

MESSER CAPARELLO & SELF, P.A.

Attorneys At Law

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February 8, 2011

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COMMISSION CLERK

**BY HAND DELIVERY**

Ms. Ann Cole, Commission Clerk  
Office of Commission Clerk  
Room 110, Easley Building  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Re: Docket No. 100128-WU

Dear Ms. Cole:

Enclosed for filing on behalf of Lighthouse Utilities Company, Inc. ("LUC") please find the following:

1. Revised MFR Schedules correcting deficiencies noted in the letter from Staff dated December 28, 2010. *00902-11*
2. Revised tariff sheets reflecting the changes as a result of the revised schedules; and
3. Worksheet showing calculation of costs associated with the proposed late payments fee.

Please acknowledge receipt of these documents letter by stamping the extra copy of this letter "filed" and returning the same to me.

Should you have any questions, please do not hesitate to contact me. Thank you for your assistance with this filing.

Sincerely,

Norman H. Horton, Jr.

**COM** \_\_\_\_\_  
**APA** \_\_\_\_\_  
**ECR** \_\_\_\_\_  
**GCL** \_\_\_\_\_  
**RAD** \_\_\_\_\_  
**SSC** \_\_\_\_\_  
**ADM** \_\_\_\_\_  
**OPC** \_\_\_\_\_  
**CLK** \_\_\_\_\_

NHH:amb

cc: Parties of Record  
Mr. Jay Rish  
Mr. Ralph Roberson

DOCUMENT NUMBER DATE

00902 FEB-8 =

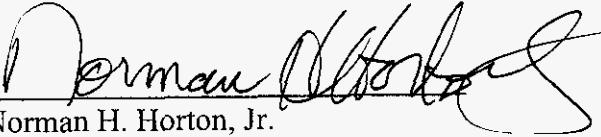
FPSC-COMMISSION CLERK

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served on the following parties by Electronic Mail and/or U.S. Mail this 8<sup>th</sup> day of February , 2011.

Keino Young, Esq.  
Office of the General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Office of Public Counsel  
c/o The Florida Legislature  
111 West Madison St., Room 812  
Tallahassee, FL 32399-1400

  
Norman H. Horton, Jr.

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2009  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-1 [2ND REVISION]  
 Page 1 of 1  
 Docket No.: 100128-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	472,364	-	472,364	172,300 (A)	644,664	B-4
2	Operation & Maintenance	387,200	21,813 (B)	409,013	-	409,013	B-5
3	Depreciation, net of CIAC Amort.	40,451	-	40,451	-	40,451	B-13
4	Amortization	241	-	241	-	241	
5	Taxes Other Than Income	47,580	-	47,580	7,754 (C)	55,334	B-15
6	Provision for Income Taxes	-	-	-	-	-	C-1
7	OPERATING EXPENSES	<u>475,472</u>	<u>21,813</u>	<u>497,285</u>	<u>7,754</u>	<u>505,038</u>	
8	NET OPERATING INCOME	<u>\$ (3,108)</u>	<u>\$ (21,813)</u>	<u>\$ (24,921)</u>	<u>\$ 164,547</u>	<u>\$ 139,626</u>	
9	RATE BASE	1,168,289	-	1,168,289		1,168,289	
10	RATE OF RETURN	-0.27%		-2.13%		11.95%	

COM \_\_\_\_\_  
 APA 1  
 ECR 13  
 GCL 1  
 RAD \_\_\_\_\_  
 SSC \_\_\_\_\_  
 ADM \_\_\_\_\_  
 OPC \_\_\_\_\_  
 CLK \_\_\_\_\_

DOCUMENT NUMBER DATE  
 00902 FEB -8 =  
 FPSC-COMMISSION CLERK

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Schedule Year Ended: December 31, 2009  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-3 [2ND REVISION]  
 Page 1 of 1  
 Docket No.: 100128-WU  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	<b>(A) Adjustments to Revenue</b>		
2	(1) Revenue Increase	\$ 172,300	N / A
3	Total adjustment to revenue		
4			
5	<b>(B) Adjustments to Operations &amp; Maintenance Expenses</b>		
6	Test Year Adjustments		
7	(1) Adjustment to include one fourth of rate case expense in operating expenses		
8	Messer Caparello and Self = 44,250 / 4 yrs	11,063	
9	Roberson and Associates = 30,750 / 4 yrs	7,688	
10	Mailing costs @ (\$3.00 x 1,361 customers x 3 mailings) / 4 yrs	3,062	
11			
12		<u>\$ 21,813</u>	
13			
14			
15			
16	<b>(C) Requested revenue Adjustments</b>		
17	(1) To adjust test year regulatory assessment fees for requested increase in revenues		
18	Total requested increase in revenues	172,300	
19	RAF rate	4.50%	
20	RAF adjustment	<u>\$ 7,754</u>	
21			
22			
23			
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Test Year Operating Revenues

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Schedule Year Ended: December 31, 2009

Schedule: B-4  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA  
 Recap Schedules: B-1,B-2

[2ND REVISION]

