000.00)	(1,168.79)	(333.33)	(1,502.12)	(8,497.88)	S/L	30	
	The Palms System	12/31/13	6/30/13	42.1	3.5	11,616.00	968.00	387.20	1,355.20	10,260.80	S/L	30	
puc adj	Commercial 2013 CIAC		6/30/13	42.1	3.5	(20,000.00)	(1,670.98)	(666.67)	(2,337.64)	(17,662.36)	S/L	30	
puc adj	Commercial 2014 CIAC		6/30/14	30.1	2.5	(40,000.00)	(2,008.77)	(3,342.10)	(5,350.87)	(34,649.13)	S/L	30	
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	18,216.00	910.80	607.20	1,518.00	16,698.00	S/L	30	
BUB0036	puc adj	Commercial 2015 CIAC		6/30/15	18.1	1.5	(30,000.00)	(506.68)	(1,506.68)	(2,013.37)	(27,986.63)	S/L	30
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	21,942.00	365.70	731.40	1,097.10	20,844.90	S/L	30	
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	19,113.00	318.55	637.10	955.65	18,157.35	S/L	30	

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Acq	Date in Service	Months In Service thru	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period
puc adj	Commercial 2016 CIAC		6/30/16	6.0	0.5	(72,500.00)	(1,208.33)	(1,208.33)	(2,416.67)	(70,083.33)	S/L	30
<b>Lift Stations</b>												
	Biscayne System	12/31/07	6/30/07	114.1	9.5	100,000.00	28,333.33	3,333.33	31,666.67	68,333.33	S/L	30
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	105,000.00	29,750.00	3,500.00	33,250.00	71,750.00	S/L	30
	Avacet System	12/31/07	6/30/07	114.1	9.5	160,000.00	45,333.33	5,333.33	50,666.67	109,333.33	S/L	30
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	75,000.00	21,250.00	2,500.00	23,750.00	51,250.00	S/L	30
	Laguna System	12/31/07	6/30/07	114.1	9.5	185,000.00	52,416.67	6,166.67	58,583.33	126,416.67	S/L	30
	Seagrass System	12/31/07	6/30/07	114.1	9.5	75,000.00	21,250.00	2,500.00	23,750.00	51,250.00	S/L	30
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	45,000.00	12,750.00	1,500.00	14,250.00	30,750.00	S/L	30
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	-	-	-	-	-	S/L	30
	Waterways System	12/31/08	6/30/08	102.1	8.5	-	-	-	-	-	S/L	30
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	-	-	-	-	-	S/L	30
	The Palms System	12/31/13	6/30/13	42.1	3.5	-	-	-	-	-	S/L	30
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	-	-	-	-	-	S/L	30
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	-	-	-	-	-	S/L	30
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	-	-	-	-	-	S/L	30
						<b>2,459,985.00</b>	<b>722,633.67</b>	<b>80,692.38</b>	<b>803,326.05</b>	<b>1,656,658.95</b>		

**Group Field Lines**

puc adj	Commercial 2009 CIAC		6/30/09	91.4	7.6	(15,000.00)	(3,306.94)	(500.00)	(3,806.94)	(11,193.06)	S/L	30
puc adj	Residential 2009 CIAC	1/1/09	6/30/09	91.4	7.6	(65,000.00)	(14,330.09)	(2,166.67)	(16,496.76)	(48,503.24)	S/L	30
6	Sewer Lines	1/1/10	1/1/10	85.2	7.1	450,000.00	90,000.00	15,000.00	105,000.00	345,000.00	S/L	30
8	Surveying Costs	4/1/10	4/1/10	82.2	6.9	37,931.00	7,270.12	1,264.37	8,534.49	29,396.51	S/L	30
9	Sewer Lines	6/30/10	6/30/10	79.2	6.6	420,000.00	77,000.00	14,000.00	91,000.00	329,000.00	S/L	30
10	Sewer Lines	8/31/10	8/31/10	77.1	6.4	130,000.00	23,111.09	4,333.33	27,444.42	102,555.58	S/L	30
11	Incremental installation	12/31/10	12/31/10	73.1	6.1	81,117.00	13,519.50	2,703.90	16,223.40	64,893.60	S/L	30

BUS0037



**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date In Service	Months In Service thru	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period
puc adj	Commercial 2010 CIAC		6/30/10	79.2	6.6	(8,500.00)	(1,586.67)	(283.33)	(1,870.00)	(6,630.00)	S/L	30
puc adj	Residential 2010 CIAC		6/30/10	79.2	6.6	(459,500.00)	(85,773.33)	(15,316.67)	(101,090.00)	(358,410.00)	S/L	30
12	Field Lines	9/30/11	9/30/11	64.0	5.3	376,816.84	53,382.38	12,560.56	65,942.94	310,873.90	S/L	30
puc adj	Commercial 2011 CIAC		9/30/11	64.0	5.3		-	-	-	-	S/L	30
puc adj	Residential 2011 CIAC		9/30/11	64.0	5.3	(324,500.00)	(46,842.18)	(10,816.67)	(57,658.84)	(266,841.16)	S/L	30
16	Field Lines	6/30/12	6/30/12	54.8	4.6	389,279.06	45,415.89	12,975.97	58,391.86	330,887.20	S/L	30
puc adj	Commercial 2012 CIAC		6/30/12	54.8	4.6	(93,000.00)	(11,065.28)	(3,100.00)	(14,165.28)	(78,834.72)	S/L	30
puc adj	Residential 2012 CIAC		6/30/12	54.8	4.6	(295,000.00)	(35,099.54)	(9,833.33)	(44,932.87)	(250,067.13)	S/L	30
17	Field Lines	6/30/13	6/30/13	42.7	3.6	506,996.81	42,249.73	16,899.89	59,149.62	447,847.19	S/L	30
19	2013 Allco Adds	6/30/13	6/30/13	42.7	3.6	595,358.29	49,613.20	19,845.28	69,458.48	525,899.81	S/L	30
puc adj	Commercial 2013 CIAC		6/30/13	42.7	3.6	(295,000.00)	(25,129.63)	(9,833.33)	(34,962.96)	(260,037.04)	S/L	30
puc adj	Residential 2013 CIAC		6/30/13	42.7	3.6	(175,000.00)	(14,907.41)	(5,833.33)	(20,740.74)	(154,259.26)	S/L	30
20	Field Lines Church Street	2/6/14	2/6/14	35.3	2.9	2,635.00	168.34	80.51	248.85	2,386.15	S/L	30
21	Field Lines	6/30/14	6/30/14	30.5	2.5	627,123.65	31,356.18	10,452.06	41,808.24	585,315.41	S/L	30
22	2014 Allco Adds	6/30/14	6/30/14	30.5	2.5	84,831.35	4,241.57	1,413.86	5,655.43	79,175.92	S/L	30
23	Field Lines James St	11/30/14	11/30/14	25.4	2.1	5,600.00	202.23	15.56	217.79	5,382.21	S/L	30
puc adj	Commercial 2014 CIAC		6/30/14	30.5	2.5	(118,000.00)	(6,063.89)	(9,997.22)	(16,061.11)	(101,938.89)	S/L	30
puc adj	Residential 2014 CIAC		6/30/14	30.5	2.5	(300,000.00)	(15,416.67)	(25,416.67)	(40,833.33)	(259,166.67)	S/L	30
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5	875.00	14.58	29.17	43.75	831.25	S/L	30
28	2015 Allco Adds	3/31/15	6/30/15	18.3	1.5	52,108.79	868.48	1,736.96	2,605.44	49,503.35	S/L	30
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5	257,891.21	4,298.19	8,596.37	12,894.56	244,996.65	S/L	30
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5	4,100.00	68.33	136.67	205.00	3,895.00	S/L	30
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5	188,003.00	3,133.39	6,266.77	9,400.16	178,602.84	S/L	30
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5	76,288.24	1,271.47	2,542.94	3,814.41	72,473.83	S/L	30
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5	11,100.00	185.00	370.00	555.00	10,545.00	S/L	30
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5	2,500.00	41.67	83.33	125.00	2,375.00	S/L	30
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5	163,159.76	2,719.33	5,438.66	8,157.99	155,001.77	S/L	30
puc adj	Commercial 2015 CIAC		6/30/15	18.3	1.5	(203,362.00)	(3,577.66)	(10,356.40)	(13,934.06)	(189,427.94)	S/L	30
puc adj	Residential 2015 CIAC		6/30/15	18.3	1.5	(357,500.00)	(6,289.35)	(18,206.02)	(24,495.37)	(333,004.63)	S/L	30
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5	459,258.76		7,654.31	7,654.31	468,932.00	S/L	30
38	2016 Allco Adds	3/31/16	6/30/16	6.1	0.5	17,621.24		293.69	293.69	468,932.00	S/L	30
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5	3,700.00		61.67	61.67	3,638.33	S/L	30
BUS0038 puc adj	Commercial 2016 CIAC		6/30/16	6.1	0.5	(326,397.50)		(5,439.96)	(5,439.96)	(320,957.54)	S/L	30
puc adj	Residential 2016 CIAC		6/30/16	6.1	0.5	(335,000.00)		(5,583.33)	(5,583.33)	(329,416.67)	S/L	30
46	Field lines Q4	12/31/16	6/30/16	6.1	0.5	61,876.00		1,031.27	1,031.27	468,932.00	S/L	30

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period
						1,635,411.50	180,742.03	13,104.16	193,846.20	2,318,584.57		
Group Land												
3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5	50,000.00				50,000.00	Land	
Group Lift Sattions												
13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7	2,997.00	1,073.93	299.70	1,373.63	1,623.37	S/L	10
14	Lift Station	11/30/12	11/30/12	49.7	4.1	20,866.39	2,144.61	695.55	2,840.16	18,026.23	S/L	30
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2	6,480.93	468.07	216.03	684.10	5,796.83	S/L	30
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7	2,381.48	317.54	158.77	476.31	1,905.17	S/L	10
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5	833.15	69.42	34.71	104.13	729.02	S/L	10
26	Spare Pump For LS 3,4	11/11/14	11/11/14	26.0	2.2	7,104.45	236.82	118.41	355.23	6,749.22	S/L	10
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5	3,532.72		176.64	176.64	3,356.08	S/L	10
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	7,244.09		362.20	362.20	6,881.89	S/L	10
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	1,569.63		78.48	78.48	1,491.15	S/L	10
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5	7,881.68		394.08	394.08	7,487.60	S/L	10
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5	7,193.21		359.66	359.66	6,833.55	S/L	10
						68,084.73	4,310.39	2,894.24	7,204.63	60,880.10		
Group Pump Truck												
37	2007 Mack pump truck	9/30/15	10/15/15	14.8	1.2	72,405.01	7,240.50	7,240.50	14,481.00	57,924.01	S/L	10
Group WWTP Crystal Palace												
1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9	10,500.00	5,862.51	700.00	6,562.51	3,937.49	S/L	15
Group WWTP Port Bolivar												
4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9	508,997.00	229,045.63	33,933.13	262,978.76	246,018.24	S/L	15
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5	25,000.00	2,500.00	2,500.00	5,000.00	20,000.00	S/L	5
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5	34,713.18		3,471.32	3,471.32	31,241.86	S/L	5
						568,710.18	231,545.63	39,904.45	271,450.08	297,260.10		
	<b>Total</b>					9,333,406.15	2,348,192.72	296,091.23	2,644,283.95	7,566,141.46		
	<b>total by year of Service</b>											
		2007				6,562,935.53	1,780,461.95	217,447.85	1,997,909.81	4,565,025.72		
		2008				145,669.00	36,417.25	4,855.63	41,272.88	104,396.12		
		2009				783,442.02	330,104.53	48,259.78	378,364.32	405,077.70		
		2010				651,048.00	123,540.71	21,701.60	145,242.31	505,805.69		
		2011				(5,183.16)	(1,618.97)	(172.77)	(1,791.74)	(3,391.42)		
		2012				16,452.23	2,239.52	966.51	3,206.03	13,246.20		

