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May 28, 2020

VIA E-FILING

Adam J. Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 2020____-WS; Application of Alturas Water, LLC; Sunrise Water, LLC,; Pinecrest Utilities, LLC; McLeod Gardens Utilities, LLC; Charlie Creek Utilities, LLC; Orange Land Utilities, LLC; Crestridge Utilities, LLC,; Holiday Gardens Utilities, LLC; Lake Yale Utilities, LLC, East Marion Utilities, LLC, for a limited alternative rate increase in Hardee, Lake, Marion, Pasco and Polk Counties
Our Matter No.: 073687

Dear Mr. Teitzman:

Please find enclosed an Application for a Limited Alternative Rate Increase pursuant to Commission Rule 25-30.457, as recently amended, for the following utilities under Florida Utility Services 1, LLC:

Alturas Water, LLC; Sunrise Water, LLC,; Pinecrest Utilities, LLC; McLeod Gardens Utilities, LLC; Charlie Creek Utilities, LLC; Orange Land Utilities, LLC; Crestridge Utilities, LLC,; Holiday Gardens Utilities, LLC; Lake Yale Utilities, LLC, East Marion Utilities, LLC.

The Application does not include Heather Hills Utilities, LLC because there is a pending SARC and does not include Sunny Shores Utilities, LLC because of the pending Application for Transfer. Suwannee Valley Utilities, LLC and College Manor Utilities, LLC are regulated by Columbia County but their customer base is included in common cost calculations in this Application.

Adam J. Teitzman, Commission Clerk
May 28, 2020
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This Application is for the allocation of Common Costs only, as previously approved in Docket No. 20180202-SU, an Application for a Staff Assisted Rate Case for West Lakeland Wastewater, LLC, to all utilities benefitting from such common costs.

The Application reflects common cost as approved in Docket No. 20180202-SU. Exhibit "B" reflects those same costs with updated amounts (copy of updated invoice included).

The Application also reflects a new request for common costs allocated to Crestridge Utilities, Holiday Gardens Utilities, Lake Yale Utilities, East Marion Utilities, College Manor Utilities, Orange Land Utilities, West Lakeland Wastewater, LLC and Heather Hills Utilities, LLC.

Florida Utility Services 1, LLC has engaged the engineering services of Florida Rural Water Association to prepare an analysis report of each of these systems and recommend corrective action along with funding sources.

Taking this approach of a single Application will save the customers of these utilities substantial sums of money as opposed to filing an individual SARC for each utility, will minimize staff participation, and will take a considerably shorter period of time.

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

Very truly yours,



Martin S. Friedman
For the Firm

MSF/
Enclosure

cc: Michael Smallridge (via email)
Jeff Small (via email)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Application of Alturas Water, LLC; Sunrise Water, LLC; Pinecrest Utilities, LLC; McLeod Gardens Utilities, LLC; Charlie Creek Utilities, LLC; Orange Land Utilities, LLC; Crestridge Utilities, LLC; Holiday Gardens Utilities, LLC; Lake Yale Utilities, LLC, East Marion Utilities, LLC, for a limited alternative rate increase in Hardee, Lake, Marion, Pasco and Polk Counties

Docket No. 2020____-WS

APPLICATION FOR A LIMITED ALTERNATIVE RATE INCREASE PROCEEDING

Applicants, Alturas Water, LLC; Sunrise Water, LLC, Pinecrest Utilities, LLC; McLeod Gardens Utilities, LLC; Charlie Creek Utilities, LLC; Orange Land Utilities, LLC; Crestridge Utilities, LLC; Holiday Gardens Utilities, LLC; Lake Yale Utilities, LLC, East Marion Utilities, LLC, (the "Utilities"), pursuant to Section 367.0822, Florida Statutes, and Rule 25-30.457, Florida Administrative Code, files this Application for a limited alternative rate increase in Hardee, Lake, Pasco and Polk Counties.

The following information is provided pursuant to Rule 25-30.457, Florida Administrative Code (FAC).

(a) The names of the individual utilities are provided above and their principal place of business is:

5911 Trouble Creek Blvd.
New Port Richey, FL 35652

(b) All of the Utilities are Florida limited liability companies.

(c) Not Applicable.

(d) The owner of all of the membership interests in the Utilities is:

Michael Smallridge
5911 Trouble Creek Blvd.
New Port Richey, FL 35652

The dates which each Utility was authorized to do business is attached as Exhibit "A"

(e) Schedules showing the annualized revenues by customer class and meter size for the most recent 12-month period using the rates in effect at the time the Utilities filed the Application are attached as Exhibits “B-1” through “B-10”.

(f) Schedules showing the current and proposed rates for all classes of customers are included in Exhibits “B-1” through “B-10”.

(g) This Application requests the recovery of Florida Utility Services 1, LLC’s (“FUS1”) allocated common costs for each of the 10 utility systems, based on the allocated common costs approved in Order No. PSC-2019-0503-PAA-SU, issued November 25, 2019, for the West Lakeland Wastewater, LLC (WLW) Staff Assisted Rate Case, in Docket No. 20180202-SU. Additionally, this application requests the recovery of proforma FUS1 common costs that have increased significantly since FUS1 allocated common cost were approved in the WLW proceeding, and the inclusion of a Compliance Technician position.

(h) In order to maintain satisfactory quality of service common expenses are incurred for services that would not be available to the Utility on an individual basis, if at all. When these common expenses are incurred the cost recovery for them suffer from a significant regulatory lag, resulting in the Utilities’ failure to earn their authorized rates of return.

(i) The figures and calculations upon which the change in rates is based are accurate and the change will not cause the Utilities to exceed their last authorized return on equity.

(j) The Utilities are currently in compliance with their annual report filing in accordance with Rule 25-30.110(3), F.A.C.

(k) The Utilities have paid all required regulatory assessment fees.

(l) The dates and docket numbers of the Utilities last rate proceedings are included in Exhibit “A”.

(m) Additional Information

Utilities believe that this Application for a limited alternative rate increase proceeding, which seeks a system wide rate increase of common allocated cost, is a prudent, fair and a cost saving approach that will benefit all of FUS1 customers, so that some customers are not subsidizing the common expenses of other customers.

- The application is prudent and fair because it will equitably distribute FUS1 allocated common cost at one time to all of its customers.
- The additional revenues received by the utility systems could eliminate or delay the need for the individual systems to seek rate relief through a staff assisted rate case filing.
- The cost savings to our customers in filing fees and related expenses for 10 staff assisted rate cases would be substantial.

- A single Application will save the Commission and its Staff an immeasurable amount of time and resources.

FUS1 is seeking to recover the FUS1 allocated common costs approved in the WLW rate proceeding. The following schedules with supporting detail are provided as exhibits to this application.

- a. Schedule that distributes the requested allocated common cost increase to each utility system in attached Exhibit “B”. Each utility schedule, Exhibits B-1 through B-10”, includes the following documents or calculations.
 - A schedule for 2020 Common Cost Index Calculation.
 - A schedule for 2019 annualized revenues at the current rates when there was a rate change for the period.
 - A schedule of 2019 allocated common cost increase for the period.
 - A schedule of current and proposed rates.
- b. Schedule of WLW allocated common costs from FUS1 and calculated FUS1 common costs that were approved in the WLW rate proceeding is in attached Exhibit “C”.
- c. Schedules that calculate the increase or decrease over actual 2019 FUS1 common cost allocations based on the calculated FUS1 common cost schedule provided in Exhibit C is set forth in attached Exhibit “D”.
- d. Schedule of utility system allocation percentages based on number of customers billed for the service period December 2019, in attached Exhibit “E”.
- e. Schedules that calculate the requested allocated common cost increase in rates for each of the 10 utility systems in attached Exhibit F.

FUS1 is seeking approval to recover proforma increases to allocated common costs in this proceeding in the attached Exhibit “G”.

- f. Support for increase to Acct. 601/701 – Employee Salaries Expense in attached Exhibit “G-1”.
- g. Support for increase to Acct. 636/736 – Contractual Services Other Expense in attached Exhibit “G-2”.
- h. Support for increase to Acct. 655/755 – Insurance Expense in attached Exhibit “G-3”.

WHEREFORE, the Utilities request that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates consistent with the Financial Schedules.

2. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 28th day of
May, 2020, by:
Dean Mead
420 S. Orange Ave., Suite 700
Orlando, FL 32801
Phone: (407) 310-2077
E-Mail: mfriedman@deanmead.com

/s/ Martin S. Friedman

MARTIN S. FRIEDMAN
Florida Bar No.: 0199060
For the Firm

EXHIBIT A

Utility System	Florida Corporation		Last Rate Proceeding		
	Doc Number	Effect Date	Docket	Order	Date
ALT Alturas Water, LLC	L18000148251	06/15/18	20140219-WU	PSC-2016-0128-PAA-WU	03/29/16
CCU Charlie Creek Utilities, LLC	L14000181678	11/24/14	20160143-WU	PSC-2017-0144-PAA-WU	04/27/17
CRU Crestridge Utilities, LLC	L14000060448	04/11/14	20140175-WU	PSC-2015-0592-PAA-WU	12/30/15
EMU East Marion Utilities, LLC	L15000006879	01/12/15	20150257-WS	PSC-2017-0107-PAA-WS	03/24/17
HGU Holiday Gardens Utilities, LLC	L14000060443	04/11/14	20140177-WU	PSC-2015-0588-PAA-WU	12/29/15
LYU Lake Yale Utilities, LLC	L17000139342	06/30/17		None	
MGU McLeod Gardens Utilities, LLC	L16000156191	09/01/16	20011677-WU	PSC-2002-1733-PAA-WU	12/09/02
OLU Orange Land Utilities, LLC	L16000080916	05/01/16	20170230-WU	PSC-2018-0439-PAA-WU	08/28/18
PCU Pinecrest Utilities, LLC	L11000071036	06/17/11	20120269-WU	PSC-2013-0320-PAA-WU	07/15/13
SUN Sunrise Water, LLC	L18000148244	06/15/18	20140220-WU	PSC-2016-0126-PAA-WU	03/28/16

EXHIBIT B

<u>Schedule</u>	<u>Utility System</u>
EXH B - 1	Alturas Water, LLC
EXH B - 2	Charlie Creek Utilities, LLC
EXH B - 3	Crestridge Utilities, LLC
EXH B - 4	East Marion Utilities, LLC
EXH B - 5	Holiday Gardens Utilities, LLC
EXH B - 6	Lake Yale Utilities, LLC
EXH B - 7	McLeod Gardens Utilities, LLC
EXH B - 8	Orange Land Utilities, LLC
EXH B - 9	Pinecrest Utilities, LLC
EXH B - 10	Sunrise Water, LLC

EXHIBIT B-1**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019****ALTURAS WATER, LLC**

DEP PWS ID NO. 6530057		
DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 10,274.31	\$ -
TOTI Expense	\$ 401.85	\$ -
Total Allocated Common Cost	\$ 10,676.16	\$ -
ADD:		
Increase in Common O&M Expense	\$ 985.22	\$ -
Increase in Common O&M Expense (Proforma)	\$ 1,945.66	\$ -
Increase in Common TOTI Expense	\$ 76.29	\$ -
Increase in Common TOTI Expense (Proforma)	\$ 136.28	\$ -
Total Increase to Index	\$ 3,143.45	\$ -
Total Adjusted Allocated Common Cost	\$ 13,819.61	\$ -
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 3,291.57	\$ -
Divided by Applicable Test Year Revenue (5)		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 24,198.43	\$ -
Percentage Increase in Rates	13.60%	

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-1

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

**Alturas Water LLC
Water Revenues
Calculated Year 2019**

Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	577		\$12.47	\$7,195.19
<u>Charge per 1,000 gal</u> All gallons		2476	\$5.63	\$13,937.62
<u>General Service BFC</u> 3/4"	60		\$18.71	\$1,122.60
1"	24		\$31.18	\$748.32
<u>Charge per 1,000 gal</u> All gallons		85	\$5.63	\$476.35
Actual	661	2,560.209		\$23,480.09
			Per 2019 Annual Report	\$23,479.61
			Difference (not material)	\$0.48
Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff (1)	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	577		\$12.86	\$7,420.22
<u>Charge per 1,000 gal</u> All gallons		2476	\$5.80	\$14,358.47
<u>General Service BFC</u> 3/4"	60		\$19.29	\$1,157.40
1"	24		\$32.15	\$771.60
<u>Charge per 1,000 gal</u> All gallons		85	\$5.80	\$490.74
Annualized	661			\$24,198.43

(1) - Tariff rates were effective December 21, 2019, for services billed in 2020.

EXHIBIT B-1**ALLOCATED COMMON COST INCREASE WORKSHEET***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>Alturas Water, LLC</i>		Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description		Allocated	Direct	Total	Allocated Inc	Total	Percentage
601	Salary & Wages-Employee	\$5,092.02	\$0.00	\$5,092.02	\$935.36	\$6,027.38	18.37%
603	Salary & Wages-Officer	\$1,582.07	\$0.00	\$1,582.07	\$17.97	\$1,600.04	1.14%
604	Employee Benefits	\$119.41	\$0.00	\$119.41	\$240.54	\$359.95	201.44%
615	Purchased Power	\$0.00	\$976.25	\$976.25	\$0.00	\$976.25	0.00%
616	Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
618	Chemicals	\$0.00	\$575.50	\$575.50	\$0.00	\$575.50	0.00%
620	Materials & Supplies	\$167.75	\$735.34	\$903.09	(\$12.13)	\$890.96	-1.34%
631	Contractual Services-Professional	\$45.29	\$1,005.00	\$1,050.29	\$50.71	\$1,101.00	4.83%
635	Contractual Services-Testing	\$0.00	\$1,615.00	\$1,615.00	\$0.00	\$1,615.00	0.00%
636	Contractual Services-Other	\$13.29	\$7,795.36	\$7,808.65	\$7.91	\$7,816.56	0.10%
640	Rents	\$769.39	\$0.00	\$769.39	(\$121.39)	\$648.00	-15.78%
650	Transportation	\$769.98	\$0.00	\$769.98	\$1.01	\$770.99	0.13%
655	Insurance	\$460.43	\$1,417.74	\$1,878.17	(\$73.33)	\$1,804.84	-3.90%
665	Reg Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
670	Bad Debt	\$0.00	\$94.10	\$94.10	\$0.00	\$94.10	0.00%
675	Misc. Expense	\$1,254.68	\$1,231.51	\$2,486.19	(\$61.43)	\$2,424.76	-2.47%
	Total O&M Expense	\$10,274.31	\$15,445.80	\$25,720.11	\$985.22	\$26,705.33	
408	Payroll Tax	\$401.85	\$0.00	\$401.85	\$76.29	\$478.14	18.98%
TOTALS		\$10,676.16	\$15,445.80	\$26,121.96	\$1,061.51	\$27,183.47	4.06%

EXHIBIT B-1

RATE CALCULATIONS

ALTURAS WATER, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.86	13.60%	\$14.61
3/4"	\$19.29	13.60%	\$21.91
1"	\$32.15	13.60%	\$36.52
1-1/2"	\$64.30	13.60%	\$73.05
2"	\$102.88	13.60%	\$116.87
3"	\$205.76	13.60%	\$233.75
4"	\$321.50	13.60%	\$365.23
6"	\$643.00	13.60%	\$730.46
 <u>Charge per 1,000 gallons</u>			
All gallons	\$5.80	13.60%	\$6.59

ALTURAS WATER, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.86	13.60%	\$14.61
3/4"	\$19.29	13.60%	\$21.91
1"	\$32.15	13.60%	\$36.52
1-1/2"	\$64.30	13.60%	\$73.05
2"	\$102.88	13.60%	\$116.87
3"	\$205.76	13.60%	\$233.75
4"	\$321.50	13.60%	\$365.23
6"	\$643.00	13.60%	\$730.46
 <u>Charge per 1,000 gallons</u>			
All gallons	\$5.80	13.60%	\$6.59

EXHIBIT B-2

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
CHARLIE CREEK UTILITIES, LLC**

DEP PWS ID NO. 6250278		
DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 25,685.71	\$ -
TOTI Expense	\$ 1,004.75	\$ -
Total Allocated Common Cost	\$ 26,690.46	\$ -
ADD:		
Increase in Common O&M Expense	\$ 2,463.06	\$ -
Increase in Common O&M Expense (Proforma)	\$ 4,864.15	\$ -
Increase in Common TOTI Expense	\$ 190.71	\$ -
Increase in Common TOTI Expense (Proforma)	\$ 340.69	\$ -
Total Increase to Index	\$ 7,858.61	\$ -
Total Adjusted Allocated Common Cost	\$ 34,549.07	\$ -
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 8,228.91	\$ -
Divided by Applicable Test Year Revenue		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 65,258.20	\$ -
Percentage Increase in Rates	<u>12.61%</u>	<u>-</u>

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-2

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues.
- (X) If yes, the utility must annualize its revenues.

