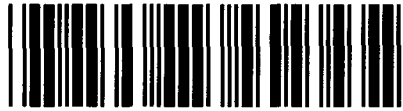


Control Number: 47680



Item Number: 1

Addendum StartPage: 0



Bolivar Utility Services, LLC  
PO BOX 22858  
BEAUMONT, TX 77720

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 <sup>72</sup> [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**

<u>P.O. Box 22858</u>	<u>Beaumont</u>	<u>TX</u>	<u>77720</u>
Company Address	City	State	Zip

(409) 861-4499

Company Phone Number

58,925.00

Annual Revenue Increase

10/13/2017

Date Notice Delivered

9/30/2015

Date of Last Rate Change

Monthly on SUD schedule

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

CURRENT RATES		PROPOSED RATES	
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>	
\$ <u>4.00</u>		\$ <u>6.00</u>	
<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.	
Gallage charges are determined based on average consumption for winter period which includes the following months:		Gallage 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 (Maximum - \$25.00)	\$ 0.00

Regulatory Assessment of 1% is added to base rate and gallage 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 Protestant:

\_\_\_\_\_ 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

		Attachment Schedule	Items Checked
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"/>
	<u>Include the appropriate schedules:</u>		
	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.

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
		<b>Volume related expenses:</b>				
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
		<b>Non-volume related expenses:</b>				
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
		<b>Admin. &amp; general expenses:</b>				
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: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 FOR TEST YEAR ENDED: 31 December 2016

**I-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.		<b>Total Metered &amp; Flat Rate Revenue</b>	<b>368,443</b>	
5.		Plus: Total Other Revenues	3,303	From II-3, Column B, line 7
6		<b>Total Historic Test Year Revenues per income</b>	<b>371,746</b>	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>

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
---

**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.	Total *				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.	Total Other Revenues	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>

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>
--

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	
	<u>2014</u>	\$ <u>10,634</u>	
	<u>2015</u>	\$ <u>10,702</u>	
Test Year	<u>2016</u>	\$ <u>11,792</u>	
K & M Change		\$ _____	(to I-1, Column E, Line 2)
Adjusted Test year		\$ <u>11,792.00</u>	(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	
	<u>2014</u>	\$ <u>2,166</u>	
	<u>2015</u>	\$ <u>1,665</u>	
a. Test Year	<u>2016</u>	\$ <u>1,818</u>	
b. K & M Change		\$ _____	(to I-1, Column E, Line 14)
c. Adjusted Test year (a. + b.)		\$ <u>1,818</u>	(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.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
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.

	<u>Year</u>	<u>Amount</u>	
	<u>2014</u>	\$ <u>14,059</u>	
	<u>2015</u>	\$ <u>16,959</u>	
a. Test Year	<u>2016</u>	\$ <u>21,690</u>	Power and water for WWTP and Lift-stations
b. K & M Change		\$ <u>(3,020)</u>	(to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		\$ <u>18,670</u>	(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: _____	Bolívar 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> SCHEDULES - CLASS B RATE/TARIFF CHANGE <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
		\$ _____
	2014	\$ <u>0</u>
	2015	\$ <u>0</u>
a. Test Year	2016	\$ <u>1,188</u>
b. K & M Change		\$ _____ (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:	Bolivar 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 <u>Bolivar Utility Service, LLC</u>
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-10 OTHER PLANT MAINTENANCE
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
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
<u>2014</u>	\$ <u>69,368</u>
<u>2015</u>	\$ <u>86,051</u>
a. Test Year <u>2016</u>	\$ <u>124,426</u>
b. K & M Change	\$ <u>-</u> (to I-1, Column E, Line 9)
c. Adjusted Test year (a. + b.)	\$ <u>124,426</u> (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> Year	\$ <u>30,630</u> Total Amount	\$ <u>-</u> Pensions	\$ <u>27,920</u> Health	\$ <u>2,710</u> Other	\$ <u>-</u> Amount Capitalized*
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Cost per Employee: 10,210

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

Number of Employees covered: 4

Cost per Employee: 7,695

List types of Pensions & Benefits:

<u>2016</u> Year	\$ <u>35,589</u> Total Amount	\$ <u>-</u> Pensions	\$ <u>31,184</u> Health	\$ <u>4,405</u> Other	\$ <u>-</u> Amount Capitalized*
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Number of Employees covered: 5

