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**MARTIN FRIEDMAN**  
407-310-2077  
mfriedman@deanmead.com

June 29, 2020  
Via FedEx

Adam Tietzman, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

RE: Docket No. 20200139-WS; Application for an increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida  
Our Matter No. 072993

Dear Mr. Tietzman:

Pursuant to our recent conversation, the following documents have been electronically filed in the above-referenced docket:

- **The Application for Increase in Rates**
  - The Minimum Filing Requirements – **Volume I**
  - The Billing Analysis – **Volume II**
  - The Affidavit required by Rule 25-22.0407, Florida Administrative Code (**attached to the Application**)
  - The proposed Interim Rate Tariff Sheets (**Exhibit “B” to the Application**)
  - The proposed Final Rate Tariff Sheets (**Exhibit “C” to the Application**)

- Reconciliation Schedules (**Exhibit “D” to the Application**)
- Organizational Chart (**Exhibit “E” to the Application**)
- Prefiled testimony of Patrick C. Flynn, Deborah D. Swain, Jared Deason, Dylan D. D’Ascendi, Shawn M. Elicegui, and Frank Seidman
- Motion for Confidential Classification

The following are included with this letter:

- The Additional Engineering Information - **Volume III** (on USB drive)
- Allocation Schedules (on USB drive)
- Copy of Motion for Confidential Classification with confidential documents on separate USB drive marked “Confidential”
- Our firm’s trust account check in the amount of \$9,000.00 representing the appropriate filing fee

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/  
Enclosures

cc: Gary Rudkin (via e-mail)  
Patrick C. Flynn (via e-mail)  
Adam Teitzman (via E-Filing)  
Walt Trierweiler, Esquire (via FedEx)  
Andrew Maurey (via e-mail)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for an increase in water and  
wastewater rates in Charlotte, Highlands, Lake,  
Lee, Marion, Orange, Pasco, Pinellas, Polk,  
and Seminole Counties by Utilities, Inc. of Florida

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Docket No. 20200139-WS

**APPLICATION FOR INCREASE IN RATES**

Applicant, UTILITIES, INC. OF FLORIDA (the “Utility”), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

- (a) (i) The name of the Utility and its mailing address is:

Utilities, Inc. of Florida  
500 W. Monroe Street, Suite 3600  
Chicago, IL 60661

- (ii) The address of the Florida office is:

Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

- (iii) The names and address of the persons authorized to receive notices

and communications in respect to this application are:

Martin S. Friedman, Esquire  
Dean Mead Law Firm  
420 South Orange Ave., Suite 700  
Orlando, FL 32801  
Telephone: (407)310-2077/Fax: (407) 423-1831  
Email: [mfriedman@deanmead.com](mailto:mfriedman@deanmead.com)

(b) The Utility is a Florida corporation incorporated in Florida on October 15, 1975 and was the subject of recent mergers effective January 1, 2016. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Corix US Regulated Utilities	100%
500 W. Monroe Street, Suite 3600	
Chicago, IL 60661	

(c) The Company's last rate proceedings was in Docket No. 20160101-WS with a Test Year of December 31, 2015. This proceeding resulted in the issuance of Order No. PSC-2017-0361-FOF-WS, which was modified after remand from the First District Court of Appeal by Order No. PSC-2019-0363-PAA-WS.

(d) The address where the Application is available for customer inspection during the time the rate application is pending is:

Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

Pursuant to Rule 25-22.0407(2), Florida Administrative Code, the Utility is simultaneously herewith mailing a copy of this Application to the governing body of each municipality and county within the service areas of the Utility's systems. Pursuant to Rule 25-22.0407(3), Florida Administrative Code, when the Official Date of Filing has been established by the Commission the Utility will place a copy of the Application and MFRs at the following locations within each county within the service of the Utility's systems:

Lakeland Public Library  
100 Lake Morton Road  
Lakeland, FL 33801

Lakes Regional Library  
15290 Bass Road  
Fort Myers, FL 33919

Cooper Memorial Library  
2525 Oakley Seaver Drive  
Clermont, FL 34711

Palm Harbor Library  
2330 Nebraska Avenue  
Palm Harbor, Florida 34683

Leesburg Public Library  
100 East Main Street  
Leesburg, FL 34748

Englewood Charlotte Library  
3450 North Access Road  
Englewood, FL 34224

St. Petersburg Public Library  
South Branch  
2300 Roy Hanna Drive S  
St. Petersburg, FL 33712

Orange County Public Library  
101 E. Central Boulevard  
Orlando, FL 32810

Zephyrhills Public Library  
5347 8<sup>th</sup> Street  
Zephyrhills, Florida 33542

Lake Placid Memorial Library  
205 W. Interlake Blvd.  
Lake Placid, Florida 33852

Regency Park Branch Library  
9701 Little Road  
New Port Richey, FL 34654

(e) The Utility is requesting water and wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing an historic test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The Utility is further requesting rates to recover the cost of pro forma projects which will be placed in service within 24 months of the test year. The revenue which the Company requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

UIF also seeks approval of a Sewer and Water Improvement Mechanism (herein "Program or SWIM") for its water and sewer systems. Commission approval of the proposed Program would allow UIF to recover its revenue requirement on the actual investment amounts. The revenue requirement would be inclusive of the return on investment as calculated using the

equity and debt components of the weighted average cost of capital as determined in this rate case and depreciation expense (calculated using the Commission prescribed depreciation rates), grossed up for federal and state income taxes. The primary goal of accelerating the replacement of this infrastructure and treatment plant is to proactively respond to the growing concerns regarding aging infrastructure and treatment plant reliability and safety. The Program will minimize impact to customers, but at the same time, allow UIF to accelerate its replacement of Program-eligible infrastructure and treatment plant. Absent the proposed Program, UIF's rate of returns would deteriorate over time, assuming implementation of the accelerated Program, and it would soon require the need for general case rate relief from the Commission, a much more-costly mechanism for customers and UIF. UIF proposes the additional revenue associated with the SWIM be recovered by combining it with the annual index and pass-through filing. Therefore, the revenue requirement for the Program and the index and pass-through mechanism will be included together to calculate the percentage increase in rates. The Program, as proposed by UIF, would require an annual filing in conjunction with the index and pass-through filings. The filing would detail the investments made, revenue requirement associated with the investments, and a projection of the next two years of scheduled investments with estimated revenue requirements. The annual filings would also provide for Commission review and audit of the program as well as continuous oversight of the effectiveness and rate impacts to customers. A true-up would be filed with the Commission on an annual basis that would show the actual replacement costs, actual index and pass-through revenues, and over or under recovery amount for the 12-month historical period from January 1 through December 31 of the year prior to UIF's annual SWIM petition. This true up would occur annually prior to April 30th in conjunction with the Utility's index and pass-through filings.

(f) The Utility has demonstrated through the supporting schedules within the attached **Volume I** that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of **Volume I** are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(g) The Affidavit of Gary Rudkin, the President of the Utility, affirming that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(2) The appropriate filing fee of \$9,000.00 (over 4,000 ERCs of water and wastewater each) is being sent by overnight delivery to the Commission Clerk.

(3) The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

#### Additional Information

##### I.

The Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

##### II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for year ending December 31, 2019 are provided herewith on USB drive. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

##### III.

The Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as **Volume II**.

IV.

**Volume III**, the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C., is provided on USB drive by overnight delivery to the Commission Clerk.

V.

One copy of detailed system maps, as required by Section 25-30.440(1)(a) and (b), are included in **Volume III**.

VI.

The Revised Tariff Sheets reflecting the proposed interim water and wastewater rates, and final water and wastewater rates are attached hereto as **Exhibit “B”** and **Exhibit “C”**, respectively.

VII.

A reconciliation of the annual report to the trial balance and MFRs is attached hereto as **Exhibit “D”**.

VIII.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increase as requested in this Application in accordance with the schedules contained in **Volume I** and the tariffs contained in **Exhibit “C”**.

IX.

Should the Commission suspend the requested rate increase, then UIF requests the Commission approve an interim increase in accordance with the schedules contained in **Volume I** and the tariffs contained in **Exhibit “B”**.

X.



Provided with this Application are Pre-Filed Direct Testimony and Exhibits of Patrick Flynn, Deborah Swain, Jared Deason, Frank Seidman, Dylan D'Ascendis and Shawn M. Elicegui.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water and wastewater rates and hold an evidentiary hearing concerning the Application.
2. Grant interim water and wastewater rates, and final water and wastewater rates as requested herein and contained in the Tariffs included in **Exhibit "B"** and **Exhibit "C"** respectively.
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 30th day of June, 2020, by:

Dean Mead Law Firm  
420 S. Orange Ave., Suite 700  
Orlando, FL 32801  
Telephone: (407) 310-2077  
Fax: (407) 423-1831

/s/ Martin S. Friedman  
MARTIN S. FRIEDMAN  
For the Firm

NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION  
RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY THE  
COMMISSION, CAN BE OBTAINED FROM THE UTILITY  
UPON REQUEST.

**AFFIDAVIT OF NOTICING COMPLIANCE**

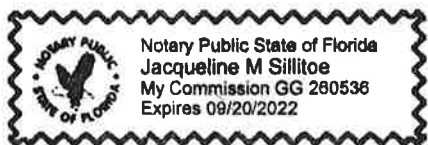
STATE OF FLORIDA  
COUNTY OF SEMINOLE

BEFORE ME, personally appeared Gary Rudkin, who is the President of Utilities Inc. of Florida who states that Utilities Inc. of Florida will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.

*Gary Rudkin*

\_\_\_\_\_  
GARY RUDKIN

Sworn to and subscribed before me this 26 day of May, 2020, by Gary Rudkin, President of Utilities Inc. of Florida, who is personally known to me.



*J. Sillitoe*  
\_\_\_\_\_  
NOTARY PUBLIC - STATE OF FLORIDA  
Printed Name: *Jacqueline m Sillitoe*  
My Commission Expires: *09/20/2022*

**EXHIBIT “A”**

Operating Agreement  
Between Water Service Corp., and Utilities, Inc. of Florida

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the “**Service Company**”) and Utilities, Inc. of Florida (hereinafter called the “**Operating Company**”):

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the “**Parent**”); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the “**Operating Companies**”); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

- G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets. Liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

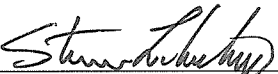
The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.




IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.


Water Service Corporation

BY \_\_\_\_\_  
Steven Lubertozi  
Vice President and Chief Financial  
Officer

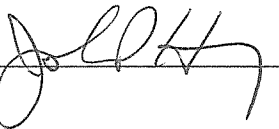
Attest

\_\_\_\_\_

Utilities, Inc. of Florida

BY \_\_\_\_\_  
Steven Lubertozi  
Vice President and Chief Financial  
Officer

Attest

\_\_\_\_\_

AFFILIATE AGREEMENT  
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level.

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies.

<u>JDE Object Number</u>	<u>Account Description</u>	<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
5505	Agency Expense	1030		Land & Land Rights Pump
5525	Bill Stock	1035		Land & Land Rights Wtr Trt
5530	Billing Computer Supplies	1040		Land & Land Rights Trans Dist
5535	Billing Envelopes	1045		Land & Land Rights Gen Plt
5540	Billing Postage	1175		Office Struct & Imprv
5545	Customer Service Printing	1180		Office Furn & Eqpt
5625	401K/ESOP Contributions	1190		Tool Shop & Misc Eqpt
5630	Dental Premiums	1205		Communication Eqpt
5635	Dental Ins Reimbursements	1260		Land & Land Rights Intang Plt
5640	Emp Pensions & Benefits	1265		Land & Land Rights Coll Plt
5645	Employee Ins Deductions	1270		Land & Land Rights Trmnt Plt
5650	Health Costs & Other	1275		Land & Land Rights Reclaim Wtp
5655	Health Ins Reimbursements	1280		Land & Land Rights Rel Dst Plt
5660	Other Emp Pensions/Benefits	1285		Land & Land Rights Gen Plt
5665	Pension Contributions	1455		Office Struct & Imprv
5670	Term Life Ins	1460		Office Furn & Eqpt
5675	Term Life Ins - Opt	1470		Tool Shop & Misc Eqpt
5680	Depend Life Ins - Opt	1485		Communication Eqpt
5685	Supplemental Life Ins	1575		Desktop Computer Wtr
5690	Tuition	1580		Mainframe Computer Wtr
5700	Insurance - Vehicle	1585		Mini Computers Wtr
5705	Insurance - Gen Liab	1590		Comp Sys Cost Wtr
5710	Insurance - Workers Comp	1595		Micro Sys Cost Wtr
5715	Insurance - Other	1605		Desktop Computer Swr
5735	Computer Maintenance	1610		Mainframe Computer Swr
5740	Computer Supplies	1615		Mini Computers Swr
5745	Computer Amort & Prog Cost	1620		Comp Sys Cost Swr
5750	Internet Supplier	1625		Micro Sys Cost Swr
5755	Microfilming	1741		Other Plant In Process History
5760	Website Development	1745	00301	Wip-Cap Time Office Renovation
5785	Advertising/Marketing	1745	00302	Wip-Cap Time Electrical
5790	Bank Service Charges	1745	00303	Wip-Cap Time Lab Expansion
5795	Contributions	1745	00304	Wip-Cap Time Computer Equipmnt
5800	Letter of Credit Fee	1745	00305	Wip-Cap Time Computer Software
5805	License Fees	1746	00306	Wip-Cap Time Radio Equipment
5810	Memberships	1746	00301	Wip - Interest During Constr
5815	Penalties/Fines	1746	00302	Wip - Interest During Constr
5820	Training Expense	1746	00303	Wip - Interest During Constr
5825	Other Misc Expense	1746	00304	Wip - Interest During Constr
5855	Answering Service	1746	00305	Wip - Interest During Constr
5855	Answering Service	1747	00306	Wip - Interest During Constr
5860	Cleaning Supplies	1747	00303	Wip - Labor/Installation
5865	Copy Machine	1747	00304	Wip - Labor/Installation
5870	Holiday Events/Picnics	1747	00305	Wip - Labor/Installation
5875	Kitchen Supplies	1748	00302	Wip - Equipment
5880	Office Supply Stores	1748	00303	Wip - Equipment
5885	Printing/Blueprints	1748	00304	Wip - Equipment
5890	Publ Subscriptions/Tapes	1748	00306	Wip - Equipment
5895	Shipping Charges	1749	00303	Wip - Material
5900	Other Office Expenses	1749	00301	Wip - Material
5930	Office Electric	1749	00302	Wip - Material
5935	Office Gas	1749	00303	Wip - Material
5940	Office Water	1749	00304	Wip - Material
5945	Office Telecom	1750	00306	Wip - Material
5950	Office Garbage Removal	1750	00301	Wip - Electrical
5955	Office Landscape / Mow / Plow	1751	00301	Wip - Site Work
5960	Office Alarm Sys Phone Exp	1752	00301	Wip - Contractor/Labor
5965	Office Maintenance	1752	00302	Wip - Contractor/Labor
5970	Office Cleaning Service	1753	00301	Wip - Architect/Designer
5975	Office Machine/Heat&Cool	1753	00302	Wip - Architect/Designer
5980	Other Office Utilities	1753	00303	Wip - Architect/Designer
5985	Telemetering Phone Expense	1754	00303	Wip - Building Addition
6005	Accounting Studies	1755	00301	Wip - Furniture
6010	Audit Fees	1755	00302	Wip - Furniture
6015	Employ Finder Fees	1756	00301	Wip - Heating/Air Condition
6020	Engineering Fees	1756	00302	Wip - Heating/Air Condition
6025	Legal Fees	1757	00301	Wip - Interior Finish
6030	Management Fees	1757	00302	Wip - Interior Finish
6035	Payroll Services	1758	00305	Wip - Modification/Convert
6040	Tax Return Review	1759	00304	Wip - Remodeling
6045	Temp Employ - Cleri	1769	00301	Wip - Transfer To Fixed Assets
6050	Other Outside Serv	1769	00302	Wip - Transfer To Fixed Assets
6075	Water Resource Conserve Exp	1769	00303	Wip - Transfer To Fixed Assets
6090	Rent	1769	00304	Wip - Transfer To Fixed Assets
6105	Salaries - System Project	1769	00305	Wip - Transfer To Fixed Assets
6110	Salaries - Acctg/Finance	1769	00306	Wip - Transfer To Fixed Assets
6115	Salaries - Admin	1771		Deferred Plant In Process History
6120	Salaries - Officers/Sikhldr	1775	00401	Wip-Cap Time Water Tower Paint
6125	Salaries - HR	1775	00402	Wip-Cap Time W/S Plt Paint
6130	Salaries - MIS	1775	00403	Wip-Cap Time Water Tank Paint
			00404	Wip-Cap Time Clean Sewer Line

AFFILIATE AGREEMENT  
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/ICT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swr
3005		Def Chgs-Voc Testing
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Pr Wash/Jet Swr Mains
3030		Def Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3080		Amort - Landscaping
3090		Amort - Customer Complaints

AFFILIATE AGREEMENT  
 APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level:

JDE Object Number      Account Description

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wtr & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acers
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciac Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

AFFILIATE AGREEMENT  
 APPENDIX B

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Plt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Plt Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping

2955	Def Chgs-Customer Complaints
2960	Def Chgs-Tank Maint&Rep Wtr
2965	Def Chgs-Relocation Expenses
2970	Def Chgs-Attorney Fee
2975	Def Chgs-Hurricane/Storms Cost
2980	Def Chgs-Emp Fees
2985	Def Chgs-Other
3000	Def Chgs-Other Wtr & Swr
3005	Def Chgs-Voc Testing
3020	Def Chgs-Sludge Hauling
3025	Def Chgs-Pr Wash/Jet Swr Mains
3030	Def Chgs-Tv Sewer Mains
3040	Def Chgs-Tank Maint&Rep Swr
3080	Amort - Landscaping
3090	Amort - Customer Complaints
3110	Amort - Tank Maint&Rep Wtr
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wtr & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
4375	Def Fed Tax - Rate Case
4377	Def Fed Tax - Def Maint
4379	Def Fed Tax - Other Operation
4381	Def Fed Tax - Sold Co
4383	Def Fed Tax - Orgn Exp
4385	Def Fed Tax - Bad Debt
4387	Def Fed Tax - Depreciation
4389	Def Fed Tax - Nol
4391	Def Fed Tax - Cont Prop
4393	Def Fed Tax - Amt
4395	Def Fed Tax - Pre Acrs
4397	Def Fed Tax - Res Cap Fee
4417	Accum Def Income Tax - St
4419	Def St Tax - Ciac Pre 1987
4421	Def St Tax - Tap Fee Post 2000
4423	Def St Tax - Idc
4425	Def St Tax - Rate Case
4427	Def St Tax - Def Maint
4429	Def St Tax - Other Operation
4431	Def St Tax - Sold Co
4433	Def St Tax - Orgn Exp



4435	Def St Tax - Bad Debt
4437	Def St Tax - Depreciation
4439	Def St Tax - Nol
4441	Def St Tax - Cont Prop
4443	Def St Tax - Amt
4445	Def St Tax - Res Cap Fee

**EXHIBIT “B”**

Proposed Interim Rate Sheets

GENERAL SERVICE

RATE SCHEDULE (GS1)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.71
3/4"	\$ 17.57
1"	\$ 29.29
1 1/2"	\$ 58.57
2"	\$ 93.71
3"	\$ 187.43
4"	\$ 292.85
6"	\$ 585.70
8"	\$ 937.13
10"	\$ 1,698.54
Charge per 1,000 gallons	\$ 2.72

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case - Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS1)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.71
3/4"	\$ 17.57
1"	\$ 29.29
1 1/2"	\$ 58.57
2"	\$ 93.71
3"	\$ 187.43
4"	\$ 292.85
6"	\$ 585.70
8"	\$ 937.13
10"	\$ 1,698.54
Charge per 1,000 gallons	
0 – 4,000 gallons	\$ 1.65
4,001 – 12,000 gallons	\$ 2.46
Over 12,000 gallons	\$ 4.11

