

## Christopher Cooney

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**From:** Mary Macko  
**Sent:** Friday, July 17, 2015 4:43 PM  
**To:** Braulio Baez; Lisa Harvey; Apryl Lynn; Carlotta Stauffer; Charlie Beck; Cindy Muir; CLK - Agenda Staff; Commissioners & Staffs; Mary Anne Helton; Lee Eng Tan; Keino Young; Matthew Vogel; Todd Brown; Mark Cicchetti; Cheryl Bulecza-Banks; Andrew Maurey; Lynn Deamer; Laura King; Melinda Watts; Shannon Hudson; Kelly Thompson; Patti Daniel; Greg Shafer; Paul Vickery; Tom Ballinger  
**Cc:** Kate Hamrick; Jacqueline Moore; Terri Fleming; Delores Reecy  
**Subject:** FW: Request for Oral Modification to Item 4 - Docket No. 140147-WS - Staff Assisted Rate Case for Jumper Creek

Please see the approved request below.

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**From:** Lisa Harvey  
**Sent:** Friday, July 17, 2015 4:29 PM  
**To:** Mary Macko  
**Subject:** FW: Request for Oral Modification to Item 4 - Docket No. 140147-WS - Staff Assisted Rate Case for Jumper Creek

Mary,  
Please forward to the appropriate staff.

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**From:** Braulio Baez  
**Sent:** Friday, July 17, 2015 4:00 PM  
**To:** Andrew Maurey  
**Cc:** Lisa Harvey  
**Subject:** RE: Request for Oral Modification to Item 4 - Docket No. 140147-WS - Staff Assisted Rate Case for Jumper Creek

Approved. Thanks

Sent from my T-Mobile 4G LTE Device

----- Original message -----

**From:** Andrew Maurey <[AMaurey@PSC.STATE.FL.US](mailto:AMaurey@PSC.STATE.FL.US)>  
**Date:** 7/17/2015 3:48 PM (GMT-05:00)  
**To:** Braulio Baez <[BBaez@PSC.STATE.FL.US](mailto:BBaez@PSC.STATE.FL.US)>  
**Cc:** Lisa Harvey <[LSHarvey@PSC.STATE.FL.US](mailto:LSHarvey@PSC.STATE.FL.US)>  
**Subject:** FW: Request for Oral Modification to Item 4 - Docket No. 140147-WS - Staff Assisted Rate Case for Jumper Creek

Staff is requesting approval to make an oral modification to Item 4 of the July 21 Agenda.

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**From:** Cheryl Bulecza-Banks  
**Sent:** Friday, July 17, 2015 12:52 PM

**To:** Andrew Maurey

**Subject:** Request for Oral Modification to Item 4 - Docket No. 140147-WS - Staff Assisted Rate Case for Jumper Creek

**Importance:** High

Staff requests approval to make an oral modification to Item 4 scheduled for the July 21, 2015 Commission Agenda Conference. (Docket No. 140147-WS – Application for staff-assisted rate case in Sumter County by Jumper Creek Utility Company.)

At the June 18, 2015 Commission Agenda Conference, Jumper Creek Utility Company (Jumper Creek) and the Office of Public Counsel (OPC), were directed by the Commission to meet and discuss the few areas of disagreement between the two parties to see if a settlement could be reached. Subsequent to the Commission Agenda Conference, Jumper Creek and the OPC reached agreement on all rate case issues and as a result, filed a joint motion requesting Commission approval of the settlement agreement.

The settlement agreement states that the parties agree to a water revenue requirement of \$23,115 and a wastewater revenue requirement of \$28,187, both which are lower than staff's recommended revenue requirement calculations.

A copy of the settlement and the resulting rate case schedules reflecting the effect of the settlement are attached to this e-mail and are the subject of Item 4.

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In Re: Application for staff-assisted rate case  
in Sumter County by Jumper Creek Utility  
Company.