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth	Book Period
		2013				630,452.03	51,590.99	21,015.07	72,606.05	557,845.98		
		2014				272,509.08	13,102.78	(26,482.11)	(13,379.33)	285,888.41		
		2015				280,785.01	12,878.04	5,479.47	18,357.51	262,427.50		
		2016				(88,251.99)	(524.08)	3,020.19	2,496.11	786,271.16		
	Construction in Progress					83,548.40	-	-	-	83,548.40		
						9,333,406.15	2,348,192.72	296,091.23	2,644,283.95	7,566,141.46		
						-	-	-	-	-		
	CIAC					3,600,759.50						
						12,934,165.65						
						12,934,165.65						
						-						
						(230,000.00)						
						(3,370,759.50)						
						(3,600,759.50)	9,333,406.15					

BUS0040

BUS III-3		BOOK					With Customer CIAC removed and Depreciation Adjusted to Reflect PUC				
Asset	Property Description	Original Date of Acq	Date in Service	Months in Service thru 12/31/16	Years in Service	Annual Deprn	Book Cost	Adjusted life	Annual Deprn	Current year Deprn	Monthly Deprn
<b>Group Arterial Lines</b>											
2	Arterial Lines	12/31/07	12/31/07	109.6	9.1	135,514.62	4,065,438.53	50	81,308.77	81,308.77	6,775.73
5	Arterial Lines	4/1/09	4/1/09	94.4	7.9	243.45	7,303.57	50	146.07	146.07	12.17
						135,758.07	4,072,742.10			81,454.84	6,787.90
<b>Group Capitalized permitting</b>											
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0	15,535.47	310,709.45		15,535.47	15,535.47	1,294.62
<b>Group Computers</b>											
15	Computer	6/13/12	6/13/12	55.4	4.6	261.96	1,309.78		261.96	261.96	21.83
<b>Group Construction in Progress</b>											
37	WWTP Expansion						83,548.40				
<b>Group Developer Contributed Field Lines</b>											
	Biscayne System	12/31/07	6/30/07	114.1	9.5	11,035.20	331,056.00	50	6,621.12	6,621.12	551.76
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	7,200.53	216,016.00	50	4,320.32	4,320.32	360.03
	Avacet System	12/31/07	6/30/07	114.1	9.5	18,045.83	541,375.00	50	10,827.50	10,827.50	902.29
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	2,438.33	73,150.00	50	1,463.00	1,463.00	121.92
	Laguna System	12/31/07	6/30/07	114.1	9.5	11,520.00	345,600.00	50	6,912.00	6,912.00	576.00
	Seagrass System	12/31/07	6/30/07	114.1	9.5	5,280.00	158,400.00	50	3,168.00	3,168.00	264.00
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	880.00	26,400.00	50	528.00	528.00	44.00
<b>Coconut Grove System</b>											
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	983.63	29,509.00	50	590.18	590.18	49.18
<b>Waterways System</b>											
	Waterways System	12/31/08	6/30/08	102.1	8.5	3,872.00	116,160.00	50	2,323.20	2,323.20	193.60
<b>Peninsula 19 System</b>											
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	1,214.40	36,432.00	50	728.64	728.64	60.72
puc adj	Commercial 2011 CIAC		9/30/11	63.1	5.3	(1,916.67)	(57,500.00)	50	(1,150.00)	(1,150.00)	(95.83)
puc adj	Commercial 2012 CIAC		6/30/12	54.1	4.5	(333.33)	(10,000.00)	50	(200.00)	(200.00)	(16.67)
	The Palms System	12/31/13	6/30/13	42.1	3.5	387.20	11,616.00	50	232.32	232.32	19.36
puc adj	Commercial 2013 CIAC		6/30/13	42.1	3.5	(666.67)	(20,000.00)	50	(400.00)	(400.00)	(33.33)
puc adj	Commercial 2014 CIAC		6/30/14	30.1	2.5	(1,333.33)	(40,000.00)	50	(800.00)	(800.00)	(66.67)
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	607.20	18,216.00	50	364.32	364.32	30.36
BUC 041	Commercial 2015 CIAC		6/30/15	18.1	1.5	(1,000.00)	(30,000.00)	50	(600.00)	(600.00)	(50.00)
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	731.40	21,942.00	50	438.84	219.42	36.57
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	637.10	19,113.00	50	382.26	191.13	31.86

**BUS III-3**

BOOK

With Customer CIAC removed and Depreciation Adjusted to Reflect PUC

Asset	Property Description	Original Date of Accq	Date in Service	Months in Service thru	Years In Service	Annual Deprn	Book Cost	Adjusted life	Annual Deprn	Current year Deprn	Monthly Deprn
puc adj	Commercial 2016 CIAC		6/30/16	6.0	0.5	(2,416.67)	(72,500.00)	50	(1,450.00)	(725.00)	(120.83)
<b>Lift Stations</b>											
	Biscayne System	12/31/07	6/30/07	114.1	9.5	3,333.33	100,000.00	30	3,333.33	3,333.33	277.78
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	3,500.00	105,000.00	30	3,500.00	3,500.00	291.67
	Avacet System	12/31/07	6/30/07	114.1	9.5	5,333.33	160,000.00	30	5,333.33	5,333.33	444.44
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	2,500.00	75,000.00	30	2,500.00	2,500.00	208.33
	Laguna System	12/31/07	6/30/07	114.1	9.5	6,166.67	185,000.00	30	6,166.67	6,166.67	513.89
	Seagrass System	12/31/07	6/30/07	114.1	9.5	2,500.00	75,000.00	30	2,500.00	2,500.00	208.33
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	1,500.00	45,000.00	30	1,500.00	1,500.00	125.00
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	-	-	30	-	-	-
	Waterways System	12/31/08	6/30/08	102.1	8.5	-	-	30	-	-	-
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	-	-	30	-	-	-
	The Palms System	12/31/13	6/30/13	42.1	3.5	-	-	30	-	-	-
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	-	-	30	-	-	-
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	-	-	30	-	-	-
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	-	-	30	-	-	-
						81,999.50	2,459,985.00		59,133.03	59,447.48	4,927.75
<b>Group Field Lines</b>											
puc adj	Commercial 2009 CIAC		6/30/09	91.4	7.6	(500.00)	(15,000.00)	50	(300.00)	(300.00)	(25.00)
puc adj	Residential 2009 CIAC	1/1/09	6/30/09	91.4	7.6	(2,166.67)	(65,000.00)	50	(1,300.00)	(1,300.00)	(108.33)
6	Sewer Lines	1/1/10	1/1/10	85.2	7.1	15,000.00	450,000.00	50	9,000.00	9,000.00	750.00
8	Surveying Costs	4/1/10	4/1/10	82.2	6.9	1,264.37	37,931.00	50	758.62	758.62	63.22
9	Sewer Lines	6/30/10	6/30/10	79.2	6.6	14,000.00	420,000.00	50	8,400.00	8,400.00	700.00
10	Sewer Lines	8/31/10	8/31/10	77.1	6.4	4,333.33	130,000.00	50	2,600.00	2,600.00	216.67
11	Incremental installation	12/31/10	12/31/10	73.1	6.1	2,703.90	81,117.00	50	1,622.34	1,622.34	135.20