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – August 29, 2020

TYPE OF FILING – 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

PRIVATE FIRE PROTECTION SERVICE

RATE SCHEDULE (PFP1)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – To private service lines to customers' facilities for fighting fires.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
1 ½"	\$ 4.88
2"	\$ 7.81
3"	\$ 15.62
4"	\$ 24.40
6"	\$ 48.81
8"	\$ 78.09
10"	\$ 141.55

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – August 29, 2020

TYPE OF FILING – 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS1)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD- Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 27.64
3/4"	\$ 41.47
1"	\$ 69.11
1 1/2"	\$ 138.22
2"	\$ 221.15
3"	\$ 442.29
4"	\$ 691.08
6"	\$ 1,382.17
8"	\$ 2,211.46
10"	\$ 4,008.28
Charge per 1,000 gallons	\$ 5.29

- MINIMUM CHARGE - Base Facility Charge.
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.
- EFFECTIVE DATE - August 29, 2020
- TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS2)

AVAILABILITY - Available throughout the areas formerly known as Mid-County Services, Inc. and Tierra Verde Utilities, Inc. served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Bi-Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 55.29
3/4"	\$ 82.93
1"	\$ 138.22
1 1/2"	\$ 276.43
2"	\$ 442.29
3"	\$ 884.59
4"	\$ 1,382.17
6"	\$ 2,764.33
8"	\$ 4,422.93
10"	\$ 8,016.56
Charge per 1,000 gallons	\$ 5.29

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS3)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For wastewater service to all customers for which no other schedule applies.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Flat Rate	\$	49.72
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MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE



GENERAL SERVICE

RATE SCHEDULE (GS4)

AVAILABILITY – Available throughout the area formerly known as Utilities, Inc. of Eagle Ridge.

APPLICABILITY – For wastewater service to the Cross Creek Homeowner’s Association.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –  
Flat Rate \$ 44,997.22  
(905 ERCs)

MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS1)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD- Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 27.64
Charge per 1,000 gallons 8,000 gallons cap	\$ 4.42

MINIMUM CHARGE - Base Facility Charge.

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 20206 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS2)

AVAILABILITY – Available throughout the area formerly known as Mid-County Services, Inc. served by the Company.

APPLICABILITY – For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Bi-Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 55.29
Charge per 1,000 gallons 16,000 gallon cap	\$ 4.42

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS3)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For wastewater service to all customers for which no other schedule applies.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Flat Rate	\$	49.72
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MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS4)

AVAILABILITY – Available throughout the areas formerly known as Mid-County Services, Inc. and Tierra Verde Utilities, Inc. served by the Company.

APPLICABILITY – For wastewater service to all Customers for all purposes in private residences with unmetered wastewater service only.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Bi-Monthly

RATE –

Flat Rate \$ 99.45

MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

BULK SERVICE

RATE SCHEDULE (BS1)

AVAILABILITY – Available throughout the area formerly known as Lake Placid Utilities, Inc. served by the Company.

APPLICABILITY – For wastewater service to DeeAnn Estates Homeowner’s Association.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 1,603.31
Charge per 1,000 gallons	\$ 4.42

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - August 29, 2020

TYPE OF FILING - 2020 Rate Case – Interim Rates

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL REUSE SERVICE

RATE SCHEDULE (RRS1)

AVAILABILITY – Available to residential service customers throughout the area served by the Company.

APPLICABILITY – To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 8.19
Charge per 1,000 gallons	\$ 1.55

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – August 29, 2020

TYPE OF FILING – 2020 Rate Case - Interim

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

**EXHIBIT “C”**

Proposed Final Rate Sheets



GENERAL SERVICE

RATE SCHEDULE (GS1)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 13.24
3/4"	\$ 19.86
1"	\$ 33.11
1 1/2"	\$ 66.21
2"	\$ 105.94
3"	\$ 211.88
4"	\$ 331.06
6"	\$ 662.12
8"	\$ 1,059.39
10"	\$ 1,920.14
Charge per 1,000 gallons	\$ 3.15

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

- EFFECTIVE DATE - April \_\_, 2021
- TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS1)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For water service for all purposes in private residences and individually metered apartment units.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 13.24
3/4"	\$ 19.86
1"	\$ 33.11
1 1/2"	\$ 66.21
2"	\$ 105.94
3"	\$ 211.88
4"	\$ 331.06
6"	\$ 662.12
8"	\$ 1,059.39
10"	\$ 1,920.14
Charge per 1,000 gallons	
0 – 4,000 gallons	\$ 1.87
4,001 – 12,000 gallons	\$ 2.78
Over 12,000 gallons	\$ 4.65

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – April \_\_, 2021

TYPE OF FILING – 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

PRIVATE FIRE PROTECTION SERVICE

RATE SCHEDULE (PFP1)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – To private service lines to customers' facilities for fighting fires.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
1 ½"	\$ 5.52
2"	\$ 8.83
3"	\$ 17.66
4"	\$ 27.59
6"	\$ 55.18
8"	\$ 88.28
10"	\$ 160.01

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – April \_\_, 2021

TYPE OF FILING – 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS1)

AVAILABILITY - Available throughout the area served by the Company.  
APPLICABILITY - For wastewater service to all customers for which no other schedule applies.  
LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.  
BILLING PERIOD- Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 35.46
3/4"	\$ 53.19
1"	\$ 88.64
1 1/2"	\$ 177.29
2"	\$ 283.66
3"	\$ 567.32
4"	\$ 886.44
6"	\$ 1,772.88
8"	\$ 2,836.60
10"	\$ 5,141.34
Charge per 1,000 gallons	\$ 6.78

MINIMUM CHARGE - Base Facility Charge.  
TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.  
EFFECTIVE DATE - April \_\_, 2021  
TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS2)

AVAILABILITY - Available throughout the areas formerly known as Mid-County Services, Inc. and Tierra Verde Utilities, Inc. served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 70.92
3/4"	\$ 106.37
1"	\$ 177.29
1 1/2"	\$ 354.58
2"	\$ 567.32
3"	\$ 1,134.64
4"	\$ 1,772.88
6"	\$ 3,545.76
8"	\$ 5,673.21
10"	\$ 10,282.69
Charge per 1,000 gallons	\$ 6.78

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS3)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For wastewater service to all customers for which no other schedule applies.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Flat Rate	\$	63.78
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MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS4)

AVAILABILITY – Available throughout the area formerly known as Utilities, Inc. of Eagle Ridge.

APPLICABILITY – For wastewater service to the Cross Creek Homeowner’s Association.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Flat Rate \$ 57,717.12  
(905 ERCs)

MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS1)

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD- Monthly

RATES -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 35.46
Charge per 1,000 gallons 8,000 gallons cap	\$ 5.67

MINIMUM CHARGE - Base Facility Charge.

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 20206 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE



RESIDENTIAL SERVICE

RATE SCHEDULE (RS2)

AVAILABILITY – Available throughout the area formerly known as Mid-County Services, Inc. served by the Company.

APPLICABILITY – For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Bi-Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 70.92
Charge per 1,000 gallons 16,000 gallon cap	\$ 5.67

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS3)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For wastewater service to all customers for which no other schedule applies.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

Flat Rate	\$	63.78
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MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying for wastewater service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS4)

AVAILABILITY – Available throughout the areas formerly known as Mid-County Services, Inc. and Tierra Verde Utilities, Inc. served by the Company.

APPLICABILITY – For wastewater service to all Customers for all purposes in private residences with unmetered wastewater service only.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Bi-Monthly

RATE –

Flat Rate \$ 127.56

MINIMUM CHARGE – Flat Rate

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

BULK SERVICE

RATE SCHEDULE (BS1)

AVAILABILITY – Available throughout the area formerly known as Lake Placid Utilities, Inc. served by the Company.

APPLICABILITY – For wastewater service to DeeAnn Estates Homeowner’s Association.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 2,056.54
Charge per 1,000 gallons	\$ 5.67

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - April \_\_, 2021

TYPE OF FILING - 2020 Rate Case

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

RESIDENTIAL REUSE SERVICE

RATE SCHEDULE (RRS1)

AVAILABILITY – Available to residential service customers throughout the area served by the Company.

APPLICABILITY – To the extent of its capacity and wastewater flows, the Utility shall provide irrigation quality water using treated wastewater effluent.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 10.51
Charge per 1,000 gallons	\$ 1.99

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – April \_\_\_\_, 2021

TYPE OF FILING – 2020 Rate Case - Final

GARY RUDKIN  
ISSUING OFFICER

PRESIDENT  
TITLE

**EXHIBIT “D”**

Reconciliation

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
RECONCILIATION OF ANNUAL REPORT TO MFR  
YEAR ENDING : December 31, 2019