Docket No.140147-WS

Filed: June 26, 2015

**JOINT MOTION REQUESTING COMMISSION APPROVAL OF  
SETTLEMENT AGREEMENT**

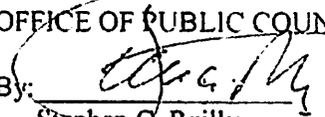
The Office of Public Counsel ("OPC") and Jumper Creek Utility Company. ("Utility") file this Joint Motion requesting the Florida Public Service Commission ("Commission") to approve the Settlement Agreement. attached as Exhibit "A." In support of the Joint Motion, OPC and the Utility state:

1. To avoid the time, expense and uncertainty associated with adversarial litigation, and in keeping with the Commission's long-standing policy and practice of encouraging parties to settle issues whenever possible, OPC, and the Utility entered into this Settlement Agreement.

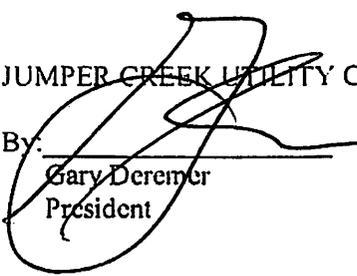
WHEREFORE, OPC and the Utility respectfully request the Commission to issue an Order which approves the terms of the June 4, 2015 staff recommendation, as amended by the attached Settlement Agreement.

Respectfully submitted this 26<sup>th</sup> day of June, 2015.

OFFICE OF PUBLIC COUNSEL

By:  6/26/15  
Stephen C. Reilly Date  
Associate Public Counsel

JUMPER CREEK UTILITY COMPANY

By:  6/26/15  
Gary Deremer Date  
President

**CERTIFICATE OF SERVICE  
DOCKET NO. 140147-WS**

**I HEREBY CERTIFY** that a true and correct copy of the foregoing Joint Motion Requesting Commission Approval of Settlement Agreement has been furnished by electronic mail to the following party on this 26<sup>th</sup> day of June, 2015.

Theresa Tan, Esquire  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

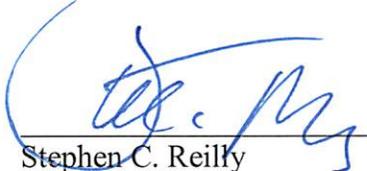
  
Stephen C. Reilly  
Associate Public Counsel

EXHIBIT "A" TO JOINT MOTION

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Application for staff-assisted rate case  
In Sumter County by Jumper Creek  
Utility Company

Docket No. 140147-WS

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**SETTLEMENT AGREEMENT**

THIS SETTLEMENT AGREEMENT is made and entered into this 26<sup>th</sup> day of June, 2015, by and between Jumper Creek Utility Company (“Jumper Creek”, “Utility” or “Company”) and the Office of Public Counsel (“OPC”), on behalf of the customers of the Utility.

**WITNESSETH**

WHEREAS, on August 1, 2014, Jumper Creek filed an application for a staff-assisted rate case with the Florida Public Service Commission (“Commission”); and

WHEREAS, on June 4, 2015 the Commission’s staff issued its Recommendation (“Recommendation”) in this docket; and

WHEREAS, at the June 18, 2015 Agenda Conference held to consider the Recommendation, the Utility and OPC expressed a willingness to discuss the possible settlement of this case in response to a question posed by the Chairman; and

WHEREAS, as a result of these discussions the Utility and OPC have entered into this Agreement to settle this case as provided below.

WHEREAS, as a result of these discussions the Utility and OPC have entered into this Agreement to settle this case as provided below.