BUS III-3		BOOK					With Customer CIAC removed and Depreciation Adjusted to Reflect PUC				
Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Annual Deprn	Book Cost	Adjusted life	Annual Deprn	Current year Deprn	Monthly Deprn
puc adj	Commercial 2010 CIAC		6/30/10	79.2	6.6	(283.33)	(8,500.00)	50	(170.00)	(170.00)	(14.17)
puc adj	Residential 2010 CIAC		6/30/10	79.2	6.6	(15,316.67)	(459,500.00)	50	(9,190.00)	(9,190.00)	(765.83)
12	Field Lines	9/30/11	9/30/11	64.0	5.3	12,560.56	376,816.84	50	7,536.34	7,536.34	628.03
puc adj	Commercial 2011 CIAC		9/30/11	64.0	5.3	-	-	50	-	-	-
puc adj	Residential 2011 CIAC		9/30/11	64.0	5.3	(10,816.67)	(324,500.00)	50	(6,490.00)	(6,490.00)	(540.83)
16	Field Lines	6/30/12	6/30/12	54.8	4.6	12,975.97	389,279.06	50	7,785.58	7,785.58	648.80
puc adj	Commercial 2012 CIAC		6/30/12	54.8	4.6	(3,100.00)	(93,000.00)	50	(1,860.00)	(1,860.00)	(155.00)
puc adj	Residential 2012 CIAC		6/30/12	54.8	4.6	(9,833.33)	(295,000.00)	50	(5,900.00)	(5,900.00)	(491.67)
17	Field Lines	6/30/13	6/30/13	42.7	3.6	16,899.89	506,996.81	50	10,139.94	10,139.94	844.99
19	2013 Allico Adds	6/30/13	6/30/13	42.7	3.6	19,845.28	595,358.29	50	11,907.17	11,907.17	992.26
puc adj	Commercial 2013 CIAC		6/30/13	42.7	3.6	(9,833.33)	(295,000.00)	50	(5,900.00)	(5,900.00)	(491.67)
puc adj	Residential 2013 CIAC		6/30/13	42.7	3.6	(5,833.33)	(175,000.00)	50	(3,500.00)	(3,500.00)	(291.67)
20	Field Lines Church Street	2/6/14	2/6/14	35.3	2.9	87.83	2,635.00	50	52.70	52.70	4.39
21	Field Lines	6/30/14	6/30/14	30.5	2.5	20,904.12	627,123.65	50	12,542.47	12,542.47	1,045.21
22	2014 Allico Adds	6/30/14	6/30/14	30.5	2.5	2,827.71	84,831.35	50	1,696.63	1,696.63	141.39
23	Field Lines James St	11/30/14	11/30/14	25.4	2.1	186.67	5,600.00	50	112.00	112.00	9.33
puc adj	Commercial 2014 CIAC		6/30/14	30.5	2.5	(3,933.33)	(118,000.00)	50	(2,360.00)	(2,360.00)	(196.67)
puc adj	Residential 2014 CIAC		6/30/14	30.5	2.5	(10,000.00)	(300,000.00)	50	(6,000.00)	(6,000.00)	(500.00)
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5	29.17	875.00	50	17.50	17.50	1.46
28	2015 Allico Adds	3/31/15	6/30/15	18.3	1.5	1,736.96	52,108.79	50	1,042.18	1,042.18	86.85
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5	8,596.37	257,891.21	50	5,157.82	5,157.82	429.82
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5	136.67	4,100.00	50	82.00	82.00	6.83
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5	6,266.77	188,003.00	50	3,760.06	3,760.06	313.34
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5	2,542.94	76,288.24	50	1,525.76	1,525.76	127.15
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5	370.00	11,100.00	50	222.00	222.00	18.50
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5	83.33	2,500.00	50	50.00	50.00	4.17
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5	5,438.66	163,159.76	50	3,263.20	3,263.20	271.93
puc adj	Commercial 2015 CIAC		6/30/15	18.3	1.5	(6,778.73)	(203,362.00)	50	(4,067.24)	(4,067.24)	(338.94)
puc adj	Residential 2015 CIAC		6/30/15	18.3	1.5	(11,916.67)	(357,500.00)	50	(7,150.00)	(7,150.00)	(595.83)
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5	15,308.63	459,258.76	50	9,185.18	4,592.59	765.43
38	2016 Alloc Adds	3/31/16	6/30/16	6.1	0.5	587.37	17,621.24	50	352.42	176.21	29.37
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5	123.33	3,700.00	50	74.00	37.00	6.17
BBS0003 puc adj	Commercial 2016 CIAC		6/30/16	6.1	0.5	(10,879.92)	(326,397.50)	50	(6,527.95)	(3,263.98)	(544.00)
BBS0003 puc adj	Residential 2016 CIAC		6/30/16	6.1	0.5	(11,166.67)	(335,000.00)	50	(6,700.00)	(3,350.00)	(558.33)
46	Field lines Q4	12/31/16	6/30/16	6.1	0.5	2,062.53	61,876.00	50	1,237.52	618.76	103.13

BUS III-3		BOOK					With Customer CIAC removed and Depreciation Adjusted to Reflect PUC				
Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Annual Deprn	Book Cost	Adjusted life	Annual Deprn	Current year Deprn	Monthly Deprn
						54,513.72	1,635,411.50		32,708.23	33,897.65	2,725.69
Group Land											
3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5		50,000.00				
Group Lift Sattions											
13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7	299.70	2,997.00		299.70	299.70	24.98
14	Lift Station	11/30/12	11/30/12	49.7	4.1	695.55	20,866.39		695.55	695.55	57.96
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2	216.03	6,480.93		216.03	216.03	18.00
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7	238.15	2,381.48		238.15	238.15	19.85
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5	83.32	833.15		83.32	83.32	6.94
26	Spare Pump For LS 3,4	11/11/14	11/11/14	26.0	2.2	710.45	7,104.45		710.45	710.45	59.20
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5	353.27	3,532.72		353.27	176.64	29.44
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	724.41	7,244.09		724.41	362.20	60.37
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	156.96	1,569.63		156.96	78.48	13.08
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5	788.17	7,881.68		788.17	394.08	65.68
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5	719.32	7,193.21		719.32	359.66	59.94
						4,985.32	68,084.73		4,985.32	3,614.25	415.44
Group Pump Truck											
37	2007 Mack pump truck	9/30/15	10/15/15	14.8	1.2	7,240.50	72,405.01		7,240.50	7,240.50	603.38
Group WWTP Crystal Palace											
1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9	700.00	10,500.00		700.00	700.00	58.33
Group WWTP Port Bolivar											
4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9	33,933.13	508,997.00	25	20,359.88	20,359.88	1,696.66
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5	5,000.00	25,000.00	25	1,000.00	1,000.00	83.33
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5	6,942.64	34,713.18	25	1,388.53	694.26	115.71
						45,875.77	568,710.18		22,748.41	22,054.14	1,895.70
	Total					346,870.31	9,333,406.15		224,767.76	224,206.30	18,730.65
	total by year of Service										
		2007				217,447.85	6,562,935.53		140,682.04	140,682.04	11,723.50
		2008				4,855.63	145,669.00		2,913.38	2,913.38	242.78
		2009				48,259.79	783,442.02		35,170.06	35,170.06	2,930.84
		2010				21,701.60	651,048.00		13,020.96	13,020.96	1,085.08
		2011				(172.77)	(5,183.16)		(103.66)	(103.66)	(8.64)
		2012				966.50	16,452.23		1,082.78	1,082.78	90.23

BUS0044

**BUS III-3**

**BOOK**

**With Customer CIAC removed and Depreciation Adjusted to Reflect PUC**

Asset	Property Description	Original Date of Accq	Date in Service	Months in Service thru	Years in Service	Annual Deprn	Book Cost	Adjusted life	Annual Deprn	Current year Deprn	Monthly Deprn
		2013				21,015.07	630,452.03		12,695.45	12,695.45	1,057.95
		2014				9,771.57	272,509.08		6,275.71	6,275.71	522.98
		2015				18,353.17	280,785.01		11,908.10	11,908.10	992.34
		2016				4,671.89	(88,251.99)		1,122.93	561.47	93.58
	Construction In Progress					-	83,548.40		-	-	-
						346,870.31	9,333,406.15		224,767.76	224,206.30	18,730.65
						-	-		-	-	-
	CIAC						Book Current Deprn			296,091.23	
							Normalizing adjustment			(71,884.94)	

Developer  
Residential

BUS0045



BUS III-3		BOOK				Recommended Lives		CIAC			
Asset	Property Description	Original Date of Acq	Date in Service	Months in Service thru 12/31/16	Years in Service	Inservice Accumulated	Book Net Book Val	Book Cost	Adjusted life	Annual Deprn	Current year Deprn
Group Arterial Lines											
2	Arterial Lines	12/31/07	12/31/07	109.6	9.1	742,620.10	3,322,818.43				
5	Arterial Lines	4/1/09	4/1/09	94.4	7.9	1,148.69	6,154.88				
						<u>743,768.79</u>	<u>3,328,973.31</u>				
Group Capitalized permitting											
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0	124,694.52	186,014.93				
Group Computers											
15	Computer	6/13/12	6/13/12	55.4	4.6	1,200.65	109.13				
Group Construction in Progress											
37	WWTP Expansion						83,548.40				
Group Developer Contributed											
Field Lines											
	Biscayne System	12/31/07	6/30/07	114.1	9.5	62,975.37	268,080.63				
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	41,091.80	174,924.20				
	Avacet System	12/31/07	6/30/07	114.1	9.5	102,983.45	438,391.55				
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	13,915.01	59,234.99				
	Laguna System	12/31/07	6/30/07	114.1	9.5	65,742.01	279,857.99				
	Seagrass System	12/31/07	6/30/07	114.1	9.5	30,131.76	128,268.24				
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	5,021.96	21,378.04				
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	5,021.64	24,487.36				
	Waterways System	12/31/08	6/30/08	102.1	8.5	19,767.31	96,392.69				
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	5,471.19	30,960.81				
puc adj	Commercial 2011 CIAC		9/30/11	63.1	5.3	(6,045.50)	(51,454.50)	(57,500.00)	50.00	(1,150.00)	(1,150.00)
puc adj	Commercial 2012 CIAC		6/30/12	54.1	4.5	(901.27)	(9,098.73)	(10,000.00)	50.00	(200.00)	(200.00)
	The Palms System	12/31/13	6/30/13	42.1	3.5	814.62	10,801.38				
puc adj	Commercial 2013 CIAC		6/30/13	42.1	3.5	(1,402.59)	(18,597.41)	(20,000.00)	50.00	(400.00)	(400.00)
puc adj	Commercial 2014 CIAC		6/30/14	30.1	2.5	(2,005.26)	(37,994.74)	(40,000.00)	50.00	(800.00)	(800.00)
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	548.92	17,667.08				
BUS 0046	Commercial 2015 CIAC		6/30/15	18.1	1.5	(904.01)	(29,095.99)	(30,000.00)	50.00	(600.00)	(600.00)
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	221.20	21,720.80				
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	192.68	18,920.32				

BUS III-3		BOOK					Recommended Lives		CIAC			
Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Inservice Accumulated	Book Net Book Val	Book Cost	Adjusted life	Annual Deprn	Current year Deprn	
puc adj	Commercial 2018 CIAC		6/30/16	6 0	0.5	(730.88)	(71,769.12)	(72,500.00)	50.00	(1,450.00)	(725.00)	
Lift Stations												
	Biscayne System	12/31/07	6/30/07	114.1	9.5	31,704.29	68,295.71					
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	33,289.50	71,710.50					
	Avacet System	12/31/07	6/30/07	114.1	9.5	50,726.86	109,273.14					
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	23,778.22	51,221.78					
	Laguna System	12/31/07	6/30/07	114.1	9.5	58,652.93	126,347.07					
	Seagrass System	12/31/07	6/30/07	114.1	9.5	23,778.22	51,221.78					
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	14,266.93	30,733.07					
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	-	-					
	Waterways System	12/31/08	6/30/08	102.1	8.5	-	-					
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	-	-					
	The Palms System	12/31/13	6/30/13	42.1	3.5	-	-					
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	-	-					
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	-	-					
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	-	-					
						578,106.35	1,881,878.65					
Group Field Lines												
puc adj	Commercial 2009 CIAC		6/30/09	91.4	7.6	(2,284.17)	(12,715.83)	(15,000.00)	50.00	(300.00)	(300.00)	
puc adj	Residential 2009 CIAC	1/1/09	6/30/09	91.4	7.6	(9,898.06)	(55,101.94)	(65,000.00)	50.00	(1,300.00)	(1,300.00)	
6	Sewer Lines	1/1/10	1/1/10	85.2	7.1	63,900.00	386,100.00					
8	Surveying Costs	4/1/10	4/1/10	82.2	6.9	5,196.55	32,734.45					
9	Sewer Lines	6/30/10	6/30/10	79.2	6.6	55,440.00	364,560.00					
10	Sewer Lines	8/31/10	8/31/10	77.1	6.4	16,712.22	113,287.78					
11	Incremental Installation	12/31/10	12/31/10	73.1	6.1	9,878.25	71,238.75					