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Explanation
A-5(a): 301.1	Organization	<u>98,683</u> <u>98,683</u>	301	Organization	<u>98,683</u> <u>98,683</u>	W-4(a)	-
A-5(a): 302.1	Franchises	<u>232,782</u> <u>232,782</u>	302	Franchises	<u>232,782</u> <u>232,782</u>	W-4(a)	-
A-5(a): 303.2	Land & LandRights	35,517	303	Land&LandRights	<u>296,926</u> <u>296,926</u>	W-4(a)	1 Rounding
A-5(a): 303.3	Land & LandRights	216,022					
A-5(a): 303.4	Land & LandRights	246					
A-5(a): 303.5	Land & LandRights	<u>45,142</u> <u>296,927</u>					
A-5(a): 304.2	Structures & Improvements	1,286,838	304	Structures&Improvements	<u>13,215,768</u> <u>13,215,768</u>	W-4(a)	1 Rounding
A-5(a): 304.3	Structures & Improvements	9,204,476					
A-5(a): 304.4	Structures & Improvements	9,368					
A-5(a): 304.5	Structures & Improvements	2,715,087					
A-5(a): 304.5	Structures & Improvements	<u>13,215,769</u>					
A-5(a): 305.2	Collect. & Impound Reservoirs	<u>-</u> <u>-</u>	305	Collecting and Impounding Reservoirs	<u>-</u> <u>-</u>	W-4(a)	-
306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	306	Lake, River and Other Intakes	<u>-</u> <u>-</u>	W-4(a)	-
A-5(a): 307.2	Wells & Springs	<u>4,053,952</u> <u>4,053,952</u>	307	Wells and Springs	<u>4,053,952</u> <u>4,053,952</u>	W-4(a)	-
A-5(a): 308.2	Infiltration Galleries & Tunnels	<u>138,232</u> <u>138,232</u>	308	Infiltration Galleries and Tunnels	<u>138,232</u> <u>138,232</u>	W-4(a)	-
A-5(a): 309.2	Supply Mains	<u>3,382,917</u> <u>3,382,917</u>	309	Supply Mains	<u>3,382,917</u> <u>3,382,917</u>	W-4(a)	-
A-5(a): 310.2	Power Generation Equipment	<u>613,575</u> <u>613,575</u>	310	Power Generated Equipment	<u>613,575</u> <u>613,575</u>	W-4(a)	-
A-5(a): 311.2	Pumping Equipment	326,353	311	Pumping Equipment	<u>8,891,531</u> <u>8,891,531</u>	W-4(a)	1 Rounding
A-5(a): 311.3	Pumping Equipment	8,272,691					
A-5(a): 311.4	Pumping Equipment	<u>292,488</u> <u>8,891,532</u>					
A-5(a): 320.3	Water Treatment Equipment	<u>7,240,250</u> <u>7,240,250</u>	320	Water Treatment Equipment	<u>7,240,250</u> <u>7,240,250</u>	W-4(a)	-
A-5(a): 330.4	Distr. Reservoirs & Standpipes	<u>5,610,570</u> <u>5,610,570</u>	330	Distribution Reservoirs and Standpipes	<u>5,610,570</u> <u>5,610,570</u>	W-4(a)	-
A-5(a): 331.4	Transm. & Distribution Mains	<u>45,979,196</u> <u>45,979,196</u>	331	Transmission and Distribution Mains	<u>45,979,196</u> <u>45,979,196</u>	W-4(a)	-
A-5(a): 333.4	Services	<u>11,258,533</u> <u>11,258,533</u>	333	Services	<u>11,258,533</u> <u>11,258,533</u>	W-4(a)	-

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
RECONCILIATION OF ANNUAL REPORT TO MFR  
YEAR ENDING : December 31, 2019

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Explanation
A-5(a): 334.4	Meters & Meter Installations	<u>6,293,130</u> <u>6,293,130</u>	334	Meters and Meter Installations	<u>6,293,130</u> <u>6,293,130</u>	W-4(a)	-
A-5(a): 335.4	Hydrants	<u>2,586,338</u> <u>2,586,338</u>	335	Hydrants	<u>2,586,338</u> <u>2,586,338</u>	W-4(a)	-
A-5(a): 336.4	Backflow Prevention Devices	<u>420,293</u> <u>420,293</u>	336	Backflow Prevention Devices	<u>420,293</u> <u>420,293</u>	W-4(a)	-
A-5(a): 339.1	Other Plant & Misc. Equipment	35,755	339	Other Plant Miscellaneous Equipment	132,638	W-4(a)	(1) Rounding
A-5(a): 339.2	Other Plant & Misc. Equipment	80,709					
A-5(a): 339.3	Other Plant & Misc. Equipment	4,143					
A-5(a): 339.4	Other Plant & Misc. Equipment	<u>12,030</u> <u>132,637</u>					
A-5(a): 340.5	Office Furniture & Equipment	10,471,258	340	Office Furniture and Equipment	5,867,435	W-4(a)	-
A-5(a): 340.5	Office Furniture & Equipment - Allocations	<u>(4,603,823)</u> <u>5,867,435</u>					
A-5(a): 341.5	Transportation Equipment	3,898,554	341	Transportation Equipment	2,032,706	W-4(a)	-
A-5(a): 341.5	Transportation Equipment - Allocations	<u>(1,865,848)</u> <u>2,032,706</u>					
A-5(a): 342.5	Stores Equipment	<u>14,333</u> <u>14,333</u>	342	Stores Equipment	<u>14,333</u> <u>14,333</u>	W-4(a)	-
A-5(a): 343.5	Tools, Shop & Garage Equipment	833,539	343	Tools, Shop and Garage Equipment	833,539	W-4(a)	-
A-5(a): 343.5	Tools, Shop & Garage Equipment	<u>833,539</u>					
A-5(a): 344.5	Laboratory Equipment	64,957	344	Laboratory Equipment	64,957	W-4(a)	-
A-5(a): 344.5	Laboratory Equipment	<u>64,957</u>					
A-5(a): 345.5	Power Operated Equipment	173,515	345	Power Operated Equipment	173,515	W-4(a)	-
A-5(a): 345.5	Power Operated Equipment	<u>173,515</u>					
A-5(a): 346.5	Communication Equipment	233,299	346	Communication Equipment	233,299	W-4(a)	-
A-5(a): 346.5	Communication Equipment	<u>233,299</u>					
A-5(a): 347.5	Miscellaneous Equipment	23,218	347	Miscellaneous Equipment	23,218	W-4(a)	-
A-5(a): 347.5	Miscellaneous Equipment	<u>23,218</u>					
A-5(a): 348.5	Other Plant - Allocations	(425,667)	348	Other Tangible Plant	(437,949)	W-4(a)	-
A-5(a): 348.5	Other Plant - Allocations	<u>(12,282)</u>					
A-5(a): 348.5	Other Plant - Allocations	<u>(437,949)</u>					
	<b>Total Water UPIS A-5(a)</b>	<u><b>119,250,369</b></u>		<b>Total Water UPIS W-4(a)</b>	<u><b>119,250,367</b></u>		2 Rounding
A-6(a): 351.1	Organization	<u>141,958</u> <u>141,958</u>	351	Organization	<u>141,958</u> <u>141,958</u>	S-4(a)	-
A-6(a): 352.1	Franchises	<u>20,798</u> <u>20,798</u>	352	Franchises	<u>20,798</u> <u>20,798</u>	S-4(a)	-



Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
RECONCILIATION OF ANNUAL REPORT TO MFR  
YEAR ENDING : December 31, 2019

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Explanation
A-6(a): 353.2	Land and Land Rights	21,085					
A-6(a): 353.3	Land and Land Rights						
A-6(a): 353.4	Land and Land Rights	276,248					
A-6(a): 353.5	Land and Land Rights	215,470					
A-6(a): 353.6	Land and Land Rights						
A-6(a): 353.7	Land and Land Rights	(69)	353	Land and Land Rights	512,734	S-4(a)	
		<u>512,734</u>			<u>512,734</u>		
A-6(a): 354.2	Structures and Improvements	541,452					
A-6(a): 354.3	Structures and Improvements	12,093,835					
A-6(a): 354.4	Structures and Improvements	17,604,036					
A-6(a): 354.5	Structures and Improvements	27,206					
A-6(a): 354.6	Structures and Improvements	35,773					
A-6(a): 354.7	Structures and Improvements	13,412,539					
A-6(a): 304.5	Structures & Improvements				43,714,841		
		<u>43,714,841</u>	354	Structures and Improvements	<u>43,714,841</u>	S-4(a)	
A-6(a): 355.2	Power Generation Equipment	1,745,358					
A-6(a): 355.3	Power Generation Equipment	454,764					
A-6(a): 355.4	Power Generation Equipment	113,246	355	Power Generation Equipment	2,313,368	S-4(a)	
		<u>2,313,368</u>			<u>2,313,368</u>		
A-6(a): 360.2	Collection Sewers - Force	8,652,414	360	Collection Sewers - Force	8,652,414	S-4(a)	
		<u>8,652,414</u>			<u>8,652,414</u>		
A-6(a): 361.2	Collection Sewers - Gravity	30,419,580	361	Collection Sewers - Gravity	27,079,065	S-4(a)	
A-6(a): 361.2	Manholes		361	Manholes	3,340,515	S-4(a)	
		<u>30,419,580</u>			<u>30,419,580</u>		
A-6(a): 362.2	Special Collecting Structures	8,350	363	Special Collecting Structures	8,350	S-4(a)	
		<u>8,350</u>			<u>8,350</u>		
A-6(a): 363.2	Services to Customers	2,332,266	363	Services to Customers	2,332,266	S-4(a)	
		<u>2,332,266</u>			<u>2,332,266</u>		
A-6(a): 364.2	Flow Measuring Devices	728,081	364	Flow Measuring Devices	728,081	S-4(a)	
		<u>728,081</u>			<u>728,081</u>		
A-6(a): 365.2	Flow Measuring Installations	497	364	Flow Measuring Installations	497	S-4(a)	
		<u>497</u>			<u>497</u>		
A-6(a): 370.3	Receiving Wells	610,577	370	Receiving Wells	610,577	S-4(a)	
		<u>610,577</u>			<u>610,577</u>		
A-6(a): 371.3	Pumping Equipment	3,094,943					
A-6(a): 371.5	Pumping Equipment	84,661					
A-6(a): 371.6	Pumping Equipment	55,702	371	Pumping Equipment	3,235,305	S-4(a)	
		<u>3,235,306</u>			<u>3,235,305</u>		1 Rounding

Company: Utilities, Inc. of Florida  
Docket No.: 20200139-WS  
RECONCILIATION OF ANNUAL REPORT TO MFR  
YEAR ENDING : December 31, 2019