NOW, THEREFORE, for and in consideration of the mutual covenants set forth below, the sufficiency of which is hereby acknowledged, the parties agree to accept the Recommendation, except for the following:

1. The prospective water miscellaneous expense should be reduced by \$1,500 to \$620. Including the fallout reduction in regulatory assessment fee expense of \$68, the reduced revenue requirement for the water system should be \$23,115.
2. There should be no interim refund for water service provided during the pendency of the rate case.
3. The Utility and OPC have agreed to a reduced revenue requirement of \$28,187 for wastewater service. The Commission order should not mention any language from Issue 7 regarding the discussion of the revenue requirement calculation and an operating ratio.
4. The Rate Base and Cost of Capital Schedules (1 and 2) should be included as reflected in the Recommendation. Schedule 3-A, 3-C, and 3-D should be adjusted as agreed to in Paragraph 1 for water. Schedule 3-B for wastewater should only

reflect the columns up to the Staff Adjusted Test Year with the last two columns removed.

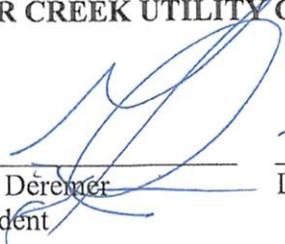
5. The balance of Staff's recommendation and the resulting language of the Commission's Order should remain unchanged except for those provisions that would be fall-out changes as a result of the stipulated reduced revenue requirements for the water and wastewater operations.

IN WITNESS WHEREOF, the Parties have hereunder caused this Settlement Agreement to be executed as of the date next to each signature, in counterparts, each counterpart to be considered an original.

**OFFICE OF PUBLIC COUNSEL**

By:  6/26/15  
Stephen C. Reilly Date  
Associate Public Counsel

**JUMPER CREEK UTILITY COMPANY**

By:  6-26-15  
Gary D'eremer Date  
President

Docket No. 140147-WS

Date: July 10, 2015

<b>JUMPER CREEK UTILITY COMPANY</b>		<b>SCHEDULE NO. 1-A</b>	
<b>TEST YEAR ENDED 06/30/14</b>		<b>DOCKET NO. 140147-WS</b>	
<b>SCHEDULE OF WATER RATE BASE</b>			
<b>DESCRIPTION</b>	<b>BALANCE PER UTILITY</b>	<b>STAFF ADJUSTMENTS TO UTIL. BAL.</b>	<b>BALANCE PER STAFF</b>
UTILITY PLANT IN SERVICE	\$511,881	\$0	\$511,881
LAND & LAND RIGHTS	2,272	0	2,272
NON-USED AND USEFUL COMPONENTS	0	(9,095)	(9,095)
CIAC	(157,236)	0	(157,236)
ACCUMULATED DEPRECIATION	(151,215)	11,885	(139,330)
AMORTIZATION OF CIAC	38,790	(8,625)	30,166
ACQUISITION ADJUSTMENT	(208,895)	0	(208,895)
ACCUMULATED DEPRECIATION OF AA	0	21,268	21,268
WORKING CAPITAL ALLOWANCE	<u>0</u>	<u>2,035</u>	<u>2,035</u>
WATER RATE BASE	<u>\$35,597</u>	<u>\$17,469</u>	<u>\$53,066</u>

Docket No. 140147-WS

Date: July 10, 2015

<b>JUMPER CREEK UTILITY COMPANY</b>		<b>SCHEDULE NO. 1-B</b>	
<b>TEST YEAR ENDED 06/30/14</b>		<b>DOCKET NO. 140147-WS</b>	
<b>SCHEDULE OF WASTEWATER RATE BASE</b>			
<b>DESCRIPTION</b>	<b>BALANCE PER UTILITY</b>	<b>STAFF ADJUSTMENTS TO UTIL. BAL.</b>	<b>BALANCE PER STAFF</b>
UTILITY PLANT IN SERVICE	\$389,284	\$965	\$390,249
LAND & LAND RIGHTS	18,722	0	18,722
NON-USED AND USEFUL COMPONENTS	(128,851)	81,606	(47,245)
CIAC	(221,828)	0	(221,828)
ACCUMULATED DEPRECIATION	(126,053)	10,927	(115,126)
AMORTIZATION OF CIAC	54,724	(547)	54,177
ACQUISITION ADJUSTMENT	(104,855)	0	(104,855)
ACCUMULATED DEPRECIATION OF AA	0	10,821	10,821
WORKING CAPITAL ALLOWANCE	<u>0</u>	<u>3,047</u>	<u>3,047</u>
WASTEWATER RATE BASE	<u>(\$118,857)</u>	<u>\$106,819</u>	<u>(\$12,038)</u>