**Charlie Creek
Water Revenues
Calculated Year 2019**

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-Aug 2019				
<u>Residential BFC</u>				
5/8" x3/4"	869		\$16.17	\$14,051.73
<u>Charge per 1,000 gal</u>				
0 - 4,000		2,501	\$4.07	\$10,177.65
Over 4,000		1,588	\$5.10	\$8,099.11
<u>General Service BFC</u>				
5/8" x3/4"	8		\$16.17	\$129.36
<u>Charge per 1,000 gal</u>				
All gallons		17	\$4.51	\$75.36
Sep-Dec 2019				
<u>Residential BFC</u>				
5/8" x3/4"	897		\$16.52	\$14,818.44
<u>Charge per 1,000 gal</u>				
0 - 4,000		2,539	\$4.16	\$10,561.11
Over 4,000		1,248	\$5.21	\$6,502.45
<u>General Service BFC</u>				
5/8" x3/4"	4		\$16.52	\$66.08
<u>Charge per 1,000 gal</u>				
All gallons		15	\$4.61	\$68.55
Actual	1,778	7,907		\$64,549.84
				Per 2019 Annual Report \$64,547.04
				Difference (not material) \$2.80
Jan-Dec 2019				
<u>Residential BFC</u>				
5/8" x3/4"	1,766		\$16.52	\$29,174.32
<u>Charge per 1,000 gal</u>				
0 - 4,000		5,039	\$4.16	\$20,963.82
Over 4,000		2,836	\$5.21	\$14,776.24
<u>General Service BFC</u>				
5/8" x3/4"	12		\$16.52	\$198.24
<u>Charge per 1,000 gal</u>				
All gallons		32	\$4.61	\$145.58
Annualized	1,778	7,907		\$65,258.20

EXHIBIT B-2**ALLOCATED COMMON COST INCREASE WORKSHEET***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

Charlie Creek Utilities, LLC		Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description		Allocated	Direct	Total	Allocated Inc	Total	Percentage
601	Salary & Wages-Employee	\$12,729.93	\$0.00	\$12,729.93	\$2,338.40	\$15,068.33	18.37%
603	Salary & Wages-Officer	\$3,955.00	\$0.00	\$3,955.00	\$44.93	\$3,999.93	1.14%
604	Employee Benefits	\$298.70	\$0.00	\$298.70	\$601.35	\$900.05	201.32%
615	Purchased Power	\$0.00	\$5,906.76	\$5,906.76	\$0.00	\$5,906.76	0.00%
618	Chemicals	\$0.00	\$4,117.40	\$4,117.40	\$0.00	\$4,117.40	0.00%
620	Materials & Supplies	\$419.32	\$1,769.37	\$2,188.69	(\$30.33)	\$2,158.36	-1.39%
631	Contractual Services-Professional	\$113.24	\$517.50	\$630.74	\$126.77	\$757.51	20.10%
635	Contractual Services-Testing	\$0.00	\$1,190.00	\$1,190.00	\$0.00	\$1,190.00	0.00%
636	Contractual Services-Other	\$33.21	\$8,893.84	\$8,927.05	\$19.79	\$8,946.84	0.22%
640	Rents	\$1,923.48	\$0.00	\$1,923.48	(\$303.48)	\$1,620.00	-15.78%
650	Transportation	\$1,924.98	\$0.00	\$1,924.98	\$2.53	\$1,927.51	0.13%
655	Insurance	\$1,151.16	\$1,736.66	\$2,887.82	(\$183.33)	\$2,704.49	-6.35%
665	Reg Commission	\$238.16	\$787.00	\$1,025.16	\$0.00	\$1,025.16	0.00%
670	Bad Debt	\$0.00	\$340.34	\$340.34	\$0.00	\$340.34	0.00%
675	Misc. Expense	<u>\$2,898.53</u>	<u>\$1,147.22</u>	<u>\$4,045.75</u>	<u>(\$153.57)</u>	<u>\$3,892.18</u>	-3.80%
	Total O&M Expense	\$25,685.71	\$26,406.09	\$52,091.80	\$2,463.06	\$54,554.86	
408	Payroll Tax	\$1,004.75	\$0.00	\$1,004.75	\$190.71	\$1,195.46	18.98%
TOTALS		\$26,690.46	\$26,406.09	\$53,096.55	\$2,653.77	\$55,750.32	5.00%

EXHIBIT B-2

RATE CALCULATIONS

CHARLIES CREEK UTILITIES, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$16.52	12.61%	\$18.60
3/4"	\$24.78	12.61%	\$27.90
1"	\$41.30	12.61%	\$46.51
1-1/2"	\$82.60	12.61%	\$93.02
2"	\$132.16	12.61%	\$148.83
3"	\$264.32	12.61%	\$297.65
4"	\$413.00	12.61%	\$465.08
6"	\$826.00	12.61%	\$930.16
 <u>Charge per 1,000 gallons</u>			
0 - 4,000 gallons	\$4.16	12.61%	\$4.68
Over 4,000 gallons	\$5.21	12.61%	\$5.87

CHARLIES CREEK UTILITIES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$16.52	12.61%	\$18.60
3/4"	\$24.78	12.61%	\$27.90
1"	\$41.30	12.61%	\$46.51
1-1/2"	\$82.60	12.61%	\$93.02
2"	\$132.16	12.61%	\$148.83
3"	\$264.32	12.61%	\$297.65
4"	\$413.00	12.61%	\$465.08
6"	\$826.00	12.61%	\$930.16
 <u>Charge per 1,000 gallons</u>			
All gallons	\$4.61	12.61%	\$5.19

EXHIBIT B-3

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
CRESTRIDGE UTILITIES, LLC**

DEP PWS ID NO. 6510403 DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 97,551.18	\$ -
TOTI Expense	\$ 3,820.09	\$ -
Total Allocated Common Cost	\$ 101,371.27	\$ -
ADD:		
Increase in Common O&M Expense	\$ 3,784.36	\$ -
Increase in Common O&M Expense (Proforma)	\$ 17,510.94	\$ -
Increase in Common TOTI Expense	\$ 483.67	\$ -
Increase in Common TOTI Expense (Proforma)	\$ 1,226.49	\$ -
Total Increase to Index	\$ 23,005.46	\$ -
Total Adjusted Allocated Common Cost	\$ 124,376.73	\$ -
Divide Index by RAF Expansion Factor for Regulatory Assessment Fees	<u>0.9550</u>	<u>0.9550</u>
Increase in Revenues	\$ 24,089.49	\$ -
Divided by Applicable Test Year Revenue Actual Revenue (Less Misc. Rev.)		\$ -
Annualized Revenue	\$ 197,352.32	\$ -
Percentage Increase in Rates	<u><u>12.21%</u></u>	

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-3

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

**Crestridge Utilities, LLC
Water Revenues
Calculated Year 2019**

Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u>				
5/8" x3/4"	7,319		\$12.44	\$91,048.36
1-1/2"	5		\$62.20	\$311.00
<u>Charge per 1,000 gal</u>				
0 - 3,000		13,526	\$4.08	\$55,186.21
Over 3,000		6,513	\$8.12	\$52,888.72
Actual	7,324	20,039		\$199,434.29

Per 2019 Annual Report \$199,483.87
Difference (not material) (\$49.58)

Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff (1)	Calculated Revenues
<u>Residential BFC</u>				
5/8" x3/4"	7,319		\$12.31	\$90,096.89
1-1/2"	5		\$61.55	\$307.75
<u>Charge per 1,000 gal</u>				
0 - 3,000		13,526	\$4.04	\$54,645.17
Over 3,000		6,513	\$8.03	\$52,302.51
Annualized	7,324	20,039		\$197,352.32

(1) - Tariff rates were effective January 25, 2020.

EXHIBIT B-3**ALLOCATED COMMON COST INCREASE WORKSHEET***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>Crestridge Utilities, LLC</i>		Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description		Allocated	Direct	Total	Allocated Inc	Total	Percentage
601	Salary & Wages-Employee	\$48,318.55	\$0.00	\$48,318.55	\$5,927.39	\$54,245.94	12.27%
603	Salary & Wages-Officer	\$15,029.27	\$0.00	\$15,029.27	(\$629.28)	\$14,399.99	-4.19%
604	Employee Benefits	\$1,135.11	\$0.00	\$1,135.11	\$2,104.89	\$3,240.00	185.43%
615	Purchased Power	\$0.00	\$3,492.34	\$3,492.34	\$0.00	\$3,492.34	0.00%
616	Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
618	Chemicals	\$0.00	\$1,233.07	\$1,233.07	\$0.00	\$1,233.07	0.00%
620	Materials & Supplies	\$1,582.33	\$7,426.16	\$9,008.49	(\$181.93)	\$8,826.56	-2.02%
631	Contractual Services-Professional	\$438.76	\$505.00	\$943.76	\$425.24	\$1,369.00	45.06%
635	Contractual Services-Testing	\$0.00	\$5,236.67	\$5,236.67	\$0.00	\$5,236.67	0.00%
636	Contractual Services-Other	\$119.57	\$25,407.50	\$25,527.07	\$71.23	\$25,598.30	0.28%
640	Rents	\$7,282.24	\$387.46	\$7,669.70	(\$1,450.24)	\$6,219.46	-18.91%
650	Transportation	\$7,292.12	\$0.00	\$7,292.12	(\$353.11)	\$6,939.01	-4.84%
655	Insurance	\$4,429.39	\$3,031.41	\$7,460.80	(\$945.31)	\$6,515.49	-12.67%
665	Reg Commission	\$0.00	\$1,756.96	\$1,756.96	\$0.00	\$1,756.96	0.00%
670	Bad Debt	\$0.00	\$3,073.23	\$3,073.23	\$0.00	\$3,073.23	0.00%
675	Misc. Expense	\$11,923.84	\$1,793.80	\$13,717.64	(\$1,184.52)	\$12,533.12	-8.64%
	Total O&M Expense	\$97,551.18	\$53,343.60	\$150,894.78	\$3,784.36	\$154,679.14	
408	Payroll Tax	\$3,820.09	\$0.00	\$3,820.09	\$483.67	\$4,303.76	12.66%
	TOTALS	\$101,371.27	\$53,343.60	\$154,714.87	\$4,268.03	\$158,982.90	2.76%

EXHIBIT B-3

RATE CALCULATIONS

Crestridge Utilities, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.31	12.21%	\$13.81
3/4"	\$18.46	12.21%	\$20.71
1"	\$30.77	12.21%	\$34.53
1-1/2"	\$61.55	12.21%	\$69.06
2"	\$98.47	12.21%	\$110.49
3"	\$196.95	12.21%	\$220.99
4"	\$307.73	12.21%	\$345.29
6"	\$615.45	12.21%	\$690.57
 <u>Gallon Charge per 1,000 gallons</u>			
0 - 3,000 gallons	\$4.04	12.21%	\$4.53
Over 3,000 gallons	\$8.03	12.21%	\$9.01

Crestridge Utilities, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.31	12.21%	\$13.81
3/4"	\$18.46	12.21%	\$20.71
1"	\$30.77	12.21%	\$34.53
1-1/2"	\$61.55	12.21%	\$69.06
2"	\$98.47	12.21%	\$110.49
3"	\$196.95	12.21%	\$220.99
4"	\$307.73	12.21%	\$345.29
6"	\$615.45	12.21%	\$690.57
 <u>Gallon Charge</u>			
Per 1,000	\$5.14	12.21%	\$5.77

EXHIBIT B-4

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
EAST MARION UTILITIES, LLC**

DEP PWS ID NO. 3424789		
DEP WWTs ID NO. FLA 010709-004-DW3P	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 7,705.73	\$ 7,705.73
TOTI Expense	\$ 301.43	\$ 301.43
Total Allocated Common Cost	\$ 8,007.16	\$ 8,007.16
ADD:		
Increase in Common O&M Expense	\$ 738.93	\$ 738.90
Increase in Common O&M Expense (Proforma)	\$ 1,459.25	\$ 1,459.25
Increase in Common TOTI Expense	\$ 57.22	\$ 57.21
Increase in Common TOTI Expense (Proforma)	\$ 102.21	\$ 102.21
Total Increase to Index	\$ 2,357.61	\$ 2,357.57
Total Adjusted Allocated Common Cost	\$ 10,364.77	\$ 10,364.73
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 2,468.70	\$ 2,468.66
Divided by Applicable Test Year Revenue		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 30,644.28	\$ 43,559.64
Percentage Increase in Rates	<u>8.06%</u>	<u>5.67%</u>

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-4

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

East Marion Utilities, LLC
Water Revenues
Calculated Year 2019

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-Jun 2019				
<u>Residential BFC</u> 5/8" x3/4"	619	2,396	\$12.26	\$7,588.94
<u>Charge per 1,000 gal</u> 0 - 10,000			\$2.57	\$6,156.55
Over 10,000			\$3.85	\$1,144.37
<u>General Service BFC</u> 5/8" x3/4"	12	0	\$12.26	\$147.12
<u>Charge per 1,000 gal</u> All gallons			\$3.00	\$0.00
Jul-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	624	2,375	\$12.54	\$7,824.96
<u>Charge per 1,000 gal</u> 0 - 10,000			\$2.63	\$6,245.74
Over 10,000			\$3.94	\$1,038.95
<u>General Service BFC</u> 5/8" x3/4"	12	0	\$12.54	\$150.48
<u>Charge per 1,000 gal</u> All gallons			\$3.07	\$0.00
Actual	1,267	5,331		\$30,297.11
				Per 2019 Annual Report \$30,297.22 Difference (not material) (\$0.11)
Jan-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	1,243	4,770	\$12.54	\$15,587.22
<u>Charge per 1,000 gal</u> 0 - 4,000			\$2.63	\$12,546.02
Over 4,000			\$3.94	\$2,210.07
<u>General Service BFC</u> 5/8" x3/4"	24	0	\$12.54	\$300.96
<u>Charge per 1,000 gal</u> All gallons			\$3.07	\$0.00
Annualized	1,267	5,331		\$30,644.28

EXHIBIT B-4

**East Marion Utilities, LLC
Wastewater Revenues
Calculated Year 2019**

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-Jun 2019				
<u>Residential BFC</u> 5/8" x3/4"	564	2,283	\$17.15	\$9,672.60
<u>Charge per 1,000 gal</u> 0 - 10,000			\$5.23	\$11,942.63
Capped at 10,000			275	
<u>General Service BFC</u> 5/8" x3/4"			\$17.15	
<u>Charge per 1,000 gal</u> All gallons			\$6.28	
Jul-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	565	2,248	\$17.35	\$9,802.75
<u>Charge per 1,000 gal</u> 0 - 10,000			\$5.29	\$11,891.85
Capped at 10,000			256	
<u>General Service BFC</u> 5/8" x3/4"			\$17.35	
<u>Charge per 1,000 gal</u> All gallons			\$6.35	
Actual	1,129	5,063		\$43,309.83
				Per 2019 Annual Report \$43,309.67
				Difference (not material) \$0.16
Jan-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	1,129	4,531	\$17.35	\$19,588.15
<u>Charge per 1,000 gal</u> 0 - 10,000			\$5.29	\$23,971.49
Capped at 10,000			532	
<u>General Service BFC</u> 5/8" x3/4"			\$17.35	
<u>Charge per 1,000 gal</u> All gallons			\$6.35	
Actual	1,129	5,063		\$43,559.64

EXHIBIT B-4**ALLOCATED COMMON COST INCREASE WORKSHEETS***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>East Marion Utilities, LLC (Water)</i>	Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description	Allocated	Direct	Total	Allocated Inc	Total	Percentage
601 Salary & Wages-Employee	\$3,818.99	\$0.00	\$3,818.99	\$701.52	\$4,520.51	18.37%
603 Salary & Wages-Officer	\$1,186.51	\$0.00	\$1,186.51	\$13.48	\$1,199.99	1.14%
604 Employee Benefits	\$89.59	\$0.00	\$89.59	\$180.41	\$270.00	201.37%
615 Purchased Power	\$0.00	\$2,761.36	\$2,761.36	\$0.00	\$2,761.36	0.00%
616 Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
618 Chemicals	\$0.00	\$975.74	\$975.74	\$0.00	\$975.74	0.00%
620 Materials & Supplies	\$125.81	\$1,559.00	\$1,684.81	(\$9.10)	\$1,675.71	-0.54%
631 Contractual Services-Professional	\$33.97	\$306.26	\$340.23	\$38.03	\$378.26	11.18%
635 Contractual Services-Testing	\$0.00	\$1,285.00	\$1,285.00	\$0.00	\$1,285.00	0.00%
636 Contractual Services-Other	\$9.96	\$13,624.52	\$13,634.48	\$5.94	\$13,640.42	0.04%
640 Rents	\$577.04	\$586.75	\$1,163.79	(\$91.04)	\$1,072.75	-7.82%
650 Transportation	\$577.50	\$0.00	\$577.50	\$0.76	\$578.26	0.13%
655 Insurance	\$345.34	\$1,032.12	\$1,377.46	(\$55.00)	\$1,322.46	-3.99%
665 Reg Commission	\$0.00	\$743.88	\$743.88	\$0.00	\$743.88	0.00%
670 Bad Debt	\$0.00	\$61.25	\$61.25	\$0.00	\$61.25	0.00%
675 Misc. Expense	\$941.02	\$546.94	<u>\$1,487.96</u>	<u>(\$46.07)</u>	<u>\$1,441.89</u>	-3.10%
Total O&M Expense	\$7,705.73	\$23,482.82	\$31,188.55	\$738.93	\$31,927.48	
408 Property Tax	\$0.00	\$788.02	\$788.02	\$0.00	\$788.02	0.00%
408 Payroll Tax	\$301.43	\$0.00	\$301.43	\$57.22	\$358.65	18.98%
TOTAL	\$8,007.16	\$24,270.84	\$32,278.00	\$796.15	\$33,074.15	2.47%