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	WATER SALES		WASTEWATER SALES		(1) Total Wastewater
	Account No. and Description	Total Water	Account No. and Description		
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential		N / A
2	461.1 Metered - Residential	436,970	521.2 Flat Rate - Commercial		N / A
3	461.2 Metered - Commercial	3,391	521.3 Flat Rate - Industrial		N / A
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities		N / A
5	461.4 Metered - Public Authorities	31,678	521.5 Flat Rate - Multi-Family		N / A
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other		N / A
7	462.1 Public Fire Protection		522.1 Measured - Residential		N / A
8	462.2 Private Fire Protection		522.2 Measured - Commercial		N / A
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		N / A
10	465 Irrigation Customers		522.4 Measured - Public Authority		N / A
11	466 Sales for Resale		522.5 Measured - Multi-Family		N / A
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities		N / A
13			524 Revenues from Other Systems		N / A
14	TOTAL WATER SALES	<u>472,039</u>	525 Interdepartmental Sales		<u>N / A</u>
15					
16	OTHER WATER REVENUES		TOTAL WASTEWATER SALES		N / A
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues	325	OTHER WASTEWATER REVENUES		N / A
19	472 Rents From Water Property		531 Sale of Sludge		N / A
20	473 Interdepartmental Rents		532 Forfeited Discounts		N / A
21	474 Other Water Revenues		534 Rents From Wastewater Property		N / A
22			535 Interdepartmental Rents		N / A
23	TOTAL OTHER WATER REVENUES	<u>325</u>	536 Other Wastewater Revenues		<u>N / A</u>
24					
25	TOTAL WATER OPERATING REVENUES	<u>472,364</u>	TOTAL OTHER WASTEWATER REVENUES		<u>N / A</u>
26					
27			TOTAL WASTEWATER OPERATING REVENUES		<u>N / A</u>
28					
29					
30					
31	<b>RECONCILIATION TO W-9 OF THE ANNUAL REPORT:</b>				
32					
33	Total above	472,364			
34	Overstatement of revenue on annual report	<u>5,126</u>	see also Schedule E-2		
35					
36	Total Water Operating Revenues per W-9	<u>477,490</u>			
37					
38					
39					

Rate Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Test Year Ended: December 31, 2009  
 Water [X] or Wastewater [ ]

Schedule: E-1                      **[2ND REVISION]**  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of present and proposed rates. State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Present Rates	(3) Proposed Rates
1			
2	FOR GENERAL SERVICE, RESIDENTIAL SERVICE AND MULTI-RESIDENTIAL SERVICE (GS AND RS)		
3	Base Facility Charge		
4			
5	5/8" x 3/4"	14.60	19.90
6	1"	36.51	49.75
7	1-1/2"	73.04	99.53
8	2"	116.86	159.25
9	3"	233.74	318.52
10	4"	365.20	497.66
11	6"	730.41	995.33
12	8"	1,168.66	1,592.53
13	10"	1,679.95	2,289.27
14			
15			
16	Gallage Charge Per 1,000 Gallons	3.07	4.18
17			
18			
19			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Test Year Ended: December 31, 2009  
 Water [X] or Wastewater [ ]

Schedule: E-2 [2ND REVISION]  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Present Rate	(5) Revenues at Present Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
1	<b>RESIDENTIAL</b>						
2	5/8" x 3/4"	15,957	-	14.60	\$ 232,972	19.90	\$ 317,471
3	M Gallons	-	59,999	3.07	184,197	4.18	251,005
4	1"	103	-	36.51	3,761	49.75	5,124
5	M Gallons	-	985	3.07	3,024	4.18	4,121
6	1-1/2"	24	-	73.04	1,753	99.53	2,389
7	M Gallons	-	21	3.07	64	4.18	88
8	2"	24	-	116.86	2,805	159.25	3,822
9	M Gallons	-	2,087	3.07	6,406	4.18	8,730
10	Total Residential	16,108	63,092		434,982		592,750
11							
12	Average Bill				\$ 27.00		\$ 36.80
13							
14	<b>MULTI-RESIDENTIAL</b>						
15	1-1/2"	12	-	73.04	876	99.53	1,194
16	M Gallons	-	362	3.07	1,111	4.18	1,514
17	Total Multi-Residential	12	362		1,988		2,709
18							
19	<b>OTHER</b>						
20	1"	36	-	36.51	1,314	49.75	1,791
21	M Gallons	-	342	3.07	1,051	4.18	1,432
22	1-1/2"	24	-	73.04	1,753	99.53	2,389
23	M Gallons	-	98	3.07	302	4.18	412
24	2"	12	-	116.86	1,402	159.25	1,911
25	M Gallons	-	92	3.07	283	4.18	386
26	4"	12	-	365.20	4,382	497.66	5,972
27	M Gallons	-	6,902	3.07	21,189	4.18	28,874
28	Total Other	84	7,435		31,678		43,167
29							
30	Average Bill				\$ 377.11		\$ 513.89
31							
32							
33	<b>COMMERCIAL</b>						
34	5/8" x 3/4"	64	-	14.60	\$ 934	19.90	\$ 1,273
35	M Gallons	-	420	3.07	1,289	4.18	1,756
36	1-1/2"	12	-	73.04	876	99.53	1,194
37	M Gallons	-	95	3.07	292	4.18	397
38	Total Commercial	76	515		3,391		4,622
39							
40	Average Bill				\$ 44.62		\$ 60.81
41							
42	Grand Totals	16,280	71,404				
43	Total Calculated Revenue				472,039		643,247
44					Returned check fee		275
45					Late charges		50
46					Initial connection		-
47					Normal reconnect		-
48					Rounding		-
49					Total Booked Revenue		472,364
50							644,664
51					Variance compared to W-9 (shows \$477,490)		(5,126) *
52							
53							

\*Represents variance with A/R on annual report vs. corrected A/R at December 31, 2009

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Test Year Ended: December 31, 2009  
 Water [X] or Wastewater [ ]