BUS III-3		BOOK				Recommended Lives		CIAC			
Asset	Property Description	Original Date of Acq	Date in Service	Months In Service thru	Years In Service	Inservice Accumulated	Book Net Book Val	Book Cost	Adjusted life	Annual Deprn	Current year Deprn
puc adj	Commercial 2010 CIAC		6/30/10	79.2	6.6	(1,122.00)	(7,378.00)	(8,500.00)	50.00	(170.00)	(170.00)
puc adj	Residential 2010 CIAC		6/30/10	79.2	6.6	(60,654.00)	(398,846.00)	(459,500.00)	50.00	(9,190.00)	(9,190.00)
12	Field Lines	9/30/11	9/30/11	64.0	5.3	40,172.86	336,643.98				
puc adj	Commercial 2011 CIAC		9/30/11	64.0	5.3	-	-	-	50.00	-	-
puc adj	Residential 2011 CIAC		9/30/11	64.0	5.3	(34,595.31)	(289,904.69)	(324,500.00)	50.00	(6,490.00)	(6,490.00)
16	Field Lines	6/30/12	6/30/12	54.8	4.6	35,575.78	353,703.28				
puc adj	Commercial 2012 CIAC		6/30/12	54.8	4.6	(8,499.17)	(84,500.83)	(93,000.00)	50.00	(1,860.00)	(1,860.00)
puc adj	Residential 2012 CIAC		6/30/12	54.8	4.6	(26,959.72)	(268,040.28)	(295,000.00)	50.00	(5,900.00)	(5,900.00)
17	Field Lines	6/30/13	6/30/13	42.7	3.6	36,053.11	470,943.70				
19	2013 Allco Adds	6/30/13	6/30/13	42.7	3.6	42,336.59	553,021.70				
puc adj	Commercial 2013 CIAC		6/30/13	42.7	3.6	(20,977.78)	(274,022.22)	(295,000.00)	50.00	(5,900.00)	(5,900.00)
puc adj	Residential 2013 CIAC		6/30/13	42.7	3.6	(12,444.44)	(162,555.56)	(175,000.00)	50.00	(3,500.00)	(3,500.00)
20	Field Lines Church Street	2/6/14	2/6/14	35.3	2.9	155.03	2,479.97				
21	Field Lines	6/30/14	6/30/14	30.5	2.5	31,878.79	595,244.86				
22	2014 Allco Adds	6/30/14	6/30/14	30.5	2.5	4,312.26	80,519.09				
23	Field Lines James St	11/30/14	11/30/14	25.4	2.1	237.07	5,362.93				
puc adj	Commercial 2014 CIAC		6/30/14	30.5	2.5	(5,998.33)	(112,001.67)	(118,000.00)	50.00	(2,360.00)	(2,360.00)
puc adj	Residential 2014 CIAC		6/30/14	30.5	2.5	(15,250.00)	(284,750.00)	(300,000.00)	50.00	(6,000.00)	(6,000.00)
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5	26.69	848.31				
28	2015 Allco Adds	3/31/15	6/30/15	18.3	1.5	1,589.32	50,519.47				
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5	7,865.68	250,025.53				
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5	125.05	3,974.95				
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5	5,734.09	182,268.91				
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5	2,326.79	73,961.45				
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5	338.55	10,761.45				
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5	76.25	2,423.75				
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5	4,976.37	158,183.39				
puc adj	Commercial 2015 CIAC		6/30/15	18.3	1.5	(6,213.84)	(197,148.16)	(203,362.00)	50.00	(4,067.24)	(4,067.24)
puc adj	Residential 2015 CIAC		6/30/15	18.3	1.5	(10,923.61)	(346,576.39)	(357,500.00)	50.00	(7,150.00)	(7,150.00)
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5	4,669.13	454,589.63				
38	2016 Allco Adds	3/31/16	6/30/16	6.1	0.5	179.15	17,442.09				
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5	37.62	3,662.38				
puc adj	Commercial 2016 CIAC		6/30/16	6.1	0.5	(3,336.51)	(323,060.99)	(326,397.50)	50.00	(6,527.95)	(3,263.98)
puc adj	Residential 2016 CIAC		6/30/16	6.1	0.5	(3,424.44)	(331,575.56)	(335,000.00)	50.00	(6,700.00)	(3,350.00)
46	Field lines Q4	12/31/16	6/30/16	6.1	0.5	632.51	61,243.49				

BUS III-3		BOOK				Recommended Lives		CIAC			
Asset	Property Description	Original Date of Acq	Date in Service	Months In Service thru	Years In Service	Inservice Accumulated	Book Net Book Val	Book Cost	Adjusted life	Annual Deprn	Current year Deprn
						147,844.32	1,487,567.18				
Group Land											
3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5		50,000.00				
Group Lift Stations											
13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7	1,373.63	1,623.37				
14	Lift Station	11/30/12	11/30/12	49.7	4.1	2,840.16	18,026.23				
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2	684.10	5,796.83				
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7	476.31	1,905.17				
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5	104.13	729.02				
26	Spare Pump For LS 3,4	11/11/14	11/11/14	26.0	2.2	355.23	6,749.22				
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5	176.64	3,356.08				
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	362.20	6,881.89				
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	78.48	1,491.15				
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5	394.08	7,487.60				
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5	359.66	6,833.55				
						7,204.63	60,880.10				
Group Pump Truck											
37	2007 Mack pump truck	9/30/15	10/15/15	14.8	1.2	14,481.00	57,924.01				
Group WWTP Crystal Palace											
1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9	6,562.51	3,937.49				
Group WWTP Port Bolivar											
4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9	160,107.83	348,889.17				
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5	1,527.78	23,472.22				
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5	709.69	34,003.49				
						162,345.30	406,364.88				
	Total					1,786,208.08	7,547,198.07	(3,600,759.50)		(72,015.19)	(64,676.22)
	total by year of Service										
		2007				1,307,240.92	5,255,694.61				
		2008				24,788.95	120,880.05				
		2009				279,240.01	504,202.01				
		2010				89,351.02	561,696.98				
		2011				(467.95)	(4,715.21)				
		2012				4,630.06	11,822.17				

BUS0049

<b>BUS III-3</b>		<b>BOOK</b>		<b>Recommended Lives</b>		<b>CIAC</b>					
<b>Asset</b>	<b>Property Description</b>	<b>Original Date of Acq</b>	<b>Date in Service</b>	<b>Months In Service thru</b>	<b>Years In Service</b>	<b>Inservice Accumulated</b>	<b>Book Net Book Val</b>	<b>Book Cost</b>	<b>Adjusted life</b>	<b>Annual Deprn</b>	<b>Current year Deprn</b>
		2013				45,063.61	585,388.42				
		2014				14,265.22	258,243.86				
		2015				21,575.03	259,209.98				
		2016				521.21	(88,773.20)				
	<b>Construction In Progress</b>					-	83,548.40				
						<b>1,786,208.08</b>	<b>7,547,198.07</b>				
						-	-				

CIAC

Developer  
Residential

BUS0050

**BUS III-3**

BOOK

Asset	Property Description	Original Date of Acq	Date in Service	Months In Service thru 12/31/16	Years In Service	Monthly Deprn	Inservice Accumulated	Book Net Book Val
<b>Group Arterial Lines</b>								
2	Arterial Lines	12/31/07	12/31/07	109.6	9.1			
5	Arterial Lines	4/1/09	4/1/09	94.4	7.9			
<b>Group Capitalized permitting</b>								
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0			
<b>Group Computers</b>								
15	Computer	6/13/12	6/13/12	55.4	4.6			
<b>Group Construction in Progress</b>								
37	WWTP Expansion							
<b>Group Developer Contributed</b>								
<b>Field Lines</b>								
	Biscayne System	12/31/07	6/30/07	114.1	9.5			
	Audubon Village System	12/31/07	6/30/07	114.1	9.5			
	Avacet System	12/31/07	6/30/07	114.1	9.5			
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5			
	Laguna System	12/31/07	6/30/07	114.1	9.5			
	Seagrass System	12/31/07	6/30/07	114.1	9.5			
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5			
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5			
	Waterways System	12/31/08	6/30/08	102.1	8.5			
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5			
puc adj	Commercial 2011 CIAC		9/30/11	63.1	5.3	(95.83)	(6,045.50)	(51,454.50)
puc adj	Commercial 2012 CIAC		6/30/12	54.1	4.5	(16.67)	(901.27)	(9,098.73)
	The Palms System	12/31/13	6/30/13	42.1	3.5			
puc adj	Commercial 2013 CIAC		6/30/13	42.1	3.5	(33.33)	(1,402.59)	(18,597.41)
puc adj	Commercial 2014 CIAC		6/30/14	30.1	2.5	(66.67)	(2,005.26)	(37,994.74)
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5			
BUC 0051	Commercial 2015 CIAC		6/30/15	18.1	1.5	(50.00)	(904.01)	(29,095.99)
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5			
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5			

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date in Service	Months in Service thru	Years In Service	Monthly Deprn	Inservice Accumulated	Book Net Book Val
puc adj	Commercial 2016 CIAC		6/30/16	6.0	0.5	(120.83)	(730.88)	(71,769.12)
<b>Lift Stations</b>								
	Biscayne System	12/31/07	6/30/07	114.1	9.5			
	Audubon Village System	12/31/07	6/30/07	114.1	9.5			
	Avacet System	12/31/07	6/30/07	114.1	9.5			
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5			
	Laguna System	12/31/07	6/30/07	114.1	9.5			
	Seagrass System	12/31/07	6/30/07	114.1	9.5			
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5			
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5			
	Waterways System	12/31/08	6/30/08	102.1	8.5			
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5			
	The Palms System	12/31/13	6/30/13	42.1	3.5			
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5			
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5			
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5			
<b>Group Field Lines</b>								
puc adj	Commercial 2009 CIAC		6/30/09	91.4	7.6	(25.00)	(2,284.17)	(12,715.83)
puc adj	Residential 2009 CIAC	1/1/09	6/30/09	91.4	7.6	(108.33)	(9,898.06)	(55,101.94)
6	Sewer Lines	1/1/10	1/1/10	85.2	7.1			
8	Surveying Costs	4/1/10	4/1/10	82.2	6.9			
9	Sewer Lines	6/30/10	6/30/10	79.2	6.6			
10	Sewer Lines	8/31/10	8/31/10	77.1	6.4			
11	Incremental installation	12/31/10	12/31/10	73.1	6.1			