EXHIBIT B-4**ALLOCATED COMMON COST INCREASE WORKSHEETS*****Florida Utility Services 1, LLC
Allocated Common Cost Increase***

<i>East Marion Utilities, LLC (W/Water)</i>	Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description	Allocated	Direct	Total	Allocated Inc	Total	Percentage
701 Salary & Wages-Employee	\$3,818.99	\$0.00	\$3,818.99	\$701.52	\$4,520.51	18.37%
703 Salary & Wages-Officer	\$1,186.51	\$0.00	\$1,186.51	\$13.48	\$1,199.99	1.14%
704 Employee Benefits	\$89.59	\$0.00	\$89.59	\$180.40	\$269.99	201.36%
711 Sludge Hauling	\$0.00	\$4,743.00	\$4,743.00	\$0.00	\$4,743.00	0.00%
715 Purchased Power	\$0.00	\$2,761.36	\$2,761.36	\$0.00	\$2,761.36	0.00%
716 Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
718 Chemicals	\$0.00	\$1,812.09	\$1,812.09	\$0.00	\$1,812.09	0.00%
720 Materials & Supplies	\$125.81	\$1,559.00	\$1,684.81	(\$9.10)	\$1,675.71	-0.54%
731 Contractual Services-Professional	\$33.97	\$306.25	\$340.22	\$38.03	\$378.25	11.18%
735 Contractual Services-Testing	\$0.00	\$565.00	\$565.00	\$0.00	\$565.00	0.00%
736 Contractual Services-Other	\$9.96	\$8,205.00	\$8,214.96	\$5.93	\$8,220.89	0.07%
740 Rents	\$577.04	\$843.91	\$1,420.95	(\$91.05)	\$1,329.90	-6.41%
750 Transportation	\$577.50	\$0.00	\$577.50	\$0.76	\$578.26	0.13%
755 Insurance	\$345.34	\$1,402.71	\$1,748.05	(\$55.00)	\$1,693.05	-3.15%
765 Reg Commission	\$0.00	\$743.87	\$743.87	\$0.00	\$743.87	0.00%
770 Bad Debt	\$0.00	\$61.24	\$61.24	\$0.00	\$61.24	0.00%
775 Misc. Expense	\$941.02	\$546.95	<u>\$1,487.97</u>	<u>(\$46.07)</u>	<u>\$1,441.90</u>	-3.10%
Total O&M Expense	\$7,705.73	\$23,550.38	\$31,256.11	\$738.90	\$31,995.01	
408 Property Tax	\$0.00	\$788.01	\$788.01	\$0.00	\$788.01	0.00%
408 Payroll Tax	\$301.43	\$0.00	\$301.43	\$57.21	\$358.64	18.98%
TOTAL	\$8,007.16	\$24,338.39	\$32,345.55	\$796.11	\$33,141.66	2.46%
TOTAL ALL	\$16,014.32	\$48,609.23	\$64,623.55	\$1,592.26	\$66,215.81	4.93%

EXHIBIT B-4

RATE CALCULATIONS

EAST MARION UTILITIES, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.54	8.06%	\$13.55
3/4"	\$18.81	8.06%	\$20.33
1"	\$31.35	8.06%	\$33.88
1-1/2"	\$62.70	8.06%	\$67.75
2"	\$100.32	8.06%	\$108.40
3"	\$200.64	8.06%	\$216.80
4"	\$313.50	8.06%	\$338.76
6"	\$627.00	8.06%	\$677.51
 <u>Charge per 1,000 gallons</u>			
0-10,000	\$2.63	8.06%	\$2.84
Over 10,000 gallons	\$3.94	8.06%	\$4.26

EAST MARION UTILITIES, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$12.54	8.06%	\$13.55
3/4"	\$18.81	8.06%	\$20.33
1"	\$31.35	8.06%	\$33.88
1-1/2"	\$62.70	8.06%	\$67.75
2"	\$100.32	8.06%	\$108.40
3"	\$200.64	8.06%	\$216.80
4"	\$313.50	8.06%	\$338.76
6"	\$627.00	8.06%	\$677.51
 <u>Charge per 1,000 gallons</u>			
All gallons	\$3.07	8.06%	\$3.32

EXHIBIT B-4

RATE CALCULATIONS

EAST MARION UTILITIES, LLC

Rates

Residential - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
All meter sizes	\$17.35	5.67%	\$18.33
<u>Charge per 1,000 gallons</u>			
10,000 gallon cap	\$5.29	5.67%	\$5.59

EAST MARION UTILITIES, LLC

Rates

General Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$17.35	5.67%	\$18.33
3/4"	\$26.03	5.67%	\$27.51
1"	\$43.38	5.67%	\$45.84
1-1/2"	\$86.75	5.67%	\$91.67
2"	\$138.80	5.67%	\$146.67
3"	\$277.60	5.67%	\$293.33
4"	\$433.75	5.67%	\$458.33
6"	\$867.50	5.67%	\$916.66
<u>Charge per 1,000 gallons</u>			
All gallons	\$6.35	5.67%	\$6.71

EXHIBIT B-5

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
HOLIDAY GARDENS UTILITIES, LLC**

DEP PWS ID NO. 6510807 DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 71,865.51	\$ -
TOTI Expense	\$ 2,815.30	\$ -
Total Allocated Common Cost	\$ 74,680.81	\$ -
ADD:		
Increase in Common O&M Expense	\$ 1,321.28	\$ -
Increase in Common O&M Expense (Proforma)	\$ 12,646.79	\$ -
Increase in Common TOTI Expense	\$ 292.96	\$ -
Increase in Common TOTI Expense (Proforma)	\$ 885.80	\$ -
Total Increase to Index	\$ 15,146.83	\$ -
Total Adjusted Allocated Common Cost	\$ 89,827.64	\$ -
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 15,860.55	\$ -
Divided by Applicable Test Year Revenue		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 133,643.48	\$ -
Percentage Increase in Rates	<u>11.87%</u>	

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-5

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

**Holiday Gardens Utilities LLC
Water Revenues
Calculated Year 2019**

Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	5,349		\$10.40	\$55,629.60
<u>Charge per 1,000 gal</u> 0 - 3,000		10,965	\$3.39	\$37,170.29
Over 3,000		6,785	\$5.38	\$36,501.75
<u>General Service BFC</u> 1"	84		\$26.00	\$2,184.00
2"	12		\$83.20	\$998.40
<u>Charge per 1,000 gal</u> All gallons		773	\$4.07	\$3,144.28
Actual	5,445	18,522		\$135,628.31

Per 2019 Annual Report \$135,628.48
Difference (not material) -\$0.17

Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff (1)	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	5,349		\$10.25	\$54,827.25
<u>Charge per 1,000 gal</u> 0 - 3,000		10,965	\$3.34	\$36,622.05
Over 3,000		6,785	\$5.30	\$35,958.97
<u>General Service BFC</u> 1"	84		\$25.63	\$2,152.92
2"	12		\$82.03	\$984.36
<u>Charge per 1,000 gal</u> All gallons		773	\$4.01	\$3,097.93
Annualized	5,445	18,522		\$133,643.48

(1) - Tariff rates were effective January 25, 2020.

EXHIBIT B-5**ALLOCATED COMMON COST INCREASE WORKSHEETS***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>Holiday Gardens</i>		Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description		Allocated	Direct	Total	Allocated Inc	Total	Percentage
601	Salary & Wages-Employee	\$35,588.65	\$0.00	\$35,588.65	\$3,588.98	\$39,177.63	10.08%
603	Salary & Wages-Officer	\$11,074.15	\$0.00	\$11,074.15	(\$674.21)	\$10,399.94	-6.09%
604	Employee Benefits	\$836.47	\$0.00	\$836.47	\$1,503.54	\$2,340.01	179.75%
615	Purchased Power	\$0.00	\$2,669.91	\$2,669.91	\$0.00	\$2,669.91	0.00%
616	Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
618	Chemicals	\$0.00	\$1,554.92	\$1,554.92	\$0.00	\$1,554.92	0.00%
620	Materials & Supplies	\$1,163.00	\$1,766.04	\$2,929.04	(\$151.60)	\$2,777.44	-5.18%
631	Contractual Services-Professional	\$325.54	\$470.00	\$795.54	\$298.47	\$1,094.01	37.52%
635	Contractual Services-Testing	\$0.00	\$3,598.33	\$3,598.33	\$0.00	\$3,598.33	0.00%
636	Contractual Services-Other	\$86.36	\$15,033.74	\$15,120.10	\$51.44	\$15,171.54	0.34%
640	Rents	\$5,358.77	\$643.84	\$6,002.61	(\$1,146.77)	\$4,855.84	-19.10%
650	Transportation	\$5,367.15	\$0.00	\$5,367.15	(\$355.64)	\$5,011.51	-6.63%
655	Insurance	\$3,278.27	\$2,321.62	\$5,599.89	(\$761.98)	\$4,837.91	-13.61%
665	Reg Commission	\$0.00	\$1,867.27	\$1,867.27	\$0.00	\$1,867.27	0.00%
670	Bad Debt	\$0.00	\$1,580.33	\$1,580.33	\$0.00	\$1,580.33	0.00%
675	Misc. Expense	\$8,787.15	\$1,038.65	\$9,825.80	(\$1,030.95)	\$8,794.85	-10.49%
	Total O&M Expense	\$71,865.51	\$32,544.65	\$104,410.16	\$1,321.28	\$105,731.44	
408	Payroll Tax	\$2,815.30	\$0.00	\$2,815.30	\$292.96	\$3,108.26	10.41%
TOTALS		\$74,680.81	\$32,544.65	\$107,225.46	\$1,614.24	\$108,839.70	1.51%

EXHIBIT B-5

RATE CALCULATIONS

Holiday Gardens Utilities, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.25	11.87%	\$11.47
3/4"	\$15.38	11.87%	\$17.21
1"	\$25.63	11.87%	\$28.67
1-1/2"	\$51.27	11.87%	\$57.35
2"	\$82.03	11.87%	\$91.77
3"	\$164.05	11.87%	\$183.52
4"	\$256.33	11.87%	\$286.75
6"	\$512.66	11.87%	\$573.50
 <u>Gallon Charge per 1,000 gallons</u>			
0 - 3,000 gallons	\$3.34	11.87%	\$3.74
Over 3,000 gallons	\$5.30	11.87%	\$5.93

Holiday Gardens Utilities, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.25	11.87%	\$11.47
3/4"	\$15.38	11.87%	\$17.21
1"	\$25.63	11.87%	\$28.67
1-1/2"	\$51.27	11.87%	\$57.35
2"	\$82.03	11.87%	\$91.77
3"	\$164.05	11.87%	\$183.52
4"	\$256.33	11.87%	\$286.75
6"	\$512.66	11.87%	\$573.50
 <u>Gallon Charge per 1,000 gallons</u>			
All gallons	\$4.01	11.87%	\$4.49

EXHIBIT B-6

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
LAKE YALE UTILITIES, LLC**

DEP PWS ID NOS. 3354688 & 3351115 DEP WWTS ID NO. FLA010547	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 32,093.52	\$ 32,093.47
TOTI Expense	<u>\$ 1,256.48</u>	<u>\$ 1,256.47</u>
Total Allocated Common Cost	\$ 33,350.00	\$ 33,349.94
ADD:		
Increase in Common O&M Expense	\$ 1,685.02	\$ 1,685.00
Increase in Common O&M Expense (Proforma)	\$ 5,836.98	\$ 5,836.98
Increase in Common TOTI Expense	\$ 178.13	\$ 178.13
Increase in Common TOTI Expense (Proforma)	<u>\$ 408.83</u>	<u>\$ 408.83</u>
Total Increase to Index	\$ 8,108.96	\$ 8,108.94
Total Adjusted Allocated Common Cost	\$ 41,458.96	\$ 41,458.88
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	<u>0.9550</u>	<u>0.9550</u>
Increase in Revenues	\$ 8,491.06	\$ 8,491.04
Divided by Applicable Test Year Revenue Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 67,525.84	\$ 55,516.13
Percentage Increase in Rates	<u>12.57%</u>	<u>15.29%</u>

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-6

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

**Lake Yale Utilities, LLC
Water Revenues
Calculated Year 2019**

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-May 2019				
<u>Residential BFC</u> 5/8" x3/4"	1,924	5,302	\$9.94	\$19,124.56
<u>Charge per 1,000 gal</u> All gallons				
<u>General Service BFC</u> 5/8" x3/4"	5	5	\$9.94	\$49.70
<u>Charge per 1,000 gal</u> All gallons				
Jun-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	2,693	5,657	\$10.18	\$27,414.74
<u>Charge per 1,000 gal</u> All gallons				
<u>General Service BFC</u> 5/8" x3/4"	7	5	\$10.18	\$71.26
<u>Charge per 1,000 gal</u> All gallons				
Actual	4,629	10,969		\$66,850.60
			Per 2019 Annual Report	\$66,875.27
			Difference (not material)	(\$24.67)
Jan-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	4,617	10,959	\$10.18	\$47,001.06
<u>Charge per 1,000 gal</u> All gallons				
<u>General Service BFC</u> 5/8" x3/4"	12	10	\$10.18	\$122.16
<u>Charge per 1,000 gal</u> All gallons				
Annualized	4,629	10,969		\$67,525.84

EXHIBIT B-6

**Lake Yale Utilities, LLC
Wastewater Revenues
Calculated Year 2019**

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-May 2019				
<u>Residential BFC</u> 5/8" x3/4"	1,483		\$10.45	\$15,497.35
<u>Charge per 1,000 gal</u> 0 - 10,000		3,182	\$2.66	\$8,463.57
Capped at 10,000		433		
<u>General Service BFC</u> 5/8" x3/4"	5		\$10.45	\$52.25
<u>Charge per 1,000 gal</u> All gallons		5	\$3.17	\$17.21
Jun-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	2,074		\$10.67	\$22,129.58
<u>Charge per 1,000 gal</u> 0 - 10,000		3,216	\$2.72	\$8,746.78
Capped at 10,000		152		
<u>General Service BFC</u> 5/8" x3/4"	7		\$10.67	\$74.69
<u>Charge per 1,000 gal</u> All gallons		5	\$3.24	\$16.04
Actual	3,569	6,993		\$54,997.48
			Per 2019 Annual Report	\$43,309.67
			Difference (not material)	\$11,687.81
Jan-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	3,557		\$10.67	\$37,953.19
<u>Charge per 1,000 gal</u> 0 - 10,000		6,398	\$2.72	\$17,401.27
Capped at 10,000		585		
<u>General Service BFC</u> 5/8" x3/4"	12		\$10.67	\$128.04
<u>Charge per 1,000 gal</u> All gallons		10	\$3.24	\$33.63
Annualized	3,569	6,993		\$55,516.13