<b>JUMPER CREEK UTILITY COMPANY</b>		<b>SCHEDULE NO. 1-C</b>	
<b>TEST YEAR ENDED 06/30/14</b>		<b>DOCKET NO. 140147-WS</b>	
<b>ADJUSTMENTS TO RATE BASE</b>		<b>PAGE 1 OF 1</b>	
	<b><u>WATER</u></b>	<b><u>WASTEWATER</u></b>	
<b><u>UTILITY PLANT IN SERVICE</u></b>			
1. To reflect pro forma additions.	\$0	\$3,860	
2. To reflect retirements associated with pro forma additions.	<u>0</u>	<u>(2,895)</u>	
Total	<u>\$0</u>	<u>\$965</u>	
<b><u>NON-USED AND USEFUL PLANT</u></b>			
1. To reflect non-used and useful plant.	\$(31,926)	\$53,254	
2. To reflect non-used and useful accumulated depreciation.	11,129	(7,065)	
3. To reflect non-used and useful acquisition adjustment.	13,029	39,492	
4. To reflect non-used and useful amortization of acquisition adjustment.	<u>(1,326)</u>	<u>(4,076)</u>	
Total	<u>\$(9,095)</u>	<u>\$81,606</u>	
<b><u>ACCUMULATED DEPRECIATION</u></b>			
1. To reflect an averaging adjustment.	\$11,885	\$8,097	
2. To reflect appropriate Acc. Dep. associated with pro forma plant.	<u>0</u>	<u>2,830</u>	
Total	<u>\$11,885</u>	<u>\$10,927</u>	
<b><u>AMORTIZATION OF CIAC</u></b>			
1. To reflect the appropriate amount of amortization.	(\$6,430)	\$3,531	
2. To reflect an averaging adjustment.	<u>(2,195)</u>	<u>(4,078)</u>	
Total	<u>(\$8,625)</u>	<u>(\$547)</u>	
<b><u>AMORTIZATION OF ACQUISITION ADJUSTMENT</u></b>			
1. To reflect the amount of amortization of AA during the test year.	\$1,125	\$572	
2. To normalize the appropriate amount of amortization of AA.	<u>20,143</u>	<u>10,249</u>	
Total	<u>\$21,268</u>	<u>\$10,821</u>	
<b><u>WORKING CAPITAL ALLOWANCE</u></b>			
To reflect 1/8 of test year O&M expenses.	<u>\$2,035</u>	<u>\$3,047</u>	

Docket No. 140147-WS

Date: July 10, 2015

JUMPER CREEK UTILITY COMPANY							SCHEDULE NO. 2		
TEST YEAR ENDED 06/30/14							DOCKET NO. 140147-WS		
SCHEDULE OF CAPITAL STRUCTURE									
CAPITAL COMPONENT	PER UTILITY	SPECIFIC ADJUSTMENTS	BALANCE BEFORE PRO RATA ADJUSTMENTS	PRO RATA ADJUSTMENTS	BALANCE PER STAFF	PERCENT OF TOTAL	COST	WEIGHTED COST	
1. COMMON EQUITY	\$2,810	\$0	\$2,810	\$37,646	\$40,456	98.16%	8.74%	8.58%	
2. LONG-TERM DEBT	0	0	0	0	0	0.00%	0.00%	0.00%	
3. SHORT-TERM DEBT	0	0	0	0	0	0.00%	0.00%	0.00%	
4. PREFERRED STOCK	0	0	0	0	0	0.00%	0.00%	0.00%	
5. CUSTOMER DEPOSITS	760	0	760	0	760	1.84%	2.00%	0.04%	
6. DEFERRED INCOME TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7. TOTAL	<u>\$3,570</u>	<u>\$0</u>	<u>\$3,570</u>	<u>\$37,646</u>	<u>\$41,216</u>	<u>100.00%</u>	<u>10.74%</u>	<u>8.62%</u>	
<b>RANGE OF REASONABLENESS</b>						<b>LOW</b>	<b>HIGH</b>		
RETURN ON EQUITY						<u>7.74%</u>	<u>9.74%</u>		
OVERALL RATE OF RETURN						<u>7.63%</u>	<u>9.60%</u>		