Account Number - MFR	Description	Amount	Account Number Annual Report	Description	Amount	Page	Explanation
A-6(a): 366.6	Reuse Services	1,098,433	366	Reuse Services	1,098,433	S-4(a)	
A-6(a): 367.6	Reuse Mtr Installations	111,044	367	Reuse Mtr Installations	111,044	S-4(a)	
A-6(a): 375.6	Reuse Transmission and Distribution System	14,901,175	375	Reuse Transmission and Distribution System	14,901,175	S-4(a)	
A-6(a): 374.5	Reuse Distribution Reservoirs	64,206	374	Reuse Distribution Reservoirs	64,206	S-4(a)	
		<u>16,174,858</u>			<u>16,174,858</u>		
A-6(a): 380.4	Treatment and Disposal Equipment	12,578,001					
A-6(a): 380.5	Treatment and Disposal Equipment	5,098,197	380	Treatment and Disposal Equipment	17,676,198	S-4(a)	
		<u>17,676,198</u>			<u>17,676,198</u>		
A-6(a): 381.4	Plant Sewers	3,435,590					
A-6(a): 381.5	Plant Sewers	10,672	381	Plant Sewers	3,446,261	S-4(a)	
		<u>3,446,262</u>			<u>3,446,261</u>		1 Rounding
A-6(a): 382.4	Outfall Sewer Lines	715,004	382	Outfall Sewer Lines	715,004	S-4(a)	
		<u>715,004</u>			<u>715,004</u>		
A-6(a): 390.7	Office Furniture and Equipment	48,521					
A-6(a): 340.5	Office Furniture & Equipment - Allocated	4,603,823	390	Office Furniture and Equipment	4,652,344	S-4(a)	
		<u>4,652,344</u>			<u>4,652,344</u>		
A-6(a): 391.5/341.5	Transportation Equipment - Allocations	1,865,848	391	Transportation Equipment	1,865,848	S-4(a)	
		<u>1,865,848</u>			<u>1,865,848</u>		
A-6(a): 392.5	Stores Equipment	3,061	392	Stores Equipment	3,061	S-4(a)	
		<u>3,061</u>			<u>3,061</u>		
A-6(a): 393.7	Tools, Shop and Garage Equipment	283,510					
A-6(a): 343.5	Tools, Shop & Garage Equipment - Allocated		393	Tools, Shop and Garage Equipment	283,510	S-4(a)	
		<u>283,510</u>			<u>283,510</u>		
A-6(a): 394.7	Laboratory Equipment	95,474					
A-6(a): 344.5	Laboratory Equipment		394	Laboratory Equipment	95,474	S-4(a)	
		<u>95,474</u>			<u>95,474</u>		
A-6(a): 395.7	Power Operated Equipment	109,243	395	Power Operated Equipment	109,243	S-4(a)	
A-6(a): 345.5	Power Operated Equipment						
		<u>109,243</u>			<u>109,243</u>		
A-6(a): 396.7	Communication Equipment	168,355					
A-6(a): 346.5	Communication Equipment		396	Communication Equipment	168,355	S-4(a)	
		<u>168,355</u>			<u>168,355</u>		
A-6(a): 397.7	Miscellaneous Equipment	96,676	397	Miscellaneous Equipment	96,676	S-4(a)	
A-6(a): 347.5	Miscellaneous Equipment						
		<u>96,676</u>			<u>96,676</u>		
A-6(a): 398.7	Other Tangible Plant	2,564,357					
A-6(a): 348.5	Other Plant - Allocations	12,282	398	Other Tangible Plant	2,576,639	S-4(a)	
		<u>2,576,639</u>			<u>2,576,639</u>		

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A-6(a): 389.1	Other Plant Miscellaneous Equipment						
A-6(a): 389.2	Other Plant Miscellaneous Equipment	50,843					
A-6(a): 389.3	Other Plant Miscellaneous Equipment	55,868					
A-6(a): 389.4	Other Plant Miscellaneous Equipment	90,216					
A-6(a): 389.5	Other Plant Miscellaneous Equipment	6,364					
A-6(a): 389.6	Other Plant Miscellaneous Equipment	23,660	389	Other Plant Miscellaneous Equipment	226,951	S-4(a)	
		<u>226,951</u>			<u>226,951</u>		
	<b>Total Wastewater UPIS A-6(a)</b>	<b><u>140,781,193</u></b>		<b>Total Wastewater UPIS S-4(a)</b>	<b><u>140,781,191</u></b>		2 Rounding
A-9(a): 301.1	A/D Organization	470,230	301	A/D Organization	470,230	W-6(b)	
		<u>470,230</u>			<u>470,230</u>		
A-9(a): 302.1	A/D Franchises	87,879	302	A/D Franchises	87,879	W-6(b)	
		<u>87,879</u>			<u>87,879</u>		
A-9(a): 303.2	A/D Land & Land Rights						
A-9(a): 303.3	A/D Land & Land Rights						
A-9(a): 303.4	A/D Land & Land Rights						
A-9(a): 303.5	A/D Land & Land Rights		303	A/D Land & Land Rights	-	W-6(b)	
		<u>-</u>			<u>-</u>		
A-9(a): 304.2	A/D Structures & Improvements	736,149					
A-9(a): 304.3	A/D Structures & Improvements	2,880,349					
A-9(a): 304.4	A/D Structures & Improvements	825					
A-9(a): 304.5	A/D Structures & Improvements	1,027,238					
A-9(a): 304.5	A/D Structures & Improvements	453,012	304	A/D Structures & Improvements	5,097,574	W-6(b)	
		<u>5,097,573</u>			<u>5,097,574</u>		(1) Rounding
A-9(a): 305.2	A/D Collect. & Impound. Reservoirs	-	305	A/D Collect. & Impound. Reservoirs	-	W-6(b)	
		<u>-</u>			<u>-</u>		
A-9(a): 306.2	A/D Lake, River & Other Intakes	-	306	A/D Lake, River & Other Intakes	-	W-6(b)	
		<u>-</u>			<u>-</u>		
A-9(a): 307.2	A/D Wells & Springs	2,701,759	307	A/D Wells & Springs	2,701,759	W-6(b)	
		<u>2,701,759</u>			<u>2,701,759</u>		
A-9(a): 308.2	A/D Infiltration Galleries & Tunnels	41,763	308	A/D Infiltration Galleries & Tunnels	41,763	W-6(b)	
		<u>41,763</u>			<u>41,763</u>		
A-9(a): 309.2	A/D Supply Mains	443,739	309	A/D Supply Mains	443,739	W-6(b)	
		<u>443,739</u>			<u>443,739</u>		
A-9(a): 310.2	A/D Power Generation Equipment	298,837	310	A/D Power Generation Equipment	298,837	W-6(b)	
		<u>298,837</u>			<u>298,837</u>		
9							
A-9(a): 311.2	A/D Pumping Equipment	13,628					
A-9(a): 311.3	A/D Pumping Equipment	4,250,069					
A-9(a): 311.4	A/D Pumping Equipment	105,978	311	A/D Pumping Equipment	4,369,675	W-6(b)	
		<u>4,369,675</u>			<u>4,369,675</u>		
A-9(a): 320.3	A/D Water Treatment Equipment	3,976,343	320	A/D Water Treatment Equipment	3,976,343	W-6(b)	
		<u>3,976,343</u>			<u>3,976,343</u>		

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A-9(a): 330.4	A/D Distr. Reservoirs & Standpipes	<u>2,229,346</u> <u>2,229,346</u>	330	A/D Distr. Reservoirs & Standpipes	<u>2,229,346</u> <u>2,229,346</u>	W-6(b)	-
A-9(a): 331.4	A/D Transm. & Distribution Mains	<u>14,435,568</u> <u>14,435,568</u>	331	A/D Transm. & Distribution Mains	<u>14,435,568</u> <u>14,435,568</u>	W-6(b)	-
A-9(a): 333.4	A/D Services	<u>2,733,034</u> <u>2,733,034</u>	333	A/D Services	<u>2,733,034</u> <u>2,733,034</u>	W-6(b)	-
A-9(a): 334.4	A/D Meters & Meter Installations	<u>4,237,822</u> <u>4,237,822</u>	334	A/D Meters & Meter Installations	<u>4,237,823</u> <u>4,237,823</u>	W-6(b)	(1) Rounding
A-9(a): 335.4	A/D Hydrants	<u>953,469</u> <u>953,469</u>	335	A/D Hydrants	<u>953,469</u> <u>953,469</u>	W-6(b)	-
A-9(a): 336.4	A/D Backflow Prevention Devices	<u>56,773</u> <u>56,773</u>	336	A/D Backflow Prevention Devices	<u>56,773</u> <u>56,773</u>	W-6(b)	-
A-9(a): 339.1	A/D Other Plant & Misc. Equipment	8,718					
A-9(a): 339.2	A/D Other Plant & Misc. Equipment	14,199					
A-9(a): 339.3	A/D Other Plant & Misc. Equipment	5,839					
A-9(a): 339.4	A/D Other Plant & Misc. Equipment	<u>8,863</u> <u>37,619</u>	339	A/D Other Plant & Misc. Equipment	<u>37,618</u> <u>37,618</u>	W-6(b)	1 Rounding
A-9(a): 340.5	A/D Office Furniture & Equipment	7,884,046					
A-9(a): 340.5	A/D Office Furniture & Equipment - Allocations	<u>(3,773,304)</u> <u>4,110,742</u>	340	A/D Office Furniture & Equipment	<u>4,110,741</u> <u>4,110,741</u>	W-6(b)	1 Rounding
A-9(a): 341.5	A/D Transportation Equipment	2,719,214					
A-9(a): 341.5	A/D Transportation Equipment - Allocations	<u>(1,301,416)</u> <u>1,417,798</u>	341	A/D Transportation Equipment	<u>1,417,798</u> <u>1,417,798</u>	W-6(b)	-
A-9(a): 342.5	A/D Stores Equipment	<u>(925)</u> <u>(925)</u>	342	A/D Stores Equipment	<u>(925)</u> <u>(925)</u>	W-6(b)	-
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	876,969					
A-9(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>876,969</u> <u>876,969</u>	343	A/D Tools, Shop & Garage Equipment	<u>876,969</u> <u>876,969</u>	W-6(b)	-
A-9(a): 344.5	A/D Laboratory Equipment	45,818					
A-9(a): 344.5	A/D Laboratory Equipment	<u>45,818</u> <u>45,818</u>	344	A/D Laboratory Equipment	<u>45,818</u> <u>45,818</u>	W-6(b)	-
A-9(a): 345.5	A/D Power Operated Equipment	(23,209)					
A-9(a): 345.5	A/D Power Operated Equipment	<u>(23,209)</u> <u>(23,209)</u>	345	A/D Power Operated Equipment	<u>(23,209)</u> <u>(23,209)</u>	W-6(b)	-
A-9(a): 346.5	A/D Communication Equipment	177,809					
A-9(a): 346.5	A/D Communication Equipment	<u>177,809</u> <u>177,809</u>	346	A/D Communication Equipment	<u>177,809</u> <u>177,809</u>	W-6(b)	-
A-9(a): 347.5	A/D Miscellaneous Equipment	16,411					
A-9(a): 347.5	A/D Miscellaneous Equipment	<u>16,411</u> <u>16,411</u>	347	A/D Miscellaneous Equipment	<u>16,411</u> <u>16,411</u>	W-6(b)	-