Cost per Employee: 7,118

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



UTILITY NAME <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-12 BAD DEBTS</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.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
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
	<u>2014</u>	\$	<u>(127)</u>
	<u>2015</u>	\$	<u>1,075</u>
a. Test Year	<u>2016</u>	\$	<u>2,319</u>
b. K & M Change		\$	<u>                    </u> (to I-1, Column E, Line 15)
c. Adjusted Test year (a. + b.)		\$	<u>2,319</u> (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
II-13 OFFICE SERVICES AND RENTALS
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
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>                    </u> Bolivar Utility Service, LLC SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-14 OFFICE SUPPLIES</b> FOR THE TEST YEAR ENDED: <u>                    </u> 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
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>                    </u> Bolivar Utility Service, LLC SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-15 PROFESSIONAL SERVICES</b> FOR THE TEST YEAR ENDED: <u>                    </u> 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
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
<b>II-16 INSURANCE</b>
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	\$ 2,000.00	7/2017
amount of coverage increased for new plant		

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.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
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 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>
---

**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
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:**

	Year	Amount	
	<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:**

Description	Amount	Date in service
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**

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: 31 December 2016
---

**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 Line No	B Description	C Amount	D Percentage	E Rate	F Reference	G 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)
<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 expensed 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: Bolivar Utility Service, LLC (SEE BUS III-3)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE

Schedule III-3

**III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION**

(Provide a schedule for each PWS system)

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.

**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
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
						4,072,742.10	1,085,760.25	135,758.07	1,221,518.32	2,851,223.78		
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 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
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
BUS036 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 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 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
						2,459,985.00	722,633.67	80,692.38	803,326.05	1,656,658.95		

**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 Depn	Book Current Depn	Book End Depn	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 Alloc 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
B E S O 0 8 8 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		
	Total					9,333,406.15	2,348,192.72	296,091.23	2,644,283.95	7,566,141.46		
	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				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		

BUS0039



**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				

**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	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	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
	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
	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
	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
BUS0041 puc adj	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

BUS0042

**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 Allco 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 Allco 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 Allco 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
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)
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

PUCs

**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
<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	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
<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	7,240.50	603.38
<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	700.00	58.33
<b>Group WWTP Port Bolivar</b>											
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
	<b>Total</b>					346,870.31	9,333,406.15		224,767.76	224,206.30	18,730.65
	<b>total by year of Service</b>										
		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

BUS III-3		BOOK				Recommended Lives		CIAC			
Asset	Property Description	Original Date of Accq	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				
BUS0046 puc adj	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 2016 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 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 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 Alloc 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 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
						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 Sattions											
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

**BUS III-3**

**BOOK**

**Recommended Lives**

**CIAC**

Asset	Property Description	BOOK		Recommended Lives		CIAC					
		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
		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)				
	Construction In Progress					-	83,548.40				
						1,786,208.08	7,547,198.07				
						-	-				

CIAC

Developer  
Residential

**BUS III-3**

**BOOK**

Asset	Property Description	Original Date of Accq	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			
BUS 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			
2016	Commercial 2016 CIAC		6/30/16	6.1	0.5	(544.00)	(3,336.51)	(323,060.99)
2016	Residential 2016 CIAC		6/30/16	6.1	0.5	(558.33)	(3,424.44)	(331,575.56)
2016	Field lines Q4	12/31/16	6/30/16	6.1	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
<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			
Total						(6,001.27)	(234,570.88)	(3,366,188.62)
total by year of Service								
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 Deprn	Inservice Accumulated	Book Net Book Val
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2013  
2014  
2015  
2016

Construction In Progress

CIAC

Developer  
Residential



Asset	Property Description	BOOK				ADJUSTED BOOK							
		Original Date of Acq	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 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
	<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
						2,689,985.00	737,356.38	89,666.17	827,022.55	1,862,962.45		

Group Field Lines

BUS0057	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

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 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	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		

Group Land

3	1329 29 Port Bolivar	9/1/07	9/1/07	113.6	9.5	50,000.00				50,000.00	Land	
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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	2,894.23	7,204.62	60,880.11		

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
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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
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Group WWTP Port Bolivar