EXHIBIT B-6**ALLOCATED COMMON COST INCREASE WORKSHEETS***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>Lake Yale Utilities, LLC (Water)</i>	Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description	Allocated	Direct	Total	Allocated Inc	Total	Percentage
601 Salary & Wages-Employee	\$15,898.60	\$3,599.96	\$19,498.56	\$2,183.37	\$21,681.93	11.20%
603 Salary & Wages-Officer	\$4,943.85	\$0.00	\$4,943.85	(\$143.84)	\$4,800.01	-2.91%
604 Employee Benefits	\$373.38	\$0.00	\$373.38	\$706.63	\$1,080.01	189.25%
615 Purchased Power	\$0.00	\$3,354.67	\$3,354.67	\$0.00	\$3,354.67	0.00%
616 Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
618 Chemicals	\$0.00	\$3,891.53	\$3,891.53	\$0.00	\$3,891.53	0.00%
620 Materials & Supplies	\$521.39	\$5,326.93	\$5,848.32	(\$54.58)	\$5,793.74	-0.93%
631 Contractual Services-Professional	\$143.67	\$968.34	\$1,112.01	\$144.34	\$1,256.35	12.98%
635 Contractual Services-Testing	\$0.00	\$3,493.34	\$3,493.34	\$0.00	\$3,493.34	0.00%
636 Contractual Services-Other	\$39.86	\$6,446.92	\$6,486.78	\$0.00	\$6,486.78	0.00%
640 Rents	\$2,397.61	(\$75.02)	\$2,322.59	\$23.75	\$2,346.34	1.02%
650 Transportation	\$2,400.51	\$0.00	\$2,400.51	(\$453.60)	\$1,946.91	-18.90%
655 Insurance	\$1,452.67	\$1,921.41	\$3,374.08	(\$87.52)	\$3,286.56	-2.59%
665 Reg Commission	\$0.00	\$843.00	\$843.00	(\$291.33)	\$551.67	-34.56%
670 Bad Debt	\$0.00	\$391.49	\$391.49	\$0.00	\$391.49	0.00%
675 Misc. Expense	\$3,921.98	\$355.06	<u>\$4,277.04</u>	(\$342.20)	<u>\$3,934.84</u>	-8.00%
Total O&M Expense	\$32,093.52	\$30,517.63	\$62,611.15	\$1,685.02	\$64,296.17	
408 Property Tax	\$0.00	\$981.53	\$981.53	\$0.00	\$981.53	0.00%
408 Payroll Tax	\$1,256.48	\$317.75	\$1,574.23	\$178.13	\$1,752.36	11.32%
TOTAL	\$33,350.00	\$31,816.91	\$65,166.91	\$1,863.15	\$67,030.06	2.86%

EXHIBIT B-6**ALLOCATED COMMON COST INCREASE WORKSHEETS*****Florida Utility Services 1, LLC
Allocated Common Cost Increase***

<i>Lake Yale Utilities, LLC (W/Water)</i>	Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description	Allocated	Direct	Total	Allocated Inc	Total	Percentage
701 Salary & Wages-Employee	\$15,898.59	\$3,599.96	\$19,498.55	\$2,183.37	\$21,681.92	11.20%
703 Salary & Wages-Officer	\$4,943.85	\$0.00	\$4,943.85	(\$143.84)	\$4,800.01	-2.91%
704 Employee Benefits	\$373.38	\$0.00	\$373.38	\$706.62	\$1,080.00	189.25%
711 Sludge Hauling	\$0.00	\$4,686.00	\$4,686.00	\$0.00	\$4,686.00	0.00%
715 Purchased Power	\$0.00	\$7,094.98	\$7,094.98	\$0.00	\$7,094.98	0.00%
716 Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
718 Chemicals	\$0.00	\$2,594.36	\$2,594.36	(\$54.58)	\$2,539.78	-2.10%
720 Materials & Supplies	\$521.38	\$2,215.91	\$2,737.29	\$144.34	\$2,881.63	5.27%
731 Contractual Services-Professional	\$143.66	\$546.57	\$690.23	\$0.00	\$690.23	0.00%
735 Contractual Services-Testing	\$0.00	\$3,180.00	\$3,180.00	\$0.00	\$3,180.00	0.00%
736 Contractual Services-Other	\$39.85	\$5,519.01	\$5,558.86	\$23.74	\$5,582.60	0.43%
740 Rents	\$2,397.60	(\$75.01)	\$2,322.59	(\$453.61)	\$1,868.98	-19.53%
750 Transportation	\$2,400.51	\$0.00	\$2,400.51	(\$87.51)	\$2,313.00	-3.65%
755 Insurance	\$1,452.67	\$1,921.41	\$3,374.08	(\$291.33)	\$3,082.75	-8.63%
765 Reg Commission	\$0.00	\$843.00	\$843.00	\$0.00	\$843.00	0.00%
770 Bad Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
775 Misc. Expense	\$3,921.98	\$319.32	<u>\$4,241.30</u>	<u>(\$342.20)</u>	<u>\$3,899.10</u>	-8.07%
Total O&M Expense	\$32,093.47	\$32,445.51	\$64,538.98	\$1,685.00	\$66,223.98	
408 Property Tax	\$0.00	\$981.52	\$981.52	\$0.00	\$981.52	0.00%
408 Payroll Tax	\$1,256.47	\$317.74	\$1,574.21	\$178.13	\$1,752.34	11.32%
TOTAL	\$33,349.94	\$33,744.77	\$67,094.71	\$1,863.13	\$68,957.84	2.78%
GRAND TOTAL	\$66,699.94	\$65,561.68	\$132,261.62	\$3,726.28	\$135,987.90	5.64%

EXHIBIT B-6

RATE CALCULATIONS

Lake Yale Utilities, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.18	12.57%	\$11.46
3/4"	\$15.27	12.57%	\$17.19
1"	\$25.45	12.57%	\$28.65
1-1/2"	\$50.90	12.57%	\$57.30
2"	\$81.44	12.57%	\$91.68
3"	\$162.88	12.57%	\$183.36
4"	\$254.50	12.57%	\$286.50
6"	\$509.00	12.57%	\$573.00
8"	\$814.00	12.57%	\$916.36
<u>Charge per 1,000 gallons</u>			
All gallons	\$1.86	12.57%	\$2.09

Lakw Yale Utilities, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.18	12.57%	\$11.46
3/4"	\$15.27	12.57%	\$17.19
1"	\$25.45	12.57%	\$28.65
1-1/2"	\$50.90	12.57%	\$57.30
2"	\$81.44	12.57%	\$91.68
3"	\$162.88	12.57%	\$183.36
4"	\$254.50	12.57%	\$286.50
6"	\$509.00	12.57%	\$573.00
8"	\$814.00	12.57%	\$916.36
<u>Charge per 1,000 gallons</u>			
All gallons	\$1.86	12.57%	\$2.09

EXHIBIT B-6

RATE CALCULATIONS

Lake Yale Utilities, LLC

Rates

Residential - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
All meter sizes	\$10.67	15.29%	\$12.30
<u>Charge per 1,000 gallons</u>			
10,000 gallon cap	\$2.72	15.29%	\$3.14

Lake Yale Utilities, LLC

Rates

General Service - Wastewater

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.67	15.29%	\$12.30
3/4"	\$16.01	15.29%	\$18.46
1"	\$26.68	15.29%	\$30.76
1-1/2"	\$53.35	15.29%	\$61.51
2"	\$85.36	15.29%	\$98.42
3"	\$170.72	15.29%	\$196.83
4"	\$266.75	15.29%	\$307.55
6"	\$533.50	15.29%	\$615.10
8"	\$853.60	15.29%	\$984.16
<u>Charge per 1,000 gallons</u>			
All gallons	\$3.24	15.29%	\$3.74

EXHIBIT B-7

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
MCLEOD GARDENS UTILITIES, LLC**

DEP PWS ID NO. 6535393 DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 15,411.47	\$ -
TOTI Expense	\$ 602.86	\$ -
Total Allocated Common Cost	\$ 16,014.33	\$ -
ADD:		
Increase in Common O&M Expense	\$ 1,477.83	\$ -
Increase in Common O&M Expense (Proforma)	\$ 2,918.49	\$ -
Increase in Common TOTI Expense	\$ 114.43	\$ -
Increase in Common TOTI Expense (Proforma)	\$ 204.42	\$ -
Total Increase to Index	\$ 4,715.17	\$ -
Total Adjusted Allocated Common Cost	\$ 20,729.50	\$ -
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 4,937.35	\$ -
Divided by Applicable Test Year Revenue		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 32,187.48	\$ -
Percentage Increase in Rates	<u>15.34%</u>	<u></u>

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-7

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

McLeod Gardens Utilities, LLC

Water Revenues

Calculated Year 2019

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-Aug 2019				
Residential BFC 5/8" x3/4" Charge per 1,000 gal	570	3239	\$11.35	\$6,469.50
All gallons			\$2.84	\$9,197.66
Sep-Dec 2019				
Residential BFC 5/8" x3/4" Charge per 1,000 gal	577	3230	\$11.65	\$6,722.05
All gallons			\$2.91	\$9,400.57
Actual	1,147	6,469		\$31,789.78
			Per 2019 Annual Report	\$31,789.74
			Difference (not material)	\$0.04
Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Residential BFC 5/8" x3/4" Charge per 1,000 gal	1,147	6,469	\$11.65	\$13,362.55
All gallons			\$2.91	\$18,824.93
Annualized	1,147	6,469		\$32,187.48

EXHIBIT B-7**ALLOCATED COMMON COST INCREASE WORKSHEETS***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>McLeod Gardens Utilities, LLC</i>	Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description	Allocated	Direct	Total	Allocated Inc	Total	Percentage
601 Salary & Wages-Employee	\$7,637.98	\$0.00	\$7,637.98	\$1,403.04	\$9,041.02	18.37%
603 Salary & Wages-Officer	\$2,373.02	\$0.00	\$2,373.02	\$26.96	\$2,399.98	1.14%
604 Employee Benefits	\$179.18	\$0.00	\$179.18	\$360.81	\$539.99	201.37%
615 Purchased Power	\$0.00	\$2,269.42	\$2,269.42	\$0.00	\$2,269.42	0.00%
616 Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
618 Chemicals	\$0.00	\$1,989.90	\$1,989.90	\$0.00	\$1,989.90	0.00%
620 Materials & Supplies	\$251.61	\$1,185.91	\$1,437.52	(\$18.20)	\$1,419.32	-1.27%
631 Contractual Services-Professional	\$67.95	\$470.00	\$537.95	\$76.06	\$614.01	14.14%
635 Contractual Services-Testing	\$0.00	\$2,927.50	\$2,927.50	\$0.00	\$2,927.50	0.00%
636 Contractual Services-Other	\$19.93	\$8,180.67	\$8,200.60	\$11.87	\$8,212.47	0.14%
640 Rents	\$1,154.09	\$0.00	\$1,154.09	(\$182.09)	\$972.00	-15.78%
650 Transportation	\$1,155.00	\$0.00	\$1,155.00	\$1.52	\$1,156.52	0.13%
655 Insurance	\$690.68	\$1,173.77	\$1,864.45	(\$110.00)	\$1,754.45	-5.90%
665 Reg Commission	\$0.00	\$1,059.11	\$1,059.11	\$0.00	\$1,059.11	0.00%
670 Bad Debt	\$0.00	\$56.90	\$56.90	\$0.00	\$56.90	0.00%
675 Misc. Expense	\$1,882.03	\$1,329.82	\$3,211.85	(\$92.14)	\$3,119.71	-2.87%
Total O&MExpense	\$15,411.47	\$20,643.00	\$36,054.47	\$1,477.83	\$37,532.30	
408 Payroll Tax	\$602.86	\$0.00	\$602.86	\$114.43	\$717.29	18.98%
TOTALS	\$16,014.33	\$20,643.00	\$36,657.33	\$1,592.26	\$38,249.59	4.34%

EXHIBIT B-7

RATE CALCULATIONS

McLeod Gardens, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$11.65	15.34%	\$13.44
3/4"	\$17.48	15.34%	\$20.16
1"	\$29.13	15.34%	\$33.60
1-1/2"	\$58.25	15.34%	\$67.19
2"	\$93.20	15.34%	\$107.50
3"	\$186.40	15.34%	\$214.99
4"	\$291.25	15.34%	\$335.93
6"	\$582.50	15.34%	\$671.85
<u>Charge per 1,000 gallons</u>			
All gallons	\$2.91	15.34%	\$3.36

McLeod Gardens Utilities, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$11.65	15.34%	\$13.44
3/4"	\$17.48	15.34%	\$20.16
1"	\$29.13	15.34%	\$33.60
1-1/2"	\$58.25	15.34%	\$67.19
2"	\$93.20	15.34%	\$107.50
3"	\$186.40	15.34%	\$214.99
4"	\$291.25	15.34%	\$335.93
6"	\$582.50	15.34%	\$671.85
<u>Charge per 1,000 gallons</u>			
All gallons	\$2.91	15.34%	\$3.36

EXHIBIT B-8

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
ORANGE LAND UTILITIES, LLC**

DEP PWS ID NO. 6511307 DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 10,274.32	\$ -
TOTI Expense	\$ 401.85	\$ -
Total Allocated Common Cost	\$ 10,676.17	\$ -
ADD:		
Increase in Common O&M Expense	\$ 985.22	\$ -
Increase in Common O&M Expense (Proforma)	\$ 1,945.66	\$ -
Increase in Common TOTI Expense	\$ 76.29	\$ -
Increase in Common TOTI Expense (Proforma)	\$ 136.28	\$ -
Total Increase to Index	\$ 3,143.45	\$ -
Total Adjusted Allocated Common Cost	\$ 13,819.62	\$ -
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 3,291.57	\$ -
Divided by Applicable Test Year Revenue		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 26,857.47	\$ -
Percentage Increase in Rates	<u>12.26%</u>	<u></u>

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-8**ANNUALIZED REVENUE WORKSHEET**

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

Orangeland Utilities, LLC
Annualized Water Revenues
Calculated Year 2019

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-Aug 2019				
<u>Residential BFC</u> 5/8" x3/4"	352		\$14.12	\$4,970.24
<u>Charge per 1,000 gal</u> 0 - 4,000		942	\$4.12	\$3,879.60
Over 4,000		410	\$4.85	\$1,986.32
<u>General Service BFC</u> 1"	5		\$35.30	\$176.50
<u>Charge per 1,000 gal</u> All gallons		17	\$4.36	\$73.73
Sep-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	497		\$14.40	\$7,156.80
<u>Charge per 1,000 gal</u> 0 - 4,000		1,286	\$4.20	\$5,403.11
Over 4,000		534	\$4.95	\$2,640.83
<u>General Service BFC</u> 1"	7		\$36.00	\$252.00
<u>Charge per 1,000 gal</u> All gallons		22	\$4.45	\$98.48
Actual	861	3,210		\$26,637.60
			Per 2019 Annual Report	\$26,628.67
			Difference (not material)	\$8.93
Jan-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4"	849		\$14.40	\$12,225.60
<u>Charge per 1,000 gal</u> 0 - 4,000		2,228	\$4.20	\$9,358.04
Over 4,000		943	\$4.95	\$4,668.10
<u>General Service BFC</u> 5/8" x3/4"	12		\$36.00	\$432.00
<u>Charge per 1,000 gal</u> All gallons		39	\$4.45	\$173.73
Annualized	861	3,210		\$26,857.47

EXHIBIT B-8**ALLOCATED COMMON COST INCREASE WORKSHEET***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>Orange Land Utilities, LLC</i>		Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description		Allocated	Direct	Total	Allocated Inc	Total	Percentage
601	Salary & Wages-Employee	\$5,092.02	\$0.00	\$5,092.02	\$935.36	\$6,027.38	18.37%
603	Salary & Wages-Officer	\$1,582.08	\$0.00	\$1,582.08	\$17.97	\$1,600.05	1.14%
604	Employee Benefits	\$119.41	\$0.00	\$119.41	\$240.54	\$359.95	201.44%
615	Purchased Power	\$0.00	\$783.16	\$783.16	\$0.00	\$783.16	0.00%
618	Chemicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
620	Materials & Supplies	\$167.75	\$677.41	\$845.16	(\$12.13)	\$833.03	-1.44%
631	Contractual Services-Professional	\$45.29	\$387.50	\$432.79	\$50.71	\$483.50	11.72%
635	Contractual Services-Testing	\$0.00	\$60.00	\$60.00	\$0.00	\$60.00	0.00%
636	Contractual Services-Other	\$13.29	\$3,674.23	\$3,687.52	\$7.91	\$3,695.43	0.21%
640	Rents	\$769.39	\$0.00	\$769.39	(\$121.39)	\$648.00	-15.78%
650	Transportation	\$769.98	\$0.00	\$769.98	\$1.01	\$770.99	0.13%
655	Insurance	\$460.43	\$1,487.28	\$1,947.71	(\$73.33)	\$1,874.38	-3.76%
665	Reg Commission	\$0.00	\$889.89	\$889.89	\$0.00	\$889.89	0.00%
670	Bad Debt	\$0.00	\$36.89	\$36.89	\$0.00	\$36.89	0.00%
675	Misc. Expense	\$1,254.68	\$671.15	\$1,925.83	<u>(\$61.43)</u>	<u>\$1,864.40</u>	-3.19%
	Total O&M Expense	\$10,274.32	\$8,667.51	\$18,941.83	\$985.22	\$19,927.05	
408	Payroll Tax	\$401.85	\$0.00	\$401.85	\$76.29	\$478.14	18.98%
TOTALS		\$10,676.17	\$8,667.51	\$19,343.68	\$1,061.51	\$20,405.19	5.49%