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A-9(a): 348.5	A/D Other Plant - Allocations	(514,422)					
A-9(a): 348.5	A/D Other Plant - Allocations		348	A/D Other Plant - Allocations	(514,422)	W-6(b)	
		<u>(514,422)</u>			<u>(514,422)</u>		-
	<b>Total Water A/D A-9(a)</b>	<b><u>48,278,420</u></b>		<b>Total Water UPIS W-6(b)</b>	<b><u>48,278,420</u></b>		-
A-10(a): 351.1	A/D Organization	9,039	301	A/D Organization	9,039	S-6(b)	
		<u>9,039</u>			<u>9,039</u>		-
A-10(a): 352.1	A/D Franchises	15,518	302	A/D Franchises	15,518	S-6(b)	
		<u>15,518</u>			<u>15,518</u>		-
A-10(a): 354.2	A/D Structures and Improvements	1,402,940					
A-10(a): 354.3	A/D Structures and Improvements	6,967,577					
A-10(a): 354.4	A/D Structures and Improvements	10,014,601					
A-10(a): 354.5	A/D Structures and Improvements	(3,086)					
A-10(a): 354.6	A/D Structures and Improvements	10,956					
A-10(a): 354.7	A/D Structures and Improvements	3,099,476					
A-10(a): 304.5	A/D Structures & Improvements		354	A/D Structures & Improvements	21,492,465	S-6(b)	
		<u>21,492,464</u>			<u>21,492,465</u>		(1) Rounding
A-10(a): 355.2	A/D Power Generation Equipment	201,601					
A-10(a): 355.3	A/D Power Generation Equipment	13,566					
A-10(a): 355.4	A/D Power Generation Equipment	56,404					
A-10(a): 355.5	A/D Power Generation Equipment	-					
A-10(a): 355.6	A/D Power Generation Equipment	-	355	A/D Power Generation Equipment	271,571	S-6(b)	
		<u>271,571</u>			<u>271,571</u>		-
A-10(a): 363.2	A/D Services to Customers	924,548	363	A/D Services to Customers	924,548	S-6(b)	
A-10(a): 360.2	A/D Collection Sewers - Force	3,302,774	360	A/D Collection Sewers - Force	3,302,774	S-6(b)	
		<u>4,227,322</u>			<u>4,227,322</u>		-
A-10(a): 361.2	A/D Collection Sewers - Gravity	14,899,846	361	A/D Collection Sewers - Gravity	14,895,515	S-6(b)	
A-10(a): 362.2	A/D Special Collection Sewers	(4,330)	362	A/D Special Collection Sewers	-	S-6(b)	
		<u>14,895,516</u>			<u>14,895,515</u>		1 Rounding
A-10(a): 364.2	A/D Flow Measuring Devices	500,877	364	A/D Flow Measuring Devices	500,986		
A-10(a): 365.2	A/D Flow Measuring Installations	110	365	A/D Flow Measuring Installations	-		
		<u>500,987</u>			<u>500,986</u>		1 Rounding
A-10(a): 366.6	A/D Reuse Services	127,411	366	A/D Reuse Services	127,411	S-6(b)	
A-10(a): 367.6	A/D Reuse Meters and Meter Installations	27,552	367	A/D Reuse Meters and Meter Installations	27,552	S-6(b)	
		<u>154,963</u>			<u>154,963</u>		-
A-10(a): 370.3	A/D Receiving Wells	282,866	370	A/D Receiving Wells	282,866	S-6(b)	
		<u>282,866</u>			<u>282,866</u>		-
A-10(a): 371.3	A/D Pumping Equipment	85,455					
A-10(a): 371.5	A/D Pumping Equipment	(40,794)					
A-10(a): 371.6	A/D Pumping Equipment	(2,652)	371	A/D Pumping Equipment	42,009	S-6(b)	
		<u>42,009</u>			<u>42,009</u>		-
A-10(a): 374.5	A/D Reuse Distribution Reservoir	12,314					
A-10(a): 375.6	A/D Reuse Transmission and Distribution System	4,241,942	375	A/D Reuse Transmission and Distribution System	4,254,256	S-6(b)	
		<u>4,254,256</u>			<u>4,254,256</u>		-

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A-10(a): 380.4	A/D Treatment and Disposal Equipment	6,632,465					
A-10(a): 380.5	A/D Treatment and Disposal Equipment	<u>2,836,412</u>	380	A/D Treatment and Disposal Equipment	<u>9,468,877</u>	S-6(b)	
		<u>9,468,877</u>			<u>9,468,877</u>		-
A-10(a): 381.4	A/D Plant Sewers	150,020					
A-10(a): 381.5	A/D Plant Sewers	<u>2,017</u>	381	A/D Plant Sewers	<u>152,037</u>	S-6(b)	
		<u>152,037</u>			<u>152,037</u>		-
A-10(a): 382.4	A/D Outfall Sewer Lines	<u>796,140</u>	382	A/D Outfall Sewer Lines	<u>796,140</u>	S-6(b)	
		<u>796,140</u>			<u>796,140</u>		-
A-10(a): 390.7	A/D Office Furniture and Equipment	102,860					
A-10(a): 340.5	A/D Office Furniture & Equipment - Allocation	<u>3,773,304</u>	390	A/D Office Furniture and Equipment	3,876,165	S-6(b)	
		<u>3,876,164</u>			<u>3,876,165</u>		(1) Rounding
A-10(a): 391.7	A/D Transportation Equipment	-					
A-10(a): 341.5	A/D Transportation Equipment - Allocation	<u>1,301,416</u>	391	A/D Transportation Equipment	<u>1,301,416</u>	S-6(b)	
		<u>1,301,416</u>			<u>1,301,416</u>		-
A-10(a): 392.7	A/D Stores Equipment	511					
A-10(a): 342.5	A/D Stores Equipment - Allocation	<u>511</u>	392	A/D Stores Equipment	<u>511</u>	S-6(b)	
		<u>511</u>			<u>511</u>		-
A-10(a): 393.7	A/D Tools, Shop and Garage Equipment	306,121					
A-10(a): 343.5	A/D Tools, Shop & Garage Equipment	<u>306,121</u>	393	A/D Tools, Shop & Garage Equipment	<u>306,121</u>	S-6(b)	
		<u>306,121</u>			<u>306,121</u>		-
A-10(a): 394.7	A/D Laboratory Equipment	31,667					
A-10(a): 344.5	A/D Laboratory Equipment	<u>31,667</u>	394	A/D Laboratory Equipment	<u>31,667</u>	S-6(b)	
		<u>31,667</u>			<u>31,667</u>		-
A-10(a): 395.7	A/D Power Operated Equipment	(2,736)					
A-10(a): 345.5	A/D Power Operated Equipment	<u>(2,736)</u>	395	Accumulated Depreciation Power Operated Equipment	<u>(2,736)</u>	S-6(b)	
		<u>(2,736)</u>			<u>(2,736)</u>		-
A-10(a): 396.7	A/D Communication Equipment	122,395					
A-10(a): 346.5	A/D Communication Equipment	<u>122,395</u>	396	A/D Communication Equipment	<u>122,395</u>	S-6(b)	
		<u>122,395</u>			<u>122,395</u>		-
A-10(a): 398.7	A/D Other Tangible Plant	<u>51,411</u>	398	A/D Other Tangible Plant	<u>51,411</u>	S-6(b)	
		<u>51,411</u>			<u>51,411</u>		-
A-10(a): 397.7	A/D Miscellaneous Equipment	78,202					
A-10(a): 347.5	A/D Miscellaneous Equipment	<u>78,202</u>	397	A/D Miscellaneous Equipment	<u>78,202</u>	S-6(b)	
		<u>78,202</u>			<u>78,202</u>		-
A-10(a): 389.1	A/D Other Plant Miscellaneous Equipment	1,591,255					
A-10(a): 389.2	A/D Other Plant Miscellaneous Equipment	29,234					
A-10(a): 389.3	A/D Other Plant Miscellaneous Equipment	33,555					
A-10(a): 389.4	A/D Other Plant Miscellaneous Equipment	5,276					
A-10(a): 389.5	A/D Other Plant Miscellaneous Equipment	4,095					
A-10(a): 389.6	A/D Other Plant Miscellaneous Equipment	<u>13,364</u>	389	A/D Other Plant Miscellaneous Equipment	<u>1,676,778</u>	S-6(b)	
		<u>1,676,779</u>			<u>1,676,778</u>		1 Rounding
<b>Total Wastewater A/D A-10(a)</b>		<u><b>64,005,495</b></u>		<b>Total Wastewater UPIS S-6(b)</b>	<u><b>64,005,494</b></u>		1 Rounding