US0058

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
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						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		
						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					ADJUSTED BOOK				
		Original Date of Acq	Date in Service	Months In Service thru 12/31/16	Years In Service	Annual Deprn	PUC rate case adjusted life Book Cost	Adjusted life	Annual Deprn	Monthly Deprn	Inservice Accumulated
<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	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
<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	1,294.62	124,694.52
<b>Group Computers</b>											
15	Computer	6/13/12	6/13/12	55.4	4.6	261.96	1,309.78		261.96	21.83	1,200.65
<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	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					PUC rate case	ADJUSTED BOOK				
		Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Annual Deprn	adjusted life	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 Allco 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 Allco 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	

BU50061

BOOK							PUC rate case adjusted life	ADJUSTED BOOK			
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 Allco 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 Allco 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
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	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	26.0	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
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	603.38	14,481.00
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	58.33	6,562.51
Group WWTP Port Bolivar											

BU S0062

Asset	Property Description	BOOK					Annual Deprn	PUC rate case adjusted life	ADJUSTED BOOK			
		Original Date of Accq	Date in Service	Months In Service thru	Years In Service	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	
	Total					466,895.62	12,934,165.65		285,118.36	23,759.86	1,925,377.19	
	total by year of Service											
	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	
	Construction in Progress					-	83,548.40		-	-	-	
						466,895.62	12,934,165.65		285,118.36	23,759.86	1,925,377.19	
						-	-		-	-	-	

PPA

Assets  
Permitting

BUS0063



BOOK

Asset	Property Description	Original Date of Accq	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

BU0064

BOOK

Asset	Property Description	Original Date of Accq	Date in Service	Months In Service thru	Years In Service	Book Net Book Val
	<b>Lift Stations</b>					
	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

BUS0065	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 Accq	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 Allico 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 Allico 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
Group Lift Sattions						
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
Group WWTP Crystal Palace						
1	Crystal Palace WWTP	4/1/07	4/1/07	118.7	9.9	3,937.49
Group WWTP Port Bolivar						

9900566

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

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
						4,072,742.10	1,085,760.25	135,758.07	1,221,518.32	2,851,223.78		
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	S/L	30
						83,548.40	-	-	-	83,548.40		
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
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

BU0068

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 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

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

BUS0069

	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>
		-	-	-	-	-

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
<u>BUS0071</u>					



166,853.42	54,723.25	24,694.16
	g/l	79,417.41
	diff	79435.33
		(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

---

4,985.32

7,240.50	7,240.50
----------	----------

---

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

---

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  
-

---

377,210.51  
-

UTILITY NAME <b>Bolivar Utility Service, LLC</b> SCHEDULES - CLASS <b>B</b> RATE/TARIFF CHANGE <b>III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE</b> FOR TEST YEAR ENDED <span style="float: right;">31 December 2016</span>
---

ORIGINAL COST DATA

A	B	C	D
Line No	Description	Amount	Amount
1	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 7,083,611
2	Plant additions after previous rate case		
3		\$	
4	2015 additions	\$ 871,647	
5	2015 CIAC	\$ (560,862)	
6	2016 additions	\$ 645,646	
7	2016 CIAC	\$ (661,398)	
8	Construction in progress	\$ 83,548	
9	PP adjustment for developer		
10	contributed systems	\$ 1,871,214	
11	Total additions (add lines 3 through 10, Col C)		\$ 2,249,795
12	Test year plant retirements after previous rate case		
13		\$	
14			
15			
16			
17			
18			
19			
20			
21	Total retirements (add line 13 through 20, Col C)		\$
22	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	9,333,406

Please provide a full explanation of any adjustments to accounts from the prior period

UTILITY NAME: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,  
 MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS**  
 FOR THE TEST YEAR ENDED: 31 December 2016

III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	-
2.	Test year costs added	
3.	Test year construction costs completed	604,591
4.	Ending balance	
5.	Average balance - test year (line 1 plus line 4. divided by 2)	-

Typically zero, to Schedule III-2, Line 3

		Materials & Supplies inventory	Prepaid Expenses
6.	Sum of 12 test year month end balances		24,315
7.	One month prior to the test year, month end balance		2,203
8.	13 Month Average balance (line 6 plus line 7, divided by 13)	N/A	2,040

To III-2, Line 4.

To III-2, Line 6.