BUS0052

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Monthly Deprn	Inservice Accumulated	Book Net Book Val
puc adj	Commercial 2010 CIAC		6/30/10	79.2	6.6	(14.17)	(1,122.00)	(7,378.00)
puc adj	Residential 2010 CIAC		6/30/10	79.2	6.6	(765.83)	(60,654.00)	(398,846.00)
12	Field Lines	9/30/11	9/30/11	64.0	5.3			
puc adj	Commercial 2011 CIAC		9/30/11	64.0	5.3	-	-	-
puc adj	Residential 2011 CIAC		9/30/11	64.0	5.3	(540.83)	(34,595.31)	(289,904.69)
16	Field Lines	6/30/12	6/30/12	54.8	4.6			
puc adj	Commercial 2012 CIAC		6/30/12	54.8	4.6	(155.00)	(8,499.17)	(84,500.83)
puc adj	Residential 2012 CIAC		6/30/12	54.8	4.6	(491.67)	(26,959.72)	(268,040.28)
17	Field Lines	6/30/13	6/30/13	42.7	3.6			
19	2013 Allco Adds	6/30/13	6/30/13	42.7	3.6			
puc adj	Commercial 2013 CIAC		6/30/13	42.7	3.6	(491.67)	(20,977.78)	(274,022.22)
puc adj	Residential 2013 CIAC		6/30/13	42.7	3.6	(291.67)	(12,444.44)	(162,555.56)
20	Field Lines Church Street	2/6/14	2/6/14	35.3	2.9			
21	Field Lines	6/30/14	6/30/14	30.5	2.5			
22	2014 Allco Adds	6/30/14	6/30/14	30.5	2.5			
23	Field Lines James St	11/30/14	11/30/14	25.4	2.1			
puc adj	Commercial 2014 CIAC		6/30/14	30.5	2.5	(196.67)	(5,998.33)	(112,001.67)
puc adj	Residential 2014 CIAC		6/30/14	30.5	2.5	(500.00)	(15,250.00)	(284,750.00)
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5			
28	2015 Allco Adds	3/31/15	6/30/15	18.3	1.5			
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5			
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5			
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5			
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5			
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5			
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5			
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5			
puc adj	Commercial 2015 CIAC		6/30/15	18.3	1.5	(338.94)	(6,213.84)	(197,148.16)
puc adj	Residential 2015 CIAC		6/30/15	18.3	1.5	(595.83)	(10,923.61)	(346,576.39)
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5			
38	2016 Alloc Adds	3/31/16	6/30/16	6.1	0.5			
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5			
puc adj	Commercial 2016 CIAC		6/30/16	6.1	0.5	(544.00)	(3,336.51)	(323,060.99)
puc adj	Residential 2016 CIAC		6/30/16	6.1	0.5	(558.33)	(3,424.44)	(331,575.56)
46	Field lines Q4	12/31/16	6/30/16	6.1	0.5			

BUS III-3



**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Monthly Deprn	Inservice Accumulated	Book Net Book Val
<b>Group Land</b>								
3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5			
<b>Group Lift Sattions</b>								
13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7			
14	Lift Station	11/30/12	11/30/12	49.7	4.1			
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2			
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7			
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5			
26	Spare Pump For LS 3,4	11/11/14	11/11/14	26.0	2.2			
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5			
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5			
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5			
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5			
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5			
<b>Group Pump Truck</b>								
37	2007 Mack pump truck	9/30/15	10/15/15	14.8	1.2			
<b>Group WWTP Crystal Palace</b>								
1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9			
<b>Group WWTP Port Bolivar</b>								
4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9			
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5			
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5			
<b>Total</b>						(6,001.27)	(234,570.88)	(3,366,188.62)
<b>total by year of Service</b>								
BUS0054		2007						
		2008						
		2009						
		2010						
		2011						
		2012						

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	Date in Service	Months in Service thru	Years in Service	Monthly Depn	inservice Accumulated	Book Net Book Val
		2013						
		2014						
		2015						
		2016						
	Construction In Progress							

CIAC

Developer  
Residential

BUS0055

		BOOK				ADJUSTED BOOK						
Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru 12/31/16	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period
Group Arterial Lines												
2	Arterial Lines	12/31/07	12/31/07	109.6	9.1	4,065,438.53	1,084,116.96	135,514.62	1,219,631.58	2,845,806.95	S/L	30
5	Arterial Lines	4/1/09	4/1/09	94.4	7.9	7,303.57	1,643.29	243.45	1,886.74	5,416.83	S/L	30
						<u>4,072,742.10</u>	<u>1,085,760.25</u>	<u>135,758.07</u>	<u>1,221,518.32</u>	<u>2,851,223.78</u>		
Group Capitalized permitting												
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0	310,709.45	109,159.05	15,535.47	124,694.52	186,014.93	S/L	20
Group Computers												
15	Computer	6/13/12	6/13/12	55.4	4.6	1,309.78	938.69	261.96	1,200.65	109.13	S/L	5
Group Construction in Progress												
37	WWTP Expansion					83,548.40				83,548.40		
Group Developer Contributed Systems												
Field Lines												
	Biscayne System	12/31/07	6/30/07	114.1	9.5	331,056.00	93,799.20	11,035.20	104,834.40	226,221.60	S/L	30
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	216,016.00	61,204.53	7,200.53	68,405.07	147,610.93	S/L	30
	Avacet System	12/31/07	6/30/07	114.1	9.5	541,375.00	153,389.58	18,045.83	171,435.42	369,939.58	S/L	30
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	73,150.00	20,725.83	2,438.33	23,164.17	49,985.83	S/L	30
	Laguna System	12/31/07	6/30/07	114.1	9.5	345,600.00	97,920.00	11,520.00	109,440.00	236,160.00	S/L	30
	Seagrass System	12/31/07	6/30/07	114.1	9.5	158,400.00	44,880.00	5,280.00	50,160.00	108,240.00	S/L	30
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	26,400.00	7,480.00	880.00	8,360.00	18,040.00	S/L	30
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	29,509.00	7,377.25	983.63	8,360.88	21,148.12	S/L	30
	Waterways System	12/31/08	6/30/08	102.1	8.5	116,160.00	29,040.00	3,872.00	32,912.00	83,248.00	S/L	30
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	36,432.00	7,893.60	1,214.40	9,108.00	27,324.00	S/L	30
	The Palms System	12/31/13	6/30/13	42.1	3.5	11,616.00	968.00	387.20	1,355.20	10,260.80	S/L	30
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	18,216.00	910.80	607.20	1,518.00	16,698.00	S/L	30
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	21,942.00	365.70	731.40	1,097.10	20,844.90	S/L	30
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	19,113.00	318.55	637.10	955.65	18,157.35	S/L	30

BUS0056

BOOK

ADJUSTED BOOK

Asset	Property Description	Original Date of Acq	Date In Service	Months In Service thru	Years In Service	Book Cast	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period
	Lift Stations											
	Biscayne System	12/31/07	6/30/07	114.1	9.5	100,000.00	28,333.33	3,333.33	31,666.67	68,333.33	S/L	30
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	105,000.00	29,750.00	3,500.00	33,250.00	71,750.00	S/L	30
	Avacet System	12/31/07	6/30/07	114.1	9.5	160,000.00	45,333.33	5,333.33	50,666.67	109,333.33	S/L	30
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	75,000.00	21,250.00	2,500.00	23,750.00	51,250.00	S/L	30
	Laguna System	12/31/07	6/30/07	114.1	9.5	185,000.00	52,416.67	6,166.67	58,583.33	126,416.67	S/L	30
	Seagrass System	12/31/07	6/30/07	114.1	9.5	75,000.00	21,250.00	2,500.00	23,750.00	51,250.00	S/L	30
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	45,000.00	12,750.00	1,500.00	14,250.00	30,750.00	S/L	30
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	-	-	-	-	-	S/L	30
	Waterways System	12/31/08	6/30/08	102.1	8.5	-	-	-	-	-	S/L	30
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	-	-	-	-	-	S/L	30
	The Palms System	12/31/13	6/30/13	42.1	3.5	-	-	-	-	-	S/L	30
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	-	-	-	-	-	S/L	30
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	-	-	-	-	-	S/L	30
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	-	-	-	-	-	S/L	30
						2,689,985.00	737,356.38	89,666.17	827,022.55	1,862,962.45		

Group Field Lines

6	Sewer Lines	1/1/10	1/1/10	85.2	7.1	450,000.00	90,000.00	15,000.00	105,000.00	345,000.00	S/L	30
8	Surveying Costs	4/1/10	4/1/10	82.2	6.9	37,931.00	7,270.12	1,264.37	8,534.49	29,396.51	S/L	30
9	Sewer Lines	6/30/10	6/30/10	79.2	6.6	420,000.00	77,000.00	14,000.00	91,000.00	329,000.00	S/L	30
10	Sewer Lines	8/31/10	8/31/10	77.1	6.4	130,000.00	23,111.09	4,333.33	27,444.42	102,555.58	S/L	30
11	Incremental installation	12/31/10	12/31/10	73.1	6.1	81,117.00	13,519.50	2,703.90	16,223.40	64,893.60	S/L	30
12	Field Lines	9/30/11	9/30/11	64.0	5.3	376,816.84	53,382.38	12,560.56	65,942.94	310,873.90	S/L	30
16	Field Lines	6/30/12	6/30/12	54.8	4.6	389,279.06	45,415.89	12,975.97	58,391.86	330,887.20	S/L	30
17	Field Lines	6/30/13	6/30/13	42.7	3.6	506,996.81	42,249.73	16,899.89	59,149.62	447,847.19	S/L	30
19	2013 Allco Adds	6/30/13	6/30/13	42.7	3.6	595,358.29	49,613.20	19,845.28	69,458.48	525,899.81	S/L	30
20	Field Lines Church Street	2/6/14	2/6/14	35.3	2.9	2,635.00	168.34	87.83	256.17	2,378.83	S/L	30
21	Field Lines	6/30/14	6/30/14	30.5	2.5	627,123.65	31,356.18	20,904.12	52,260.30	574,863.35	S/L	30
22	2014 Allco Adds	6/30/14	6/30/14	30.5	2.5	84,831.35	4,241.57	2,827.71	7,069.28	77,762.07	S/L	30
23	Field Lines James St	11/30/14	11/30/14	25.4	2.1	5,600.00	202.23	186.67	388.90	5,211.10	S/L	30