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B-5: 601	Salaries & Wages - Employees	<u>2,847,573</u> <u>2,847,573</u>	601	Salaries & Wages - Employees	<u>2,847,573</u> <u>2,847,573</u>	W-10(a)	-
B-5: 603	Salaries & Wages - Officers, Etc.	<u>216,514</u> <u>216,514</u>	603	Salaries & Wages - Officers, Etc.	<u>216,514</u> <u>216,514</u>	W-10(a)	-
B-5: 604	Employee Pensions & Benefits	<u>785,355</u> <u>785,355</u>	604	Employee Pensions & Benefits	<u>785,355</u> <u>785,355</u>	W-10(a)	-
B-5: 610	Purchased Water	<u>211,639</u> <u>211,639</u>	610	Purchased Water	<u>211,639</u> <u>211,639</u>	W-10(a)	-
B-5: 615	Purchased Power	<u>839,794</u> <u>839,794</u>	615	Purchased Power	<u>839,794</u> <u>839,794</u>	W-10(a)	-
B-5: 616	Fuel for Power Purchased	<u>-</u> <u>-</u>	616	Fuel for Power Purchased	<u>-</u> <u>-</u>	W-10(a)	-
B-5: 618	Chemicals	<u>457,621</u> <u>457,621</u>	618	Chemicals	<u>457,621</u> <u>457,621</u>	W-10(a)	-
B-5: 620	Materials & Supplies	<u>88,482</u> <u>88,482</u>	620	Materials & Supplies	<u>88,482</u> <u>88,482</u>	W-10(a)	-
B-5: 631	Contractual Services - Engr.	<u>6,361</u> <u>6,361</u>	631	Contractual Services - Engr.	<u>6,361</u> <u>6,361</u>	W-10(a)	-
B-5: 632	Contractual Services - Acct.	<u>63,933</u> <u>63,933</u>	632	Contractual Services - Acct.	<u>63,933</u> <u>63,933</u>	W-10(a)	-
B-5: 633	Contractual Services - Legal	<u>3,591</u> <u>3,591</u>	633	Contractual Services - Legal	<u>3,591</u> <u>3,591</u>	W-10(a)	-
B-5: 634	Contractual Services - Mgmt. Fees	<u>682,552</u> <u>682,552</u>	634	Contractual Services - Mgmt. Fees	<u>682,552</u> <u>682,552</u>	W-10(a)	-
B-5: 635	Contractual Services - Testing	<u>84,030</u> <u>84,030</u>	635	Contractual Services - Testing	<u>84,030</u> <u>84,030</u>	W-10(a)	-
B-5: 636	Contractual Services - Other	<u>446,970</u> <u>446,970</u>	636	Contractual Services - Other	<u>446,970</u> <u>446,970</u>	W-10(a)	-
B-5: 641	Rental of Building/Real Prop.	<u>98,116</u> <u>98,116</u>	641	Rental of Building/Real Prop.	<u>98,116</u> <u>98,116</u>	W-10(a)	-
B-5: 642	Rental of Equipment	<u>14,249</u> <u>14,249</u>	642	Rental of Equipment	<u>14,249</u> <u>14,249</u>	W-10(a)	-
B-5: 650	Transportation Expenses	<u>182,405</u> <u>182,405</u>	650	Transportation Expenses	<u>182,405</u> <u>182,405</u>	W-10(a)	-
B-5: 656	Insurance - Vehicle	<u>-</u> <u>-</u>	656	Insurance - Vehicle	<u>-</u> <u>-</u>	W-10(a)	-

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B-5: 657	Insurance - General Liability	<u>311,979</u> <u>311,979</u>	657	Insurance - General Liability	<u>311,979</u> <u>311,979</u>	W-10(a)	-
B-5: 658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	658	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	W-10(a)	-
B-5: 659	Insurance - Other	<u>51,945</u> <u>51,945</u>	659	Insurance - Other	<u>51,945</u> <u>51,945</u>	W-10(a)	-
B-5: 660	Advertising Expense	<u>148</u> <u>148</u>	660	Advertising Expense	<u>148</u> <u>148</u>	W-10(a)	-
B-5: 666	Reg. Comm. Exp. - Rate Case Amort.	<u>181,279</u> <u>181,279</u>	666	Reg. Comm. Exp. - Rate Case Amort.	<u>181,279</u> <u>181,279</u>	W-10(a)	-
B-5: 667	Reg. Comm. Exp. - Other	<u>2,076</u> <u>2,076</u>	667	Reg. Comm. Exp. - Other	<u>2,076</u> <u>2,076</u>	W-10(a)	-
B-5: 670	Bad Debt Expense	<u>52,102</u> <u>52,102</u>	670	Bad Debt Expense	<u>52,102</u> <u>52,102</u>	W-10(a)	-
B-5: 675	Miscellaneous Expenses	<u>1,030,746</u> <u>1,030,746</u>	675	Miscellaneous Expenses	<u>1,030,746</u> <u>1,030,746</u>	W-10(a)	-
	<b>Total Water Utility Expenses B-5</b>	<b><u>8,659,460</u></b>		<b>Total Water Utility Expenses W-10(a)</b>	<b><u>8,659,460</u></b>		-
B-6: 701	Salaries & Wages - Employees	<u>2,613,825</u> <u>2,613,825</u>	701	Salaries & Wages - Employees	<u>2,613,825</u> <u>2,613,825</u>	S-10(a)	-
B-6: 703	Salaries & Wages - Officers, Etc.	<u>198,741</u> <u>198,741</u>	703	Salaries & Wages - Officers, Etc.	<u>198,741</u> <u>198,741</u>	S-10(a)	-
B-6: 704	Employee Pensions & Benefits	<u>720,887</u> <u>720,887</u>	704	Employee Pensions & Benefits	<u>720,887</u> <u>720,887</u>	S-10(a)	-
B-6: 710	Purchased Sewage Treatment	<u>1,469,022</u> <u>1,469,022</u>	710	Purchased Sewage Treatment	<u>1,469,022</u> <u>1,469,022</u>	S-10(a)	-
B-6: 711	Sludge Removal Expense	<u>639,081</u> <u>639,081</u>	711	Sludge Removal Expense	<u>639,081</u> <u>639,081</u>	S-10(a)	-
B-6: 715	Purchased Power	<u>1,220,697</u> <u>1,220,697</u>	715	Purchased Power	<u>1,220,697</u> <u>1,220,697</u>	S-10(a)	-
B-6: 716	Fuel for Power Purchased	<u>-</u> <u>-</u>	716	Fuel for Power Purchased	<u>-</u> <u>-</u>	S-10(a)	-
B-6: 718	Chemicals	<u>420,056</u> <u>420,056</u>	718	Chemicals	<u>420,056</u> <u>420,056</u>	S-10(a)	-
B-6: 720	Materials & Supplies	<u>120,634</u> <u>120,634</u>	720	Materials & Supplies	<u>120,634</u> <u>120,634</u>	S-10(a)	-
B-6: 731	Contractual Services - Engr.	<u>5,839</u> <u>5,839</u>	731	Contractual Services - Engr.	<u>5,839</u> <u>5,839</u>	S-10(a)	-



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B-6: 732	Contractual Services - Acct.	<u>58,685</u> <u>58,685</u>	732	Contractual Services - Acct.	<u>58,685</u> <u>58,685</u>	S-10(a)	-
B-6: 733	Contractual Services - Legal	<u>3,296</u> <u>3,296</u>	733	Contractual Services - Legal	<u>3,296</u> <u>3,296</u>	S-10(a)	-
B-6: 734	Contractual Services - Mgmt. Fees	<u>626,524</u> <u>626,524</u>	734	Contractual Services - Mgmt. Fees	<u>626,524</u> <u>626,524</u>	S-10(a)	-
B-6: 735	Contractual Services - Testing	<u>184,071</u> <u>184,071</u>	735	Contractual Services - Testing	<u>184,071</u> <u>184,071</u>	S-10(a)	-
B-6: 736	Contractual Services - Other	<u>410,280</u> <u>410,280</u>	736	Contractual Services - Other	<u>410,280</u> <u>410,280</u>	S-10(a)	-
B-6: 741	Rental of Building/Real Prop.	<u>90,062</u> <u>90,062</u>	741	Rental of Building/Real Prop.	<u>90,062</u> <u>90,062</u>	S-10(a)	-
B-6: 742	Rental of Equipment	<u>13,079</u> <u>13,079</u>	742	Rental of Equipment	<u>13,079</u> <u>13,079</u>	S-10(a)	-
B-6: 750	Transportation Expenses	<u>167,432</u> <u>167,432</u>	750	Transportation Expenses	<u>167,432</u> <u>167,432</u>	S-10(a)	-
B-6: 756	Insurance - Vehicle	<u>-</u> <u>-</u>	756	Insurance - Vehicle	<u>-</u> <u>-</u>	S-10(a)	-
B-6: 757	Insurance - General Liability	<u>286,369</u> <u>286,369</u>	757	Insurance - General Liability	<u>286,369</u> <u>286,369</u>	S-10(a)	-
B-6: 758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	758	Insurance - Workman's Comp.	<u>-</u> <u>-</u>	S-10(a)	-
B-6: 759	Insurance - Other	<u>47,681</u> <u>47,681</u>	759	Insurance - Other	<u>47,681</u> <u>47,681</u>	S-10(a)	-
B-6: 760	Advertising Expense	<u>136</u> <u>136</u>	760	Advertising Expense	<u>136</u> <u>136</u>	S-10(a)	-
B-6: 766	Reg. Comm. Exp. - Rate Case Amort.	<u>166,398</u> <u>166,398</u>	766	Reg. Comm. Exp. - Rate Case Amort.	<u>166,398</u> <u>166,398</u>	S-10(a)	-
B-6: 767	Reg. Comm. Exp. - Other	<u>1,906</u> <u>1,906</u>	767	Reg. Comm. Exp. - Other	<u>1,906</u> <u>1,906</u>	S-10(a)	-
B-6: 770	Bad Debt Expense	<u>47,826</u> <u>47,826</u>	770	Bad Debt Expense	<u>47,826</u> <u>47,826</u>	S-10(a)	-
B-6: 775	Miscellaneous Expenses	<u>981,757</u> <u>981,757</u>	775	Miscellaneous Expenses	<u>981,757</u> <u>981,757</u>	S-10(a)	-
	<b>Total Wastewater Utility Expenses B-6</b>	<u><b>10,494,286</b></u>		<b>Total Wastewater Utility Expenses S-10(a)</b>	<u><b>10,494,284</b></u>		2 Rounding