Schedule: E-3 [2ND REVISION]  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) Commercial	(4) Other	(5) Total
1	January	1,337	7	7	1,351
2	February	1,338	7	7	1,352
3	March	1,337	7	7	1,351
4	April	1,341	7	7	1,355
5	May	1,340	6	7	1,353
6	June	1,345	6	7	1,358
7	July	1,346	6	7	1,359
8	August	1,344	6	7	1,357
9	September	1,346	6	7	1,359
10	October	1,347	6	7	1,360
11	November	1,350	6	7	1,363
12	December	1,349	6	7	1,362
13					
14	Total	16,120	76	84	16,280

15

16

17

18

19

**RECONCILIATION TO W-9 OF THE ANNUAL REPORT:**

20

21

Total above as of December 31, 2009 1,362

22

Overstatement of active customers on annual report 21

23

24

Total Year End Number of Customers per W-9 1,383

25

26

27

Miscellaneous Service Charges

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Test Year Ended: December 31, 2009  
 Water [X] or Wastewater [ ]

Schedule: E-4 [2ND REVISION]  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
Normal Reconnection	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
Violation Reconnection	Actual Cost*		Actual Cost*	
Premises Visit	\$ 10.00	\$ 10.00	\$ 21.00	\$ 42.00
Returned check charge	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Late charges	\$ -	\$ -	\$ 5.25	\$ 5.25

\* Actual cost equals the total cost incurred for services.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Test Year Ended: December 31, 2009  
 Water [X] or Wastewater [ ]

Schedule: E-5 [2ND REVISION]  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Total
<b>1 Present Rates</b>					
2 Returned check fees		275	Eleven customers, \$25 each		275
3 Late charges		50	Two customers, \$25 each		50
4 Initial connection		-	Forty two new customers, \$0		-
5 Normal reconnection		-	Eleven reconnects, \$0		-
6 Total Other Charges		<u>325</u>			<u>325</u>
7					
<b>8 Proposed Rates</b>					
9 Returned check fees		275	Eleven customers, \$25 each		275
10 Late charges		11	Two customers, \$5.25 each		11
11 Initial connection		882	Forty two new customers, \$21 each		882
12 Normal reconnection		<u>231</u>	Eleven reconnects, \$21 each		<u>231</u>
13 Total Other Charges		<u>1,399</u>			<u>1,399</u>

14  
 15  
 16  
 17 NOTE: Although forty-two new customers were added throughout the year, and eleven  
 18 previous customers were re-activated during the test year, no customers were charged  
 19 any initial connection, normal reconnect or violation reconnect charges during the test year.  
 20

21 As part of the Proposed Rates section, we have included those forty two new customers  
 22 at the proposed initial connection fee of \$21 per customer, or \$882 and the  
 eleven re-connected customers at the proposed reconnect fee of \$21, or \$231.

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

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 100128-WU  
Test Year Ended: December 31, 2009

Schedule F-1 [2ND REVISION]  
Page 1 of 1  
Preparer: Michael D McKenzie, CPA

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and wastewater lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan 09	6,626,000	-	3,376,020	1,176,631	2,073,349	31.29%
Feb 09	6,946,000	-	4,839,810	1,233,456	872,734	12.56%
Mar 09	8,954,000	-	4,863,210	1,590,033	2,500,757	27.93%
Apr 09	9,441,000	-	6,950,240	1,676,513	814,247	8.62%
May 09	10,835,000	-	5,525,400	1,924,057	3,385,543	31.25%
Jun 09	14,143,000	-	9,099,590	2,511,485	2,531,925	17.90%
Jul 09	14,739,000	-	10,073,310	2,617,321	2,048,369	13.90%
Aug 09	10,669,000	-	7,614,450	1,894,579	1,159,971	10.87%
Sep 09	9,388,000	-	5,147,010	3,079,379	1,161,611	12.37%
Oct 09	7,953,000	-	6,687,900	-	1,265,100	15.91%
Nov 09	7,022,000	-	3,615,640	1,246,952	2,159,408	30.75%
Dec 09	7,438,000	-	3,610,790	1,320,825	2,506,385	33.70%
Total	114,154,000	-	71,403,370 (g)	20,271,230	22,479,400	19.69%

Notes:

- (a) South Gulf Volunteer Fire Department used 1,327,240 gallons during 2009 for training purposes.
- (b) In April 2010, approximately 1,200,035 gallons were back billed due to billing errors in the software.
- (c) Engineering calculations show as high as 22,427,861 gallons (as low as 13,060,049 gallons) were lost to leakage during the test year 2009. Average would be 17,743,955 gallons

Total of (a), (b) and (c): 20,271,230 gallons. Gallons lost have been pro-rated by month based on total gallons pumped.

RECONCILIATION TO ANNUAL REPORT PAGE W-11:

Total Gallons Sold (above)	71,403,370 (g)
Understatement of reported sold gallons on W-11 of the annual report	(692,370) (h)
Total Water Sold on W-11 of the annual report	<u>70,711,000</u>

- (h) Although the understatement of sold gallons exists, the total pumped will not change on W-11 of the annual report. The revised W-11 will show 42,751 under col (d) for the year's total instead of the original 43,443 under col (d), a 693k Gal decrease.

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
Docket No.: 100128-WU  
Test Year Ended: December 31, 2009

Schedule F-5  
Page 1 of 1  
Preparer: Philip Jones, PE (Preble - Rish, Inc.)