EXHIBIT B-8

RATE CALCULATIONS

ORANGELAND UTILITIES, LLC

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$14.40	12.26%	\$16.16
3/4"	\$21.60	12.26%	\$24.25
1"	\$36.00	12.26%	\$40.41
1-1/2"	\$72.00	12.26%	\$80.82
2"	\$115.20	12.26%	\$129.32
3"	\$230.40	12.26%	\$258.64
4"	\$360.00	12.26%	\$404.12
6"	\$720.00	12.26%	\$808.24
 <u>Charge per 1000 gallons</u>			
0-4,000 gallons	\$4.20	12.26%	\$4.71
Over 4,000 gallons	\$4.95	12.26%	\$5.56

ORANGELAND UTILITIES, LLC

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$14.40	12.26%	\$16.16
3/4"	\$21.60	12.26%	\$24.25
1"	\$36.00	12.26%	\$40.41
1-1/2"	\$72.00	12.26%	\$80.82
2"	\$115.20	12.26%	\$129.32
3"	\$230.40	12.26%	\$258.64
4"	\$360.00	12.26%	\$404.12
6"	\$720.00	12.26%	\$808.24
 <u>Charge per 1000 gallons</u>			
All gallons	\$4.45	12.26%	\$5.00

EXHIBIT B-9

**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019
PINECREST UTILITIES, LLC**

DEP PWS ID NO. 6535079 DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 23,089.90	\$ -
TOTI Expense	\$ 905.30	\$ -
Total Allocated Common Cost	\$ 23,995.20	\$ -
ADD:		
Increase in Common O&M Expense	\$ (570.89)	\$ -
Increase in Common O&M Expense (Proforma)	\$ 3,891.32	\$ -
Increase in Common TOTI Expense	\$ 51.12	\$ -
Increase in Common TOTI Expense (Proforma)	\$ 272.55	\$ -
Total Increase to Index	\$ 3,644.10	\$ -
Total Adjusted Allocated Common Cost	\$ 27,639.30	\$ -
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 3,815.81	\$ -
Divided by Applicable Test Year Revenue		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 59,679.77	\$ -
Percentage Increase in Rates	<u>6.39%</u>	

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-9

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

**Pinecrest Utilities, LLC
Water Revenues
Calculated Year 2019**

Period	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
Jan-May 2019				
<u>Residential BFC</u> 5/8" x3/4" <u>Charge per 1,000 gal</u> All gallons	673	2,909	\$15.60 \$4.70	\$10,498.80 \$13,672.09
Jun-Dec 2019				
<u>Residential BFC</u> 5/8" x3/4" <u>Charge per 1,000 gal</u> All gallons	954	3,992	\$16.11 \$4.85	\$15,368.94 \$19,360.36
Actual	1,627	6,901		\$58,900.19
			Per 2019 Annual Report Difference (not material)	\$58,967.89 (\$67.70)
Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4" <u>Charge per 1,000 gal</u> All gallons	1,627	6,901	\$16.11 \$4.85	\$26,210.97 \$33,468.80
Annualized	1,627	6,901		\$59,679.77

EXHIBIT B-9**ALLOCATED COMMON COST INCREASE WORKSHEET***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>Pinecrest Utilities, LLC</i>		Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description		Allocated	Direct	Total	Allocated Inc	Total	Percentage
601	Salary & Wages-Employee	\$11,429.35	\$0.00	\$11,429.35	\$625.29	\$12,054.64	5.47%
603	Salary & Wages-Officer	\$3,559.52	\$0.00	\$3,559.52	(\$359.57)	\$3,199.95	-10.10%
604	Employee Benefits	\$268.94	\$0.00	\$268.94	\$451.10	\$720.04	167.73%
615	Purchased Power	\$0.00	\$2,163.92	\$2,163.92	\$0.00	\$2,163.92	0.00%
618	Chemicals	\$0.00	\$2,770.23	\$2,770.23	\$0.00	\$2,770.23	0.00%
620	Materials & Supplies	\$371.84	\$2,934.36	\$3,306.20	(\$60.64)	\$3,245.56	-1.83%
631	Contractual Services-Professional	\$106.16	\$540.00	\$646.16	\$85.85	\$732.01	13.29%
635	Contractual Services-Testing	\$0.00	\$1,440.00	\$1,440.00	\$0.00	\$1,440.00	0.00%
636	Contractual Services-Other	\$26.57	\$11,347.76	\$11,374.33	\$15.83	\$11,390.16	0.14%
640	Rents	\$1,717.64	\$156.16	\$1,873.80	(\$421.64)	\$1,452.16	-22.50%
650	Transportation	\$1,721.09	\$0.00	\$1,721.09	(\$179.09)	\$1,542.00	-10.41%
655	Insurance	\$1,063.58	\$5,317.64	\$6,381.22	(\$289.33)	\$6,091.89	-4.53%
665	Reg Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
670	Bad Debt	\$0.00	\$148.99	\$148.99	\$0.00	\$148.99	0.00%
675	Misc. Expense	<u>\$2,825.21</u>	<u>\$1,357.46</u>	<u>\$4,182.67</u>	<u>(\$438.69)</u>	<u>\$3,743.98</u>	-10.49%
	Total O&M Expense	\$23,089.90	\$28,176.52	\$51,266.42	(\$570.89)	\$50,695.53	
408	Payroll Tax	\$905.30	\$0.00	\$905.30	\$51.12	\$956.42	5.65%
TOTALS		\$23,995.20	\$28,176.52	\$52,171.72	(\$519.77)	\$51,651.95	-1.00%

EXHIBIT B-9

RATE CALCULATIONS

Pinecrest Utilities, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$16.11	6.39%	\$17.14
3/4"	\$24.17	6.39%	\$25.72
1"	\$40.28	6.39%	\$42.86
1-1/2"	\$80.55	6.39%	\$85.70
2"	\$128.88	6.39%	\$137.12
3"	\$257.76	6.39%	\$274.24
4"	\$402.75	6.39%	\$428.50
6"	\$805.50	6.39%	\$857.00
 <u>Charge per 1,000 gallons</u>			
All gallons	\$4.85	6.39%	\$5.16

Pinecrest Utilities, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$16.11	6.39%	\$17.14
3/4"	\$24.17	6.39%	\$25.72
1"	\$40.28	6.39%	\$42.86
1-1/2"	\$80.55	6.39%	\$85.70
2"	\$128.88	6.39%	\$137.12
3"	\$257.76	6.39%	\$274.24
4"	\$402.75	6.39%	\$428.50
6"	\$805.50	6.39%	\$857.00
 <u>Charge per 1,000 gallons</u>			
All gallons	\$4.85	6.39%	\$5.16

EXHIBIT B-10**FLORIDA PUBLIC SERVICE COMMISSION
2020 COMMON COST INDEX APPLICATION
TEST YEAR ENDED DECEMBER 31, 2019****SUNRISE WATER, LLC**

DEP PWS ID NO. 6531739 DEP WWTS ID NO.	WATER	WASTEWATER
<u>Allocated Common Cost (1)</u>		
Operation and Maintenance Expense	\$ 41,097.10	\$ -
TOTI Expense	\$ 1,607.66	\$ -
Total Allocated Common Cost	\$ 42,704.76	\$ -
ADD:		
Increase in Common O&M Expense	\$ 3,940.91	\$ -
Increase in Common O&M Expense (Proforma)	\$ 7,782.64	
Increase in Common TOTI Expense	\$ 305.14	
Increase in Common TOTI Expense (Proforma)	\$ 545.11	\$ -
Total Increase to Index	\$ 12,573.80	\$ -
Total Adjusted Allocated Common Cost	\$ 55,278.56	\$ -
Divide Total Increase to Index by RAF Expansion Factor for Regulatory Assessment Fees	0.9550	0.9550
Increase in Revenues	\$ 13,166.28	\$ -
Divided by Applicable Test Year Revenue		
Actual Revenue (Less Misc. Rev.)	\$ -	\$ -
Annualized Revenue	\$ 57,456.88	\$ -
Percentage Increase in Rates	<u>22.92%</u>	

(1) Reconciles to the 2019 Annual Report

EXHIBIT B-10

ANNUALIZED REVENUE WORKSHEET

Have the rates charged for customer services changed since January 1, 2019?

- () If no, the utility should use actual revenues. This form may be disregarded.
- (X) If yes, the utility must annualize its revenues. Read the remainder of this form.

**Sunrise Water, LLC
Water Revenues
Calculated Year 2019**

Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	2,999		\$10.01	\$30,019.99
<u>Charge per 1,000 gal</u>				
0 - 5,000		7,828	\$3.19	\$24,971.37
5,001 -10,000		138	\$3.51	\$483.68
Over 10,000		33	\$7.01	\$231.12
<u>General Service BFC</u> 3/4"	12		\$10.01	\$120.12
<u>Charge per 1,000 gal</u>				
All gallons		17	\$3.63	\$60.95
Actual	3,011	8,016		\$55,887.23
Per 2019 Annual Report Difference (not material)				\$55,887.36 (\$0.13)
Jan-Dec 2019	Customer Bills	Consumption K/Gallons	Authorized Tariff (1)	Calculated Revenues
<u>Residential BFC</u> 5/8" x3/4"	2,999		\$10.29	\$30,859.71
<u>Charge per 1,000 gal</u>				
0 - 5,000		7,828	\$3.28	\$25,675.89
5,001 -10,000		138	\$3.61	\$497.46
Over 10,000		33	\$7.21	\$237.71
<u>General Service BFC</u> 3/4"	12		\$10.29	\$123.48
<u>Charge per 1,000 gal</u>				
All gallons		17	\$3.73	\$62.63
Annualized	3,011	8,016		\$57,456.88

(1) - Tariff rates were effective December 21, 2019.

EXHIBIT B-10**ALLOCATED COMMON COST INCREASE WORKSHEET***Florida Utility Services 1, LLC
Allocated Common Cost Increase*

<i>Sunrise Water, LLC</i>		Per G/L for 2019 Annual Report			WLU Approved	Adjusted	Increase
NARUC - Account Description		Allocated	Direct	Total	Allocated Inc	Total	Percentage
601	Salary & Wages-Employee	\$20,367.82	\$0.00	\$20,367.82	\$3,741.45	\$24,109.27	18.37%
603	Salary & Wages-Officer	\$6,328.09	\$0.00	\$6,328.09	\$71.88	\$6,399.97	1.14%
604	Employee Benefits	\$477.88	\$0.00	\$477.88	\$962.16	\$1,440.04	201.34%
615	Purchased Power	\$0.00	\$2,257.76	\$2,257.76	\$0.00	\$2,257.76	0.00%
616	Fuel for Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	#DIV/0!
618	Chemicals	\$0.00	\$2,547.68	\$2,547.68	\$0.00	\$2,547.68	0.00%
620	Materials & Supplies	\$670.92	\$5,964.56	\$6,635.48	(\$48.52)	\$6,586.96	-0.73%
631	Contractual Services-Professional	\$181.16	\$1,210.98	\$1,392.14	\$202.84	\$1,594.98	14.57%
635	Contractual Services-Testing	\$0.00	\$3,293.02	\$3,293.02	\$0.00	\$3,293.02	0.00%
636	Contractual Services-Other	\$53.14	\$5,737.22	\$5,790.36	\$31.66	\$5,822.02	0.55%
640	Rents	\$3,077.57	\$220.54	\$3,298.11	(\$485.57)	\$2,812.54	-14.72%
650	Transportation	\$3,079.94	\$111.73	\$3,191.67	\$4.05	\$3,195.72	0.13%
655	Insurance	\$1,841.82	\$1,533.19	\$3,375.01	(\$293.33)	\$3,081.68	-8.69%
665	Reg Commission	\$0.00	\$22.37	\$22.37	\$0.00	\$22.37	0.00%
670	Bad Debt	\$0.00	\$423.77	\$423.77	\$0.00	\$423.77	0.00%
675	Misc. Expense	\$5,018.76	\$1,942.39	\$6,961.15	(\$245.71)	\$6,715.44	-3.53%
	Total O&MExpense	\$41,097.10	\$25,265.21	\$66,362.31	\$3,940.91	\$70,303.22	
408	Payroll Tax	\$1,607.66	\$0.00	\$1,607.66	\$305.14	\$1,912.80	18.98%
TOTALS		\$42,704.76	\$25,265.21	\$67,969.97	\$4,246.05	\$72,216.02	6.25%

EXHIBIT B-10

RATE CALCULATIONS

Sunrise Water, LLC

Rates

Residential - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.29	22.92%	\$12.65
3/4"	\$15.44	22.92%	\$18.98
1"	\$25.73	22.92%	\$31.63
1-1/2"	\$51.45	22.92%	\$63.24
2"	\$82.32	22.92%	\$101.18
3"	\$164.64	22.92%	\$202.37
4"	\$257.25	22.92%	\$316.20
6"	\$514.50	22.92%	\$632.40
 <u>Charge per 1,000 gallons</u>			
0 - 5,000 gallons	\$3.28	22.92%	\$4.03
5,001 - 10,000 gallons	\$3.61	22.92%	\$4.44
Over 10,000 gallons	\$7.21	22.92%	\$8.86

Sunrise Water, LLC

Rates

General Service - Water

<u>Meter Size</u>	<u>Current Rates</u>	<u>Increase Factor</u>	<u>Proposed Rates</u>
BASE FACILITY CHARGE:			
5/8" x 3/4"	\$10.29	22.92%	\$12.65
3/4"	\$15.44	22.92%	\$18.98
1"	\$25.73	22.92%	\$31.63
1-1/2"	\$51.45	22.92%	\$63.24
2"	\$82.32	22.92%	\$101.18
3"	\$164.64	22.92%	\$202.37
4"	\$257.25	22.92%	\$316.20
6"	\$514.50	22.92%	\$632.40
 <u>Charge per 1,000 gallons</u>			
All gallons	\$3.73	22.92%	\$4.58

EXHIBIT C

**West Lakeland Wastewater, LLC
Allocated Common Cost From FUS1**

NARUC Account	For the Test Year Ended 10/31/18						
	Utility Expense per Filing	Staff Adjustment	Approved Expense per Order	Total Approved Expense per Order		WLW Customer Allocation	FUS1 Calculated Allocation
				Direct	Allocated		
<u>O&M Expense</u>							
(701) Salaries And Wages - Employees	\$21,934.00	\$8,202.60	\$30,136.60		\$30,136.60	10.00%	\$301,366.00
(703) Salaries And Wages - Officers	\$7,670.00	\$330.00	\$8,000.00		\$8,000.00	10.00%	\$80,000.00
(704) Employee Pensions And Benefits	\$1,034.00	\$766.00	\$1,800.00		\$1,800.00	10.00%	\$18,000.00
(711) Sludge Removal	\$8,732.00	(\$92.00)	\$8,640.00	\$8,640.00			
(715) Purchased Power	\$10,930.00	(\$1,383.87)	\$9,546.13	\$9,546.13			
(716) Fuel For Power Production	\$105.00	(\$13.00)	\$92.00	\$92.00			
(718) Chemicals	\$1,721.00	(\$1,024.75)	\$696.25	\$696.00			
(720) Materials And Supplies	\$5,025.00	(\$153.00)	\$4,872.00	\$4,094.00	\$778.00	10.00%	\$7,780.00
(731) Contractual Services - Professional	\$504.00	\$0.00	\$504.00	\$24.00	\$480.00	10.00%	\$4,800.00
(736) Contractual Services - Other	\$25,007.00	(\$2,780.64)	\$22,226.36	\$22,120.36	\$106.00	10.00%	\$1,060.00
(740) Rents	\$2,087.00	\$1,153.00	\$3,240.00		\$3,240.00	10.00%	\$32,400.00
(750) Transportation Expense	\$3,855.00	\$0.00	\$3,855.00		\$3,855.00	10.00%	\$38,550.00
(755) Insurance Expense	\$5,153.00	\$171.13	\$5,324.13	\$3,388.76	\$1,935.63	10.00%	\$19,356.34
(765) Regulatory Commission Expense	\$1,500.00	(\$1,110.00)	\$390.00	\$390.00			
(770) Bad Debt Expense	\$1,531.00	(\$472.67)	\$1,058.33	\$1,058.33			
(775) Miscellaneous Expense	\$7,633.00	\$6,671.27	\$14,304.27	\$8,338.00	\$5,966.27	10.00%	\$59,662.70
Total O&M Expense	\$104,421.00	\$10,264.08	\$114,685.08	\$58,387.58	\$56,297.50		\$562,975.04
<u>Taxes Other Than Income Expense</u>							
Property Tax	\$187.84	\$253.46	\$441.30	\$441.30			
Tangible Tax	\$692.50	(\$6.00)	\$686.50	\$686.50			
Payroll Tax	\$1,738.24	\$652.74	\$2,390.98		\$2,390.98	10.00%	\$23,909.80
Local Business Tax	\$0.00	\$58.00	\$58.00	\$58.00			
Allocated	\$6.59	\$0.00	\$6.59		\$6.59	10.00%	
Rafs	\$5,865.00	\$422.31	\$6,287.31	\$6,287.31			
Total TOTI Expense	\$8,490.17	\$1,380.51	\$9,870.68	\$7,473.11	\$2,397.57		\$23,909.80
Grand Total Expense	\$112,911.17	\$11,644.59	\$124,555.76	\$65,860.69	\$58,695.07		\$586,884.84