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<b>WATER</b>							
A-12	Plant Capacity Fees	2,905,433					
A-12	Line/Main Extension Fees	3,506,948					
A-12	Tapping & Meter Installation Fees	12,777,778					
A-12	Contributed Lines	15,847,716					
A-12	Other - Contributed Property/Connection Fees	8,039,393					
<b>WASTEWATER</b>							
A-14	Plant Capacity Fees	2,649,712					
A-14	Line/Main Extension Fees	808,402					
A-14	Tap Fees	3,727,483					
A-14	Contributed Lines	17,786,408					
A-14	Wastewater Treatment Plant	8,879,220					
A-14	Other Contributed Plant	11,942,375	271	Contributions in Aid of Construction	88,870,869	F-2(b)	
A-12	<b>Total Water &amp; Wastewater CIAC A-12</b>	<u>88,870,868</u>			<u>88,870,869</u>		(1) Rounding
<b>WATER</b>							
A-14	Plant Capacity Fees	191,860					
A-14	Line/Main Extension Fees	126,682					
A-14	Tapping & Meter Installation Fees	4,639,435					
A-14	Contributed Lines	9,344,294					
A-14	Other - Contributed Property/Connection Fees	7,131,184					
<b>WASTEWATER</b>							
A-14	Plant Capacity Fees	380,930					
A-14	Line/Main Extension Fees	25,237					
A-14	Tap Fees	1,920,498					
A-14	Contributed Lines	12,274,700					
A-14	Wastewater Treatment Plant	8,276,691					
A-14	Other Contributed Plant	8,351,950		Amortization of Contributions in Aid of Construction	52,663,461		
A-14	<b>Total Water &amp; Wastewater CIAC Amortization A-12</b>	<u>52,663,461</u>			<u>52,663,461</u>	F-2(b)	-
A-18; Line 1, Line 2	Utility Plant in Service	262,612,254	101-106	Utility Plant	262,855,217	F-1(a)	
A-18; Line 3	Plant Held for Future Use	242,963	116	Utility Plant Acquisition Adjustment (Net)	1,333,706	F-1(a)	
A-18; Line 4	Other Utility Plant Adjustments	1,390,771		Other Utility Plant Adjustments	57,066	F-1(a)	
A-18; Line 6	Less: Accumulated Depreciation	(112,283,913)	108-110	Less: Accumulated Depreciation	(112,283,913)	F-1(a)	
A-18; Line 8	<b>NET UTILITY PLANT</b>	<u>151,962,075</u>		<b>Total Net Utility Plant</b>	<u>151,962,076</u>	F-1(a)	(1) Rounding
A-18; Line 10	Cash	3,000	131	Cash	3,000	F-1(a)	
		<u>3,000</u>			<u>3,000</u>		-
A-18; Line 11	Accounts Receivable (Net)	4,295,697	141-144	Accounts & Notes Recievvable Less Provision for Uncollectable Accounts	4,295,697	F-1(a)	
		<u>4,295,697</u>			<u>4,295,697</u>		-
A-18; Line 13	Accts. Rec'b - Assoc. Cos.	31,188,735	145	Accounts Receivable from Associated Companies	31,188,735	F-1(a)	
		<u>31,188,735</u>			<u>31,188,735</u>		-
A-18; Line 18	Materials & Supplies	127,623	151-153	Material and Supplies	127,623	F-1(a)	
		<u>127,623</u>			<u>127,623</u>		-
A-18; Line 19	Miscellaneous Current & Accrued Assets	17,716	132	Special Deposits	16,648	F-1(a)	
			162	Prepayments	1,068	F-1(a)	
		<u>17,716</u>			<u>17,716</u>		-
A-18; Line 21	<b>TOTAL CURRENT ASSETS</b>	<u>35,632,771</u>		<b>Total Current and Accrued Assets</b>	<u>35,632,771</u>		-

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A-18; Line 25	Prelim. Survey & Investigation Charges	-	183	Preliminary Survey & Investigation Charges	-	F-1(b)	
		<u>-</u>			<u>-</u>		
A-18; Line 26	Clearing Accounts						
A-18; Line 27	Deferred Rate Case Expense	491,572					
A-18; Line 28	Other Miscellaneous Deferred Debits	1,891,244	186	Misc. Deferred Debits	2,382,816	F-1(b)	
		<u>2,382,816</u>			<u>2,382,816</u>		
			190	Accumulated Deferred Income Taxes		F-1(b)	
				Total Deferred Debits	<u>2,382,816</u>		
A-18; Line 32	<b>TOTAL ASSETS</b>	<u><b>189,977,662</b></u>		<b>TOTAL ASSETS AND OTHER DEBITS</b>	<u><b>189,977,663</b></u>	F-1(b)	(1) Rounding
A-19; Line 1	Common Stock Issued	201,000	201	Common Stock Issued	201,000	F-2(a)	-
A-19; Line 3	Additional Paid in Capital	86,770,640	211	Additional Paid in Capital	86,770,640	F-2(a)	0
A-19; Line 4	Retained Earnings	35,474,951	214-215	Retained Earnings	35,474,951	F-2(a)	0
							-
A-19; Line 7	TOTAL EQUITY CAPITAL	<u>122,446,592</u>		TOTAL EQUITY CAPITAL	<u>122,446,591</u>	F-2(a)	1 Rounding
A-19; Line 11	Advances from Associated Companies	-	223	Advances from Associated Companies	(22,364,545)	F-2(a)	22,364,545 See AR Account 233
		<u>-</u>			<u>(22,364,545)</u>		
A-19; Line 16	Accounts Payable	1,677,012	231	Accounts Payable	1,677,012	F-2(a)	-
A-19; Line 17	Notes & Accounts Payable -Assoc Cos.	16,730,645	233	Notes & Accounts Payable - Assoc Cos.	39,095,191	F-2(a)	(22,364,546) See AR Account 223
A-19; Line 18	Customer Deposits	249,481	235	Customer Deposits	249,481	F-2(a)	-
A-19; Line 19	Accrued Taxes	845,106	236	Accrued Taxes	845,105	F-2(a)	1 Rounding
A-19; Line 20	Accrued Interst	84,033	237	Accrued Interst	84,033	F-2(a)	-
A-19; Line 22	Misc. Current & Accrued Liabilities Deferred Revenue	27,907	241	Misc. Current and Accrued Liabilities	27,907	F-2(a)	-
	TOTAL CURRENT & ACCRUED LIABILITIES	<u>19,614,184</u>		TOTAL CURRENT & ACCRUED LIABILITIES	<u>41,978,729</u>	F-2(a)	
A-19; Line 28	Advances for Construction	35,452	252	Advances for Construction	35,452		
A-19; Line 31	Regulatory Liability	5,648,277	253	Regulatory Liability	5,648,277		
A-19; Line 30	Accum. Deferred ITC's	72,265	255	Accum. Deferred ITC's	72,265		
	TOTAL DEFERRED CREDITS	<u>5,755,994</u>		TOTAL DEFERRED CREDITS	<u>5,755,994</u>	F-2(a)	-
A-19; Line 35	Contribution in Aid of Construction	88,870,869	271	Contribution in Aid of Construction	88,870,869	F-2(b)	-
		<u>88,870,869</u>			<u>88,870,869</u>		
A-19; Line 36	Accum. Amortization of CIAC	(52,663,461)	272	Accum. Amortization of CIAC	(52,663,461)	F-2(b)	-
		<u>(52,663,461)</u>			<u>(52,663,461)</u>		
A-19; Line 38	Accumulated Deferred Income Taxes	5,953,485	281-283	Accumulated Deferred Income Taxes	5,953,485	F-2(b)	-
		<u>5,953,485</u>			<u>5,953,485</u>		
A-19; Line 40	TOTAL EQUITY CAPITAL AND LIABILITIES	<u><b>189,977,663</b></u>		<b>Total Current and Accrued Assets</b>	<u><b>189,977,662</b></u>		1 Rounding
B-1; Line 1; Col 2	Water Operating Revenues	16,396,327	400	Water Operating Revenues	16,420,734	W-3	(24,407) AR includes nonutility revenues
		<u>16,396,327</u>			<u>16,420,734</u>		
B-1; Line 3; Col 2	Operation & Maintenance	8,659,460	401	Operation & Maintenance	8,659,460	W-3	-
		<u>8,659,460</u>			<u>8,659,460</u>		

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B-1; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>2,885,066</u> <u>2,885,066</u>		Depreciation, net of CIAC Amort.	<u>2,901,380</u> <u>2,901,380</u>	W-3	(16,314) See Sewer
B-1; Line 9; Col 2	Taxes Other Than Income	<u>1,653,481</u> <u>1,653,481</u>	408	Taxes Other Than Income	<u>1,838,391</u> <u>1,838,391</u>	W-3	(184,910) See Sewer
			409.1	Income Taxes	144,559	W-3	
			410.1	Deferred Federal Income Taxes	(597,010)	W-3	
B-1; Line 11; Col 2	Provision for Income Taxes	<u>(528,046)</u> <u>(528,046)</u>	410.11	Deferred State Income Taxes	<u>(75,595)</u> <u>(528,046)</u>	W-3	-
C-7	Amortization of ITC	<u>(1,228)</u> <u>(1,228)</u>	412.11	ITC Restored to Operating Income	<u>(1,228)</u> <u>(1,228)</u>	W-3	-
B-2; Line 1; Col 2	Wastewater Operating Revenues	<u>20,840,529</u> <u>20,840,529</u>	400	Wastewater Operating Revenues	<u>20,862,933</u> <u>20,862,933</u>	S-3	(22,404) AR includes nonutility revenues
B-2; Line 3; Col 2	Operation & Maintenance	<u>10,494,286</u> <u>10,494,286</u>	401	Operation & Maintenance	<u>10,494,286</u> <u>10,494,286</u>	S-3	-
B-2; Line 5; Col 2	Depreciation, net of CIAC Amort.	<u>3,773,374</u> <u>3,773,374</u>	403	Depreciation, net of CIAC Amort.	<u>3,757,060</u> <u>3,757,060</u>	S-3	16,314 See Water
B-2; Line 9; Col 2	Taxes Other Than Income	<u>1,872,394</u> <u>1,872,394</u>	408	Taxes Other Than Income	<u>1,687,484</u> <u>1,687,484</u>	S-3	184,910 See Water
			409.1	Income Taxes	132,692	S-3	
			410.1	Deferred Federal Income Taxes	(548,003)	S-3	
B-2; Line 11; Col 2	Provision for Income Taxes	<u>(484,700)</u> <u>(484,700)</u>	410.11	Deferred State Income Taxes	<u>(69,390)</u> <u>(484,701)</u>	S-3	1 Rounding
C-7	Amortization of ITC	<u>(1,128)</u> <u>(1,128)</u>	412.11	ITC Restored to Operating Income	<u>(1,128)</u> <u>(1,128)</u>	S-3	- (MFR B-12 not updated yet)
C4	Interest During Construction	<u>189,035</u> <u>189,035</u>	420	Allowance for Funds Used During Construction	<u>189,035</u> <u>189,035</u>	F-3(a)	-
C3	Other Interest Expense - Intercompany	2,981,872					
C3	Interest on Short-Term Debt	<u>16,024</u> <u>2,997,896</u>	427	Interest Expense	<u>2,997,896</u> <u>2,997,896</u>	F-3(c)	-

Please note that some accounts may have a small difference, which is due to rounding.

**EXHIBIT “E”**

Organizational Chart

# CORIX