BUS0057

BOOK

ADJUSTED BOOK

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5	875.00	14.58	29.17	43.75	831.25	S/L	30
28	2015 Allico Adds	3/31/15	6/30/15	18.3	1.5	52,108.79	868.48	1,736.96	2,605.44	49,503.35	S/L	30
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5	257,891.21	4,298.19	8,596.37	12,894.56	244,996.65	S/L	30
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5	4,100.00	68.33	136.67	205.00	3,895.00	S/L	30
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5	188,003.00	3,133.39	6,266.77	9,400.16	178,602.84	S/L	30
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5	76,288.24	1,271.47	2,542.94	3,814.41	72,473.83	S/L	30
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5	11,100.00	185.00	370.00	555.00	10,545.00	S/L	30
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5	2,500.00	41.67	83.33	125.00	2,375.00	S/L	30
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5	163,159.76	2,719.33	5,438.66	8,157.99	155,001.77	S/L	30
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5	459,258.76		7,654.31	7,654.31	451,604.45	S/L	30
38	2016 Allico Adds	3/31/16	6/30/16	6.1	0.5	17,621.24		284.21	284.21	17,337.03	S/L	30
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5	3,700.00		61.67	61.67	3,638.33	S/L	30
46	Field lines Q4	12/31/16	6/30/16	6.1	0.5	61,876.00		1,031.27	1,031.27	60,844.73	S/L	30
						5,006,171.00	450,130.67	157,821.96	607,952.63	4,398,218.37		
<b>Group Land</b>												
3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5	50,000.00				50,000.00	Land	
<b>Group Lift Sattions</b>												
13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7	2,997.00	1,073.93	299.70	1,373.63	1,623.37	S/L	10
14	Lift Station	11/30/12	11/30/12	49.7	4.1	20,866.39	2,144.61	695.55	2,840.16	18,026.23	S/L	30
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2	6,480.93	468.07	216.03	684.10	5,796.83	S/L	30
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7	2,381.48	317.54	158.77	476.31	1,905.17	S/L	10
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5	833.15	69.42	34.71	104.13	729.02	S/L	10
26	Spare Pump For LS 3,4	11/11/14	11/11/14	26.0	2.2	7,104.45	236.82	118.41	355.23	6,749.22	S/L	10
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5	3,532.72		176.64	176.64	3,356.08	S/L	10
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	7,244.09		362.20	362.20	6,881.89	S/L	10
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	1,569.63		78.48	78.48	1,491.15	S/L	10
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5	7,881.68		394.08	394.08	7,487.60	S/L	10
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5	7,193.21		359.66	359.66	6,833.55	S/L	10
						68,084.73	4,310.39	2,894.23	7,204.62	60,880.11		
<b>Group Pump Truck</b>												
37	2007 Mack pump truck	9/30/15	10/15/15	14.8	1.2	72,405.01	7,240.50	7,240.50	14,481.00	57,924.01	S/L	10
<b>Group WWTP Crystal Palace</b>												
1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9	10,500.00	5,862.51	700.00	6,562.51	3,937.49	S/L	15
<b>Group WWTP Port Bolivar</b>												

Asset	Property Description	BOOK				ADJUSTED BOOK						
		Original Date of Acq	Date in Service	Months in Service thru	Years in Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth	Book Period
4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9	508,997.00	229,048.63	33,933.13	262,981.76	246,015.24	S/L	15
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5	25,000.00	2,500.00	2,500.00	5,000.00	20,000.00	S/L	5
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5	34,713.18		3,471.32	3,471.32	31,241.86	S/L	5
						<hr/>						
						568,710.18	231,548.63	39,904.45	271,453.08	297,257.10		
Total						12,934,165.65	2,632,307.07	449,782.81	3,082,089.88	9,852,075.77		
total by year of Service												
2007						6,562,935.53	1,780,461.95	217,447.85	1,997,909.81	4,565,025.72		
2008						145,669.00	36,417.25	4,855.63	41,272.88	104,396.12		
2009						864,751.80	348,683.26	51,188.41	399,871.67	464,880.13		
2010						1,119,048.00	210,900.71	37,301.60	248,202.31	870,845.69		
2011						376,816.84	53,382.38	12,560.56	65,942.94	310,873.90		
2012						413,142.45	48,634.43	13,971.22	62,605.65	350,536.81		
2013						1,120,452.03	93,299.00	37,348.40	130,647.40	989,804.63		
2014						730,509.08	36,592.10	24,318.22	60,910.32	669,598.76		
2015						871,647.01	23,251.74	35,548.57	58,800.31	812,846.70		
2016						645,645.51	684.25	15,242.34	15,926.59	629,718.92		
Construction in Progress						83,548.40	-	-	-	83,548.40		
						<hr/>						
						12,934,165.65	2,632,307.07	449,782.81	3,082,089.88	9,852,075.77		
						-	-	-	-	-		
Assets							PPA	2,689,985.00				
Permitting								10,244,180.65				
								310,709.45				
								9,933,471.20				

BUS0059

Asset	Property Description	BOOK					Annual Deprn	PUC rate case adjusted life	ADJUSTED BOOK			
		Original Date of Acq	Date in Service	Months In Service thru 12/31/16	Years In Service	Book Cost			Adjusted life	Annual Deprn	Monthly Deprn	Inservice Accumulated
Group Arterial Lines												
2	Arterial Lines	12/31/07	12/31/07	109.6	9.1	135,514.62	4,065,438.53	50	81,308.77	6,775.73	742,620.10	
5	Arterial Lines	4/1/09	4/1/09	94.4	7.9	243.45	7,303.57	50	146.07	12.17	1,148.69	
						135,758.07	4,072,742.10		81,454.84	6,787.90	743,768.79	
Group Capitalized permitting												
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0	15,535.47	310,709.45		15,535.47	1,294.62	124,694.52	
Group Computers												
15	Computer	6/13/12	6/13/12	55.4	4.6	261.96	1,309.78		261.96	21.83	1,200.65	
Group Construction in Progress												
37	WWTP Expansion						83,548.40		-	-	-	
Group Developer Contributed Systems												
Field Lines												
	Biscayne System	12/31/07	6/30/07	114.1	9.5	11,035.20	331,056.00	50	6,621.12	551.76	62,975.37	
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	7,200.53	216,016.00	50	4,320.32	360.03	41,091.80	
	Avacet System	12/31/07	6/30/07	114.1	9.5	18,045.83	541,375.00	50	10,827.50	902.29	102,983.45	
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	2,438.33	73,150.00	50	1,463.00	121.92	13,915.01	
	Laguna System	12/31/07	6/30/07	114.1	9.5	11,520.00	345,600.00	50	6,912.00	576.00	65,742.01	
	Seagrass System	12/31/07	6/30/07	114.1	9.5	5,280.00	158,400.00	50	3,168.00	264.00	30,131.76	
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	880.00	26,400.00	50	528.00	44.00	5,021.96	
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	983.63	29,509.00	50	590.18	49.18	5,021.64	
	Waterways System	12/31/08	6/30/08	102.1	8.5	3,872.00	116,160.00	50	2,323.20	193.60	19,767.31	
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	1,214.40	36,432.00	50	728.64	60.72	5,471.19	
	The Palms System	12/31/13	6/30/13	42.1	3.5	387.20	11,616.00	50	232.32	19.36	814.62	
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	607.20	18,216.00	50	364.32	30.36	548.92	
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	731.40	21,942.00	50	438.84	36.57	221.20	
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	637.10	19,113.00	50	382.26	31.86	192.68	

BUS0060

Asset	Property Description	BOOK					ADJUSTED BOOK				
		Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Annual Deprn	Book Cost	Adjusted life	Annual Deprn	Monthly Deprn	Inservice Accumulated
	<b>Lift Stations</b>										
	Biscayne System	12/31/07	6/30/07	114.1	9.5	3,333.33	100,000.00	50	2,000.00	166.67	19,022.57
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	3,500.00	105,000.00	50	2,100.00	175.00	19,973.70
	Avacet System	12/31/07	6/30/07	114.1	9.5	5,333.33	160,000.00	50	3,200.00	266.67	30,436.12
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	2,500.00	75,000.00	50	1,500.00	125.00	14,266.93
	Laguna System	12/31/07	6/30/07	114.1	9.5	6,166.67	185,000.00	50	3,700.00	308.33	35,191.76
	Seagrass System	12/31/07	6/30/07	114.1	9.5	2,500.00	75,000.00	50	1,500.00	125.00	14,266.93
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	1,500.00	45,000.00	50	900.00	75.00	8,560.16
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	-	-	50	-	-	-
	Waterways System	12/31/08	6/30/08	102.1	8.5	-	-	50	-	-	-
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	-	-	50	-	-	-
	The Palms System	12/31/13	6/30/13	42.1	3.5	-	-	50	-	-	-
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	-	-	50	-	-	-
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	-	-	50	-	-	-
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	-	-	50	-	-	-
						89,666.17	2,689,985.00		53,799.70	4,483.31	495,617.08
	<b>Group Field Lines</b>										
	6 Sewer Lines	1/1/10	1/1/10	85.2	7.1	15,000.00	450,000.00	50	9,000.00	750.00	63,900.00
	8 Surveying Costs	4/1/10	4/1/10	82.2	6.9	1,264.37	37,931.00	50	758.62	63.22	5,196.55
	9 Sewer Lines	6/30/10	6/30/10	79.2	6.6	14,000.00	420,000.00	50	8,400.00	700.00	55,440.00
	10 Sewer Lines	8/31/10	8/31/10	77.1	6.4	4,333.33	130,000.00	50	2,600.00	216.67	16,712.22
	11 Incremental installation	12/31/10	12/31/10	73.1	6.1	2,703.90	81,117.00	50	1,622.34	135.20	9,878.25
	12 Field Lines	9/30/11	9/30/11	64.0	5.3	12,560.56	376,816.84	50	7,536.34	628.03	40,172.86
	16 Field Lines	6/30/12	6/30/12	54.8	4.6	12,975.97	389,279.06	50	7,785.58	648.80	35,575.78
	17 Field Lines	6/30/13	6/30/13	42.7	3.6	16,899.89	506,996.81	50	10,139.94	844.99	36,053.11
	19 2013 Alico Adds	6/30/13	6/30/13	42.7	3.6	19,845.28	595,358.29	50	11,907.17	992.26	42,336.59
	20 Field Lines Church Street	2/6/14	2/6/14	35.3	2.9	87.83	2,635.00	50	52.70	4.39	155.03
	21 Field Lines	6/30/14	6/30/14	30.5	2.5	20,904.12	627,123.65	50	12,542.47	1,045.21	31,878.79
	22 2014 Alico Adds	6/30/14	6/30/14	30.5	2.5	2,827.71	84,831.35	50	1,696.63	141.39	4,312.26
	23 Field Lines James St	11/30/14	11/30/14	25.4	2.1	186.67	5,600.00	50	112.00	9.33	237.07