Docket No. 140147-WS

Date: July 10, 2015

<b>JUMPER CREEK UTILITY COMPANY</b> <b>TEST YEAR ENDED 06/30/14</b> <b>SCHEDULE OF WATER OPERATING INCOME</b>					<b>SCHEDULE NO. 3-A</b> <b>DOCKET NO. 140147-WS</b>	
	TEST YEAR PER UTILITY	STAFF ADJUSTMENTS	STAFF ADJUSTED TEST YEAR	ADJUST. FOR INCREASE	REVENUE REQUIREMENT	
1. OPERATING REVENUES	<u>\$13,078</u>	<u>\$292</u>	<u>\$13,370</u>	<u>\$9,745</u> 72.89%	<u>\$23,115</u>	
<b>OPERATING EXPENSES:</b>						
2. OPERATION & MAINTENANCE	\$19,352	(\$3,074)	\$16,278	\$0	\$16,278	
3. DEPRECIATION (NET)	16,461	1,161	17,622	0	17,622	
4. AMORTIZATION OF AA	0	(18,887)	(18,887)	0	(18,887)	
5. TAXES OTHER THAN INCOME	4,319	(1,227)	3,092	439	3,530	
6. INCOME TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
7. TOTAL OPERATING EXPENSES	<u>\$40,132</u>	<u>(\$22,027)</u>	<u>\$18,105</u>	<u>\$439</u>	<u>\$18,544</u>	
8. OPERATING INCOME/(LOSS)	<u>(\$27,054)</u>		<u>(\$4,735)</u>		<u>\$4,572</u>	
9. WATER RATE BASE	<u>\$35,597</u>		<u>\$53,066</u>		<u>\$53,066</u>	
10. RATE OF RETURN					<u>8.62%</u>	

Docket No. 140147-WS

Date: July 10, 2015

<b>JUMPER CREEK UTILITY COMPANY</b> <b>TEST YEAR ENDED 06/30/14</b> <b>SCHEDULE OF WASTEWATER OPERATING INCOME</b>				<b>SCHEDULE NO. 3-B</b> <b>DOCKET NO. 140147-WS</b>	
	<b>TEST YEAR PER UTILITY</b>	<b>STAFF ADJUSTMENTS</b>	<b>STAFF ADJUSTED TEST YEAR</b>	<b>ADJUST. FOR INCREASE</b>	<b>REVENUE REQUIREMENT</b>
1. <b>OPERATING REVENUES</b>	<u>\$18,624</u>	<u>\$2,038</u>	<u>\$20,662</u>	<u>\$7,525</u> 36.42%	<u>\$28,187</u>
<b>OPERATING EXPENSES:</b>					
2. OPERATION & MAINTENANCE	\$24,302	\$75	\$24,377		
3. DEPRECIATION (NET)	8,246	(7,139)	1,107		
4. AMORTIZATION OF AA	0	(6,389)	(6,389)		
5. TAXES OTHER THAN INCOME	3,785	(1,535)	2,250		
6. INCOME TAXES	<u>0</u>	<u>0</u>	<u>0</u>		
7. <b>TOTAL OPERATING EXPENSES</b>	<u>\$36,333</u>	<u>(\$14,987)</u>	<u>\$21,346</u>		
8. <b>OPERATING INCOME/(LOSS)</b>	<u>(\$17,709)</u>		<u>(\$684)</u>		
9. <b>WASTEWATER O&amp;M EXPENSES</b>	<u>\$24,377</u>		<u>\$24,377</u>		
10. <b>OPERATING RATIO ON O&amp;M EXPENSES</b>					