**[2ND REVISION]**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

<hr/>			
	Recap Schedules: A-5,A-9,B-13		
Line No.			
	INPUT INFORMATION:		
1	Total well pumping capacity, gpm		850 gpm
2	Firm Reliable well pumping capacity (largest well out), gpm		450 gpm
3			
4	Ground storage capacity, gal.		549,000 gallons
5	Usable ground storage (90%), gal.		494,100 gallons
6	Elevated Storage		- gallons
7	Usable elevated storage		- gallons
8	Hydropneumatic storage capacity, gal.		15,000 gallons
9	Usable hydropneumatic storage capacity (0.00%), gal.		- gallons
10	Total usable storage, gal.		494,100 gallons
11			
12			
13	High service pumping capacity		2,400 gpm
14			
15	Maximum day demand,		612,000 gpd
16	Peak hour demand= 2 x Max day/1440		850 gpm
17			
18			
19	Fire flow requirement		60,000 gpd
20			
21	Unaccounted for water	7.32 % of water pumped	24,143 gpd, avg
22	Acceptable unaccounted	10.00%	32,982 gpd, avg
23	Excess unaccounted for		- gpd, avg
24			
25	<u>Used &amp; Useful analysis in accordance with Rule 25-30.4325:</u>		
26			
27			
28	<u>Water Treatment Plant</u>		
29	Percent Used & Useful = (A + B + C - D)/E x 100% where:		100.00 %
30			
31	A= Peak demand		612,000 gpd
32	B= Property needed to serve fixe years after TY		- gpd
33	C= Fire flow demand		60,000 gpd
34	D= Excess Unaccounted for water		- gpd
35	E= Firm Reliable Capacity (16 hours)		432,000 gpd
36			
37			
38	The above used and useful factor is applicable to all source of supply, pumping and treatment		
39	accounts, as well as the land and structures accounts.		
40			
41			
42	<u>Storage</u>		
43	Percent Used & Useful = (A + B + C - D)/E x 100% where:		100.00 %
44			
45	A= Peak demand		612,000 gallons
46	B= Property needed to serve fixe years after TY		- gallons
47	C= Fire flow demand		60,000 gallons
48	D= Excess Unaccounted for water		- gallons
49	E= Firm Reliable Capacity		494,100 gallons
50			
51			
52	The above used and useful factor is applicable to the distribution reservoir accounts.		

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Test Year Ended: December 31, 2009

Schedule F-9 **[2ND REVISION]**  
 Page 1 of 1  
 Preparer: Michael D McKenzie, CPA

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2005	1,166	1,253	1,210	73,496,000	60,766	92,409,000	1,521		
2	2006	1,253	1,349	1,301	72,425,000	55,669	97,078,000	1,744	14.67%	
3	2007	1,349	1,304	1,327	65,271,000	49,205	95,818,000	1,947	11.67%	
4	2008	1,304	1,304	1,304	77,919,000	59,754	91,198,000	1,526	-21.62%	
5	2009	1,304	1,304	1,304	65,878,000	50,520	71,403,370	1,413	-7.39%	
Average Growth Through 5-Year Period (Col. 8)									-7.06%	=====