BOOK							PUC rate case adjusted life				
Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Annual Deprn	Book Cost	Adjusted life	Annual Deprn	Monthly Deprn	Inservice Accumulated
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5	29.17	875.00	50	17.50	1.46	26.69
28	2015 Alco Adds	3/31/15	6/30/15	18.3	1.5	1,736.96	52,108.79	50	1,042.18	86.85	1,589.32
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5	8,596.37	257,891.21	50	5,157.82	429.82	7,865.68
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5	136.67	4,100.00	50	82.00	6.83	125.05
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5	6,266.77	188,003.00	50	3,760.06	313.34	5,734.09
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5	2,542.94	76,288.24	50	1,525.76	127.15	2,326.79
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5	370.00	11,100.00	50	222.00	18.50	338.55
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5	83.33	2,500.00	50	50.00	4.17	76.25
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5	5,438.66	163,159.76	50	3,263.20	271.93	4,976.37
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5	15,308.63	459,258.76	50	9,185.18	765.43	4,669.13
38	2016 Alco Adds	3/31/16	6/30/16	6.1	0.5	587.37	17,621.24				
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5	123.33	3,700.00	50	74.00	6.17	37.62
46	Field lines Q4	12/31/16	6/30/16	6.1	0.5	2,062.53	61,876.00				
						166,872.37	5,006,171.00		98,533.48	8,211.12	369,614.03
<b>Group Land</b>											
3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5		50,000.00				
<b>Group Lift Sattions</b>											
13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7	299.70	2,997.00		299.70	24.98	1,373.63
14	Lift Station	11/30/12	11/30/12	49.7	4.1	695.55	20,866.39		695.55	57.96	2,840.16
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2	216.03	6,480.93		216.03	18.00	684.10
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7	238.15	2,381.48		238.15	19.85	476.31
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5	83.32	833.15		83.32	6.94	104.13
26	Spare Pump For LS 3,4	11/11/14	11/11/14	25.0	2.2	710.45	7,104.45		710.45	59.20	355.23
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5	353.27	3,532.72		353.27	29.44	176.64
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	724.41	7,244.09		724.41	60.37	362.20
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	156.96	1,569.63		156.96	13.08	78.48
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5	788.17	7,881.68		788.17	65.68	394.08
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5	719.32	7,193.21		719.32	59.94	359.66
						4,985.32	68,084.73		4,985.32	415.44	7,204.62
<b>Group Pump Truck</b>											
37	2007 Mack pump truck	9/30/15	10/15/15	14.8	1.2	7,240.50	72,405.01		7,240.50	603.38	14,481.00
<b>Group WWTP Crystal Palace</b>											
1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9	700.00	10,500.00		700.00	58.33	6,562.51
<b>Group WWTP Port Bolivar</b>											

US0062

Asset	Property Description	BOOK					ADJUSTED BOOK				
		Original Date of Accq	Date in Service	Months in Service thru	Years In Service	Annual Deprn	PUC rate case adjusted life Book Cost	Adjusted life	Annual Deprn	Monthly Deprn	Inservice Accumulated
4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9	33,933.13	508,997.00	25	20,359.88	1,696.66	160,107.83
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5	5,000.00	25,000.00	26	961.54	80.13	1,469.02
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5	6,942.64	34,713.18	27	1,285.67	107.14	657.12
						45,875.77	568,710.18		22,607.09	1,883.92	162,233.97
	<b>Total</b>					466,895.62	12,934,165.65		285,118.36	23,759.86	1,925,377.19
	<b>total by year of Service</b>										
		2007				217,447.85	6,562,935.53		130,748.71	10,895.73	1,212,762.14
		2008				4,855.63	145,669.00		2,913.38	242.78	24,788.95
		2009				51,188.41	864,751.80		37,032.02	3,086.00	292,622.88
		2010				37,301.60	1,119,048.00		22,380.96	1,865.08	151,127.02
		2011				12,560.56	376,816.84		7,536.34	628.03	40,172.86
		2012				13,971.22	413,142.45		8,780.83	731.74	39,789.57
		2013				37,348.40	1,120,452.03		22,495.45	1,874.62	79,888.42
		2014				25,038.24	730,509.08		15,435.71	1,286.31	37,518.81
		2015				38,048.57	871,647.01		23,686.88	1,973.91	39,557.73
		2016				29,135.14	645,645.51		14,108.08	1,175.67	7,148.81
	<b>Construction in Progress</b>					-	83,548.40		-	-	-
						466,895.62	12,934,165.65		285,118.36	23,759.86	1,925,377.19

PPA

Assets  
Permitting

BU00063

BOOK

Asset	Property Description	Original Date of Acq	Date in Service	Months In Service thru 12/31/16	Years In Service	Book Net Book Val
<b>Group Arterial Lines</b>						
2	Arterial Lines	12/31/07	12/31/07	109.6	9.1	3,322,818.43
5	Arterial Lines	4/1/09	4/1/09	94.4	7.9	6,154.88
						<u>3,328,973.31</u>
<b>Group Capitalized permitting</b>						
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0	186,014.93
<b>Group Computers</b>						
15	Computer	6/13/12	6/13/12	55.4	4.6	109.13
<b>Group Construction In Progress</b>						
37	WWTP Expansion					83,548.40
<b>Group Developer Contributed Systems</b>						
<b>Field Lines</b>						
	Biscayne System	12/31/07	6/30/07	114.1	9.5	268,080.63
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	174,924.20
	Avacet System	12/31/07	6/30/07	114.1	9.5	438,391.55
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	59,234.99
	Laguna System	12/31/07	6/30/07	114.1	9.5	279,857.99
	Seagrass System	12/31/07	6/30/07	114.1	9.5	128,268.24
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	21,378.04
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	24,487.36
	Waterways System	12/31/08	6/30/08	102.1	8.5	96,392.69
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	30,960.81
	The Palms System	12/31/13	6/30/13	42.1	3.5	10,801.38
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	17,667.08
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	21,720.80
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	18,920.32

BUS0064

BOOK

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years in Service	Book Net Book Val
	Lift Stations					
	Biscayne System	12/31/07	6/30/07	114.1	9.5	80,977.43
	Audubon Village System	12/31/07	6/30/07	114.1	9.5	85,026.30
	Avacet System	12/31/07	6/30/07	114.1	9.5	129,563.88
	Holiday Shores System	12/31/07	6/30/07	114.1	9.5	60,733.07
	Laguna System	12/31/07	6/30/07	114.1	9.5	149,808.24
	Seagrass System	12/31/07	6/30/07	114.1	9.5	60,733.07
	Dunes of Bolivar System	12/31/07	6/30/07	114.1	9.5	36,439.84
	Coconut Grove System	12/31/08	6/30/08	102.1	8.5	-
	Waterways System	12/31/08	6/30/08	102.1	8.5	-
	Peninsula 19 System	12/31/09	6/30/09	90.1	7.5	-
	The Palms System	12/31/13	6/30/13	42.1	3.5	-
	Seabreeze West System	12/31/15	6/30/15	18.1	1.5	-
	Lafitte's Landing System	12/31/16	6/30/16	6.0	0.5	-
	Sandpiper East System	12/31/16	6/30/16	6.0	0.5	-
						2,194,367.92

Group Field Lines

	6	Sewer Lines	1/1/10	1/1/10	85.2	7.1	386,100.00
	8	Surveying Costs	4/1/10	4/1/10	82.2	6.9	32,734.45
	9	Sewer Lines	6/30/10	6/30/10	79.2	6.6	364,560.00
	10	Sewer Lines	8/31/10	8/31/10	77.1	6.4	113,287.78
	11	Incremental installation	12/31/10	12/31/10	73.1	6.1	71,238.75
	12	Field Lines	9/30/11	9/30/11	64.0	5.3	336,643.98
	16	Field Lines	6/30/12	6/30/12	54.8	4.6	353,703.28
	17	Field Lines	6/30/13	6/30/13	42.7	3.6	470,943.70
	19	2013 Allco Adds	6/30/13	6/30/13	42.7	3.6	553,021.70
	20	Field Lines Church Street	2/6/14	2/6/14	35.3	2.9	2,479.97
	21	Field Lines	6/30/14	6/30/14	30.5	2.5	595,244.86
	22	2014 Allco Adds	6/30/14	6/30/14	30.5	2.5	80,519.09
	23	Field Lines James St	11/30/14	11/30/14	25.4	2.1	5,362.93

BOOK

Asset	Property Description	Original Date of Acq	Date in Service	Months In Service thru	Years In Service	Book Net Book Val
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5	848.31
28	2015 Allco Adds	3/31/15	6/30/15	18.3	1.5	50,519.47
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5	250,025.53
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5	3,974.95
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5	182,268.91
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5	73,961.45
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5	10,761.45
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5	2,423.75
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5	158,183.39
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5	454,589.63
38	2016 Allco Adds	3/31/16	6/30/16	6.1	0.5	
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5	3,662.38
46	Field lines Q4	12/31/16	6/30/16	6.1	0.5	
						4,557,059.73

Group Land

3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5	50,000.00
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Group Lift Stations

13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7	1,623.37
14	Lift Station	11/30/12	11/30/12	49.7	4.1	18,026.23
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2	5,796.83
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7	1,905.17
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5	729.02
26	Spare Pump For LS 3,4	11/11/14	11/11/14	26.0	2.2	6,749.22
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5	3,356.08
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	6,881.89
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	1,491.15
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5	7,487.60
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5	6,833.55
						60,880.11

Group Pump Truck

37	2007 Mack pump truck	9/30/15	10/15/15	14.8	1.2	57,924.01
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Group WWTP Crystal Palace

1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9	3,937.49
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Group WWTP Port Bolivar

BOOK						
Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Book Net Book Val
4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9	348,889.17
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5	23,530.98
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5	34,056.06
						406,476.21
Total						10,929,291.22
total by year of Service						
2007						5,350,173.39
2008						120,880.05
2009						572,128.92
2010						967,920.98
2011						336,643.98
2012						373,352.88
2013						1,040,563.61
2014						692,990.27
2015						832,089.28
2016						558,999.46
Construction in Progress						83,548.40
						10,929,291.22
						-
						PPA
Assets						
Permitting						