<b>JUMPER CREEK UTILITY COMPANY</b>		<b>SCHEDULE NO. 3-C</b>	
<b>TEST YEAR ENDED 06/30/14</b>		<b>DOCKET NO. 140147-WS</b>	
<b>ADJUSTMENTS TO OPERATING INCOME</b>		<b>PAGE 1 OF 2</b>	
		<b><u>WATER</u></b>	<b><u>WASTEWATER</u></b>
<b>OPERATING REVENUES</b>			
1.	To reflect the appropriate test year services revenues.	\$980	\$1,394
2.	To reflect miscellaneous revenues.	(688)	644
	Subtotal	<u>\$292</u>	<u>\$2,038</u>
<b>OPERATION AND MAINTENANCE EXPENSES</b>			
1.	Purchased Power (615/715)		
	To reflect the appropriate amount of chemicals for the test year.	\$0	(\$55)
	Subtotal	<u>\$0</u>	<u>(\$55)</u>
2.	Contractual Services – Professional (631/731)		
	To remove unsupported invoices.	\$0	(\$833)
	Subtotal	<u>\$0</u>	<u>(\$833)</u>
3.	Contractual Services - Other (636/736)		
	a. To exclude the month of July 2014.	(\$894)	\$0
	b. To reflect the appropriate amount of Contractual Services – Other.	119	184
	c. To reflect administrative contract adjustments.	(121)	(121)
	Subtotal	<u>(\$896)</u>	<u>\$63</u>
4.	Insurance Expense (655/755)		
	a. To reflect appropriate insurance expense.	(\$416)	\$316
	Subtotal	<u>(\$416)</u>	<u>\$316</u>
5.	Bad Debt Expense (670/770)		
	a. To reflect the 3 year average of bad debt expense.	(\$263)	\$584
	Subtotal	<u>(\$263)</u>	<u>\$584</u>
6.	Miscellaneous Expense (675/775)		
	a. To reflect the new DEP licensing annual fee.	(\$1,500)	\$0
	Subtotal	<u>(\$1,500)</u>	<u>\$0</u>
	<b>TOTAL OPERATION &amp; MAINTENANCE ADJUSTMENTS</b>	<u>(\$3,075)</u>	<u>\$75</u>
<b>DEPRECIATION EXPENSE</b>			
1.	To reflect appropriate depreciation expense.	(\$4)	(\$40)
2.	To reflect non-used and useful depreciation expense.	(1,756)	(9,797)
3.	To reflect the appropriate amount of amortization expense of CIAC.	2,921	2,698
	Total	<u>\$1,161</u>	<u>(\$7,139)</u>
<b>AMORTIZATION EXPENSE OF AA</b>			
1.	To reflect the appropriate amount of amortization expense of AA.	(\$20,143)	(\$10,249)
2.	To reflect the non-used and useful amortization expense of AA.	1,256	3,860
	Total	<u>(\$18,887)</u>	<u>(\$6,389)</u>