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+5)	(8) Percentage of Total
1	-	3,781	3,781	-	-	12,172	-	0.00%
2	1	3,163	6,944	1,208	1,208	9,009	10,217	17.03%
3	2	1,860	8,804	2,720	3,928	7,149	18,226	30.38%
4	3	1,524	10,328	3,788	7,716	5,625	24,591	40.99%
5	4	1,293	11,621	4,503	12,219	4,332	29,547	49.25%
6	5	965	12,586	4,306	16,525	3,367	33,360	55.60%
7	6	682	13,268	3,736	20,261	2,685	36,371	60.62%
8	7	525	13,793	3,409	23,670	2,160	38,790	64.65%
9	8	380	14,173	2,837	26,507	1,780	40,747	67.91%
10	9	327	14,500	2,768	29,275	1,453	42,352	70.59%
11	10	197	14,697	1,861	31,136	1,256	43,696	72.83%
12	11	175	14,872	1,840	32,976	1,081	44,867	74.78%
13	12	155	15,027	1,775	34,751	926	45,863	76.44%
14	13	107	15,134	1,342	36,093	819	46,740	77.90%
15	14	100	15,234	1,354	37,447	719	47,513	79.19%
16	15	82	15,316	1,188	38,635	637	48,190	80.32%
17	16	66	15,382	1,023	39,658	571	48,794	81.32%
18	17	53	15,435	874	40,532	518	49,338	82.23%
19	18	55	15,490	961	41,493	463	49,827	83.05%
20	19	32	15,522	592	42,085	431	50,274	83.79%
21	20	37	15,559	719	42,804	394	50,684	84.47%
22	21	25	15,584	512	43,316	369	51,065	85.11%
23	22	24	15,608	515	43,831	345	51,421	85.70%
24	23	19	15,627	428	44,259	326	51,757	86.26%
25	24	33	15,660	774	45,033	293	52,065	86.78%
26	25	12	15,672	291	45,324	281	52,349	87.25%
27	26	16	15,688	406	45,730	265	52,620	87.70%
28	27	12	15,700	320	46,050	253	52,881	88.14%
29	28	16	15,716	438	46,488	237	53,124	88.54%
30	29	11	15,727	313	46,801	226	53,355	88.93%
31	30	9	15,736	265	47,066	217	53,576	89.29%
32	31	11	15,747	336	47,402	206	53,788	89.65%
33	32	5	15,752	158	47,560	201	53,992	89.99%
34	33	10	15,762	325	47,885	191	54,188	90.31%
35	34	9	15,771	303	48,188	182	54,376	90.63%
36	35	7	15,778	241	48,429	175	54,554	90.92%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+5	(8) Percentage of Total
37	36	7	15,785	250	48,679	168	54,727	91.21%
38	37	6	15,791	218	48,897	162	54,891	91.49%
39	38	3	15,794	112	49,009	159	55,051	91.75%
40	39	8	15,802	308	49,317	151	55,206	92.01%
41	40	6	15,808	237	49,554	145	55,354	92.26%
42	41	7	15,815	284	49,838	138	55,496	92.49%
43	42	1	15,816	42	49,880	137	55,634	92.72%
44	43	6	15,822	254	50,134	131	55,767	92.95%
45	44	8	15,830	347	50,481	123	55,893	93.16%
46	45	8	15,838	358	50,839	115	56,014	93.36%
47	46	2	15,840	91	50,930	113	56,128	93.55%
48	47	3	15,843	140	51,070	110	56,240	93.73%
49	48	1	15,844	47	51,117	109	56,349	93.92%
50	49	7	15,851	339	51,456	102	56,454	94.09%
51	50	4	15,855	198	51,654	98	56,554	94.26%
52	51	4	15,859	202	51,856	94	56,650	94.42%
53	52	1	15,860	51	51,907	93	56,743	94.57%
54	53	7	15,867	369	52,276	86	56,834	94.72%
55	54	2	15,869	107	52,383	84	56,919	94.87%
56	55	1	15,870	54	52,437	83	57,002	95.00%
57	56	3	15,873	167	52,604	80	57,084	95.14%
58	57	7	15,880	397	53,001	73	57,162	95.27%
59	58	4	15,884	231	53,232	69	57,234	95.39%
60	59	4	15,888	234	53,466	65	57,301	95.50%
61	60	-	15,888	-	53,466	65	57,366	95.61%
62	61	2	15,890	121	53,587	63	57,430	95.72%
63	62	3	15,893	184	53,771	60	57,491	95.82%
64	63	-	15,893	-	53,771	60	57,551	95.92%
65	64	4	15,897	254	54,025	56	57,609	96.02%
66	65	5	15,902	323	54,348	51	57,663	96.11%
67	66	2	15,904	131	54,479	49	57,713	96.19%
68	67	2	15,906	133	54,612	47	57,761	96.27%
69	68	3	15,909	202	54,814	44	57,806	96.34%
70	69	2	15,911	137	54,951	42	57,849	96.42%
71	70	-	15,911	-	54,951	42	57,891	96.49%
72	71	1	15,912	71	55,022	41	57,933	96.56%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+ (5)	(8) Percentage of Total
73	72	2	15,914	143	55,165	39	57,973	96.62%
74	73	-	15,914	-	55,165	39	58,012	96.69%
75	74	2	15,916	147	55,312	37	58,050	96.75%
76	75	3	15,919	224	55,536	34	58,086	96.81%
77	76	1	15,920	75	55,611	33	58,119	96.87%
78	77	1	15,921	77	55,688	32	58,152	96.92%
79	78	2	15,923	155	55,843	30	58,183	96.97%
80	79	2	15,925	156	55,999	28	58,211	97.02%
81	80	1	15,926	79	56,078	27	58,238	97.06%
82	81	-	15,926	-	56,078	27	58,265	97.11%
83	82	2	15,928	164	56,242	25	58,292	97.15%
84	83	-	15,928	-	56,242	25	58,317	97.20%
85	84	-	15,928	-	56,242	25	58,342	97.24%
86	85	2	15,930	169	56,411	23	58,366	97.28%
87	86	-	15,930	-	56,411	23	58,389	97.32%
88	87	1	15,931	87	56,498	22	58,412	97.35%
89	88	1	15,932	87	56,585	21	58,433	97.39%
90	89	-	15,932	-	56,585	21	58,454	97.42%
91	90	-	15,932	-	56,585	21	58,475	97.46%
92	91	-	15,932	-	56,585	21	58,496	97.49%
93	92	1	15,933	91	56,676	20	58,516	97.53%
94	93	-	15,933	-	56,676	20	58,536	97.56%
95	94	1	15,934	93	56,769	19	58,555	97.59%
96	95	-	15,934	-	56,769	19	58,574	97.62%
97	96	-	15,934	-	56,769	19	58,593	97.66%
98	97	-	15,934	-	56,769	19	58,612	97.69%
99	98	-	15,934	-	56,769	19	58,631	97.72%
100	99	1	15,935	98	56,867	18	58,649	97.75%
101	100	-	15,935	-	56,867	18	58,667	97.78%
102	101	1	15,936	101	56,968	17	58,685	97.81%
103	102	-	15,936	-	56,968	17	58,702	97.84%
104	103	-	15,936	-	56,968	17	58,719	97.87%
105	104	-	15,936	-	56,968	17	58,736	97.89%
106	105	-	15,936	-	56,968	17	58,753	97.92%
107	106	1	15,937	106	57,074	16	58,770	97.95%
108	107	1	15,938	106	57,180	15	58,785	97.98%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+5	(8) Percentage of Total
109	108	-	15,938	-	57,180	15	58,800	98.00%
110	109	-	15,938	-	57,180	15	58,815	98.03%
111	110	-	15,938	-	57,180	15	58,830	98.05%
112	111	-	15,938	-	57,180	15	58,845	98.08%
113	112	-	15,938	-	57,180	15	58,860	98.10%
114	113	-	15,938	-	57,180	15	58,875	98.13%
115	114	-	15,938	-	57,180	15	58,890	98.15%
116	115	-	15,938	-	57,180	15	58,905	98.18%
117	116	-	15,938	-	57,180	15	58,920	98.20%
118	117	-	15,938	-	57,180	15	58,935	98.23%
119	118	-	15,938	-	57,180	15	58,950	98.25%
120	119	-	15,938	-	57,180	15	58,965	98.28%
121	120	-	15,938	-	57,180	15	58,980	98.30%
122	121	2	15,940	241	57,421	13	58,994	98.32%
123	122	1	15,941	121	57,542	12	59,006	98.34%
124	123	-	15,941	-	57,542	12	59,018	98.36%
125	124	1	15,942	123	57,665	11	59,029	98.38%
126	125	-	15,942	-	57,665	11	59,040	98.40%
127	126	-	15,942	-	57,665	11	59,051	98.42%
128	127	-	15,942	-	57,665	11	59,062	98.44%
129	128	-	15,942	-	57,665	11	59,073	98.46%
130	129	-	15,942	-	57,665	11	59,084	98.47%
131	130	-	15,942	-	57,665	11	59,095	98.49%
132	131	-	15,942	-	57,665	11	59,106	98.51%
133	132	-	15,942	-	57,665	11	59,117	98.53%
134	133	-	15,942	-	57,665	11	59,128	98.55%
135	134	-	15,942	-	57,665	11	59,139	98.57%
136	135	-	15,942	-	57,665	11	59,150	98.58%
137	136	-	15,942	-	57,665	11	59,161	98.60%
138	137	1	15,943	137	57,802	10	59,172	98.62%
139	138	-	15,943	-	57,802	10	59,182	98.64%
140	139	-	15,943	-	57,802	10	59,192	98.65%
141	140	-	15,943	-	57,802	10	59,202	98.67%
142	141	2	15,945	282	58,084	8	59,212	98.69%
143	142	1	15,946	142	58,226	7	59,220	98.70%
144	170	1	15,947	170	58,396	6	59,416	99.03%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14

Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+ (5)	(8) Percentage of Total	
145	189	1	15,948	189	58,585	5	59,530	99.22%	
146	241	1	15,949	241	58,826	4	59,790	99.65%	
147	246	1	15,950	245	59,071	3	59,809	99.68%	
148	269	1	15,951	268	59,339	2	59,877	99.80%	
149	323	1	15,952	322	59,661	1	59,984	99.97%	
150	339	1	15,953	338	59,999	-	59,999	100.00%	
151									
152					Rounding		-	0.00%	
153					Total		59,999	100.00%	
154									
155									
156	Total 5/8"x3/4" meter for Residential customer type (above)							59,999	
157	Total 1" Residential customer type spreadsheet							985	
158	Total 1.5" Multi-Residential customer type spreadsheet							362	
159	Total 1.5" Residential customer type spreadsheet							21	
160	Total 2" Residential customer type spreadsheet							2,087	
161									
162	Total RESIDENTIAL customer type usage per sheets							63,454	
163									
164									
165									
166									
167	Total agrees to RESIDENTIAL usage per billing software							63,454	
168									

\* Utility has provided the actual Kgal per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

[2ND REVISION]

Schedule: E-14

Docket No.: 100128-WU

Historical Test Year Ended: December 31, 2009

Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: COMMERCIAL

Meter Size: 5/8" x 3/4"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+ (5)	(8) Percentage of Total
1	-	12	12	-	-	52	-	0.00%
2	1	1	13	1	1	51	52	12.38%
3	2	6	19	9	10	45	100	23.81%
4	3	7	26	18	28	38	142	33.81%
5	4	4	30	14	42	34	178	42.38%
6	5	5	35	23	65	29	210	50.00%
7	6	2	37	10	75	27	237	56.43%
8	7	3	40	20	95	24	263	62.62%
9	8	4	44	30	125	20	285	67.86%
10	9	2	46	17	142	18	304	72.38%
11	10	4	50	39	181	14	321	76.43%
12	11	2	52	21	202	12	334	79.52%
13	12	1	53	11	213	11	345	82.14%
14	13	2	55	26	239	9	356	84.76%
15	14	-	55	-	239	9	365	86.90%
16	15	1	56	14	253	8	373	88.81%
17	16	-	56	-	253	8	381	90.71%
18	17	2	58	33	286	6	388	92.38%
19	18	2	60	35	321	4	393	93.57%
20	19	-	60	-	321	4	397	94.52%
21	20	1	61	19	340	3	400	95.24%
22	21	-	61	-	340	3	403	95.95%
23	22	1	62	21	361	2	405	96.43%
24	23	-	62	-	361	2	407	96.90%
25	25	-	62	-	361	2	411	97.86%
26	26	-	62	-	361	2	413	98.33%
27	27	-	62	-	361	2	415	98.81%
28	28	-	62	-	361	2	417	99.29%
29	29	-	62	-	361	2	419	99.76%
30	30	1	63	29	390	1	420	100.00%
31	31	1	64	30	420	-	420	100.00%
32								
33					Rounding		-	0.00%
34					Total		420	100.00%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+5	(8) Percentage of Total
1	-	14	14	-	-	89	-	0.00%
2	1	17	31	5	5	72	77	7.82%
3	2	3	34	5	10	69	148	15.03%
4	3	5	39	13	23	64	215	21.83%
5	4	5	44	19	42	59	278	28.22%
6	5	6	50	28	70	53	335	34.01%
7	6	5	55	28	98	48	386	39.19%
8	7	5	60	33	131	43	432	43.86%
9	8	1	61	8	139	42	475	48.22%
10	9	4	65	34	173	38	515	52.28%
11	10	7	72	65	238	31	548	55.63%
12	11	3	75	31	269	28	577	58.58%
13	12	3	78	34	303	25	603	61.22%
14	13	5	83	65	368	20	628	63.76%
15	14	2	85	27	395	18	647	65.69%
16	15	4	89	58	453	14	663	67.31%
17	16	1	90	15	468	13	676	68.63%
18	17	-	90	-	468	13	689	69.95%
19	18	1	91	17	485	12	701	71.17%
20	19	1	92	18	503	11	712	72.28%
21	20	2	94	39	542	9	722	73.30%
22	21	1	95	21	563	8	731	74.21%
23	22	1	96	22	585	7	739	75.03%
24	24	1	97	23	608	6	752	76.35%
25	33	1	98	33	641	5	806	81.83%
26	34	1	99	34	675	4	811	82.34%
27	37	1	100	37	712	3	823	83.55%
28	64	1	101	64	776	2	904	91.78%
29	87	1	102	87	863	1	950	96.45%
30	122	1	103	122	985	-	985	100.00%
31								
32					Rounding		-	0.00%
33					Total		985	100.00%
34								