EXHIBIT D**Allocated Common Cost From FUS1**

NARUC Account	FUS1 2019		
	Actual Allocation	Increase (Decrease)	Calculated Allocation
<u>O&M Expense</u>			
(701) Salaries And Wages - Employees	\$254,597.91	\$46,768.09	\$301,366.00
(703) Salaries And Wages - Officers	\$79,101.48	\$898.52	\$80,000.00
(704) Employee Pensions And Benefits	\$5,973.03	\$12,026.97	\$18,000.00
(711) Sludge Removal	\$0.00	\$0.00	\$0.00
(715) Purchased Power	\$0.00	\$0.00	\$0.00
(716) Fuel For Power Production	\$0.00	\$0.00	\$0.00
(718) Chemicals	\$0.00	\$0.00	\$0.00
(720) Materials And Supplies	\$8,386.50	(\$606.50)	\$7,780.00
(731) Contractual Services - Professional	\$2,264.55	\$2,535.45	\$4,800.00
(736) Contractual Services - Other	\$664.29	\$395.71	\$1,060.00
(740) Rents	\$38,469.58	(\$6,069.58)	\$32,400.00
(750) Transportation Expense	\$38,499.34	\$50.66	\$38,550.00
(755) Insurance Expense	\$23,022.60	(\$3,666.26)	\$19,356.34
(765) Regulatory Commission Expense	\$0.00	\$0.00	\$0.00
(770) Bad Debt Expense	\$0.00	\$0.00	\$0.00
(775) Miscellaneous Expense	<u>\$62,734.36</u>	<u>(\$3,071.66)</u>	<u>\$59,662.70</u>
Total O&M Expense	\$513,713.64	\$49,261.40	\$562,975.04
<u>Taxes Other Than Income Expense</u>			
Property Tax	\$0.00	\$0.00	\$0.00
Tangible Tax	\$0.00	\$0.00	\$0.00
Payroll Tax	\$20,095.72	\$3,814.08	\$23,909.80
Local Business Tax	\$0.00	\$0.00	\$0.00
Allocated	\$0.00	\$0.00	\$0.00
Rafs	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Total TOTI Expense	\$20,095.72	\$3,814.08	\$23,909.80
Grand Total Expense	\$533,809.36	\$53,075.48	\$586,884.84

EXHIBIT E

Customers Billed for Services				
Jurisdictional Systems	Code	County	As of 12/31/19	Percent
Alturas Water	ATU	POLK	55	2.00%
Charlie Creek	CCU	HIGH	164	5.00%
Crestridge	CRU	PASCO	619	18.00%
East Marion	EMU	MARION	106	3.00%
Heather Hills Estates	HHU	MANATEE	353	10.00%
Holiday Gardens	HGU	PASCO	457	13.00%
Lake Yale	LYU	LAKE	406	12.00%
McLeod Gardens	MGU	POLK	96	3.00%
Orange Land	OLU	PASCO	74	2.00%
Pinecrest	PCU	POLK	142	4.00%
Sunny Shores	SSU	MANATEE	262	8.00%
Sunrise Water	SUN	POLK	257	8.00%
West Lakeland	WLW	POLK	316	9.00%
<i>Non-Jurisdictional Systems</i>				
College Manor	CMU	COLUMBIA	55	2.00%
Suwanne Valley	SWU	COLUMBIA	24	1.00%
Total Customers			3,386	100.00%

EXHIBIT F**Florida Utility Services 1, LLC**

Utility Systems		TOTAL	ALT-WU	CCU-WU	CRU-WU
Customers Billed - Dec-19		3,386	55	164	619
Customer Percentage		100%	2%	5%	18%
2019 Allocated Expense (Actual)					
601/701	Employee Salary	\$254,597.91	\$5,091.96	\$12,729.90	\$48,318.49
603/703	Officer Salary	\$79,101.48	\$1,582.03	\$3,955.07	\$15,029.28
604/704	Employee Benefits	\$5,973.03	\$119.46	\$298.65	\$1,135.11
620/720	Materials & Supplies	\$8,386.50	\$167.73	\$419.33	\$1,582.33
631/731	Contract Svc, Prof	\$2,264.55	\$45.29	\$113.23	\$438.76
636/736	Contract Svc, Other	\$664.29	\$13.29	\$33.21	\$119.57
640/740	Rents	\$38,469.58	\$769.39	\$1,923.48	\$7,282.24
650/750	Transportation	\$38,499.34	\$769.99	\$1,924.97	\$7,292.11
655/755	Insurance	\$23,022.60	\$460.45	\$1,151.13	\$4,429.39
675/775	Miscellaneous	\$62,734.36	\$1,254.69	\$3,136.72	\$11,923.86
	Total Allocated O&M	\$513,713.64	\$10,274.27	\$25,685.68	\$97,551.15
408	Payroll Tax	\$20,095.72	\$401.91	\$1,004.79	\$3,820.13
	Total Actual Expense	\$533,809.36	\$10,676.19	\$26,690.47	\$101,371.28
2018 Allocated Expense (Approved)					
601/701	Employee Salary	\$301,366.00	\$6,027.32	\$15,068.30	\$54,245.88
603/703	Officer Salary	\$80,000.00	\$1,600.00	\$4,000.00	\$14,400.00
604/704	Employee Benefits	\$18,000.00	\$360.00	\$900.00	\$3,240.00
620/720	Materials & Supplies	\$7,780.00	\$155.60	\$389.00	\$1,400.40
631/731	Contract Svc, Prof	\$4,800.00	\$96.00	\$240.00	\$864.00
636/736	Contract Svc, Other	\$1,060.00	\$21.20	\$53.00	\$190.80
640/740	Rents	\$32,400.00	\$648.00	\$1,620.00	\$5,832.00
650/750	Transportation	\$38,550.00	\$771.00	\$1,927.50	\$6,939.00
655/755	Insurance	\$19,356.00	\$387.12	\$967.80	\$3,484.08
675/775	Miscellaneous	\$59,663.00	\$1,193.26	\$2,983.15	\$10,739.34
	Total Allocated O&M	\$562,975.00	\$11,259.50	\$28,148.75	\$101,335.50
408	Payroll Tax	\$23,910.00	\$478.20	\$1,195.50	\$4,303.80
	Total Approved Expense	\$586,885.00	\$11,737.70	\$29,344.25	\$105,639.30
Allocated Expense Change					
601/701	Employee Salary	\$46,768.09	\$935.36	\$2,338.40	\$5,927.39
603/703	Officer Salary	\$898.52	\$17.97	\$44.93	(\$629.28)
604/704	Employee Benefits	\$12,026.97	\$240.54	\$601.35	\$2,104.89
620/720	Materials & Supplies	(\$606.50)	(\$12.13)	(\$30.33)	(\$181.93)
631/731	Contract Svc, Prof	\$2,535.45	\$50.71	\$126.77	\$425.24
636/736	Contract Svc, Other	\$395.71	\$7.91	\$19.79	\$71.23
640/740	Rents	(\$6,069.58)	(\$121.39)	(\$303.48)	(\$1,450.24)
650/750	Transportation	\$50.66	\$1.01	\$2.53	(\$353.11)
655/755	Insurance	(\$3,666.60)	(\$73.33)	(\$183.33)	(\$945.31)
675/775	Miscellaneous	(\$3,071.36)	(\$61.43)	(\$153.57)	(\$1,184.52)
	Total Allocated O&M	\$49,261.36	\$985.23	\$2,463.07	\$3,784.35
408	Payroll Tax	\$3,814.28	\$76.29	\$190.71	\$483.67
	Total Allocated Expense Inc(Dec)	\$53,075.64	\$1,061.51	\$2,653.78	\$4,268.02

EXHIBIT F**Florida Utility Services 1, LLC**

Utility Systems		TOTAL	EMU-WS	HGU-WU	LYU-WS
Customers Billed - Dec-19		3,386	106	457	406
Customer Percentage		100%	3%	13%	12%
2019 Allocated Expense (Actual)					
601/701	Employee Salary	\$254,597.91	\$7,637.94	\$35,588.60	\$31,797.18
603/703	Officer Salary	\$79,101.48	\$2,373.04	\$11,074.21	\$9,887.69
604/704	Employee Benefits	\$5,973.03	\$179.19	\$836.46	\$746.75
620/720	Materials & Supplies	\$8,386.50	\$251.60	\$1,163.00	\$1,042.76
631/731	Contract Svc, Prof	\$2,264.55	\$67.94	\$325.53	\$287.32
636/736	Contract Svc, Other	\$664.29	\$19.93	\$86.36	\$79.71
640/740	Rents	\$38,469.58	\$1,154.09	\$5,358.77	\$4,795.21
650/750	Transportation	\$38,499.34	\$1,154.98	\$5,367.14	\$4,801.03
655/755	Insurance	\$23,022.60	\$690.68	\$3,278.26	\$2,905.38
675/775	Miscellaneous	\$62,734.36	\$1,882.03	\$8,787.14	\$7,843.96
	Total Allocated O&M	\$513,713.64	\$15,411.41	\$71,865.47	\$64,186.98
408	Payroll Tax	\$20,095.72	\$602.87	\$2,815.34	\$2,512.94
	Total Actual Expense	\$533,809.36	\$16,014.28	\$74,680.81	\$66,699.92
2018 Allocated Expense (Approved)					
601/701	Employee Salary	\$301,366.00	\$9,040.98	\$39,177.58	\$36,163.92
603/703	Officer Salary	\$80,000.00	\$2,400.00	\$10,400.00	\$9,600.00
604/704	Employee Benefits	\$18,000.00	\$540.00	\$2,340.00	\$2,160.00
620/720	Materials & Supplies	\$7,780.00	\$233.40	\$1,011.40	\$933.60
631/731	Contract Svc, Prof	\$4,800.00	\$144.00	\$624.00	\$576.00
636/736	Contract Svc, Other	\$1,060.00	\$31.80	\$137.80	\$127.20
640/740	Rents	\$32,400.00	\$972.00	\$4,212.00	\$3,888.00
650/750	Transportation	\$38,550.00	\$1,156.50	\$5,011.50	\$4,626.00
655/755	Insurance	\$19,356.00	\$580.68	\$2,516.28	\$2,322.72
675/775	Miscellaneous	\$59,663.00	\$1,789.89	\$7,756.19	\$7,159.56
	Total Allocated O&M	\$562,975.00	\$16,889.25	\$73,186.75	\$67,557.00
408	Payroll Tax	\$23,910.00	\$717.30	\$3,108.30	\$2,869.20
	Total Approved Expense	\$586,885.00	\$17,606.55	\$76,295.05	\$70,426.20
Allocated Expense Change					
601/701	Employee Salary	\$46,768.09	\$1,403.04	\$3,588.98	\$4,366.74
603/703	Officer Salary	\$898.52	\$26.96	(\$674.21)	(\$287.68)
604/704	Employee Benefits	\$12,026.97	\$360.81	\$1,503.54	\$1,413.25
620/720	Materials & Supplies	(\$606.50)	(\$18.20)	(\$151.60)	(\$109.16)
631/731	Contract Svc, Prof	\$2,535.45	\$76.06	\$298.47	\$288.68
636/736	Contract Svc, Other	\$395.71	\$11.87	\$51.44	\$47.49
640/740	Rents	(\$6,069.58)	(\$182.09)	(\$1,146.77)	(\$907.21)
650/750	Transportation	\$50.66	\$1.52	(\$355.64)	(\$175.03)
655/755	Insurance	(\$3,666.60)	(\$110.00)	(\$761.98)	(\$582.66)
675/775	Miscellaneous	(\$3,071.36)	(\$92.14)	(\$1,030.95)	(\$684.40)
	Total Allocated O&M	\$49,261.36	\$1,477.84	\$1,321.28	\$3,370.02
408	Payroll Tax	\$3,814.28	\$114.43	\$292.96	\$356.26
	Total Allocated Expense Inc(Dec)	\$53,075.64	\$1,592.27	\$1,614.24	\$3,726.28

EXHIBIT F**Florida Utility Services 1, LLC**

Utility Systems		TOTAL	MGU-WU	OLU-WU	PCU-WU
Customers Billed - Dec-19		3,386	96	74	142
Customer Percentage		100%	3%	2%	4%
2019 Allocated Expense (Actual)					
601/701	Employee Salary	\$254,597.91	\$7,637.94	\$5,091.96	\$11,429.35
603/703	Officer Salary	\$79,101.48	\$2,373.04	\$1,582.03	\$3,559.57
604/704	Employee Benefits	\$5,973.03	\$179.19	\$119.46	\$268.90
620/720	Materials & Supplies	\$8,386.50	\$251.60	\$167.73	\$371.84
631/731	Contract Svc, Prof	\$2,264.55	\$67.94	\$45.29	\$106.15
636/736	Contract Svc, Other	\$664.29	\$19.93	\$13.29	\$26.57
640/740	Rents	\$38,469.58	\$1,154.09	\$769.39	\$1,717.64
650/750	Transportation	\$38,499.34	\$1,154.98	\$769.99	\$1,721.09
655/755	Insurance	\$23,022.60	\$690.68	\$460.45	\$1,063.57
675/775	Miscellaneous	\$62,734.36	\$1,882.03	\$1,254.69	\$2,825.21
	Total Allocated O&M	\$513,713.64	\$15,411.41	\$10,274.27	\$23,089.89
408	Payroll Tax	\$20,095.72	\$602.87	\$401.91	\$905.28
	Total Actual Expense	\$533,809.36	\$16,014.28	\$10,676.19	\$23,995.17
2018 Allocated Expense (Approved)					
601/701	Employee Salary	\$301,366.00	\$9,040.98	\$6,027.32	\$12,054.64
603/703	Officer Salary	\$80,000.00	\$2,400.00	\$1,600.00	\$3,200.00
604/704	Employee Benefits	\$18,000.00	\$540.00	\$360.00	\$720.00
620/720	Materials & Supplies	\$7,780.00	\$233.40	\$155.60	\$311.20
631/731	Contract Svc, Prof	\$4,800.00	\$144.00	\$96.00	\$192.00
636/736	Contract Svc, Other	\$1,060.00	\$31.80	\$21.20	\$42.40
640/740	Rents	\$32,400.00	\$972.00	\$648.00	\$1,296.00
650/750	Transportation	\$38,550.00	\$1,156.50	\$771.00	\$1,542.00
655/755	Insurance	\$19,356.00	\$580.68	\$387.12	\$774.24
675/775	Miscellaneous	\$59,663.00	\$1,789.89	\$1,193.26	\$2,386.52
	Total Allocated O&M	\$562,975.00	\$16,889.25	\$11,259.50	\$22,519.00
408	Payroll Tax	\$23,910.00	\$717.30	\$478.20	\$956.40
	Total Approved Expense	\$586,885.00	\$17,606.55	\$11,737.70	\$23,475.40
Allocated Expense Change					
601/701	Employee Salary	\$46,768.09	\$1,403.04	\$935.36	\$625.29
603/703	Officer Salary	\$898.52	\$26.96	\$17.97	(\$359.57)
604/704	Employee Benefits	\$12,026.97	\$360.81	\$240.54	\$451.10
620/720	Materials & Supplies	(\$606.50)	(\$18.20)	(\$12.13)	(\$60.64)
631/731	Contract Svc, Prof	\$2,535.45	\$76.06	\$50.71	\$85.85
636/736	Contract Svc, Other	\$395.71	\$11.87	\$7.91	\$15.83
640/740	Rents	(\$6,069.58)	(\$182.09)	(\$121.39)	(\$421.64)
650/750	Transportation	\$50.66	\$1.52	\$1.01	(\$179.09)
655/755	Insurance	(\$3,666.60)	(\$110.00)	(\$73.33)	(\$289.33)
675/775	Miscellaneous	(\$3,071.36)	(\$92.14)	(\$61.43)	(\$438.69)
	Total Allocated O&M	\$49,261.36	\$1,477.84	\$985.23	(\$570.89)
408	Payroll Tax	\$3,814.28	\$114.43	\$76.29	\$51.12
	Total Allocated Expense Inc(Dec)	\$53,075.64	\$1,592.27	\$1,061.51	(\$519.77)