\*\*\*DO NOT include construction work in progress in rate base, unless the utility meets the requirements of

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> SCHEDULES FOR CLASS B RATE/TARIFF CHANGE <b>III-5 WORKING CASH ALLOWANCE CALCULATIONS</b> FOR THE TEST YEAR ENDED: 31 December 2016
--

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.
2. A utility which has all metered customers and bills monthly shall divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class B utility, or by 8 if it is a Class C utility filing a Class B package to calculate working cash allowance. An example follows:

	Class B	Class C
1. Annual Expenses	\$70,000	\$70,000
2. Taxes and depreciation	(10,000)	(10,000)
3. Net Expenses (Line 1 - Line 2)	60,000	60,000
4. Working Cash (Line 3 / line 5)	\$5,000	\$7,500
5. Divisor	12	8

A Line No	B Description	Water		Sewer	
		Class B	Class C	Class B	Class C
1	Annual O & M Expenses			1,420,449	
2	Working Cash (Line 3 / Line 5)			118,371	
3	Divisor	12		12	8

From Sch I-1, line 25  
To Sch III-2, line 5

UTILITY NAME: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-6 LONG TERM DEBT/ NOTES PAYABLE – WATER AND SEWER**  
 FOR THE YEAR ENDED: 31 December 2016

List the following information concerning debt and equity of the utility and attach copies of notes payable used. Round all percentages to two (2) decimal places. If debt from affiliated interests is allocated to the utility, provide workpapers demonstrating and justifying the allocation.

	(A) Long Term Debt Name of Bank/Lender	(B ) Date of Issue	(C ) Date of Maturity	(D) Original Amount of Loan	(E ) Outstanding or Unpaid Balance- End of Test Year	(F) Interest Rate	(G)=Col E, Line 20 x Col F, Line 20 Weighted Average
1	Part 1 - Debt						
2							
3	N/A						
4							
5							
6							
7							
8							
9	Total						

To Sch III-1,  
Column G,  
Line 5

List short term debt, if any

UTILITY NAME <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE</b> FOR THE TEST YEAR ENDED. <span style="float: right;">31 December 2016</span>
--

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. 44911__)	896,609
2	Ending balance per Sch III-3, Column F, Line 50	1,786,208
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	CIAC	

Must match previous rate case

UTILITY NAME Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-8 ADVANCES FOR CONSTRUCTION AND CONTRIBUTIONS IN AID OF CONSTRUCTION**  
 FOR THE TEST YEAR ENDED: 31 December 2016

**III-8(a) ADVANCES FOR CONSTRUCTION:**

Line No.	A Item	B Date of Installation	C Total Cost	D Amount of Advance	E Repayments made to developer	F (F)=(D)-(E) Rate base Value (to Sch III-2)	G Amount to be refunded in the future*
1.	Developer Contributions		110.667				
2.							
3.							
4.							
5.							
6.	Total						

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

**III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:**

Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value (to Sch III-2)
1.	See detail BUS III-3 schedule						
2.							
3.							
4.							
5.							
6.	Total						

\*Customer CIAC is entered directly on III-3



UTILITY NAME:	Bolivar Utility Service, LLC
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
<b>III-9 DEFERRED INCOME TAXES AND</b>	
DEFERRED INVESTMENT TAX CREDITS	
FOR THE TEST YEAR ENDED:	31 December 2016

To the extent that new line items have been included within the calculation of ADIT since the last rate filing, provide a complete description of the underlying issues that give rise to the new category of ADIT.

Line No.	Description	Test Year Amount
1.	Beginning balance	0
2.	Test year amount	0
3.	Ending balance	0

**III-9(b) ACCUMULATED DEFERRED INVESTMENT TAX CREDITS:**

Line No.	Description	Test Year Amount
1.	Beginning balance	0
2.	Test year amortization	0
3.	Ending balance	0

UTILITY NAME Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-10 OTHER DEFERRED ASSETS**  
 FOR THE TEST YEAR ENDED:

III-10(a) : Other Deferred Assets

Line No.	Description	Test Year Amount
1.		
2.		
3.		

III-10(b) ACCUMULATED AMORTIZATION ON OTHER DEFERRED ASSETS

Line No.	Description	Test Year Amount	Total Accum Amort End of test year
1.			
2.			
3.			