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: OTHER

Meter Size: 1"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+ (5)	(8) Percentage of Total
1	-	12	12	-	-	24	-	0.00%
2	1	2	14	2	2	22	24	7.00%
3	2	2	16	4	6	20	46	13.41%
4	3	1	17	3	9	19	66	19.24%
5	4	1	18	4	13	18	85	24.78%
6	5	1	19	5	18	17	103	30.03%
7	6	2	21	12	30	15	120	34.99%
8	7	1	22	7	37	14	135	39.36%
9	8	2	24	16	53	12	149	43.44%
10	10	1	25	10	63	11	173	50.44%
11	12	1	26	12	75	10	195	56.85%
12	15	3	29	45	120	7	225	65.60%
13	16	2	31	32	152	5	232	67.64%
14	21	1	32	21	173	4	257	74.93%
15	22	1	33	22	195	3	261	76.09%
16	24	1	34	24	219	2	267	77.84%
17	42	1	35	42	261	1	303	88.34%
18	82	1	36	82	343	-	343	100.00%
19			36	-	343	-	343	100.00%
20			36	-	343	-	343	100.00%
21			36	-	343	-	343	100.00%
22			36	-	343	-	343	100.00%
23								
24					Rounding		-	0.00%
25					Total		343	100.00%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: COMMERCIAL

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+ (5)	(8) Percentage of Total
1	-	-	-	-	-	12	-	0.00%
2	3	1	1	3	3	11	36	37.89%
3	5	2	3	10	13	9	58	61.05%
4	6	2	5	12	25	7	67	70.53%
5	7	1	6	7	32	6	74	77.89%
6	8	1	7	8	40	5	80	84.21%
7	9	1	8	9	49	4	85	89.47%
8	11	3	11	33	82	1	93	97.89%
9	13	1	12	13	95	-	95	100.00%
12								
13					Rounding		-	0.00%
14					Total		95	100.00%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water  or Sewer   
 For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)  
 Customer Class: MULTI-RESIDENTIAL

This one meter is connected to  
 six dwellings (Scallop Cove Villas)  
 Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+5	(8) Percentage of Total
1	-	-	-	-	-	12	-	0.00%
2	12	1	1	12	12	11	144	39.78%
3	18	2	3	36	48	9	210	58.01%
4	21	1	4	21	69	8	237	65.47%
5	22	1	5	22	91	7	245	67.68%
6	25	2	7	50	141	5	266	73.48%
7	32	1	8	32	173	4	301	83.15%
8	33	1	9	33	206	3	305	84.25%
9	36	1	10	36	242	2	314	86.74%
10	40	1	11	40	282	1	322	88.95%
11	80	1	12	80	362	-	362	100.00%
12								
13					Rounding		-	0.00%
14					Total		362	100.00%

NOTE: Although the type of customer is multi-residential service, the billing software categorizes this customer as Commercial.

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]  
 For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)  
 Customer Class: OTHER

Meter Size: 1 1/2"

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Consumption Level	Number of Bills	Cumulative Bills	KGallons Consumed (actual)*	Cumulative KGallons	Reversed Bills	Consolidated Factor ((1)x(6))+5)	Percentage of Total
1	-	12	12	-	-	12	-	0.00%
2	1	-	12	-	-	12	12	12.24%
3	2	-	12	-	-	12	24	24.49%
4	3	-	12	-	-	12	36	36.73%
5	4	1	13	4	4	11	48	48.98%
6	5	1	14	5	9	10	59	60.20%
7	6	1	15	6	15	9	69	70.41%
8	7	3	18	21	36	6	78	79.59%
9	8	2	20	16	52	4	84	85.71%
10	9	-	20	-	52	4	88	89.80%
11	10	2	22	20	72	2	92	93.88%
12	11	1	23	11	83	1	94	95.92%
13	12	-	23	-	83	1	95	96.94%
14	13	-	23	-	83	1	96	97.96%
15	14	-	23	-	83	1	97	98.98%
16	15	1	24	15	98	-	98	100.00%
17	16	-	24	-	98	-	98	100.00%
18	17	-	24	-	98	-	98	100.00%
19	18	-	24	-	98	-	98	100.00%
20	19	-	24	-	98	-	98	100.00%
21	20	-	24	-	98	-	98	100.00%
22	21	-	24	-	98	-	98	100.00%
23	22	-	24	-	98	-	98	100.00%
24	23	-	24	-	98	-	98	100.00%
25								
26					Rounding		-	0.00%
27					Total		98	100.00%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 1 1/2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+ (5)	(8) Percentage of Total
1	-	20	20	-	-	4	-	0.00%
2	1	1	21	1	1	3	4	19.05%
3	2	1	22	2	3	2	7	33.33%
4	3	-	22	-	3	2	9	42.86%
5	4	-	22	-	3	2	11	52.38%
6	5	-	22	-	3	2	13	61.90%
7	8	-	22	-	3	2	19	90.48%
8	9	1	23	9	12	1	21	100.00%
9	10	1	24	9	21	-	21	100.00%
12								
13					Rounding		-	0.00%
14					Total		21	100.00%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.  
 Docket No.: 100128-WU  
 Historical Test Year Ended: December 31, 2009