EXHIBIT F

Florida Utility Services 1, LLC

Utility Systems		TOTAL	SUN-WU	CMU-WU	SVU-WU
Customers Billed - Dec-19		3,386	257	55	24
Customer Percentage		100%	8%	2%	1%
2019 Allocated Expense (Actual)					
601/701	Employee Salary	\$254,597.91	\$20,367.83	\$5,091.96	\$2,545.98
603/703	Officer Salary	\$79,101.48	\$6,328.12	\$1,582.03	\$791.01
604/704	Employee Benefits	\$5,973.03	\$477.84	\$119.46	\$59.73
620/720	Materials & Supplies	\$8,386.50	\$670.92	\$167.73	\$83.87
631/731	Contract Svc, Prof	\$2,264.55	\$181.16	\$45.29	\$22.65
636/736	Contract Svc, Other	\$664.29	\$53.14	\$13.29	\$6.64
640/740	Rents	\$38,469.58	\$3,077.57	\$769.39	\$384.70
650/750	Transportation	\$38,499.34	\$3,079.95	\$769.99	\$384.99
655/755	Insurance	\$23,022.60	\$1,841.81	\$460.45	\$230.23
675/775	Miscellaneous	\$62,734.36	\$5,018.75	\$1,254.69	\$627.34
	Total Allocated O&M	\$513,713.64	\$41,097.09	\$10,274.27	\$5,137.14
408	Payroll Tax	\$20,095.72	\$1,607.66	\$401.91	\$200.96
	Total Actual Expense	\$533,809.36	\$42,704.75	\$10,676.19	\$5,338.09
2018 Allocated Expense (Approved)					
601/701	Employee Salary	\$301,366.00	\$24,109.28	\$6,027.32	\$3,013.66
603/703	Officer Salary	\$80,000.00	\$6,400.00	\$1,600.00	\$800.00
604/704	Employee Benefits	\$18,000.00	\$1,440.00	\$360.00	\$180.00
620/720	Materials & Supplies	\$7,780.00	\$622.40	\$155.60	\$77.80
631/731	Contract Svc, Prof	\$4,800.00	\$384.00	\$96.00	\$48.00
636/736	Contract Svc, Other	\$1,060.00	\$84.80	\$21.20	\$10.60
640/740	Rents	\$32,400.00	\$2,592.00	\$648.00	\$324.00
650/750	Transportation	\$38,550.00	\$3,084.00	\$771.00	\$385.50
655/755	Insurance	\$19,356.00	\$1,548.48	\$387.12	\$193.56
675/775	Miscellaneous	\$59,663.00	\$4,773.04	\$1,193.26	\$596.63
	Total Allocated O&M	\$562,975.00	\$45,038.00	\$11,259.50	\$5,629.75
408	Payroll Tax	\$23,910.00	\$1,912.80	\$478.20	\$239.10
	Total Approved Expense	\$586,885.00	\$46,950.80	\$11,737.70	\$5,868.85
Allocated Expense Change					
601/701	Employee Salary	\$46,768.09	\$3,741.45	\$935.36	\$467.68
603/703	Officer Salary	\$898.52	\$71.88	\$17.97	\$8.99
604/704	Employee Benefits	\$12,026.97	\$962.16	\$240.54	\$120.27
620/720	Materials & Supplies	(\$606.50)	(\$48.52)	(\$12.13)	(\$6.06)
631/731	Contract Svc, Prof	\$2,535.45	\$202.84	\$50.71	\$25.35
636/736	Contract Svc, Other	\$395.71	\$31.66	\$7.91	\$3.96
640/740	Rents	(\$6,069.58)	(\$485.57)	(\$121.39)	(\$60.70)
650/750	Transportation	\$50.66	\$4.05	\$1.01	\$0.51
655/755	Insurance	(\$3,666.60)	(\$293.33)	(\$73.33)	(\$36.67)
675/775	Miscellaneous	(\$3,071.36)	(\$245.71)	(\$61.43)	(\$30.71)
	Total Allocated O&M	\$49,261.36	\$3,940.91	\$985.23	\$492.61
408	Payroll Tax	\$3,814.28	\$305.14	\$76.29	\$38.14
	Total Allocated Expense Inc(Dec)	\$53,075.64	\$4,246.05	\$1,061.51	\$530.76

EXHIBIT F

Florida Utility Services 1, LLC

Utility Systems		TOTAL	HHU-WS	WLW-SU	SSU-WS *
Customers Billed - Dec-19		3,386	353	316	262
Customer Percentage		100%	10%	9%	8%
2019 Allocated Expense (Actual)					
601/701	Employee Salary	\$254,597.91	\$26,705.22	\$24,159.25	\$10,404.36
603/703	Officer Salary	\$79,101.48	\$8,305.66	\$7,514.64	\$3,164.06
604/704	Employee Benefits	\$5,973.03	\$627.29	\$567.56	\$237.98
620/720	Materials & Supplies	\$8,386.50	\$875.03	\$791.16	\$379.90
631/731	Contract Svc, Prof	\$2,264.55	\$242.03	\$219.38	\$56.60
636/736	Contract Svc, Other	\$664.29	\$66.43	\$59.79	\$53.14
640/740	Rents	\$38,469.58	\$4,025.82	\$3,641.12	\$1,646.69
650/750	Transportation	\$38,499.34	\$4,031.05	\$3,646.05	\$1,631.04
655/755	Insurance	\$23,022.60	\$2,444.92	\$2,214.70	\$700.50
675/775	Miscellaneous	\$62,734.36	\$6,589.27	\$5,961.93	\$2,492.05
	Total Allocated O&M	\$513,713.64	\$53,912.71	\$48,775.57	\$20,766.32
408	Payroll Tax	\$20,095.72	\$2,111.02	\$1,910.06	\$796.06
	Total Actual Expense	\$533,809.36	\$56,023.73	\$50,685.64	\$21,562.38
2018 Allocated Expense (Approved)					
601/701	Employee Salary	\$301,366.00	\$30,136.60	\$27,122.94	\$24,109.28
603/703	Officer Salary	\$80,000.00	\$8,000.00	\$7,200.00	\$6,400.00
604/704	Employee Benefits	\$18,000.00	\$1,800.00	\$1,620.00	\$1,440.00
620/720	Materials & Supplies	\$7,780.00	\$778.00	\$700.20	\$622.40
631/731	Contract Svc, Prof	\$4,800.00	\$480.00	\$432.00	\$384.00
636/736	Contract Svc, Other	\$1,060.00	\$106.00	\$95.40	\$84.80
640/740	Rents	\$32,400.00	\$3,240.00	\$2,916.00	\$2,592.00
650/750	Transportation	\$38,550.00	\$3,855.00	\$3,469.50	\$3,084.00
655/755	Insurance	\$19,356.00	\$1,935.60	\$1,742.04	\$1,548.48
675/775	Miscellaneous	\$59,663.00	\$5,966.30	\$5,369.67	\$4,773.04
	Total Allocated O&M	\$562,975.00	\$56,297.50	\$50,667.75	\$45,038.00
408	Payroll Tax	\$23,910.00	\$2,391.00	\$2,151.90	\$1,912.80
	Total Approved Expense	\$586,885.00	\$58,688.50	\$52,819.65	\$46,950.80
Allocated Expense Change					
601/701	Employee Salary	\$46,768.09			
603/703	Officer Salary	\$898.52			
604/704	Employee Benefits	\$12,026.97			
620/720	Materials & Supplies	(\$606.50)			
631/731	Contract Svc, Prof	\$2,535.45			
636/736	Contract Svc, Other	\$395.71			
640/740	Rents	(\$6,069.58)			
650/750	Transportation	\$50.66			
655/755	Insurance	(\$3,666.60)			
675/775	Miscellaneous	(\$3,071.36)			
	Total Allocated O&M	\$49,261.36			
408	Payroll Tax	\$3,814.28			
	Total Allocated Expense Inc(Dec)	\$53,075.64			

*Not applicable for rate case
SSU * - Only 1/2 yr actual.*

EXHIBIT G

Florida Utility Services 1, LLC

Utility System	TOTAL	ALT-WU	CCU-WU	CRU-WU	EMU-WS	HGU-WU
Customers Billed - Dec-19	3,386	55	164	619	106	457
Customer Percentage	100%	2%	5%	18%	3%	13%
2020 Proforma Expense						
601/701 Employee Salaries	\$83,503.00	\$1,670.06	\$4,175.15	\$15,030.54	\$2,505.09	\$10,855.39
636/736 Contract Svc, Other	\$6,650.00	\$133.00	\$332.50	\$1,197.00	\$199.50	\$864.50
655/755 Insurance	<u>\$7,130.00</u>	<u>\$142.60</u>	<u>\$356.50</u>	<u>\$1,283.40</u>	<u>\$213.90</u>	<u>\$926.90</u>
Proforma O&M Expense	\$97,283.00	\$1,945.66	\$4,864.15	\$17,510.94	\$2,918.49	\$12,646.79
408 Payroll Tax	\$6,813.84	\$136.28	\$340.69	\$1,226.49	\$204.42	\$885.80
Total Proforma Expense	\$104,096.84	\$2,081.94	\$5,204.84	\$18,737.43	\$3,122.91	\$13,532.59

Utility System	TOTAL	LYU-WS	MGU-WU	OLU-WU	PCU-WU	SUN-WU
Customers Billed - Dec-19	3,386	406	96	74	142	257
Customer Percentage	100%	12%	3%	2%	4%	8%
2020 Proforma Expense						
601/701 Employee Salaries	\$83,503.00	\$10,020.36	\$2,505.09	\$1,670.06	\$3,340.12	\$6,680.24
636/736 Contract Svc, Other	\$6,650.00	\$798.00	\$199.50	\$133.00	\$266.00	\$532.00
655/755 Insurance	<u>\$7,130.00</u>	<u>\$855.60</u>	<u>\$213.90</u>	<u>\$142.60</u>	<u>\$285.20</u>	<u>\$570.40</u>
Proforma O&M Expense	\$97,283.00	\$11,673.96	\$2,918.49	\$1,945.66	\$3,891.32	\$7,782.64
408 Payroll Tax	\$6,813.84	\$817.66	\$204.42	\$136.28	\$272.55	\$545.11
Total Proforma Expense	\$104,096.84	\$12,491.62	\$3,122.91	\$2,081.94	\$4,163.87	\$8,327.75

Utility System	TOTAL	CMU-WU	SVU-WU	HHU-WS	WLW-SU	SSU-WU
Customers Billed - Dec-19	3,386	55	24	353	316	262
Customer Percentage	100%	2%	1%	10%	9%	8%
2020 Proforma Expense						
601/701 Employee Salaries	\$83,503.00	\$1,670.06	\$835.03	\$8,350.30	\$7,515.27	\$6,680.24
636/736 Contract Svc, Other	\$6,650.00	\$133.00	\$66.50	\$665.00	\$598.50	\$532.00
655/755 Insurance	<u>\$7,130.00</u>	<u>\$142.60</u>	<u>\$71.30</u>	<u>\$713.00</u>	<u>\$641.70</u>	<u>\$570.40</u>
Proforma O&M Expense	\$97,283.00	\$1,945.66	\$972.83	\$9,728.30	\$8,755.47	\$7,782.64
408 Payroll Tax	\$6,813.84	\$136.28	\$68.14	\$681.38	\$613.25	\$545.11
Total Proforma Expense	\$104,096.84	\$2,081.94	\$1,040.97	\$10,409.68	\$9,368.72	\$8,327.75

EXHIBIT G-1

Title	Commission Approved	2019-2020 Composite Index	2020 Salaries (Indexed)	Additional Increase	Requested Salary	Total Increase Requested
Chief Financial Officer	\$54,366	4.19%	\$56,646	\$0	\$56,646	\$2,280
Office Manager	\$39,500	4.19%	\$41,156	\$2,844	\$44,000	\$4,500
Customer Service Rep	\$34,000	4.19%	\$35,423	\$0	\$35,423	\$1,423
Billing Position	\$20,800	4.19%	\$21,672	\$3,328	\$25,000	\$4,200
Operations Supervisor	\$39,000	4.19%	\$40,636	\$12,364	\$53,000	\$14,000
Compliance Tech (a)	\$0	-na-	-na-	\$45,000	\$45,000	\$45,000
Maintenance Tech (b)	\$37,900	4.19%	\$39,490	\$10,510	\$50,000	\$12,100
Maintenance Tech (c)	\$37,900	4.19%	\$39,490	(\$1,590)	\$37,900	\$0
Maintenance Tech (c)	\$37,900	4.19%	\$39,490	(\$1,590)	\$37,900	\$0
Total	\$301,366		\$314,003	\$70,866	\$384,869	\$83,503
Chief Financial Officer	The requested salary increase is due to the affect of the annual price index approved by the Commission.					
Office Manager	The requested salary increase is due to the affect of the annual price index approved by the Commission and the employee's time of service with FUS1. The salary level requested is below the average entry level salary reflected in the 2018 AWWA Compensation Survey. See attached AWWA Survey.					
Customer Service Rep	The requested salary increase is due to the affect of the annual price index approved by the Commission.					
Billing Position	The requested salary increase is due to the difficulty in finding a qualified & trusted person to fill the position. The salary level requested is below the average entry level salary reflected in the 2018 AWWA Compensation Survey. See attached AWWA survey.					
Operations Supervisor	The requested salary increase is based on the salary level requested for the Maintenance Tech. position below plus 6% for the additional scheduling and supervisory duties required.					
Compliance Tech (a)	This is a new position with no comparabe position in the AWWA survey. See attached position description.					
Maintenance Tech (b)	The requested salary increase is based on the employee's experience and time of service with FUS1 and the average salary range reflected in the 2018 AWWA Compensation Survey for this position. See attached AWWA survey.					
Maintenance Tech (c)	No salary increase is requested. The positions are/will be filled at the approved entry level salary amount.					

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S140 - Small System Office Manager

Responsible for supervision of all administrative functions at the utility, including maintaining office supplies and coordinating office administrative schedules. Supervises other administrative personnel. May also be responsible for certain accounting activities, including billing, processing utility payments, bank deposits, drawing warrants for payment of delinquent bills, and processing payroll, along with taking minutes at meetings and serving as receptionist.

Summary of All Reported Data by Ownership/Management Type

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
All	94	94	4	45% 38% 17%	\$50,000	\$54,830	\$54,309	\$48,087	\$62,217	\$70,347	4
Board Operated	56	54	4	43% 38% 19%	\$54,000	\$58,070	\$58,070	\$52,766	\$66,555	\$78,457	4
City/County	25	25	4	56% 32% 12%	\$46,439	\$50,245	\$49,831	\$43,529	\$57,147	\$62,850	-
Private	3	3	-	- - -	-	-	-	-	-	-	-
Other	9	10	3	33% 56% 11%	\$39,811	\$43,288	\$42,059	-	-	-	-

Summary of All Reported Data by Population Size

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
5,000 - 9,999	46	45	4	57% 35% 8%	\$55,000	\$58,935	\$58,315	\$49,567	\$58,746	\$70,773	4
< 5,000	48	49	3	33% 42% 25%	\$43,848	\$50,986	\$50,630	\$45,681	\$67,832	\$66,653	5

\$ 44,000 requested

Summary of All Reported Data by Total Employment

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
100 - 200	0	0	-	- - -	-	-	-	-	-	-	-
50 - 100	2	2	-	- - -	-	-	-	-	-	-	-
25 - 50	4	5	-	- - -	-	-	-	-	-	-	-
< 25	87	86	3	45% 37% 18%	\$49,394	\$54,617	\$54,330	\$47,236	\$61,725	\$69,517	4

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S160 - Small System Accounting Clerk

Responsible for assisting the bookkeeper or office manager with billing functions. May assist customers who pay in person by collecting cash and checks, processing credit cards, issuing receipts, and fielding questions and complaints. May also collect and process meter readers' reports.

Summary of All Reported Data by Ownership/Management Type

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
All	73	84	1	5% 84% 11%	\$48,820	\$40,638	\$39,783	\$35,181	\$43,610	\$51,014	3
Board Operated	37	39	*	5% 81% 14%	\$42,524	\$43,311	\$43,334	\$38,427	\$47,340	\$55,445	*
City/County	24	27	*	4% 92% 4%	\$46,858	\$37,956	\$37,635	\$31,690	\$39,830	\$46,044	*
Private	3	3	*	* * *	*	*	*	*	*	*	*
Other	8	15	*	13% 75% 12%	\$41,000	\$32,511	\$32,039	*	*	*	*

Summary of All Reported Data by Population Size

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
5,000 - 9,999	34	41	1	6% 94% 0%	\$-2,695	\$42,568	\$42,168	\$36,146	\$44,285	\$52,154	3
< 5,000	39	43	*	5% 74% 21%	\$46,858	\$38,989	\$37,490	\$33,831	\$42,677	\$49,418	*

\$25,000 requested

Summary of All Reported Data by Total Employment

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
100 - 200	0	0	*	* * *	*	*	*	*	*	*	*
50 - 100	2	2	*	* * *	*	*	*	*	*	*	*
25 - 50	6	11	*	0% 100% 0%	\$-6,824	\$45,737	\$40,482	*	*	*	*
< 25	65	71	1	6% 82% 12%	\$-7,482	\$39,713	\$39,287	\$34,065	\$42,163	\$49,805	*

EXHIBIT G-1

American Water Works Association - Small - 2018

All Participants

Job S200 - Small System Maintenance Technician

Responsible for planning, scheduling, and performing preventative and regular maintenance work. May hold a state operator's license or operate water and wastewater components under the supervision of a licensed operator. Must possess strong working knowledge of line maintenance, valves, meters, chemicals, controls, and other treatment procedures.