UTILITY NAME: Bolivar Utility Service, LLC

**SCHEDULES - CLASS B RATE/TARIFF CHANGE**

Section IV is used to report taxes other than income for proposed revenues.

**Instructions for Section IV**

Follow the instructions included with individual schedules under the heading reference.

UTILITY NAME: Bolivar Utility Services, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**IV(a) ESTIMATE OF TAXES OTHER THAN INCOME**  
 FOR THE TEST YEAR ENDED, 31 December 2016

**PROPERTY TAXES:**

A	B	C	D	E
Line No	Description	Amount	Amount	Reference
1	Property taxes paid in in test year		1,837	per property tax bills
2	Utility plant added in test year			Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	-		Line 2 minus line 3
5	Net Property tax rate			Line 1 / beginning of test year gross plant balance from III-3 (a), Col D, Line 1
6	Test year property tax on additions		-	Line 4 times Line 5
7	Adjusted Test year property tax expense		1,837	Line 1 + Line 6
8	Known and measurable change	-		Line 7 minus Line 1

**PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):**

A	B	C	D	E	F	G
Line No	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	wages to _____	% 6.2%	299,965	Column D+E+F Line 9	18,598
10	Medicare	wages to _____	% 1.5%	299,965	Column H Line 9	4,350
11	Added Medicare (Affordable Care Act)	wages to _____	%			
12	Federal unemployment	wages to 7000	% 0.6%	42,000	Column D Line 9	252
13	State unemployment	wages to 9000	% 0.3%	73,931	Column D+E Line 9	243
14	Total (add Lines 11 through 14)					23,442
15	Less Capitalized	Use % on Sch II-6(a), line 10	%	0		-
16	Test year Payroll Tax Expense	Line 13 less 14				23,442
17	Known and measurable change				(Line 13 minus Line 14)	

**OTHER TAXES:**

A	I	J	K	L
Line No.	Description	Test year	K & M change	Adjusted Test Year
18	Other taxes & licenses	1,837		1,837
19				-
20				-
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	1,837	-	1,837
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			1,837
23	Sch IV(a), Total known and measurable change (Line 8 plus line 17, Column G plus line 21, Column K)			-

UTILITY NAME: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**IV(b) REVENUE RELATED TAXES AND EXPENSES**

FOR THE TEST YEAR ENDED: 31 December 2016

A	B	C	D	E	F=B+C+D+E
Line	Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals
1	1,837				1,837
2	371,746				371,746
3	1.0050				1
4					
5					
6	-				
7					
8					

Example: Test Year Franchise tax           \$       100  
 Test Year revenues:                         \$       2,000  
 Percentage (100/2000):                     0.050  
 Gross up factor (1/(1-0.05))               1.052631579

**SCHEDULES - CLASS B RATE/TARIFF CHANGE**

Section V calculated federal income tax at present rates.

Instructions for Section V

Complete SCHEDULE V per instructions found in the reference column.

UTILITY NAME: <u>Bolivar Utility Service, LLC</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE</b> FOR THE TEST YEAR ENDED: <u>31 December 2016</u>
--

A	B	C	D
Line		Amount	Reference
1	Requested Return	646.309	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	-	Sch. III-1, Col. G, Line 5 x Sch. III-2, Line 16)
3	Requested taxable return	646.309	Line 1 minus Line 2
4	Income taxes at proposed rates	219.745	Line 17 below
5	Effective tax rate	0.34	Line 4 divided by Line 3
6	Total gross up factor	1.515151515	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	332.947	Line 4 times line 6

To Sch I-1, Line 27

**FEDERAL INCOME TAX CALCULATION:**

Line No.	Tax Rate	Taxable Income	Tax Rate	Tax
		(Portion of Taxable Income in Level)		(C x D)
12	1st 50,000 of taxable income	50,000	15%	7,500
13	Next 25,000 of taxable income	25,000	25%	6,250
14	Next 25,000 of taxable income	25,000	34%	8,500
15	Next 235,000 of taxable income	235,000	39%	91,650
16	Over 335,000 of taxable income		34%	105,845
17	Total before gross up		To Line 4	219,745

UTILITY NAME: <u>    Bolivar Utility Service, LLC    </u> VI RATE DESIGN INSTRUCTIONS SCHEDULES - CLASS B RATE/TARIFF CHANGE
--

Section VI is used for rate design.