[2ND REVISION] Schedule: E-14  
 Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: RESIDENTIAL

Meter Size: 2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+ (5)	(8) Percentage of Total
1	-	10	10	-	-	14	-	0.00%
2	20	1	11	20	20	13	280	13.42%
3	31	1	12	31	51	12	423	20.27%
4	33	1	13	33	84	11	447	21.42%
5	38	1	14	38	122	10	502	24.05%
6	52	2	16	104	226	8	642	30.76%
7	59	1	17	59	285	7	698	33.45%
8	70	1	18	70	355	6	775	37.13%
9	97	1	19	97	452	5	937	44.90%
10	139	1	20	139	591	4	1,147	54.96%
11	152	1	21	152	743	3	1,199	57.45%
12	170	1	22	170	913	2	1,253	60.04%
13	316	1	23	316	1,229	1	1,545	74.03%
14	858	1	24	858	2,087	-	2,087	100.00%
15				-				
16					Rounding		-	0.00%
17					Total		2,087	100.00%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

[2ND REVISION]

Schedule: E-14

Docket No.: 100128-WU

Historical Test Year Ended: December 31, 2009

Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: OTHER

Meter Size: 2"

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) KGallons Consumed (actual)*	(5) Cumulative KGallons	(6) Reversed Bills	(7) Consolidated Factor ((1)x(6))+5	(8) Percentage of Total
1	-	-	-	-	-	12	-	0.00%
2	3	1	1	3	3	11	36	39.13%
3	5	1	2	5	8	10	58	63.04%
4	6	4	6	24	32	6	68	73.91%
5	7	3	9	21	53	3	74	80.43%
6	8	2	11	16	69	1	77	83.70%
7	23	1	12	23	92	-	92	100.00%
8				-				
9					Rounding		-	0.00%
10					Total		92	100.00%

\* Utility has provided the actual Kgals per 1,000 unit consumption level.

## Billing Analysis Schedules

Florida Public Service Commission

Company: Lighthouse Utilities Company, Inc.

[2ND REVISION]

Schedule: E-14

Docket No.: 100128-WU

Historical Test Year Ended: December 31, 2009

Preparer: Michael D McKenzie, CPA

Water [x] or Sewer [ ]

For Usage Jan to Dec (Billing Feb 2009 to Jan 2010)

Customer Class: OTHER

Meter Size: 4"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Consumption Level	Number of Bills	Cumulative Bills	KGallons Consumed (actual)*	Cumulative KGallons	Reversed Bills	Consolidated Factor ((1)x(6))+5)	Percentage of Total
1	251	1	1	251	251	11	3,012	43.64%
2	263	1	2	263	514	10	3,144	45.55%
3	360	1	3	360	874	9	4,114	59.61%
4	381	1	4	381	1,255	8	4,303	62.34%
5	448	1	5	448	1,703	7	4,839	70.11%
6	484	1	6	484	2,187	6	5,091	73.76%
7	540	1	7	540	2,727	5	5,427	78.63%
8	610	1	8	610	3,337	4	5,777	83.70%
9	704	1	9	704	4,041	3	6,153	89.15%
10	768	1	10	768	4,809	2	6,345	91.93%
11	816	1	11	816	5,625	1	6,441	93.32%
12	1,277	1	12	1,277	6,902	-	6,902	100.00%
13								
14					Rounding		-	0.00%
15					Total		6,902	100.00%
16								
17	NOTE: Per the billing software Usage Breakdown By Units, a bill for 910k Gals is reflected, as well							
18	as a bill to St. Joseph's State Park's for 10,360k Gals. The entire 910k bill is incorrect and not							
19	shown above (see line 28). Only the correct portion (360k - line 3) is shown above							
20	for the State Park bill (see line 30 for remaining usage as a reconciling item).							
21								
22	Total 4" meter for Other customer type (above)						6,902	
23	Total 2" Other customer type spreadsheet						92	
24	Total 1.5" Other customer type spreadsheet						98	
25	Total 1" Other customer type spreadsheet						343	
26								
27	Total Other customer type usage per sheets						7,435	
28								
29	Usage reflected in the billing software, but monetarily adjusted out						910	
30	Usage reflected in the billing software, but monetarily adjusted out						10,000	
31								
32	Total agrees to PUBLICGOVT usage per billing software						18,345	
33								
35	<b>RECONCILIATION TO ANNUAL REPORT PAGE W-11:</b>							
36	Totals for all E-14 spreadsheets						71,404	
37	Understatement of reported sold gallons on W-11 of the annual report						(693)	
38	Total Water Sold on W-11 of the annual report						70,711	

\* Utility has provided the actual Kgals per 1,000 unit consumption level.