Summary of All Reported Data by Ownership/Management Type

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
All	82	153	2	4% 84% 12%	\$44,469	\$45,821	\$46,439	\$41,139	\$49,260	\$56,440	6
Board Operated	45	81	2	2% 84% 14%	\$47,800	\$46,980	\$47,109	\$42,043	\$50,970	\$57,227	6
City/County	24	46	*	8% 83% 9%	\$41,996	\$43,813	\$45,204	\$40,382	\$48,584	\$54,327	4
Private	4	5	*	* * *	*	*	*	*	*	*	*
Other	8	17	*	0% 88% 12%	\$40,000	\$40,198	\$43,152	*	*	*	4

Summary of All Reported Data by Population Size

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
5,000 - 9,999	42	88	3	5% 88% 7%	\$46,523	\$47,249	\$47,880	\$42,892	\$49,389	\$56,549	5
< 5,000	40	65	2	3% 80% 17%	\$42,000	\$44,392	\$44,487	\$38,996	\$49,066	\$56,281	6

\$50,000 requested

Summary of All Reported Data by Total Employment

Scope	# of Utilities	# of Employees	Avg. # of Ees Sup	Exempt E / N / U	50th Percentile	Co Wtd Avg Pay	Employee Wtd Avg Pay	Average Salary Range			Avg Weekly Overtime
								Min	Mid	Max	
100 - 200	0	0	*	* * *	*	*	*	*	*	*	*
50 - 100	2	3	*	* * *	*	*	*	*	*	*	*
25 - 50	4	11	*	* * *	*	*	*	*	*	*	*
< 25	76	136	2	3% 84% 13%	\$44,469	\$45,598	\$46,170	\$40,910	\$48,726	\$56,874	6

EXHIBIT G-1

Regulatory Compliance & Emergency Response Technician

Definition

Implements the regulatory actions for water and wastewater operations. Interfaces with Federal, State and local regulatory agencies. Performs research and analysis and provides technical and complex management assistance to ensure regulatory compliance and emergency response preparedness.

Responsibilities

Monitors all regulations from Federal, State, and public environmental agencies such as the Florida Department of Environmental Protecting (FDEP), Sunshine One Call (SUN), Florida Water Management Districts (WMD), Florida County Health Departments (HD), and other public agencies.

Essential Duties

Compliance - Develops compliance programs and provides compliance review services and consultations to field and office personnel in the area of environmental compliance. Initiates and monitors compliance programs and activities. Documents and prepares required regulatory compliance reports and assist with the initial or renewal of all water and wastewater permitting activity. Monitors the regulatory reporting for utility operations and of the contract operators to ensure timely filing of all required reports and filings.

Emergency Response – Develops emergency response programs and provides review services and consultations to field and office personnel in the area of emergency response. Initiates and maintains contacts with vendors and contractors for emergency services. Compiles and maintains an inventory of emergency assets required to ensure continuity of water and wastewater service in the event of an emergency event.

Experience & Education

Experience – Three years of progressively responsible experience in water and wastewater utility operations. Knowledge of water and wastewater reporting requirements with the ability to comprehend detailed and complex rules, regulations, and policies of regulating agencies. Must have the ability to use a personal computer with working knowledge of word processing, and spreadsheet software.

Education – High School diploma or GED required. Some college preferred.

Other Requirements

Essential duties require a willingness and ability to work the hours that are necessary to accomplish the job. Must be available to be on-call in the event of an emergency which may require travel during work and non-work hours.

EXHIBIT G-2

AMEN AIR, INC.
 10137 MIDAS DRIVE
 PORT RICHEY, FL. 34668
www.amenair.com

Invoice		
Service Date	Invoice #	Inv Mail Date
2/11/2020	55935	2/11/2020

PAID
 02/19/2020

Bill To
FLORIDA UTILITY SERVICES MICHAEL SMALLRIDGE 5911 TROUBLECREEK ROAD NEW PORT RICHEY, FL 34652

Service Address
FLORIDA UTILITY SERVICES 5911 TROUBLECREEK ROAD NEW PORT RICHEY, FL 34652

Customer Phone	Terms	Due Date	Tech	P.O. No.
(863) 904-5574 OFFICE	NET 10	2/21/2020	AF	
Quantity	Description	Amount		
1	INSTALLED NEW 5 TON 14 SEER YORK SPLIT SYSTEM WITH 10 KW OF AUX HEAT. CUT IN 2 NEW 12X12 RETURNS. PUT AIR HANDLER ON HANGING KIT AND MADE NEW RETURN PLENUM. CONNECTED TO EXISTING LINESET & ELECTRIC. PUT CONDENSER ON HURRICANE PAD AND ANCHORED IT. CONNECTED TO EXISTING LINESET & ELECTRIC. INSTALLED NEW T6 THERMOSTAT.	6,650.00		
1	WARRANTY - 10yrs ON COMPRESSOR & PARTS, 2yrs ON LABOR, 5yrs ON T-STAT	0.00		
1	YORK - C/U - Model: YHE60B22 - Serial: W1L9377787 Installed: 2/11/2020 - Warranty Exp: 2/11/2030	0.00		
1	YORK - A/H - HOR ATTIC Model: AE60DX21 - Serial: W1H9231310 Installed: 2/11/2020 - Warranty Exp: 2/12/2020	0.00		
Thank you for your business. Satisfaction Promise - George Maniates Founder / President				Total \$6,650.00
Fax #	E-mail			
(727) 868-5975	service@amenair.com			
Phone #	License #			
(727) 862-5512	CAC1813889			
				Payments/Credits -\$6,650.00
				Balance Due \$0.00

Forms of Payment Accepted Cash, Check and all Major Credit Cards



EXHIBIT G-3

Insurance Policy	Type	2018	2019	2020	Increase
Progressive Insurance (a)	Auto	\$10,260	\$13,283	\$20,213	\$6,930
AMTRUST (b)	Workmans Comp.	<u>\$8,149</u>	<u>\$9,000</u>	<u>\$9,200</u>	<u>\$200</u>
Total		\$18,409	\$22,283	\$29,413	\$7,130

The 2018 and 2019 amounts are the actual insurance premiums paid in the respective years.

- a) The 2020 amount for Progressive Insurance is the premium for the policy period November 2019 through November 2020, reflected on the declaration page.
- b) The 2020 amount for Workman Comp insurance is an estimated premium for the policy period November 2019 through November 2020. The estimate was calculated using the Final Premium Audit amounts paid in 2018 and 2019.

EXHIBIT G-3

FERO & SONS INC
20497 E PENNSYLVANIA
DUNNELLON, FL 34432

555124 7904 1 AB 0.412 PGUUA01K040 007904
Named insured

FLORIDA UTILITY SERVICE
5911 TROUBLE CREEK RD
NEW PORT RICHEY, FL 34652



Commercial Auto Insurance Coverage Summary

This is your Declarations Page
Your coverage has changed

Your coverage began on November 29, 2019 at 12:01 a.m. This policy expires on November 29, 2020 at 12:01 a.m.
This coverage summary replaces your prior one. Your insurance policy and any policy endorsements contain a full explanation of your coverage. The policy limits shown for an auto may not be combined with the limits for the same coverage on another auto, unless the policy contract allows the stacking of limits. The policy contract is form 6912 (06/10). The contract is modified by forms 2852FL (10/04), 1652FL (08/12), 4757FL (01/13), 1890 (03/08), 1891 (03/08), 1198 (01/04), 2311 (11/07), 4852FL (10/04), 4881FL (01/13) and 2228 (01/11).

The named insured organization type is a corporation.

Policy changes effective January 14, 2020

Premium change:	\$7,514.00
Changes:	The auto coverage schedule has changed. The driver information has changed. The history of violations has changed.

The changes shown above will not be effective prior to the time the changes were requested.



Policy number: 02781315-4
Underwritten by:
Progressive Express Ins Company
January 15, 2020
Policy Period: Nov 29, 2019 - Nov 29, 2020
Page 1 of 4

progressiveagent.com
Online Service
Make payments, check billing activity, print policy documents, or check the status of a claim.

1-352-489-2412
FERO & SONS INC
Contact your agent for personalized service.

1-800-444-4487
For customer service if your agent is unavailable or to report a claim.

Policy number: 02781315-4
FLORIDA UTILITY SERVICE
Page 2 of 4

Outline of coverage

Description	Limits	Deductible	Premium
Liability To Others			\$15,150
Bodily Injury Liability	\$25,000 each person/\$50,000 each accident		
Property Damage Liability	\$25,000 each accident		
Hired Auto Liability To Others			75
Bodily Injury Liability	\$25,000 each person/\$50,000 each accident		
Property Damage Liability	\$25,000 each accident		
Employer Non-Owned Auto Liability To Others			54
Bodily Injury Liability	\$25,000 each person/\$50,000 each accident		
Property Damage Liability	\$25,000 each accident		
Uninsured Motorist Non-Stacked	\$25,000 each person/\$50,000 each accident		1,053
Basic Personal Injury Protection			1,065
Without Work Comp-Named Insured Only	\$10,000 each person	\$0	
Medical Payments	\$2,000 each person		87
Comprehensive			465
See Auto Coverage Schedule	Limit of liability less deductible		
Collision			2,166
See Auto Coverage Schedule	Limit of liability less deductible		
Rental Reimbursement			78
See Auto Coverage Schedule			
Subtotal policy premium			\$20,193
Fees			20
Total 12 month policy premium and fees			\$20,213
Number of Employees:	(0-10)		
Cost of Hire:	\$5,000 or less (if any)		

Rated driver

- MICHAEL SMALLRIDGE
- JACKIE LOVE
- MARYANNE McDONALD
- ERICKA DOMINGUEZ
- EUGENIO MORIS
- JOSEPH CAMARILLO

Auto coverage schedule

- 2017 Honda Ridgeline** Stated Amount: *\$30,140 (including Permanently Attached Equip)
VIN: 5FPYK2F4GH8006148 Garaging Zip Code: 34652 Radius: 200

Liability Premium	UM/UM BI	PIP	Med Pay	
\$3,953	\$222	\$251	\$52	
Physical Damage Premium	Comp Deductible	Comp Premium	Collision Deductible	Collision Premium
\$1,000	\$193	\$1,000		\$973
Other Coverages Premium	Rental Limit	Rental Premium	Auto Total	
	\$50 per day	\$78		\$5,722
	Max \$1500			

Form 6489 FL (01/15)



Form 6489 FL (01/15)



EXHIBIT G-3

Policy number: 02781315-4
 FLORIDA UTILITY SERVICE
 Page 3 of 4

2. **1995 Chevrolet C3500** Stated Amount: *\$2,000 (including Permanently Attached Equip)
 VIN: 1GBHC34K0SE217243 Garaging Zip Code: 34652 Radius: 100

Liability Premium	UM/UIM BI	PIP	Med Pay	Auto Total
\$2,957	\$222	\$251	\$35	
Physical Damage Premium				Auto Total
Comp Deductible	Comp Premium	Collision Deductible	Collision Premium	
\$1,000	\$50	\$1,000	\$98	\$3,613

3. **2018 Ford F250** Stated Amount: *\$37,436 (including Permanently Attached Equip)
 VIN: 1FDBF2A66JEC27571 Garaging Zip Code: 33830 Radius: 100

Liability Premium	UM/UIM BI	PIP	Auto Total
\$2,588	\$165	\$137	
Physical Damage Premium			Auto Total
Comp Deductible	Comp Premium	Collision Deductible	Collision Premium
\$1,000	\$222	\$1,000	\$1,095
			\$4,207

4. **1998 Mazda B-Series Pickup**
 VIN: 4F4YR12C9WTM32915 Garaging Zip Code: 34652 Radius: 100

Liability Premium	UM/UIM BI	PIP	Auto Total
\$2,656	\$222	\$213	

5. **1998 Ford Ranger**
 VIN: 1FYR10CSWUC40123 Garaging Zip Code: 34652 Radius: 100

Liability Premium	UM/UIM BI	PIP	Auto Total
\$2,996	\$222	\$213	

*A vehicle's stated amount should indicate its current retail value, including any special or permanently attached equipment. In the event of a total loss, the maximum amount payable is the lesser of the Stated Amount or Actual Cash Value, less deductible. Be sure to check stated amount at every renewal in order to receive the best value from your Progressive Commercial Auto policy.

Premium discounts

Policy	Business Experience
02781315-4	Business Experience
Vehicle	
2017 Honda Ridgeline	Air Bag, Anti-Lock Brakes and Anti-Theft Device 2
1995 Chevrolet C3500	Air Bag, Anti-Lock Brakes and Anti-Theft Device 2
2018 Ford F250	Air Bag, Anti-Lock Brakes and Anti-Theft Device 2
1998 Mazda B-Series Pickup	Air Bag and Anti-Lock Brakes
1998 Ford Ranger	Air Bag and Anti-Lock Brakes



Loss Payee information

- Loss Payee Auto 1 CAPITAL CITY BANK
 PO BOX 900 TALLAHASSEE, FL 32302
 2017 Honda Ridgeline (SFPYK2F46HB006148)
- Loss Payee Auto 3 IBERIABANK
 PO BOX 12440 NEW IBERIA, LA 70562
 2018 Ford F250 (1FDBF2A66JEC27571)

Additional Insured information

- Additional Insured IBERIA BANK
 PO BOX 12440 NEW IBERIA, LA 70562

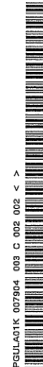
Agent signature

Walter

Company officers

Patricia M. Lewis

Secretary



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EXHIBIT G-3



Associated Industries Insurance Company
An AmTrust Financial Company

Policy AWC1116593 Endorsement 3

FINAL PREMIUM AUDIT

It is hereby understood and agreed that this endorsement, effective 12:01 a.m. 11/4/2018 forms a part of

Policy: AWC1116593
Issued to: Florida Utility Services 1, LLC
Policy Dates: 11/4/2018 to 11/4/2019
Description: Final Premium Audit - Revised

State of Florida - Premium for Period 1: 11/4/2018 to 11/4/2019					
Classification	# Emps	Code	Payroll	Rate	Premium
Waterworks Operation & Drivers	0	7520	178,888	4.69	8,390
Clerical Office Employees NOC	0	8810	128,964	0.23	297
Manual Premium					8,687
Total Manual Premium					8,687
Premium for Increased Limits Part Two: 1.4% (1000/1000/1000)		9812			122
Total Premium Subject To Experience Modification					8,809
Experience Modification N/A					8,809
Terrorism Risk Insurance Act 1%		9740			31
Catastrophe 0%		9741			0
Expense Constant		0900			160
Total FL Premium					<u>9,000</u>
Total FL Cost					9,000

Policy Cost			9,000
Minimum Premium	\$751		
Premium Paid to Date			5,949
Total Additional/(Return) Due			3,051

The return premium above may be applied in full or in partial to any previously audited policies that have a balance due. Any remaining return premium will be refunded by check in the mail within 30-45 days.

Printed: 2/13/2020

BR

AWC1116593

Henry C. Silby
Authorized Representative

EXHIBIT G-3



Associated Industries Insurance Company
An AmTrust Financial Company

Policy AWC1093044 Endorsement 6

FINAL PREMIUM AUDIT

It is hereby understood and agreed that this endorsement, effective 12:01 a.m. 11/4/2017 forms a part of

Policy: AWC1093044
 Issued to: Florida Utility Services 1, LLC
 Policy Dates: 11/4/2017 to 11/4/2018
 Description: Final Premium Audit - Revised

State of Florida - Premium for Period 1: 11/4/2017 to 11/4/2018					
Classification	# Emps	Code	Payroll	Rate	Premium
Waterworks Operation & Drivers	0	7520	147,704	5.04	7,444
Clerical Office Employees NOC	0	8810	127,105	0.25	330
Manual Premium					7,774
Total Manual Premium					7,774
Premium for Increased Limits Part Two: 1.4% (1000/1000/1000)		9812			109
Premium to Equal Increased Limits Minimum Charge		9848			11
Total Premium Subject To Experience Modification					7,894
Experience Modification N/A					7,894
Terrorism Risk Insurance Act 2%		9740			55
Catastrophe 0%		9741			0
Expense Constant		0900			200
Total FL Premium					8,149
Total FL Cost					8,149

Policy Cost					8,149
Minimum Premium		\$774			
Premium Paid to Date					4,639
Total Additional/(Return) Due					3,510

The return premium above may be applied in full or in partial to any previously audited policies that have a balance due. Any remaining return premium will be refunded by check in the mail within 30-45 days.

Printed: 6/5/2019

MJ

AWC1093044

Henry C. Selby
 Authorized Representative