<b>JUMPER CREEK UTILITY COMPANY</b>		<b>SCHEDULE NO. 3-C</b>	
<b>TEST YEAR ENDED 06/30/14</b>		<b>DOCKET NO. 140147-WS</b>	
<b>ADJUSTMENTS TO OPERATING INCOME</b>		<b>PAGE 2 OF 2</b>	
		<b><u>WATER</u></b>	<b><u>WASTEWATER</u></b>
<b>TAXES OTHER THAN INCOME</b>			
1.	To reflect the appropriate test year RAFs.	\$49	\$93
2.	To reflect non-used and useful property taxes.	(163)	(797)
3.	To reflect the appropriate test year property taxes.	(1,113)	(842)
4.	To reflect the appropriate allocation of property taxes to plant additions.	<u>0</u>	<u>11</u>
	Total	<u>(\$1,227)</u>	<u>(\$1,535)</u>

Docket No. 140147-WS

Date: July 10, 2015

<b>JUMPER CREEK UTILITY COMPANY</b>		<b>SCHEDULE NO. 3-D</b>	
<b>TEST YEAR ENDED 06/30/14</b>		<b>DOCKET NO. 140147-WS</b>	
<b>ANALYSIS OF WATER OPERATION AND MAINTENANCE EXPENSE</b>			
	<b>TOTAL PER UTILITY</b>	<b>ADJUST- MENTS</b>	<b>TOTAL</b>
(601) SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
(603) SALARIES AND WAGES - OFFICERS	750	0	750
(604) EMPLOYEE PENSIONS AND BENEFITS	0	0	0
(610) PURCHASED WATER	0	0	0
(615) PURCHASED POWER	1,544	0	1,544
(616) FUEL FOR POWER PRODUCTION	0	0	0
(618) CHEMICALS	47	0	47
(620) MATERIALS AND SUPPLIES	0	0	0
(630) CONTRACTUAL SERVICES - BILLING	0	0	0
(631) CONTRACTUAL SERVICES - PROFESSIONAL	1,250	0	1,250
(633) CONTRACTUAL SERVICES - LEGAL	98	0	98
(636) CONTRACTUAL SERVICES - OTHER	11,503	(896)	10,607
(640) RENTS	0	0	0
(650) TRANSPORTATION EXPENSE	0	0	0
(655) INSURANCE EXPENSE	1,098	(416)	682
(665) REGULATORY COMMISSION EXPENSE	118	0	118
(670) BAD DEBT EXPENSE	825	(263)	562
(675) MISCELLANEOUS EXPENSE	<u>2,120</u>	<u>(1,500)</u>	<u>620</u>
	<u>\$19,353</u>	<u>(\$3,075)</u>	<u>\$16,278</u>

Docket No. 140147-WS

Date: July 10, 2015

<b>JUMPER CREEK UTILITY COMPANY</b>		<b>SCHEDULE NO. 3-E</b>	
<b>TEST YEAR ENDED 06/30/14</b>		<b>DOCKET NO. 140147-WS</b>	
<b>ANALYSIS OF WASTEWATER OPERATION AND MAINTENANCE EXPENSE</b>			
	<b>TOTAL PER UTILITY</b>	<b>ADJUST- MENTS</b>	<b>TOTAL</b>
(701) SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
(703) SALARIES AND WAGES - OFFICERS	750	0	750
(704) EMPLOYEE PENSIONS AND BENEFITS	0	0	0
(710) PURCHASED SEWAGE TREATMENT	0	0	0
(711) SLUDGE REMOVAL EXPENSE	959	0	959
(715) PURCHASED POWER	2,251	(55)	2,196
(716) FUEL FOR POWER PRODUCTION	0	0	0
(718) CHEMICALS	455	0	455
(720) MATERIALS AND SUPPLIES	0	0	0
(730) CONTRACTUAL SERVICES - BILLING	0	0	0
(731) CONTRACTUAL SERVICES - PROFESSIONAL	2,083	(833)	1,250
(735) CONTRACTUAL SERVICES - LEGAL	98	0	98
(736) CONTRACTUAL SERVICES - OTHER	16,391	63	16,454
(740) RENTS	0	0	0
(750) TRANSPORTATION EXPENSE	0	0	0
(755) INSURANCE EXPENSE	366	316	682
(765) REGULATORY COMMISSION EXPENSE	118	0	118
(770) BAD DEBT EXPENSE	174	584	758
(775) MISCELLANEOUS EXPENSE	<u>657</u>	<u>0</u>	<u>657</u>
	<u>\$24,302</u>	<u>\$75</u>	<u>\$24,377</u>