BUS0067

BOOK												
Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru 12/31/16	Years In Service	Book Cost	Book prior Deprn	Book Current Deprn	Book End Deprn	Book Net Book Val	Book Meth.	Book Period
<b>Group Arterial Lines</b>												
2	Arterial Lines	12/31/07	12/31/07	109.6	9.1	4,065,438.53	1,084,116.96	135,514.62	1,219,631.58	2,845,806.95	S/L	30
5	Arterial Lines	4/1/09	4/1/09	94.4	7.9	7,303.57	1,643.29	243.45	1,886.74	5,416.83	S/L	30
						<u>4,072,742.10</u>	<u>1,085,760.25</u>	<u>135,758.07</u>	<u>1,221,518.32</u>	<u>2,851,223.78</u>		
<b>Group Capitalized permitting</b>												
7	Permitting Costs	3/1/09	3/1/09	95.4	8.0	310,709.45	109,159.05	15,535.47	124,694.52	186,014.93	S/L	20
<b>Group Computers</b>												
15	Computer	6/13/12	6/13/12	55.4	4.6	1,309.78	938.69	261.96	1,200.65	109.13	S/L	5
<b>Group Construction In Progress</b>												
37	WWTP Expansion					83,548.40			-	83,548.40	S/L	30
						<u>83,548.40</u>	-	-	-	83,548.40		
<b>Group Field Lines</b>												
6	Sewer Lines	1/1/10	1/1/10	85.2	7.1	450,000.00	90,000.00	15,000.00	105,000.00	345,000.00	S/L	30
8	Surveying Costs	4/1/10	4/1/10	82.2	6.9	37,931.00	7,270.12	1,264.37	8,534.49	29,396.51	S/L	30
9	Sewer Lines	6/30/10	6/30/10	79.2	6.6	420,000.00	77,000.00	14,000.00	91,000.00	329,000.00	S/L	30
10	Sewer Lines	8/31/10	8/31/10	77.1	6.4	130,000.00	23,111.09	4,333.33	27,444.42	102,555.58	S/L	30
11	Incremental Installation	12/31/10	12/31/10	73.1	6.1	81,117.00	13,519.50	2,703.90	16,223.40	64,893.60	S/L	30
12	Field Lines	9/30/11	9/30/11	64.0	5.3	376,816.84	53,382.38	12,560.56	65,942.94	310,873.90	S/L	30
16	Field Lines	6/30/12	6/30/12	54.8	4.6	389,279.06	45,415.89	12,975.97	58,391.86	330,887.20	S/L	30
17	Field Lines	6/30/13	6/30/13	42.7	3.6	506,996.81	42,249.73	16,899.89	59,149.62	447,847.19	S/L	30
19	2013 Allco Adds	6/30/13	6/30/13	42.7	3.6	595,358.29	49,613.20	19,845.28	69,458.48	525,899.81	S/L	30
20	Field Lines Church Street	2/6/14	2/6/14	35.3	2.9	2,635.00	168.34	87.83	256.17	2,378.83	S/L	30
21	Field Lines	6/30/14	6/30/14	30.5	2.5	627,123.65	31,356.18	20,904.12	52,260.30	574,863.35	S/L	30
22	2014 Allco Adds	6/30/14	6/30/14	30.5	2.5	84,831.35	4,241.57	2,827.71	7,069.28	77,762.07	S/L	30
23	Field Lines James St	11/30/14	11/30/14	25.4	2.1	5,600.00	202.23	186.67	388.90	5,211.10	S/L	30
27	Field lines Faggard Slip Rd	2/27/15	6/30/15	18.3	1.5	875.00	14.58	29.17	43.75	831.25	S/L	30
28	2015 Allco Adds	3/31/15	6/30/15	18.3	1.5	52,108.79	868.48	1,736.96	2,605.44	49,503.35	S/L	30
29	Field Lines Q1	3/31/15	6/30/15	18.3	1.5	257,891.21	4,298.19	8,596.37	12,894.56	244,996.65	S/L	30
30	Field lines Utility Spec	5/31/15	6/30/15	18.3	1.5	4,100.00	68.33	136.67	205.00	3,895.00	S/L	30
31	Field Lines Q2	6/30/15	6/30/15	18.3	1.5	188,003.00	3,133.39	6,266.77	9,400.16	178,602.84	S/L	30
33	Field lines 23rd	9/30/15	6/30/15	18.3	1.5	76,288.24	1,271.47	2,542.94	3,814.41	72,473.83	S/L	30
34	Field lines Seabreez & ElmGrove	9/30/15	6/30/15	18.3	1.5	11,100.00	185.00	370.00	555.00	10,545.00	S/L	30
35	Coastal Surveying Taps	10/31/15	6/30/15	18.3	1.5	2,500.00	41.67	83.33	125.00	2,375.00	S/L	30
36	Field Lines Q4	12/31/15	6/30/15	18.3	1.5	163,159.76	2,719.33	5,438.66	8,157.99	155,001.77	S/L	30
38	Field Lines Q1	3/31/16	6/30/16	6.1	0.5	459,258.76		7,654.31	7,654.31	451,604.45	S/L	30
38	2016 Allco Adds	3/31/16	6/30/16	6.1	0.5	17,621.24		284.21	284.21	17,337.03	S/L	31
39	Coastal Surveying Taps	6/30/16	6/30/16	6.1	0.5	3,700.00		61.67	61.67	3,638.33	S/L	30
46	Field Lines Q4	12/31/16	6/30/16	6.1	0.5	61,876.00		1,031.27	1,031.27	60,844.73	S/L	30

BUS0068

5,006,171.00 450,130.67 157,821.96 607,952.63 4,398,218.37

Group Land

3 1329 29 Port Bolivar 9/1/07 9/1/07 113.6 9.5 50,000.00 50,000.00 Land

Group Lift Stations

13	Lift Station Fence	5/18/12	5/18/12	56.3	4.7	2,997.00	1,073.93	299.70	1,373.63	1,623.37	S/L	10
14	Lift Station	11/30/12	11/30/12	49.7	4.1	20,866.39	2,144.61	695.55	2,840.16	18,026.23	S/L	30
18	Haun Equipment	10/23/13	10/23/13	38.8	3.2	6,480.93	468.07	216.03	684.10	5,796.83	S/L	30
24	Temporary Holding Tanks	5/15/14	5/15/14	32.0	2.7	2,381.48	317.54	158.77	476.31	1,905.17	S/L	10
25	High Island Culverts	7/25/14	7/25/14	29.7	2.5	833.15	69.42	34.71	104.13	729.02	S/L	10
26	Spare Pump For LS 3,4	11/11/14	11/11/14	26.0	2.2	7,104.45	236.82	118.41	355.23	6,749.22	S/L	10
40	Lift Station Blowers	5/27/16	6/30/16	6.1	0.5	3,532.72		176.64	176.64	3,356.08	S/L	10
41	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	7,244.09		362.20	362.20	6,881.89	S/L	10
42	Spare Pump For LS	6/13/16	6/30/16	6.1	0.5	1,569.63		78.48	78.48	1,491.15	S/L	10
43	Spare Pump For LS	9/8/16	6/30/16	6.1	0.5	7,881.68		394.08	394.08	7,487.60	S/L	10
45	Spare Pump For LS 3,4,5	12/22/16	6/30/16	6.1	0.5	7,193.21		359.66	359.66	6,833.55	S/L	10

68,084.73 4,310.39 2,894.24 7,204.63 60,880.10

Group Pump Truck

37 2007 Mack pump truck 9/30/15 10/15/15 14.8 1.2 72,405.01 7,240.50 7,240.50 14,481.00 57,924.01 S/L 10

72,405.01 7,240.50 7,240.50 14,481.00 57,924.01

Group WWTP Crystal Palace

1 Crystal Palace WWTP 4/1/07 4/1/07 118.7 9.9 10,500.00 5,862.51 700.00 6,562.51 3,937.49 S/L 15

Group WWTP Port Bolivar

4	WWTP 1329 29th Port Bolivar	9/1/07	4/1/09	94.4	7.9	508,997.00	229,048.63	33,933.13	262,981.76	246,015.24	S/L	15
32	Used Frac tank WWTP	6/30/15	6/30/15	18.3	1.5	25,000.00	2,500.00	2,500.00	5,000.00	20,000.00	S/L	5
44	Used Frac tank WWTP	7/11/16	6/30/16	6.1	0.5	34,713.18		3,471.32	3,471.32	31,241.86	S/L	5

568,710.18 231,548.63 39,904.45 271,453.08 297,257.10

Total 10,244,180.65 1,894,950.69 360,116.65 2,255,067.34 7,989,113.31

total by year of Service

2007	4,125,938.53	1,089,979.47	136,214.62	1,226,194.09	2,899,744.44
2008					
2009	828,319.80	340,789.66	49,974.01	390,763.67	437,556.13
2010	1,119,048.00	210,900.71	37,301.60	248,202.31	870,845.69
2011	376,816.84	53,382.38	12,560.56	65,942.94	310,873.90

BU50069



	2012	413,142.45	48,634.43	13,971.22	62,605.65	350,536.80
	2013	1,108,836.03	92,331.00	36,961.20	129,292.20	979,543.83
	2014	730,509.08	36,592.10	24,318.22	60,910.32	669,598.76
	2015	853,431.01	22,340.94	34,941.37	57,282.31	796,148.70
	2016	604,590.51	-	13,873.84	13,873.84	590,716.67
Construction in Progress		83,548.40	-	-	-	83,548.40
		<u>10,244,180.65</u>	<u>1,894,950.69</u>	<u>360,116.65</u>	<u>2,255,067.34</u>	<u>7,989,113.31</u>

BUS0070

Annual Deprn	Prior Eliminations	Current Eliminations	amort	book diff	deprn
135,514.62					135,514.62
243.45					243.45
<u>135,758.07</u>					
15,535.47			15,535.47		
261.96					261.96
15,000.00					15,000.00
1,264.37					1,264.37
14,000.00					14,000.00
4,333.33					4,333.33
2,703.90					2,703.90
12,560.56					12,560.56
12,975.97					12,975.97
16,899.89					16,899.89
19,845.28	49,613.20	19,845.28		19,845.28	
87.83					87.83
20,904.12					20,904.12
2,827.71	4,241.57	2,827.71		2,827.71	
186.67					186.67
29.17					29.17
1,736.96	868.48	1,736.96		1,736.96	
8,596.37					8,596.37
136.67					136.67
6,266.77					6,266.77
2,542.94					2,542.94
370.00					370.00
83.33					83.33
5,438.66					5,438.66
15,308.63					15,308.63
568.43		284.21		568.43	
123.33					123.33
2,062.53					2,062.53

BUS0071

166,853.42	54,723.25	24,694.16		
	g/l	79,417.41		
	diff	79,435.33		
		(17.92)		
299.70			299.70	
695.55			695.55	
216.03			216.03	
238.15			238.15	
83.32			83.32	
710.45			710.45	
353.27			353.27	
724.41			724.41	
156.96			156.96	
788.17			788.17	
719.32			719.32	
<hr/>				
4,985.32				
7,240.50			7,240.50	
<hr/>				
7,240.50				
700.00			700.00	
33,933.13			33,933.13	
5,000.00			5,000.00	
6,942.64			6,942.64	
<hr/>				
45,875.77				
377,210.51				
		15,535.47	24,978.37	336,696.66
		1,294.62	2,081.53	28,058.05
				31,434.21
BUS0072				
136,214.62				
49,974.01				
37,301.60				
12,560.56				

13,971.22  
36,961.20  
25,038.24  
37,441.37  
27,747.69  
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377,210.51  
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