**Instructions for Section VI:**

Sheet VI-1 designs rates based on the requested revenue requirement. Complete the schedule using the referenced lines from other schedules. The schedule is for a simple base (customer charge) rate and one gallonage rate per each 1,000 gallons. If a different rate structure is requested, all calculations supporting the proposed rates must be included. Rates and resulting revenues for each class of customer and each rate tier included in the proposed tariff must be specified. If a different fixed/variable expense split is proposed, attached explanations of why the split is appropriate, and include any calculations not included on Schedule VI.



UTILITY NAME: Bolivar Utility Service, LLC  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**Schedule VI-1 RATE DESIGN**

FOR THE TEST YEAR ENDED: 31 December 2016

Line No.	A	B	C
		<b>Reference</b>	
	<b>DETERMINATION OF FIXED COSTS</b>		
1.	Gross revenues to be recovered:	Sch I-1, Line 36	2,066,758
	Less variable costs:		
2.	Purchased water - Account 610	Sch I-1, Col. F, line 1	
3.	Purchased power - Account 615	Sch I-1, Col. F, line 2	
4.	Other volume related - Account 618	Sch I-1, Col. F, line 3	
5.	Other volume related or allocated (attach schedule)		
6.			
7.	<b>SEE ATTACHED PROPOSED RATE DESIGN SCHEDULE</b>		
8.			
9.			
10.	<b>FIXED COSTS</b> (Line 1 minus Lines 2-9)		-
11.	<b>% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE</b>		
12.	<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>		
	<b>RECAP:</b>		
13.	RECOVERED THROUGH BASE SERVICE CHARGE	Line 10	
14.	RECOVERED THROUGH VOLUMETRIC RATE	Line 1 - Line 10	
	TOTAL	Equals Line 1	
	<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>		
15.	TOTAL METER EQUIVALENTS	Sch I-3, Col H, line 9	
16.	CHARGE PER 5/8" X 3/4" METER	Line 13 / Line 15	
	<b>TO BE RECOVERED THROUGH VOLUMETRIC RATE</b>		
17.	TOTAL WATER SALES IN 1,000 GALS	Sch II-1(a), Col C, line 4	
18.	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)	Line 14 / Line 17	
	<b>PROPOSED RATES:</b>		
19.	FOR ALL WATER DELIVERED PER 1,000 gallons	Line 18 or attach calc	
	<b>BASE SERVICE CHARGE (PER 5/8" X 3/4")</b>		
	Meter size	Line 16	Equivalency Base Rate/size
20.	5/8 X 3/4"		X 1.0 =
21.	3/4"		X 1.5 =
22.	1"		X 2.5 =
23.	1 1/2"		X 5.0 =
24.	2"		X 8.0 =
25.	3"		X 15.0 =
26.	4"		X 25.0 =

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested.

%

<b>ALTERNATIVE RATE DESIGN</b>		<b><u>Proposed</u></b>	<b><u>Existing</u></b>	<b><u>Increase</u></b>
1	Revenue Requirement to Collect through rates	\$2,063,455		
2	Revenue Held in Abeyance	(1,454,681)		
3	Revenue Requirement Requested	<u>\$608,774</u>	<u>\$549,850</u>	\$58,925
4	Revenues to be collected via Current Fixed Charge \$50	\$432,000	\$432,000	10.72%
5	Revenues to be collected from volumetric rates (a)	\$176,774	\$117,850	
6	Test Year End Normalized Bills (a)	29,462	29,462	
7	Rate Per Bill	<u><b>\$6.00</b></u>	<u><b>\$4.00</b></u>	

**(a)** normalizes volumes based on test year end customer counts

Test Year End Customers	720	720
Total Bills Per Year	8,640	8,640
Average Usage Per Bill	3.41	3.41
Total Normalized Volumes	29,462	29,462
Proposed New Volumetric Rate	<u>\$6.00</u>	<u>\$4.00</u>
	<u>\$176,774</u>	<u>\$117,850</u>

2016 bond rate	
Jan	5.49%
Feb	5.28%
Mar	5.12%
Apr	4.75%
May	4.60%
Jun	4.47%
Jul	4.16%
Aug	4.20%
Sep	4.27%
Oct	4.34%
Nov	4.64%
Dec	4.79%
11 month avg	4.68%