**JUMPER CREEK UTILITY COMPANY**  
**TEST YEAR ENDED JUNE 30, 2014**  
**MONTHLY WATER RATES**

**SCHEDULE NO. 4-A**  
**DOCKET NO. 140147-WS**

	<b>RATES AT TIME OF FILING</b>	<b>COMMISSION APPROVED INTERIM RATES</b>	<b>RECOMMENDED RATES BASED ON SETTLEMENT</b>	<b>4 YEAR RATE REDUCTION</b>
<b><u>Residential and General Service</u></b>				
Base Facility Charge for All Meter Sizes	\$25.25	\$48.77	N/A	N/A
Base Facility Charge by Meter Size				
5/8" x 3/4"	N/A	N/A	\$18.01	\$0.10
3/4"	N/A	N/A	\$27.02	\$0.15
1"	N/A	N/A	\$45.03	\$0.25
1-1/2"	N/A	N/A	\$90.05	\$0.50
2"	N/A	N/A	\$144.08	\$0.81
3"	N/A	N/A	\$288.16	\$1.62
4"	N/A	N/A	\$450.25	\$2.52
6"	N/A	N/A	\$900.50	\$5.05
8"	N/A	N/A	\$1,440.80	\$8.08
Charge per 1,000 gallons	N/A	N/A	\$6.67	\$0.04
0 - 10,000 gallons	\$0.00	\$0.00	N/A	N/A
Over 10,000 gallons	\$2.52	\$4.87	N/A	N/A
<b><u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u></b>				
4,000 Gallons	\$25.25	\$48.77	\$44.69	
6,000 Gallons	\$25.25	\$48.77	\$58.03	
10,000 Gallons	\$25.25	\$48.77	\$84.71	

<b>JUMPER CREEK UTILITY COMPANY TEST YEAR ENDED JUNE 30, 2014 MONTHLY WASTEWATER RATES</b>			<b>SCHEDULE NO. 4-B DOCKET NO. 140147-WS</b>	
	<b>RATES AT TIME OF FILING</b>	<b>COMMISSION APPROVED INTERIM RATES</b>	<b>RECOMMENDED RATES BASED ON SETTLEMENT</b>	<b>4 YEAR RATE REDUCTION</b>
<b><u>Residential Service</u></b>				
Flat Rate	\$40.44	\$41.25	N/A	N/A
Base Facility Charge for All Meter Sizes	N/A	N/A	\$28.47	\$0.14
Charge per 1,000 gallons - Residential 6,000 gallon cap	N/A	N/A	\$7.08	\$0.03
<b><u>General Service</u></b>				
Flat Rate	\$40.44	\$41.25	N/A	N/A
Base Facility Charge by Meter Size				
5/8"X3/4"	N/A	N/A	\$28.47	\$0.14
3/4"	N/A	N/A	\$42.71	\$0.21
1"	N/A	N/A	\$71.18	\$0.34
1-1/2"	N/A	N/A	\$142.35	\$0.69
2"	N/A	N/A	\$227.76	\$1.10
3"	N/A	N/A	\$455.52	\$2.20
4"	N/A	N/A	\$711.75	\$3.44
6"	N/A	N/A	\$1,423.50	\$6.87
8"	N/A	N/A	\$2,277.60	\$10.99
Charge per 1,000 gallons	N/A	N/A	\$8.50	\$0.04
<b><u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u></b>				
4,000 Gallons	\$40.44	\$41.25	\$56.79	
6,000 Gallons	\$40.44	\$41.25	\$70.95	
10,000 Gallons	\$40.44	\$41.25	\$70.95	